

# The Effect of Intellectual Capital and Accountants' Turnover on Small And Medium Enterprises: the Mediating Role of Financial Knowledge Management: A Conceptual Model

<sup>1</sup>**Alhamzah Alnoor**

Managemnet Techincal college , Southern Technical university, Iraq

**Ridha Malik Al-Sayed Noor**

Department of Commerce and Management, Shivaji University, India

**Aymen Raheem Abdulaali**

Management Technical College, Southern Technical University, Iraq

**Bilal Eneizan**

Faculty of Economics and Business, Jadara University, Jordan

**Abstract:** *This is a conceptual paper to study the effect of intellectual capital and accountants' turnover on SMEs: The mediating role of financial knowledge management. The paper aims at presenting the reviews of the literature on the effect of intellectual capital and accountants' turnover on small and medium enterprises' success, and the role of the mediating variable of financial knowledge management system on in the relationship between intellectual capital and accountants' turnover with small and medium enterprises' success. The conclusion that was drawn is that, intellectual capital and accountants' turnover positively effect on small and medium enterprises' success. In addition, financial knowledge management positively effect on the relationship between intellectual capital and accountants' turnover with small and medium companies' success.*

**Keywords:** intellectual capital, accountants' turnover, small and medium enterprises, financial knowledge management.

## Introduction

The role of intellectual capital integration and accountants' turnover in small and medium enterprises success is still unclear (Yew Wong,2005), and it is worth to mention that the existing literature on intellectual capital, accountants' turnover and financial knowledge management system offers only a group of narrow focus practical practices in research field. In fact, there are few studies that addressed these factors and their influence on small and medium enterprises' success (Kathuria and Mamta,2012).

Past empirical studies have rarely targeted leaders in small and medium enterprises as samples for research, hence, this study differs from early ones in several aspects, 1st : despite the fact that early research on intellectual capital and accountants' turnover have revealed a significant accumulated group of knowledge on these constructions, the current study integrates these two concepts and explains their influence on small and medium enterprises compared to the focus of early studies on large enterprises (Wiklund and Shepherd,2003), 2nd : many early studies have focused on reducing turnover through using a range of approaches that limit it while the current study explores what occurs for a company when losing cognitive workers (Chong and Monroe,2015; Al-Shbiel et al.,2018) and 3rd : there are few studies that used financial knowledge management system as a mediating variable for the relationship between intellectual capital and accountants' turnover and their influence on small and medium enterprises' success.

## Theoretical Framework and proposed Conceptual Model

### Intentional Accountants' Turnover

Keeping junior accountants away from leaving the career of accounting attracted a great concern of scientists for several years. Many reasons for this issue were reported as accountants turnover rates in enterprises were significantly high and reached 45% for junior accountants, and this issue still represents a great concern even after three decades as shown in many reports (Al-Shbiel et al.,2018 Rutishauser & Sender,2019). This is because employees' turnover significantly threatens organization operation's smoothness in the form of direct and indirect costs as expenditures incurred influence new employees' choices, their employment and their training are direct costs while the costs of learning, the low moral spirit,

---

<sup>1</sup> Corresponding author: Alhamzah Alnoor, Email: [Alhamzah.malik@stu.edu.iq](mailto:Alhamzah.malik@stu.edu.iq)

pressure on current employees and losing the social capital are the indirect ones for the organization due to its high turnover rate (Ali and Jan,2012; Obaid & Eneizan, 2016a; Sharif et al, 2018). This is due to the weak standard commitment that may be a better indicator for the work outcomes within the social contexts that emphasize the strong social ties and duties (Wasti,2003). Hence, employees' turnover high rate within accounting general enterprises represents a great problem because turnover high rates among employees lead to negative consequences such as poor planning, employees' lower morals, stressful client relationships and increased expenses for replacement and training (Chong and Monroe,2015). So, employees' turnover is regarded as a critical issue within many enterprises and this issue has generated a long series of accounting researches that attempt to offer visions related to enterprises; turnover so as to be able to better control the success of their business and operations (Nouri and Parker,2013), so it is necessary to understand the factors that lead to accountants' turnover for the purpose of addressing them, these factors include : stress, exhaustion, gender, possession, job satisfaction, organizational commitment, organizational justice and other factors (Parker and Kohlmeyer,2005).

