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Knowledge Sharing in Multigenerational Teams: The Role of Innovative Organic Culture and Expectation of Rewards

ABSTRACT

Objective: This article examines the influence of innovative organic culture on knowledge sharing within multigenerational accounting teams, mediated by the expectation of extrinsic and intrinsic rewards.

Method: A survey was conducted with 200 undergraduate accounting students working in the accounting field. Data analysis was performed using partial least squares structural equation modeling.

Originality/Relevance: The predominance of Generation Z participants in the research may help explain why expectation of extrinsic reward did not mediate the relationship between innovative organic culture and knowledge sharing. This underscores the importance of discussing distinctive characteristics, such as expectation of rewards, in multigenerational accounting teams.

Results: The findings reveal a direct effect of innovative organic culture and an indirect effect of expectation of intrinsic rewards on knowledge sharing. In contrast, expectation of extrinsic reward did not show a mediating effect in this relationship. Contrasting results are observed when comparing Generation Z with previous generations, highlighting the impact of their distinctive characteristics. The stage of the degree program and length of professional experience were found to influence the proposed relationships.

Theoretical/methodological contributions: These findings highlight the importance of expanding and deepening the discussion on generational balance within work teams.

Social/managerial contributions: Organizational aspects (innovative organic culture) and individual factors (expectation of rewards) were found to both support knowledge sharing and, conversely, lead to knowledge retention that may hinder interdependent activities, such as those found in the accounting field.

Keywords: Innovative organic culture, Knowledge sharing, Expectation of rewards, Multigenerational teams.

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1 INTRODUCTION

Culture guides how individuals act within a specific context (Pettigrew, 1979). In the organizational context, culture permeates collective formation and guides professionals (Chenhall et al., 2011), as it shapes expectations and directs individual effort (Naveed et al., 2022). To foster an innovative organic culture, characterized by low barriers to communication and to idea sharing, and be tolerant with mistakes (Chenhall et al., 2011), organizations must encourage employee participation in innovation strategies and cooperation.

Organizations with an organic culture are more likely to foster innovation than those with a mechanistic culture, as they offer greater flexibility and employee interaction (Chenhall et al., 2011). Organizations seeking to remain competitive must focus on attitudes and behaviors that encourage discussing ideas and cooperation to promote innovation (Beuren & Oro, 2014). Innovative organic culture influence how individuals communicate in the work (Naveed et al., 2022) and cooperate in pursuit of innovation (Beuren & Oro, 2014; Chenhall et al., 2011).

Whether explicit or tacit, knowledge sharing between teams enhances skills, improves work quality, and facilitates the achievement of organizational goals (Wang et al., 2014). It is an essential strategy (Zahedi et al., 2024), as knowledge hoarding by team members can jeopardize goals and team performance (Tsay et al., 2014). Hindering knowledge sharing can negatively impact the work environment, preventing the development of innovative ideas (Zahedi et al., 2024). Organizations must implement measures to mitigate knowledge retention (Awawdeh et al., 2024; Zahedi et al., 2024).

However, individuals assign different values to work relationships, mainly due to their sociocultural or demographic context (Cavazotte et al., 2012; Gandasari et al., 2024; Rani &

Suneja, 2025). Individuals from different generations in multigenerational teams likely possess diverse demographic characteristics and behaviors, which can influence the organizational environment, interpersonal relationships, and team dynamics (Gandasari et al., 2024; Parry & Urwin, 2011; Rani & Suneja, 2025). This requires organizational attention, as up to four generations may coexist in the workplace simultaneously: baby boomers (1945–1960), Generation X (1961–1978), Generation Y (1979–1994), and Generation Z (1995–present) (Stewart et al., 2017).

These generations need to be examined considering their different social bonds (Mannheim, 1993). Studying generations helps to understand their lived experiences and contexts, as well as to comprehend the situations they have assimilated and the behaviors of the groups, not merely classifying them based on temporal criteria (Mannheim, 1993). Understanding generational configurations supports the development of a productive environment for all generations and also offers promising pathways for the creation of new careers and occupational shifts (Lyons & Kuron, 2014). Although the literature provides evidence related to integration and knowledge sharing, the inclusion of Generation Z in work teams remains underexplored (Ayoobzadeh et al., 2024; Barhate & Dirani, 2022).

Nevertheless, generational diversity is a reality in organizations. They must consider generational specificities and adopt strategies that facilitate coexistence among different profiles, reducing cultural clashes to foster cooperation (Waal et al., 2017). In this regard, the Association of Chartered Certified Accountants (ACCA) and the International Federation of Accountants (IFAC), in response to the global transformation of the accounting profession due to changing individual expectations, technological influence, and other contextual factors, decided to listen to young people from Generation Z to understand their aspirations and expectations in choosing a career and, thus, help organizations welcome this generation into the job market (IFAC, 2021).

The presence of multigenerational teams in organizations may be a key factor in explaining knowledge sharing, or its retention, which requires greater attention in interdependent activities, such as in the accounting field. Accounting relies heavily on both explicit and tacit knowledge from its members, so knowledge retention by team members can compromise outputs. The social exchange relationships proposed by the social exchange theory support knowledge sharing (Wang et al., 2014). However, the relationship between innovative organic culture and knowledge sharing may be influenced by other factors. Intervening variables, such as the expectation of rewards (Acheampong, 2021; Twenge et al., 2010), may intervene in this relationship. The assumption is that the expectation of rewards mediates this relationship (Ayoobzadeh et al., 2024; Yousaf et al., 2014).

