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Knowledge retention in Vietnam-based Management Consulting SMEs

Author: Atefeh Anbary, Linh Nguyen

Supervisor: Lenka Klimplová

Examiner: Tao Yang

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Abstract

Aim: The overall aim of the thesis is to describe and understand how Vietnam-based management consulting SMEs retain organizational knowledge in cases of employees' departure and further develop strategies for knowledge retention.

Methodology: Qualitative research via semi-structured interviews in 2 Vietnam-based management consulting SMEs (1 medium-sized company and 1 small company) was conducted.

Findings: Knowledge retention is still a rather new concept in the Vietnamese context, interestingly, however; some knowledge retention initiatives have been unconsciously implemented by Vietnam-based management consulting SMEs. Small-sized companies, which suffer more from resource scarcity in terms of human, finance, time, tend to be less active in knowledge retention than medium-size companies. More efforts have been put in retaining tacit knowledge by management consulting SMEs in Vietnam. Among the factors influencing knowledge retention, leadership is seen to be the key factor to decide the successful implementation of knowledge retention of Vietnam-based management consulting SMEs. Vietnamese culture is also found to have indirect impacts (either positive or negative) on knowledge retention through other factors (leadership, organizational culture, personal attitudes), however the effect of national culture on knowledge retention varies from firm to firm, largely depends on SMEs' leadership.

Practical implications: Considering the important roles of leaders in the implementation of knowledge retention, training on leadership skills is highly recommended. Furthermore, trainings on interpersonal skills and personal attitudes towards knowledge retention also need attention. On top of that, it is essential to build up an organizational culture that facilitates knowledge retention and provides appropriate organizational supports (affordable IT systems that suit SMEs' needs, extrinsic together with intrinsic rewards). Last but not least, knowledge retention activities are recommended to be integrated into daily operations to cope with the issues related to time constraints faced by management consulting SMEs.

Keywords: *Knowledge retention, knowledge sharing, SMEs, management consulting SMEs, Vietnam, leadership*

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List of Abbreviations

COP	Community of Practice
HR	Human Resource
HRM	Human Resource Management
ICTs	Information and Communication Technologies
IT	Information Technology
KM	Knowledge Management
KR	Knowledge Retention
KS	Knowledge Sharing
SMEs	Small and Medium-Sized Enterprises

1. Introduction

This chapter provides an overview of knowledge retention practices and their importance in Vietnamese SMEs. It outlines the research gap, research aim, research questions and the significance of this study.

1.1 Background of the research

Over the past few decades the societies and businesses have been shifting towards the knowledge-based economy. Knowledge has been gradually recognized as a highly valued corporate asset; therefore, successful knowledge management (KM) is stated to be source of competitive advantage for organizations (Khvatova et al., 2016). Knowledge Management (KM) is any deliberate effort to control and coordinate knowledge of workforce in an organization with the intention of gaining, retaining, and preventing loss of knowledge (Hislop, 2013). As Lin et al. (2016) explain, loss and retention of valuable knowledge both come from the concept of knowledge as a competitive advantage; thus it is necessary to understand the problem and consequences of knowledge loss and the importance of knowledge retention in organizations (Martins and Meyer, 2012).

Throughout the years, knowledge loss has become a critical factor for organizations, which impacts organization's competitive advantages (Lin et al., 2016). Knowledge loss can be defined as the decreasing "capacity for effective action or decision making in a specific organizational context" (DeLong, 2004, p. 21). On the other hand, knowledge retention can be regarded as "a grounded, practical way of attacking the real threat of lost knowledge" (DeLong, 2004, p. 25). According to Levy (2011) knowledge retention is a sub-discipline of knowledge management, aims at providing KM solutions to deal with experts' departure situations in order to keep the expert's knowledge within an organization. There are various reasons that employees leave a firm, which can cause the risk of losing valuable organizational knowledge. Such reasons can be cited here such as retirement, layoffs, taking positions in a different organization, opening up their own businesses, etc. (Levy, 2011). Employees may take their valuable intellectual capital with them when leaving the organization, thus, due to their departure; organization's most valuable knowledge may be lost. If the expert's knowledge is not retained properly, organizations will not be able to continue to use and learn from specific expert skills, past experience, etc.; which may took many years to build up and may not be replaced easily (Martins & Meyer, 2012). Therefore, the negative influences of experts' knowledge loss on organizational

performance in cases of employees' departure increase the importance for having effective knowledge retention mechanisms (Lin et al., 2016). Many studies have been published regarding the field of KM, yet there have been very few researches focusing on knowledge retention, knowledge identification, knowledge utilization, while the areas of knowledge management perception, knowledge management implementation and knowledge transfer are well researched (Durst & Edvardsson, 2012). More specifically, studies on knowledge retention have been underdeveloped as very few conceptual frameworks dealing with this matter could be found (Burmeister & Deller, 2016). As the result organizations are still facing difficulties when experienced employees depart, which increases the need for having a clear understanding of theoretical foundation of knowledge retention (Burmeister & Rooney, 2015).

The management consultancy sector is said to have the highest turnover rate in the market at a worldwide level (Top Consultant, 2007). Management consultancies include law firms, accounting/audit firms, Marketing/Advertising/PR consulting firms, to name a few. Management consulting firms offer professional services, in particular, services resulting from creative and/or intellectual work of highly skilled and specialized professionals (Richter et al., 2008). They are solely based on knowledge-intensive activities and hugely rely on skillful and knowledgeable experts; consequently the high turnover rate is likely to cause a severe loss of organizational knowledge which consulting firms have to face. Hence, firms operating in this sector are in need of adequate knowledge retention strategies to prevent the risk of a significant loss of intellectual capital.

In today's knowledge-based economy, knowledge management in general and knowledge retention in particular, undoubtedly play a crucial role in any businesses; the need for knowledge retention remains the same in both large enterprises and small and medium-sized enterprises (SMEs). However, it seems that SMEs tend to overlook the importance of knowledge management (Durst & Ferenhof, 2014; Shackelford & Sun, 2009; Wong & Aspinwall, 2004). More specifically, employee' departure will put management consulting SMEs, which depend highly on employee's knowledge, at survival risk. Additionally, fewer studies investigating KM in SMEs could be found compared to researches conducted on large-scale enterprises (Durst & Ferenhof, 2014). Thus, it can be stated that knowledge retention is of high concern for management consulting SMEs to cope with the cases of experienced expert's leaving.

Although there has been a considerable amount of research on the field of KM, most of them focus on western countries; research based on the context of non-western world is hardly found (Durst & Edvardsson, 2012). In Vietnam, a non-western context, there is a lack of studies investigating KM; KM therefore is still a rather new concept, and Vietnamese enterprises especially SMEs have not yet paid adequate attention to managing and retaining organizational knowledge. The fact that Vietnam ranks 104th in the Knowledge Economy Rankings¹ clearly shows that the country's economy is still lagging behind in the development towards a knowledge-based one (World Bank, 2012). In order to enhance competitiveness at a national level, Vietnamese economy needs to gradually shift from a low cost labor model towards an economic structure that emphasizes on knowledge as the core of growth. Thus, Vietnamese enterprises have to get on this bandwagon by making use of KM as a strategic tool to achieve competitive advantage in today's business environment. KM is specifically of high importance for Vietnamese management consulting firms since their operations heavily rely on knowledge-intensive work conducted by skillful employees. Within this sector, audit and accountancy firms have experienced the highest voluntary turnover rate of average 16% in the Vietnamese labor market over the past years (Towers Watson, 2012). Besides, this turnover rate is higher than that of other non-western countries in the same region such as Indonesia, Philippines (Towers Watson, 2012). These accountancy firms, especially SMEs are deemed to be most vulnerable to knowledge loss due to experts' leaving and therefore are in need of effective knowledge retention strategies. Considering these afore-mentioned gaps, it can be seen that there is a necessity for knowledge retention related studies to be embedded in the context of management consulting SMEs in Vietnam.

1.2 Research purpose

Based on the above mentioned problem statement, this study is conducted in order to fulfill the following aim:

1 Knowledge Economy Ranking based on:

KEI = Knowledge Economy Index: the ability to facilitate the effective use of knowledge for economic development;

KI = Knowledge Index: the ability to generate, adopt, and diffuse knowledge.

Source: World Bank, 2012

“To describe and understand how Vietnam-based management consulting SMEs retain organizational knowledge in cases of employees’ departure and further develop strategies for knowledge retention”.

So as to achieve the research aim, the following research questions need answering:

- What are the potential factors fostering and/or hampering knowledge retention in management consulting SMEs in the Vietnamese context?
- In the Vietnamese context, what have been done by management consulting SMEs to cope with the loss of knowledge resulting from employee turnover?
- What should management consulting SMEs based in Vietnam do to overcome knowledge retention barriers and positively influence knowledge retention?

1.3 Scope and contribution of the research

Even though there exists no official definition of SME, numerous sources use the organizational size as an indicator to define SME (Kalak & Hudson, 2016; Eze et al., 2013; Emine, 2012; Deros et al., 2006). Aside from the number of employees, several characteristics that SMEs possess can be mentioned as follows: flat organizational structure, local operating, customer-specific products/ solutions, small market share (Kalak & Hudson, 2016; Eze et al., 2013; Emine, 2012; Deros et al., 2006). This research only covers small and medium-sized enterprises (SMEs), whereas micro-small enterprises are not subject to investigation. Within the case study organizations, both managerial and employees’ perspectives are taken into consideration.

All in all, the purpose of this study is to make contribution to academic research by investigating and fulfilling the mentioned research gaps in the current body of knowledge. Furthermore, a comparison and discussion on the obtained results for this research will add understanding towards knowledge loss minimization in cases of employees’ departure in Vietnam-based management consulting SMEs. Moreover, this study intends to gain an understanding of what factors foster and/or hamper the knowledge retention in management consulting SMEs in the Vietnamese context, leading towards clear recommendations about overcoming knowledge retention barriers. In a practical sense, this study can provide a management application to enhance Vietnamese SMEs’ sustainability and competitiveness. Taking into account that SMEs constitute around 98.4% of private sector of Vietnamese economy (GSOV, 2010) and considering their ability to create massive employment opportunities as well their contribution to

gross value added, it is safe to say that SMEs play an important role in the national economic growth. By suggesting applicable knowledge retention practices for SMEs operating in Vietnam, this study can further contribute to enhance the country's competitiveness.

1.4 Structure of the research

This research consists of six chapters. The first chapter briefly introduced about the background of the research, research purpose, and the scope and the contribution of the research. The second chapter illustrates the information about knowledge in general, knowledge retention in management consulting SMEs, knowledge retention theoretical frameworks, factors influencing knowledge retention, and a summary of the literature review. The third chapter describes research strategy, methods of data collection and analysis, followed by reliability and validity of the research. In the fourth chapter the empirical findings are presented followed by chapter five which then discuss the findings based on the conceptual framework presented in chapter two and other supporting literature. The last chapter concludes the research, suggests improvements for the chosen cases regarding knowledge retention, acknowledges the research limitations and provides recommendations for further research.

2. Conceptual framework

This chapter discusses relevant literature and illustrates the conceptual framework, which is used to further guide the research. This chapter begins with providing a theoretical understanding of Knowledge, knowledge retention in management consulting SMEs, knowledge retention strategies and frameworks, factors and barriers influencing knowledge retention, an overview of Vietnamese context and lastly a proposed conceptual framework.

2.1 Knowledge

Knowledge itself forms a very abstract construct for which scholars could not agree on a general definition yet (Hislop, 2013). According to Nonaka (1994, cited in Hislop, 2013, p. 107), knowledge will be defined as “justified true belief”, meaning that it is constituted by what people believe to be true or in other words, it comprises what people consider to be true based on their personal experiences. This assumption is influenced by the practice-based perspective on knowledge. Moreover, knowledge enables people to understand situations and act accordingly. In addition to that, tacit and explicit knowledge cannot be completely separated (Hislop, 2013).

Hislop (2013) explains explicit knowledge as objective and codifiable into tangible forms (e.g. diagrams or documents). Furthermore, it can be separated from the people who possess it, which also means that it can be articulated easily and therefore be stored for re-use in the future. Therefore, explicit knowledge can be easily capture, transmit, and store in explicit formats such as books or manuals, and organizational databases (Droege & Hoobler, 2003). Contrary to this, tacit knowledge is inexpressible into a codified form, embodied in the people (in the form of personal experience, thinking, competence), context specific and difficult to be shared by words or writing. According to Nonaka (1994) tacit knowledge is considered as intangible knowledge that is based on individual experience and can be understood through their observation and participation. Davenport et al. (1998, p.45) adopt the definition of tacit knowledge as “knowledge that resides in the minds of people in an organization but has not been put in structured, document-based form”. This implies that since tacit knowledge cannot easily be shared with others, it contains more risk of being lost compared to codified knowledge with the departing employees. Therefore, it is the tacit knowledge that can be the most valuable source of competitive advantage since it is based on the skills and knowledge of individual employees that accumulate over time (Grant, 1996).

2.2 Knowledge retention

The following sections present the concept of knowledge retention and its significance.

2.2.1 Definition of knowledge retention

According to Hislop (2013, p. 56) “knowledge management is an umbrella term which refers to any deliberate efforts to manage the knowledge of an organization’s workforce, which can be achieved via a wide range of methods including directly, through the use of particular types of ICT, or more indirectly through the management of social process, the structuring of organizations in particular ways or via the use of particular culture and people management practices”. With that in mind, retention of knowledge is a great concern in the field of knowledge management. Knowledge retention within organizations refers to not losing the knowledge that exists in people’s mind (tacit knowledge), maintaining the possession, continuing to use, practicing knowledge to remain competitive (Martins & Meyer, 2012). Argote et al., (2003, p.572) state that “knowledge retention involves embedding knowledge in a repository so that it exhibits some persistence over time”. Knowledge retention can help capture and accumulate articulable expert’s tacit knowledge and transfer it to other for use within the organization (Levy, 2011). According to DeLong (2004, p.23) “knowledge retention consists of three activities – knowledge acquisition, storage and retrieval” with the aim of ensuring knowledge is not lost when employees leave organizations. Knowledge that is held by experienced employees is mostly considered to be useful and needed for learning from past experiences. Knowledge retention is considered as “an act of making organizational memory” (DeLong, 2004, p.25). All in all, the authors of this paper perceive that knowledge retention, as a sub-discipline of knowledge management, is the efforts exerted by organizations to retain knowledge that is most critical to business success by acquiring, storing, making knowledge accessible and recovering lost knowledge.

2.2.2 Knowledge retention in management consulting SMEs

Many researchers define SME using organizational size (Kalak & Hudson, 2016; Eze et al., 2013; Emine, 2012; Deros et al., 2006). Aside from organizational size, several characteristics that SMEs possess can be mentioned such as: flat or flexible organizational structure, low degree of standardization and formulation procedures, flexible or simple decision making processes, customer-specific products/solutions, financial constraint, and small market share (Emine, 2012). Knowledge management in general, and knowledge retention in particular is more developed in

large organizations, while most SMEs appear to be less advanced in regards to knowledge retention and have less systematic approaches for embodying, recording, and sharing knowledge (Durst & Wilhelm, 2011). In general, most of knowledge is held within employees' minds; however, SMEs are more dependent on employees' knowledge and tend to be more vulnerable to problems in relation to staff turnover compared to large companies (Durst & Wilhelm, 2011). Consequently, the departure of an expert employee might weaken the company performance and will have negative implications for knowledge leakage and losses of future productivity, efficiency and competitiveness (Durst & Wilhelm, 2011). Therefore, in order to avoid such problems, creating knowledge retention mechanisms play an importance role in the operations of SMEs. Even though knowledge retention initiatives can be costly, the need for having an effective knowledge retention strategy within SMEs is visible in order to gain competitive advantage (Martins & Mayer, 2012; Bairi et al., 2011; DeLong, 2004).

Management consultancy sector's operations are heavily based on knowledge-intensive activities and rely on knowledgeable experts individuals (Alvesson, 1995). Knowledge and skills are largely embodied in employees, as a consequence expert employee's departure may cause the loss of organization's competitive edge, frustration and reduce organizational productivity (Beazley *et al.*, 2002). Therefore, accumulating, applying and protecting such valuable knowledge play an important role within management consultancy firms. The problem is more acute in SMEs operating in this industry since their dependency on particular individuals knowledge is higher than large organizations. Thus, the need for having appropriate strategies that help to develop and retain knowledge for sharing and using the knowledge over time within these organizations is noticeable (Prichard et al., 2000; Srikantaiah & Koenig, 2000). Theoretically, existing literature mostly conclude that knowledge retention needs to be paid serious attention by management consulting firms, notably SMEs, since they highly rely on knowledge-intensive activities. However, in practice, SMEs have not yet considered knowledge retention as a crucial function and have not embedded knowledge retention initiatives in companies' daily activities (Durst & Ferenhof, 2014; Durst & Wilhelm, 2011; McAdam & Reid, 2001; Sparrow, 2000).

