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**THE ROLES OF KNOWLEDGE MANAGEMENT INFRASTRUCTURE IN
ENHANCING JOB SATISFACTION WITHIN THE ACCOUNTING
PROFESSION IN MALAYSIA**



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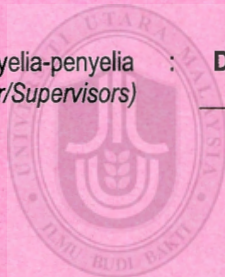
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ABSTRAK

Sementara kajian tentang kepuasan kerja telah dijalankan di seluruh dunia, pengaruh infrastruktur pengurusan pengetahuan terhadap kepuasan kerja masih menjadi bidang yang kurang diterokai, terutamanya dalam konteks unik profesion perakaunan di Malaysia. Objektif penyelidikan kuantitatif ini adalah untuk mengkaji sejauh mana Infrastruktur Pengurusan Pengetahuan (*Knowledge Management Infrastructure, KMI*), khususnya aspek budaya, struktur, dan teknologi, boleh menjadi faktor yang meningkatkan kepuasan kerja akauntan profesional di Malaysia. Data kuantitatif dikumpul melalui soal selidik (Google Form) daripada sampel profesional perakaunan yang pelbagai di Malaysia. Peserta dipilih berdasarkan kepakaran dan pengalaman mereka dalam bidang perakaunan. Hasil kajian ini menawarkan pandangan kuantitatif yang bernilai mengenai peranan dimensi-dimensi berbeza dalam infrastruktur pengurusan pengetahuan dalam membentuk kepuasan kerja dalam profesion perakaunan di Malaysia. Aspek budaya, struktur, dan teknologi dalam infrastruktur pengurusan pengetahuan didapati mempunyai kesan positif yang signifikan terhadap kepuasan kerja, sekali gus menyerlahkan faktor-faktor yang mempromosikan kepuasan dan motivasi dalam kalangan profesional perakaunan. Selain itu, penyelidikan ini mengenal pasti perbezaan berdasarkan jantina dalam persepsi mengenai bagaimana infrastruktur pengurusan pengetahuan mempengaruhi kepuasan kerja, yang menekankan kepentingan faktor berkaitan jantina dalam memahami kepuasan kerja dalam profesion ini. Sebaliknya, kajian ini tidak menemui perbezaan signifikan dalam kesan infrastruktur pengurusan pengetahuan berdasarkan tahap jawatan, tahap pengalaman, dan umur dalam kalangan peserta. Penemuan penyelidikan ini memberikan pandangan yang mendalam untuk memaklumkan keputusan strategik dan amalan dalam profesion perakaunan di Malaysia. Penemuan ini menekankan kepentingan mengambil kira aspek budaya, struktur, dan teknologi dalam Infrastruktur Pengurusan Pengetahuan untuk meningkatkan kepuasan kerja, sekali gus menyumbang kepada tenaga kerja yang lebih bermotivasi dan produktif dalam sektor perakaunan. Perbezaan persepsi berdasarkan jantina juga menyerlahkan keperluan untuk strategi yang disesuaikan bagi memenuhi keperluan pelbagai dalam profesion ini. Walau bagaimanapun, kajian masa depan digalakkan untuk menyelidik dengan lebih mendalam dimensi struktur dalam Infrastruktur Pengurusan Pengetahuan dan potensi kesannya.

Kata kunci: *Infrastruktur Pengurusan Pengetahuan, Kepuasan Kerja, Dimensi Teknologi, Dimensi Budaya, Dimensi Struktur*

