

## The Missing Link: Knowledge Management and the Social Dimension of Business-IT Alignment

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**Abstract.** Business-IT alignment (BITA) remains a persistent challenge for organizations seeking to derive strategic value from their IT investments. While substantial research has explored the strategic and intellectual dimensions of the construct, the social dimension, centered on communication, shared understanding, and collaboration between business and IT leaders, has received relatively limited attention. At the same time, knowledge management (KM) has emerged as a vital organizational capability, particularly in the context of digital transformation and evolving Environmental, Social, and Governance (ESG) imperatives. However, the intersection of KM and the social dimension of BITA remains underexplored, especially in large enterprise settings. To address this gap in the literature, this study investigates how KM practices contribute to enhancing the social dimension of BITA within a large Swedish company undergoing digital transformation. Drawing on Nonaka’s SECI model as a conceptual lens and employing a qualitative case study methodology (based on nine semi-structured interviews and internal document analysis), the study identified key impediments to social alignment, including reliance on outsourced IT, knowledge erosion due to staff turnover, fragmented communication, and siloed planning. The results also reveal how KM practices – including in-house development, knowledge-sharing forums, agile methods, and transparent digital communication tools – facilitate knowledge exchange, socialization, and shared domain understanding. The study contributes to the literature by advancing the conceptual integration of KM and BITA, offering empirical insights into the role of KM practices in fostering social alignment, and proposing refinements to existing BITA frameworks by incorporating knowledge-sharing mechanisms. In terms of practice, the study guides organizations to strengthen cross-functional collaboration, support sustainable knowledge retention, and align IT capabilities with strategic business objectives. The findings further highlight the relevance of KM in addressing ESG-related goals, particularly the social pillar focused on inclusivity, culture, and governance. The paper concludes by outlining avenues for future research, including the need to examine the influence of artificial intelligence, digital architecture, and enterprise modeling on the evolving relationship between KM and BITA.

**Keywords:** Business-IT Alignment, Social Dimension, Knowledge Management, Practices, Processes.

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# 1 Introduction

Over the past three decades, business-IT alignment (BITA) has become one of the most researched areas, garnering the sustained interest of researchers across a range of disciplines, including IT management, information systems, and related fields. Since the conceptualization of the phenomenon, significant strides have been made in both understanding its theoretical underpinnings and developing practical approaches to achieve and maintain alignment within organizations. The analysis of prior studies indicates that the evolution of BITA research has led to a richer and more nuanced perspective on the factors that contribute to or hinder successful alignment initiatives. However, a closer look into the literature reveals that researchers have disproportionately focused on some sub-areas and a few research contexts of BITA [1]. Furthermore, a considerable amount of empirical evidence recognizes the benefits of aligning the respective IT and business strategies and processes within organizations across sectors and industries, especially during this era of digital transformation [2].

So far, multiple theories and models have been conceptualized, tested, and applied, with many different perspectives, including maturity evaluation [3], [4], performance implications [5]–[7], scope of conceptualizations [8], and its antecedents [9]. Despite the perceived maturity as a research area and the extensive empirical studies investigating BITA, the phenomenon remains a top concern for leaders seeking returns from their IT investments and increased competitive advantage [10]. In the years leading up to the turn of the century, BITA research mainly focused on strategic alignment, which is concerned with the strategic fit of IT planning with IT structure and culture [11]. With time, a greater focus on dimensionality has come to the fore, splitting parts of the research area into multiple perspectives, forming the structural-, cultural-, intellectual- and social dimensions [1]. Representing the “people perspective” of the dimensions covering BITA, the social dimension generally emphasizes knowledge sharing and communication among IT and business executives and has been given less attention than, for instance, the intellectual dimension, which focuses on the interrelationships of strategic plans and their formalization [12]. A limited number of studies have acknowledged the paramount importance of a strong alignment of the social dimension of BITA, with emphasis on shared domain knowledge as the key antecedent to long-term alignment between business and IT [13].

While much prior research attempted to highlight the road maps to improve alignment by presenting frameworks, models, and best practices, the remaining studies were preoccupied with identifying which barriers organizations are likely to encounter [14]. For instance, Chan and Reich [12] identified the alignment challenges by categorizing them from practitioners’ perspectives that fall under knowledge challenges, organizational change, and locus of control. The challenges surrounding knowledge when seeking to reach and maintain alignment can further be attributed to managers’ and executives’ lack of understanding of business and IT strategies, lack of awareness of the benefits associated with BITA, as well as a lack of industry knowledge [12].

On the other hand, the critical role of knowledge within organizations, particularly in facilitating the appropriate adoption of new and emerging technologies to improve efficiency and value creation, is attracting the attention of researchers and practitioners. Not surprisingly, the findings of prior studies on knowledge management (KM) practices and strategies were found to enhance various aspects of organizational performance, including product and service development and process efficiency [15]. KM practices were also found to be particularly associated with BITA. According to Jami Pour et al. [16], KM is important in aligning organizational vision, goals, and strategy with processes, human resources, and technology. However, despite these benefits, there is a lack of knowledge on KM’s contribution to the social dimension of BITA, particularly in large corporations. This gap in the literature is unfortunate, given the growing emphasis of today’s organizations on Environmental, Social, and Governance (ESG) frameworks. As a growing body of literature indicates, ESG has radically altered how organizations assess their long-term value creation and stakeholder engagement [17], [18]. A closer look into the framework reveals that the social element of ESG focuses on internal collaboration, inclusivity, organizational culture, and

human capital development. Besides, BITA is expected to facilitate the shared understanding and collaborative practices between business and IT departments, and its social dimension aligns with ESG priorities. Thus, within this framework, KM emerges as a strategic enabler, facilitating mutual comprehension of the IT department and the rest of the organization, cultivating trust, and promoting knowledge dissemination, all of which are pivotal for a socially embedded and sustainable approach to BITA.

The knowledge Socialization, Externalization, Combination, and Internalization (SECI) model [19] provides a valuable analytical framework to conceptualize the dynamic processes through which knowledge contributes to the social dimension of BITA. The model describes knowledge creation within an organization as a continuous cycle of Socialization (tacit-to-tacit), Externalization (tacit-to-explicit), Combination (explicit-to-explicit), and Internalization (explicit-to-tacit). This dynamic framework highlights the significance of varying views of knowledge, not merely as a resource that needs to be managed but also socially constructed and shared within and across organizational boundaries. This is in line with the development of what researchers called “shared cognitive frameworks and collaborative behaviors” [20] that are fundamental to successful BITA [3]. The socialization and externalization phases of the SECI model also relate to the social element of ESG, which calls for active human engagement, empathy, and trust-building – qualities known to foster cross-functional IT-business partnerships [3]. These qualities are not only optional but have become a requirement by legislation [21]. Building upon the discussion above, we argue that as contemporary organizations undertake ESG-driven transformations, a comprehensive KM strategy grounded in the SECI model can enable effective knowledge flow. This, in turn, fosters enhanced social cohesion and cultural integration, thereby supporting organizations in aligning their IT resources and strategies with evolving business objectives. Therefore, this study aims to further our understanding of how KM, as conceptualized through the SECI model, contributes to improving the social dimension of BITA, particularly within the context of ESG imperatives in large enterprises. By exploring this intersection, the results of the study provide theoretical insights and practical guidance for organizations seeking to align their digital transformation initiatives with sustainable and socially responsible business strategies.

