

A Research on Knowledge Leadership Characteristics in Accounting Department Managers in Turkey

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Abstract

As a production factor today, knowledge constitutes the most important critical element that provides organizations with superiority in competition environment. Within this context, the generation of knowledge and its use in compliance with the relevant purposes by organizations may be realized through efficient and effective knowledge management. Obtaining the desired benefit from knowledge management may be realized by creating a knowledge leadership oriented structure in the organization. The Accounting Information System(AIS) as a mechanism that enables the measurement, evaluation, and development of the financial structures of organizations, also require the establishment of a structure based on knowledge leadership. The purpose of this study is to reveal the perceptions of accounting department managers towards knowledge leadership from a knowledge management perspective with a survey study in Turkey and to create a scientific basis for subsequent studies to be carried out in the future.

Keywords: Knowledge Leadership, Accounting Profession, Accounting Department Managers

Jel Codes: M10, M40, M41

1. Introduction

The interest in knowledge management has been fuelled by such new trends as increasing competition, globalization, changing organization structures, new employee profile preferences, and developments in communication technologies as well as transformation towards knowledge based economy. As organizations are becoming more knowledge-based in our day, the employees must also use knowledge in a more productive and efficient manner. The more productive and efficient use of knowledge, on the other hand, is only possible with its proper management. In this sense, the basic assumption of knowledge management is to put forward better management of individual and organizational knowledge in developing a new business environment. More specifically, knowledge management targets developing success on a knowledge-oriented basis in improving the process and product, taking managerial decisions, and ensuring organizational harmony and innovation (Handzic, 2004; 4-11). In addition, the revolution based on globally developing knowledge reveals the relationship between knowledge management and knowledge-based economies of nations in an undeniable manner and this constitutes the most important step in the global economic structure, practices, and determination of policies (Neff, 1999; 72-78).

Leaders undertake important duties in the efficient performance of the whole process in knowledge management. Being the fundamental component of knowledge management, the leader is in the position of guiding the other components. The success of knowledge management depends on the construction of a knowledge-based organizational culture, the employees being knowledge-oriented, and the working system being established in a structure that generates, develops, and communicates knowledge. Leaders play a fundamental role in the creation of a knowledge-based culture, encouragement of employees in generating and communicating knowledge, creation of a knowledge-based mission and vision by the organization, and its acquiring the characteristic of a continuously learning organization (Selen, 2009;107). Within this context, knowledge leadership becomes the most important component and guide of knowledge management. Knowledge leaders, on the other hand, have to bear the contemporary knowledge leadership characteristics.

Accounting comes in the lead among the fields where financial knowledge is generated as a strategic competition element and knowledge management is considered most important (Sevim, 2005; 1). Structures that would place prior importance on knowledge management and knowledge leadership and enable its effective use must be created in the accounting knowledge system. This can only be possible if accounting managers perform activities in knowledge leadership perspective in their own departments. Therefore, accounting managers are expected to have qualities such as following new developments with regard to acquiring, managing, sharing, and transferring knowledge within contemporary norms, continuously developing themselves, and thus aiming to maximize the operation performance of both their own departments and the organization and to bear the characteristics of knowledge leadership.

2. Literature Review

The debates for developing organizational success over the recent years have been on the innovative, learning, and constructive skills of organizations. The first researches conducted in this direction were on the learning organization orientation of managers, who operate with the aim of developing their organizations. In addition, the researches conducted within this context were related to organizational learning processes considered to provide competitive advantage, developing new knowledge, intellectual capital, organizational memory, knowledge management, and information technologies. Those prior to these studies, on the other hand, were concerning guidance for leaders in the learning process, the relationship of subordinates with leaders, development of human resources as a leadership duty, and sometimes career planning and motivation. In the said studies, the skills component was taken up within an individual structure rather than enabling specialization in dynamic and strategic competition. The studies in literature are generally classified in two different categories related to leadership style and leadership tasks and roles (Viitala, 2004; 529-530). On the other hand, even though a conclusive classification of the literature studies in the subject cannot be made, it is possible to group the studies conducted in order for the subject to be understood and to provide guidance for the studies to be subsequently carried out in three main focus points in general and these studies can also be evaluated in terms of the development process of the subject. Within this context, studies focused on learning may be listed as the first group, those focused on knowledge management can be considered as the second group, and finally the studies focused on knowledge leadership can be classified as the third group. These studies have been tried to be presented within these three main focuses in the below table.