Although the literature remains mostly silent on these effects in multigenerational teams (Waal et al., 2017), existing gaps suggest a possible interaction between reward expectations, innovative organic culture, and multigenerational knowledge sharing, which could impact collective performance and cooperation in organizational environments (Ayoobzadeh et al., 2024; Barhate & Dirani, 2022). Thus, the objective of this study is to examine the influence of innovative organic culture on knowledge sharing within multigenerational accounting teams (Generation Z and previous generations), mediated by expectation of rewards (extrinsic and intrinsic). To this end, a survey was conducted with undergraduate accounting students working in the accounting field, and structural equation modeling was applied to analyze the data.

This study offers four main contributions to the literature and practices regarding social exchange in the workplace. First, it adds to the discussion by highlighting generational differences in the workplace and their perspectives and values (Waal et al., 2017), as well as the influence of innovative organic culture on knowledge sharing. Second, it advances the field by investigating variables that expand explanations of intervening effects, such as the

mediation of the expectation of extrinsic and intrinsic rewards in this relationship, particularly in interdependent activities like those in accounting. Third, it brings to light the relevance of the recent inclusion of these young individuals, mostly from Generation Z, into this context, while also seeking to understand the implications of multigenerational teams (North & Fiks, 2015), based on the perceptions of undergraduate accounting students working in the field. Fourth, it provides insights for managing a multigenerational workforce, leveraging the potential of the team's capabilities, and highlights the expectation of rewards which, if unmet, can inhibit knowledge sharing.

2 THEORETICAL FRAMEWORK

2.1 Generational diversity in work teams

Generational diversity in work teams precedes behavioral issues and encompasses vision, values, professional goals, relationships, self-fulfillment, technological proficiency, among other factors (Barhate & Dirani, 2022; Bencsik et al., 2016). Heterogeneity in the workplace can be viewed from different angles, such as commitment and interpersonal relationships (Ayoobzadeh et al., 2024; Comazzetto et al., 2016). A longer-lasting and multigenerational workplace offers greater opportunities for relational exchanges but can also lead to potential conflicts (Acheampong, 2021; North & Fiks, 2015).

The expectations of Generation Z in the workplace will not mirror those of previous generations (Cavazotte et al., 2012). In this context, the authors highlight that the Baby Boomer generation prioritized power and status throughout their careers and sought extrinsic rewards for their commitment, while also struggling to balance work and personal life. Generation X is more receptive to change and inclined to leave an organization in search of new challenges and better rewards. Generation Y shows a strong desire for new challenges

and expects rapid career growth within organizations.

Generation Z, on one hand, acts as a catalyst for change in the workplace and is primarily concerned with job security, well-being, and mental health (Ayoobzadeh et al., 2024). On the other hand, having grown up in a digital world, they tend to frequently use headphones and are skilled with computers and multitasking (Ayoobzadeh et al., 2024). This reveals apparent contradictions: their digital hyperconnectivity seems to have weakened their face-to-face communication skills, making interpersonal relationships at work more difficult (Santos Neto & Franco, 2010); yet, they seek transparency in relationships, continuous learning, and prioritize work flexibility (Barhate & Dirani, 2022; Spada et al., 2024).

Immediacy, autonomy, and individualism are recurring traits of Generation Z, which may lead to conflicts in environments requiring stability and prolonged cooperation (Comazzetto et al., 2016). These apparent contradictions support the perspective that Generation Z is still adapting to the work positions, driven more by a search for direction, learning, well-being, and personal fulfillment than by organizational loyalty (Ayoobzadeh et al., 2024; Spada et al., 2024).

These multigenerational differences in work teams need to be managed in favor of the organization (Comazzetto et al., 2016). It is legitimate for team members to expect the organization to treat them fairly and provide training, promotions, and rewards based on their performance (Schroth, 2019). Work performance can be influenced by organizational factors such as job design, leadership, and rewards (Schroth, 2019). It can also be influenced by individual factors such as job satisfaction, career opportunities, and salary expectations (Barhate & Dirani, 2022; Indrayani et al., 2024). Understanding these factors helps organizations develop strategies that promote well-being in the work environment (Hill et al., 2024).

2.2 Innovative organic culture and knowledge sharing

Culture provides individuals with a sense of belonging through collective identity while highlighting the differences between groups, either by their similarities or distinctions (Willcoxson & Millet, 2000). In an organizational context, in order to respond to external changes and integrate internal processes, it is essential to understand the cultural characteristics of the organization (Naveed et al., 2022). Individual behavior and organizational culture guide how people act in the workplace to achieve organizational effectiveness (Willcoxson & Millet, 2000).

From this perspective, developing an innovative organic culture involves encouraging team members to participate in innovation and cooperation strategies, with open communication and flexible structures, to foster idea sharing (Chenhall et al., 2011). This type of culture supports decision-making and communication and ensures broad involvement of work teams in strategy formulation and knowledge sharing (Chenhall et al., 2011) to promote innovation.

Organizations must create conditions that allow tacit knowledge to be transformed into institutional knowledge (Nonaka & Takeuchi, 1995). Those responsible for knowledge management are encouraged to build a participatory environment and a culture geared toward innovation (Beuren & Oro, 2014). Particular attention is required when the workforce consists of professionals with extensive knowledge nearing the end of their careers (Ali et al., 2018). This represents a challenge for intergenerational knowledge transfer, especially in fields requiring specialized knowledge, such as accounting (Sugahara & Boland, 2009).