According to Coltman et al. [22], the testimony from researchers and practitioners indicates that there are still areas that need to be investigated further despite BITA being one of the most studied phenomena in the information system domain. The challenge for leaders to achieve BITA emanates from the fact that IT now affects every aspect of an organization. Thus, there is a need for organization-wide studies identifying the various practices and processes that hinder or enable BITA. One such practice is KM, which was found to be related to BITA. Prior empirical studies suggest that the various KM activities within an organization can enable BITA. However, the relationship between the two is not well-explored [12]. There is some evidence recognizing the critical role of KM for BITA at the operational levels of businesses, while little can be said for its significance for the relationship and cooperation between business and IT leaders at the executive level (i.e., the social dimension of BITA). A closer look at the methodology applied in prior studies indicates that quantitative research strategies (mainly surveys) were widely pursued with the aim of better generalizability, attempting to draw a certain relationship between the two constructs [23]. Few literature reviews were also found in the extant literature, while qualitative studies seek a deeper understanding of the role of KM practices in enabling the social dimension of BITA lagging. Qualitative studies that focused on the social dimension of BITA have either limited their scope to specific factors of the social dimension, neglecting a comprehensive view of the role of KM within the dimension or have investigated the relationship within a few sectors and industries, for instance, government agencies or SMEs [24], [25]. Thus, there is a lack of qualitative research on the constructs within the complex context of large business firms [26], [27].

This is an extended version of the study [28], which addresses the gap in the literature and investigates the relationship between KM practices and the social dimension of BITA in a large business firm. The following research question is used to meet the aim of the study: *How can KM practices contribute to improving the social dimension of business-IT alignment?* The article

describes related studies in Section 2. The research methodology is presented in Section 3. Section 4 comprises results and discussion. Section 5 presents concluding remarks.

## **2 Related Studies**

### **2.1 Business-IT Alignment (BITA)**

Business-IT alignment, one of the widely researched topics among researchers in the information systems and cognate disciplines [29], [30], refers to the fit between the strategic and infrastructural aspects and processes of the business and IT in organizations [10]. As IT has become an integral part of today's organizations, BITA has become one of the topics of discussion among researchers and practitioners. A closer look at the extant BITA literature indicates that the focus of prior researchers gravitates towards identifying antecedents, assessment of BITA maturity, or conceptual and empirical studies debating the different dimensions.

#### **2.1.1 Dimensions of BITA**

By mapping the many views that have been studied of BITA, researchers have divided the field of research into dimensions including the intellectual (sometimes called the strategic dimension), structural, cultural, and social [12]. Often studied in relation to one another, the intellectual and the social dimensions have been shown to impact one another to a high degree, with multiple researchers pointing to the importance of including both dimensions in the discussion when studying either one of them [31]. The intellectual dimension focuses on the strategic plans formulated by the business organization as well as the IT organization and the degree to which they complement each other, while the social dimension focuses on how well "business and IS executives in an organizational unit understand and are committed to each other's mission, objectives and plans" [32]. In essence, the intellectual dimension can be said to focus on plans and their methodologies, while the social dimension often focuses on the "people" perspective in working towards alignment [5]. Traditionally, the intellectual dimension has been the more dominant of the two related perspectives, with studies showcasing its importance surrounding alignment strategy, alignment of infrastructure and processes, and alignment of plans as opposed to the focus on shared knowledge, communication, and shared understanding within the social dimension, which has seen lesser attention [9].

The significance of the social dimension of BITA in realizing the benefit that can be derived from the use of IT in organizations, though less researched, has been acknowledged in a few seminal works. For instance, building on the empirical evidence showcasing the importance of social dimension in reaching and maintaining optimal BITA, Reich, and Benbasat [13] found that the main factors of social dimension that are pivotal in attaining BITA can be attributed to four areas: shared domain knowledge, successful IT history, effective communication between business and IT executives, and the congruence between business and IT planning.

#### **2.1.2 Antecedents of BITA**

The findings of prior empirical studies indicate that different antecedents of BITA have implications when assessment is done immediately or in the long run. This is consistent with Reich and Benbasat's [13] characterization of short-term and long-term alignment. Short-term alignment refers to the state in which leaders of the business and IT organizations understand and are committed to each other's short-term plans and organizational objectives. The long-term alignment, on the other hand, describes the state in which the commonly agreed long-term vision of both IT and business leaders for the organization matches the expected contribution of IT in fulfilling the vision. For instance, IT implementation success and shared domain knowledge are

two factors that have been shown to have had an effect on the communication between business and IT executives influencing business and IT planning. While these factors could determine short-term alignment, only shared domain knowledge could be considered an antecedent for long-term alignment. When strictly looking at antecedents of BITA from IT management's role, internal factors such as planning sophistication, shared domain knowledge, and prior IS success, as well as external factors such as organizational size and environmental uncertainty, have been examined [26]. Again, shared knowledge has proven to have the most consistent effects on alignment, and prior IS success has the second most effects on BITA. From the perspective of a knowledge-based theory of the firm, Kearns and Sabherwal [33] investigated the role of shared domain knowledge (specifically IT management participation in planning and Top management IT knowledge) as contextual factors affecting BITA. The empirical finding showed support for the notions that the participation of business managers in IT planning and IT managers in business planning respectively affected BITA and that both of these planning behaviors were affected by the level of "top managers knowledge of IT" [33]. Additionally, the centralization of IT decisions and organizational emphasis on KM was, in turn, found to affect top managers' knowledge of IT.

Further research into the social dimension of BITA has suggested that shared domain knowledge, by itself, while a clear antecedent, needs to be understood in terms of how it contributes to mechanisms leading to alignment. One such mechanism is suggested to be shared understanding, defined by Preston and Karahanna [9, pp. 162–163] as "*the degree of shared cognition between the CIO and the Top Management Team (TMT) on the role of IS in the organization*". The authors found that "*a shared understanding between CIOs and TMT about the role of IS within the organization*" influenced IS strategic alignment positively and that a shared language and shared domain knowledge between the CIO and TMT positively influenced the development of shared understanding, thereby making them antecedents of shared understanding. Extending the concept of shared knowledge, Wagner et al. [34] highlight the importance of distinguishing between shared knowledge and combined knowledge, as the latter constitutes an outcome of knowledge integration resulting in new knowledge when interaction between people supports the combination of their individual knowledge. In this state, the authors argue that effective and efficient solutions to business challenges can be achieved.