As a result, search for practices that reinforce organizational commitment and encourage participation in work still attract researchers and practitioners' attention because it is believed that these work attitudes facilitate individual and organizational performance especially that the increased competition and pressures on deadlines are common within modern organizations and accountants also have to work in hierarchical structure and face a flexible, multi-expectation work environment, as a result for these pressures, a growing number of junior accountants choose to leave the profession (Chan et al.,2008).

Since accountants' turnover negatively affects the organization work, the administration must attempt to prevent developing turnover intentions as soon as possible and they have to establish transparency for potential alternative employees for their business and in addition to transparency, it is necessary to offer work environments that prevent the development of turnover intentions (Al-Abrow & Alnoor,2017; Nuhn et al.,2017).

### **Intellectual Capital Integration**

Knowledge and Knowledge management are vital for most organizations today, and in particular, these organizations require intensive knowledge, so enterprises have to develop the appropriate conditions to enhance knowledge development and this includes changes in the organizational structure and organizational processes and culture which can be achieved through intellectual capital (Montequín et al.,2006; Djekic et al.,2017).

Intellectual capital indicates the various material resources that create the organization's value (Lönnqvist et al.,2018; Brennan and Connell,2000), and it is consisted of the whole knowledge of individuals, teaching, attitudes, values as well as social knowledge, cultural networks and trust within society in addition to international relationships and cooperation, academic infrastructure, innovation system, and governmental practices and policies. Hence, the business enterprise's value is consisted of its market value, financial capital and intellectual capital as the financial capital represents the organization's book value and includes financial and material assets while intellectual capital in contrast is consisted of assets that are established through intellectual activities that range from acquiring new knowledge (learning) to inventions to create valued relationships (Wiig,1997; Alhamdi et al, 2019b). Thus, the concept is usually applied at the organizational level and is tested via three main perspectives that are represented by the human capital related to individual abilities and their past experiences related issues, the structural capital which includes the knowledge-based sources included in the organization's culture , structure, processes and system, the third perspective is the financial capital related to relationships that connect the organization with stakeholders including the organization's image and productions (Lönnqvist et al.,2018; Musteen and Ahsan,2013). Intellectual capital then is a mixture of immaterial sources and activities that allows the organization to change a range of material, human and financial resources into a system that is able to create a value for stakeholders through explicit and implicit knowledge as well as the operational environment derived from the interaction between administrative processes in the available technological resources and public relationships.

In the past decade, human capital and its effects on organizations have been expanded to the concept of intellectual capital which is a much broader concept and includes various types of tangible and intangible resources (Holton and Yamkovenko,2008).

As groups at all levels such as families, groups, communities, organizations and nations continuously participate in huge social and cultural changes, there is a new focus on establishing, renewing, empowering and encouraging human capital within work and social life in general, this is due to the focus on knowledge and information, so organizations and communities largely depend on knowledge as it is the most effective concept to develop human resources as the sum of all what people know which allows the company a sustainable competitive advantage (Lönnqvist et al.,2018; Obaid & Eneizan, 2016b; Alsakarneh et al, 2018; Alhamdi et al, 2019a).

### **Financial Knowledge Management System**

Knowledge is power. Current business environment is characterized by more difficulties than in the past as enterprises witness a global competition where clients require more advantages and services and hence expenses increase continuously

(Cheng et al.,2009; Buyl et al.,2012; Abdulaali et al, 2019) to survive within a hard environment that requires an administration at a high level of business information intelligence so as to efficiently manage the firm's processes and supporting decision making. So, knowledge management refers to a set of processes that govern the creation and transferring knowledge within an organization and such processes can be found within the organizational environment or can be identified using the models of knowledge process (Ugwu and Ekere,2017).