Knowledge sharing is grounded in social exchange theory, which posits that human relationships are based on exchanges (Blau, 2017). It is one of the most influential frameworks for understanding workplace behavior (Cropanzano et al., 2017). Based on reciprocity and the expectation of mutual benefits, the theory suggests that individuals engage

in social exchanges, such as knowledge sharing, when they perceive the relationship as fair and expect some return, such as recognition, support, or future reciprocity (Blau, 2017; Cropanzano et al., 2017). Its relevance lies in the complexity of workplace relationships (Chernyak-Hai & Rabenu, 2018), as it supports discussions about work relationships.

Social exchanges encourage teamwork, supported by an environment that is more collaborative than competitive (Chernyak-Hai & Rabenu, 2018). Recent studies indicate that organizational contexts based on trust, fairness and mutual support facilitate engagement in knowledge-sharing behaviors (Chernyak-Hai & Rabenu, 2018; Zahedi et al., 2024). Cultural structures that promote autonomy, cooperation, and recognition, such as an innovative organic culture, can enhance the effects of social exchange by creating a favorable environment for knowledge flow across generations. This framework is particularly relevant in multigenerational teams, due to the diversity of expectations, communication styles, and forms of engagement.

Previous studies have explored knowledge sharing and retention in different contexts. Zahedi et al. (2024) examined knowledge sharing in civil aviation and found that technology, culture and environment facilitate knowledge sharing. Tsay et al. (2014) studied 227 workers in the information systems sector and observed that social exchange relationships and task interdependence impact knowledge retention. Wang et al. (2014) investigated factors affecting knowledge retention among undergraduate business students and found an influence from social identity and expected rewards.

Cultural diversity is reflected in the workplace (Kuron et al., 2015), especially with the entry of new generations (Twenge et al., 2010). Diverse knowledge and experiences may be interpreted differently within teams; thus, knowledge sharing should be encouraged to occur voluntarily (Curtis & Taylor, 2018). Older generations are typically expected to share knowledge with younger colleagues (Burmeister et al., 2018). Knowledge is held by all

members, but not necessarily shared (Gerpott et al., 2017). Differences in the value attributed to work among generations suggest that multigenerational teams foster knowledge sharing (Santos Neto & Franco, 2010). Assuming that an innovative organic culture guides generational diversity within organizations, particularly in knowledge sharing, the following is proposed:

H1: Multigenerational teams positively influence knowledge sharing.

2.3 Mediating effect of the expectation of extrinsic and intrinsic rewards

Rewards are crucial for organizations to recruit and retain talent. A growing trend in organizations is to prioritize demands such as employees' technological affinity, capacity for innovation and adaptability (Acheampong, 2021). Reward strategies serve as policies to encourage positive behaviors in the workplace and greater engagement to improve performance (Acheampong, 2021). The reward system is shaped by social exchange, where employers receive services and employees receive rewards. In addition to this exchange, employees are encouraged to share knowledge among themselves (Yousaf et al., 2014). Sharing is facilitated when the organization offers extrinsic and/or intrinsic rewards based on performance (George & Zhou, 2002).

Extrinsic rewards include salaries, bonuses, allowances, promotions, and job security, while intrinsic rewards involve appreciation, new challenges, and recognition (Yousaf et al., 2014). Rewarding creative performance leads employees to perceive rewards as recognition for creative and innovative solutions (George & Zhou, 2002), rather than as a form of control (Acheampong, 2021). However, reward expectations are frustrated when employees perceive rewards as unfair or when they are not accompanied by other elements of satisfaction (Spada et al., 2024), leading to demotivation (Yousaf et al., 2014), and even turnover, which becomes especially critical with the exit of older generations or the entry of new ones (Twenge et al.,

2010). Employee rewards have the potential to generate multigenerational conflict within teams (George & Zhou, 2002). Thus, based on the discussion about extrinsic rewards, the following hypothesis is proposed:

H2a: The expectation of extrinsic rewards mediates the relationship between innovative organic culture and knowledge sharing.

Intrinsic rewards aim to motivate and promote employee well-being. The perception of fair compensation influences productivity and work performance (George & Zhou, 2002). Intrinsic motivation requires satisfaction to be linked to the activity itself, since intrinsically motivated employees tend to deliver high-quality performance, which implies a social exchange relationship (Blau, 2017). Intrinsic rewards are intangible and cognitive in nature, emphasizing personal job satisfaction (Indrayani et al., 2024).

Organizations that develop an innovative organic culture foster a fertile ground for innovation (Chenhall et al., 2011). This process can be facilitated when team members are rewarded and recognized (Acheampong, 2021). Having the freedom to choose how to work is a characteristic of the generation entering the job market, challenging organizations to ensure job satisfaction through intrinsic rewards, such as positive work relationships, social responsibility, and autonomy (Ayoobzadeh et al., 2024; Barhate & Dirani, 2022).