Moreover, contextual factors such as environmental conditions and the size of organizations have been found to have implications on BITA. This is mainly attributed to the increasing complexity in the organizational structure typically seen with the growing size of an organization. For instance, unlike SMEs, which tend to be structured around business functions with centralized governance, larger business firms instead tend to structure their organization along divisions such as product lines with decentralized governance for divisional activities. The added complexity in structure invites coordination difficulties and, therefore, an increasing need for mechanisms explicitly targeting alignment practices [26]. Multiple mechanisms related to IT governance have been found to increase the chance for strategic BITA, including the placement of CIOs on executive committees and direct structures of reporting to the CEO from the CIO [35]. The increase in interactions between the TMT and CIO has been shown to stimulate both shared understanding and shared domain knowledge, thereby increasing the chances of strengthening the intellectual and social dimensions of BITA. Besides, the centralization of IT decision-making within an organization can affect the knowledge of IT among the TMT.

## **2.2 Knowledge Management**

### **2.2.1 Knowledge Management Foundations and Solutions**

KM is a phenomenon that has become pivotal for organizations operating in turbulent business, technological, and political landscapes. Both practitioners and researchers argue that managing knowledge is of paramount importance as it helps modern organizations manage the complexity of internal and external changes, facilitating and driving innovation, enhancing decision-making,

and maintaining a competitive edge in an ever-evolving digital landscape. Even though the literature does not provide a single definition, scholars agree that KM is a formal and systematic creation and cultivation of knowledge within an organization. It refers to “*the set of business policies and actions undertaken for the purpose of favoring the creation of knowledge, its transfer to all firm members and its subsequent application, all of it with a view to achieving distinctive competencies which can give the company a long-term competitive advantage*” [36, p. 46]. To this end, implementing successful KM practices involves designing and applying strategies, infrastructures, technologies, processes, and systems that support this goal [37]. The practice revolves around central activities that enhance knowledge's impact on realizing the organization's goals. These can be seen in four categories: discovery, capture, sharing, and application of knowledge. It is worth noting that the rapid changes in the external and internal landscapes of business organizations have illuminated the need for KM practices. Domain knowledge complexity is increasing alongside technological advancements, increased complexity in product and service development, growing market volatility, and higher employee turnovers [37], [38].

### **2.2.2 Knowledge Types and Classification**

The concept of knowledge is complex, and many attempts have been made to describe it systematically in different disciplines [39]. The rationale is that distinguishing between different kinds of knowledge is essential for researchers when knowledge is considered a variable when investigating given phenomena since the failure to do so can risk producing imprecise and incorrect results [40]. However, scholars agree that the digital transformation era has brought both challenges and opportunities for organizations, making KM an important phenomenon regardless of sector and industry. According to De Bem Machado et al. [40], organizations are now faced with setting up KM processes that create and cultivate knowledge, enabling knowledge-intensive value creation.

Explicit and tacit (also referred to as implicit) knowledge are two distinct types of knowledge possessed by individuals that commonly make up the most basic level of knowledge distinction [40]. Explicit knowledge refers to knowledge that is concrete and can be codified and easily articulated, often through language or symbols. Unlike the nature of explicit knowledge, tacit knowledge refers to knowledge that is not easily transferable and is hard to express or formalize. It is often acquired through experience, personal insights, or practices taking place mostly separately from the practice of explicit knowledge learning [42]. In addition to explicit and tacit knowledge, other types of knowledge can be classified based on the function that it fulfills in a given task or problem [39]. Four distinguished types of knowledge are situational, conceptual, procedural, and strategic. Situational knowledge refers to how situations appear in specific domains, for instance, how problems arise in a particular domain. This type of knowledge can serve as a contextual understanding that can be built upon other types of knowledge. Conceptual knowledge, often called declarative knowledge, can be understood better as a static knowledge of abstract concepts, principles, and facts within a domain [42]. Procedural knowledge refers to the manipulations and actions that are allowed within a domain to transition from one state to another. Procedural knowledge can also be linked to the understanding of how to approach and coordinate mechanisms in a system to find a solution [38]. Following the same classification of knowledge, the fourth type of knowledge, strategic knowledge, can be distinguished from the three other types of knowledge as it can be applied to a wider area of problems within a domain since it allows a person to organize a plan based on given information and define surrounding mechanisms of analysis for the problem.

### **2.2.3 Knowledge Management Processes**

Prior studies have identified various processes that could help organizations understand the organizational knowledge resources to improve individual and organizational effectiveness [38].

Becerra-Fernandez et al. [37] proposed four KM processes – i.e., *knowledge discovery*, *knowledge capture*, *knowledge sharing*, and *knowledge application* – and two corresponding sub-processes for each process. The authors argue that these processes are appropriate to meet organizations' knowledge needs in this digital transformation era.

Accordingly, knowledge discovery covers the creation of new knowledge that is either tacit or explicit from prior synthesized knowledge sources, information, or data and includes the sub-processes of combination or socialization. The combination sub-process refers to new knowledge creation from combining “different bodies of explicit knowledge held by individuals” and is traditionally associated with knowledge processing within the organizational theory of organizational learning [19]. Similarly, the sub-process socialization refers to “creating tacit knowledge through shared experience” and is more often associated with experience from activities as opposed to verbal or written communication.

The process of knowledge capture aims at gathering explicit or tacit knowledge present within individuals, organizational entities, or artifacts and includes the sub-processes of externalization and internalization [37]. Externalization refers to the process of translating tacit knowledge to explicit knowledge and can include translating knowledge from experience to describe it through figurative language, visual designs, or concepts in order for the knowledge to be easier for others to understand [19]. Internalization refers to the reverse process of externalization by turning explicit knowledge into tacit knowledge, which can be done through actions and practice that let the individual learn from others through experience.

Knowledge sharing is the process describing how individuals communicate explicit or tacit knowledge between each other, within groups, across groups, or within organizations [37]. Distinguishing the difference between sharing knowledge and sharing recommendations (i.e., based on one's knowledge) requires an understanding of the level of internalization. Knowledge can be said to be shared when the recipient can internalize the knowledge well enough to take action based on it as opposed to applying recommendations without internalizing the knowledge [15]. The two sub-processes of knowledge sharing include socialization (as described previously) and knowledge exchange. Here, exchange refers to the communication of explicit knowledge, enabling the recipient to internalize and act upon the knowledge.