Knowledge retention is seen to be beneficial to management consulting organizations for it can reduce the transactional costs, facilitate better decision-making (Walsh and Ungson, 1991), legitimize and integrate organizational activities (Duncan and Weiss, 1979), improve

organizational innovation and organizational performance. On the other hand, knowledge retention may also be viewed as detrimental to management consulting firms when organizations are inflexible and not willing to constantly learn and adopt new knowledge from outside (Shin *et al.*, 2001). As a result, organizations may face some challenges in regard to their performance and productivity. Even so, knowledge retention is still of high importance, given that if the tacit knowledge of the leaving experts is not properly stored and retained within the organizations, all the aforementioned benefits may not be achieved as organizations are not able to use the past experiences.

2.3 Knowledge retention strategies and frameworks

Given the negative consequences caused by knowledge loss due to employee turnover, organizations are required to execute programs to retain knowledge that is critical to their business success. There is a limited number of literature with regard to organizational knowledge retention, however, there are several authors (DeLong, 2004; Liebowitz, 2009; Levy, 2011; Martins & Meyer, 2012) who have been trying to fill the gap by developing knowledge retention strategies. Among existing theories, the frameworks proposed by DeLong (2004) and Liebowitz (2009) have received the most attention and have been adopted in numerous studies (Burmeister & Deller, 2016; Agarwal & Islam, 2015; Eze et al., 2013; Bairi et al., 2011). The 2 above-mentioned knowledge retention frameworks and some strategies will be described and discussed in the sub-sections below.

2.3.1 Knowledge retention strategies

Organizations continue to face several issues in regard to retaining expert employees' knowledge due to employees' departure. For this reason, there is a need to create and develop knowledge retention strategies in order to minimize losing critical knowledge (Liebowitz, 2009; Hofer-Alfeis, 2008). Some of the strategies that are used in order to retain knowledge within organizations can be cited here: mentoring (DeLong, 2004; Liebowitz, 2009), organizational knowledge repositories (Liebowitz, 2009), storytelling (DeLong, 2004; Liebowitz, 2009), and communities of practice (CoP) (Hislop, 2013; Hofer-Alfeis, 2008; DeLong, 2004).

Mentoring strategy is one of the knowledge retention's popular techniques that involve expert employees to guide and coach new employees to gain competencies required (Liebowitz, 2009, Beazley et al., 2002). According to DeLong (2004), as long as employees with a different level

of experience work together, mentoring needs to be an on-going process which involves monitoring the progress and improvement of the trainees' knowledge.

Another knowledge retention's strategy is *organizational knowledge repositories*, which is suitable at the organizational level for companies whose competitive advantage driven from capturing tacit knowledge and making it explicit and codified. According to Liebowitz (2009), there is a need to adopt ICT systems to codify the expert's knowledge and make it available for both old and new employees.

Storytelling strategy gives employees the opportunity to pass on their knowledge and experience to others while working on a certain project or task (DeLong, 2004). Hence, this strategy offers an opportunity to share and retain individual's tacit knowledge.

Communities of practice as a technique for retaining tacit knowledge provides employees an opportunity to share their knowledge. According to Hislop (2013, p. 157) CoPs can be defined as "a group of people who have a particular activity in common, and as a consequence have some common knowledge, a sense of community identity, and some element of overlapping values". Therefore, CoPs emerge from social interactions among informal group of people with common knowledge and work related interest that people undertake to share their knowledge voluntarily (DeLong, 2004).

All these above-mentioned strategies offer organizations opportunities for retaining individuals' tacit knowledge, which are also supported by the knowledge retention frameworks of DeLong (2004) and Liebowitz (2009).

2.3.2 DeLong's framework for knowledge retention

DeLong (2004) presents four generic components of a knowledge retention framework. *Human resource processes, policies and practices* form the first component including five major areas: evaluating human intellectual assets, career development/ succession planning, building a retention culture, phased retirement programs, enhancing recruitment processes. The second component is *knowledge transfer practices*. Techniques for sharing knowledge namely interviews/videotaping, storytelling, mentoring and communities of practice are highly recommended. The third component is *IT applications*, which enable knowledge capture, storage and sharing. Available applications like those for mapping human knowledge, applications to accelerate learning, applications for capturing knowledge and expert locator systems are mainly for explicit knowledge. The last component is *Knowledge recovery initiatives*. These initiatives allow organization to effectively utilize retirees, outsource lost capabilities (e.g. hiring

retirees/resignees as contractors/consultants) to cope with the loss of significant knowledge.

2.3.3 Liebowitz's framework for knowledge retention

Liebowitz (2009) proposes an “organizational knowledge retention strategies and solutions” framework, which consists of 4 key components. The first component is named *recognition and rewards*, which suggests the implementation of recognition and reward programs to promote employees who show significant knowledge retention efforts and contribution in order to make employees more engaged in knowledge retention activities within organizations. The second component namely *bi-directional knowledge flow* is a two-way acquisition and transfer of knowledge, which aims to facilitate knowledge sharing among senior employees and juniors. Seniors' knowledge and experience are encouraged to be passed on to juniors, whereas junior employees are supported to share specialized skills and knowledge with seniors. *Personalization and codification* form the third component of the framework. Codification focuses on the conversion from tacit knowledge into explicit knowledge using system-oriented approaches such as best practice system, after action reviews, knowledge repositories on the intranet, webcasts, videos and the like. Personalization concentrates on supporting the sharing of tacit knowledge between employees through interpersonal communication. Personalization approaches may include mentoring, job shadowing, job rotation, knowledge fairs, etc. Information and communication technologies (ICTs)-based tools (e.g. intranet, company's forum, etc.) and expertise mapping system also facilitate knowledge transfer between employees. *Golden gem* is the last component proposed by Liebowitz with the aim of retaining or regenerating some knowledge, which has been lost due to employees' departure. This aim can be achieved by some initiatives such as hiring retirees/ resignees as consultants/ contractors, running alumni association, etc.

2.3.4 Discussion on knowledge retention frameworks

Although the components of the frameworks are termed differently, they all seem to imply the same ideas. Specifically, *HR policies and practices* component in DeLong's framework is called *recognition and rewards* in Liebowitz's model. Similarly, *knowledge recovery initiatives* component is related to *golden gems* concept. *IT applications* component in DeLong's framework can also be found in *personalization and codification* component presented by Liebowitz, which suggests ICT-oriented systems focusing on storing explicit knowledge converted from tacit knowledge (Codification) and/or ICT tools that enable knowledge sharing

between employees through communication (Personalization). Most importantly, knowledge sharing is seen to be crucial in both frameworks and is labeled *knowledge transfer practices* and *bi-directional knowledge flow* in DeLong's and Liebowitz's framework respectively. It is also worth mentioning that *personalization* component in the latter framework also details out activities that assist sharing of knowledge.

On the other hand, dissimilarities are also found when comparing the 2 knowledge retention frameworks. Both frameworks mainly emphasize an aging work force and retirement as a major cause of knowledge attrition while neglect knowledge loss through voluntary turnover. The framework of DeLong (2004) also touches upon the departure of mid-career employees, though with very brief notice. Moreover, while DeLong's framework indicates the need to have sufficient planning for knowledge retention in all components, Liebowitz fails to address this matter. At planning stage, organizations are advised to first identify critical knowledge that is at a great risk of loss, so as to come up with adequate practices to retain these types of knowledge (DeLong, 2014). Regarding DeLong's framework, it was developed using various case studies from large size to SMEs. Similarly, the framework proposed by Liebowitz was also reinforced by case studies including both large size and SMEs. The 2 frameworks have been applied for both large firms and SMEs in some recent studies (Burmeister & Deller, 2016; Agarwal & Islam, 2015; Eze et al., 2013; Bairi et al., 2011). Despite the flaws found in both frameworks, they still provide a variety of valuable knowledge. Considering all of the above, both frameworks are made use of the foundation to form the conceptual framework to guide this research.

2.4 Factors influencing knowledge retention

This section demonstrates potential factors that an organization has to consider when implementing a knowledge retention framework or any knowledge retention initiatives.

2.4.1 Success factors of knowledge retention

There are a vast number of critical success factors that could influence knowledge retention. The first factor *knowledge behavior* refers to learning, creating, sharing, knowing, applying knowledge and identifying the type of knowledge at great risk of loss (Martins & Meyer, 2012; Martins & Martins, 2012). This factor is supported by DeLong's (2004) framework in the component *HR policies* and *knowledge transfer*, as well as partly reflected in Liebowitz's (2009) model under the component namely *bidirectional knowledge flow*. Moreover, Mousa and

Mahfouz (2015) and Chourides et al., (2003) also supported this factor in the component of Human Resource Management (HRM) and argued that this factor can positively or negatively influence knowledge retention.

The second factor called *strategy implementation* refers to the ability to maintain organizational growth despite knowledge loss (Martins & Meyer, 2012). Respect, openness and trust development could contribute to this factor and ultimately, knowledge retention. *Effective mentoring*, grouped with *strategy implementation* dimension, is another contributing factor, which is referred to in *knowledge transfer* component of DeLong's (2004) framework. This factor plays an important role in order to develop trust and have a well-planned organizational strategy towards knowledge management in general and knowledge retention in particular (Mousa and Mahfouz, 2015; Bennet and Bennet, 2011; Wong, 2005).

The third factor called *people knowledge loss risks* (Martins & Meyer, 2012) is also supported by DeLong's (2004) framework and other authors (Martins & Martins, 2012; Mauer et al., 2003; Allee, 2003), with main focus on identifying whose knowledge is at high risk so as to develop and protect those expert's knowledge.

The fourth factor that an organization has to consider when implementing knowledge retention initiatives is *leadership*. This factor as an influencing factor of knowledge retention is supported by authors such as Mousa and Mahfouz (2015), Martins and Martins (2012), Martins and Meyer (2012), Bennet and Bennet (2011), Wong (2005), Hasanali (2002), and Skyrme and Amidon (1997). The leadership factor emphasizes the ability of leaders to create trust among employees and encourage them to take responsibility in sharing their personal knowledge (Handzic, 2011). Moreover, Liebowitz (2009) supported this factor and argued that an organization will be vulnerable to potential knowledge loss with the lack of having a strong leadership and a knowledge retention program.

Leibowitz' (2009) framework is also in support of the fifth factor named *knowledge attitudes and emotions* (Martins & Meyer, 2012). This factor takes into account the fact that individual's willingness and personality to share knowledge with other employees and managers could affect the degree to which knowledge is retained (Martins & Martins, 2012). Dong et al., (2016) conducted research on individual willingness to share knowledge in organizations and found that individual personality emerged as the most influential link to knowledge sharing with other employees and managers.

Power play is considered as the sixth factor, which combines the following elements namely group cohesiveness, conflict resolution, making use and sharing knowledge freely (Martins &

Meyer, 2012). This factor is supported by authors such as Martins and Martins (2012), Mahee (2006), and Small (2006). The element group cohesiveness is hugely influenced by trust among peers. Rutten et al., (2016) argue that trust element at individual level and organizational level have a significant impact on the level of knowledge sharing. If the above-mentioned elements are negative, power and politics are likely to get involved, which may impede knowledge retention.

The seventh factor *knowledge growth and development* contains individual's ability to actively participate in learning and developing their personal knowledge and have the motivation to transfer that knowledge with other in order to contribute to knowledge retention (Martins & Meyer, 2012; Martins & Martins, 2012; Bryson et al., 2006; Devos & Willem, 2006).

The last 2 success factors that could influence knowledge retention are *performance management* and *organizational support and encouragement* (Martins & Meyer, 2012; Martins & Martins, 2012). The *performance management* factor covers activities such as evaluating knowledge sharing efforts of employees, identifying employees' expertise, providing appropriate training and development. This factor is partly mentioned in the component *HR policies and practices* in DeLong's (2004) framework. Similarly, authors such as Mousa and Mahfouz (2015), Wong (2005), and Bennet and Bennet (2011) supported this factor as a critical success factors. The latter factor focuses on *organizational support and encouragement* for suggesting ideas, cooperation between departments and interaction among individuals with a same interest and is supported by researchers such as Mousa and Mahfouz (2015), Wong (2005), and Hasanali (2002). Additionally, this factor is touched upon in the component *knowledge transfer and personalization* of DeLong's (2004) and Liebowitz's (2009) frameworks, respectively. It is worth noting that, in the factor *organizational support and encouragement*, extrinsic rewards element is found to hinder knowledge sharing behavior rather than enhance it, thus, this element is excluded from success factors to knowledge retention. This conclusion is somewhat conflicting with Liebowitz's framework, which suggests either intrinsic or extrinsic motivators.

2.4.2 Barriers to knowledge retention

There are several barriers at organizational and individual level that can hamper knowledge retention. At organizational level, lost knowledge costs are not visible, thus managers are reluctant to invest resources in knowledge retention activities, even though they realize the threats of knowledge loss in cases of experts' leaving (Ranjbarfard et al., 2014; DeLong, 2004). Another organizational barrier may occur when individuals are pre-occupied with other activities, consequently, no one would take a clear ownership of the problem of knowledge loss

and create values and culture for sharing and capturing tacit knowledge. In this case, there is a need for having an organizational structure to receive supports from middle and functional managers for knowledge retention activities (Ranjbarfard et al., 2014; Oliva, 2014; Robbins, 2005; DeLong, 2004). The uncertainty and inability to recognize which critical knowledge is most vulnerable to being lost present another obstacle to knowledge retention initiatives at organizational level (Ranjbarfard, 2014; DeLong, 2004). Finally, organization knowledge retention needs to be in accordance with the overall organization goal and support the organization knowledge management strategy. Non-alignment with the organization strategy will result in failure of knowledge retention efforts (Ranjbarfard et al., 2014; Riege, 2005; Liebowitz, 2009).

At individual level, personal behavior towards knowledge sharing might influence knowledge retention efforts, since some employees may prefer hoarding their knowledge to avoid giving away their competitive edge. Additionally, due to many reasons some individual may decide not to participate in knowledge sharing or giving false information, which makes it difficult to share and retain knowledge (Oliva, 2014; Ranjbarfard et al., 2014; Hong, 2011; Liebowitz, 2009; Riege, 2005; Currie & Kerrin, 2004; Wang, 2004). Another obstacle to knowledge retention is that sometimes there is hardly enough time available for mentoring younger employees in order to learn from experienced employees. Thus, as a result knowledge will not be spread, shared and transferred among the team members and therefore not used within organizations (Ranjbarfard et al., 2014; Riege, 2005; DeLong, 2004). Human biases in judgment might act as another critical barrier. According to Liebowitz (2009, p.5) “people naturally may be influenced by recent events, causality bias assign causes where they none exist, making decision depending on the way information is presented to them, and others”. Therefore, such biases could influence the ability of decision-making of individual and ultimately the knowledge retention. Age, gender, race, years of service and expertise difference can also act as individual barriers to knowledge transfer, ultimately to knowledge retention (Riege, 2005; Robbins, 2005).

In addition to individual and organizational factors, national culture is considered to be another potential factor that may facilitate or hinder knowledge sharing, ultimately knowledge retention. Individual’s knowledge sharing behavior is directly affected by national culture (Pauleen, 2007, Karahanna et al., 2005; Straub et al., 2002). Furthermore, the effect of national culture on individual’s knowledge sharing behavior may be mediated through organizational culture

(Pauleen, 2007). Leadership, which is determined by national culture to a certain degree, also has impact on both organizational culture and individual knowledge sharing behavior. Both organizational culture and individual behavior towards knowledge sharing exert influence on organizational KM in general and knowledge retention in particular (Pauleen, 2007). Hofstede (1982) also theorized that organizational national culture has its source and origin in national culture therefore, has a significant impact on the knowledge sharing within organization. The ability to understand national culture could enhance interaction within individuals and organizations. In contrast, with lack of knowledge in regards to the national culture, a complex organizational task may not be solved in a professional way (Hofstede, 1982).

2.5 Knowledge retention in management consulting SMEs in Vietnam

In Vietnam, knowledge management has not been mentioned in any official governmental policy or document. The statement of Vu (2008, p.334) in the knowledge management's country report has described this status: "Knowledge Management (KM) is a very new concept in Vietnam in general and in the country's firms and organizations in particular. So far, this concept has not been mentioned in any official government policy or document. It has been introduced by the Vietnam Productivity Center (VPC) in several workshops, awareness – training courses, and pilot projects conducted since the beginning of 2000. But these are only a few small beginning steps, and very limited audiences have been introduced to the concept". KM in general and KR in particular are rather new concepts in Vietnam. Vietnam-based companies, especially SMEs including management consulting SMEs have not yet acknowledged the importance of KR. Even though this report was made in 2008, currently there is no significant change as Vietnam's knowledge economy has not yet been well developed compared to other countries in the same region. Vietnam is ranked 104th in Knowledge Economy Rankings (World Bank, 2012), showing that Vietnam is still lagging behind the development towards a knowledge-based economy and that KM and KR are still not widely practiced in this context.

SMEs including management consulting SMEs in Vietnam with their typical characteristics are the most sensitive entities in the economy. Management consulting SMEs in Vietnam are facing several challenges when it comes to the implementation of KR. A lot of SME owners/managers do not possess the knowledge and managerial skills to implement KR initiatives and are also not recognizing the need for it, because their focus is on core operational activities. A different challenge can be human and time constraints due to heavy workload of this sector which then

makes employees resisting to KR practices. Especially SMEs might also struggle with financial resources to implement initiatives. Furthermore, cultural differences can also negatively affect the implementation (Emine, 2012).

