

## Identifying factors affecting the implementation of knowledge management in Taxation Affairs Organization

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### Abstract

*One of the most important and the most valuable assets of any organization of Changes rapid and increasing growth of knowledge and information, every organization has to survive on its own efforts in knowledge management to recruit. Organizations to identify risk factors and preparation in order to make timely knowledge management have started to exploit their knowledge resources and environment. Knowledge management will focus on improving the capabilities of the organization. This study also factors affecting the implementation of knowledge management in the Taxation Affairs Organization of East Azerbaijan province is examined. Organizational factors, technological factors and knowledge management processes were evaluated, and the results suggest that organizational culture in the organization of one of the barriers to the use of knowledge assets, as well as the discrepancy between knowledge management processes, including knowledge acquisition, conversion and use and preservation of knowledge will prevent the successful implementation of knowledge management and attention to iT infrastructure is essential for the establishment of knowledge management.*

**Keywords:** Knowledge management, Information technology, Knowledge processes, Organizational culture.

## **Introduction**

Today, as a valuable source of knowledge and as a strategic and competitive asset and source is introduced in organizations and provide products and services of good quality and free economic management and the proper use of this valuable resource is difficult and impossible. (Afrazeh, 1384, 3) In recent years, various organizations and companies have begun to shift to a knowledge and new concepts such as knowledge work, knowledge work, knowledge management and knowledge organization, reported that the intensity of this process. Peter Drucker, the use of these words creates a new kind of warning that their organizations rather than arm strength, the power of the mind is the rule. According to this theory in the future development of their communities can expect to have more knowledge. Thus, natural resources can be important as the knowledge capabilities .sazman knowledge to achieve the low power can make a massive strength (Alvani, 1382, 283)

Environmental organizations need to share, transfer and knowledge among its members and are opposed to the concept of the interactions teach people and trying to create the infrastructure and underlying factors for knowledge management in their organization. (Firestone and Mac monitors on, 1387,127).

Knowledge management insight and understanding nothing but just how to act. The main source of knowledge that we recognize as intelligent leads. These guidelines should be used if appropriate to increase efficiency. The importance of knowledge in all aspects of daily life and work is required. Knowledge as central issues in the competitiveness of the enterprises accordingly. This thesis has been prepared with such assumptions.

Due to the necessary infrastructure for knowledge management in government Sazmahay, this study of three factors, organizational, technological and knowledge management processes to assess the conditions of these deals with the tax affairs of East Azarbaijan province to evaluate management place.

### **Organizational Culture:**

Members of the organization are a system of mutual understanding and this feature distinguishes the organization from other organizations. In this system, a common understanding and equal members of the organization (Robbins, 1385, 370)

### **Leadership:**

Attention and look at the leader and senior managers to manage knowledge and contribute to the implementation stage of knowledge management process by creating the necessary organizational and technological infrastructure.

### **Strategy:**

Plan and strategy for the management of intangible assets and create competitive advantage by taking advantage of existing knowledge.

### **Information Technology:**

Information technology includes a wide range of innovations and information systems and the communication media that are related to each other (T Stone, 2002, 134).

### **Earn knowledge:**

All the organizations in different ways and to varying degrees in his lifetime to obtain information learn. This information may come from sources outside the organization, by

imitating successful acts of others, and also to be achieved through a systematic search experience. Of course, only transcription of others, without trying to understand the issue, often leads to failure (Schermerhorn et al., 1379).

**Knowledge conversion:**

This process of storing, recording and conversion of knowledge in the form and context refers to preserve the integrity of its components, and the ability to recover and be used by staff. In fact, the stage background for the transfer and exchange of knowledge (Radyng, 2003).

**Using knowledge:**

This implies that ideas and knowledge obtained, without orientation regarding who has raised them, the usefulness and appropriateness used. This process refers to combining knowledge with action, ie the application of knowledge and reflection on the organization's goods or services (Koakem, 2004).

**Knowledge retention:**

Means the distribution and the distribution of knowledge between people and knowledge bases are mechanized and non-mechanized and are bilaterally. In fact, ninety percent of the success of knowledge management, knowledge sharing depends on the right, and the sharing of knowledge from one person to another, from basic engineering knowledge management cycle is effective. Knowledge transfer between members of the organization requires the establishment of a culture of "knowledge is power" rather than a culture of "knowledge is power" is (Radyng, 2003).

