The Effect of Knowledge Management Systems on Absorptive Capacity: The Case of a German Law Firm

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Abstract

This research in progress is engaged in examining the effects of knowledge management systems (KMS) on absorptive capacity (ACAP). Often regarded as the major source of firm competitive advantage, ACAP raises questions of how to value, assimilate and apply new knowledge. Based on a qualitative research design we specifically investigate ACAP and knowledge management processes. We chose one professional service firm operating in the German Law market for case study investigation. The analysis demonstrates that KMS have positive effect on ACAP.

1. Introduction

Empirical research over the last 20 years shows that firms may significantly improve their innovative capabilities by leveraging the skills of internal and external knowledge. Many research papers have been published in the last years within the broader domain of strategy incorporating the role of organizational knowledge as a basis of firm competitive advantage. Knowledge management raises questions about how organizations process knowledge and, more specifically, how they create new knowledge in order to gain competitive advantage.

The growing importance of knowledge in contemporary research has, thus, paved the way for the development and advancement of several research streams and conceptualizations, among them the concept of absorptive capacity (ACAP) which is also an important factor for organizational learning and innovation. Because of the managerial challenges of knowledge transfer with its multifaceted nature of the boundaries, cultures, and processes involved, ACAP can be seen as the major source of competitive advantage. In their seminal article, Cohen and Levinthal [6] offered the most widely cited process-definition of ACAP, viewing it as the firm’s ability to value, assimilate, and apply new knowledge.

However, Lane et al. [15] and Daghfous [7] report on studies of ACAP identifying that just a small group of studies has looked into its antecedents. Among these studies are those focusing on organizational structure and form [27] and organizational flexibility [16].

However, beside a few theoretical statements regarding what the effect of knowledge management might be [compare 15, p. 858] we could not find studies explicitly addressing this topic. Additionally, only a few studies have investigated ACAP’s multidimensional nature [6, 15, 25, 31].

Therefore, this paper addresses the following research question:

How and why do knowledge management systems impact absorptive capacity of professional services firms?

Drawing on an organizational learning perspective, we contribute to the literature by detailing specificities associated with ACAP processes. Furthermore, knowledge types and taxonomies are identified and investigated as critical components of the ACAP model. With our analysis we deepen the understanding of ACAP and help to reconcile prior findings.

Since professional service firms (PSFs, e.g. law firms, auditing firms or tax consultancy firms) are of growing importance in the business world today and are heavily affected by the knowledge of their
personnel, we believe that it is logical to apply our analysis to PSF’s. In an effort to streamline our research project, we chose one German law firm for case study investigation.

This current work in progress paper is designed as follows: First, we provide the theoretical foundation of ACAP and knowledge management systems, followed by our research model. Subsequently, we will explain our methodology and give insights about the pilot study. Afterwards, we will provide our findings and conclusion.

2. Theory

In the following paragraph, we will provide a thoroughly developed overview of the theoretical foundation of this study.

2.1. Absorptive capacity (ACAP)

An important factor for organizational learning and innovation is the absorptive capacity of a firm [20]. Many studies have shown that absorptive capacity positively impacts the accumulation of knowledge across different units of a firm [compare 13, 22, 24] which in turn contributes to intra-organizational knowledge flow [24], inter-organizational learning [28], firm performance [16], and innovation [26]. Proposed by Cohen and Levinthal [6], absorptive capacity can be defined “as the ability to recognize the value of external information, assimilate it and apply it to commercial ends” [11, p. 141]. This ability does not reside in any single individual but depends on interactions, interdependent activities, and knowledge exchanges among the individuals [21]. Absorptive capacity, and

![Absorptive Capacity Diagram](image)

Figure 1: Absorptive Capacity: The refined core model by Todorova and Durisin

thus the ability to sense the environment and to detect opportunities, crucially depends on prior knowledge accumulated over time and is therefore path-dependent [5]. Thus, absorptive capacity is influenced by “internal channels of communication, the distribution of knowledge in the environment and in the firm, and the pattern of R&D investment decisions” [11, p. 141].