Table 1: Literature Review

I. LEARNING-ORIENTED	II. KNOWLEDGE MANAGEMENT-ORIENTED	III. KNOWLEDGE LEADERSHIP-ORIENTED
Fiol (1985)	Prahalad (1990)	Farkas (2003)
Barbara (1988)	Davenport (1998)	Viitala (2004)
Mirvis (1996)	Oxbrow (1999)	Lakshman (2005)
Spender (1996)	Armstrong (1999)	Avolio (2005)
Waldersee (1997)	Neef (1999)	Şahin (2007)
Tsang (1997)	Pemberton (2002)	Selen (2009)
Mark (2000)	Crawford (2003)	Von Urff Kaufeld (2009)
Argyris (2002)	Bose (2004)	
Aggestam (2006)	Leidner (2006)	

3. The Rise and Characteristics of Knowledge Leadership

Today, being knowledge-oriented constitutes the basis for success for organizations. Providing knowledge through the developments in communication and technology is highly important for organizations in terms of management information systems. The impact of leadership in the performance increase of organizations is quite significant in this sense (Armstrong, 1999; 304-332). Knowledge management has increasingly become a more critical area in organizational management over the recent years. This subject constitutes a main focus point in the determination of organization strategies as well as their structures and systems and in the growth of core competences of organizations. Within this context, the concentration on leadership is higher in the concept of management (Viitala, 2004; 528-544). Researches on leadership indicate the revelation of the fact that leadership has significant contributions in knowledge provision behaviors of organizations, in matters such as searching for, acquiring, and using knowledge, in the procurement of knowledge needs and in situations of decision making.

However, contrary to this view, the leadership literature has displayed very little concentration on the systematic examination of leadership (Lakshman, 2005; 429–446). Today leaders face aggressive competition in quite difficult environments. Therefore, leadership becomes quite a difficult subject in public, private, and even non-profit organizations. New developments such as technological advances, market demands, and competition conditions continuously reveal a requirement of transformation in the standard functions of leadership. Therefore, experienced developments require the leadership to be development-oriented and new differences with regard to leadership to be revealed (Avolio, 2005; 315-338).

The ability of organizations to compete and achieve the required performance increase is parallel with the importance they will place on the subject of knowledge leadership with this new point of view. Within this context, organizations must adopt a knowledge leadership oriented management approach. Therefore, the concept of knowledge leadership has come into prominence today. Probably the first person to have used the concept of “**Knowledge Leadership**” is Skyrme (2000) and according to him the concept of knowledge leadership versus knowledge management is related with the continuous renewal of knowledge sources and development of individual skills in a knowledge and learning network-oriented manner. According to him, people should tend towards knowledge leadership rather than knowledge management (Morey, 2002; 61).

Leadership within the process of knowledge management can be defined as a process, where other members of the group are supported individually in learning processes needed in order to achieve the goals of the group or the objectives of the organization. There are many different definitions in literature with regard to knowledge leadership. Among these are; Chief Knowledge Officer, Knowledge Leader, Chief Learning Officer, Chief Information Officer, Knowledge Manager, Knowledge Facilitator, Knowledge Analyst, Knowledge Steward, Knowledge Architect, and Knowledge Engineer (Selen, 2009; 87-111). In this study, the above listed concepts will be combined in a common denominator and expressed under the concept of knowledge leadership.

A knowledge leader is a leading person, who undertakes the responsibility of taking the value obtained through knowledge, which is the most important asset of organizations, to the highest level. According to a similar definition, a knowledge leader is defined as a person, who pioneers and leads in the knowledge management initiative of an organization. In a broader sense; a knowledge leader is the person, who enables the creation of a knowledge sharing culture in an organization, establishes an infrastructure that would facilitate the transfer and storage of knowledge, and sets up and supports the systems that would enable the mutual learning of individuals within the organization. The knowledge leader is the person, who aims to increase the skills of employees in order to take the measures that would enable the organization to respond more efficiently to its customers and to be more productive and most importantly, who determines the policies and strategies of the organization with regard to acquiring knowledge, organizational learning, and distribution of knowledge (Selen, 2009; 87-111).

