International Journal on New Trends in Education and Their Implications
April 2014 Volume: 5 Issue: 2 Article: 06 ISSN 1309-6249

A MODEL FOR THE ESTABLISHMENT AND DEPLOYMENT OF KNOWLEDGE MANAGEMENT IN IRANIAN NATIONAL TAX AFFAIRS [1]

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ABSTRACT

In recent years, Issues that have been regarded essential for knowledge management are based on this fact that organizations without proper strategies for maintaining their intellectual investments will not be able to survive. The ability of distinguishing between knowledge and raw data, enables the organization to change the information into related and appropriate knowledge and to achieve their goals.

The present study is trying to identify factors affecting knowledge creation in Iranian National Tax Affairs (INTA), and suggests an optimized model for establishing the knowledge management system in this organization.

In the first section, effective factors on knowledge creation in the organization are identified and ranked through applying One-Sample T test and Friedman test. Statistical population was the employees of the INTA headquarters, and sampling was carried out in a simple random manner for 149 persons.

In the second section related models of knowledge Management are being studied; and an optimal model is provided for the establishment and deployment of Knowledge Management system in INTA relying on an integrated approach for the preparation of the prerequisites, culture, implementation, and finally evaluation and audit knowledge.

Key Words: Knowledge creation, knowledge sharing, knowledge audit.

INTRODUCTION

At the present era, meeting the needs of customers and staff is only possible through relying on the knowledge, which is updated with the global information, utilizing new technologies, and saving the time and resources. The staffs' needs to accompany the world knowledge and taking advantage of new scientific developments are the sustainability conditions of the organization in the challenging world. The organization may not be able to take sound and in time decisions if it does not enjoy new knowledge and information of the world developments. Knowledge as the driving force has led the managers to rely on the power of knowledge rather than the staffs'. In such conditions, creating and establishing knowledge may not solely be considered as a strategy to achieve the mission and vision of the organization. Indeed, the created knowledge should be circulated in the body of the organization and be transferred to all the layers. The people must share their

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knowledge and use the shared knowledge. Mass of data and information in the Tax Organization and the need of creating and accessing updated databases, as well as the need for the staffs' experiences make the transformation of data to information necessary. As a result, the present study tries to introduce a model for the deployment of Knowledge Management (KM) through identifying accelerators for creating knowledge and examining the selected models of knowledge management in the Tax Organization.

RESEARCH BACKGROUND

In recent years, many studies have been carried out on the subjects related to the KM in the Tax System of Iran. Moreover, benefitting from the concept of KM in many developed and developing countries has promoted the efficiency and improved the cultural structure of organizations and institutions. This section examines the KM experiences in Iran and some other countries.

In a case study, the Tax Organization has been studied by NasehiFard and Habibi in 2011 in the research titled "Structural Factors Effective on Innovation and Knowledge Creation in Organizations". After identifying the structural factors effective on KM in the Tax Organization through Sample T-Test, the priority of these factors were determined by Freedman Test. Among the identified factors, the highest priority was attributed to the "official organizational posts to drive KM process" and the lowest priority for "the existence of non-official structures in the organization". Furthermore, the existence of social networks and using work groups along with the bureaucracy and the flexibility of the structure of the organization are the other structural and effective factors on the knowledge creation in the Tax Organization of Iran.

In another research titled "Surveying the Impact of Social Capital in KM Development, a Case Study of Tax Organization", by Mahdian Rad and Fazli in 2012, the researchers examined the relationship between the social capital and KM in the Tax Organization, and they came up with a meaningful relationship between the two components. The results of their survey show that social capital determines 86% of the changes in the KM; and designing proper conditions and improving social capital indices in the organization are important for the KM development and its dimensions.

In the various studies carried out in Iran and other countries, infrastructural obstacles and problems of the designation of KM system have been surveyed. Among them we can refer to a study carried out by Hasanzadeh (2009). He has identified the organizational KM strategy, organizational chart, human resources, financial provision, ICT and the organizational culture as the barriers facing the KM deployment. Besides, social-cultural, management, economic and organizational factors were identified as groups of factors determining the success or failure of KM projects (Mehralizadeh & Abdi, 2012).

RESEARCH THEORETICAL PRINCIPLES

Knowledge Management Concepts

Explaining concepts such as KM, due to their abstract nature, is difficult. Consequently, to clarify the principles and to understand the depth of concepts from definitions, we should mention the subject classifications and theories of experts. Knowledge and its various classifications, theoretical models and patterns should be defined before explaining the KM concept.

Knowledge Definition and Different Types of Knowledge

Huber (1991) and Nonaka defined knowledge as a belief which increases the potentials of phenomena for efficient measures and decisions. In another definition by Davenport & Prusak (2001), knowledge is a flexible and transformable compound of experiences, values, and meaningful information which provides a framework for evaluation and cohesion of information and new experiences (quoted by Kameli, 2009).

