Study of effective factors on workers knowledge share abilities in public organizations
Case study Tehran branches tax issues organization

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Abstract
This research aims to study effective factors on workers knowledge share in Tehran branches tax organization. Questionnaire used to collect data and in addition to cronback alpha coefficient in 91% then using second verifying analysis method studies research traditional and stability and verified all structures. Then using structural equations method took conceptual model measuring and test. Analysis results show that individual characteristics, organizational culture and information technology have positive and direct effect on workers knowledge share and have meaningful correlation to it. Organizational structure had poor correlation to workers knowledge share that did not verify its meaningfulness statistically. Also considered that the most effect on workers knowledge share was from organizational culture.

Key words: knowledge share, organizational structure, individual characteristics, organizational culture, information technology.

Introduction
Today world economy pays attention from economy on the basis of industry, production and product to knowledge – driven economy and in this event, good concept is information and knowledge. Effective management of thought assets is important subject that organizations today and knowledge – driven economy face it and knowledge management is the most important one new subject. Knowledge management means organizational culture manages and creates that promotes using knowledge suitably and also knowledge creation to create a strategic competitive advantage (Martine, 2005). Knowledge is an invisible asset, not only does not decrease its value due to using but also will increase knowledge losses its value if does not use. In fact, knowledge should share to gain value and by it becomes modern. Therefore knowledge share is a process that through it individuals transact mutually their knowledge, individual knowledge transforms into organizational knowledge and potentially by this process prepares chance to learn new experiences and practice and use experiences, skills and abilities (Yu, 2014).

Theoretical principles and research history
1.1. Knowledge management and knowledge sharing concepts and definitions.
Subjective study as knowledge management first began with Swedish company 1994 annual report, was leader in skandia financial service. This company received unqualified dimension: intellectual capital has role to supply stable revenue as traditional financial capital.
- Different definitions about knowledge have provided by thinkers such as poolani and counter (1962-1999) have defined knowledge as act power and valuing decisions. Knowledge introduces as valuable asset and a leader resource and asset and providing high quality service (products) and economic, without using and manage this valuable resource is impossible. Knowledge has not one concept and simple definition. Blocker defines knowledge as a multi-layer, complex, active and concrete subject in human mind. Downport and Prosak believe than knowledge is combining of information, experiences, values and attitudes according to rational criteria and uses as a frame to analgse, evaluate and use information and new – knowledge and experience share is the most basic knowledge management performance (Nemati and gamshidi, 1386). Knowledge share aims to create new knowledge through different knowledge compositions or using it better. To create an effective knowledge share, individuals should have high tendency and ability. Conducted researches reveal that workers who have tendency and experience to share knowledge have four basic knowledge types such as professional knowledge, coordinating knowledge, object based knowledge, technical knowledge. So suggests that above process conducts through different channels to transfer and share knowledge.
1.2. Effective factors on knowledge share individual factors

Individual factors originate from individual behavior, acts, attitudes and conceptions. It access able for organization when workers have tendency to share it. Knowledge share is a super behavior in organization that should know effective factors on this behavior. In following describes two groups of, organizational, culture factors and relationship to share knowledge in organization.

Organizational factors

One key subject to share knowledge in an organization is area related to environment and suitable organizational conditions. Some factors that effect on knowledge share:

A- Organization manager’s support: As organization top managers do not emphasize on knowledge share importance to reach individual and organizational successes and did not plan a clear image for worker, knowledge share does not form among workers as a natural activity. B- Knowledge share methods: create suitable methods to share knowledge means to know and supply different methods to share knowledge easily. Moltatham and korteni (Gaw, 2004) have referred to some effective forma (and informal channels on knowledge share

Cultural factors: organizational culture has regarded as an important and effective factor to share knowledge in many researches. Culture according to cooperation in an organization has much effect on knowledge share. In such environment grows trust and people will find that by knowledge share obtain benefits (Yu and Wilkins, 2004).