Finally, knowledge leadership has been derived: Leadership that promotes learning is leadership where the leader, together with his/her subordinates, clarifies the direction of development, creates an climate which promotes learning, and supports learning processes at both individual and group level. The leader also inspires his/her subordinates towards continual personal development through his/her own example (Viitala, 2004; 528).

The leaders, first and foremost, were responsible for learning both personally as well as organizationally. Charged leaders with a nearly impossible task, Leaders face a new challenge. Leaders must be able to see the emerging opportunities before they become manifest in the marketplace. Leaders play a crucial role in building and maintaining an organizational culture of learning. They specifically infer that leaders must attach a high value to knowledge, encourage questioning and experimentation through empowerment, build trust, and facilitate experiential learning of tacit knowledge (Crawford, 2003; 6).

Today, the rapid developments and transformations in the field of science and technology have caused changes in the characteristics of leaders as well. The leaders of today feel obliged to keep up with the developing age. The reason for this is that the leaders are the persons, who must have better knowledge, skills, and qualifications. A person bearing these characteristics can become the leader of the group (Şahin, 2007; 183). Some empirical researches have revealed the requirement to concentrate on five specific fields related to knowledge leadership. These are taking communication to the highest level, assisting employees to achieve an intellectual level, being knowledge-oriented, increasing self-confidence, and adapting to new developments and transformations (Waldersee, 1997; 264).

According to another study, the following are listed as the characteristics that must be possessed by leaders in knowledge management (Davenport, 1998; 114-115).

- Advocate the importance of learning and knowledge in an organization,
- Design, implement, and oversee an organizations learning infrastructure,
- Manage relationships with external knowledge providers,
- Provide ideas to improve the process of knowledge creation in the organization,
- Design and implement a knowledge codification approach,
- Measure and manage the value of knowledge,
- Manage the organizations professional knowledge managers,
- Lead the development of learning and knowledge strategies, focusing the organizations resources.

The following can be listed as the leadership roles in the mobilization of knowledge and the abilities to be needed by leaders in achieving this (Oxbrow, 1999; 5).

- To understand the concept of knowledge management and how to associate the idea of knowledge management with the strategy and objectives of the organization,
- To act creatively in order to eliminate the gap between the idea and practice and to stimulate creativity,
- To act in a way to set an example for the employees and to ensure their participation,
- To encourage verbal interaction among leaders, strategy specialists, and other skilled workers,
- To create a climate that would enable creativity and organizational learning and to create knowledge assets,
- To contribute to the selling of the work knowledge acquired through learning,
- To determine the source from which the knowledge arises and the place where it is created,
- To prioritize obligatory knowledge assets related to organizational priorities,
- To reward and support those sharing knowledge,
- To invest in technologies and tools that support information sharing, and
- To anticipate the failures that might take place in investments in order to take risks.

A knowledge leader or champion- someone who actively drives the knowledge agenda forward, creates enthusiasm and commitment is important. The supportive leader will ensure that there are efforts to create a culture that supports innovation, learning and knowledge- sharing and to give more explicit recognition to tacit knowledge and related human aspects, such as ideals, values or emotions (Jarrar, 2002;322-328).

Studies, which state that a mixture of different structures is needed in the creation of knowledge leadership, do exist. These studies express that knowledge leaders should undertake four basic roles. These are; the technologist, enabler, innovator and strategist. While these roles are listed as the elements that should be included in the development of knowledge leadership, the development of these elements is called the Leadership Growth Model (Von Urff Kaufeld, 2009; 119-128). The development and evaluation of knowledge leadership may be addressed within the framework of the Leadership Growth Model in subsequent studies.

In his study, Viitala mentions four types of knowledge leaders related to the classification of leadership in knowledge management. These are; captains, pilots, coaches, and colleagues (Viitala, 2004; 537). In addition, definitions with the following concepts are also made related to the leadership classification in some studies; Coaches (Carmelina, 2007; 1-9 and Ulrich, 1999; 206), Teachers (Frost, 2003; 173-186), Facilitators (Amy, 2008; 212-234), Leaders of learning (Argyris, 1993; 5-17), etc. Besides these, such concepts as distributed leadership, systemic leadership; teacher leadership; relational or post-heroic leadership; shared leadership, dispersed leadership, collective leadership, parallel leadership, or a leader-rich culture are also used in leadership terminology (Frost, 2003; 173-186). Thus, based on the C of Characteristic and parallel with the four types of knowledge leaders mentioned above, this classification has been named as the 4 C's of knowledge leadership (Captains, Chief, Coaches and Colleagues) in our study.