On the other hand, Woolf (1990) describes knowledge as organized and functional to resolve the problem. Turban (1992) believes that knowledge is the organized and analyzed information which should be understood and applied to resolve the problem and facilitates decision making. Myers (1996) also regards organizational

knowledge as processed information used in the processes and daily affairs. He also believes that knowledge is acquired by organizational systems, processes, regulations and culture (Beckman, 1998, quoted by Kakabadse. N & Kouzmin, A)

Knowledge Management Concept

Basic hypothesis of KM implies that the organizations which manage their knowledge better, are more successful in establishing relationship with the workplace challenges. KM is a center to access the processes and improvement of services, administrative decisions, adaptation, and organizational transformation (Earl, 2001, quoted by Handzic, 2007).

Clemmonz & Rumizen (2002) perceives KM as a systematic process by which the knowledge needed for the success of the organization is created, acquired, shared and strengthened (Dubois, N. & Wilkerson, T. 2008).

Identifying Accelerators and Efficient Factors on Knowledge Creation

So far, the factors accelerating the KM have been the subject of so many studies. But what is certain is that the wide range of these factors depends on the surveyed societies, which has a direct relationship with the existing background of the organizations trying to deploy KM system. So, successful implementation of KM requires multilateral and inclusive outlook to different organizational factors in a way that it helps us adopt suitable strategy for the deployment of KM system through identifying key factors.

Skryme, D., & Amidon, D. identified 7 key factors in deploying KM. These factors are: strong binding of business to implement KM, vision and knowledge map, knowledge leadership, the culture of creating and sharing knowledge, continuous learning, suitable infrastructure for technology, and systematic processes of organizational knowledge (Talebi & Salimi Torkamani, 2012).

On the other side, Asian Productivity Organization's (APO) model (2007), identifies leadership, people, processes and technology as the accelerators in government sectors. This model emphasizes on leadership and considers the support of leadership as an effective factor in creating knowledge and the success of KM system.
Kuan Yew Wong & Elaine Aspinwall (2005) have expressed 11 factors affecting the successful deployment of KM. These factors are: leadership and its support, culture, information technology, objectives and strategy, evaluation, organizational infrastructure, organizational processes and activities, incentives, resources, education, human resources management (Talebi & Salimi torkamani, 2012).

The present study uses Wong & Aspinwall Model, since the factors proposed by this model covers many other factors and the existing factors of this model have been found effective on creating knowledge in the Tax Organization.

The question of the Study

In the present study, we are trying to identify *accelerators and effective factors* on knowledge creation process in organizations and to answer the question "what factors are effective on knowledge creation and deployment in the Tax Organization?" Moreover, with regard to the existing models of KM and identified factors in the first section of the study, an appropriate model is proposed for the deployment of KM system in the Tax Organization.

Statistical Population and Sampling Method

The statistical population in this study is all the headquarter staffs of the Tax Organization in Tehran which includes 614 employees. Sample size, determined by the Cochran formula when the population size is clear, is 149 persons. In this study, random sampling has been used. In this way, the members of the statistical population enjoy the same and equal opportunity to be selected for the test regardless of their level of education and their organizational posts.

Research Method, Data Collection Tools and the Information Collection Method

The present study uses Descriptive Data Collection and its type is Survey Research. As a result, in the first step the factors affecting the knowledge creation in the organizations are identified and the existing models are examined by considering the available theoretical background and library studies to achieve an appropriate model for the KM deployment. Furthermore, the survey research and the questionnaire titled "Identifying the Effective Factors on Knowledge Creation in the Tax Organization" were used to collect the information for the purpose of answering the question of the study.

Data Analysis

The following tests were used to analyze the data resulted from the research and to answer the questions of the research.

- Kolmogorov-Smirnov Test: to determine the normality of the collected data
- One Sample T Test: to determine the factors affecting the establishment and creation of knowledge in the Tax Organization
- Freedman Test: to rank the efficient identified factors on knowledge creation and deployment.

Data Analysis Results

The validity and reliability of the questionnaire "Identifying Effective Factors on Knowledge Creation", which was used in the studies of other researchers, were examined.

The validity of the questionnaire was examined through an opinion survey of related experts and professors. The necessary modifications were made after acquiring their point of view and the validity was approved. The reliability of the questionnaire was calculated by Chronbach's alpha. The result 0.89 for the test shows the desirable reliability of the questionnaire.

The results of the Kolmogorov-Smirnov Test show that the distribution of the numbers is normal and parametric statistical hypotheses were achieved. So, Parametric Means Testing of a statistical population is used for research hypothesis testing. Likewise, the factors including leadership, culture, technology, processes, education, human resources and organizational resources were identified by One Simple T Test as the effective factors on knowledge creation in the Tax Organization.

Freedman results show that identified factors do not have the same priority and intensity and the leadership and processes enjoy the highest rank while infrastructure has the lowest rank and intensity in knowledge creation.