Zahra and George [31] distinguish between two components of ACAP which they call potential absorptive capacity (PACAP) and realized absorptive capacity (RACAP). PACAP refers to the ability of firms to acquire and assimilate external knowledge while RACAP refers to the ability of firms to transform and exploit knowledge. PACAP consists of acquisition and assimilation capabilities; an acquisition capability refers to the ability of a firm “to identify and acquire externally generated knowledge that is critical to its operations” while “assimilation refers to the firm’s routines and processes that allow it to analyze, process, interpret, and understand the information obtained from external sources” [31, p. 189]. RACAP consists of transformation and exploitation capabilities. “Transformation denotes a firm’s capability to develop and refine the routines that facilitate combining existing knowledge and the newly acquired and assimilated knowledge” [31, p. 190] which involves new interpretations of existing, adding new, and deleting pieces of old knowledge. Exploitation, then, refers to “a firm’s ability to harvest and incorporate knowledge into its operations [31, p. 190]. Outcomes of the ability to exploit knowledge are e.g. new goods and processes [23].

Todorova and Durisin [25] currently tackle the reification of the ACAP construct complemented the frame work of Zahra and George by re-introducing the concept of “recognizing the value” of new knowledge as proposed by Cohen and Levinthal [6]. Furthermore they highlight that assimilation and transformation might be alternatives to one another and also interdependent where knowledge might be assimilated, transformed and assimilated again.
2.2. Knowledge management systems (KMS)

“Knowledge management refers to identifying and leveraging the collective knowledge in an organization to help the organization compete” and it “is purported to increase innovativeness and responsiveness” [1, p. 113]. It can take on different goals and “focus on building and managing knowledge stocks”, or focus on “knowledge flow and the processes of creation, sharing, and distribution of knowledge” [compare also 3], or “on building core competencies, understanding the strategic advantage of know-how, and creating intellectual capital” [1, p. 110]. Knowledge management systems (KMS) are “IT-based systems developed to support and enhance the organizational processes of knowledge creation, storage/retrieval, transfer, and application.” [1, p. 114] and help firms to identify, find [see also 9], and leverage knowledge.

3. Research model

This section outlines how knowledge management systems (KMS) influence organizational absorptive capacity as an antecedent. For analyzing the impact of KMS on ACAP we refer to the refined model of absorptive capacity (see Figure 1) by Todorova and Durisin [25].

The first component of absorptive capacity highlights the prerequisite of recognizing the potential value of new external knowledge [6, 25]. Like Cohen and Levinthal [6] point out, the ability to evaluate new knowledge depends on the similarity to existent knowledge. Summarizing more recent research, Todorova and Durisin [25, p. 777] conclude that “firms often fail to identify and absorb valuable new external knowledge because they are hampered by their embedded knowledge base, rigid capabilities, and path-dependent managerial cognition”. Modern KMS techniques can help to leverage the present organizational memory and “increase the speed at which organizational memory can be accessed” [1, p. 119]. For instance, the technological knowledge management infrastructure can support knowledge related to a firm’s competition and environment [12]. Thus an integral part of recognizing the value of new external knowledge is to be aware of already available knowledge and knowing its value to the organization which leads to hypothesis 1 (H1).

H1: KMS have a positive effect on recognizing the value of new knowledge.

As the second component of absorptive capacity, knowledge acquisition encompasses “a firm's capability to identify and acquire externally generated knowledge that is critical to its operations” [31, p. 189]. Zahra and George outline three attributes that influence knowledge acquisition routines: intensity, speed, and direction. By “finding an expert or a recorded source of knowledge using online directories and searching databases” [1, p. 114] organizations can reduce the time to acquire specific knowledge significantly. For example advanced information technologies like the internet, data mining techniques, and software agents [1, p. 108] can help identify relevant knowledge and optimizing “the paths that the firm follows in obtaining external knowledge” [31, p. 189]. Furthermore, Gold et al. [12] mention benchmarking as an excellent opportunity to acquire new knowledge, which is an IT intense procedure. We therefore argue that information technologies might have an significant impact on knowledge acquisition mechanisms.