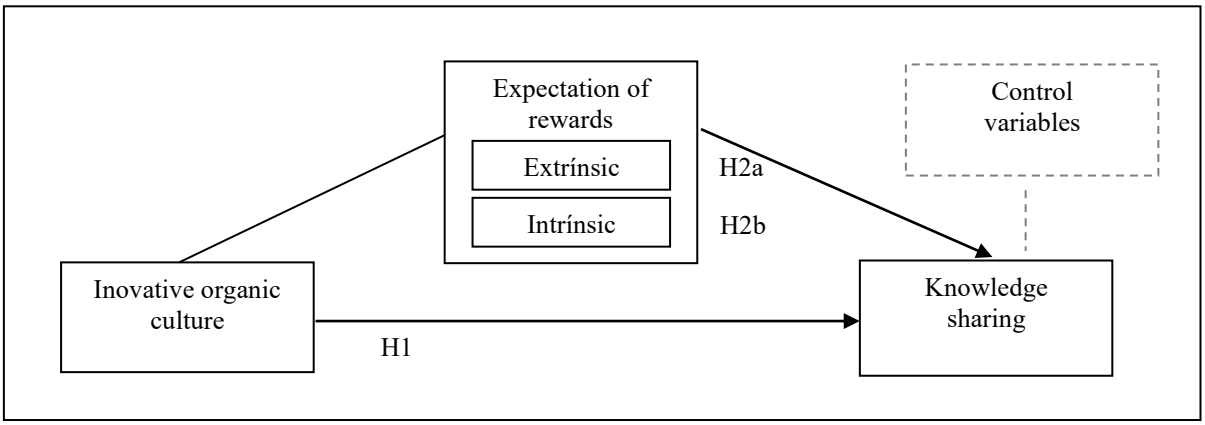
Acheampong (2021) investigated individuals presumably from Generation Z to assess which reward strategies are used for recruitment and retention in public sector entities. Ma and Fang (2023) noted that this generation values work-life balance more than high-paying roles. This expectation of intrinsic rewards may influence knowledge sharing among team members engaged in interdependent tasks, such as those in tax and accounting departments. Based on the discussion of intrinsic rewards, the following hypothesis is proposed:

H2b: The expectation of intrinsic rewards mediates the relationship between innovative organic culture and knowledge sharing.

Figure 1 presents the research theoretical model and hypotheses.

Figure 1

Research model



The theoretical model of the study highlights the constructs and the proposed hypotheses. Additionally, the following control variables were included in the model: generation, intergenerational conflict, stage of the degree program, and length of work experience.

3 RESEARCH METHODS

3.1 Population and sample

A survey was conducted with undergraduate students from the Accounting Sciences program at a federal university in southern Brazil. This program was chosen for the research due to the student profile, characterized by high expectations regarding the accounting profession (Hatane et al., 2021). The selected locus is also justified by the course's nature, which is structured around technical knowledge and a culture of sharing both explicit and tacit knowledge.

Initially, faculty members teaching in the program were contacted to explain the

objectives of the research. It was also clarified that, according to Resolution CNS No. 510/2016, Article 2, Item XIV, the study was exempt from registration and evaluation by the Research Ethics Committee (*Comitê de Ética em Pesquisa* – CEP) / National Research Ethics Commission (*Comissão Nacional de Ética em Pesquisa* - CONEP) as it did not allow for participant identification and involved opinions about individuals or organizations. Subsequently, students from all stages of the degree program and both morning and evening classes were accessed—approximately 2,000 students.

The statistical power of the sample was determined using G*Power software, considering the number of predictor variables (innovative organic culture, expectations of extrinsic and intrinsic rewards, and knowledge sharing), effect size of $f^2 = 0.15$, significance level $\alpha = 0.05$, and statistical power $1–\beta = 0.8$ (Faul et al., 2009), resulting in a minimum required sample of 85 responses. Therefore, the 200 valid responses collected in April 2024 were sufficient to test the model.

The respondents' demographic data indicate that the majority are female (51%) and belong to Generation Z (85%). A large portion lives in rented housing (43%). Most have been employed for a year or more (60%) and work in accounting (87%), primarily as interns (33%) or assistants (25%) in accounting or related areas. All respondents indicated they work in teams, suggesting familiarity with socialization and knowledge acquisition strategies (Saks & Ashforth, 1997). The respondents are distributed across all nine stages of the Accounting Sciences degree program, with the highest concentration in the 2nd stage (20%), followed by the 5th stage (18%) and the 3rd stage (17%). The majority reported not having children (83%).

3.2 Constructs and research instrument

The constructs of the theoretical model of the research were measured using

previously validated instruments (Appendix A) and their corresponding items. The construct innovative organic culture was measured with five items adapted from Chenhall et al. (2011). Respondents were asked to indicate the extent to which the statements described their organization's internal environment, using a scale from 1 = describes very little, to 5 = describes very much.

Expectation of extrinsic and intrinsic rewards was measured using nine items from Twenge et al. (2010), including five for intrinsic rewards and four for extrinsic rewards. Respondents were asked to rate the importance of each item in terms of their expectation of rewards, on a scale from 1 = of little importance, to 5 = of great importance.

Knowledge sharing was measured using five items from Curtis and Taylor (2018). Respondents were asked to indicate their level of agreement with each statement related to knowledge sharing, on a scale from 1 = strongly disagree, to 5 = strongly agree.

Control variables were added to the model. Generation was operationalized as 0 for previous generations and 1 for Generation Z, based on respondents' birth year, with those born from 1995 onwards considered part of Generation Z (Stewart et al., 2017). For the question "Does generational conflict frequently occur in your team?", with "yes" or "no" answers, the values were coded as 0 for the presence of conflict and 1 for its absence. Stage of the degree program was coded as 0 for respondents enrolled between the 5th and 9th stages and 1 for those in the 1st to 4th stages of the course. Work experience was coded as 0 for respondents with less than one year of work and 1 for those with one year or more.

3.3 Data analysis procedures

To mitigate common method bias (CMB), the recommendations of Podsakoff et al. (2003) were followed: (i) respondents were informed there were no right or wrong answers and encouraged to respond honestly based on their perceptions; (ii) anonymity and

confidentiality were ensured, and responses were analyzed collectively. Harman's single-factor test was also applied, and the first factor accounted for 27.05% of total variance, below the 50% threshold, indicating that CMB was not a concern (Podsakoff et al., 2003).