The final process, knowledge application, covers the processes of applying the knowledge when performing tasks and making decisions [37, p. 58]; however, the individual applying the knowledge “does not necessarily need to comprehend it”. The sub-process of directions can be viewed as a substitution for knowledge, as it refers to the communication of directives that are sufficient enough for completing a task but do not allow the recipient to internalize the underlying knowledge [43]. Routines refer to internalizing knowledge that is inherent in procedures, which takes time and multiple repetitions and can be carried out without the presence of explicitly stated directives, rules, or communication [43].

### **3 Research Methodology**

#### **3.1 Research Strategy**

The primary objective of our study is to explore and understand how KM practices can contribute to the increased social dimension of BITA. To meet the aim of our research, furthering our understanding of how KM practices can contribute to the increased social dimension of BITA, a case study research strategy is deemed appropriate. In the extant IS literature, case studies are shown to be the most preferred research strategies among researchers [44]. Prior IT alignment studies, e.g., [45], have also been conducted using this research strategy. Case studies are best suited when researchers are interested in exploring a complex phenomenon in a natural setting [46]. Both Yin [46] and Stake [47] categorize case studies under the constructivist research paradigm founded on the social construction of reality. The merit of constructivism is that it allows researchers to forge a collaboration with their participants [47]. Applying one or multiple data

collection methods, researchers might gain access to stories from their participants describing their views of reality. The analysis of these stories, triangulated with multiple sources of evidence (various forms of complementary data), will enable researchers to better understand the phenomena under investigation [46].

The starting point for our study was to look for an organization that could provide us with the opportunity to identify the relationship between the social dimension of BITA and KM practices. Given the critical role IT plays in modern-day organizations, we argue that almost all organizations face the challenges of reaching BITA. For the given study, the variable of organization size played a central role in case selection as it has been shown to determine the level of complexity and amount of resources allocated towards the challenges surrounding BITA [26]. The criteria for the case were, therefore, as follows: (1) the organization should be a private company without large governmental ownership, (2) the size of the organization should fulfill the standardized requirements of a large enterprise with 250 or more employees, as well as reported 500 000 000 Swedish Kronor or more in yearly revenue the past two years, and (3) the business should have an actively employed CIO.

Based on the requirement to fulfill the above criterion, 39 private companies were identified through multiple public records, network platforms, and organization official web sources. The companies were then contacted by identifying the contact information of their CIOs, after which emails were sent out. To speed up the process of getting in contact with the companies, rounds of phone calls were made. After rejecting a few unsuitable offers, one of the initially identified companies responded that they could participate in the study and that they could ensure a satisfying amount of interviews within a fitting time frame. The company was once more inspected, now in more detail, based on public records to verify that it would make a suitable case for the research purpose. This closer inspection focused more on the apparent business culture of the company. The case was deemed a good match for the study, and the offer was accepted.

### 3.2 Data Collection Methods

To investigate the role of KM practices concerning the social dimension of BITA, an interpretative approach was adopted. This approach is in line with the aim of our study, focusing on gathering data as provided by participants, aiming to capture the holistic view and unique situation in the natural environment [49], [50]. One of the advantages of case studies is that they provide an opportunity to use multiple data collection methods that fit the line of inquiry. Thus, the data was collected through interviews and internal document analysis.

As the primary method of inquiry, we conducted semi-structured interviews with participants representing both IT and business units (see Table 1 for the complete list of participants).

**Table 1.** The complete list of interviewees with their roles and functional units

Code	Role	Domain	Interview date	Interview Length
<b>BIZ1</b>	Business Manager	Business	2024/03/14	45 min.
<b>IT1</b>	IT Manager	IT	2024/03/14	45 min.
<b>IT2</b>	IT Manager	IT	2024/03/14	55 min.
<b>IT3</b>	IT Manager	IT	2024/03/18	45 min.
<b>BIZ2</b>	Business Manager	Business	2024/03/18	50 min.
<b>IT4</b>	IT Manager	IT	2024/03/18	55 min.
<b>BIZ3</b>	Business Manager	Business	2024/03/20	50 min.
<b>BIZ4</b>	Business Manager	Business	2024/03/20	65 min.
<b>BIZ5</b>	Business Manager	Business	2024/03/20	55 min.

Consistent with prior IT alignment studies (e.g., [3], [45]), we approached leaders from the IT and administration sides. Probability sampling was deemed inappropriate for our study, given that our aim is an in-depth insight, not a generalization, of a phenomenon on the broader population. Thus, as a starting point of purposive sampling, we adopted a criterion of selection of what [51] defined as “experts”.

Our interest was in recruiting those who have a deeper understanding of IT alignment and KM practices within the organization, resulting from their experience and functional status. To ensure we have selected samples that could provide us with the richest information, we investigated the organizational structure of the case organization.

### **3.3 Data Analysis Method**

The thematic data analysis method is applied in this study. The method is widely adopted among qualitative researchers as it provides flexibility while enabling a rich and detailed account of data [52]. Braun and Clarke [52] outline six phases of thematic analysis, i.e., familiarizing with data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the report. The procedure involves the search and identification of common threads. The themes emerge as researchers carefully read and familiarize themselves with the raw data. With this in mind, the gathered primary data was read and processed in multiple iterations: (1) on a semantic level, i.e., themes are identified based on the face value or explicit meaning from the data, and (2) on the latent level further analyzing the underlying meaning that shape the semantic value of the data.

The approach taken when creating initial themes cannot be deemed strictly deductive or inductive. Due to the breadth and depth of the data gathered from the interviews, a decision was made not to strictly adhere to a deductive approach in order not to be too fixated on the thematic structure already established when designing the interview guide. Instead, a bottom-up approach that was more in line with an inductive approach was taken so that all potentially relevant aspects of the data describing the case would be covered. However, this cannot be said to be strictly inductive either since the theoretical knowledge surrounding the model and its parts affected the choice and formulation of the initial codes. This approach of iterative data analysis is based on, but not limited to, the theoretical framework, which can be supported by the methods of interpretive research as put forth by Walsham [50].

Due to the relevance of the social dimension alignment model [13] in relation to the research question, the structure of the thematic analysis presented in the next section resembles that of the model, with each factor representing a theme. Within each theme, sub-themes are presented. The sub-themes are formulated and revised based on collated codes as shown in Figure 1.

