

A MODEL FOR THE ESTABLISHMENT AND DEPLOYMENT OF KNOWLEDGE MANAGEMENT IN IRANIAN NATIONAL TAX AFFAIRS $^{\rm 1}$

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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.

¹ - INTA