Knowledge is a flexible mixture of contextual experiences, values and information and experts' statistics that offer a frame to evaluate and integrate new experiences and information that emerge and are applied within minds of knowledgeable, and within organizations, knowledge is often included not only for documents and warehouses, but also in organizational procedures, processes, practices and rules (Davenport and Prusak,1998), especially the changes created by technology led financial knowledge to be vital for every organization because of its major role in facilitating innovation and organizational performance (Islam et al.,2017).

To efficiently compete, enterprises have to benefit its current knowledge and create new one that locates it positively within its selected markets, to achieve this, enterprises have to develop a comprehensive ability through utilizing proactive knowledge to recognize the value of new information, comprehend these information and apply it to create new knowledge and abilities (Gold et al.,2001). In addition, and with the rapid development of financial liberalization and innovations, new and more developed financial products are offered to clients , and as they recognize the many challenges faced by individuals regarding financial management and the destructive effects for individual's financial crisis on economy, organizations greatly focus on obtaining financial knowledge so as to be able to achieve greater organizational accountability and efficiency to manage their financial needs (Loke,2015). Financial knowledge is viewed as strategic assets as it is an organized, systematic, explicit and deliberated to establish, spread, apply and advance knowledge to achieve organizational goals (Pillania,2006). Because of the widespread lack for financial knowledge in many countries and the developed and emerging economic sectors, financial knowledge is one of the significant solutions that aims to making information available to effective parties at the appropriate time so as to make decisions as well as managing the daily financial activities (Gold et al.,2001; Preda,2002) through its great role in offering solutions for organizational problems which in turn helps in achieving a higher level of creativity as it enhances human resources through influencing people feelings and thinking and selecting their procedures (Sung and Choi,2012; Abdelqader Alsakarneh et al, 2018).

### **Small and Medium Enterprises' Success**

Although the traditional measurement for the success of an enterprise focuses on tangibles, the current thinking on the other hand indicates that the main factor for the success of an enterprise at the end is to achieve the best for stakeholders and the main sponsor in particular (Al-Abrow et al.,2019; Serrador and Turner,2015; Haddad et al, 2019). In other words, success of an enterprise in the past focused on implementation, assessing time and cost and facilitating job performance and delivery systems. Recently, a new frame was developed for enterprises success and focuses on that the base for the success of an enterprise depends on achieving stockholders' interests and includes an interaction between enterprise and client (Turner and Muller,2005; Pangarkar & Hussain,2013). For these reasons, most enterprises' managers view their tasks as successfully completed when they finish the enterprise at the time within a limited budget and standards, and in some cases, as they explain, their tasks count as successfully completed when the result is satisfactory for clients and achieves their welfare (Shenhar et al.,2001). In contrast, an enterprise success evaluation may differ based on the evaluator as success means various things for people. An architect may view success from the aesthetic appearance perspective, an accountant sees it from financial point of view and an HR manger may view success in employee's satisfaction. This notion has influenced the introduction of a multidimensional framework for an enterprise success evaluation which reflects various concerns perspectives as early studies indicated seven main criteria used to measure an enterprise success and these include: technical performance, implementation efficiency, administrative and organizational effects (including clients' satisfaction), personal development, manufacturer's ability and business performance (Freeman and Beale,1992), while other studies indicate that an enterprise that meets the cognitive and knowledge standards and achieves a higher level of clients, user and the enterprise staff satisfaction is a successful one (Geoghegan and Dulewicz,2008). As a result, knowledge became among the driving forces of business success and organizations' are regarded more intensive regarding knowledge and employ brains rather than workforces with the increased need for utilizing the value of knowledge and hence knowledge is dealt with methodically such as many other financial resources , and many organizations explore the knowledge management (KM) field in order to facilitate their competitive advantage and to maintain it as it is a crucial factor for institutions' success (Yew Wong,2005).