H2: KMS have a positive effect on knowledge acquisition.

Summarizing previous research, Zahra and George [31, p. 189] define knowledge assimilation as “the firm's routines and processes that allow it to analyze, process, interpret, and understand the information obtained from external sources”. Todorova and Durisin precise this definition by adding the notion that new knowledge can only be assimilated if it “fits the existing cognitive schemas well” [25, p. 778]. Four commonly cited mechanisms for assimilating knowledge are rules and directives, sequencing, routines, and group problem solving [12 p. 191]. In this respect, KMS can be applied in various ways to improve knowledge assimilation by supporting collaboration (e.g. corporate knowledge directories), coordination (e.g. knowledge networks, intranets, or virtual teams), and communication (e.g. E-Mail) within organizations [1, 12]. Increased possibilities to exchange and share knowledge as well as increased interactions foster the understanding of new external knowledge and thus its assimilation. Therefore we hypothesize:

H3: KMS have a positive effect on knowledge assimilation.

Contrary and complementary to knowledge assimilation, knowledge transformation refers to “a firm's capability to develop and refine the routines that facilitate combining existing knowledge and the newly acquired and assimilated knowledge” [31, p. 190]. This can be seen as an alternative process to assimilation “in the case where new situations or ideas cannot realistically be altered to fit the existing...
knowledge structures” [25, p. 778]. If the acquired new knowledge is substantially different from existing structures and patterns they have to be “transformed to adapt to an idea or a situation” [25, p. 778]. In this respect, “the coordination and conversion of specialized knowledge represents a fundamental aspect of transformation” [12, p. 195] which is supported by the use of information systems. Therefore, analogous to knowledge assimilation, information systems that support collaboration, coordination, communication and thus exchange of new knowledge help the organization to understand the discrepancies. Once that differences and coherences have been identified, the organization can adapt its structures in order to integrate the new knowledge. Additionally to the techniques mentioned above, for example identifying internal experts with prior knowledge in a domain new to the organization (e.g. by yellow pages) can help individuals involved to understand and use the new knowledge more quickly and recombine it with existing knowledge. Following this argumentation we expect:

\( H4: \) KMS have a positive effect on knowledge transformation.

The effect of absorptive capacity – to create additional value – is achieved by knowledge exploitation, “an organizational capability […] based on the routines that allow firms to refine, extend, and leverage existing competencies or to create new ones by incorporating acquired and transformed knowledge into its operations” [31, p. 190]. On the one side, available knowledge of units with similar previous experiences results in faster learning curves of other organizational units [1] and facilitates the versatile applicability of absorbed knowledge. On the other hand, effective management and availability of assimilated and transformed knowledge through KMS leads to faster reaction times and development cycles. Knowledge exploitation technologies enable a firm to use its existing knowledge base. Effective storage and retrieval mechanisms might allow for quick and easy access [12].

\( H5: \) KMS have a positive effect on knowledge exploitation.

4. Data and methodology

First, we present the research methodology which is followed by the provision of the study's case environment. Subsequently, we provide insights about the methods of analyzing data and finally, we briefly describe the pilot study.

4.1. Case study methodology

Case studies are often employed in IS research to investigate a phenomenon within its real-life context [30]. In the following, we present case studies which have been carried out in professional service firms focusing on the interplay of KMS and ACAP. In order to achieve the necessary rigor case studies have to be prepared and carried out thoroughly. It is important to explicitly define the research question, the relevant propositions and unit of analysis during the development of the study design [30]. The research question employed for this paper is: How and why do knowledge management systems impact absorptive capacity of professional services firms?

How- and why-questions are considered appropriate for case studies [30]. The propositions used in the cases are theoretically grounded as depicted in the previous sections.

According to Eisenhardt [10], we selected cases from PSFs of the German law market (see section 4.2.) after the definition phase to constrain the variation within the sample.