Non-response bias was also assessed. A t-test was conducted comparing responses from the first 10% and the last 10% of respondents to the study items, with a significance level of 5% (Pazetto et al., 2020). No significant differences were found, indicating that non-response bias was not an issue.

To test the hypotheses, Partial Least Squares Structural Equation Modeling (PLS-SEM) was applied using SmartPLS 4 software. PLS-SEM is appropriate for exploratory modeling and in the absence of multivariate normality (Hair et al., 2019). This technique is widely used in research involving social relations (Bido & Silva, 2019).

For the analysis of the measurement model and the significance of relationships among latent variables, Bootstrapping was performed with 5,000 resamples and 5,000 iterations, using a Bias-Corrected and Accelerated (BCa) confidence interval and a two-tailed test at a 10% significance level, as recommended by Hair et al. (2019). The Blindfolding procedure was applied to assess predictive relevance (Q^2) (Hair et al., 2019).

4 RESEARCH RESULTS

4.1 Measurement model

In evaluating the measurement model, confirmatory factor analysis was first conducted, and the last three items of the innovative organic culture construct were removed due to poor performance in validity and reliability criteria. After these exclusions, acceptable reliability values close to 0.70 and validity values above 0.50 were achieved. Table 1 presents the reliability values, vali The model's reliability is confirmed, as the Cronbach's alpha values, except for innovative organic culture, exceed the minimum threshold (>0.70)

recommended by Hair et al. (2019) for the other constructs. Constructs with values between >0.40 and <0.70 can be retained in the model if they do not compromise the AVE, supporting the inclusion of the innovative organic culture construct. Convergent validity is also confirmed, as the AVE values are above 0.50 (Hair et al., 2019).dity, and descriptive statistics.

Table 1

Measurement model and descriptive statistics

Latent variables /Indicators	Discriminant validity: Fornell-Larcker/HTMT					
	1	**2**	**3**	**4**	**5**	**6**
1. Knowledge sharing	**0.713**	0.241	0.258	0.493	0.133	0.249
2. Organic culture	0.168	**0.860**	0.147	0.247	0.192	0.033
3. Extrinsic reward	0.237	-0.076	**0.841**	0.626	0.041	0.096
4. Intrinsic reward	0.425	0.186	0.537	**0.764**	0.037	0.044
5. Stage of the degree program	0.123	-0.155	0.007	-0.026	**1.000**	0.157
6. Length of experience	0.221	-0.027	0.083	0.036	0.157	**1.000**
Mean	4	3.21	3.66	4	5	1.65
Standard deviation	1.14	1.12	1.28	1.11	2.19	2.39
Mode	5	3.00	5	5	2	1
Average variance extracted (AVE) > 0.50	0.508	0.740	0.708	0.583	-	-
Cronbach's alpha > 0.70	0.806	0.648	0.864	0.821	-	-
Composite reliability (CR) > 0.70	0.814	0.648	0.883	0.851	-	-

Note: N=200. Bold values represent the square root of AVE. The lower-left diagonal displays the correlation values, while the upper-right diagonal presents the Heterotrait-Monotrait Ratio (HTMT) values.

Discriminant validity, used to check the extent to which a construct is distinct from others (Hair et al., 2019), was assessed using the Fornell-Larcker and HTMT criteria. For the Fornell-Larcker criterion, the square root of the AVE of each construct must be greater than its highest correlation with another construct (Hair et al., 2019). For the HTMT criterion, values should not exceed 0.90 (Hair et al., 2019). Therefore, the construct reliability is confirmed, as all parameters were met.

Based on the evaluation of Variance Inflation Factors (VIF), the absence of multicollinearity among the latent variables is confirmed, with values ranging from 1.00 to 2.43, below the recommended threshold of 3.00 (Hair et al., 2019). These results allow for

proceeding with the structural model analysis.

Descriptive statistics indicate that intrinsic rewards had the highest mean, supporting previous studies highlighting their importance for Generation Z (Ayoobzadeh et al., 2024; Barhate & Dirani, 2022; Bencsik et al., 2016; Ma & Fang, 2023). Even the item with the lowest mean, innovative organic culture, still showed relatively high values.

4.2 Structural model

In the structural model, which presents the path coefficients (Hair et al., 2019), Table 2 displays the results. Specifically, Panel A contains the hypothesis testing, while Panels B and C provide complementary analyses comparing different generations (Generation Z and previous generations) and generational conflicts (with and without generational conflict).

Panel A shows that H1 confirms that multigenerational teams influence knowledge sharing, supporting its acceptance ($\beta = 0.122$; $p < 0.1$). H2a, which hypothesized a mediating effect of the expectation of extrinsic rewards in the relationship between innovative organic culture and knowledge sharing, was not statistically supported ($\beta = -0.002$; $p < 0.1$), leading to its rejection. H2b proposed that the expectation of intrinsic rewards mediates the relationship between innovative organic culture and knowledge sharing, and this was statistically supported ($\beta = 0.072$; $p < 0.05$), justifying its acceptance. Among the control variables, stage of the degree program ($\beta = 0.056$; $p < 0.05$) and length of experience ($\beta = 0.005$; $p < 0.01$) showed statistical significance at the 5% and 1% levels, respectively.

In the generational comparison (Panel B), no statistical support was found for H1 ($\beta = 0.119$; $p < 0.1$), H2a ($\beta = -0.005$; $p < 0.1$), or H2b ($\beta = 0.052$; $p < 0.1$). The stage of the degree program ($\beta = 0.201$; $p < 0.1$) also lacked statistical support in explaining knowledge sharing in Generation Z compared to previous generations. Only length of experience ($\beta = 0.377$; $p < 0.05$) showed a significant effect on knowledge sharing.