Table 1: The Mean of Rankings in Freedman Test

Factors	Mean of Ranking
Leadership	3.59
Culture	3.12
Technology	3.19
Processes & Activities	3.41
Education	3.17
Human Resources	3.24
Infrastructure	3.03

The Importance of Leadership as an Effective Factor on Knowledge Creation while Focusing on Attitude, Knowledge and Skill

Today, emphasizing on leadership rather than management is a fundamental principle in administering the organizations and achieving their objectives. Leadership, particularly transformational leadership, with functions such as determining the objective or the mission of the organization, utilizing and preserving basic competences, human capital development, supporting and securing an efficient organizational culture and

organizational balanced controls, provide accessible opportunities for the objectives and the missions of the organization. Hence, modern organizations are in need of leaders who, with their own personal characteristics and exceptional attractions, high influence and wide outlook, are able to create the necessary enthusiasm and obligation among the employees to utmost utilize their capabilities and efforts for achieving the objectives of the organization (Javdani, 2012). Transformational leaders identify three factors of attitude, knowledge and skill in the organization and try to unite them. Highlighting the change of attitude of the staff, and creating a positive attitude towards the organization and its activities are the first and most important mission of the leaders. It is likely that sound and proper strategies and objectives may lead to a failure when there is no positive attitude of the staff towards the organization and its objectives. Creating a positive attitude among the staff is the only way to utilize their knowledge for the improvement of the organization. It is certain that the people, whose attitudes are not in line with the vision of the organization, are not willing to use and transfer their knowledge. At last, taking advantage of the skills of staff to achieve the objectives depends on the sound knowledge and the positive attitude towards the organization. So, transformational leaders, compared with the managers who focus on planning and management, highlight these three factors and unite them with the strategy of the organization to accomplish the mission.

Energy Investment Model with a Focus on Leadership Factor and Change Management

Energy Investment Model, proposed by Claude Lineberry in 1980, provides a framework to seek incentive attributes of a person against the results acquired from the incentives. This model proposes that attitude towards the work and the tendency to spend energy in an activity in the organization, depend on the people's previous experiences of the workplace (T. Tosti Donald, Amarant, John, 2005). Thus, in order for the leaders of the organization to prepare the change conditions, they may identify the staff's various states based on their attitude and energy through utilizing this model, and with the help of the strategies, which will be discussed later, they decrease the resistance against change, and conduct the staff's energy in line with the objectives of the organization. Besides, since the results of the present study show, the leadership factor, as the efficient factor on knowledge creation in the Tax Organization, has the highest priority. This model may have high effects on KM while taking the staff's attitude and their spent energy into account.

Energy Investment Model considers two positive and negative and two high and low states for the staff's energy. The cross point of each of these states describes a special condition of the staff.

1) Negative attitude – high energy: the staff having negative attitude towards the policies and objectives of the organization and at the same time enjoying high energy are called "cynic". They may be the people of high merits but they often feel that they are broken and they spend so much energy to explain their own failures and helplessness.

2) Negative attitude – low energy: these groups of staffs are called "deadwood", and have no energy to affect the events in their organization. They are generally being treated as scapegoat. They have the minimum involvement to their job and organization.

3) Positive attitude – low energy: these staffs are called "spectators". They speak positively about their job and organization, but they rarely spend any efforts or do anything different for their job, unless they become assured that this is safe and secure.

4) Positive attitude – high energy: these staffs are called "performers". They speak positively about their job and organization and spend considerable energy - not only for better fulfillment of their job, but for the improvement of affairs. They believe they can make a difference and they often do that.