A number of important cultural dimensions are particularly relevant to how knowledge is managed in an organizational setting. Considering Hofstede's (1982) cultural dimensions framework, Vietnam is said to have a profile of unequal power distribution and collectivism (Dong et al., 2010). In regard to the *high power distance* dimension, the hierarchical level is most prioritized between superiors and subordinates (Nguyen, 2002). This characteristic is highly presented not only in individual's daily life but also in Vietnamese businesses. Within Vietnamese businesses, it is the superior's task to make the decision and communicate the goals to the subordinates, which the subordinates have to carry out the orders without any participation in decision-making processes. Usually, subordinates cannot demonstrate in public that they are more knowledgeable than their superiors and do not challenge their authority but rather to save the face of the superiors. Vietnamese managers or superiors are not open and interested to receive any opinions from subordinates, therefore, subordinates are hesitant to express their ideas and participate in knowledge sharing activities (Truong & Nguyen, 2002). Additionally, Vietnamese culture has carried the *high collectivism*, which it is characterized by more social expressions, harmony, deference, harmony, and conflict avoidance. Vietnamese people's relationship with colleagues is extended to their life beside organization, meaning that they highly promote cohesive tie strength within people (Nguyen, 2002). Those with a collectivist mindset tend to make sharper distinctions between in-group and out-group members and are more likely to share knowledge with in-group members (Chow et al., 2000; Ardichivili et al., 2006). All in all, it can be seen that Vietnamese culture will make KR implementation in management consulting SMEs different from that of SMEs in different contexts through its effect on personal attitudes towards knowledge sharing, organizational culture and leadership.

2.6 Proposed conceptual framework

Based on the literature review, the authors propose the following conceptual framework. The framework is formed based on the combination of DeLong's and Liebowitz's frameworks, knowledge retention strategies suggested by different authors (Hislop, 2013; Hofer-Alfeis, 2008, Beazley et al., 2002). Additionally, potential factors which are identified by several authors

(Martins & Meyer, 2012; Pauleen, 2007) to either facilitate or hamper knowledge retention are also considered. On top of that, typical aspects of Vietnam-based management consulting SMEs are taken into account when creating the conceptual framework.

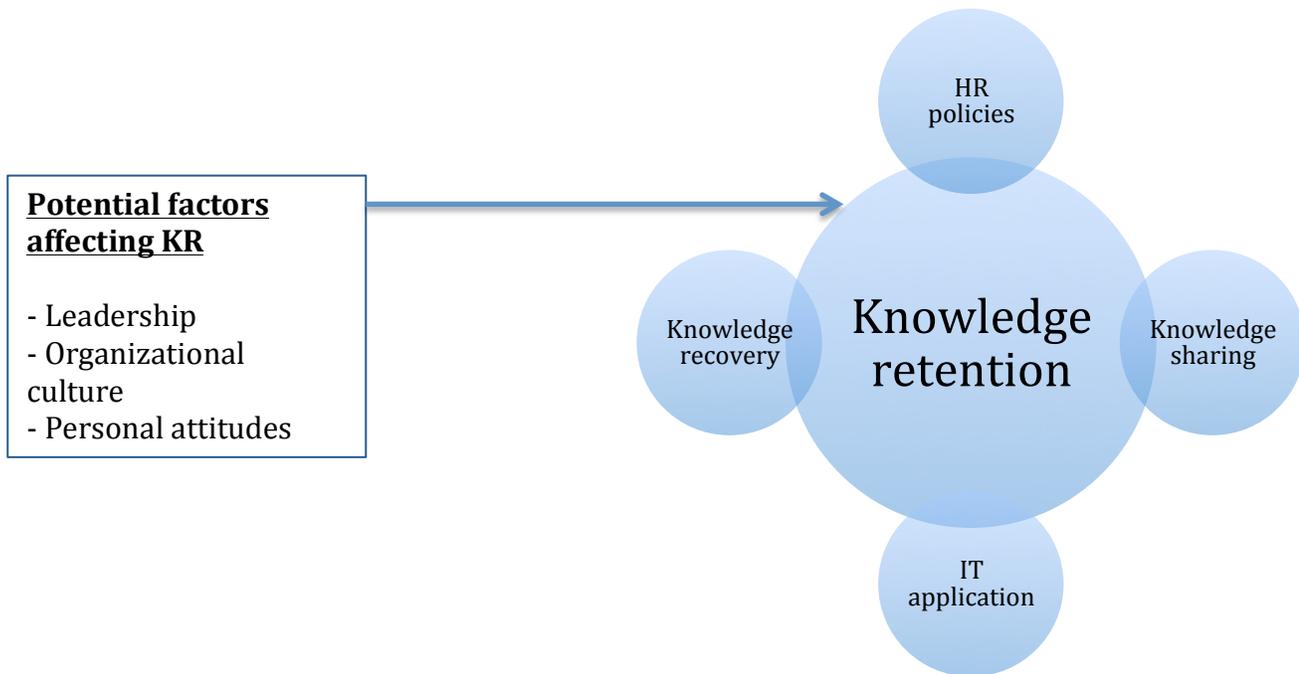


Figure 1 Conceptual framework for knowledge retention at Vietnam-based management consulting SMEs

Component	Strategies
HR policies & practices	<ul style="list-style-type: none"> - Evaluating human intellectual assets (DeLong, 2004; Martins & Meyer, 2012) - Performance management to recognize and reward employees' effort, using intrinsic motivators (Martins & Meyer, 2012) - Career development (DeLong, 2004) - Recruitment: investing in recruiting processes to attract professional talent (DeLong, 2004), considering personal attitudes when recruiting new talent (Martins & Meyer, 2012; Riege, 2005; Pauleen, 2007)
Knowledge sharing	<ul style="list-style-type: none"> Mentoring (Liebowitz, 2009, Beazley et al., 2002; DeLong, 2004) Storytelling (DeLong, 2004; Liebowitz, 2009) Community of practice (Hislop, 2013; Hofer-Alfeis, 2008; DeLong, 2004)
IT applications	<ul style="list-style-type: none"> - Affordable ICT-based knowledge repositories

	- Affordable communication technologies (DeLong, 2004; Liebowitz, 2009)
Knowledge recovery initiatives	Hiring former employees as consultants/ contractors, alumni association (DeLong, 2004; Liebowitz, 2009)
Factors affecting KR	Description
Leadership	- Encouraging employees to partake in knowledge sharing process (Martins & Meyer, 2012; Handzic, 2011; Pauleen, 2007)
Organizational culture	- Culture of trust: trusting relationships between employees and managers and among employees - Open and sharing culture that allow expertise and new knowledge/ ideas to be freely shared - Learning culture that encourages continuous learning to acquire knowledge (Pauleen, 2007; Martins & Meyer, 2012)
Personal attitudes	Considering personal attitudes towards knowledge sharing when recruiting new talent (Martins & Meyer, 2012; Riege, 2005; Pauleen, 2007)

Table 1 Breakdown of knowledge retention framework for Vietnamese management consulting SMEs

The proposed conceptual framework for knowledge retention in Vietnamese management consulting SMEs consists of 4 components, which are HR policies and practices, knowledge sharing, IT application, and knowledge recovery initiatives. The first component *HR policies and practices* comprise strategies, which are adopted from DeLong's (2004) framework (evaluating human intellectual assets, career development, recruitment) and Liebowitz's (2009) framework (recognition and rewards). It is worth noting that, since extrinsic rewards are said to hamper knowledge retention rather than enhance it (Martins & Meyer, 2012) and may require extra investment, which might make Vietnamese SMEs reluctant to implement due to their financial constraints. Thus in the proposed framework only intrinsic rewards program are included.

The second proposed component is *knowledge sharing* are adopted from both DeLong's (2004) and Liebowitz's (2009) frameworks. One important aspect of knowledge sharing is the effect of national culture. Vietnamese people with high collectivist culture are more likely to share knowledge within communities and group members. Such cultural profile may have a great propensity towards knowledge sharing practices. Therefore, besides vertical knowledge flow

activities (e.g. mentoring), initiative facilitating horizontal knowledge flow (e.g. community of practices) are highly recommended for management consulting SMEs in Vietnam.

The third proposed component *IT applications* is correspondent to Codification and Personalization component in Liebowitz's (2009) framework and the component with the same name in DeLong's (2004) framework. Due to limited financial resources of Vietnam-based SMEs, affordable IT applications are recommended.

The last proposed component *knowledge recovery initiatives* is adopted from both DeLong's (2004) and Liebowitz's (2009) frameworks. Management consulting firms mainly depend on project-based jobs, therefore, hiring former employees to work as consultants or contractors might be a good practice to retain talent and ultimately retain knowledge.

On the last note, it is worth noting that the implementation of knowledge retention within Vietnamese organizations has a number of unique facets, which are affected by national culture. National culture, though does not have direct impact on knowledge retention, is specified in other researches to exert influence on personal attitudes, leadership and organizational culture, which are potential factors to knowledge retention (Pauleen, 2007). Apparently, Vietnamese culture alone cannot explain all knowledge retention related aspects, however, it is necessary to keep the potential effects of national culture in mind when creating a knowledge retention framework.

3. Research methodology

This chapter presents how the research is carried out. It starts by discussing the research strategy, methods of data collection and analysis, followed by reliability and validity of the research.

3.1 Qualitative research design

The purpose of this paper is to describe and understand how Vietnamese management consulting SMEs retain organizational knowledge in cases of employee's departure and further develop strategies for knowledge retention. With that in mind, in order to fulfill the aim of this paper, the study is designed as a qualitative research. Qualitative research strategy "emphasizes on words in the data collection followed by data analysis in order to understand the meanings derived from words and the relationship between them" (Saunders et al., 2012, p.546). In this regard, qualitative research appears most suitable and justified for it can help to gain rich insights about the phenomenon concerning knowledge loss due to employees' departure and strategies to cope with this issue within a specific context of Vietnamese management consulting SMEs. For the purpose of this study, the subjectivity of both managers and employees and their own perception of their work (Saunders et al., 2012) are considered.

3.2 Research strategy

According to Bryman (2012, p.35) research strategy is "a general orientation to the conduct of research". Given the research purpose and research questions, a case study research strategy is employed to conduct this research. The chosen strategy allows the authors of this paper to take a closer look at the organizations analyzed and understand the dynamics of its contexts, its effects and implications (Saunders et al., 2012). According to Yin (2009, p.18) a case study is able to investigate "a contemporary phenomenon in depth and within its real-life context". Studying particular cases allows authors of this paper to gain profound understanding of the knowledge retention phenomenon in a real-life setting; therefore case study research strategy appears most suitable for this study. There exist 2 strategies, whether conducting study on a single case or on multiple cases (Saunders et al., 2012). Due to the time constrains the authors of this paper were led to the decision of investigating only two cases. Moreover, "two-case" case study will allow the researchers to analyze and explore the potential relationship, similarities and differences within each setting and across settings. Hence, the empirical findings generated from two cases

are deemed vigorous and reliable. For the purpose of this study the main goal is to find out similar results between the two cases of Vietnamese management-consulting SMEs field. Although having more than two cases can further reinforce results, it is still reasonable to use a “two-case” case study (Yin, 2009).

3.2.1 Case selection

According to Yin (2009), the purpose of this type of study is to predict either similar result across cases (a literal replication) or contrasting results based on a theory (a theoretical replication). In order to draw comparisons between cases, it is essential that the cases are carefully selected. This research aims to find out similar results; therefore, cases are chosen on the basis that similar characteristics are provided. The researched organizations are both in the management-consulting field in Vietnam. Since the data utilized for the purpose of this paper include sensitive information, both organizations required anonymity and are therefore not named. According to the most recent corporate law issued by Vietnamese Government (Decree 56/2009/ND-CP, 2009), the first case study organization (will be referred as company A) employing 70 employees is regarded as medium-sized company, while the second case study organization (will be referred to as company B) is of small size employing 30 employees. Both companies have been operating for less than 10 years, possessing young workforce with average age under 30, no retirees up to now. The majority of employees are qualified professionals with academic background in Accounting and/or Finance. The same kind of services including audit, accounting and advisory services is provided by the studied companies. Moreover, both of them rely on a partnership structure (managed by so-called partners), both are divided into two main divisions: Front-office division consists of sub-divisions which offer different professional services to clients, Back-office division deals with supporting tasks ranging from marketing, sales to office administration. More details of the case study organizations can be found in Appendix 1.

3.3 Data collection

Methods of data collection associated with qualitative case study research include interview, observation and secondary data (Yin, 2009). For the purpose of this study, semi-structured interviews are implemented, given that this strategy enable the authors to explore in details each individual perception about the topic of interest and the procedures being enacted that are not

always apparent (Saunders et al., 2012). The amount of interviews will depend on the *saturation point*, meaning when the researchers believe additional interview provides few or no new insights, and then no more interviews will be conducted (Saunders et al., 2012). In a semi-structured interview setting, the purposeful conversation between interviewer and interviewee is guided by a list of predetermined key questions, supplemented by other open-ended questions evolving during the interview (Saunders et al., 2012). Semi-structured one-on-one interviews with current staff and resigned employees are carried out using a guide (Appendix 2) developed from the conceptual framework. The purpose of the interview guide is to help the authors of this paper to keep track of the main purpose of the interview during the interviews. Pilot interviews are conducted with the Managing Partner and an audit staff of the case study organization A with the aim of improving the final interview guide for the main study.

In order to create the interview guide, it is essential to take the research questions into consideration. The first question rants “*what are the potential factors fostering and/or hampering knowledge retention in management consulting SMEs in the Vietnamese context?*” Some factors could be found in the conceptual frameworks, however they are not the only and definite factors that have impacts on knowledge retention, there might exist other influencing factors that are not yet mentioned. Therefore, the interview questions are based on possible factors identified in the conceptual framework (chapter 2) while also ask interviewees to find out other potential factors. The second research question asks, “*in the Vietnamese context, what have been done by management consulting SMEs to cope with the loss of knowledge resulting from employee turnover?*” The interview questions for this topic are formulated based on 4 components identified in the conceptual framework. The last research question focuses on *what should management consulting SMEs based in Vietnam do to overcome knowledge retention barriers and positively influence knowledge retention?* The interview questions are created to ask for the interviewee’s recommendations regarding how to improve the current situation of KR implementation and how to overcome factors that influence KR. Based on the recommendations of interviewees and the analysis of research findings, the authors of this paper will be able to further suggest knowledge retention strategies.

The data of the research is based on an anonymous semi-structured interviews conducted in 2 management consulting companies in Vietnam. Interviewees are purposively selected based on criteria in relation to their position and tenure. All interviewees (current and resigned staff) must

possess at least 2 years of services at their employing companies, and in cases of departing employees, only people who left their positions within recent 2 years are included. These criteria are used to assure that all informants have adequate and up-to-date knowledge about the case study organizations. Since the study takes into account both managerial and employee’s perspective, chosen participants vary from managers to front-office professionals and back-office staff. All interviews are conducted via Skype due to geographical dispersion. The interviews are recorded in order to make sure that no information gets lost, as the interviewer can re-listen and transcribe all data needed (Saunders et al., 2012).

Company	Name	Gender	Age	Employment status	Tenure	Position
Company A (Interviews in English)	A1	M	31- 40	Current	8	Partner
	A2	F	< 30	Resigned	5	Audit senior
	A3	F	31 - 40	Current	8	HR Manager
	A4	M	31 - 40	Current	4	Audit Manager
	A5	M	< 30	Current	5	Consulting senior
	A6	F	< 30	Current	2	Audit staff
	A7	M	< 30	Resigned	2	Audit staff
Company B (Interviews in Vietnamese)	B1	M	31 - 40	Current	8	Audit Manager
	B2	F	< 30	Current	3	Office Manager
	B3	F	< 30	Resigned	3	Audit senior
	B4	M	< 30	Current	2	Audit staff
	B5	F	< 30	Current	2	Advisory staff
	B6	F	< 30	Resigned	2	Audit staff

Table 2 List of interviewees

3.4 Data analysis

The analyses methods employed in this study are those of cross-case synthesis and template analysis. A cross-case synthesis is suitable because it is specifically relevant if a multiple cases study consist of a minimum two cases (Yin, 2009). The cross-case synthesis “technique treats each individual case study as a separate study” (Yin, 2009, p.156). In order to have a deep understanding of the data that have been collected from each case, the study will deploy the template analysis technique. According to Saunders et al. (2012, p.572) “a template is essentially

a list of the codes or categories that represent the themes revealed from the data that have been collected”. The gathered data from all the cases are displayed by the creation of the word tables to analysis the findings (theoretical coding). Next, the authors group the aforementioned codes into new categories based on the relationship between codes. The results of it will allow the study to draw cross-case conclusions in regards to the outcome (Yin, 2009). The codes and the key themes are sorted in a hierarchical order for interpretation and analytical process (Saunders et al., 2012).