The 4 C's of knowledge leadership within the framework of the prominent aspects of Knowledge Leadership Characteristics are;

- 1. Captain:** This is the knowledge leadership characteristic, whereby the leader places emphasis on the development of knowledge and skills in each new study, continuously follows the performance of training activities and development of professional career within this framework, and bears a constructive and innovative nature in human relations.

2. **Chief:** This is the knowledge leadership characteristic, whereby the leader uses the time efficiently and productively and places importance on satisfaction and performance in working life.
3. **Coach:** This is the knowledge leadership characteristic, whereby the leader continuously considers developing knowledge and skills towards team spirit, is willing to improve and develop performance and works, is open to criticisms, exchanges views regarding the performance and future of his/her department, and bears the new knowledge acquisition means and re-planning characteristics about the quality of the work performed.
4. **Colleagues:** This represents the knowledge leadership characteristic, whereby the leader develops his/her own professional skills, works with the persons possessing knowledge and skills in their provision, listens to and evaluates ideas and opinions, tries to get to know the employees, monitors the operation of the organization's information system, and endeavors to generate information on which knowledge and skills will be required for his/her department in the future.

We should state here that research findings were taken into consideration in determining the above mentioned characteristics and a direction was tried to be established towards the analysis and development of the superior aspects of each characteristic within this framework. Therefore, the aspects in which the managers are superior were listed in analyzing each type of knowledge leadership characteristic and a result that would enable the evaluation of developing leadership elements was aimed to be achieved.

4. The Need for Knowledge Leadership for Accounting Managers

Nearly every modern organization is confronting the change in information systems, from ledger cards to a digital era. Today, information flows in directions and with speed that only 10 years ago we could not even imagine. This trend toward informatics effects the process of leadership by speeding up the inputs, requiring faster and more personal transformation of the product, all in a business climate that builds competition through response time to customer demands. To be certain, the role of leaders in the short-term future is impacted by the current information revolution (Crawford, 2003;2). All information systems within an organization must adapt to the transformations experienced in our day. The accounting information system (AIS), as a sub knowledge system, on the other hand, undertakes an important role by generating information for organizations. Therefore, the accounting information system, which generates information of financial nature required by an organization in competition environment, must attain a structure that features knowledge leadership. The success of the accounting information system is directly related with knowledge leadership within this context because an accounting information system operating in the perspective of knowledge leadership in light of current developments may provide the competitive advantages needed by organizations.

Accounting Information System (AIS) is vital to all organisations and perhaps, every organisations either profit or non profit-oriented need to maintain the AISs. The role played by accounting functions has been enhanced with the development of AIS, which in turn contribute to the profession's value added to organisation. Knowledge are used as shown by the extensive used of accounting information system to assist business decision-making. The main function of AIS is to assign quantitative value of the past, present and future economics events. The system will process the data and transform them into accounting information during input, processing and output stages that will be used by a wide variety of users such as internal and external users (Zulkarnain, 2009;36-44).

The most important element within this process is the human factor. And one of the most important elements that affect the development, efficiency, and performance of this factor is the leader. Within this context, it is an undeniable fact that organizations, which place prior importance on knowledge leadership, will be successful. Accounting leaders must also undertake knowledge leadership and display the necessary roles and attitudes within this framework. Development of their knowledge leadership roles in this sense and increasing of their influence on the organization by accounting managers will be more beneficial for the entire organization.

5. Research

The purpose of this study is to provide scientific contribution towards providing the characteristics that must be possessed by the Leader of the Accounting Information System, as an important information generating system about the organization, with a structure that could adapt to the competition environment and new developments and developing the skills of this leader as well as identifying and developing the characteristics possessed by him/her. Within this context, the current situations of the accounting department managers with regard to knowledge leadership were identified, their superior aspects were tried to be listed, and an evaluation related to the development of their knowledge leadership characteristics was tired to be made.