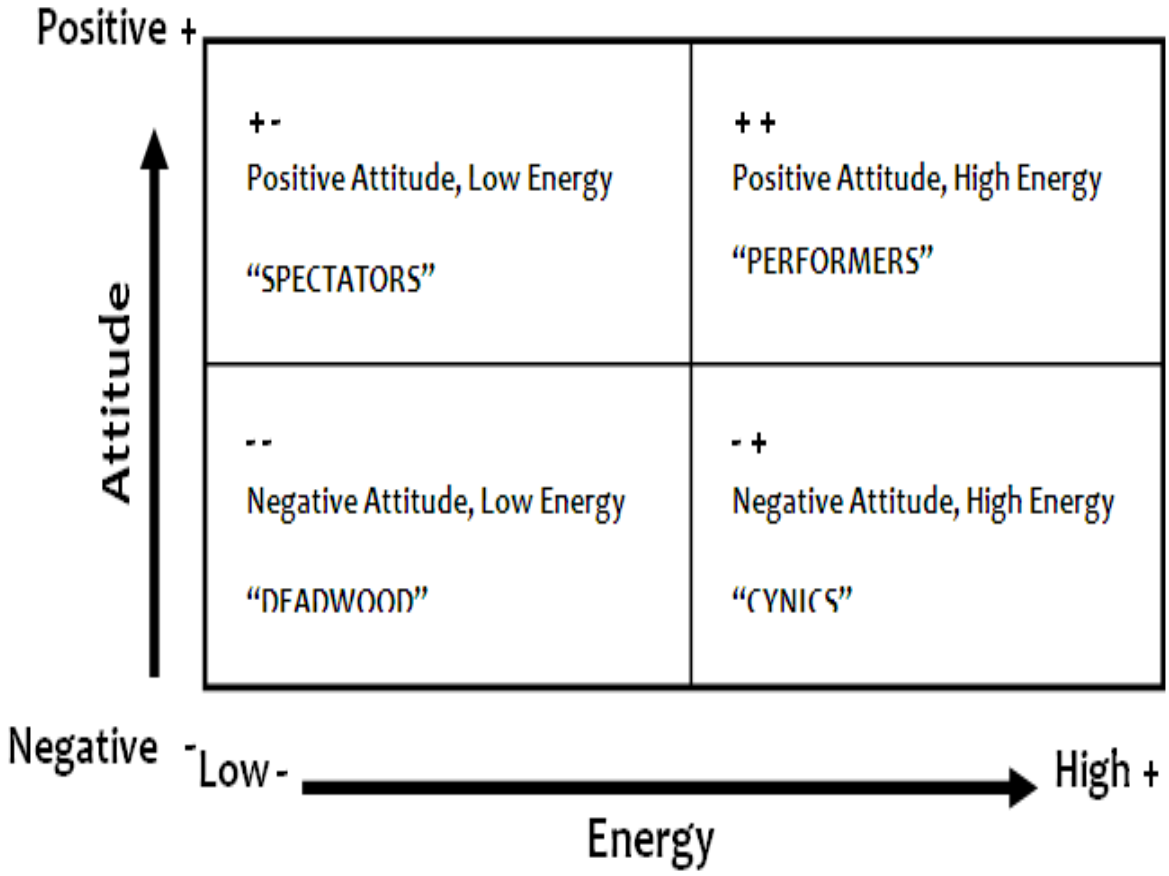


Figure 1: Energy Investment Model

The Strategies for Transformational Leaders to Pave the Ground for KM while Highlighting Energy Investment Model

A) Strategies for Cynics

To support them by senior managers, to make them involved in challenging works, to give them the opportunity to affect the affairs of the organization, to follow-up their activities, and side-by-side cooperation of the staff and the managers, using incentives to improve their attitudes and taking advantage of their high energy to achieve the objectives of the organization.

B) Strategies for Spectators

Expressing their important roles in the organization by senior managers, asking them to participate in the activities, ignoring their mistakes at the beginning and supporting them instead of reprimanding them, removing the environment of fear and anxiety for them, and praising them at the presence of the others.

C) Strategies for Deadwood

To enrich the jobs of these staffs and to create new opportunities for them, to encourage them to offer suggestions for the improvements of affairs and to implement their plans, to involve them into team works and communities, trust-making and enhancing the skills through education and training.

D) Strategies for Performers

To eliminate bureaucratic structures in the organization, to pave the way for challenging works, to provide up-to-date information about their jobs, and to inform them about the progresses and the trends of affairs, to admire their works and help them promote.

Proposed Model for KM and the Necessity for the Tax Organization

The results of the survey research of the present study which identify the factors of leadership, culture, technology, activities and processes, education, human resources and infrastructure, respectively affecting the knowledge creation in the Tax Organization, should be framed coherently in an optimized model to embrace the activities of the organization in a knowledge-based context mixed with the principles of knowledge-centered approach in line with the strategies of the organization. For this reason, the existing KM models will be examined, and by combining the strong and positive points of these models, an optimized and appropriate model is prepared for the Tax Organization. The general schema for the classification of KM model, which may be called the zero level models, is presented in the following figure (figure 2).

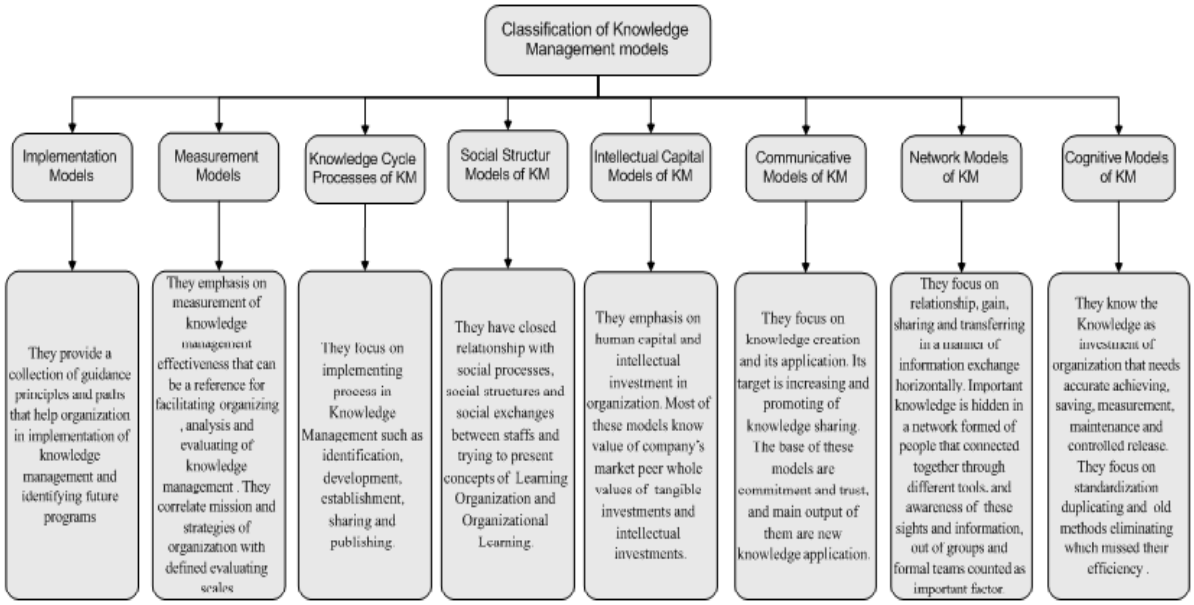
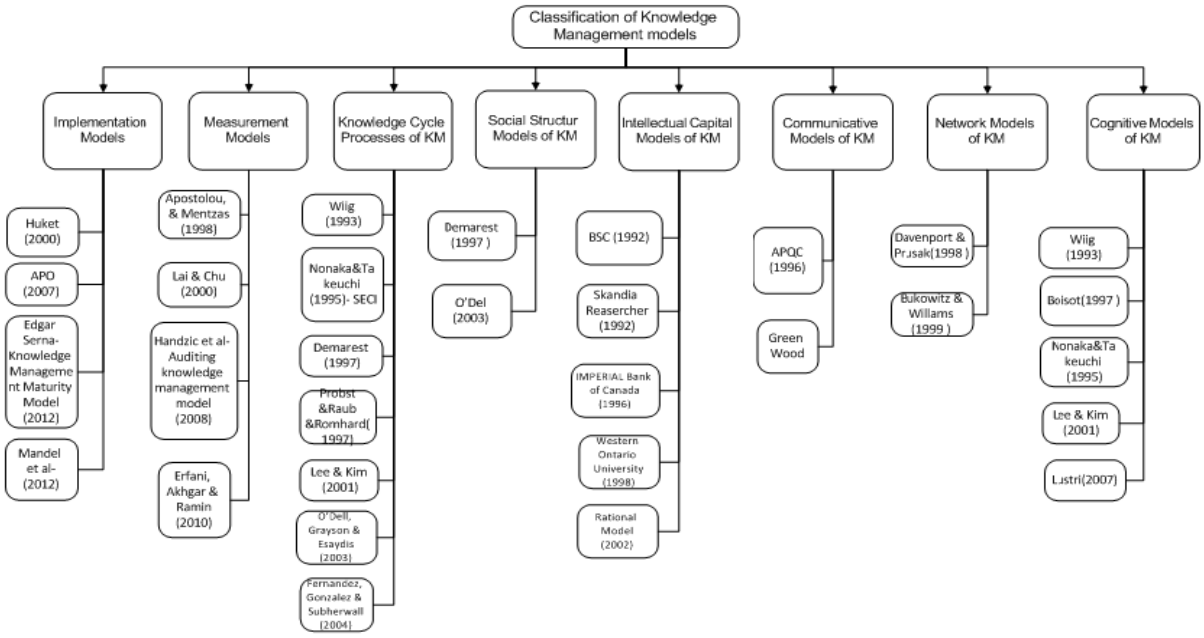