Some interviews are conducted in the Vietnamese language, because some of them find it more convenient to speak in their mother tongue. Since the translation takes time and only one author knows the language and given the time constraint, the interviews conducted in Vietnamese cannot be fully transcribed and translated. Therefore, the authors decide to make use of data sampling for analysis such as tape-based and note-based analysis rather than transcript-based analysis (transcribing and analyzing the entire interviews) (Saunders et al., 2012). The researches rely on the notes made during each interview as well as listening to the recorded conversations to verify the notes and the quotes. In addition, the recordings of interviews are to ensure that if further rigorous analyses were required, they would be available for transcription and constituting a trail of evidence. The gathered notes and quotes will then be analyzed and interpreted based on the conceptual framework.

3.5 Quality of the research

In order to enhance the quality of the research, numerous aspects are considered. Pilot interviews with the managing partner and audit staff of company A are conducted to ensure our interview questions are understandable. The interview guide comprising a list of predetermined questions, which is formed based on the reliable theoretical background, however, there still exists a need to improve the interview guide before the main study. Furthermore, the authors provide a clear introduction of the case studies (company A, company B) and sample selection criteria. Additionally, detailed and transparent notes, transcripts, and research diary are kept to enhance the reliability. The authors also come into agreement with the managing partners of both companies that the companies’ meeting rooms are booked the whole time for the purpose of conducting one-on-one interviews via Skype. This is to prevent participant bias, which may occur in case interviews are conducted in open space because the informants are afraid that their

sharing is overheard and are likely to give false responses. Last but not least, it is also worth mentioning that to prevent research bias, both researchers do the coding separately for the first two interviews to come up with categories. The researchers then compare their works in order to generate the final list of categories. Based on the agreed categories, the researchers continue working on analyzing and interpreting data separately. Their analyses will be compared and discussed before reaching the final agreement on how to report the findings.

3.6 Research ethics

According to Saunders et al., (2012) researches that mainly deal with individuals in management and business setting need to ensure the ethical matters. This study thus attempts to minimize ethical concerns by first explaining the purpose of the study to the managing partners of both case study organizations. After receiving their approval, the authors proceed further by sending email to all employees of the 2 companies to call for voluntary participation in the research. Regarding the access to resigned employees, as one author used to work in organization A, the author is able to reach former colleagues without any difficulty. However, in the second case organization, the author does not have personal contact, therefore can only manage to get in touch with a limited number of resignees with the help of a staff currently employed by organization B. It is worth noting that resigned employees who volunteer to partake in interviews all meet the selection criteria as previously mentioned. Also, participants are given the rights to withdraw from the research by giving advance notice. Moreover, the name of participating companies and the participants' personal information are kept confidential. In order to protect the privacy of the interviewees, the authors of this study only mentioned their age, gender, position and tenure with the studied companies. Lastly, since the interviews are conducted remotely using online instrument (Skype), the researchers need to arrange interview settings from afar. Potential technical issues such as no internet connection, laptop not functioning well, etc. are anticipated in advance to find alternative options.

4. Findings

This chapter begins by presenting interview results of each case study company. Data are classified and analyzed based on different themes corresponding to the components of the conceptual framework illustrated in chapter 2. A summary and comparison of the 2 cases is included at the end of each sub-section.

4.1 HR policies

Company A

As perceived by interviewees, it is vital to identify types of critical knowledge and whose knowledge to be retained. Types of critical knowledge are determined “*based on current business needs and business goals*” stated interviewee A4. Such critical knowledge can be identified through activities such as “*creating expertise profiles for some key staff*” (interviewee A3). According to the interviewees involved, the company has not yet created expertise profiles for all employees in order to fully assess organizational knowledge.

Our findings suggest that reward system is important “*to make employees more willing to partake in knowledge retention activities*” (interviewee A7). Results indicate that such reward system will motivate employees’ knowledge sharing and improve knowledge sharing behaviors among the company. Feeling like being recognized and valued by the company, employees will become committed to and engaged in company’s operations, as a result, they will be more likely to exert effort in knowledge retention. From managerial perspective, employees should be recognized and rewarded intrinsically in order to facilitate knowledge retention activities. According to the managing partner (A1) “*Reward shouldn’t be a separate bonus, shouldn’t be monetary at all. Employees may receive a certificate of recognition. That way our company could show employees how meaningful their contributions are to the success of our business*”. Furthermore, the HR manager (A3) agreed with the managing partner (A1) suggesting, “*employees could be publicly acknowledged for their effort in knowledge retention, a certificate for example*”. They tend to be against monetary reward for it will require extra payments and therefore may not suit the financial situation of a SME. Additionally, monetary reward cannot create lasting commitment of employees compared to intrinsic rewards. However, the interviews’ findings give the impression that not all employees agree with managerial viewpoint regarding rewards. The group of staff at junior level who possess short tenure (less than 3 years

with the company) tends to favor extrinsic motivator (in form of a small amount of bonus) over intrinsic reward, while employees at senior level with long tenure (above 3 years with the company) seem to be motivated intrinsically. For example one resigned junior staff (A7) has mentioned that company “*should reward them with money, their salary is not high, the benefits are not much, then an amount of 200 – 500,000vnd² is more valuable than just a certificate or a piece of news posted on the web*”. On the other hand, one of the current senior staff (A5) pointed out that “*motivation, passion, desires to explore, and to challenge yourself*” are more important and preferred over financial incentives. Some interviewees (A2, A5, A6, A7) expressed that there is no formal reward program for knowledge retention effort; as a result, employees are not feeling fully recognized and valued when participating in such activities. Given that knowledge retention is not adequately promoted within company A, it is understandable that employees are not aware of the importance of knowledge retention and not wholeheartedly participate in those activities. Interviewee A2 claims that “*sometimes the assessment is not completely accurate but based on the feelings of the leader*”, because “*there is no standard framework*” to control and monitor over the reward program and the evaluation criteria is not yet clearly defined. In order to cope with the aforementioned issues, the company needs to put in place an appropriate and official scheme to reward “*employees who actively participate in knowledge retention*” (A6) instead of the current informal recognition practices.

According to interviewees’ findings, adequate career development also plays an important role in knowledge retention. As perceived by interviewees, career development is essential for knowledge retention as it can foster the capture of new knowledge and retain key persons whose knowledge is critical to business success. The company provides “*a clear career path*” and the “*detailed requirements for each level is given*” (A6). Most highlighted career development activities are internal training program carried out within the company, company’s financial and non-financial support for external training courses, and key persons are sent to trainings, workshops abroad. Incentives are offered to talented employees “*who give great contributions, for example, financial support to pursue professional certificates*” (A3). Besides that, the company also puts in place appropriate non-financial incentives “*such as more time off for external study or preparing before exams*” (A3). However, some interviewees are not totally

² One can afford approx. 10 meals with 500,000 Vietnamdong

satisfied with the career development program claiming, *“career development program is not fully developed and clearly communicated to all staff”* (A2).

Last but not least, as perceived by interviewees attracting right talent is also crucial in order to acquire new knowledge, share and utilize knowledge within the organization. The company needs to understand the operational level, attract, and recruit the right individuals. Our findings suggest that recruiters should focus not only on candidates’ experience and expertise but also their personality and attitudes towards knowledge sharing and knowledge retention. Suitable recruits should possess *“personalities matching with company’s working environment”* (A7) and show their potential commitment to the company. More specifically, interviewees propose some changes to the company’s current recruitment system by reducing the *“academic requirements and delve deeper into the passion and personality of the candidate in order to make sure that the candidate is able to be committed to the company for a long time”* (A5). Other interviewee across the various positions express that besides current activities such as participating in job fairs and recruiting through Facebook, the company should also utilize other channels (e.g. LinkedIn), and be more active on Facebook, in order to enhance its brand as a good employer to attract talents.

Company B

As perceived by interviewees, company B has created expertise profiles for managers and employees with minimum of 5 years experience instead of all employees. Our findings suggest, the company does not have many activities to attract talent other than using Facebook page to share and update company’s activities and post new opening position’ ads (interviewee B4). In relation to career development, the employees perceive that the company does not have a clear training program to help employees advance their skills and knowledge. The manager claim that lack of time is the main reason why the company has almost no time to organize internal training (B1). It is also agreed by interviewed employees at senior level, for instance, interviewee B3 mentions that with heavy workload and deadlines, it is difficult to have official training, as it would consume too much time, therefore on-the-job training is used as an alternative. However, employees at junior level tend to request more internal training to give them fundamental knowledge at the beginning of their career.

It is agreed by interviewed employees that attracting and retaining right talents as well as knowledge within the company is crucial, which the board of director of the company has not

fully paid attention. Moreover, interviewees highlighted the company is short-term oriented and does not have any long-term strategies. For instance, the company prioritizes on earning more clients and recruiting number of employees needed for each year, according to resigned junior employee (B6).

In order to overcome the aforementioned issue, the company needs to put in place career development program. According to some interviewees involved (B2, B3) an official training program more often and more systematically with a certain timeframe for knowledge retention activities should be set so that employees have the time and sufficient knowledge to work on a specific task or project. Furthermore, the resigned senior (B3) pointed out that employees should be given from the company the requirements needed *“for each rank so they are more motivated to work to climb up the organizational ladder”*. The interviews findings reveals that employees considered financial reward as the most suitable motivator for knowledge retention activities. Some interviewees especially staffs expressed that there is no formal reward program within the company which can highly affect on employees motivation and participation in knowledge retention activities. For instance, one junior staff (B4) has mentioned, *“because salaries are not high here, it is a good idea to have some extra money. If there is no reward, no one wants to spend time on knowledge retention activities”*. Therefore, from the employees’ perspective, the company should put in place an appropriate and formal scheme for extrinsic rewards and incentives for active employee who participate in the knowledge retention activities. Contrarily, from the managerial perspective, knowledge retention activities are obligatory tasks and employees’ responsibility. Hence, the company is not aware of the importance of having reward program for their employees’ effort also seem to have taken rewards to mean extra payments in this regard. Based on the interviews’ findings, employees are not happy with the company’s current policies and agree that it is vital for managers to consider company’s goals and reconsider their way of management and come up with better policies. Moreover, the resigned employee (B6) added that leadership skills are somehow instinct but still could it be developed and trained to be better. Further, the company needs to consider recruitment carefully and select suitable individuals with appropriate knowledge and personality to work for the company for long-term period rather than just filling the vacant position without considering the talents, according to the junior employee B5. Furthermore, in order to attracted and hire such experts’ individuals, the firm needs to use other ICT tools and channels beside Facebook, *“such as LinkedIn”* (Resigned senior, B3). Last but not least, the company needs to understand the

operational level, attract, and recruit the right individual through participating in various job fairs.

Summary and comparison

From managerial perspective of company A, reward should be intrinsic because monetary reward is only a short-term solution, while intrinsic reward can motivate employees in long run. Senior staff of company A tend to agree with this standpoint of their leaders, however, junior staff have an opposite view, claiming that they are more likely to be motivated by an extrinsic reward (small bonus) than an intrinsic motivator. In company B, managers view knowledge retention activities as obligatory tasks that all employees must take beside their work, therefore they are not aware of the importance of reward for their employees' effort in this regard. For employees working/ used to work at company B, financial reward is considered the most suitable motivator to get them active in knowledge retention activities.

In relation to career development, company A provides its employees with a clear career path together with internal and external training programs to enhance their knowledge, even though there still exists some issues, it can be seen that company A pays serious attention to this matter. Contrarily, company B does not have a detailed career path and formal training program, which is criticized by interviewed employees. Time constraints are used as the main reason for the lack of a proper career development program, according the view of managers (e.g. no extra time for organizing formal internal training). Regarding attracting talents, more activities are found in the case of company A, while the management board of company B only tries to fill the vacant position without pay much attention to attract talents. The reason behind these dissimilarities maybe because company B has to suffer more from limited human resource, 1 staff in company B has to cover more workload when compared to company A. Apart from the dissimilarities, in both companies, expertise profile is used to identify human intellectual assets, however this practice only applies to some key personnel. It might be because the managers of both companies perceive that the knowledge of non-key persons can easily be achieved in the market and therefore does not serve as the source of business competitive advantage.

4.2 Knowledge sharing

Company A

As perceived by interviewees that knowledge-sharing practices are highly important to support knowledge retention. According to the interviews with both managers and staff, company A has supported knowledge sharing by conducting different forms of internal training both formal and informal ones. Informal training activities take the form of mentoring and storytelling. Mentoring or on-the-job training *“for junior consultants is conducted by fellow workers with only slightly higher seniority”* (A7). Storytelling is the activity in which *“partners, managers, seniors, and fellow co-workers sharing personal stories on how to deal with certain clients/certain situation”* (A4). In addition to internal trainings, knowledge sharing is facilitated through indirect instructions coming from managers or senior employees, such as *“emails attaching seminar presentations, e-books recommended for self study”* as stated by interviewee A5.

However, findings from the interviews reveal that knowledge-sharing activities have not been formally announced, and have not been frequently and periodically monitored and examined. The company does not have a *“clear and formal declaration about knowledge sharing activities”* (Interviewee A6), due to the lack of promotion for knowledge sharing activities, staff are not aware of the importance of knowledge sharing, hence few interviewees are keen on passing information, knowledge on to their fellow co-workers. Apart from internal training program, there are no other knowledge sharing activities, knowledge sharing is not mandatory. Due to the nature of such a voluntary work, only few employees actively participate.

Another factor that can either facilitate or hinder knowledge sharing is the trust between individuals more specifically the sharers and receivers. To be more specific, the sharers are not willing to partake in knowledge transfer process unless they feel like *“their knowledge are trusted by the receivers”* (A2). Interpersonal skill of the sharers is found to be another factor influencing knowledge sharing. Interviewee A5 asserts that some sharers possess good communication skill that makes the listeners more receptive, while some without effective communication skill are less likely to make listeners excited to hear their sharing. It can be understood that interpersonal skill allows the sharers to clearly communicate their knowledge to the receivers, which ultimately facilitates the sharing of knowledge; while, bad interpersonal skills of sharers may impede their ability to transfer their knowledge within the organization.

Lack of time is clearly seen as a factor that impedes the sharing of knowledge within the organization. Interviewee A7 explains that due to heavy workload, it is hard to find time for knowledge sharing activities *“especially in the busy season of auditing when we are chased by hundreds of deadlines”*. This assertion is supported by managers of the company (interviewee A1, A4), however, the managers further add that there is still possibility for knowledge sharing activities to be activated in post-busy season of auditing.

Last but not least, individuals’ attitudes towards knowledge sharing can also affect their willingness to participate in these activities. For instance, *“personality, responsibility and attitudes of mentors”* (A6) may greatly determine if they are willing to share their knowledge with trainees in internal training sessions or not. Some people are highly motivated to pass on their knowledge while some others choose to hoard their knowledge due to reasons such as fear of giving away their competitive edge, or the feeling that their efforts are not valued.

As perceived by staff interviewees, in order to overcome factors that impede knowledge sharing, simultaneously knowledge retention, knowledge sharing needs to be officially promoted within the organization. A clear timeframe for knowledge sharing activities should be set so that employees have time for these specific tasks. Employees should be encouraged to bring up topics of interest or heated topics that are relevant for their job and discuss them with colleagues and superiors. *“The company should encourage people with the same passion for the field and knowledge that the company needs”* as recommended by interviewee A6, this suggestion is similar to creating a Community of practice. Furthermore, employees’ efforts in knowledge sharing must be fairly recognized through official reward scheme so as to motivate them actively participate in these activities. According to interviewee A5, the company should *“reduce requirements for qualifications but focus more on personality, hiring people with high sense of responsibility and spirit of sharing”*.

Company B

In regards to knowledge sharing, the company does not have a formal internal training. However, employees gained pretty much all knowledge needed from on-the-job training by the senior employees who will train junior staff case by case when doing certain jobs. As perceived by interviewees, employees’ email account occasionally used as an indirect form of communication tool among the firm. According to the interviews with both managers and staff, many of the daily

organizational processes including guidelines/manuals to employees, updates, decrees, and legal documents are sent via email.

However, findings from the interviews reveal that many factors can either facilitate or hinder knowledge sharing. According to resigned senior (B3) the company does not have a clear and formal program regarding knowledge sharing activities. In fact, it was found during the interview that in the company reaching the deadlines are very important and actively participating in knowledge sharing is *"unlikely to increase performance appraisal results"* (Resigned senior, B3) hence, not everyone considers knowledge sharing as important. Another factor that can impede knowledge sharing within the company is time constraints. For instance, as the interviewee employee (B4) explained with having very tight schedule there is almost no time for other activities such as knowledge sharing. Other interviewees of company B also supported this assertion, that they are too busy with their workload and it is impossible to think of things other than deadline, hence employees had almost no time to share and retain knowledge. Therefore, issues in regard with working time need to be addressed when creating knowledge retention strategies for further effective implementation. Additionally, interviewees stressed that knowledge sharing and knowledge retention activities are not yet promoted in the company, and employees are not aware of the importance of such activities. The findings have further revealed that company does not promote such activities and considers knowledge sharing is everyone's task.