## **4 Results and Discussion**

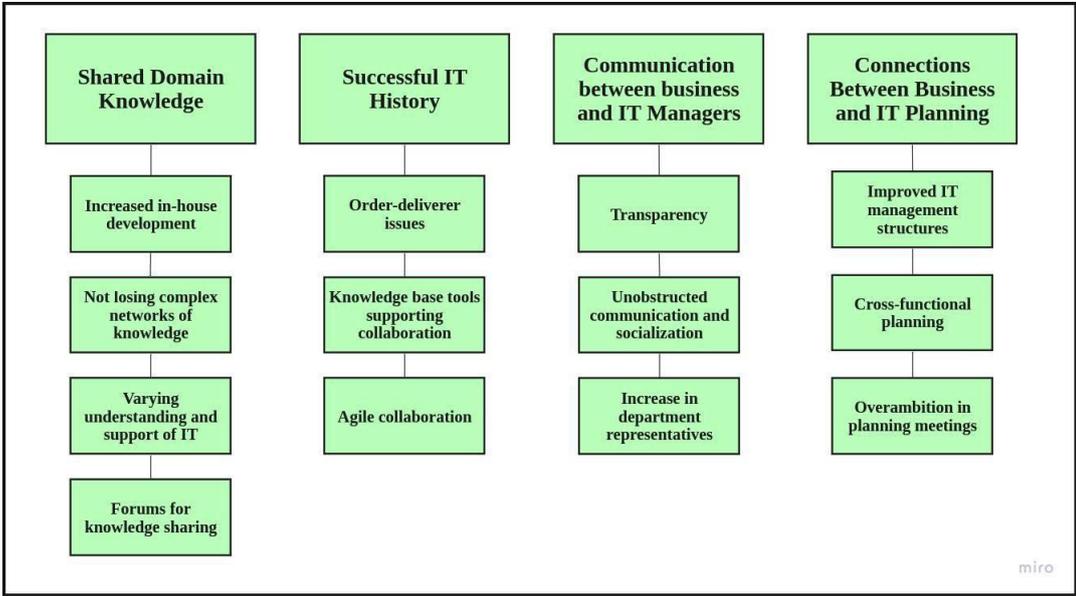
### **4.1 The Case Organization**

The case study takes place at a Swedish company that is part of a larger business group focusing on retail with both physical stores throughout the country. The company has also an e-commerce business. It is the largest company within its market, with over 30 percent market share reported in 2023, and employs between 2500 and 5000 workers. The main industry the company is active in is classified by the American National Science Foundation as one of the five highest knowledge and technology-intensive industries based on the “ratio of an industry’s business R&D expenditures to its value-added output”. The products and services at the core of the business require knowledge-intensive work processes and are highly regulated. Formally presented as a support office for the rest of the business locations, the company headquarters hosts approximately 250 employees and houses the main support functions of the business. All interviewees

participating in the case study are currently employed in management positions at the support office, representing IT and business functions. The interviewees included the company’s CIO, who has an executive role in the IT organization and is on the executive board. The company is undergoing a significant transformation of the IT organization to improve the relationship between the IT and business organizations. One of the projects related to the transformation program is centered around a newly established IT management structure within the IT organization called the CIO office, which houses the IT management team, with responsibilities including IT strategy development, IT process development, and information security. Another initiative of the IT transformation program has been to increase the presence of IT management representation in other business departments’ management group meetings.

**4.2 Results**

The thematic analysis of the qualitative data is presented in Figure 1 according to the social dimension of BITA as conceptualized by Reich and Benbasat [13]. Our discussion is informed by the SECI model and the ESG paradigm.



**Figure 1.** Thematic Map

Between the four main themes, several barriers to improved alignment within the social dimension of BITA were identified, including outsourced IT solutions, the loss of knowledge when employees and consultants departed, order-deliverer relationships, and overambitious planning. These issues could be tackled in various ways. Increased in-house development has been adopted for better access to personnel and documentation, which holds knowledge about IT solutions. Leader-focused forums facilitated active knowledge sharing in cross-functional collaboration—a key aspect of *socialization* within the SECI model. Shared access to knowledge repository tools and agile collaboration methods helped bridge understanding between different domains, supporting the *externalization* and *combination* of knowledge. Communication was characterized by high levels of transparency through open ICT channels. Improved IT management structures and cross-functional planning meetings, alongside increased participation of department representatives in each other's management team meetings, helped mitigate the negative effects of overambitious and individual departmental planning, fostering a more collaborative and *internalized* understanding of shared goals.

From an ESG perspective, the move towards in-house development can contribute to the *social* element by fostering a more inclusive and collaborative work environment, reducing reliance on

potentially precarious external labor, and improving knowledge retention within the organization, thus investing in the long-term development of its workforce. The emphasis on transparent communication and cross-functional collaboration also aligns with good *governance* principles, promoting accountability and shared understanding across departments. Addressing the loss of knowledge when staff leave contributes to the *social* aspect by ensuring business continuity and protecting intellectual capital, a valuable asset for long-term sustainability. Furthermore, more realistic planning, as opposed to overambitious targets, can contribute to the *social* dimension by promoting employee well-being and reducing the potential for undue pressure and stress.

#### 4.2.1 Shared Domain Knowledge

As supported by ample empirical and tested evidence, shared domain knowledge between business and IT management plays a pivotal role in their alignment [12]. The findings of the study suggest that a central barrier to improving the shared domain knowledge is the length of distance between the respective domains developing pools of knowledge, which determines their accessibility. Reducing the distance between the developing pools of knowledge and, thus, increasing their accessibility suggests improved possibilities for greater shared domain knowledge. Within the case findings, such initiatives are most reflected in the increased shift to in-house IT development, knowledge-sharing forums, agile collaboration, high transparency, and access to knowledge base tools.

One knowledge-sharing forum, referred to by the interviewees as “leader-focused forums”, gathers all managers from all parts of the organization into physical meetings held once a quarter constructed of workshops and seminars where the managers discuss relevant questions and practice exercises in cross-functional groups is a clear example of *socialization* within the SECI model. The participants in each cross-functional group will later follow up and reflect on their discussions and exercises during the months between the forum days. “*We have a leader’s forum where only managers sit and where we can share knowledge and develop skills we need as managers. So, I would say that based on that, you also get new contact networks where you can talk and share information*” (BIZ3).

For some time, the company’s initiative was to invest in many new products and systems, resulting in less focus on maintaining older systems. The reliance on partners and external vendors has led to a lack of control in IT development and planning, as well as situating the main IT product and system knowledge outside of the company. Coupled with this, the historical focus on new IT products and systems has resulted in numerous solutions spread across many external vendors and partners, with inadequate maintenance of some older solutions. Today, the company has adopted a more sustainable approach to mitigate the negative impacts of outsourcing IT solutions by increasingly developing its own IT products and services in-house. This shift supports better *internalization* of crucial IT knowledge. “*Some time ago, we changed the organization so that we are working another way where we have a product organization with product owners who are responsible for different domains and where knowledge that has been accumulated over time also does not just disappear when projects end, and consultants disappear*” (IT2).