Table 2

Structural model

	Hypotheses	β	*p-value*			Decision
	Panel A: General – hypothesis testing					
	Cult.→ Extrinsic R.	-0.076	0.451	-	-	-
	Cult.→ Intrinsic R.	0.186	0.014**	-	-	-
	Extrinsic R.→ Know. Sharing	0.022	0.249			-
	Intrinsic R.→ Know. Sharing	0.387	0.000***			-
H1	Cult.→ Know. Sharing	0.122	0.084*	-	-	Accepted
H2a	Cult.→ Extrinsic R.→ Know. Sharing	-0.002	0.886			Rejected
H2b	Cult.→ Intrinsic R.→ Know. Sharing	0.072	0.036**	-	-	Accepted
CO	Stage→ Know. Sharing	0.246	0.056**			-
CO	Experience → Know. Sharing	0.387	0.005***			-
	Panel B: Generational comparison – complementary analysis					
	Relationship	**Gen Z**		**Previous generations**		**PLS-MGA**
	Cult.→ Extrinsic R.	-0.116	0.440	0.223	0.440	0.339	0.298
	Cult.→ Intrinsic R.	0.150	0.078*	0.395	0.034**	0.245	0.187
	Extrinsic R.→ Know. Sharing	0.176	0.913	0.037	0.913	-0.003	0.986
	Intrinsic R.→ Know. Sharing	0.040	0.026**	0.619	0.026**	0.270	0.301
H1	Cult.→ Know. Sharing	0.119	0.138	0.024	0.886	-0.096	0.502
H2a	Cult.→ Extrinsic R.→ Know. Sharing	-0.005	0.789	0.008	0.950	0.013	0.929
H2b	Cult.→ Intrinsic R.→ Know. Sharing	0.052	0.115	0.244	0.179	0.192	0.230
CO	Stage→ Know. Sharing	0.201	0.188	0.419	0.340	0.217	0.511
CO	Experience→ Know. Sharing	0.377	0.013**	0.334	0.536	-0.043	0.951
	Panel C: Generational conflict comparison - complementary analysis						
	Relationships	**With generational conflict**		**Without generational conflict**		**PLS-MGA**	
	Cult.→ Extrinsic R.	-0.320	0.100*	0.058	0.720	0.378	0.155
	Cult.→ Intrinsic R.	0.052	0.811	0.257	0.019**	0.206	0.388
	Extrinsic R.→ Know. Sharing	-0.001	0.995	0.067	0.702	0.069	0.787
	Intrinsic R.→ Know. Sharing	0.645	0.003***	0.273	0.018**	-0.372	0.132
H1	Cult.→ Know. Sharing	0.234	0.168	0.064	0.574	-0.170	0.399
H2a	Cult.→ Extrinsic R.→ Know. Sharing	0.033	0.996	0.004	0.889	0.003	0.993
H2b	Cult.→ Intrinsic R.→ Know. Sharing	0.000	0.800	0.070	0.108	0.037	0.791
CO	Stage→ Know. Sharing	0.549	0.070*	0.165	0.334	-0.384	0.259
CO	Experience → Know. Sharing	0.434	0.136	0.345	0.100*	-0.090	0.797

Note: *p<0.1; **p<0.05; ***p<0.01.
Where: Cult.= innovative organic culture; Know. Sharing= knowledge sharing; Intrinsic R.= intrinsic rewards; Extrinsic R.= extrinsic rewards; CO= control; Stage= stage of the degree program; Experience= length of experience; β= structural coefficient; With generational conflict: frequent generational conflict; without generational conflict = no frequent generational conflict.

When analyzing potential generational conflicts (Panel C), again, no statistical support was found for H1 ($\beta = 0.234$; $p < 0.1$), H2a ($\beta = -0.033$; $p < 0.1$), or H2b ($\beta = 0.000$; $p < 0.1$). Length of experience did not show a significant effect on knowledge sharing across different generations ($\beta = 0.434$; $p < 0.1$). However, the stage of the degree program did show a significant effect ($\beta = 0.549$; $p < 0.1$) on knowledge sharing.

4.3 Discussion of results

The discussion is based on the hypotheses testing. H1, which proposed that innovative organic culture influences knowledge sharing, was statistically supported, suggesting that such a culture facilitates beneficial exchanges between generations (North & Fiks, 2015). Collective identity fosters a sense of belonging and unites individuals around a common goal (Willcoxson & Millett, 2000), such as knowledge sharing in the accounting field. Multigenerational accounting teams may differ in capacity and motivation to share or withhold knowledge. Older employees typically act as knowledge providers, while younger ones are more often recipients (Burmeister et al., 2018). Generation Z prefers teams that encourage mutual support and skill development for future application (Spada et al., 2024). Both generations possess unique practical, theoretical, and cognitive knowledge that is not equally shared across age groups (Gerpott et al., 2017).

H2a, which posited a mediating effect of extrinsic rewards expectation in the relationship between innovative organic culture and knowledge sharing, was not supported, thus rejected. An innovative organic culture allows employee participation, flexible communication channels, and autonomy to present ideas (Chenhall et al., 2011), theoretically promoting knowledge sharing. Literature supports that such an environment can reduce knowledge retention (Awawdeh et al., 2024; Zahedi et al., 2024). However, work values vary across individuals (Gandasari et al., 2024; Rani & Suneja, 2025).