As perceived by interviewees, in order to overcome factors that impede knowledge sharing, simultaneously knowledge retention, formal internal training programs need to be officially created within the organization. Moreover, interviewee B5 pointed-out that the company needs to provide both organizing professional internal training programs for entry-level employees and more advanced training for senior employees through out the year. Further, promoting knowledge sharing activities could also be effective in order to overcome factors that could impede knowledge sharing. Employees need to be acknowledged in regards to the importance of sharing and retaining knowledge instead of *"assuming that knowledge sharing is obvious"*, as the resigned senior explained (B3). Furthermore, it is essential to advocate the importance of knowledge sharing and retaining activities and train employees in this regard since these activities are considered as *"one of the criteria of performance appraisal"* (Resigned senior, B3).

Summary and comparison

Company A implements formal and informal internal training programs while company B only has informal training in the form of on-the-job training. In both companies, there is a lack of promotion for knowledge sharing, but the situations are different. In company A, there exist some initiatives to promote knowledge sharing (recognition and reward in performance appraisal, internal training program), the problem is that those activities are not yet monitored and examined in a concrete way. However in company B, there is no promotion (such as recognition and reward) for knowledge sharing at all. Besides that, time constraints and personal attitudes perceived in both cases to be the important factors influencing knowledge sharing in particular and knowledge retention in general. Due to the heavy workload of the accounting and auditing sector, issues associated with working time needs to be addressed when creating knowledge retention strategies for further effective implementation.

4.3 IT applications

Company A

Based on the findings several ICT tools have been implemented within the company. In order to manage and transfer explicit knowledge, the company has built their own “data storage system called RM software, developed by an IT outsourcing firm. The software has been developed since the company was established. From managerial viewpoint, the software is effective and efficient and meets the company’s needs for it has full basic functions to handle daily work. Interviewed employees seem not to agree totally with their managers’ standpoint in this matter as almost all of them stated that “*the quality of the RM software is not really effective, technical issues happen sometimes*”, however they did point out that the RM software meets the essential requirements and they are all satisfied that the company has its own ICT-based systems. Besides RM software, it is revealed that the company has also currently utilized OneDrive, a cloud-based storage used to synchronize data to online storage. Interviewees of company A are satisfied with this new solution as they perceive it to be easier to save, back up and to share information / data / knowledge. Regarding ICT-based communication tools to facilitate sharing of knowledge, it is found out that email and Skype are the most important and effective ones. Skype is not only used for daily communication but also utilized to conduct video-conference due to geographical disperse of the 2 offices.

The interviews reveal several factors associated with IT applications that can either facilitate or hinder knowledge retention. First of all, knowledge leakage through IT systems is considered one of those factors. Specifically, even though the company specifically adopted Skype for working purposes only, there are still some employees who use this tool *“for their own purposes, not for company purposes, and they can spread the information out of the company”* according to the manager (A3). Another interviewed manager (A1) also highlights the issue of knowledge leakage through ICT-based communication tool and concludes that it is relatively difficult to solve this issue, *“the company has no other choice than to believe in the employee's ethics and professional responsibility”*. Moreover, in relation to knowledge leakage through IT communication tools such as video conferencing, some interviewees perceive that *“Vietnam's infrastructure has not yet been speedy and stable enough to ensure the transmission of information and knowledge”* (A5). When it comes to ensuring no knowledge and data is lost through the cloud-base storage it is elaborated by interviewed manager (A4) that the cloud-hosting provider could also take advantage of the company's data, which will result in knowledge loss. Although the company has a signed contract with the provider *“there's still possibility of losing our data, knowledge in this regard”*. Moreover, time constraints can also hinder the use of IT applications and ultimately hinder knowledge retention. Interviewed employees claim that they are always busy with their work therefore they tend to give less priority to knowledge retention activities through IT applications such as uploading files onto OneDrive and RM software. From managerial viewpoint, lack of time is surely a factor that hinders knowledge retention, however another factor to be considered is the individual's attitudes towards using IT tools for knowledge retention. According to interviewed managers, many employees do not see such tools as important; therefore they tend to neglect using the company software to store data/ knowledge.

In order to overcome above-mentioned factors, several recommendations by interviewees should be considered. First of all, to minimize knowledge leakage, data need to be encrypted before being put on the cloud-base storage. This can specially prevent the cloud-hosting provider from taking advantage of the company data and other undesired situations such as when *“employees' laptops, smartphones are lost, or some employees are dishonest”* (A5). Moreover, staff's awareness of the importance of ICT systems in storing and managing data/ knowledge should be raised through training (A2) and frequent monitoring from managers (A4). To be more specific, *“the company should set a certain timeframe”* so that employees have sufficient time to upload

their data on a timely basis (A6) whereas managers should “*check the upload more often*” to avoid situations that data are not fully uploaded or even are gone missing due to staff’s delay of uploading on time (A4). It is also worth noting that interviewed employees suggest that the company software namely RM should be improved, while the interviewed managers see more investment in developing the software is not necessary at the moment because it still functions well enough and the company has already spent quite a lot of money on it.

Company B

Based on the interview findings, basic IT tools are used within the company in order to facilitate knowledge transfer within the company. All employees are provided with the basic computer software for storing and sharing activities such as general information files and client’s specific information, which are stored in the company’s data storage server. Moreover, company does not provide employees with a company’s email account therefore all employees’ use their personal email account, which are vary (for example, some employees use Gmail account while others use Yahoo account), as explained by junior employee (B5). From the managerial perspective, it was detected that company B believes that using advanced technologies are good in order to store and share knowledge, however IT system is unnecessary due to SMEs’ financial constrains and their needs to knowledge storage, according to the manager (B1). Furthermore, company B does not provide and invest in any other forms of ICT-based communication tools, which have been criticized by its employees.

Based on the findings from interviews, several factors can either facilitate or hinder knowledge retention in regards to IT applications. One factor that can hinder knowledge retention is the knowledge leakage through IT systems. The resigned senior (B3) highlighted that, employees’ personal emails are used as the main communication tool therefore it makes it complicated to control that no knowledge and data are lost via email. Moreover, beside personal emails, Skype is frequently used within the company as a communication tool for exchanging knowledge and information. Even though that this tool is specifically adopted for work related purpose, controlling the users of this tool is not completely possible, according to the interviewee manager (B2). Furthermore, the interviewed manager (B2) also highlights that some employees may use this tool for their personal use, and may expose the company's knowledge and information while using Skype. Further, time constrains can also hinder the use of IT applications and ultimately hinder knowledge retention. The interviews findings gave the impression that employees

considered lack of time as the most influential factor for knowledge retention activities. Some interviewees specially staffs expressed that, deadlines are company's priority and are most important, hence there is almost no other spare time for storing knowledge. However, as perceived by interviewees, they are aware of the fact they need to store and retain knowledge in a searchable repository for future re-use. Last but not least, individual's attitudes toward documenting and storing knowledge with using IT tools can also hinder or facilitate knowledge retention. More specifically, from managerial viewpoint, employees' personality toward sharing and storing knowledge plays a key role in collaboration and making the effort to store information, data, and knowledge in a consistent way. According to interviewed managers, if individuals have negative attitudes towards storing and sharing the knowledge, they are not willing to participate in such activities "*even when there is spare time, they still do not make any effort*" (B1).

In order to overcome mentioned factors that could influence the use of IT application, several recommendations by interviewees should be considered. Firstly, interviewed employees suggest that the company's email system should be developed as the main communication tool for knowledge retention. This can specially prevent from data leakage and make it easier to monitor incoming and outgoing data and information. Further, in order to avoid situations such as knowledge leakage, the company needs to adopt software to store knowledge and information in the searchable repository software for future re-use. However, according to interviewee B4, since in SMEs people are the center of knowledge management while technology is in the background the adopted software "*does not need to be too complicated, just having enough basic functionality for the job*" are recommended.

Summary and comparison

In both companies, IT applications are valued by employees, while from managerial perspective, huge investment in IT systems is seen to be unnecessary. However, company A has built its own IT systems with basic functions to support knowledge storage, transfer and retrieval, while company B has invested almost nothing to build IT systems, which has been criticized by company B's employees. It might be because company B has very limited financial resource, while in company A basic IT systems are able to fulfill their needs of knowledge storage hence more complex systems are not desired by the management board.

4.4 Knowledge recovery

Company A

The findings reveal that interviewees agree upon the usefulness of knowledge recovery activities in retaining organizational knowledge, however junior staff (A6 and A7) perceive differently, stating that these activities are not really necessary. The reason may be because the company is only in touch with employees at senior level and above, who have long tenure with the company, therefore, junior staff with shorter tenure that are not subject of these activities may not see the importance of knowledge recovery. One of the knowledge recovery activities implemented by company A is rehiring former employees for full-time positions. According to interviewee A3, the company has recruited “*4 old employees in recent years*”. Moreover, the company has collaborated with former employees to reutilize their knowledge. However the company does not have an official program for this collaboration act, instead managers of the company keep their personal contacts with former employees and “*sometimes ask former employees to participate in 1 or 2 projects in case of manpower shortage*”, according to resigned senior A2. The company also offers its current expert senior employees “*who are tired of their current jobs or are no longer passionate about the current field (such as auditors), but have talent in other areas (consulting, for instance)*” to change their position and move to other department if they wish to do so, as the senior interviewee A5 explained.

As perceived by interviewees, former employees’ familiarity with the job and the working environment can facilitate knowledge retention within the company. To be more specific, former employees are more familiar with the procedures and the working environment of the company therefore, “*they are able to process and apply knowledge quicker*”, as resigned senior A2 explained. From managerial perspective, former employees can positively influence on knowledge retention when they “*bring new knowledge that they accumulated while working elsewhere*”, according to interviewee manager (A1). On the other hand, as being away from the company and the sector for quite some time, the former employees may fail to update with changes in the company or changes in their field, for instance “*some knowledge regarding tax law has become obsolete but they do not know*”, said interviewee A4. Their time-off may limit former employees’ knowledge, consequently, hinders their knowledge sharing abilities.

The interviewees propose a recommendation in order to better knowledge recovery effort by having official program to be formally promoted within the company rather than through personal contact of managers (A2). Creating an alumni association to stay in touch with former employees in a more professional way is deemed to be a solution in this matter.

Company B

As perceived by interviewees, knowledge recovery activities tend to be the least important component to knowledge retention. Based on the findings from the interviews, knowledge recovery activities are not promoted and found within company B.

From the managerial perspective, company B does not have any official program for implementing knowledge recovery to rehire former employees and reutilize their knowledge (B2). Furthermore, the company tends to rank rehiring former employees the most unnecessary component to knowledge retention and not so interested to recruit old employees since former employees will not significantly impact on knowledge retention, according to the interviewee manager (B1). The reason may be because rehiring former employees will negatively influence on knowledge retention since most former employees left the company when they no longer felt committed to the company, as manager explained (B1). Therefore, the company is highly interested in obtaining new knowledge by recruiting new people rather than rehiring former employees to reutilize their knowledge.

From the employees' perspective, rehiring former employees may be useful for knowledge retention activities but it should not be a must. According to interviewee B6, the company has not yet recruited any former employees in the past years. Moreover, the company does not have any formal or informal contacts for this collaboration act with former employees.

Summary and comparison

From managerial viewpoint of company A, knowledge recovery is important, hence the company has implemented different initiatives to reconnect with former employees or to move former employees of one department to another one to retain them. While in company B, knowledge recovery activities are not found at all, it might be because former employees are generally less committed to the company at the time of their departure. From employees' perspective of both

companies, rehiring former employees is useful for knowledge retention but not a must. Interviewees tend to rank it the least important component to knowledge retention.

4.5 Leadership

Company A

According to interviewees, leadership emphasizes the ability to “*support the sharing of knowledge among people in the company*”, as stated by interviewee A5. Furthermore, leadership is also associated with the leader’s ability to create trust between leaders and employees by showing “*respect for staff’s knowledge, listen to staff’s info*” (interviewee A5). Interviewee A6 said that she “*feel like being trusted by managers*” so she “*put any effort in sharing knowledge with the company*”.

Some interviewees especially staff expressed that national culture could affect leadership style. More specifically, “*the Vietnamese culture, Eastern culture in general, is likely to have a certain impact, as the boss and staff are always at a distance*” said interviewee A7, and the distance between employees and managers is likely to impede employees from “*sharing ideas and info with managers*”. Another factor that highly influence leadership is the leader’s personality, according to interview A5, “*some managers are flexible and easy-going, some are more rigid and careful*”. Moreover, interpersonal skills of leaders have huge impact on their leadership as perceived by some interviewees. For example, interviewee A6 explained that some managers have good communication skills that allow them to transfer their knowledge to staff and make staff feel comfortable to share info with them, while staff find it hard to share with and learn from other managers who do not possess good communication skills. Last but not least, according to interviewee A4 leadership is also determined by “*company’s goal and orientation*” whether it focuses on long-term or short-term results.

All in all, it can be seen that good leadership which supports knowledge sharing among employees and creates trust between managers and employees will facilitate knowledge retention effort, while bad leadership with opposite features is likely to hamper knowledge retention practices. Nevertheless, leadership is “*somehow instinct but it still can be trained to be better*”, therefore, interviewee A3 suggested that partners and managers of the company “*can attend more courses on leadership*” to develop their skills. Development on leadership skills will

sharpen their ability to communicate, encourage, motivate, and build trust with employees, according to interviewee A6.

Company B

As perceived by interviewees' staffs, it is essential to encourage employees to share their knowledge and expertise, however the company does not appreciate employees knowledge sharing. Further, since the company does not support employees' sharing their knowledge, employees usually feel untrusted by managers and consequently, they will be less motivated to retain and share their personal knowledge, according to resigned employee (B6).

As perceived by employees, national culture could highly affect on the leadership style. Based on the interviews findings in the Asian culture, leaders define a clear line between them and its employees, which will keep them separated at a distance. Consequently, this mentioned distance makes it more difficult for employees to freely share their knowledge with the managers. Further, it was elaborated by interviewee employee (B4), this style is a "*typical Asian style in management*". Another factor that highly influence leadership is the organizational culture. From the managerial perspective, because of the nature of the job and the company's working environment, newly hired managers are required to update themselves and adjust their leadership style in a way that suits better with the company's environment (B2).

Leaders personality and attitudes can also facilitate or hinder knowledge retention. Moreover, as it was agreed by interviewees' employees' knowledge retention is influenced by trust on leadership and the trustworthiness company's atmosphere. If the leaders consider trust as the main factor of knowledge retention and have the willingness to listen to its employees therefore, employees will find it easier to share their views and knowledge, according to manager (B1).

From employees' perspective, in order to overcome such factors that could either facilitate or hinder knowledge retention it is vital for leaders to show trust and respect towards employees' knowledge. As perceived by interviewee employees, managers need not only to encourage and motivate employees to participate in knowledge retention activities but also taking their opinions into consideration. Consequently, employees will feel appreciated and valued by their leaders and thus are willing to participate more in retaining their knowledge and expertise. Moreover, resigned employees (B3 and B6) perceive promoting knowledge retention activities among

employees are very useful and having an official program is needed in order to be formally promoting knowledge retention in the company. All in all, it can be seen that management with good leadership need to create and develop appropriate and official knowledge retention policies and strategies in place in order to facilitate knowledge retention within the company.

Summary and comparison

As perceived by interviewees, leadership significantly impacts knowledge retention in an either positive or negative way. Leadership is understood as the leader's ability to facilitate the sharing of knowledge within the organization and gain trust from subordinates. These abilities are demonstrated in the leadership of company A's managers as accordance with the interviewed staff. On the contrary, leaders of company B are seen to lack these features. It is worth noting that Vietnamese culture is found to indirectly influence knowledge retention through its impact on leadership style. It is clearly seen in the case of company B, where employees find it hard to share their ideas and knowledge with their leaders due to the great distance between them and their superiors. In this regard, national culture impedes knowledge sharing and consequently knowledge retention. It is therefore recommended that leaders of company B should show more appreciation to employees who are willing to share their knowledge and take their opinions into consideration. By doing so, the negative impact of national culture might be diminished. The national culture has less impact on leadership style of company A, since leadership style is influenced by personal attitudes of the leaders and organizational culture, however; its effect can still be traced through the responses of interviewed employees. It is also revealed that organizational culture influences leadership to some extent, particularly in company B, managers who join the company later have to adjust their leadership style to suit the company's existing culture. Moreover, leader's personality has a great impact on leadership style. In addition to personality of leaders, their interpersonal skills are also regarded as an influencing factor to leadership and consequently to knowledge retention, therefore leaders are recommended to work on improving their skills for more effective knowledge retention effort.

4.6 Organizational culture

Company A

Based on the findings obtained from the interviews, it can be concluded that company A has a trusting and sharing culture, this culture, which is supported by the company's leaders, exists not

only among staff but also between staff and leaders. From managerial perspective, the company has successfully built a family-like work environment where employees feel close to each other and develop mutual trust and sharing (A1). Furthermore, due to the work nature of audit and accounting sector, transparency and integrity are highly prioritized to create a trusting image of the company and a trusting culture within the company (A4). Interviewed employees share the same viewpoint with their managers by stating that “*the company has a very friendly culture, almost all of my colleagues are my friends so we can easily share and trust each other*” (A7).