Knowledge resources are an important factor for improving risk-taking capabilities for business institutions through their crucial role in reducing sunken costs of entering the international markets and this leads to the failure of many small and medium enterprises because they are facing more restrictions than large enterprises and in contrast, to be a successful source, there are enterprises within a group of small and medium enterprises managed to successfully compete at international markets, however, few empirical studies utilize this fact (Alvarez,2004). Hence, technology has a great influence on each organization (Mostafa & Eneizan, 2018; Eneizan et al, 2018a; Eneizan & Wahab, 2016), small ones as

well as large ones, and competition is the key of success as small and medium enterprises face the same competitive problems faced by larger enterprises, but the small and medium enterprises have less resources, experiences and employment skills (Ganesh and Mehta,2010).

For these reasons, the concept or criteria of enterprise success is a mutable one in many studies, and few people may disagree with the notion that the success of an enterprise is explainable simply with many ways, in contrast, it is an elusive concept because the success of an enterprise is a multidimensional one and there are many factors that were determined and exceed the standards of the iron triangle (time, cost and quality) which receives much criticism and this confirmed what the analyses of early studies revealed about an enterprise success and revealed 27 various scales for an enterprise success (Silvius and Schipper,2016).

For these reasons, there is no agreed definition for small and medium enterprises as the two main criteria used to determine small and medium businesses' concept are business size and qualitative standard. Business size includes capital investment, total assets' value, working members' number, production size and any other mixture of these elements. On the other hand, qualitative standards include possession, management nature, the adopted technology and the geographical area of processes (Al-Abrow et al.,2018). Although the definition may differ from one country to another, it has one thing in common which is that the majority of small and medium size enterprises in Asia employ less than 100 persons (Kathuria,2012).

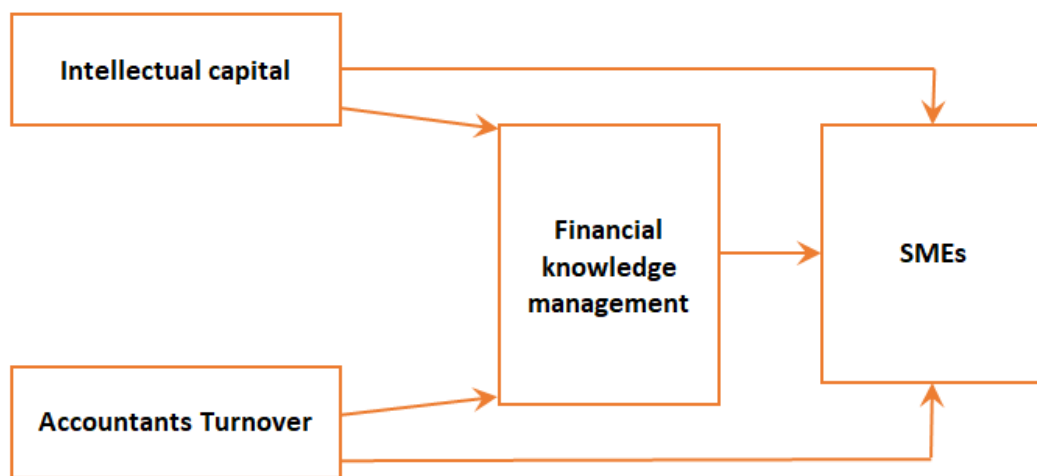


Figure (1): The Proposed Conceptual Model

### Discussion and Conclusion

The study aims to identify the effect of intellectual capital and accountants' turnover on small and medium enterprises' success respectively. It investigated the direct and indirect effect for the independent variables on the dependent variable and the role of the moderator variable of financial knowledge management system on in the relationship between intellectual capital and accountants' turnover and the effect on small and medium enterprises' success in the small and medium enterprises' context.

The result of reviewing the literature indicates that intellectual capital and accountants' turnover positively have great effect on small and medium enterprises' success and the whole independent variables used in the model are necessary to obtain a sustainable and long term business performance as the organizational context is the way for small and medium enterprises' success thus there will be a great effect on the economic development of the country.