5.1. Method

A survey was tried to be conducted to evaluate the perceptions of accounting managers related to knowledge leadership. Survey questions were prepared by taking into consideration the characteristics that must be possessed by knowledge leaders. This survey was applied to 115 medium and top level accounting managers employed in 43 firms in Turkey.

The Varimax Rotation Principal Axis Factor method in the SPSS 16 program was used as the statistical evaluation program. During interpretations, each factor was decided to be accepted provided that it has an eigenvalue of 1.0 and that a variable in the factor has a load of 0.50. Those under 0.500 were not evaluated. 15 from the questions related to accounting profession role and 18 from those related to knowledge leadership were removed from the analysis since they did not meet the required criteria. The purpose of the evaluation of the results in this study was both to reveal the evaluations of accounting managers regarding the knowledge leadership by interpreting the results obtained and to provide scientific contribution to subsequent studies by emphasizing the importance of the knowledge leadership concept in an organization rather than verifying a hypothesis. Therefore, the study was tried to be correlated with 40 articles and 6 factors concerning the professional role of accounting and 36 articles and 4 factors related to knowledge leadership and the type of role by which the accounting managers would be directed towards knowledge leadership was tried to be revealed by evaluating mutual correlations with the Pearson Correlation method.

5.2. Data Preparation

Information related to those participating in the survey has been presented below.

Table 2: General Information Related to the Participants of the Survey

VARIABLES	NUMBER	PERCENTAGE
Number of employees in the Organization		
1. <100	42	51,2
2. 101-250	19	23,1
3. 251-500	12	14,6
4. 501-1000	7	8,5
5. >1000	2	2,4
Total	82	100
Branch of industry worked in		
1. Manufacturing	17	14,8
2. Commerce	6	5,2
3. Service	92	80,0
Total	115	100
Gender		
1. Female	35	0,30
2. Male	80	0,70
Total	115	100
Education		
1. Primary Education	1	0,9
2. High School	44	38,3
3. University	60	52,2
4. Master's and Higher degrees	10	8,7
Total	115	100
Professional Experience		
1. 0-5 Year	38	33,0
2. 6-10 Year	18	15,7
3. 11-15 Year	27	23,5
4. 16-20 Year	13	11,3
5. 20 Year and more	19	16,5
Total	115	100

5.3. Validity and Reliability

The Cronbach's alpha method was used in this study as recommended by Flynn et al. in order to determine the reliability of the scale (Flynn, 1990; 250-284). Cronbach's Alpha takes values between 0 and 1 and the lowest acceptable value for this method must be 0.60 (Malhotra, 1999: 282). The reliability analysis of variables concerning leadership roles of accounting profession was realized in the study and the Cronbach's Alpha value was found to be 0.800. The Cronbach's Alpha value determined as a result of the reliability analysis of variables regarding knowledge leadership, on the other hand, was 0.872. These values indicate that the study was quite reliable.

5.4. Evaluation and Findings

The qualitative analysis that was applied was concluded with an ideal framework, which also constituted a basis for the survey subsequently conducted. Again, the survey that was applied served the revelation of the relation of the developed model with reality and verified it. Before passing on to the survey application, meetings were held with both the trainers in the field of accounting and the top level executives of the professional chamber of accounting. Expert opinions helped understanding the importance of knowledge leadership in the field of accounting based on the principle that knowledge constituted the basic factor in contemporary practices and competition environment of organizations, and caused a tendency towards knowledge leadership to be revealed.

A total of 40 questions were asked in 6 groups in the survey in order to obtain the evaluations of accounting department managers regarding knowledge leadership. The findings obtained were evaluated according to the 6 groups determined as a result of the factor analysis of the accounting leadership roles. The table of results concerning the factor analysis has been provided attached in the Appendix. The total percentage of the evaluations regarding each role was calculated based on the averages of the answers provided by the employees. The data obtained were subjected to analysis by using the K-means Cluster of SPSS method. Each role was coded as a leadership role of the accounting profession by being named with a term that best defined such role. Related to these roles, 7 questions were evaluated for the Accounting Knowledge Engineer, 5 questions for the Accounting Knowledge Steward, 4 questions for the Accounting Knowledge Investor, 3 questions for the Accounting Knowledge Manager, 4 questions for the Accounting Knowledge Innovative, and 2 questions for the Accounting Knowledge Architecture. Within the framework of the evaluations made by the employees, who participated in the survey, the definitions made with the consideration of the prominent characteristics for each leadership role are as follows.