Prior to carrying out a case study, interview protocols were developed, and we discussed the approach within a group of four researchers. Subsequently, the adapted documents were used for the case studies [10, 30]. Interviews were conducted by using a semi-structured questionnaire and the statements of the interviewee were audio-taped. The collected data was complemented by process documentation and academic literature. The interviewees validated the collected data which is concordant with the literature in case study methodology [10, 17, 30]. In the cases study described in this paper, the knowledge manager of a German law firm (see section 4.4) has been interviewed and our research model was applied. In the course of our research project it is intended to conduct confirmatory case studies with at least four more interview partners from different professional service firms.

4.2 Case environment

We have chosen to apply our research model to PSFs since they are of increasing importance in today’s business world. PSFs are of special interest because they are presumed to be distinct from other types of firms. Being often characterized as “knowledge-intensive firms”, there is little concordance in the term PSF and no common definition. Thus the question arises: What is a PSF?
According to a recent study conducted by van Nordenflycht [29], PSFs can be identified by three distinctive characteristics: knowledge intensity, low capital intensity and a professional workforce. A taxonomy of knowledge-intensive firms is developed that varies in the degree of professional service intensity, based on variation in capital intensity and workforce professionalization. The findings of the study also reveal that law firms and accounting firms represent the majority of PSFs.

According to Alvesson [2], the core activities in these companies is based on the intellectual skills of a very large percentage of the labor force deployed in development, and often also in the sale of products and in service work. A large part of the employees typically have an academic education and significant experience. Knowledge workers in PSFs are usually paid far above average salaries and have high status.

Furthermore, another distinctive feature of PSFs is the relationships with their clients. Since providing high-level knowledge-based services is at the heart of PSF's business, a high degree of client contact is essential [8].

Regarding PSFs this paper concentrates on the German law market, since there have been some fundamental changes and dynamic developments in the last years. In 1990, a liberalization of professional regulations caused a first wave of mergers among German law firms. In a second phase starting at the end of the 90's some big German law firms merged with UK or US law firms being eager to enter the German law market. In effect, the German law market has been characterized by dynamic growth. However, compared to London, the German legal market is more diverse and segmented with a broader range of segments and the demand for different kinds of law firm model. A survey of Germany’s top 50 law firms shows a one-tier group of (mostly international) big law firms focusing on high volume transactions, followed by a second-tier group with less turnovers and a smaller number of fee earners [14].

**Figure 2: Tree nodes developed for investigation**

### 4.3. Computer aided qualitative data analysis software (CAQDAS)

After transcribing the interview, NVivo 8 was used for coding. This process was conducted following the structural approach developed by Mayring [18]. Coding involves the disaggregation of data into text units that can subsequently be categorized within a thematic or descriptive classification system [4]. The use of CAQDAS programs to code material in electronic document format can enhance the efficiency and effectiveness of this process.

We provided two essential tree node cluster groups within the program. Knowledge tree nodes were set up based on the taxonomies of knowledge and knowledge management provided by Alavi and Leidner [1] (see Figure 2). ACAP tree nodes were set up based on the model used by Todorova and Durisin [25].

In order to ensure validity, coding was conducted by two researchers at the same time. Intercoding-
reliability was ensured by discussing and clarifying coding deviations where appropriate afterwards.

4.4. Pilot study

Primary and secondary data were used for investigation of this pilot study. The research is explanatory and methodology is qualitative.

We proceeded with one in-depth case analysis of one big German law firm by interviewing the company’s knowledge manager. Based on a thoroughly developed semi-structured questionnaire with open ended-questions this one-to-one interview was conducted at one of the German offices of the law firm and lasted around 180 minutes. The interview was recorded digitally and transcribed subsequently.

The law firm has approx. 600 employees including more than 300 lawyers with 12 locations in Germany and 6 abroad. The law firm’s total turnover is around 80 million Euro per year. Furthermore, the law firm regards itself as a full-service firm, providing legal advice in all relevant areas of business law and in several industrial sectors such as energy, real estate, the banking or the automotive industry. The law firm can thus be regarded as a prominent example of a big national German law firm with special focus on all areas of business law.