Figure 2: Zero Level for Knowledge Management Models

Classification of Theories and Models of KM with regard to Eight Phase Model Classification

A glance to the evolution of proposed theories within the field of KM indicates the completion and improvement of KM models over time, in a way that they have evolved from multiple stages including: identification, creation, acquisition and storage to the processes of implementation, auditing and evaluation of the results. Figure 3 shows the level classification of KM theories and models during two decades (the last decade of the 20th century and the 1st decade of the 21st).

International Journal on New Trends in Education and Their Implications
April 2014 Volume: 5 Issue: 2 Article: 06 ISSN 1309-6249



Figur 3: Level One of KM Models

Integrating KM models – Level 2

Classification of KM models shows that many proposed theories in different models are overlapping. It means that a theory, due to the variety of models and proposed theories, is presented in more than one rank over the years. With a holistic approach towards the proposed processes in different models, the last three groups - which embrace the implementation of KM from identification and acquisition of knowledge to the deployment stages and performance efficiency measurement - may be considered a comprehensive model. Therefore, models' classification may be summarized and subordinate groups separated to integrate KM models, preventing dispersion of proposed models, and facilitating the application of a suitable model for an organization.

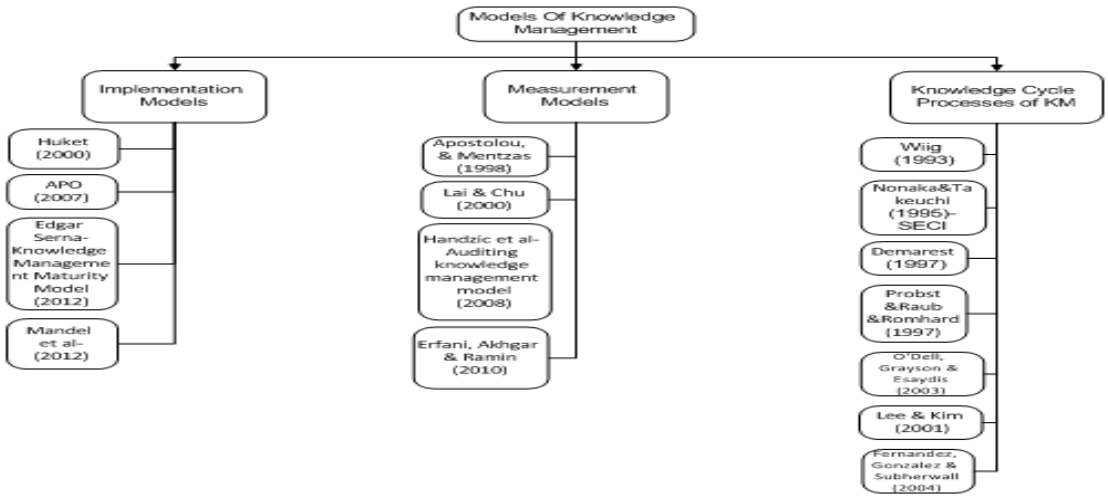


Figure 4: Integration of KM Models

International Journal on New Trends in Education and Their Implications
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KM Proposed Model for the Tax Organization: KM Optimized Model

