























28. Hutchinson, V., Quintas, P.: Do SMEs do Knowledge Management? *International Small Business Journal* 26, 313-154 (2008)
29. Wee, J.C.N., Chua, A.Y.K.: The peculiarities of knowledge management processes in SMEs. The case of Singapore. *Journal of Knowledge Management* 17, 958-972 (2013)
30. Bessis, J.: *Risk Management in Banking*. Wiley, Chichester (1998)
31. Bullen, E., Fahey, J., Kenway, J.: The knowledge economy and innovation: Certain uncertainty and the risk economy. *Discourse studies in the cultural politics of education* 27, 53-68 (2006)
32. Durst, S.: Innovation and intellectual capital (risk) management in small and medium-sized enterprises. *International Journal of Transitions and Innovation Systems* 2, 233-246 (2012)
33. Massingham, P.: Measuring the Impact of Knowledge Loss. More Than Ripples on a Pond? *Management Learning* 39, 541-560 (2008)
34. Neef, D.: Managing corporate risk through better knowledge management. *The Learning Organization* 12, 112-124 (2005)
35. Massingham, P.: Knowledge risk management: a framework. *Journal of Knowledge Management* 14, 464-485 (2010)
36. Wernerfelt, B.: A Resource-Based View of the Firm. *Strategic Management Journal* 5, 171-180 (1984)
37. Hawryszkiewicz, I.: *Knowledge Management. Organizing Knowledge Based Enterprises*. Palgrave, New York (2010)
38. Österle, H., Winter, R.: *Business Engineering*. Springer, Berlin (2003)
39. Leyer, M., Claus, N.: Toward an agile knowledge connection of employees with regard to business processes. In: *Proceedings of the 46th Hawaii International Conference on System Sciences*, pp. 3436-3445. IEEE Computer Society, (Year)
40. van der Aalst, W.M.P., Weijters, A.J.M.M., Maruster, L.: Workflow Mining. Discovering process models from event logs. *IEEE Transactions on Knowledge and Data Engineering* 16, 1128-1142 (2004)
41. Babad, Y.M., Balachandran, B.V.: Cost Driver Optimization in Activity-Based Costing *The Accounting Review* 68, 563-575 (1993)
42. Anderson, S.W., Young, S.M.: The impact of contextual and process factors on the evaluation of activity-based costing systems. *Accounting, Organizations and Society* 24, 525-559 (1999)
43. Schmitt, A., Borzillo, S., Probst, G.: Don't let knowledge walk away. Knowledge retention during employee downsizing. *Management Learning* 43, 53-74 (2012)