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Individual Knowledge Social Capital and Institutional Group Performance: A PLS Approach

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Abstract: *This study examines individual knowledge related to social capital and institutional accounting group performance. Based on the literature synthesis, a research model was established and proposed. Data was amassed through the survey of 180 institutional accounting group staff in Malaysia. The usable response rate was 72%. The Partial Least Square (PLS) Structural Equation Modelling (SEM) technique was employed to test the research hypothesized relationships. The findings revealed that individual knowledge related social capital input dimensions (accounting culture, accounting structure, and individual accountant skill) and exchange processes (accounting acquisition and application processes) enhances accounting group performance in universities. The study offers intriguing insight into the essential social capital in an institutional accounting group that can be emphasized for improved optimization of scarce economic resources using Social Capital Theory (SCT). The study, therefore, suggests social culture, structure, people, and processes as valuable tools for increased accounting group performance. As such, the investigated social capital dimensions deserve a closer look in future studies.*

Keywords: Social Capital Theory; Accounting Group Performance; Social Exchange Processes; Social Determinants