To eliminate the deficiencies and shortages of the previous models (such as lack of following-up the collected knowledge to the final implementation, lack of supervision mechanisms on the results of implementation, lack of utilizing the learning principles in transferring the knowledge in most of the models, ignoring the principles of auditing and evaluating the knowledge as well as lack of using enablers and incentives to encourage the staff to take advantage of and share their knowledge with the organization) and with the results of the first section of this study (effective factors on KM) providing a model to cover a comprehensive process of KM implementation which supports the outcome is essential. In the optimized model of KM, the seven stages are suggested as (Figure 5):

1- Organizing
2- Identification
3- Acquisition
4- Distribution & Sharing
5- Implementation
6- Revision
7- Auditing & Evaluation

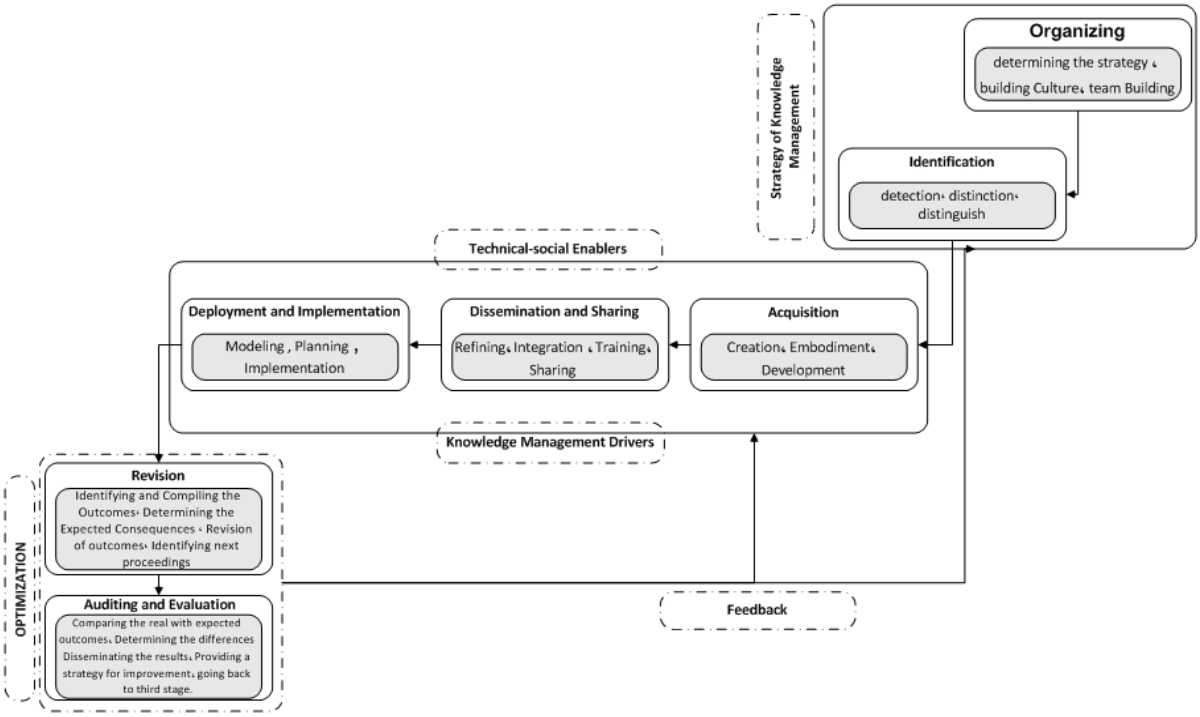

Figure 5: Optimized Model for KM

As you see in figure 5, optimized model for KM consists of 7 stages and each stage has some subdivisions. They are as follows:

First stage: Organizing

1. Determining the strategy for KM: It includes determining sound and proper strategy, mission and vision by senior managers, and the staff's obligation to correct implementation of KM.
2. Building Culture: creating a true perception of KM for the staff and beneficiaries and applying strategies such as training, pertinent symposiums and seminars, presenting the experiences of other organizations in establishing KM, developing the existing library resources, etc.

3. Team Building: organizing KM teams of expert staffs for the purpose of setting up regular meetings and seminars about appropriate strategies in order to identify the problems and provide necessary suggestions to resolve the problems and barriers and to transfer the KM outcomes and share them with others.

Second Stage – Identification

1. Looking for different work areas and analyzing them: analyzing different areas of the organization and looking for potentials to strengthen, developing and enriching knowledge and identifying week points and problems.
2. Recognizing existing gaps and administrative barriers: determining priorities and barriers facing optimization and enhancement of affairs for development.
3. Identifying the problems and determining their origins: determining the origin of the problems.

Third Stage: Acquisition

1. Creation: examining the similar cases in the organization or in other organizations and benefiting from the comparative studies and creating suitable strategies to resolve the problems.
2. Embodiment: embodying ideal results and invention and creativity and discussion and the image of expected results.
3. Developing suggested strategies based on the existing reality.

