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The study of knowledge management status in the tax affairs organization (Case Study of Kashan Tax Administration)

[1]Mosayyeb Sadri, [2]Hamidreza Rajabzadeh

Abstract:

Introduction: Knowledge management involves understanding and managing the areas, in which, knowledge is acquired, generated, transferred, and used. All of these measures are aimed at helping the organization achieve its goals. Knowledge management has four fundamental components, namely as technology, culture, process of action, and policies. This research was performed to study the status of knowledge management in the tax affairs organization.

Research methodology: The research methodology was a descriptive-surveying one of the applied type. The statistical population included the staff of the tax affairs organization and the statistical sample was selected non-randomly. The employees of the tax affairs organization of Kashan accounted for 76 people. The data was collected through a questionnaire, which validity was confirmed by a number of experts and its reliability was calculated using the Cronbach's alpha coefficient as 0.905. The data were analyzed by Excel and SPSS22 software in addition to descriptive statistics.

Results: According to the results, the knowledge management status in Kashan Tax Affairs Organization was below the average. The utility status of the basic components of knowledge management based on the average central index were respectively as follows: Technology (3.13), process of operation (2.91), culture (2.85), and policies (2.66). Accordingly, only the status of technology component was evaluated above the average. In addition, the relationship between all four above components with knowledge management was evaluated positive based on Pearson correlation coefficient.

Conclusion: According to the research results, there is a significant and positive relationship between the components of technology, culture, process of operation, and policies with the status of knowledge management. Moreover, the status of these components and knowledge management in the tax affairs organization is below the average and not desirable.

Keywords*: knowledge management, technology, culture, process, policies.*

[1] Master of Science in Information Technology Management, Mehralorz Institute of Higher Education, Tehran, Iran
[2] Master of Science in Information Technology Engineering, Sina Institute of Higher Education, Kashan, Iran

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I. Introduction

Organizations deal with a large volume of information and knowledge. This knowledge is a valuable asset that like other assets, it needs management, development, and exploitation (Rading, 2010). Therefore, for survival and competition in the knowledge society, people should learn how to manage their intellectual property (Prost et al., 2006). High volume and accumulation of organizational information on the one hand and the necessity of receiving, storing, and using knowledge in effective and efficient problem solving, dynamic learning, strategic planning, and better decision-making on the other hand, point to the necessity of knowledge management in organizations more than ever. The knowledge that is not shared and applied to the problems that organizations and managers face, is not valuable (Lawden & Lawden, 1990). Knowledge management is a kind of management through processes that the organization uses to identify, employ, develop, organize, and share knowledge (Hsia et al., 2006). This is a method to identify, employ, organize, and process information to create knowledge to be distributed and employed for further knowledge creation (Rading & Allen, 2010).

In other words, knowledge management is related to a set of developed business processes in the organization to create, store, transfer, and use knowledge. Knowledge management enhances the ability of the organization to learn from its environment and engage knowledge in business and decision-making processes (Lawden & Lawden, 2011). Knowledge management creates a new working environment to share knowledge and experience easily and direct information and knowledge towards real people in real time to let them function effectively (Hasanbeigi, 2010). The advantages of knowledge management in the organization include better decision-making, increased efficiency, decreased costs and time, better customer management, increased innovation, increased staff skill, create new opportunities, and constant improvements (Barzinpour et al., 2008).

Knowledge management can be the most important change factor for the organization through attracting new knowledge into the system and its effective management. Since knowledge is close to organizational operations and decisions, it can promote performance far more than data and information and as a result, promote the quality of services (Ahmadyousefi et al., 2007). Therefore, since public and private organizations and the environment in which they operate are drastically changed and they have to transform their structure to adapt to the changing and competitive environment, they should show more flexibility against these changes and for their knowledge capitals management, they need more complicated methods and techniques (Davenport, 2011). Indeed, knowledge management is the past memory of the organization that functions as a reliable predictor to face constant environmental changes (Abbasi & Maki, 2009) and is consisted of understanding and management of contexts in which knowledge is created, stored, transferred, and employed (Moore & Hogan, 2009).

Following the instructions above, it is possible to imagine a process and cycle for knowledge management and in Table (1), the proposed processes by some scholars for knowledge management are presented.