Similar to the findings of Preston and Karahanna [9], this study’s findings suggest that a shared language supports a shared understanding. Positioning the product organization closer to the business organization allowed product managers to cooperate with business managers to articulate and formulate what and how the software products should be produced, facilitating *externalization* and *combination* of knowledge. However, attention was drawn to the fact that the role of the product managers helped the business managers understand the implications of simply ordering features and instead focus on the goals they wanted to achieve in their requests, fostering a more aligned understanding.

From an ESG perspective, the increased shift to in-house IT development can contribute to the *social* element by fostering internal expertise and, potentially, offering more stable employment opportunities than reliance on external contractors. As highlighted by the IT2 excerpt, retaining

knowledge within the organization contributes to long-term sustainability. It reduces the risk of losing valuable intellectual capital, which can be considered a form of responsible resource management. The emphasis on knowledge-sharing forums and improved communication channels through agile collaboration and high transparency aligns with good *governance* principles, promoting a more informed and collaborative decision-making process. By focusing on a more sustainable approach to IT development and maintenance, the company is also demonstrating a commitment to long-term viability, which can be linked to the *environmental* aspect through responsible resource allocation (avoiding redundant systems) and the *social* aspect by ensuring the longevity of the organization and its ability to support its stakeholders. The closer collaboration between product and business managers fosters better understanding and alignment, which can lead to more efficient resource use and potentially more sustainable outcomes in the long run.

#### 4.2.2 Successful IT History

The primary obstacle to achieving a successful IT history was identified as the problems hindering the development of a shared sense of responsibility and vision for IT initiatives. One such inherent problem was the order-deliverer dynamic between business and IT management. The early adoption of close collaboration between business and IT management within an agile workflow helped strengthen both sides' understanding of each other's expectations and address potential issues in their nascent stages – a key aspect of *socialization* within the SECI model. Providing both business and IT management employees with shared access to a knowledge base tool for project-related collaboration has facilitated learning from challenges encountered in prior projects and reduced the time required for collaborative planning, contributing to *externalization* and *combination* of knowledge.

The documentation and information comprising the IT knowledge base are supported by a knowledge repository tool that links knowledge documentation in various formats across different shared pages known as spaces. This tool is primarily used by employees within the IT organization, as it was described as being better suited for collaborative IT-related work. However, access to spaces that store and link knowledge documentation related to cross-functional programs or projects is granted to any employee participating in those programs or projects. Departments outside the IT organization utilize a similar, general-purpose collaboration tool. Interviewees from the IT organization expressed that the use of multiple platforms for knowledge sharing was less desirable than a single shared platform across all company departments. The decision to permit multiple collaboration platforms was based on the perceived effectiveness of the workflow it brought to the IT organization.

*“So we document all these lessons learned as we go and then we pass that on to when you bring in new project managers and then start new ones so we build up the knowledge bank and all of a sudden, those projects become, or we can already see the effect of that, then they go faster. They don't have to start from the beginning and when another project manager goes home, it is still documented and there is knowledge left. Either through [the knowledge repository tool] or we have other functions that we can pass on, so I think that concept works incredibly well.”* (IT3)

The relationship between IT and business organizations has historically been described as somewhat problematic, partly due to a lack of shared understanding between IT and business managers. Imprecisely worded feature requests from business managers have resulted in miscommunications regarding the features ordered. Aligning product functions more closely with business functions has mitigated these problems by fostering increased collaboration and communication between IT and business managers during the process of defining system development requirements, aiding in the *socialization* and *externalization* of needs. This sentiment was echoed by our interviewees.

*“And with that also comes an understanding that they don't have that skill. They are not supposed to have it. But they must describe what the need is and if they do not understand how to describe the need, then the product owner or equivalent role needs to be able to ask questions so*

*that it is clear because that's where it fails otherwise. Then it results in someone ordering a green button, and then you make a green button, but it doesn't work.” (IT2)*

The findings from this case can be supported by prior empirical evidence highlighting the strengths and weaknesses of agile development methodologies in supporting collaborative relationships through KM practices. Frequently, allowing the customer and the development team to collaborate and share knowledge necessitates a shared vision between the counterparts. Access to knowledge repositories in agile development helps bridge communication gaps between departments and facilitates distributed collaboration, supporting the *combination* and *internalization* of knowledge [53], [54]. Furthermore, findings showcasing the implementation of knowledge repositories combined with agile development also suggest support for knowledge discovery through combining expertise and knowledge with global information, leading to increased explicit knowledge findings [53].

From an ESG perspective, the move towards closer collaboration and shared KM practices can contribute to the *social* element by fostering a more inclusive and understanding work environment between business and IT teams. The emphasis on learning from past projects and documenting lessons learned (as highlighted in the IT3 excerpt) promotes organizational learning and human capital development, a key aspect of social responsibility. Improved communication and clearer requirements (as discussed in the IT2 excerpt) can lead to more efficient resource allocation and reduce waste, positively affecting the *environment* through more sustainable project delivery. Furthermore, transparent communication and shared understanding between departments contribute to better *governance* by promoting accountability and reducing the potential for misunderstandings and errors. While facing challenges of adoption across departments, the investment in knowledge repository tools and collaborative platforms demonstrates an effort towards better information management and knowledge retention, which supports the long-term sustainability of the organization's intellectual assets. Addressing the historical “problematic” relationship between IT and business through collaborative practices also fosters a more positive and productive internal culture, contributing to the *social* dimension of ESG.

### 4.2.3 Communication

The main hurdle encountered by the company in improving communication was finding the right balance of communication volume and structure. Promoting a culture of transparency in communication channels and reporting, alongside minimal structural impediments to direct communication, supports efficient communication pathways between departments and hierarchical levels. Additionally, offering a substantial number of open, centralized ICT communication channels has mitigated unnecessarily high information dissemination.

Although not a formally stated core value of the company, general transparency in progress reporting and communication is strongly encouraged. This has involved promoting communication through open channels, such as Microsoft Teams, rather than relying heavily on email and including numerous personnel in lengthy email threads. The aim is to make more information readily accessible and to keep a wider range of employees informed of updates and decisions whilst simultaneously avoiding excessive email traffic. Some guidance on how and where to communicate has been provided for the open forums on Teams, but no rigid communication processes are enforced. Other communication tools, such as Slack, were in use alongside Teams, with each department selecting its preferred communication platform. However, this practice was generally discouraged. As IT2 puts it, “*We try to aim towards, when talking about transparency, to communicate in open channels. Where it is discussed, it is very rarely that anything is secret. Because what is being discussed can actually be picked up by others to take part in.*” This emphasis on open channels facilitates *socialization* and the initial stages of *externalization* within the SECI model by making information visible and accessible.