Leadership Roles of the Accounting Profession:

1. **Accounting Knowledge Engineer:** S/he places importance on the operation of the established system in the accounting department and preparation of financial tables, takes into consideration the risks that might be encountered, performs actions towards determining the problems that could prevent the operation of the system, and puts emphasis on professional ethics.
2. **Accounting Knowledge Steward:** This role involves the willingness to reveal the mistakes related to new techniques, methods, and matters, adoption of social responsibility approach in management, exchange of information with experienced personnel, and adoption of organizational management principles.
3. **Accounting Knowledge Investor:** S/he does not hesitate to spend money on following and acquiring new developments for career development and training, rapidly adapts to different applications, and rewards the success of employees.
4. **Accounting Knowledge Manager:** S/he places importance on strategic management, internal control, and risk management in the accounting department.
5. **Accounting Knowledge Innovative:** This is a role, whereby the leader follows new regulations and is willing to employ new trained personnel and learn and apply knowledge management related to information technologies. In addition, s/he also supports employing experienced personnel.
6. **Accounting Knowledge Architecture:** S/he prioritizes following international accounting standards and auditing standards.

An acceptable value of 80% was achieved as a result of the Kaiser-Meyer-Olkin (KMO) compliance test in the factor analysis related to the leadership roles of accounting profession managers. The questions were gathered under six factor groups expressing the leadership roles of accounting profession managers.

The factors accounted for a high percentage (67.484) of the total variance. The data were grouped under Accounting Knowledge Engineer, Accounting Knowledge Steward, Accounting Knowledge Investor, Accounting Knowledge Manager, Accounting Knowledge Innovative, and Accounting Knowledge Architecture. According to the results obtained, the first factor group that accounted for 35.480% of the total variance by getting the highest value was the role definition for Accounting Knowledge Engineer. The Cronbach's Alpha value of this factor was 0.897. The Cronbach's Alpha value of Accounting Knowledge Steward, which was the second factor that accounted for 9.362 of the total variance, was 0.818. The Cronbach's Alpha value of Accounting Knowledge Investor, which was determined as the third factor and which accounted for 7.047% of the total variance, was 0.811. The fourth factor, that is, Accounting Knowledge Manager, accounted for 6.025% of the total variance and its Cronbach's Alpha value was determined as 0.745. The percentage of accounting for the total variance for Accounting Knowledge Innovative, which was determined as the fifth factor, was 5.464 % and its Cronbach's Alpha value was understood to be 0.726. Finally, Accounting Knowledge Architecture, which constituted the sixth factor, accounted for 4.106% of the total variance and its Cronbach's Alpha value was determined to be 0.935. These results that were obtained are consistent with the ideal framework of the research.

Following the determination of role definitions, a knowledge leadership analysis was conducted on the accounting department managers. A total of 36 questions were prepared for the analysis of knowledge leadership. A total of 4 knowledge leadership characteristics were determined as a result of the factor analysis carried out according to the findings obtained. The table of results concerning the factor analysis has been provided attached in the Appendix. The total percentage of the evaluations regarding each characteristic was calculated based on the averages of the answers provided by the employees. The data obtained were subjected to analysis by using the K-means Cluster of SPSS method. Each statement was coded as a knowledge leadership characteristic by being named with a term that best defined such characteristic. Then the averages for each leadership were calculated in light of the evaluations made on them by the accounting department employees, who participated in the survey. The sum of the evaluations was 13.601 being 7.0 on average per leader. The proportional distribution of knowledge leadership characteristics according to the results of the analysis made, was as follows; 69.56% for Colleague, 11.32% for Coach, 11.30% for Chief, and 7.82% for Captain. Within the framework of the 4 C's of Characteristic, which was mentioned earlier, a total of 18 questions were evaluated as a result of the evaluation comprising of 6 questions for Colleague, 5 questions for Coach, 5 questions for Captain, and 2 questions for Chief.