In order to increase the validity of the data, we also consulted websites and media articles. These sources provided specific information regarding professional service firms, law firms in general and their knowledge management strategies [see 30]. The essence of this data was extracted by analyzing the company’s knowledge management methods and analogies to the statements given by the law firm’s knowledge manager. In order to do so, content analysis was used following the structural approach by Miles and Huberman [19].

5. Results

This section presents a discussion of the data and findings from the study. Following our research model, we start with recognizing the value and the potential influence of KMS on this topic. We then continue with the four other elements of absorptive capacity. As the interview was held in German, the cited statements were translated into English.

5.1. Recognizing the value of new knowledge

The interviewee clearly states what is essential in business and competitive environments: the acquisition of knowledge should not be an end in itself, but has to serve a specific purpose. The external knowledge to be acquired has to have the potential to realize profits. The following statement reflects this argument: “The question is whether I can earn money with this knowledge”. Nevertheless, we could not directly recognize any KMS deployment to support this task.

5.2. Knowledge acquisition

The definition of knowledge acquisition by Zahra and George [31] encompasses the identification and acquisition of critical knowledge. The part of identification can be especially difficult since most of the time knowledge is widespread and sometimes available but however beyond reach. The investigated Law Firm implemented several techniques to raise special treasures.

The Law firm’s manager explains that

“...we have a Lotus based knowledge database to store and easily regain important knowledge. Furthermore, there is that basket of structured and tagged documents and, of course, we provide access to external databases like Beck and Genios. There is also access to our internal database, what we call enterprise search. Also we provide an automatic report with an actual ranking that honors outstanding lawyers and links them with their specific domain.”

Knowledge acquisition is also assured by providing possibilities due to participation in certain events. According to the Law Firm’s knowledge manager

“...most lawyers of our company participate in several events to get updated. The list of events might include but is not limited to: Industry meetings, conferences, workshops, specialist seminars. Furthermore, we offer our staff trainings and meetings via e-learning platforms and web conferences.”

All these processes are somehow interwoven with KMS whereby these systems mainly support activities that generally overcharge an individual or just would take too long if conducted thoroughly. Like the examples show, the penetration with information technology is highly sophisticated and
significantly enhances the process of knowledge acquisition. Thus we find significant anecdotal evidence to support our hypothesized positive influence of KMS on knowledge acquisition

5.3. Knowledge assimilation

As mentioned above, KMS can be applied in various ways to improve knowledge assimilation by supporting collaboration (e.g. corporate knowledge directories), coordination (e.g. knowledge networks, intranets, or virtual teams), and communication (e.g. E-Mail) within organizations. According to the Law Firm’s knowledge manager there are several ways to assimilate knowledge within the organization. One is the company’s effort to recruiting young professionals:

“We have an internal professional training program what we call “Academy”. This is split up in two parts: One in a technical and another in a soft skill part. Especially young professionals take part on a regular basis. Usually they take several seminars, including but not limited to conduct of negotiations, acquisition and so on… Those programs are supported by so called service line meetings one to two times a year.”

Furthermore, the company puts a lot of effort in document management systems in order to secure access to knowledge. According to the knowledge manager:

“Each employer has a special program installed on his/her computer. We call this enterprise search. The company’s unstructured stock of documents consists of approx. 2500 items. Furthermore, there is also a structured stock of documents what we call knowledge base. At least, we would consider our library catalogue as a source of knowledge. Each service line has a knowledge contact person I am communicating with.”

Knowledge communication within the company is also assured by E-Mail correspondence:

“Sometimes there are demands coming in from service line heads. In this case, they ask us to formulate internal newsletters containing specific market knowledge - let’s say about the energy market. Another time, our service line “corporate” for instance, they asked us to develop sets of samples with regards to their specificities.”

Another important knowledge assimilation factor significant to mention is communities of practice. The knowledge manager’s answer to our question was:

“Sometimes, I have encouraged doing something. However, groups are mostly developed self organized, maybe also by accident. There is for instance this group, M&A. The group’s aim is to exchange information and eventually develop standards.”