The importance of socializing in a more informal manner, as opposed to strictly formal meetings, was highlighted by several interviewees as a way to share information and knowledge

in a manner that complements the formal meeting structure by offering time for more personal and detailed communication. Conversations outside of meeting rooms after meetings were described as a valuable way of reflecting on the matters discussed in meetings with colleagues in a casual setting, further supporting *socialization* and informal knowledge sharing.

The company's culture and social structure resemble a flat hierarchy, encouraging employees in traditional management positions to adopt the roles of leaders rather than just managers (referred to as managers here for consistency) and promoting direct communication from all managers to anyone within the company if needed. No hierarchical structure prevents managers from directly contacting other managers at any level, including executives. The principle of free direct contact was particularly encouraged in cases of managers directly reaching out to developers for feature requests. However, if developers were contacted about such a request, they were advised to redirect the requesting manager to the relevant product owner. “*I see no obstacles at all in communicating with anyone. We have a very open communication and, yes, I would say, a flat organization where, if questions arise, I can ask a question directly to the quality manager and get an answer the same day.*”(IT4).

Although highlighted as an important activity for detailed reflection and learning, informal socialization within the office environment was not a planned activity and received no support from formal knowledge capture processes. Research concerning the conversion of tacit knowledge to explicit knowledge (the *externalization* process) emphasizes the inherent difficulty of this undertaking. Nevertheless, knowledge *externalization* processes, such as designing narratives and concept maps, can support the capture of tacit knowledge through the use of visual presentation and the linking of knowledge described in terms of abstract concepts and metaphors. Implementing processes that encourage management employees to develop organizational stories or concept maps within centralized knowledge repositories could help capture and share tacit knowledge that would otherwise be at risk of being lost, moving towards *combination* and *internalization*.

From an ESG perspective, promoting a culture of transparency and open communication contributes to the *social* element by fostering a more inclusive and informed workforce. Reducing unnecessary email traffic and promoting efficient communication channels can also contribute to the *environmental* aspect by reducing digital clutter and lowering energy consumption associated with excessive email storage and processing. The flat hierarchy and encouragement of direct communication, as described in the IT4 excerpt, can enhance *governance* by promoting accessibility and potentially faster decision-making processes. While informal socialization is considered valuable, the lack of support for capturing the knowledge shared informally represents a potential risk to the long-term sustainability of the organization's intellectual capital, impacting the *social* aspect through potential knowledge loss. Implementing knowledge externalization processes would contribute to better KM, supporting the *social* element by preserving and sharing valuable insights, and potentially the *governance* aspect by making information more readily available for informed decision-making. Even if facing adoption challenges, the move towards centralized communication platforms aligns with better *governance* by aiming for a more unified and accessible information landscape.

#### **4.2.4 Connections in Planning**

The primary obstacle to improving interconnections in planning lies in the respective organizations and individual departments' lack of understanding of each other's objectives and the nature of their work processes. This has resulted in the omission of other departments' perspectives and a subsequent concentration on planning for individual departmental goals and objectives rather than a focus on collaborative planning – a hindrance to the *socialization* and *combination* of knowledge within the SECI model. As demonstrated by the case study results, a strategy for mitigating this barrier involves improving the structural organization of the IT strategy function, coupled with increased representation of domain-specific management at each department's management team meetings to enhance cooperative communication. The effectiveness of such initiatives can be

supported by the findings of Kearns and Sabherwal [33], both in terms of centralization of IT decisions and department participation in each respective planning meeting.

A recent initiative under the CIO office has been undertaken to reorganize the management structure within the IT organization. This department supports the CIO in strategic initiatives relating to the IT organization, including financial portfolio management for IT projects, IT process management, and IT governance. The CIO office initiative has enhanced the IT organization's autonomy in IT strategy formulation and centralized documentation of the IT organization's capabilities, contributing to the *externalization* and *combination* of IT knowledge. Furthermore, the evolved IT management team has played a significant role in increasing departmental representation, leading to improved collaboration within all departments' management teams and fostering better *socialization* and a foundation for shared understanding. "Then you have the infrastructure for how IT should be developed and structures that we should work according to. It's the CIO Office that runs it, and then they also facilitate, for example, IT strategy work and bits like that so that it starts when we have these kinds of common abilities" (IT3).

The issues of a lack of collaboration and communication in both individual and cross-functional meetings were raised on several occasions. A significant portion of strategic planning takes place in cross-functional meetings. The company holds tertiary planning meetings three times a year, bringing together all departments to discuss and prioritize current and future projects. One interviewee from the IT organization found these tertiary planning meetings helpful in clarifying responsibilities surrounding IT collaboration projects. This was considered an important issue due to increasing ambiguity regarding which responsibilities should reside with IT and which with the business departments, as work related to data and information management expanded across all departments, highlighting the need for improved *socialization* and shared understanding.

Despite the benefits in communication that the tertiary planning meetings have brought from a high level of participation from all parts of the organization, the process of collaborative planning between departments is considered unorganized. Each company department sets its own goals based on the company's overarching goals. In addition to this, the planning stages of the separated departments are done at different paces. This has led to some departments individually creating department-specific plans based on their goals ahead of the common tertiary planning, where formulation and prioritization of plans are supposed to take place, hindering the *combination* and *internalization* of a unified strategic vision. "So the marketing department sets its plan for what to do, IT sets its plan for what to do based on what they think is best, and then we get a function-optimized business rather than a value-optimized business, and we risk that there will be a discrepancy between our plans. And sub-optimizations, which we see today" (BIZ1).

The case study results also share similarities with a study by Ghobadi and D'Ambra [54] on knowledge sharing within cross-functional teams. These authors argued that cooperative communication within such teams plays a vital role in the quality of shared knowledge, which they define as the perceived satisfaction with its quality and its perceived usefulness in supporting team activities. Their research found that competition for tangible resources increased cooperative communication, whereas competition for intangible resources, such as strategic power and attention, had a negative impact on *socialization* and knowledge sharing.

From an ESG perspective, improving interconnections in planning and fostering collaborative communication contributes to the *social* element by promoting a more integrated and understanding work environment across departments. Increased representation in management team meetings and centralized IT strategy formulation can enhance *governance* by ensuring broader input and a more holistic approach to strategic decision-making. Addressing the lack of collaboration and the tendency for siloed planning (as highlighted in the BIZ1 excerpt) can lead to more efficient resource allocation and better alignment with overarching company goals, potentially contributing to the *environmental* aspect through reduced waste and more sustainable practices. The emphasis on cooperative communication and shared understanding also supports the *social* dimension by fostering a more positive and productive organizational culture.