Fourth Stage – Dissemination and Sharing

1. Refining: refining the suggested strategies and selecting the best one through collecting all the comments from different committees.
2. Integration: examining suggested strategies and the selected ones by the methods such as brainstorming, Delphi, etc. in order for final confirmation and the integration of comments
3. Training: training the acquired results and selected strategies to the staff for the purpose of implementation to resolve the problems and for development.
4. Sharing the Results: Sharing the acquired knowledge through proper methods in all the layers of organization and transferring the staffs' ideas to others.

Fifth Stage – Deployment and Implementation

1. Modeling and Planning (where, how, when, who): Preparing a suitable model and planning for implementation. Preparing Action Plan and determining each activity should be done how, where, by whom, or when
2. Implementation: implementing needed activities to obtain knowledge outcomes through organizing executive groups based on the planning.

Sixth Stage – Revision

1. Identifying and Compiling the Outcomes: compiling the outcomes in each period (based on the programs) after executing the activities
2. Determining the Expected Consequences: defining the KM expected outcomes in order to acquire better results
3. Revision of outcomes: total revision of outcomes after implementation in order to enter the auditing stage and re-implementation if necessary.

Seventh Stage- Auditing and Evaluation

1. Comparing the real with expected outcomes: comparing the expected outcomes with the real outputs.
2. Determining the differences: identifying the differences for re-implementation and planning to resolve the deficiencies.
3. Disseminating the results: disseminating the results of implementation and the defined outcomes in different layers of the organization and sharing them with the other staffs.
4. Providing a strategy for improvement: providing the suggested comments and strategies of staff to a special committee which is responsible.

5- Executing the strategies (repeating the third stage): examining the suggested comments of staff, expert & knowledge teams, and if appropriate, determining the best practice for implementation and going back to third stage.

The Status of Change Process in KM Deployment in the Tax Organization

For the people and the staff, to be accustomed to the status quo is something evident. Human being, during the years, has resisted and reacted against any change in his condition. The people in any organization think their position is threatened and weakened by any change. Thus, in order to establish the new condition in an organization, the resistance context should be identified and appropriate strategies be adopted. In other words, change management must be implemented simultaneously with the deployment and implementation of any new system in the organization. Change management in the organization has three phases including: preparation, admission, and obligation. Hence, these three phases should be achieved before making any change in the organization. It is certain that to deploy KM system in an organization, the conditions have to be prepared and the people to be informed desirably. It may be done through building the culture and organizing the thoughts as well as receiving the support of leadership. Accepting the new conditions such as: creating, sharing, and applying the knowledge is settled through making the people involved in the knowledge-based processes and activities. We may observe the third phase of change management, which is the obligation of the staff and managers against the changes, in the final phase of the KM optimized model. This is achievable through continuous evaluation and revision of what so ever done under the name of KM in the organization and is in need of the constant obligation of managers and the staff for the improvement of auditing results. The figure 6 shows the schema of change management schema versus the KM optimized model.