Drawing from these IT-based processes we conclude that there is significant evidence to support our hypothesized positive influence of KMS on knowledge assimilation.

5.4. Knowledge transformation

Transformation denotes a firm’s capability to develop and refine the routines that facilitate combining existing knowledge and the newly acquired and assimilated knowledge. This is accomplished by adding or deleting knowledge or simply by interpreting the same knowledge in a different manner.

The Law Firm’s knowledge manager mentioned one significant transformation processes:

“Well, there is another industry focus to mention. We are doing a lot of business in the retail sector. Karstadt, Metro, and Rewe are some of our biggest clients. There are some lawyers working for those clients reading special magazines like the German Food Magazine (“Lebensmittelzeitung”), which has hardly anything to do with German law. We call this trend scouting process (…) Just recently we have introduced Lotus Notes as a think tank tool in order to make this process transparent. However, since this is new, I have only limited experience working with it. In order to get a new product developed for the market somebody has to take charge of this. However, it ain’t me. This will usually be done by those who are experts in their areas. The goal is then to develop a product information sheet and presentations to it during events at best.”

With regard to this statement we conclude that there is evidence to support our hypothesized positive influence of KMS on knowledge transformation.
5.5. Knowledge exploitation

According to Zahra and George [31] exploitation as an organizational capability is based on the routines that allow firms to refine, extend, and leverage existing competencies or to create new ones by incorporating acquired and transformed knowledge into its operations (p. 190).

Drawing from the statements presented in 5.2., 5.3., and 5.4., we conclude that there is coherent evidence to support our hypothesis H5. As an underlying statement we take the following:

“Each employer has a special program installed on his/her computer. We call this enterprise search. The company’s unstructured stock of documents consists of approx. 2500 items. Furthermore, there is also a structured stock of documents what we call knowledge base.”

We argue that law specific knowledge is acquired, assimilated, transformed and finally exploited by developing company related databases from which the company’s personnel might benefit when working on knowledge-intensive law projects. In this sense we see the process of knowledge exploitation as the use and implementation of acquired, assimilated and transformed knowledge.

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<tr>
<th>Hypotheses</th>
<th>Main finding</th>
<th>Comment</th>
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<tr>
<td>H1: KMS have a positive effect on recognizing the value of new knowledge.</td>
<td>No valuable findings</td>
<td>Not supported</td>
</tr>
<tr>
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6. Conclusion and limitation

This case provides insights into a situation of how a professional service firm acquires, assimilates, transforms, and exploits specific knowledge.

First, this paper contributes to literature by detailing specificities associated with the processes of ACAP. Furthermore, knowledge types and taxonomies are identified and investigated as critical components of the ACAP model. With our analysis we deepen the understanding of ACAP and help to reconcile prior findings. We hypothesize that KMS have a positive effect on ACAP processes. The findings reveal that there is a positive effect of KMS on ACAP processes. Although we could not detect an effect of KMS on the ACAP process “recognizing the value” we believe that there is also a positive relationship. However, further research should especially address this issue. Considering our findings, we confirm that IT-based systems are developed to support and enhance the organizational processes of knowledge creation, storage/retrieval, transfer, and application.” [1, p. 114] and help firms to identify, find [see also 9], and leverage knowledge. With this, we are in line with state of the art literature on KMS. We believe that those professional service firms developing efficient KMS might have competitive advantage with regards to their ACAP processes.

However, using a case study we are not able to statistically generalize our findings and, furthermore,
the collected data might be generally limited for testing significance of the research model. However, the findings indicate a connection between KMS and ACAP processes as developed by Zahra and George [31] and refined by Todorova and Durisin [25].

In a first effort to streamline our pilot study we concentrated on analyzing the ACAP processes of the research model. Thus, antecedents and contingency factors [cf. 25] have not been included for investigation. However, our intention is to include antecedents and contingency factors in further case studies, accordingly update our questionnaire and validate our findings using additional case studies.

Additionally, further secondary data (cf. reports, media articles, and websites) are to be included for future analysis to provide additional sources for triangulation.

7. References