Recent research on small and medium enterprises indicates the role of knowledge management in sustainable enterprises' development and early studies indicate that small and medium enterprises emerge within an organizational supportive environment characterized by the existence of an effective organizational context that supports knowledgeable workers (Pandey,2014). The study of Vnouckova and Urbancova (2015) confirms that organizations should focus on knowledgeable workers and to exert efforts to eliminate the main causes of workers' dissatisfaction, why do they leave and are not willing to share knowledge in addition to reducing transfers to other enterprises or other sectors. Furthermore, the results indicate the fact that financial knowledge in particular plays a crucial role in economic processes today and that countries and organizations that efficiently manage their human resources currently stand better than those that do not, as organizations with a high level of knowledge systematically outperform those with less knowledge, so this strategic role is influenced by

many factors such as increasing investments in research and development, supporting innovative activities, transferring technology, implementing new technical solutions as well as developing human resources.

There is an increasing pressure on organizations to succeed in the business environment. Enterprises have been classified even in terms of environmental preservation in commercial media, both green and non-green enterprises are labelled and categorized (Eneizan et al, 2015; Eneizan et al, 2018b; Alnoor et al, 2019). Organizations therefore address regulatory failures by relying exclusively on organizational changes, and are concerned with increasing the viability and skills of their human resources by maintaining them and may be a means of improving the performance of the organization (Al-Shbiel et al.,2018). However, we offer these ideas with caution, as more direct interventions are needed to improve performance significantly. When such key interventions are carried out, our findings suggest that organizational sensitivities are characterized by interest in intangible assets to maintain skilled human resources as well as knowledge, leading to improved organizational effectiveness. Therefore, as a result of the current work, the current study proposes to the private sector enterprises to make more efforts to develop human resources in order to increase the ability to achieve success for the private sector especially in light of many crises in the country related to the failure of the government sector to find jobs by reducing the costs and thus support economic development. The company's knowledge-based climate should be developed in order to achieve a greater understanding of the situation and ultimately contribute to performance enhancement. These efforts will help entrepreneurs to invest more and will increase the number of enterprises operating in different sectors, hence, that lead to many contributions to society and eliminate many of the meanings of unemployment as well as reducing costs is a hoof for enterprises to increase their environmental responsibility towards society.

### Limitations and Future Research

This study, of course, is only one-step forward in the search for knowledge on how to promote the success of SMEs. Given the increasing and diverse problems of deterioration of international organizations in general and of local organizations in particular, further research is urgently needed. First, one of our suggestions for future research is to test the dissemination of the model and the results shown in Figure 1 in addition to the differences in cultural and organizational environments that affect enterprises differently in different countries through the study of the public sector. Second, the case study presented contributions on the impact of intellectual capital and the role of accountants' turnover on the success of small and medium enterprises through the moderator variable financial knowledge management system. However, there are still questions that need to be explored and answered, for example, what is the effect of executive manager's characteristics on small and medium enterprises; success for work groups? do other managers' characteristics interact with worker individuals' characteristics within the same group to affect enterprises' success? With this study, it is hoped that future studies will seek to answer these and other questions through future research.