Regarding learning culture, as perceived by interviewees this culture exists within the company, however its presence is not as strong as the trusting and sharing culture. Because of the nature of the job, individuals are required to constantly learn and update themselves since laws and regulations are constantly changing, therefore, staff tend to see “*learning as an obvious requirement for all auditors, accountants*” (A6). However their motivation to learn new knowledge has gradually decreased time after time, and the reasons seem to come from both the company and the staff themselves. On one hand, the reason in relation to the company is that the company supports fresh staff very well at the first stage to get them motivated to learn fundamental knowledge, however, the company gives less assistance at later stages so that individuals find it hard to keep up with constant learning (according to resigned employees A2 and A7). On the other hand, the reason is also associated with self-motivation of each individual. After the fundamental level, the requirements of the work become higher and higher, more efforts to obtain and process knowledge need to be exerted, however not all staff are self-motivated enough to keep up with learning and making use of new knowledge, according to interviewee A5.

Various factors are found to either facilitate or hinder organizational culture and ultimately influence knowledge retention. First of all, the national culture is one of the factors to be considered, in this regard, the Vietnamese culture facilitates a sharing and trusting organizational culture. To be more specific, Vietnamese people like to be involved in communities, outside working hours people often go out together to build social relationships with their colleagues. That helps to create a friendly work environment in which everyone trusts each other and feels easy to share information, ideas, and knowledge (A2). Another factor that affects organizational culture and knowledge retention is leadership. Interviewed employees perceive that organizational culture is oriented in the way that leaders want. If the leader directs the company in a way that facilitate trusting, sharing culture as mentioned before then knowledge sharing will

be beneficial and vice versa. Last but not least, based on the findings, personal attitudes play a key role in organizational culture. For instance, personal attitudes may impact a sharing culture when some people are willing to share while some tend to hide their knowledge because they do not want to lose their advantage, as explained by interviewed managers and staff.

Several recommendations are given by interviewed employees in order to overcome the issues related to organizational culture. First of all, regarding recruitment, the company is advised to consider not only appropriate professional competencies, personality, but also personal attitudes that suit the company's environment (A5). Furthermore, another recommendation for training related issues proposes that the company needs to create a certain timeframe for training and self-study especially in the post-busy season of auditors when every has more time for learning. Interviewee A2 is particularly concerned with company policies to motivate the learning of senior staff as she previously mentioned that company has succeeded to facilitate organizational learning at fundamental level but has not yet achieved success at higher level. Interviewee A6 further adds that in regard to motivation and supporting organizational learning and knowledge sharing, employees can be separated into different groups to explore, learn and exchange knowledge of the subjects that they are most concerned and interested in.

Company B

Interviewees especially staff expressed that company B has a trusting and sharing culture, which exist only among employees. Interviewed employees share the same viewpoint that due to the small size of the company, a family-style working environment is developed where employees have a very close relationship with each other and develop mutual trust and sharing (B4). Moreover, interviewed managers share the same viewpoint with their employees by stating that, employees are working closely together which makes the knowledge sharing easier compare to larger firms (B1). Moreover, the company has a goal to meet the requirements of the field of audit and accountancy by creating a trustworthy, reliable and honest working environment, as the manager (B1) explained. Contrarily, the findings reveal that interviewed employees agree upon not feeling the same level of trust as they have with other coworkers, with company's managers. According to resigned interviewee (B6), employees feel not valued and appreciated from managers when sharing their personal knowledge and "*managers don't to care about our opinion*". This can be seen as a critical issue of the company leading to problems in terms of

developing trust among employees and managers to support knowledge sharing and knowledge retention.

In regards to learning culture, as perceived by interviewees this culture does not exist within the company. To be more specific, the company does not facilitate learning and internal/external training programs within the company and employees are only use their own knowledge to do their specific task (resigned senior, B3). However, from the managerial perspective, because of the nature of the job with having a heavy workload, employees are encouraged and required to constantly improve their knowledge, learn and update themselves beyond working hours with the new laws and regulations (B2).

Some interviewees expressed that national culture could either facilitate or hinder organizational culture and ultimately influence knowledge retention. Interviewed employees perceive that Vietnamese culture would highly influence on the company's culture since the company is located in Vietnam and employed by Vietnamese people. Another factor that highly influences organizational culture and knowledge retention is the leadership and leadership style. According to resigned senior (B3) leadership has the greatest impact on organizational culture while leaders have been oriented and navigated this culture in the way that leaders want since company B was founded. Last but not least, based on the findings, individual's personality will also contributes to the organization's culture. As perceived by interviewees, personal attitudes play an important role in organizational culture; for instance, if the company hire more individual with an energetic and positive personality; thus the working environment will be more dynamic and vice versa. Moreover, individuals with active personality are likely to take initiatives in knowledge retention while individual with passive personality are less likely to partake in those activities, as explained by interviewed managers and employees.

The interviewees propose recommendations in order to better organizational culture by adopting an obligatory internal training program to educate employees and update them with the latest knowledge (B3). Furthermore, the company needs to consider recruitment carefully and hire individuals with criteria not only related to their professions and expertise but also related to personality of individuals in order to avoid situations were new recruits are unable to integrate into the work environment of the company (B5).

Summary and comparison

Company A has successfully built a trusting and sharing environment where individuals feel trusted by and willing to share knowledge with their superiors and coworkers, simultaneously leaders feel trusted by their subordinates. While in company B, the trusting and sharing culture exists only among employees, the same level of trusting and sharing is not achieved between leaders and employees as the subordinates don't feel trusted, valued and appreciated enough by their superiors when sharing their opinions, knowledge. In company A the learning culture is not as strong as its trusting and sharing culture as staff's motivation to constantly learn has gradually decreased time after time and. More specifically, company A better supports newly hired employee at their first stage while less guidance and support are given at their later stages, which makes it difficult for employees to keep their motivation with constant learning. In company B, the existence of learning culture is hardly seen, even though employees are required to frequently update new knowledge (tax laws and the like) to handle their work, the company does not provide any activities to facilitate the learning culture. From the interviewees of both companies, Vietnamese culture is seen to play a key role in trusting and sharing organizational culture. Moreover, as perceived by interviewees, leadership and personal attitudes greatly influence organizational culture. Given the effect of personal attitudes towards knowledge sharing, both companies are recommended to consider this factor when recruiting new staff. In regard to learning, company A needs to develop a timeframe for learning and training employees at every level specially in the post-busy seasons, while company B needs to adapt an obligatory internal training program in order to facilitate the sharing and learning culture.

4.7 Personal attitudes

Company A

As perceived by interviewees that personal attitudes significantly affect knowledge sharing and ultimately knowledge retention. Additionally, employees' knowledge is considered not only personal intellectual asset but also organizational asset, since employees are supported by the company to "*achieve that intellectual asset*". However, as pointed out by some other interviewees, not everyone consider their personal knowledge as company's asset, instead they tend to regard their knowledge as individual property that the company has no control over. Depending on employees' personal attitudes, they will or will not be willing to partake in knowledge retention by sharing or hoarding their knowledge.

Based on the interviews, several factors that can influence personal attitudes towards knowledge sharing are revealed. First of all, Vietnamese culture is seen to be one of the influential factors. As explained by interviewee A3, the sense of belonging to a group/ community is often prioritized by Vietnamese people, hence, if people see themselves belonging to a community (for instance, the company that they are currently employed), they are likely to share and contribute more to the community and vice versa. Besides national culture, organizational culture is also identified to have impact on personal attitudes towards knowledge sharing. As perceived by interviewed staff, their attitudes will be positively affected when working in an environment that facilitates the learning and sharing of knowledge through daily activities. Interviewees with long tenure with the company (A2, A5) perceive employees' commitment as one of the influential factor that affects personal attitudes towards knowledge retention. As pointed out by interviewee A2, senior staffs working for longer time with the company tend to be more active in sharing knowledge when compared to staff with shorter tenure. It is because senior staff really regard the company as their second home, consider colleagues as their friends, their relatives; while new employees do not feel attached to the company therefore they tend to share less or even hide their knowledge, as explained by interviewee A5. Last but not least, company's policies and the implementation of policies concerning recognition and rewards for employees' knowledge retention effort have significant impact on personal attitudes. More specifically, when employees are not recognized at all or only partially recognized for knowledge sharing, they tend to share less or even hoard their knowledge because they no longer find any reason to exert their effort in those activities (A2, A7).

In order to overcome such factors that impede personal attitude, several recommendations are provided by interviewees. The company is advised to focus more on individual's attitudes and personality when recruiting instead of prioritizing only candidates' educational background and work-related experience. As further explained by interviewee A5, if the hired employee is ethical, responsible, willing to share, they will greatly support knowledge retention. Moreover, the company needs to motivate employees to participate in knowledge retention through fair evaluation and rewards (A2, A7). From managerial perspective, it is essential to train the employees regarding the importance of knowledge retention. Interviewee A2 shares the same viewpoint and further adds that training can be formal or informal forms such as talking, sharing with individuals.

Company B

The findings revealed that employees' personal knowledge and expertise considered as company intellectual asset and employees are obligated to share such knowledge within the company, as explained by interviewee B1. Furthermore, in order to share personal skills and expertise, individual's personality and willingness play a key role. Thus, from the employees' point of view, this is seen as a critical issue if the company does not support and motivate employee's willingness to partake in knowledge retention by sharing their personal knowledge. Therefore, the company needs to reveal the benefits of sharing such knowledge and expertise to its employees, otherwise employees will not participate in knowledge retention activities, according to interviewee B5.

Based on the findings from interviews, several factors can either facilitate or hinder knowledge retention in regards to individual's personal attitudes. From the employee perspective, Vietnamese culture has a certain impact on individuals' perceptions of knowledge retention. In Vietnam people see themselves as belonging to groups, which they are mainly influenced by their group's opinions. Thus, if their group considered knowledge retention is necessary then they will be willing to contribute. The manager (B2) further added that company's culture has an impact on individuals' perception towards knowledge retention activities. For instance, in an environment where everyone is willing to participate in knowledge retention and sharing activities, individuals are likely to contribute more and vice versa. Beside national culture and organizational culture, an organizational policy is also identified to have the greatest impact on employee's perceptions of knowledge retention activities, as explained by resigned employee B6. According to interviewed staffs, knowledge retention activities are not yet formally announced, and employees are uninformed since the company does not have rational policies to encourage employees to participate in knowledge retention activities.

Several recommendations are given by interviewees in order to overcome such factors that hinder or facilitate personal attitudes. First of all, the importance of knowledge retention activities should be promoted and spread among employees (B3). Furthermore, interviewee B5 is particularly concerned with company developing more rational policies and procedures thus, employees are aware of the importance of knowledge retention and motivated to join knowledge retention activities. Last but not least, as it was mentioned in the pervious section, the company

is advised to recruit individuals with suitable personalities who are proactive and are willing to share their personal knowledge with others.

Summary and comparison

As perceived by interviewees of both companies, personal attitudes play an important role in knowledge retention since it will partly determine whether an individual wants to share or hoard his/her knowledge. In both companies, personal attitudes are seen to be interrelated to leadership, national culture, and corporate culture. To be more specific, the Vietnamese culture which values the sense of belonging to community is found to positively affect the willingness of individuals to share knowledge with other members in their community. Moreover, corporate culture, which is likely to be affected by leadership and national culture as previously shown, may have an impact on personal attitudes, and vice versa. In order to cope with the issues associated with personal attitudes, interviewed employees of both companies suggest that their managers need to pay more attention to individuals' personality and attitudes rather than focusing mainly on the candidates' educational background and work-related experience.

5. Discussion

This chapter provides a deeper understanding of organizational knowledge retention in the contexts of management consulting SMEs based in Vietnam. The results are discussed considering the literature review presented in chapter 2.

5.1 Current situation of KR in management consulting SMEs in Vietnam

The findings specify that knowledge retention has not yet caught attention of management consulting SMEs in Vietnam, as both case companies' leaders admit that they have never heard of the concept before. This situation is understandable, given that Vietnam is at the first stage of building a knowledge-based economy; advanced management tools are not yet popular in the country, especially among SMEs (Vu, 2008). However, it is interesting to note that some activities, which can be categorized as knowledge retention, have been conducted unconsciously by the 2 case companies.

In both companies, on-the-job training is the most common form to be implemented, as it requires less time and less investment, therefore this type of training suits every SME which suffers from time constraints, human resource scarcity and limited financial resource. Furthermore, it can be clearly seen that the training practices in both companies only facilitate the vertical knowledge flow (Hofer-Alfeis, 2008), or in other words, the top-bottom knowledge sharing, meaning that knowledge is only transferred from managers/ senior staff to junior staff. It might be because the Vietnamese culture affects organizational training programs, in a sense that in such a culture with high level of power distance like Vietnam, subordinates are normally instructed by superiors. Those training practices do not support the horizontal flow, which allows knowledge transfer among peers. However, the top-bottom knowledge transfer is challenged by some authors such as Bender and Fish (2000) who advocate that knowledge transfer among peers also needs attention.

Regarding IT applications, both companies only invest a moderate amount of money (compared to large firms) in setting up their own systems. Since financial scarcity is the most common issue that almost all SMEs have to face, management consulting SMEs in Vietnam are not exceptional. It is worth noting that even though IT systems for codified knowledge storage might not be offered by both case companies, none of them fails to provide ICT-based communication tools to facilitate knowledge transfer. The focus on knowledge sharing through communication

technologies shows that management consulting SMEs still lean towards personalization strategy (Liebowitz, 2009). This finding is in line with the affirmation of Desouze and Awazu (2006) that SMEs manage knowledge in the humanistic way. This finding also reveals that management consulting SMEs in Vietnam tend to put more effort in retaining tacit knowledge by facilitating computer-based knowledge transfer. It can be explained as tacit knowledge is at a greater risk of loss as it cannot be fully articulated and shared while explicit knowledge is easier to capture, store and transfer (Martins & Meyer, 2012; Levy, 2011; Droege & Hoobler, 2003; Davenport et al., 1998; Grant, 1996).

Additionally, recognition and rewards are likely to motivate employees to participate in knowledge retention activities as perceived by employees of both case companies. Lack of proper and formal reward scheme may hinder the implementation of knowledge retention practices. However, while the literature review suggests that only intrinsic rewards instead of extrinsic ones should be considered (Martins & Meyer, 2012; Martins & Martins, 2012), this research reveals a different finding. Accordingly, junior employees tend to prefer monetary rewards over intrinsic rewards. It might be because junior employees' basic needs (food, shelter, remuneration, etc.) have not yet been satisfied by their salary. Contrarily, senior staff pay more attention to intrinsic motivators because their basic needs have been fulfilled to a large extent; consequently, they tend to care more about higher-order needs that are satisfied internally such as the feeling of accomplishment. This finding is in support of Liebowitz's (2009) framework, which suggests that both intrinsic and extrinsic rewards should be used. However, it is worth noting that, extrinsic rewards should be provided with great care as pointed out by some interviewees that monetary motivators cannot create lasting commitment of employees compared to intrinsic rewards, therefore, extrinsic rewards may not foster knowledge retention in a long run.

On a different note, it can be seen that an organizational culture of sharing and trusting among staff is clearly presented in both case companies. Employees tend to create communities, frequently organize after-work parties to befriend with their coworkers; consequently, they find it easier to trust each other and more willing to share ideas and knowledge. The organizational culture of sharing and trusting among staff might be affected by the Vietnamese culture of high collectivism. In a collectivist culture, people highly value the sense of belonging to communities and extend relationships with colleagues beside organizations (Nguyen, 2002). Considering all of

the above, it is reasonable to conclude that high collectivism has a positive impact on knowledge sharing, and ultimately knowledge retention.

As previously mentioned, almost all SMEs have to deal with resource scarcity including lack of time, finance, and human; especially time constraints are a severe issue to SMEs operating in management consulting field, given that employees are usually under high pressure with huge workload in peak season of audit/accounting. It is clearly shown in the case companies that lack of time significantly impedes knowledge retention efforts as employees typically neglect other activities such as documenting knowledge in ICT-based systems, training sessions, mentoring, etc. which are beyond their main tasks. Some authors (Ranjbarfard et al., 2014; Riege, 2005; DeLong, 2004) are concerned with the negative consequences caused by time constraint as they claim that knowledge will not be spread and transferred among team members and therefore will not be utilized within organizations.

Despite the above-mentioned similarities, there still exist some differences in the implementation of knowledge retention in the case companies. This research unsurprisingly indicates that the small-sized enterprise (B) has carried out very few knowledge retention activities in their businesses, while the medium-sized company (A) tends to pay more attention to knowledge retention. SMEs are all in the same situation of scarce resources (time, finance, human), however small companies have to suffer more from the constraints. In order to survive in the competitive market, small firms tend to put daily operations first and have less demand for a strategic management tool like knowledge retention. Thus, it is safe to say that the size of SMEs has impact on the way they implement knowledge retention initiatives.