The findings align with Generation Z's preference for a healthy culture over extrinsic rewards as motivation for sharing ideas and knowledge (Kuron et al., 2015). It is possible that extrinsic rewards act as mediators only when combined with intrinsic rewards (Spada et al., 2024; Waal et al., 2017). The predominance of Generation Z respondents in the current study may have biased the result against H2a. Understanding generational behavior is essential, as it shapes organizational environments, interpersonal relationships, and team dynamics (Gandasari et al., 2024).

H2b, proposing a mediating effect of expectation of intrinsic rewards between innovative organic culture and knowledge sharing, was supported, indicating that individuals from Generation Z and previous generations in an environment characterized by flexibility and autonomy tend to share knowledge due to the anticipation of intrinsic benefits. Older generations may share knowledge out of organizational commitment (Krahn & Galambos, 2014), while Generation Z does so for positive peer relationships (Barhate & Dirani, 2022) and meaningful work (Spada et al., 2024). Acquiring practical and specialized knowledge, as is the case in accounting (Sugahara & Boland, 2009), is crucial for intergenerational knowledge exchange (Gerpott et al., 2017).

The control variables (stage of the degree program and length of experience) were statistically significant in the overall analysis. However, in the generational comparison, the stage of the degree program did not show significance for either group, and length of experience was significant only for Generation Z. Older generations tend to have more experience and value productivity and commitment (Bencsik et al., 2016), whereas Generation Z brings greater technological knowledge and a focus on learning and innovation (Barhate & Dirani, 2022). This supports the formation of multigenerational teams for knowledge exchange between generations, where one teaches and the other receives the knowledge (Burmeister et al., 2018). However, evidence suggests that older generations are

more likely to share knowledge, while Generation Z predominantly receives it (Burmeister et al., 2018) — a key insight for team management.

The comparative analysis with/without generational conflict reveals contrasting perceptions. For Generation Z, the stage of the degree program showed statistical significance in groups reporting frequent generational conflict. For older generations, length of experience was significant only among those reporting no generational conflict. Intergenerational tension can harm relationships and even inhibit knowledge sharing (North & Fiks, 2015). For Generation Z, the influence of the stage of the degree program on knowledge sharing or retention, in the group with conflicts, may be associated with their profile, as respondents are more concentrated in the intermediate stage of their studies and work as interns, applying theoretical knowledge and acquiring practical experience. For older generations, the influence of length of experience on knowledge sharing or retention in the group without conflicts may be associated with experience and work values.

In line with Social Exchange Theory, the findings reinforce the connection between social exchange and knowledge sharing (Wang et al., 2014). Multigenerational teams appear to partially explain both knowledge sharing and retention. The mediating effect of expectation of intrinsic rewards is consistent with previous findings (Yousaf et al., 2014), and may work synergistically with extrinsic rewards (Waal et al., 2017). The research setting underscores the importance of innovative organic culture in facilitating knowledge sharing within multigenerational accounting teams. Literature suggests that the choice of accounting as a major is driven, first, by extrinsic and, second, by intrinsic factors (Sugahara & Boland, 2009). However, the current results indicate that generational factors have a greater influence on knowledge sharing willingness, with Generation Z being more motivated by intrinsic factors.

5 CONCLUSIONS

The research results demonstrated a direct effect of an innovative organic culture on knowledge sharing, and an indirect effect mediated by the expectation of intrinsic rewards, whereas the expectation of extrinsic rewards did not exhibit a mediating effect in this relationship. Stage of the degree program and length of experience were controlled, and the results showed statistical significance in the combined generational analysis. However, in comparative analyses between Generation Z and previous generations, as well as regarding the frequent presence of generational conflicts within work teams, the results were not convergent, reinforcing the generational differences highlighted in the literature review.

These findings support the notion that multigenerational accounting teams positively influence knowledge sharing and that the expectation of intrinsic rewards mediates this relationship, in contrast to the expectation of extrinsic rewards. The predominance of Generation Z participants in the study may partly explain why extrinsic rewards did not mediate the relationship between innovative organic culture and knowledge sharing, as this generation tends not to prioritize extrinsic rewards.

Based on the research findings, it is concluded that organizational aspects (such as innovative organic culture) support knowledge sharing, while individual aspects (such as expectation of rewards) vary depending on the type of reward. Intrinsic rewards appear to support knowledge sharing, while extrinsic rewards tend to lead to knowledge retention. These findings highlight the relevance of expanding and deepening discussions about generational balance in work teams, especially in interdependent work contexts such as the accounting field.

The findings are also relevant to stakeholders as they reveal that knowledge sharing in

multigenerational teams depends not only on a favorable work environment but also on what employees expect in return—an aspect influenced by generational differences. In a context where Generation Z is predominant, it is important to recognize that the most motivating rewards are not extrinsic. On the contrary, those involving recognition, learning, values, and purpose stand out. To encourage knowledge sharing, organizations must develop management practices aligned with these expectations, fostering a collaborative environment with autonomy that allows individual contributions and promotes knowledge acquisition (Saks & Ashforth, 1997).

5.1 Theoretical and practical implications

The results contribute to the literature on social exchange in the workplace and multigenerational team management practices. First, the findings provide empirical evidence within the body of research on generational aspects in work teams (Cavazotte et al., 2012; Gandasari et al., 2024; Rani & Suneja, 2025), particularly with respect to Generation Z (Ayoobzadeh et al., 2024; Barhate & Dirani, 2022), which is newly entering the labor market and the subject of preliminary investigations regarding its behavior in multigenerational teams. Second, the study contributes by offering explanatory factors for knowledge sharing (Blau, 2017) in multigenerational work teams. Third, it highlights the role of expectation of intrinsic rewards in mediating knowledge sharing within these teams, in contrast to expectation of extrinsic rewards (Acheampong et al., 2021). The statistical significance of the control variables (course phase and time of experience) is also noteworthy, suggesting their influence on specialized knowledge exchange in multigenerational teams.