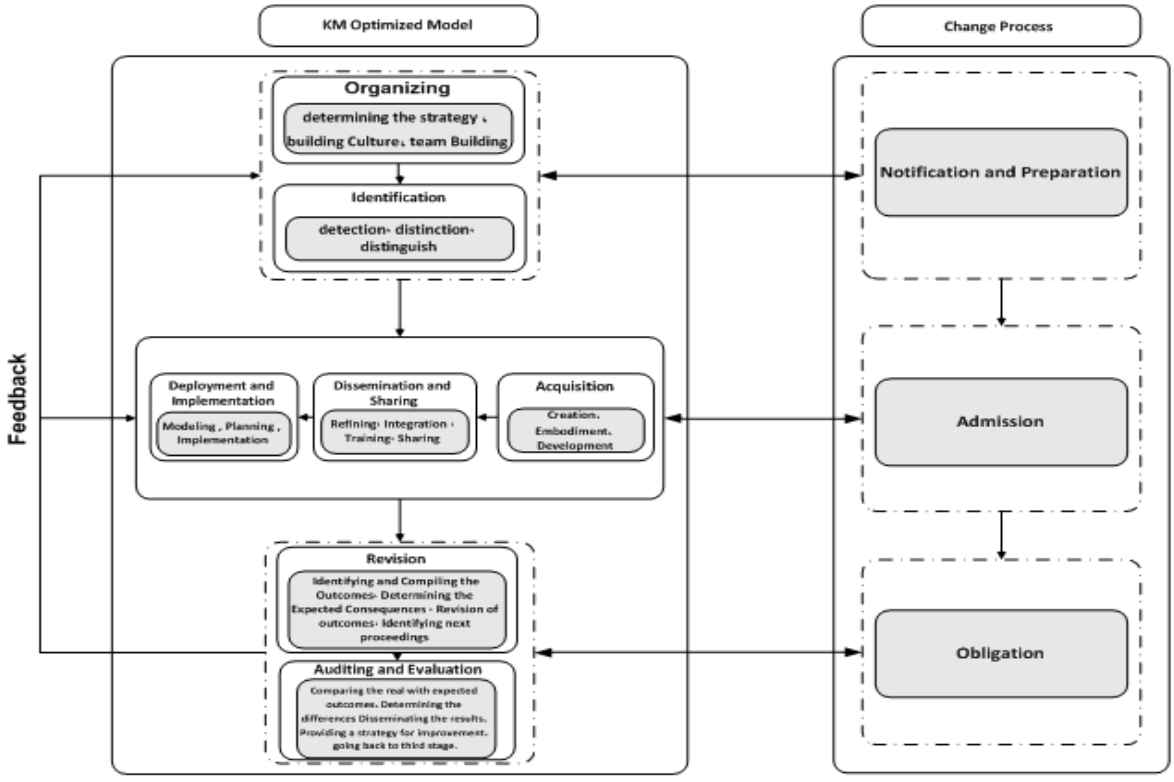

Figure 6: Change Management vs. KM Optimized Model

Barriers of KM in the Organization

The change has always faced the resistance of the human; the capacity of learning and discovering appropriate change and its deployment is an important ability and is considered a key component in the changing world for

being pioneer. Indeed, the learning capacity and making suitable change is the most important ability a human group may have in the modern competitive world (Mashayekhi, 2005, quoted by Gholami, 2007).

KM as a systematic approach is not successful in an organization unless there is a strong will to face the obstacles and resolving them. The most important barriers are as follows:

1. Human Barriers: knowledge, according to many people, is power. Therefore, that the people do not deliver their power to others is a dominant thought in the organizations. In other words, people do not share their knowledge. As a result, the important link of KM is eliminated and the knowledge is kept exclusively within the domain of each person. Such knowledge loses its social entity and does not enjoy the relation and interaction, which are necessary for its growth.
2. Organizational Barriers: these barriers, including non-flexible and hierarchical structures, lack of senior managers' support for the programs and strategies of KM, lack of sufficient motivation in the people, conflict of the role, etc., are the cause of resistance in the organization against the successful implementation of KM.
3. Cultural Barriers: the existence of trust among the staff is a significant factor to develop the objectives of KM. KM is not successful without the trust-based sharing culture. The culture of knowledge sharing and sharing the results has high impact on the efficiency of KM programs.
4. Political Barriers: this idea that the knowledge is power may be manifested as a political barrier. The people with power may exert over others and gain political power. The power of knowledge and the political power are two factors hindering the suitable knowledge distribution in the organization. In that case, KM faces serious challenge since it needs the vast distribution in the organization.
5. Technical and Technological Factors: utilizing the new science and technology for creating, distributing and applying the knowledge is an important issue in the organization. The entity of this technology should receive more attention, in a way that it does not act as a deterrent to hinder people have access to the knowledge in the organization or leads to the exclusivity of knowledge in a part of the organization.

Practical and Applicable Suggestions in the Tax Organization

With regard to the results of the present study and highlighting the effective factors on knowledge management in the Tax Organization, it is suggested that this organization should try to resolve the existing barriers and to fortify the positive points through taking advantage of KM optimized model in defining the knowledge based mission, vision and strategies and identifying the factors affecting the knowledge creation (leadership, culture, processes, human resources, etc.). The Tax Organization may enjoy the following strategies:

- Identifying types of staff based on the Energy Investment Model in the organization and trying to change the negative and using positive approaches and energy of the staff in advancing the objectives of the organization based on the planned strategies in this study.
- Identifying and developing susceptible human capital capacities in proportion to their competencies (organizational empowerment).
- Updating the knowledge of the staff constantly in IT and applying it in economic affairs, customer satisfaction, etc. (organizational learning).
- Applying knowledge evaluation mechanisms for the staff of the organization.
- Organizing a knowledge center in the organization in order to prepare a platform to access the shared and new information of the current affairs of the organization.
- Using Sharing Information Systems (such as SharePoint), etc.

CONCLUSION

At the present era, the organizations are facing information resources and new knowledge emanating from the intellectual capital. The existence of proper infrastructures and contexts to create knowledge, and identify the accelerators and the interaction among different layers of the organization leads to the creation of a cycle of driving force, called knowledge, in the organization. If this driving force is not managed properly, the knowledge is monopolized and cross points will be lost in the layers of the organization. Statistical tests (One Sample T Test, Freedman Test) introduce factors including: leadership, culture, processes, human resources,

education, technology and infrastructure as the accelerators for the knowledge creation in the Tax Organization. The survey results show that the leadership factor has the highest impact on knowledge creation since it highlights the mission and vision of a knowledge-based organization and has the ability to provide necessary incentives and support. Despite the increasing importance of KM among scholars, various models examining the different dimensions of KM have been proposed. Since KM is an integrated approach and system, and all the aspects should be surveyed from the earliest stages, eliminating the resistance of staff against the change and creating the sense of admission to knowledge sharing with others requires determining the strategies and building the culture in the organization. The continuous obligation of managers and the staff should be revised in the organization through knowledge management evaluating and auditing tools. Consequently, the knowledge management optimized model with its seven stages, beginning from the organization and ending to the evaluation, tries to discover, identify and create the knowledge by minimizing the barriers and resistances against the changes, and to disseminate and share the knowledge throughout the organization.

IJONTE's Note: This article was presented at 5th International Conference on New Trends in Education and Their Implications - ICONTE, 24-26 April, 2014, Antalya-Turkey and was selected for publication for Volume 5 Number 2 of IJONTE 2014 by IJONTE Scientific Committee.

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