ABSTRACT

While studies on job satisfaction have been conducted worldwide, the influence of knowledge management infrastructure on job satisfaction remains an unexplored area, especially within the unique context of the accounting profession in Malaysia. The objective of this quantitative research is to look at how the extent of Knowledge Management Infrastructure (KMI), particularly the cultural, structural and technology aspects can become factors that improve job satisfaction of professional accountants in Malaysia. To collect quantitative data a questionnaire (Google form) was administered to a diverse sample of accounting professionals in Malaysia. Some select criteria of the participants include level of experience and specialization in the field of accounting. The findings of this study provide important quantitative knowledge regarding the involvement of various dimensions of knowledge management infrastructure in determining job satisfaction within the accounting career in Malaysia. This study identifies cultural, structural and technological components of Knowledge Management infrastructure to have greater positive influence on job satisfaction highlighting the key factors that enhances satisfaction and productivity among accounting professionals. In addition, it pioneers gender differences in relation to perceived effects of knowledge management infrastructure on professional job satisfaction, meaning that gender related factors are crucial for cultivating an insight into job satisfaction within the profession. However, analysing the results of the KMI, it was revealed that there is no substantial variation within the respondents' answers according to their job designation level, the experience level, and the age of participants in the study. The conclusion drawn from this study is useful knowledge and understanding of the present and future state that can assist in the making of destination essential decisions and operation that affect the accounting profession in Malaysia. They highlight cultural, structural and technological features of KMI and call for its importance when it comes to changes that create more satisfaction for improved employee productivity in the accounting industry. Perceived gender differences also point to the need toward developing effective ways of dealing with different needs within the profession. But further research should investigate the structural dimension of KMI as well as its possibilities more thoroughly.

Keywords: *Knowledge Management Infrastructure, Job Satisfaction, Technological Dimension, Cultural Dimension, Structural Dimension.*

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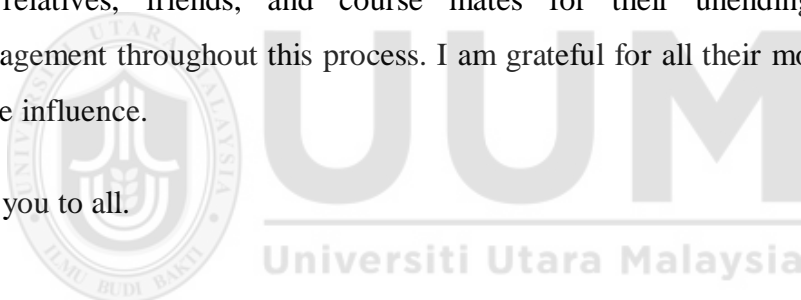


TABLE OF CONTENT

Permission to Use	ii
Abstrak	iii
Abstract	iv
Acknowledgement	v
Table of Contents	vi
List of Tables	ix
List of Figures	x
List of Abbreviations	xi
CHAPTER 1 INTRODUCTION	1
1.1 Background of the Study.....	1
1.2 Problem Statement.....	2
1.3 Research Questions.....	4
1.4 Research Objectives.....	5
1.5 Significance of the Study.....	5
1.6 Scope of the Study.....	7
1.7 Limitations.....	9
1.8 Definition of Key Terms.....	10
1.9 The Organisation of the Study.....	12
CHAPTER 2 LITERATURE REVIEW	14
2.1 Introduction.....	14
2.2 Definition and Concept of Variables.....	15
2.2.1 Job Satisfaction.....	15
2.2.2 Knowledge Management Infrastructure.....	19
2.2.2.1 Cultural Knowledge Management Infrastructure.....	19
2.2.2.2 Structural Knowledge Management Infrastructure.....	21
2.2.2.3 Technological Knowledge Management Infrastructure.....	23
2.3 Previous Study on Variables.....	26
2.3.1 Job Satisfaction.....	26

2.3.2	Knowledge Management Infrastructure	27
2.3.2.1	Cultural Knowledge Management Infrastructure.....	27
2.3.2.2	Structural Knowledge Management Infrastructure.....	28
2.3.2.3	Technological Knowledge Management Infrastructure.....	29
2.4	Hypothesis Development.....	32
2.5	Conceptual Framework.....	35
2.6	Underpinning Theory.....	36
2.7	Chapter Summary.....	37
CHAPTER 3 RESEARCH METHODOLOGY.....		40
3.1	Introduction.....	40
3.2	Research Framework.....	40
3.3	Population.....	41
3.4	Sample.....	42
3.5	Sampling Procedure.....	43
3.6	Questionnaire Design.....	44
3.7	Scaling Design.....	46
3.8	Data Analysis Technique.....	47
3.8.1	Descriptive Statistics.....	47
3.8.2	Pearson's Correlation Coefficient.....	48
3.8.3	Multiple Regression Analysis.....	48
3.9	Chapter Summary.....	49
CHAPTER 4 ANALYSIS AND DISCUSSION.....		50
4.1	Introduction.....	50
4.2	Descriptive Statistics of Demographic Information.....	50
4.3	Descriptive Statistics of Dependent and Independent Variables.....	52
4.4	Correlations.....	54
4.5	Variables Entered/Removed.....	56
4.6	Model Summary.....	57
4.7	Anova.....	58
4.8	Coefficients.....	59