Table 1. Knowledge management processes (Palanisamy, 2008)

Scholars	Processes

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(Lee & Choy, 2000)	1. Knowledge creation 2. Knowledge sharing 3. Knowledge storage 4. Knowledge application
(harvich & armacost, 2002)	1. Knowledge creation 2. Knowledge attraction 3. Knowledge organization 4. Knowledge transfer 5. Knowledge application
(Lawson, 2003)	1. Knowledge creation 2. Knowledge organization 3. Knowledge dissemination 4. Knowledge attraction 5. knowledge storage 6. Knowledge application

Following the above explanations and according to some of the most significant studies and resources about knowledge management cycle, the most important knowledge management life cycle processes are as follows (Jashapara, 2004, as cited in Noori et al., 2009; Lee & Choy, 2000, as cited in Palanisamy, 2008):

Knowledge creation: knowledge creation is an endless process that includes new ideas (Noori et al., 2009), identification of new patterns, combination of separate rules, and create new processes for knowledge creation (Jashapara, 2004, as cited in Noori et al., 2009). Knowledge creation can occur through research and development projects, innovations to promote working methods, tests, logical discussion of the existing knowledge, and employment of new people (Ghelichlee, 2014). Decision-making process and knowledge creation processes are dependent on each other and organizations are more inclined to make decentralized decisions and this necessitates the use of decision support systems to make effective decisions and convert scattered information into meaningful and coherent information (Bolloju, Khalifa, & Turnan, 2003). Therefore, knowledge creation is more important than other dimensions.

Knowledge storage: this step refers to recording and maintenance of knowledge in a certain framework that maintains the consistency of its components and can be recovered. Organization is the prerequisite for knowledge transfer and exchange (Jashapara, 2004, as cited in Noori et al., 2009).

Knowledge sharing: knowledge sharing includes knowledge movement and distribution between people and knowledge bases through mechanized, non-mechanized, and two-way modes (Jashapara, 2004, as

cited in Noori et al., 2009) that transfers right information when needed and as needed, as the person needs it, and for business purposes.

Knowledge employment: this means that all ideas and knowledge, without any bias about the provider, if are efficient and suitable, should be used and reflected in services and products of the organization (Jashapara, 2004, as cited in Noori et al., 2009).

By considering this important point that a suitable organizational structure, efficient executive methods, healthy equipment and instruments, balanced work space, and most importantly competent workforce are among the necessities that have to be taken into consideration by managers to achieve desirable efficiency (Iranzadeh et al., 2015) and after investigating the definitions and processes for knowledge management, we conclude that first of all, the prerequisites and the basic components of knowledge management should be studied and investigated. According to various definitions, different components are proposed for knowledge management where "Dawon Port" who is one of the most famous scholars in this area, proposes the basic components of knowledge management as follows (Nardi & Schwarts, 2012).

1. Culture: including values and beliefs of members regarding the concepts of information and knowledge.

2. Action process: how people use information and knowledge in their institute.

3. Policies: including barriers that emerge in information and knowledge sharing process.

4. Technology: information systems exist in the institute.

In the current study, the basic components for knowledge management are selected according to above definitions. These components are the main prerequisites of knowledge management that without them, knowledge management process fails. According to these components, the conceptual research framework is designed that is illustrated in Fig.1. The uniqueness of this study is investigation of all four basic knowledge management factors to evaluate knowledge management status and investigation of all four components with knowledge management. Therefore, these main factors can be identified easily in the organization and through more effective prioritization, they can be investigated easily.

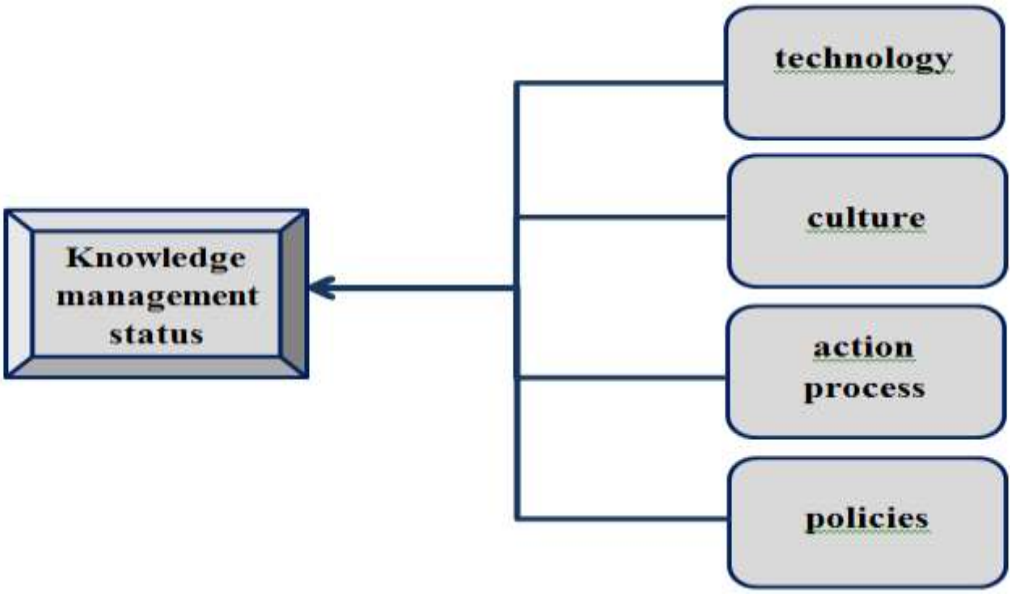

Figure 1. Research conceptual framework

Since the main objective of the current study is investigating knowledge management status in Kashan Tax Administration according to the status of its basic components and prerequisites, the minor research objectives are as follows:

- Objective 1: investigating the relationship between the component of technology and knowledge management
- Objective 2: investigating the relationship between the component of culture and knowledge management
- Objective 3: investigating the relationship between the component of action process and knowledge management
- Objective 4: investigating the relationship between the component of policies and knowledge management

II. Research Methodology

In terms of objective and data collection, this study is an applied and descriptive-survey study, respectively. First of all, after reviewing the literature and previous studies, the main factors of knowledge management were extracted to design the questionnaire and follow the research procedure. The minor objectives were formulated according to the main research objective to be investigated in the next steps. The statistical population included all experts and staff of Tax Administration and the sample included experts and staff of Kashan Tax Administration (76 people) and the sampling method was non-random and targeted because of easy access to the sample and high-quality data collection. In order to have faster access to the views of more respondents, questionnaire was used for data collection that was regulated according to a 5-point Likert scale (very low, low, average, high, very high). This questionnaire including 20 questions was distributed among 82

respondents and 76 questionnaires were received; therefore, the response rate was 92.58%. The collected data by the questionnaire were described and analyzed by Excel 2010 and SPSS 22, respectively.

To measure the validity of the questionnaire and the accuracy of the questions, the questionnaires were distributed among experts and after ensuring the results and validity, they were distributed in the statistical population (Kashan Tax Administration). The reliability of the questionnaire was measured using Cronbach's alpha. The Cronbach's alpha for 20 questions of this questionnaire was calculated as 0.905 and since it is larger than 0.7, the reliability is confirmed and no modification is needed. In this study, knowledge management means the score that the staff give to 20 questions of knowledge management questionnaire.

III. Research Findings

First of all, to investigate descriptive statistics, the score limits are determined according to the basic components knowledge management (Table 2). According to the results of the score limits and investigating the mean of scores of each component, Table (3) was obtained. With these results, the general attitude of the research population towards knowledge management status with a mean of 2.9 and score of 4409 is below average level. Therefore, we conclude that knowledge management status in Kashan Tax Administration is not desirable and among the components under study, only technology shows better status.

Table 2. The score limits of knowledge management and its basic components

Variable/component	Lower score limit	Average score limit	Upper score limit
Knowledge management	1520	4560	7600
Technology	532	1596	2660
Culture	304	912	1520
Action process	228	684	1140
Policies	456	1368	2280

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Table 3. Descriptive analysis and status of knowledge management and its basic components

Variable/component	Number	Mean	Score	Assessment
Knowledge management	76	2.9	4409	Below average
Technology	76	3.13	1668	Above average
Culture	76	2.85	866	Above average
Action process	76	2.91	664	Below average
Policies	76	2.66	1211	Below average

In the following, the relationship between the basic components of knowledge management and knowledge management variable, correlations between these components and knowledge management are analyzed using Pearson correlation coefficient.

Objective 1: investigating the relationship between the component of technology and knowledge management. According to research findings (Table 4), there is a significant relationship between the main component of technology and knowledge management variable.

Table 4. The correlation coefficient test between the components of knowledge management and knowledge management

The basic components of knowledge management	Knowledge management		
	Pearson correlation coefficient	Significance level	Number of samples
Technology	0/791**	0/00	76
Culture	0/741**	0/00	76
Action process	0/820**	0/00	76
Policies	0/876**	0/00	76

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Objective 2: investigating the relationship between the component of culture and knowledge management. According to research findings (Table 4), there is a significant relationship between the basic component of culture and knowledge management variable.

Objective 3: investigating the relationship between the component of action process and knowledge management. According to research findings (Table 4), there is a significant relationship between the basic component of action process and knowledge management variable.

Objective 4: investigating the relationship between the component of policies and knowledge management. This component has the strongest relationship with knowledge management that addresses the importance of quantity and quality of organizational policies to support knowledge management.