Besides the size of firm, other factors namely leadership, organizational culture, personal attitudes are seen to result in the differences in knowledge retention application of management consulting SMEs in Vietnam, especially leadership is the key factor for an efficient implementation of knowledge retention. To be more specific, with long-term management vision, leaders of company A have invested more in HR practices, training and IT systems, while leaders of company B only focus on day-to-day operations without caring about improvements in a long run. Moreover, top managers act as the creators of organizational culture. While the collectivist culture of Vietnam is seen to facilitate an organizational culture of sharing among staff, leadership is the factor that influences the sharing between superiors and subordinates

within the studied SMEs. It can be clearly seen that the open leadership style of company A better facilitates knowledge retention, while leadership style of company B which lacks openness is sort of impeding knowledge retention. Specifically, in company B, due to the aloof relationship between leaders and employees, the sharing of knowledge is consequently impeded. It can be explained through the impact of Vietnamese culture, which emphasizes power distance. High level of power distance means that employees have to carry out orders from managers without giving their own opinions (Truong & Nguyen, 2002). Hence high power distance is likely to hinder leader's ability to create a sharing and trusting relationship between leaders and employees. Also, power distance affects employees' attitudes towards knowledge sharing in a negative way as they are reserved to share their knowledge with managers because they are of opinion that their act of sharing knowledge is not valued by superiors. On the contrary, the relationship between superiors and subordinates of company A is more open than that of company B, as a result, organizational culture, personal attitudes towards knowledge sharing are better supported. It can be explained that the leadership style of top managers in company A is less affected by the Vietnamese culture of great power distance, therefore, the negative consequence to knowledge retention is reduced.

As touched upon in the previous discussion, organizational culture and personal attitudes are also deemed as critical factors to knowledge retention. According to the above analysis, these 2 factors are seen to be greatly influenced by leadership, and be impacted by national culture to a certain extent. Based on the findings, it is also specified that organizational culture and personal attitudes are very much interrelated to each other. To be more specific, as company A is able to create a sharing and trusting culture among coworkers and between subordinates and superiors, employees of company A are found to be more engaged and committed to the company, and eventually more active in knowledge retention practices, while it is not the case of company B where a trusting and sharing culture between staff and leaders is missing. Taking advantage of the high level of employee's engagement, company A has been successfully implementing knowledge recovery initiatives such as rehiring former staff to work full-time or work as contractors. Contrarily, company B is unable to carry out these activities due to low level of staff's commitment.

Additionally, it is interesting that in company A, senior staff who have worked for the company for a long time tend to be more engaged in knowledge transfer (mentoring junior staff, sharing new knowledge, etc.) than those with shorter tenure. It can be explained that the more committed

an employee feels towards his/her company, the more willing he/she is to partake in knowledge sharing. This finding is in support of Riege's (2005) affirmation that years of service may act as an influential factor to knowledge transfer, ultimately to knowledge retention.

On a side note, it is worth noting that besides potential factors to knowledge retention that were mentioned in literature review, this research's findings point out another factor which is interpersonal skills. Interpersonal skills in the workplace are found out to play an important role in knowledge sharing. Apparently, people with good communication skills are able to explain themselves more clearly and make their ideas easier to understand; therefore they are likely to transfer their knowledge better than those without these skills.

To sum up, it is seen that management consulting SMEs in Vietnam have been practicing some knowledge retention related activities without being aware of the concept. Generally evaluating, medium-sized firms are more active in practicing knowledge retention than smaller ones. However, it is not the size of firm but the leadership (vision and style) of top management that decides a successful implementation of knowledge retention. SMEs with long-term vision and open leadership style are superior in practicing knowledge retention than ones without proper leadership. Therefore, it is safe to say that the key factor for an efficient application of knowledge retention lies in the leadership of SMEs.

After the interviews with the researchers, the managers of both companies now realize that knowledge retention plays an important role to sustain business competitive advantage, and therefore both companies are considering to implement well-rounded knowledge retention strategies in the near future. It implies that once SMEs in Vietnam acknowledge the importance of knowledge retention, they are willing to adopt at least some good practices to retain their competitive advantage in order to survive in nowadays constantly changing business environment. Furthermore, it can be seen that this research positively contributes to the knowledge of top managers of management consulting SMEs in Vietnam.

5.2 Knowledge retention strategies for management consulting SMEs in Vietnam

Based on the findings and discussions presented in chapter 4 and the above section of chapter 5, it is recommended that all components of the proposed framework should be considered as they all play important roles in Knowledge retention.

The first component, organizational policies and practices, includes recruitment, rewards for knowledge retention efforts, implementation of knowledge sharing initiatives (training, mentoring, etc.), activities to identify critical knowledge. Regarding recruitment, it is suggested that personality and personal attitudes towards knowledge sharing of candidates should be paid more attention in order to recruit suitable employees who fit in with company's work environment and will be actively participate in knowledge retention. This recommendation goes hand in hand with influencing factors of knowledge retention namely organizational culture (Pauleen, 2007) and personal attitudes (Martins & Meyer, 2012). Regarding rewards, both intrinsic and extrinsic rewards should be used instead of focusing on only intrinsic motivators. However, extrinsic rewards need to be handled with good care as they may not create lasting commitment within employees and may cause unwanted side effects to knowledge retention (Martins & Meyer, 2012). Due to the limited financial resources of management consulting SMEs in Vietnam, it is recommended that extrinsic rewards could be presented in the form of a small amount of monetary benefit and be accompanied by intrinsic rewards. By doing so, employees will be more engaged in knowledge retention practices in a long run as they perceive that their contributions are valuable and meaningful to the company.

Regarding knowledge sharing, besides providing internal training (both formal and informal programs), management consulting SMEs in Vietnam are suggested to create communities of practice for employees to gather and discuss their topics of interest. It is because community of practice is likely to facilitate the horizontal knowledge transfer flow among peers (Bender & Fish, 2000) and is able to complement the vertical knowledge transfer flow through to-bottom training.

The job nature of this sector requires a large amount of codified knowledge (retriever of regulations, laws, accounting documents, financial reports, etc.), thus IT systems are deemed to be important in management consulting firms, even SMEs. However, it is worth noting that due to financial constraints of SMEs, IT applications would need to be implemented in a very economical and effective fashion for SMEs in Vietnam. ICT-based systems only need basic functions to serve as repositories of explicit knowledge. Also, free-of-charge or low fee ICT-based communication tools should be utilized to facilitate knowledge sharing.

Having official program to bring back former talents (e.g. alumni association) will work in companies where employees are highly engaged and committed, and the level of staff's commitment and engagement is largely affected by organizational culture, therefore in order to implement this practice, companies first need to build up an organizational culture that supports

knowledge sharing.

As pointed out in the above section, leadership is the key factor to knowledge retention, therefore training for top managers is seen to be essential to enhance their knowledge, widen their management vision and improve their interpersonal skills. Not only leaders but staffs also need training on interpersonal skills as it is previously mentioned that interpersonal skills such as communication significantly affect knowledge sharing and ultimately knowledge retention.

Considering the indirect impacts that national culture may have on knowledge retention, it is recommended that top managers of management consulting SMEs in Vietnam should take this factor into account when planning and implementing knowledge retention related activities. These SMEs could facilitate the positive impact of collectivist culture by organizing after work get-together, brown-bag lunch, etc. to enhance the sharing and trusting culture among staff, which eventually will foster knowledge sharing. It is also suggested that the features of Vietnamese culture with high power distance should be reduced so as to create an open relationship between leaders and subordinates, which will positively influence knowledge transfer within firms.

On the last note, lack of time is regarded as a barrier to knowledge sharing and knowledge retention (Riege, 2005), especially in the case of management consulting SMEs where staffs always have to face up with heavy workload. Therefore, knowledge retention activities should be integrated into daily operations instead of being treated as extra tasks, so as to cope with issues when staff avoid partake in these practices due to time constraints.

6. Conclusion

In this final chapter the focus is on drawing conclusions on the basis of the literature review and the findings of this research. The research limitations will be explained and recommendations for further research will be discussed.

6.1 Summary of the research findings

The overall aim of this study is to *describe and understand how Vietnam-based management consulting SMEs retain organizational knowledge in cases of employees' departure and further developing strategies for knowledge retention.* In order to achieve the research aim, this research sought to find answers to the following questions:

- What are the potential factors fostering and/or hampering knowledge retention in management consulting SMEs in the Vietnamese context?
- In the Vietnamese context, what have been done by management consulting SMEs to cope with the loss of knowledge resulting from employee turnover?
- What should management consulting SMEs based in Vietnam do to overcome knowledge retention barriers and positively influence knowledge retention?

Based on the empirical findings of this research, the following conclusions can be made:

First of all, the factors influencing knowledge retention in Vietnam-based management consulting SMEs can be classified into 3 levels: individual level factors, organizational level factors and national level factor. At individual level, factors that are found to have impacts on knowledge retention include personal attitudes, time constraints, interpersonal skills and tenure. Furthermore, organizational culture and leadership are the factors that either foster or hamper knowledge retention based on the findings. Last but not least, national culture is found to indirectly influence knowledge retention through its impact on organizational culture, leadership and personal attitudes. In the context of Vietnam-based management consulting SMEs, leadership is seen to be the key factor to decide whether knowledge retention is successfully implemented or not, given that leadership not only directly affects knowledge retention related practices (training, IT applications, etc.) but also influences other potential factors to knowledge retention (organizational culture, personal attitudes). In the specific context of Vietnam, the national culture (high power distance, high collectivism) is also seen to have indirect impacts on knowledge retention through other factors (leadership, organizational culture, personal attitudes). National culture can either foster knowledge retention (collectivism) or hamper it (power

distance), however the effect of national culture on knowledge retention varies from firm to firm, largely depends on SMEs' leadership. Given the importance of leadership, it can be concluded that SMEs without strong leadership (long-term management vision and open leadership style) are more vulnerable to knowledge loss.

Concerning knowledge retention initiatives, the results designate that knowledge retention is still a rather new concept in this context and no official knowledge retention strategies have been implemented by Vietnam-based management consulting SMEs. On a different note, it is seen that small-sized companies, they are less active in knowledge retention initiatives than medium-size companies, which suffer less from the resource scarcity (human, finance, time). Furthermore, both explicit and tacit knowledge are of great concern for management consulting SMEs, however, both case companies put more efforts in retaining tacit knowledge (through computer-based communication technologies, on-the-job training, etc.) since tacit knowledge is at a greater risk of loss compared to explicit knowledge.

After considering the current status of knowledge retention in Vietnam and the characteristics of management consulting SMEs in this context, the researchers attempt to recommend some feasible knowledge retention strategies. The roles and responsibilities of leaders in the implementation of knowledge retention have been highlighted, therefore training on leadership skills is highly recommended to further enhance leaders' management vision and ability. The roles and responsibilities of employees in knowledge retention should not be neglected; training on interpersonal skills and training to improve their personal attitudes towards knowledge retention are also crucial. On top of that, the following practices are recommended: extrinsic together with intrinsic rewards to officially recognize employee's efforts in knowledge retention, recruiting talents with positive personal attitudes towards knowledge sharing, facilitating vertical knowledge transfer (top-bottom training) and horizontal knowledge flow (community of practice), getting affordable IT systems with necessary functions for storing knowledge in a systematic way, and bringing back former talents (alumni association). Besides that, it is also essential to build up an organizational culture that supports knowledge retention. Last but not least, knowledge retention activities should be integrated into daily operations in order to avoid the situation when staffs neglect knowledge retention activities due to their time constraints.

All in all, this research has contributed to the general academic understandings on how

knowledge retention has been implemented in the context of Vietnam-based management consulting SMEs. It helps to close the gap for the under-researched field of knowledge retention in the under-explored context of Vietnam. Moreover, this research shows a significant positive outcome as it helps the management of the case SMEs realize the importance of having a management tool like knowledge retention. The researchers further provide practical implications for management in Vietnam by proposing knowledge retention strategies that could be initiated in SMEs operating in management consulting sector.

6.2 Limitations of the research

This research acknowledges the following limitations:

- Due to the nature of qualitative research and the small number of cases to be studied (2 cases), the generalization of this research's results is deemed rather low. Moreover, this research has a limited timeframe; therefore they authors are unable to validate the proposed framework with the management boards of the case companies. However, considering the similar characteristics of management consulting SMEs in the Vietnamese context, the researchers contend that the proposed framework is applicable to other comparable firms despite the afore-mentioned limitations.
- Another limitation is that some interviews were conducted in the Vietnamese language; hence the translation might not be 100% accurate and consequently affect the analysis and interpretation of the results. Analysis limitations of this paper (note-based analysis, qualitative data interpretation, etc.) are also acknowledged.
- Interviews were solely conducted remotely; hence it might be more difficult to develop trust with interviewees compared to face-to-face interview, which might result in interviewees being reserved. Furthermore, body language was not interpreted when conducting remote interviews

6.3 Recommendations

In line with the discussion and the limitations of this study, the authors propose potential areas for future research.

- It is necessary to test the proposed framework in other management consulting SMEs based in Vietnam (both qualitatively and quantitatively) to validate and increase the credibility of the findings drawn from this research.

- The proposed framework focuses on SMEs in management consulting sector in Vietnam, however it might be interesting to see its applicability in SMEs operating in other business sectors in other developing countries. The results may contribute to more understanding of the framework's applicability in different settings.
- The findings of this research show the interrelation of the components in the proposed framework, however this study has not yet deeply investigated this matter. Further research may attempt to establish the relationship of the components.
- Future study could contribute to investigate other factors that are critical for knowledge retention within SMEs through qualitative research or focus on the importance of the factors by measuring them quantitatively
- As pointed out by this study, leadership is the key factor to knowledge retention in management consulting SMEs in Vietnam; further research can be made to investigate the role of leadership towards knowledge retention more deeply, and in different contexts (other sectors, other countries, etc.)

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Appendices

Appendix 1: Information about the case study

Overview of Vietnamese context

According to Decree 56/2009/ND-CP dated 30 June 2009 issued by Vietnamese Government, SMEs in Vietnam are classified into three different levels based on the size of total capital or the average annual number of employees, as illustrated in the table below.

	Very small Enterprises	Small-sized Enterprises		Medium-sized Enterprises	
	No. of laborers	Total capital	No. of laborers	Total capital	No. of laborers
Manufacturing	10 persons or fewer	VND 20 billion or less	Over 10 – 200 persons	Over VND 20 billion – VND 100 billion	Over 200 – 300 persons
Trade and service	10 persons or fewer	VND 10 billion or less	Over 10 – 50 persons	Over VND 10 billion – VND 50 billion	Over 50 – 100 persons

Table 3 Classifications of SMEs in Vietnam

According to information of the World Bank, Vietnam is ranked on number 104 in the Knowledge Economy Rankings, showing that it is definitely missing development towards a so-called knowledge based economy (World Bank, 2012).

Country	KEI	KI	Rank
Singapore	8.26	7.79	23
Malaysia	6.10	6.25	48
Thailand	5.21	5.25	66
Philippines	3.94	3.81	92
Vietnam	3.40	3.60	104
Indonesia	3.11	2.99	108
Laos	1.75	1.84	131
Cambodia	1.71	1.52	132
Myanmar	0.96	1.22	145

Table 4 Knowledge Economy Rankings of South-East-Asian Countries

Note: KEI = Knowledge Economy Index: the ability to facilitate the effective use of knowledge for economic development; KI = Knowledge Index: the ability to generate, adopt, and diffuse knowledge.

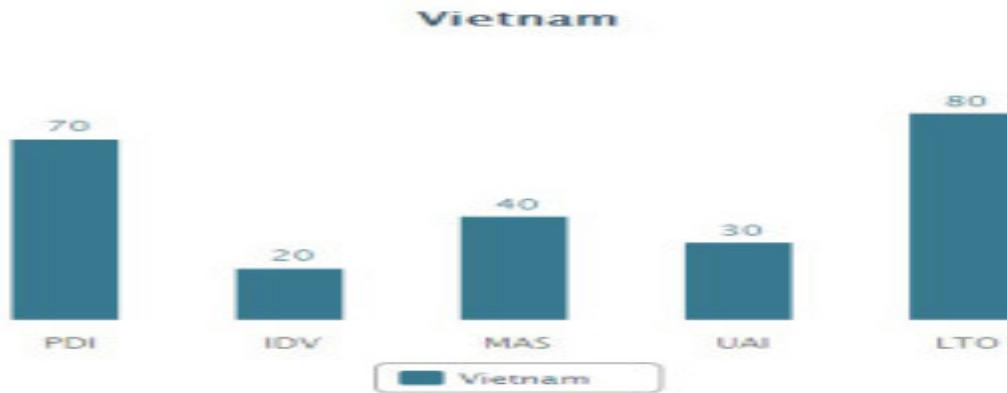


Figure 2 Vietnamese cultural dimensions

Note: PDI: Power Distance, IDV: Individualism, MAS: Masculinity, UAI: Uncertainty Avoidance, LTO: Long-Term Orientation

Vietnamese culture can be described as high power distance, high collectivism, femininity, uncertainty avoidance, and long-term orientation (Nguyen, 2002). In regards to the *high power distance* dimension, Vietnam scored 70 (Figure 2), meaning the hierarchical level is most prioritized between superiors and subordinates (Nguyen, 2002). Moreover, Vietnamese managers or superiors are not open and interested to receive any opinions from subordinates (Truong & Nguyen, 2002). The *high collectivism* is characterized by more social expressions, harmony, deference, harmony, and conflict avoidance. Furthermore, Vietnamese culture has a 40 score in masculinity dimension, therefore is considered a feminine society. The *femininity* characteristic is focused on the importance of having relationships and the quality of life rather than working hard to gain individual achievement. Lastly, Vietnamese culture display *uncertainty avoidance* and *long term orientation*. With the uncertainty avoidance, Vietnamese people in society feel more relaxed and less stringent on deadlines. However, they are more focused on long-term benefits and the importance of having a clear plan for the future (Nguyen, 2002).