### References

- Abdelqader Alsakarneh, A. A., Chao Hong, S., Mohammad Eneizan, B., & AL-kharabsheh, K. A. (2018). Explore the relationship between human resource management practices and the consequences for emotional labor of insurance agents in the Jordanian insurance industry. *Cogent Business & Management*, 5(1), 1445407.
- Abdulaali, A.R., Alnoor, A. & Eneizan, B. (2019), " A Multi-Level Study of Influence Knowledge Management Small and Medium Enterprises", *Polish Journal of Management Studies*, 19 (1).
- Al-Abrow H. and Alnoor A., (2017). The Impact of Locus of Control and Relationship Quality in Counterproductive Work Behavior Through Trust in the Leader and Psychological Empowerment: An Empirical Study on Workers in Public Hospitals in Basra. *Jordan Journal of Business Administration*, 13 (2) pp.201-231.
- Al-Abrow, H., Alnoor, A. and Abbas, S., (2019). The Effect of Organizational Resilience and CEO's Narcissism on Project Success: Organizational Risk as Mediating Variable. *Organization Management Journal*, 16(1) pp.1-13.
- Al-Abrow, H., Alnoor, A. and Abdullah, H., (2018). Socio-technical approach, decision-making environment, and sustainable performance: Role of ERP systems. *Interdisciplinary Journal of Information, Knowledge, and Management*, 13 pp.397-415.
- Alhamdi, M., Alnoor, A., Eneizan, B., Abdulla, M., & Abdulaali, A. R. (2019a). Determinants of the Production System Time (JIT) on Reduce Waste: Case Study in a Salsal Water Company. *International Journal of Academic Research in Business and Social Sciences*, 9(7), 17–32.
- Alhamdi, M., Noor, R. M. A. S., Abdulla, M., Alnoor, A., & Eneizan, B. (2019b). How Does Financial Analysis Influence the Firm's Failure of Iraqi Private Sector?. *The Journal of Social Sciences Research*, 5(9), 1321-1328.



Ali, N., & Jan, S. (2012). Relationship Between Organizational Justice And Organizational Commitment And Turnover Intentions Amongst Medical Representatives Of Pharmaceuticals Enterprises Of Pakistan. *Journal Of Managerial Sciences*, 6, 202-212.

Alnoor, A., Eneizan, B., Makhmreh, H. Z., Rahoma, I. A. (2019). The Effect of Reverse Logistics on Sustainable Manufacturing, *International Journal of Academic Research in Accounting, Finance and Management Sciences* 9 (1) pp. 71-79

Alsakarneh, A. A. A., Hong, S. C., Eneizan, B. M., & AL-kharabsheh, K. A. (2018). Exploring the relationship between the emotional labor and performance in the Jordanian insurance industry. *Current Psychology*, 1-12.

Al-Shbiel, S. O., Ahmad, M. A., Al-Shbail, A. M., Al-Mawali, H., & Al-Shbail, M. O. (2018). The Mediating Role Of Work Engagement In The Relationship Between Organizational Justice And Junior Accountants' turnover Intentions. *Academy Of Accounting & Financial Studies Journal*, 22(1).

Alvarez, R. (2004). Sources Of Export Success In Small-And Medium-Sized Enterprises: The Impact Of Public Programs. *International Business Review*, 13(3), 383-400.

Brennan, N., & Connell, B. (2000). Intellectual Capital: Current Issues And Policy Implications. *Journal Of Intellectual Capital*, 1(3), 206-240.

Buyl, T., Boone, C., & Matthyssens, P. (2012). The Impact of the Top Management Team's Knowledge Diversity on Organizational Ambidexterity: A Conceptual Framework. *International Studies of Management & Organization*, 42(4), 8-26.

Chan, C. C., Monroe, G. S., Ng, J., & Tan, R. C. W. (2008). Effects Of Employee Support On Junior Accountants' Job Attitudes And Intention To Quit. *Australian Accounting Review*, 18(2), 149-162.

Cheng, H., Lu, Y. C., & Sheu, C. (2009). An Ontology-Based Business Intelligence Application In A Financial Knowledge Management System. *Expert Systems With Applications*, 36(2), 3614-3622.

Chong, V. K., & Monroe, G. S. (2015). The Impact Of The Antecedents And Consequences Of Job Burnout On Junior Accountants' Turnover Intentions: A Structural Equation Modelling Approach. *Accounting & Finance*, 55(1), 105-132.

Davenport, T. H., & Prusak, L. (1998). *Working Knowledge: How Organizations Manage What They Know*. Harvard Business Press.

Djekic, I., Dimitrijevic, B., & Tomic, N. (2017). Quality Dimensions of Intellectual Capital in Serbian Fruit Industry. *Engineering Management Journal*, 29(3), 154-164.