An acceptable value of 87.2% was calculated as a result of the KMO compliance test in the factor analysis related to the knowledge leadership of accounting managers. The questions were put forward in four factor groups concerning the knowledge management components of accounting managers. The factors accounted for a high percentage (65.236) of the total variance. The data were determined under the headings of colleague, coach, captain, and chief. According to the results obtained, the first factor group that accounted for 42.874% of the total variance by getting the highest value was the knowledge leadership characteristic of Colleague. The Cronbach's Alpha value of this factor was calculated as 0.854. The second factor, which was the knowledge leadership characteristic of Coach, accounted for 8.884% of the total variance and its Cronbach's Alpha value was calculated as 0.824. The third factor, which was the knowledge leadership characteristic of Captain and which accounted for 7.111 % of the total variance, displayed a Cronbach's Alpha value of 0.765. The final factor, that is, the knowledge leadership characteristic of Chief, accounted for 6.408 percent of the total variance and its Cronbach's Alpha value was determined as 0.732. These values that were obtained are consistent with the purpose of the research.

6. Conclusion

In conclusion, a correlation analysis was tried to be conducted with the aim of revealing the correlation between leadership roles of accounting profession and knowledge leadership characteristics. According to the correlation table that was established; based on sigma (2-tailed), the results with an accounting profession characteristic P value ≤ 0.000 indicated that the correlation was strong, the results up to 0.005 showed that there was a correlation, and those higher than 0.005 indicated that no correlation existed. The figures written in parentheses next to each result obtained in the Pearson correlation method, on the other hand, were listed based on the knowledge leadership characteristics and the highest correlation was shown with 1. Based on the correlation analysis conducted within this context, it may be stated that there was a significant correlation among the variables as shown in the below correlation table.

Table 3: Correlation Table

		Knowledge Leadership Characteristics				
		COLLEAGUE	COACH	CAPTAIN	CHIEF	
Leadership Roles of the Accounting Profession	ENGINEER ACC.	Pear. Cor. Sig. (2-tailed)	,480 ^{*(2)} ,000	,483 ^{*(1)} ,000	,464 ^{*(3)} ,000	,459 ^{*(4)} ,000
	STEWARDSHIP ACC.	Pear. Cor. Sig. (2-tailed)	,436 ^{*(3)} ,000	,506 ^{*(2)} ,000	,511 ^{*(1)} ,000	,217 ^{*(X)} ,020
	INVESTOR ACC.	Pear. Cor. Sig. (2-tailed)	,355 ^{*(4)} ,000	,503 ^{*(1)} ,000	,468 ^{*(2)} ,000	,390 ^{*(3)} ,000
	MANAGER ACC.	Pear. Cor. Sig. (2-tailed)	,359 ^{*(2)} ,000	,270 ^{*(4)} ,004	,353 ^{*(3)} ,000	,487 ^{*(1)} ,000
	INNOVATIVE ACC.	Pear. Cor. Sig. (2-tailed)	,426 ^{*(2)} ,000	,527 ^{*(1)} ,000	,418 ^{*(3)} ,000	,273 ^{*(4)} ,003
	ARCHITECTURE ACC.	Pear. Cor. Sig. (2-tailed)	,000 ,009	,270 ^{*(2)} ,004	,344 ^{*(1)} ,000	,244 ^{*(X)} ,009
	N		115	115	115	115

*(1) indicated the highest correlation, *(4) indicated the lowest correlation.

As seen in the above Correlation Table, the values derived from the correlation between leadership roles of accounting profession and knowledge leadership characteristics, were ranked from the highest to the lowest and the following results were obtained.

- 1. Accounting Knowledge Engineer:** Ranked according to the characteristics of coach in the first place, colleague in the second place, captain in the third place, and chief in the fourth place.
- 2. Accounting Knowledge Steward:** Ranked according to the characteristics of captain in the first place, coach in the second place, and colleague in the third place. It does not bear the characteristics of chief.
- 3. Accounting Knowledge Investor:** Ranked according to the characteristics of coach in the first place, captain in the second place, chief in the third place, and colleague in the fourth place.
- 4. Accounting Knowledge Manager:** Ranked according to the characteristics of chief in the first place, colleague in the second place, captain in the third place, and coach in the fourth place.
- 5. Accounting Knowledge Innovative:** While being ranked according to the characteristics of coach in the first place, colleague in the second place, captain in the third place, and chief in the fourth place, there is a low correlation between this role and chief. There is a lower correlation compared to chief in Accounting Knowledge Engineer.
- 6. Accounting Knowledge Architecture:** Bears the characteristics of captain in the first place and coach in the second place.