**Benefits of Knowledge Management**

Measurable benefits associated with knowledge capital, one of the most difficult and most challenging business issues today has become knowledge-based. A little knowledge, impossible to measure direct results of knowledge management is not so simple. The benefits of applying knowledge management activities, from the technical level to the strategic level, the culture and the productivity of the entire organization to be effective. Some of its advantages are:

- Improve competitive response: to enable organizations to respond to changing market and accelerating time to market managers.
- Reduce costs and avoid the loss of intellectual capital: This allowed the organization to capture the tacit knowledge that knowledge to apply the process to preserve for future applications and the costs of retraining employees and specialists from the cross.
- eliminate the need for global action: geographically dispersed operations that have special challenges in the field of cultural and knowledge management required. Organizations that have effective culture in the field of knowledge management can be. The spirit of "them and us" end, whatever it is, "we" and make the most efficient use of resources distributed.
- Effectiveness of job: to use knowledge management infrastructure, which eliminates the traditional restrictions, increased knowledge sharing among staff as a result, can improve efficacy.
- Organizational effectiveness: tools, templates and best use of knowledge management that is associated with the culture of knowledge sharing, collaborative environment to improve the effectiveness of the result.

• Setting out the strategic use of cultural knowledge, creativity and innovation and thus promotes the strategic direction effects (Sivan, 2000, 354).

The necessity and importance of knowledge management in organizations the necessity and importance of applying knowledge management in government agencies as follows:

1. Apply the rule rather than tenure: Critics say that enlargement of the government and the expansion of the bureaucracy, hindering the efficiency and rapid response in the public sector.

2. Globalization: the globalization, competition between organizations that offer similar services, they need to acquire knowledge and skills developed in applying new skills is very prominent.

3. The ability of the private sector: the ability of the private sector to implement business processes and total quality management this has meant that the gap between private sector organizations and government agencies increased affords.

4. To promote the knowledge of citizens today constitute a large percentage of citizens who have the skills and training to date are at a high level and as a valuable resource for organizations considered. Organizations need to identify areas of need and provide citizens access to knowledge and use of knowledge in decision making and problem solving.

5. The loss of experienced personnel in government agencies: the withdrawal of professional education and government agencies, is actually part of the knowledge that organizations have invested over the years to be out of the system, which requires suitable models of knowledge management is designed to save the funds that are national assets, avoided (honest and competent Abyaneh, 1387).

#### **The population:**

The study population in the province is comprised of tax experts that the number of 180 people.

#### **Specify the sample size:**

One of the methods used to determine the sample size of the sample is based on a set of specific criteria, to provide a sample. Based on this formula when the population was 180 at the level of 5 percent sample size of 122 people.

#### **Conclusion:**

The results show that knowledge management requires an organizational infrastructure in salinity Information Technology Ministry of Industry, Mine and Trade, including organizational culture, leadership and strategic support of the specific characteristics and needs of the necessary integration have.

The risk factors of IT and its infrastructure is important for knowledge management and lack of coordination between these factors and knowledge management processes, including knowledge acquisition, conversion, operation and maintenance knowledge will prevent the successful implementation of knowledge management. Therefore, knowing the position of the components of organizational factors, technological and knowledge management processes in terms of the characteristics of the successful implementation of knowledge

management is an important initial step that could be good start for the introduction and subsequent measures in this direction.

In this study, the 8 factors as influencing factors on knowledge management of past research from Mohammed Khalifa and Liu is the focus and the results show that the organization in terms of knowledge management in good conditions for was there.

And information technology as an important factor affecting the speed and accuracy of its powerful knowledge management in organizations dramatically increases that facilitates knowledge management into competitive advantage by supporting the role of information technology although the largest share of the information technology, knowledge management, but not the only component. Knowledge management in an organization needs to improve organizational culture and operating as a contributing factor in this study is evaluated. In order to support the development of organizational culture in motivating and enabling forces to produce knowledge, sharing, storage, and application of new knowledge is at the core of knowledge management practices the severity of this development is that all persons shall be liable to such acquisition, transfer and production of knowledge in this regard hold and the possibility of learning in the organization.

Organizational culture through support of the activities of the organization's top leaders, intellectuals and activists praised the knowledge and modeling them in terms of the criteria of career development, providing rewards and incentives for the protection of related activities knowledge, promoting a competitive environment among employees and organizational units and the like are obtained.

One of the issues that prevented the use of the assets of organizational culture knowledge Management requires an organizational culture in which individuals and groups that are interested in cooperating with each other and their mutual interest in order to share their knowledge. Look at the causes of the dominant culture of individualism in which people denied the transfer of knowledge at their disposal to and the kind of knowledge in the prison with them if there is trust, cooperation and knowledge-sharing culture among employees and increase the exchange of knowledge is created. Emphasis on learning in the production of new knowledge and influenced by the organization's approach to learning, organizational processes will be reviewed and it will be effective in the development of knowledge. Organizations with an emphasis on learning to help their employees play an active role in knowledge creation Rey.

Organizations for success in the implementation of knowledge management should develop a learning culture among their people and facilities to provide continuous learning. Corporate culture must be changed in such a way that embraces innovation, creativity, collaboration, knowledge sharing and learning in a way that increases people's desire to learn and keep your knowledge to share value, but that value is not defined and the person in space and exposed paradigm that at any time can use the knowledge in the organization and the maintenance and custody of their knowledge advantage is not.

The organization plans its strategies on the basis of its development and for the realization of these programs creates structure could have a significant impact in knowledge management.

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