Eneizan, B. M., & Wahab, K. A. (2016). Determining the Factors Influencing Use of Mobile Marketing by Industrial Firms: An Empirical Investigation of Jordanian Industrial Firms. *Indian Journal of Computer Science*, 1(1), 25-36.

Eneizan, B., Abd. Wahab, K., Bustaman, U.S. (2015), Sustainability, green marketing and green economy: Literature review. *International Journal of Applied Research*, 1(12), 954-958

Eneizan, B., Abdulrahman, S. A., & Alabboodi, A. S. (2018b). The influence of environmental marketing mix on the non-financial performance of solar energy firms: The mediating role of corporate image. *IJAR*, 4(7), 190-196.

Eneizan, B., Mostafa, A. A., & Alabboodi, A. S. (2018a). Effect of technical support and trust on the adoption of electronic human resource management: Evidence from developing countries. *IJAR*, 4(7), 31-40.

Freeman, M., & Beale, P. (1992). *Measuring Project Success*. Project Management Institute.

Ganesh, L., & Mehta, A. (2010). Critical Success Factors For Successful Enterprise Resource Planning Implementation At Indian Smes.

Geoghegan, L., & Dulewicz, V. (2008). Do Project Managers' Leadership Competencies Contribute To Project Success?. *Project Management Journal*, 39(4), 58-67.

Gold, A. H., Malhotra, A., & Segars, A. H. (2001). Knowledge Management: An Organizational Capabilities Perspective. *Journal Of Management Information Systems*, 18(1), 185-214.

Haddad, M. F., Alshannag, F. M., Eneizan, B., & Odeh, M. H. (2019). Impact of the Jordanian Commercial Banks on Financing Small and Medium Enterprises in Jordan. *International journal of academic research in business and social sciences*, 9(3).

Holton III, E. F., & Yamkovenko, B. (2008). Strategic Intellectual Capital Development: A Defining Paradigm For HRD?. *Human Resource Development Review*, 7(3), 270-291.

Islam, M. A., Agarwal, N. K., & Ikeda, M. (2017). Effect Of Knowledge Management On Service Innovation In Academic Libraries. *IFLA Journal*, 43(3), 266-281.

Kathuria, L. M., & Mamta. (2012). Understanding Financing Practices And Constraints Of Small And Medium Enterprises In Textile And Clothing Sector: An Empirical Study. *Asia-Pacific Journal Of Management Research And Innovation*, 8(3), 303-314.

Loke, Y. J. (2015). Financial Knowledge And Behaviour Of Working Adults In Malaysia. *Margin: The Journal Of Applied Economic Research*, 9(1), 18-38.

Lönnqvist, A., Laihonen, H., Cai, Y., & Hasanen, K. (2018). Re-Framing Education Export From The Perspective Of Intellectual Capital Transfer. *Journal Of Studies In International Education*, 1028315318773141.

Montequín, V. R., Fernández, F. O., Cabal, V. A., & Gutierrez, N. R. (2006). An Integrated Framework For Intellectual Capital Measurement And Knowledge Management Implementation In Small And Medium-Sized Enterprises. *Journal Of Information Science*, 32(6), 525-538.

Mostafa, A. A., & Eneizan, B. (2018). Factors affecting acceptance of mobile banking in developing countries. *International Journal of Academic Research in Business and Social Sciences*, 8(1), 340-351.

Musteen, M., & Ahsan, M. (2013). Beyond Cost: The Role Of Intellectual Capital In Offshoring And Innovation In Young Firms. *Entrepreneurship Theory And Practice*, 37(2), 421-434.

Nouri, H., & Parker, R. J. (2013). Career Growth Opportunities And Employee Turnover Intentions In Public Accounting Firms. *The British Accounting Review*, 45(2), 138-148.