According to this evaluation, the characteristics of being a coach are seen to be more prominent compared to other characteristics. In this sense, it is revealed in general that the accounting department managers have established the knowledge leadership understanding in the form of coaching their employees and it is possible to state that they must search for ways to develop subsequent knowledge leadership characteristics within this framework.

The activities of the accounting department, which measures, evaluates, and develops the financial position and activity results of an organization occupies an important place in the success of the organization. Within this context, the performance of the accounting department represents an important function determining the organizations operating in today's global competition environment. The main factor that determines the performance of the accounting department, on the other hand, is the manager. The managers must develop their own characteristics within this framework and display a more efficient and competent management by determining their strengths and weaknesses.

In a tug-of-war environment, where knowledge-based organizations play a determinant role, the focusing of accounting managers on knowledge management activities with an approach consistent with the general strategy of the organization and supporting the organizational vision and their creating, using, and sharing of the critical information required to increase the performance of the organization's accounting information system will only be possible if they display leadership characteristics focused on the knowledge leadership perspective. Accounting managers as knowledge professionals adopting knowledge leadership characteristics, must perform the duties expected from them with high performance, rapidly adapt to practices towards the knowledge management architecture of the organization, and create value for the organization by designing the accounting processes associated with the knowledge strategy of the organization.

As mentioned before, such models as the Leadership Growth Model may be incorporated in subsequent studies and the concept of knowledge leadership and leadership characteristics may be developed even more.

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Appendix

Table 4: Table of Results of the Factor Analysis for the Leadership Roles of Accounting Managers

FACTOR LOADS	Identified Variance	Cronbach's Alpha
FACTOR 1: Accounting Knowledge Engineer	35,48	0,897
ACPR 22 0,851		
ACPR 30 0,79		
ACPR 29 0,78		
ACPR 25 0,683		
ACPR 26 0,63		
ACPR 31 0,62		
ACPR 21 0,576		
ACPR 33 0,512		
FACTOR 2: Accounting Knowledge Steward	9,362	0,818
ACPR 13 0,774		
ACPR 12 0,769		
ACPR 9 0,691		
ACPR 14 0,607		
ACPR 10 0,568		
FACTOR 3: Accounting Knowledge Investor	7,047	0,811
ACPR 35 0,831		
ACPR 36 0,792		
ACPR 40 0,601		
ACPR 37 0,594		
FACTOR 4: Accounting Knowledge Manager	6,025	0,745
ACPR 17 0,725		
ACPR 18 0,703		
ACPR 19 0,598		
FACTOR 5: Accounting Knowledge Innovative	5,464	0,726
ACPR 8 0,772		
ACPR 7 0,699		
ACPR 16 0,566		
ACPR 5 0,523		
FACTOR 6: Accounting Knowledge Architecture	4,106	0,935
ACPR 3 0,874		
ACPR 2 0,863		
Total Variance		67,484
Kaiser-Meyer-Olkin Measure of Sampling Adequacy: 0,800		
Bartlett's Test of Sphericity Approx. Chi-Square: 1,860		
Sig. : 0,00		

Table 5: Table of Results of the Factor Analysis for the Knowledge Leadership Characteristics

	FACTOR LOADS				Identified Variance	Cronbach's Alpha
Fac. 1: Colleagues					42,874	0,854
KNLP 30	0,778					
KNLP 18	0,729					
KNLP 17	0,703					
KNLP 3	0,663					
KNLP 21	0,615					
KNLP 4	0,542					
Fac.2: Coach					8,844	0,824
KNLP 26		0,787				
KNLP 16		0,738				
KNLP 24		0,685				
KNLP 7		0,634				
KNLP 5		0,500				
Fac. 3: Captain					7,111	0,765
KNLP 20			0,741			
KNLP 19			0,725			
KNLP 32			0,599			
KNLP 28			0,596			
Fac.4:Chief					6,408	0,732
KNLP 35				0,879		
KNLP 36				0,760		
Total Variance: 65,236. Bartlett's Test of Sph. Approx. Chi-Square: 1,000						
Kaiser-Meyer-Olkin Measure of Sampling Adequacy: ,872. Sig. : 0,00						