4.9	Residual Statistics.....	61
4.10	Relationship of Job Satisfaction and Other Factors.....	62
4.11	Chapter Summary.....	63
CHAPTER 5 CONCLUSION AND RECOMMENDATIONS.....		65
5.1	Introduction.....	65
5.2	Summary of Results of Objectives.....	65
5.2.1	Objective One.....	65
5.2.2	Objective Two.....	66
5.2.3	Objective Three.....	66
5.3	Summary of Results of Hypothesis.....	68
5.4	Recommendations.....	69
5.4.1	Open and Clear Communication.....	70
5.4.2	Training and Education.....	70
5.4.3	Optimising Knowledge Management Efficiency.....	71
5.4.4	Flexible and Adaptive Organisation.....	71
5.5	Impact of the Study.....	72
5.5.1	Diverse Contexts.....	72
5.5.2	Qualitative Research.....	73
5.5.3	Gender Perspectives.....	74
5.6	Chapter Summary.....	75
REFERENCES.....		76

LIST OF TABLES

Table 4.2	Descriptive Statistics of Demographic Information.....	51
Table 4.3	Descriptive Statistics of Dependent and Independent Variable.....	52
Table 4.4	Correlations.....	54
Table 4.5	Variables Entered/Removed.....	56
Table 4.6	Model Summary.....	57
Table 4.7	Anova.....	58
Table 4.8	Coefficients.....	59
Table 4.9	Residual Statistics.....	61
Table 4.10	Correlations.....	62



LIST OF FIGURES

Figure 2.4	Research Model.....	32
Figure 3.4	Raosoft (2004).....	43



LIST OF ABBREVIATIONS

KMI	Knowledge Management Infrastructure
CKMI	Cultural Knowledge Management Infrastructure
SKMI	Structural Knowledge Management Infrastructure
TKMI	Technological Knowledge Management Infrastructure
AI	Artificial Intelligence
ML	Machine Learning



CHAPTER 1

INTRODUCTION

1.1 Background of the Study

This study tackles the broader issue of understanding how Knowledge Management Infrastructure (KMI) encompassing cultural, structural, and technological dimensions impacts employee job satisfaction. KMI is recognized as a cornerstone of organizational effectiveness, as it facilitates the acquisition, sharing, and application of knowledge critical to achieving strategic goals. Despite its significance, there remains limited research on how KMI directly influences employee satisfaction, a key determinant of productivity, retention, and overall organizational success. The study seeks to address this gap by exploring the mechanisms through which KMI fosters workplace satisfaction across various organizational settings, thus providing a foundational understanding applicable to a wide range of industries (Kavalić, Stanisavljev, Mirkov, Rajković, Terek Stojanović, Milosavljev, & Nikolić, 2022).

The accounting profession, characterized by its structured workflows, reliance on precise knowledge, and regulatory oversight, offers a unique environment for analysing the role of KMI. This specificity allows for a deeper exploration of how cultural, structural, and technological elements within KMI contribute to job satisfaction among accounting professionals. Furthermore, the study incorporates additional control variables such as job designation level, professional experience, and age to assess how these individual factors influence the relationship between KMI and employee satisfaction.

By focusing on Malaysia's accounting profession, this research seeks to bridge a significant gap in the existing literature. It aims to uncover how advancements in KMI, tailored to the unique demands of the accounting field, contribute to employee

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