Furthermore, effective knowledge sharing and collaborative planning, as discussed in relation to Ghobadi and D'Ambra [54], contribute to the long-term sustainability of the organization's intellectual capital and its ability to adapt and innovate, impacting both the *social* and *governance* aspects of ESG.

## 5 Concluding Remarks

This study set out to draw an association between KM practices and the social dimension of BITA, particularly in contexts where organizational complexity and interdepartmental collaboration are central concerns. Our inquiry addressed the research question: “*How can KM practices contribute to improving the social dimension of BITA?*”

The result of the case study, structured around four principal themes, revealed several impediments to the social dimension of BITA. These included reliance on outsourced IT solutions, the erosion of organizational knowledge due to employee and consultant turnover, problematic order-deliverer relationships, and overly ambitious planning that failed to consider the organization's existing knowledge resources. Drawing upon prior research and insights provided by respondents, we suggest that these identified issues could be effectively addressed through the implementation of robust KM practices. For instance, increasing the proportion of in-house IT development facilitates improved access to both the personnel possessing expertise and the documentation about IT solutions. Leader-focused forums are invaluable in promoting active knowledge sharing within cross-functional collaborations. Shared access to knowledge repository tools and the adoption of agile collaboration methodologies were also identified as beneficial in bridging inter-domain understanding. The strategic use of various digital channels can enhance transparency and improve communication. Furthermore, refined IT management structures and the implementation of cross-functional planning meetings, coupled with increased representation from different departments at each other's management team meetings, can mitigate the adverse effects of overly ambitious and departmentalized planning approaches.

Specific KM practices were also identified as instrumental in mitigating barriers to the social dimension of BITA by supporting knowledge exchange and socialization processes related to cross-domain collaboration, processes fundamentally linked to the *socialization* stage of Nonaka's SECI model [19]. Furthermore, shared access to web-based knowledge repositories and centralized, open ICT channels can facilitate short-term alignment by supporting planning and management processes associated with cross-domain collaborative projects, aiding in *externalization* and *combination*. Finally, the research findings suggest that knowledge externalization processes could contribute to improved shared domain knowledge between business and IT organizations.

### 5.1 Contributions to Research and Practice

This study makes several key theoretical contributions to the existing body of knowledge on KM and BITA. Firstly, it expands our understanding of how knowledge exchange, socialization, and shared access to knowledge repositories contribute to achieving the social dimension of alignment between business and IT units. Specifically, the research deepens the conceptualization of the social dimension of BITA by empirically demonstrating how targeted KM practices can effectively mitigate existing barriers and enhance collaborative efforts. Secondly, by explicitly linking KM processes to BITA, this study integrates established KM theories with prevalent alignment theories, offering a novel perspective on the complex interplay between these two distinct yet interconnected domains. Thirdly, the findings presented herein suggest potential refinements to current alignment models by incorporating knowledge-sharing mechanisms as critical enablers of social alignment, thereby moving beyond more traditional structural or strategic alignment perspectives. Finally, this study contributes to the existing literature by addressing a gap in qualitative research on BITA, providing an in-depth interpretive approach that complements the

predominantly quantitative focus often found in this field. Furthermore, by highlighting the role of *socialization*, *externalization*, *combination*, and *internalization* in fostering BITA, this research offers avenues for a more explicit application of the SECI model [19] in future BITA studies.

From a managerial and practical perspective, the study offers several insights that can guide organizations in enhancing their BITA through the strategic implementation of KM practices. Firstly, organizations should prioritize investment in and optimization of knowledge repository tools to facilitate greater transparency and a shared understanding between IT and business functions. Secondly, structured forums and agile collaboration methods should be institutionalized to promote cross-functional interactions and foster mutual understanding between business and IT personnel. Thirdly, organizations should implement strategies designed to mitigate knowledge loss due to employee turnover. These strategies could include mentoring programs, enhanced documentation practices, and robust knowledge transfer processes. Fourthly, open and transparent communication channels between IT and business leaders should be actively encouraged to facilitate and maintain alignment. We also recognize that structural adjustments, such as establishing dedicated IT strategy offices or embedding IT representatives within business teams, can enhance the integration of IT planning into business decision-making processes. Finally, organizations should explore the potential of digital technologies to further support knowledge-sharing and collaborative endeavors within the context of BITA. This should include a more current orientation on the massive use of artificial intelligence, including generative artificial intelligence, and the resulting degree of automation, alongside considerations of digital strategy, digital transformation, and current digital architecture, as these are increasingly shaping both KM and IT management practices. Furthermore, organizations should consider the *social* pillar of the ESG paradigm and how KM capabilities, potentially incorporating IT architectural aspects, can serve emerging ESG requirements.

## 5.2 Limitations and Future Research Directions

We caution our readers to take the following limitations into account while interpreting our findings. Firstly, the study is based on a single case study conducted within a large Swedish company, which limits the generalizability of the findings to other organizational contexts, particularly those operating within different industries, cultural environments, and organizational structures. Secondly, the study primarily focuses on qualitative data derived from interviews and document analysis. Although this methodological approach allows for a nuanced understanding of KM practices and their influence on the social dimension of BITA, it does not provide statistical generalizability. Future research could integrate quantitative methods to validate and extend these findings, establishing a broader empirical foundation. Thirdly, the study does not account for the longitudinal impact of KM practices on the social dimension of BITA. The findings present a snapshot of organizational dynamics at a specific point in time. A longitudinal study could offer further insights into how KM practices evolve and contribute to sustained BITA. Finally, while this study explores the impact of KM on BITA, it does not investigate potential external influences, such as regulatory requirements, technological advancements (particularly in AI and automation), or market dynamics. Future research could expand the scope of inquiry by incorporating these external factors to provide a more holistic perspective.

Future research should also explicitly explore the application of the SECI model [19] as a more robust analytical lens throughout the case study analysis to better understand the dynamic interplay of knowledge creation and sharing in fostering the social dimension of BITA. Furthermore, as pointed out by prior studies (e.g., [20], [55], [56]), investigations into the role of enterprise modeling in visualizing the knowledge flows and dependencies identified in such case studies would be valuable. Finally, future work should address the significant and rapidly evolving landscape of artificial intelligence, digital transformation, and their impact on KM and BITA, alongside a more thorough examination of the intersection between KM, BITA, and the social aspects of the ESG paradigm. To further distinguish this work from prior publications, future

iterations should aim to incorporate these newer perspectives and, potentially, expand the empirical basis beyond the current set of interviews.

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