Company A

The firm has been operating since 2009 with foreign and Vietnamese investment. Company A relies on a partnership structure, in other word, it is managed by so-called partners. Management team includes one international liaison partner, one managing partner, one Audit partner, and one Advisory partner. Company A’s expertise ranges from audits, tax, advisory, risk, accounting, outsourcing, Japan desk, to in-house training.

The company has offices in Hanoi and Ho Chi Minh cities, the two most important economic regions of Vietnam. The company employs 70 full-time employees, hence, is a medium-sized enterprise according to Vietnamese standards. The company is divided into two main divisions: Front-office division which provides professional services to clients, Back-office division deals with human resource (HR), accounting, marketing, sales and other support tasks. The front-office division is separated into two sub-divisions, including: audit and advisory, corresponding to the company’s focused fields. In both offices (Hanoi and HCMC) each sub-division is managed by one manager. Within every sub-division, different teams are formed to serve different clients based on their organizational size and job complexity. One employee may work in various teams simultaneously. The figure below will better illustrates the organizational chart of company A.

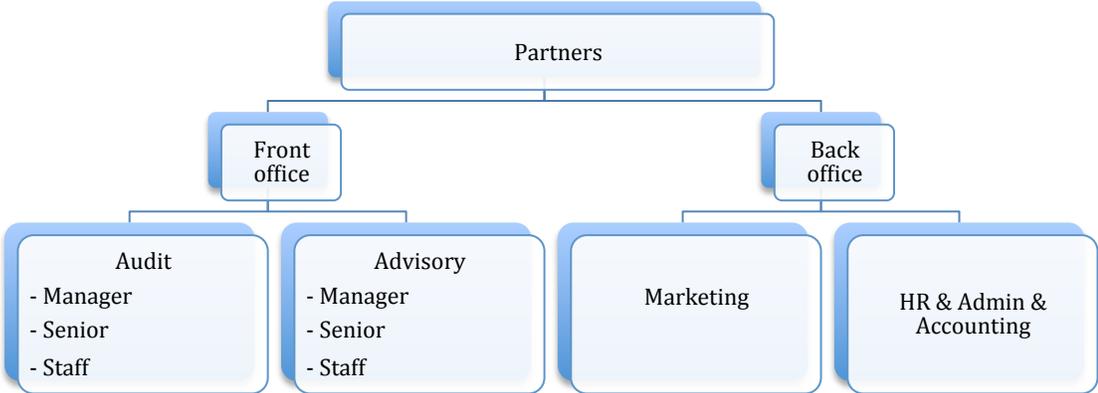


Figure 3 Company A structure

Average annual turnover rate: 20%

Annual turnover rate		
2014	2015	2016
21%	17%	23%

Company B

The firm was formed in 2009 with foreign and Vietnamese investment. Company B relies on a partnership structure. Management team includes one managing partner, one Audit partner, and one Advisory partner. Company B’s specialties range from audit, accounting, tax, to investment consulting, training and human resource consulting.

The company has offices in the two biggest economic regions of Vietnam, Hanoi and Ho Chi Minh city. The company employs 30 full-time employees. The company is divided into two main divisions: Front-office division, which provides professional services to clients, Back-office division consisting of 3 employees, which deals with office administrative tasks. The front-office division is separated into 3 sub-divisions, including: audit and advisory, training and HR consulting. Each sub-division is managed by one manager, except for Training & HR consulting sub-division, which is managed by the back-office manager. Within audit and advisory sub-division, different teams are formed to serve different clients based on their organizational size and job complexity. One employee may work in various teams simultaneously. The figure below will better illustrates the organizational chart of company B.

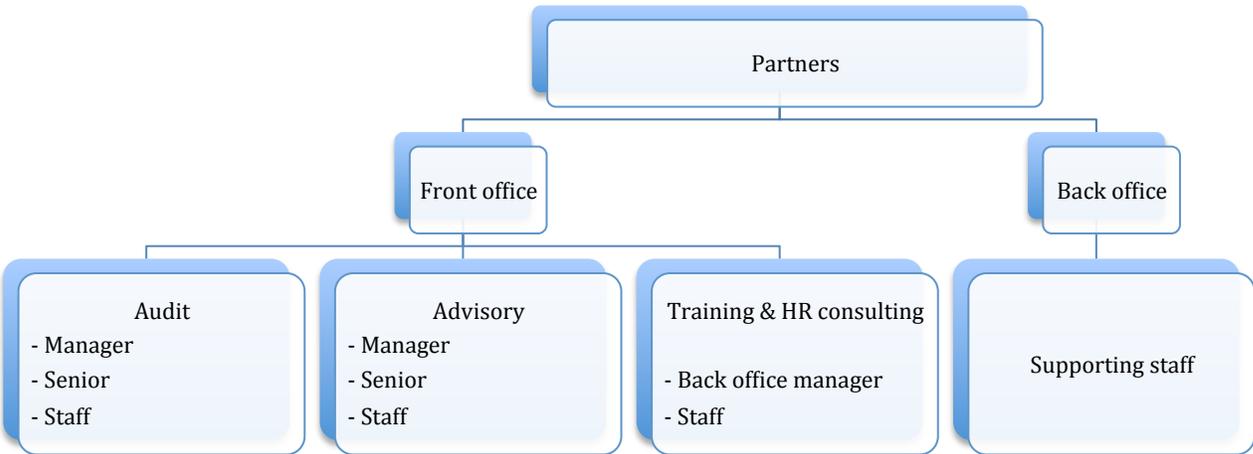


Figure 4 Company B structure

Average annual turnover rate is around 30%

Appendix 2 - Interview guide

Demographic profile

- a) Gender: Male, Female
- b) Age: < 30, 31- 40, 41- 50, 51- 60, > 61
- c) What is your employment status: currently employed, resigned
- d) How many years have you worked/ did you work in the organization?
- e) What is/ was your position with the company?
- f) Former employee - Why did you leave the organization?

Main interview questions

How do you understand the term “knowledge retention”?

Explanation of the term: “*knowledge retention consists of three activities – knowledge acquisition, storage and retrieval*” with the aim of ensuring knowledge is not lost when employees leave organizations.

Components	Interview questions	
1. HR policies	a. Current situation	<ul style="list-style-type: none"> - What does your company do to identify which types of knowledge and whose knowledge are critical to the business? What do you think about those initiatives? (important to knowledge retention? effective?) - Does your company reward employees who actively participate in knowledge retention activities? If yes, please describe. What do you think about the reward program? - Does your company implement any career development program to retain talent? If yes, please describe. What do you think about the program. - What does your company do to attract new talent through recruitment? What do you think about the program?
	b. Factors	<ul style="list-style-type: none"> - In what way can HR policies foster and/or hamper knowledge retention within your company?
	c. Suggestions	<ul style="list-style-type: none"> - Any suggestion to improve the current situation of your company in this matter?

2. Knowledge sharing	a. Current situation	- What has been done to facilitate the sharing of knowledge within your company? (E.g.: mentoring, storytelling, etc.) What do you think about those activities? (important to knowledge retention? effective?)
	b. Factors	- What do you think can foster and/or hamper your sharing of knowledge?
	c. Suggestions	- Any suggestion to improve the current situation of your company in this matter?
3. IT applications	a. Current situation	- Does your company use any IT applications to document, store and transfer knowledge? If yes, can you describe? What do you think about the system? (important to knowledge retention? effective?) - Does your company currently use any ICT-based communication tools (forum, video conferencing, intranet, email, etc.)? If yes, please describe. What do you think about the system?
	b. Factors	- In what way can technology foster and/or hamper knowledge retention in your company?
	c. Suggestions	- Any suggestion to improve the current situation of your company in this matter?
4. Knowledge recovery	a. Current situation	- Has your company ever hired a former employee to work as a consultant/ contractor? Does your company normally keep in touch with former employees (e.g. through Alumni association)? What do you think about those initiatives? (Important to knowledge retention? effective?)
	b. Factors	- Regarding utilizing former workers, in what way can it foster and/or hamper knowledge retention?
	c. Suggestions	- Any suggestion to improve the current situation of your company in this matter?
5. Leadership*	a. Current situation	- Can you describe the general leadership style of partners/managers in your company? What do you think about it? - Do you think that leadership affects knowledge retention activities in the organization? If so, how?
	b. Factors	- Do you think Vietnamese culture affects leadership style of managers in your company? In what way?

	c. Suggestions	<ul style="list-style-type: none"> - What else do you think may affect leadership style of the managers in your company? - In what way can leadership foster and/or hamper knowledge retention efforts of your company? - Any suggestion to improve the current situation of your company in this matter?
6. Organizational culture	a. Current situation	<ul style="list-style-type: none"> - How do you define a trusting organizational culture/ working environment? Do you think your company has such culture/ environment? Why? - How do you define a sharing organizational culture/ working environment? Do you think your company has such culture? Why? - How do you define a learning organizational culture/ working environment? Do you think your company has such culture? Why?
	b. Factors	<ul style="list-style-type: none"> - Do you think Vietnamese culture affects the organizational culture of your company? In what way? - What else do you think may affect the organizational culture of your company? - In what way can organizational culture foster and/or hamper knowledge retention efforts of your company?
	c. Suggestions	<ul style="list-style-type: none"> - Any suggestion to improve the current situation of your company in this matter?
7. Personal attitudes	a. Current situation	<ul style="list-style-type: none"> - Are you willing to participate in knowledge retention activities? In your opinion, what should be the responsibilities of individuals regarding organizational knowledge retention? - Are your colleagues willing to participate in knowledge retention activities? Can you explain why?
	b. Factors	<ul style="list-style-type: none"> - Do you think Vietnamese culture affects personal attitudes regarding the importance of knowledge retention? - What else do you think may affect the attitudes towards knowledge retention of yours and of your colleagues? - In what way can personal attitudes foster and/or hamper knowledge retention efforts of your company?
	c. Suggestions	<ul style="list-style-type: none"> - Any suggestion to improve the current situation of your company in this matter?

8. Does your company have a strategic plan of knowledge retention? (*for managers*)
- If yes, what do you do to make sure that knowledge retention plan matches the overall organizational goals?
 - If no, do you have any intention to create and implement/ suggest your company to create and implement a knowledge retention plan?

9. What else do you want to add?

* Leadership (*for managers*)

- Can you describe your leadership style?
- Do you think that leadership affects knowledge retention activities in the organization? If so, how?

- Do you think Vietnamese culture affects leadership style of yours and of other managers' leadership in your company? In what way?
- What else do you think may affect leadership style of yours and of other managers in your company?
- In what way can leadership foster and/or hamper knowledge retention efforts of your company?

- What do you think you need to do to improve your leadership? What should be done to develop leadership skills of other managers?

Appendix 3 – Data coding

Company A

Higher-order Theme	Theme	Code	Description
HR policies	Initiatives	HRA1.1	Creating expertise profiles for some key staff
		HRA1.2	Internal training program
		HRA1.3	External training courses support
		HRA1.4	Abroad training for key persons
		HRA1.5	Issuing career path guidelines
		HRA1.6	Intrinsic reward
		HRA1.7	Extrinsic reward
		HRA1.8	Attracting talent through career fair
		HRA1.9	Attracting talent through social media
		HRA1.10	Attracting talent through newsletters
	Factors	HRA2.1	Lack of formal reward scheme
		HRA2.2	Unfair reward
		HRA2.3	Not fully developed program
		HRA2.4	Employer brand not yet compelling
	Suggestions	HRA3.1	Recruiting staff with suitable attitudes not only adequate knowledge
		HRA3.2	Boosting employer brand
		HRA3.3	Fully developed programs to be clearly communicated to staff
Knowledge sharing	Initiatives	KSA1.1	Informal internal training
		KSA1.2	Formal internal training
		KSA1.3	Indirect instruction
	Factors	KSA2.1	Knowledge sharing is not yet promoted
		KSA2.2	Trust
		KSA2.3	Attitude towards knowledge sharing
		KSA2.4	Interpersonal skills of sharers
		KSA2.5	Time constraints
	Suggestions	KSA3.1	Official announcement of knowledge sharing activities
		KSA3.2	Create specific timeframe for KS activities
KSA3.3		Encouraging employees to discuss job-related topics	
KSA3.4		Reward KS efforts of employees	
IT applications	Initiatives	ITA1.1	ICT-based knowledge repositories
		ITA1.2	ICT-based communication tools
	Factors	ITA2.1	Knowledge leakage through IT systems
		ITA2.2	Staff attitudes
		ITA2.3	Time constraints
	Suggestions	ITA3.1	Encrypting data
		ITA3.2	Monitoring data storage activities
		ITA3.3	Setting up timeframe for data storage activities
		ITA3.4	Improving staff awareness
	Knowledge recovery	Initiatives	ReA1.1
ReA1.2			Collaborating with former employees

		ReA1.3	Moving former employees to other departments
	Factors	ReA2.1 ReA2.2 ReA2.3	Familiar with job and working environment Bringing new knowledge Not updated with changes
	Suggestions	ReA3.1	Official program
Leadership	Features	LdA1.1	Encouraging knowledge sharing among staff
	Factors	LdA2.1 LdA2.2 LdA2.3 LdA2.4	National culture Personality Interpersonal skills Organizational goal
	Suggestions	LdA3.1	Leadership skill training
Organizational culture	Features	OCA1.1 OCA1.2 OCA1.3 OCA1.4	Trusting/ sharing culture facilitated by leaders Trusting/ sharing culture among staff Learning culture facilitated by leaders Learning culture among staff
	Factors	OCA2.1 OCA2.2 OCA2.3	National culture Leadership Personal attitudes
	Suggestions	OCA3.1 OCA3.2 OCA3.3	Recruit employees with personality matching organizational culture Timeframe for training and self-study Community of practice
Personal attitudes	Features	PeA1.1 PeA1.2	Sharing: knowledge is not only individual's but also company's asset Hoarding: knowledge is individual asset only
	Factors	PeA2.1 PeA2.2 PeA2.3 PeA2.4	National culture Commitment with company Organizational policies Organizational culture
	Suggestions	PeA3.1 PeA3.2 PeA3.3	Training to improve staff awareness Promote KR through reward program Recruit employees with personality matching

Company B

Higher-order Theme	Theme	Code	Description
HR policies	Initiatives	HRB1.1	Creating expertise profiles for some key staff
		HRB1.2	Attracting talent through social media
	Factors	HRB2.1	Lack of professional HR programs
		HRB2.2	Time constraints
		HRB2.3	Leadership
	Suggestions	HRB3.1	Fully developing career development program
		HRB3.2	Extrinsic reward
		HRB3.3	Making time for employees to partake in KR activities
		HRB3.4	Improving leadership skills
HRB3.5		Recruiting employees with suitable expertise and attitude More activities to attract talent	
Knowledge sharing	Initiatives	KSB1.1	Informal internal training
		KSB1.2	Indirect instruction
	Factors	KSB2.1	Attitude towards knowledge sharing
		KSB2.2	Time constraints
		KSB2.3	KS not yet promoted
	Suggestions	KSB3.1	Formal internal training
KSB3.2		Promoting knowledge sharing activities	
IT applications	Initiatives	ITB1.1	ICT-based knowledge repositories
		ITB1.2	ICT-based communication tools
	Factors	ITB2.1	Knowledge leakage through IT systems
		ITB2.2	Attitudes toward documenting knowledge
		ITB2.3	Time constraints
	Suggestions	ITB3.1	Company's private IT system for knowledge storage
ITB3.2		Company's official email as main communication tool	
Knowledge recovery	Initiatives	ReB1.1	No activities
Leadership	Features	LdB1.1	Not show trust and respect to staff's knowledge
	Factors	LdB2.1	National culture
		LdB2.2	Organizational culture
		LdB2.3	Personality
	Suggestions	LdB3.1	Show trust and respect to staff's knowledge
LdB3.2	Promoting knowledge sharing among employees		
Organizational culture	Features	OCB1.1	Trusting/ sharing culture among staff
		OCB1.2	Trusting/ sharing culture not facilitated by the company
		OCB1.3	Learning culture not facilitated within the company
	Factors	OCB2.1	National culture
		OCB2.2	Leadership
		OCB2.3	Personal attitudes
	Suggestions	OCB3.1	Formal internal training
OCB3.2		Recruiting people with suitable characteristics	
Personal attitudes	Features	PeB1.1	Employee's knowledge is company's assets
		PeB1.2	Sharing/ hoarding if benefits provided or not

	Factors	PeB2.1 PeB2.2	Organizational culture Organizational policies
	Suggestions	PeB3.1 PeB3.2	Promote the importance of KR Recruit employees with personality matching