Nuhn, H. F., Heidenreich, S., & Wald, A. (2017). Performance Outcomes Of Turnover Intentions In Temporary Organizations: A Dyadic Study On The Effects At The Individual, Team, And Organizational Level. *European Management Review*.

Obaid, T. F., & Eneizan, B. M. (2016a). Transfer of Training and Post-Training on Job Performance in Middle Eastern Countries. *Review of Public Administration and Management*, 400(3786), 1-11.

Obaid, T. F., & Eneizan, B. M. (2016b). The Mediating of Training Transfer between Pre Training Factors and Job Performance. *Review of Public Administration and Management*, 400(3786), 1-11.

Pandey, K. N. (2014). Knowledge Management Processes: A Case Study Of NTPC And POWERGRID. *Global Business Review*, 15(1), 151-174.

Pangarkar, N., & Hussain, S. (2013). The Internationalization of Singaporean Small and Medium-Size Enterprises: Drivers and Performance Outcomes. *International Studies of Management & Organization*, 43(2), 30-55.

Parker, R. J., & Kohlmeyer III, J. M. (2005). Organizational Justice And Turnover In Public Accounting Firms: A Research Note. *Accounting, Organizations And Society*, 30(4), 357-369.

Pillania, R. K. (2006). Financing And Measurement Of Knowledge Management In Indian Industry. *Paradigm*, 10(1), 51-55.

Preda, A. (2002). Financial Knowledge, Documents, And The Structures Of Financial Activities. *Journal Of Contemporary Ethnography*, 31(2), 207-239.

Rutishauser, L., & Sender, A. (2019). Effect of Team-Member Exchange on Turnover Intention: A Cross-Cultural Perspective on a Selected Aspect of Employee Engagement. *International Studies of Management & Organization*, 1-20.

Serrador, P., & Turner, R. (2015). The Relationship Between Project Success And Project Efficiency. *Project Management Journal*, 46(1), 30-39.

Sharif, Z. M., Obaid, T. F., Eneizan, B. M., & Abumandil, M. S. S. (2018). Determine Process Training Key Factors and Job Performance in Higher Education Sector. *International Journal of Engineering & Technology*, 7(4.15), 477-480.

Shenhar, A. J., Dvir, D., Levy, O., & Maltz, A. C. (2001). Project Success: A Multidimensional Strategic Concept. *Long Range Planning*, 34(6), 699-725.

Silvius, A. G., & Schipper, R. (2016). Exploring The Relationship Between Sustainability And Project Success-Conceptual Model And Expected Relationships. *International Journal Of Information Systems And Project Management*, 4(3), 5-22.

Sung, S. Y., & Choi, J. N. (2012). Effects Of Team Knowledge Management On The Creativity And Financial Performance Of Organizational Teams. *Organizational Behavior And Human Decision Processes*, 118(1), 4-13.

Turner, J. R., & Müller, R. (2005). The Project Manager's Leadership Style As A Success Factor On Projects: A Literature Review. *Project Management Journal*, 36(2), 49-61.

Ugwu, C. I., & Ekere, J. N. (2017). Knowledge Management For Improving Services In Federal University Libraries In Nigeria. *Journal Of Librarianship And Information Science*, 0961000617742446.

Urbancova, H., & Vnouckova, L. (2015). Investigating talent management philosophies. *Journal of Competitiveness*, 7(3).

Wasti, S. A. (2003). Organizational Commitment, Turnover Intentions And The Influence Of Cultural Values. *Journal Of Occupational And Organizational Psychology*, 76(3), 303-321.

Wiig, K. M. (1997). Integrating Intellectual Capital And Knowledge Management. *Long Range Planning*, 30(3), 399-405.

Wiklund, J., & Shepherd, D. (2003). Knowledge-based resources, entrepreneurial orientation, and the performance of small and medium-sized businesses. *Strategic management journal*, 24(13), 1307-1314.

Yew Wong, K. (2005). Critical Success Factors For Implementing Knowledge Management In Small And Medium Enterprises. *Industrial Management & Data Systems*, 105(3), 261-279.