According to Table (3) and with respect to the general attitude of the research population, in the current situation, the basic component of technology shows the best status to support knowledge management that is an advantage and should be used perfectly. Although the component of policies has the worst status to support knowledge management (Table 3), it has the strongest relationship with knowledge management variable (Table 4). This points to the necessity to give more attention to the existing policies in the field of knowledge management. However, the status of culture is not that different from policies and this should be taken into consideration.

IV. Analysis

Component one: technology

The findings showed that the general attitude of the research population (with a mean of 3.13) about the status of the component of technology is one of the basic components of knowledge management and is above average level and a significant positive relationship (correlation coefficient = 0.791) exists between this component and knowledge management. According to the studies by Roknuzzaman and Umemoto (2009) who investigated the views of library staff on knowledge management and its effect on library activities, the component of technology is introduced as one of the most important factors affecting knowledge management. The findings of a study by Ghaffari et al. (2009) who conducted a strategic study on knowledge management in university libraries of Arak show that technology, organizational culture, and workforce are the most important factors affecting successful implementation of knowledge management in university libraries.

Component 2: culture

The findings showed that the general view of the research population (with a mean of 2.85) on the status of culture as one of the basic components of knowledge management is below average level and there is a significant and positive relationship (correlation coefficient = 0.741) between this component and knowledge management. In a study on factors affecting knowledge management cycle in university libraries by Atapour (2009), it was concluded that factors such as social skills, organizational factor, and workforce influence knowledge management cycle in university libraries of Tehran. Organizational culture and structure should support knowledge management system in the organization. Organizational culture for which innovation and

creativity are a value, constitutes one of the leading dimensions of knowledge management (Karel, 2013). Abbasi (2009) studied the organizational culture governing the central libraries of universities and its effect on knowledge management implementation. The results showed that in these libraries, knowledge management is not desirable and there is a positive correlation between entrepreneurial and group organizational culture patterns and knowledge management. In another study by Nazari et al. (2011) on investigating the status of knowledge management and its relationship with organizational culture in the general departments of physical education in Ilam and Kemanshah provinces, a significant and positive relationship was found between organizational culture and knowledge management. The studies by Lang and Fai (2000) on over 50 companies that had knowledge management project showed that organizational culture affects the creation and employment of knowledge or intellectual properties to a large extent (Ghelichlee, 2014).

Component 3: action process

According to the findings of this study, the general attitude of the society (with a mean of 2.91) about the status of action process as one of the basic components of knowledge management is below average level and a significant positive relationship (correlation coefficient = 0.876) exists between this component and knowledge management. Converting the data into higher levels of information and knowledge is a part of knowledge management process. Perhaps, the most challenging effort is left: knowledge employment (Rading, 2010). Knowledge managers do their best to ensure that can the existing knowledge of the organization be used efficiently for its benefits? (Prosep et al., 2006). To achieve success in the implementation of knowledge management, the organization should take a process-oriented view. Holse and Jushi state that the coordination of knowledge management processes that the organization wants to implement is critical (Haghi et al., 2014). In a study by Haghi et al. (2014) on scientific and research companies in Isfahan, a significant relationship between standard process and knowledge management was confirmed.

Component 4: policies

According to the findings of this study, the general attitude of the research population (with a mean of 2.66) about the status of the component of policies as one of the basic components of knowledge management is below average level and a significant positive relationship (correlation coefficient = 0.820) exists between this component and knowledge management. Nahapit and Goshal (1998) about creating intellectual property state that requirements and expectations probably influence the access of people and groups to exchange and combine knowledge and motivation to combine and exchange such knowledge (Ghelichlee, 2014). Global knowledge sharing and distribution expansion by the organization may impose futile restrictions (Prosb et al., 2006). An integrated strategy to clarify the philosophy of knowledge management and organizational objective, directs the organization towards a knowledge-oriented organization (Spooner & Spliman, 2000). In a study by Haghi et al. (2014) on scientific and research companies in Isfahan, a significant relationship between knowledge management and strategies was confirmed that among the considered factors, shared perspectives, and clear long-term and short-term goals were more important.

V. Conclusion and Suggestions

According to the findings of this study, it can be concluded that firstly, the status of knowledge management and the basic components in Kashan Tax Administration (as a non-random sample in Tax Administration) is not desirable and all components, except technology were below average level. This shows that this organization should employ and implement more integrated measures to promote knowledge management indexes and components. Otherwise, a considerable part of knowledge and intellectual property of this complex cannot be maintained and utilized.

Moreover, in the second part of this study, it can be concluded that all four basic components of knowledge management (i.e. technology, culture, action, and policies) have a significant positive relationship with knowledge management variable. The strongest component is the component of policies that indicates the importance of policies and strategies of the organization to support knowledge management and its operationalization.

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