From a managerial perspective, the study helps identify key elements that impact knowledge sharing. In any team with interdependent activities, knowledge sharing among members is essential. In the accounting field, knowledge retention can compromise

performance outputs. The findings enable a better understanding of which actions help reduce conflicts, stimulate generational motivation, foster teamwork, and ensure a healthy generational coexistence in the workplace. The results also provide guidance for managerial decisions regarding the design of reward systems (both extrinsic and intrinsic), tailored so that each generation contributes to knowledge sharing. Furthermore, the study can help understand behavior among classmates and propose mechanisms that enable knowledge to flow among students.

5.2 Limitations and future research

The limitations arise mainly from the methodological choices of the research. Although the literature supports the tested relationships, they should be interpreted with caution. To enhance and evolve the empirical model, future studies may include additional variables. In this study, generations were classified broadly as Generation Z versus other generations. Therefore, future research may consider analyzing each generation separately. In addition, the survey was conducted using a cross-sectional design; thus, it is recommended that future studies adopt other methods, such as case studies or longitudinal approaches, prioritizing qualitative or mixed-method designs. Other statistical analysis techniques could also be explored. The results of this study are specific to undergraduate accounting students at a Brazilian federal public institution. These students typically enter the job market as interns or assistants and thus have limited experience working in teams. Future research could examine environments with greater generational diversity and more extensive professional experience, even in other fields, as professional characteristics in accounting may overshadow generational differences. Despite these limitations, it is important to emphasize that they did not compromise the objectives or integrity of the research.

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APPENDIX

Appendix A

Research Instrument

1. Innovative organic culture (Chenhall et al., 2011)

Scale: 1 = Describes very little, to 5 = Describes very much.

Emphasis on adaptation, without concern for past practice.

Emphasis on initiative and adaptation to the local situation rather than higher level coordination.

Easy informal access to hierarchical superiors.

Tolerance to employee mistakes, learning and sharing lessons with them.

Employees share information with colleagues.

2. Knowledge sharing (Curtis & Taylor, 2018)

Scale: 1 = Strongly disagree, to 5 = Strongly agree

I share my knowledge when asked by my coworkers.

I share with my coworkers my experience on how to work with different managers in the company.

I share with my coworkers my experience on how to navigate company policies.

When I have a unique skill, I am happy to teach it to others.

If I know how to use a software that my coworkers don't, I am glad to show them.

I share my explicit knowledge about how to perform certain tasks at work.

3. Reward expectations (Twenge et al., 2010)

Scale: 1 = Little importance, to 5 = Great importance.

An interesting job.

A job where you can learn new things, develop new skills.

A job where the skills you learn will not become outdated.

A job that uses your skills and abilities – allowing you to do what you do best.

A job where you have the chance to be creative.

A job that has high status and prestige.

A job that most people admire and respect.

A job that gives you the chance to earn a lot of money.

A job where the chances of advancement and promotion are good.

4. Control variables

Year of birth: _____

Current undergraduate course: _____

Current stage of the degree program: _____

Area of work in the organization you work for: _____

Length of time working in this organization: _____

Is generational conflict frequently present in your team? _____

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Compartilhamento de Conhecimentos em Equipes Multigeracionais: Papel da Cultura Orgânica Inovadora e Expectativa de Recompensas

RESUMO

***Objetivo**: Este artigo examina a influência da cultura orgânica inovadora no compartilhamento de conhecimentos em equipes multigeracionais de contabilidade, mediada pela expectativa de recompensas extrínsecas e intrínsecas.*
***Método:** Uma survey foi realizada com 200 estudantes do curso de graduação em ciências contábeis que atuam na área contábil. Para a análise dos dados utilizou-se a modelagem de equações estruturais por mínimos quadrados parciais.*
***Originalidade/Relevância:** A prevalência de participantes da geração Z na pesquisa pode ser um fator explicativo da expectativa de recompensas extrínsecas não ter mediado a cultura orgânica inovadora no compartilhamento de conhecimentos. Isso traz à tona a relevância da discussão sobre características distintivas, como expectativa de recompensas, em equipes multigeracionais de contabilidade.*
***Resultados:** Os resultados demonstram efeito direto da cultura orgânica inovadora no compartilhamento de conhecimentos e indireto da expectativa de recompensas intrínsecas, divergente da expectativa de recompensas extrínsecas que não apresentou efeito mediador nesta relação. Resultados contrastantes são observados no comparativo da geração Z com as gerações pregressas, o que revela a interferência de suas características distintivas. A fase do curso e o tempo de atuação demonstram afetar as relações propostas*
***Contribuições teóricas/metodológicas**: Esses achados apontam para a relevância de ampliar e aprofundar as discussões sobre o equilíbrio geracional nas equipes de trabalho.*
***Contribuições sociais/para a gestão**: Aspectos organizacionais (cultura orgânica inovadora) e individuais (expectativas de recompensas) revelaram, de um lado, apoiar o compartilhamento de conhecimentos e, de outro lado, conduzir à retenção ao ponto de prejudicar atividades interdependentes, como as que permeiam a área contábil.*

***Palavras-chave**: Cultura orgânica inovadora, Compartilhamento de conhecimentos, Expectativa de recompensas, Equipes multigeracionais*

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