Research history

Chen and others in 2009 conducted a research as study of effective factors on cooperators knowledge share in virtual learning groups. These hypotheses tried to respond questions such as social media correlation, learners attitude on knowledge share, learners beliefs about their abilities to share knowledge as online and norms related to knowledge share aim. Knowledge share aim relates to knowledge share behaviors strongly. Also self-belief to create knowledge has not important effect on knowledge share aim.

Babalhavaeji and kermani in 2011 conducted a research as study of effective factors on knowledge share behaviors among information and library science masters in Iran. This research aims to determine effective factors on knowledge share behaviors, to reach this aim studied attitude, aim and inside motivation. In this research two variables institution kind demography and teaching experience period Effect on knowledge share behaviors. Case members were 93 professors from all Iran public and privative universities that collect data by questionnaire. Data analysis showed that demographic variables have a meaningful difference between professors and teachers knowledge share behaviors. But this difference was not among public and privative universities professors and teachers. There is a meaningful relationship between professors and teachers knowledge share behaviors and their aim to share knowledge. Data analysis showed that professors aim to share knowledge and their inside motivation effect on knowledge share behaviors.

- Abdullah and others in 2009 conducted are search as study of effective factors on knowledge share behaviors among small and medium firm’s workers. Research case members were 305 ones. Research questions designed by research literature about workers realizations on all known variables. After data collection tested research model by questionnaire. Data analysis showed that reward system, culture, trust and technology are four main factors effect on small and medium firms workers knowledge share behaviors. Finall provided suggestion to help knowledge – directed firm construct and lead managers in this field.

- Yousef and Ismail in 2070 conducted a research as individual factors effect on knowledge share quality. This research aims to study relationship between individual factors such as awareness, trust, personality and knowledge share quality in Malaysia public institutions. Research case members were 428 unstitutions individuals. To collect data used questionnaire and to analyses data used SPASS. Also tested research traditional and stability by factorial analysis and traditional test. Data analysis showed that there is strong and positive correlation between individual factors and knowledge share quality Also multi regression analysis indicated that personality predictor and then awareness and trust.

Hypotheses and conceptual model development:

In this research, researcher tries to respond questions as follow:

- Which factors effect on public organizations?
- Workers knowledge share capabilities?
Research hypotheses introduced as follow:

- Hypothesis 1: individual properties have positive effect on workers knowledge share capability.
- Hypothesis 2: organizational culture has positive effect on workers knowledge share capability.
- Hypothesis 3: organizational structure has positive effect on workers knowledge share capability.
- Hypothesis 4: information technology has positive effect on workers knowledge share capability.

Conceptual model in this research is what Noor and Salim 2011 used in their research. They served four variables in this model. These researchers introduce variables organizational culture, organizational structure, and personal properties as not technical variables that effect on workers knowledge share capabilities, and technology serves as technical variable. Following figure shows research conceptual model variables relationships to better and more simple realization.

Figure 1 – Research conceptual model (Noor and Salim, 2011)

Research Methodology

According to research aim, this research is practical. This research results could help tax issues organization. Manager’s knowledge and information to share knowledge. This research method is descriptive and correlation. Using questionnaire, interview and observation are three methods to collect data in procedural studies (Sakaran, 1387). Also in data certainty due to research on the basis of hypothesis and test hypotheses, research is certain. In this research, statistical community is all employees who are active in Tehran branches tax issues organization, and are 1130 ones. Case mass using kocaran formula (random sampling) is 287 ones. In this research to study data collection has used two methods: 1- library method: subject literature, books, magazines, reports, theses, scientific researches and internet sites studied and necessary information collected in subject and research variables terms. 2- Field method to obtain needed information used questionnaire. This questionnaire descriptive has studied in content and faces method and used masters and experts judgement. In this research has used chronbach alpha to determine stability and confirmatory factorial analysis. To calculate chronbach alpha used SPSS. Chronbach alpha for total questionnaire was 0.83. Regarding to chronbach alpha rate related to each variable and total questionnaire more than 0.7, so all variables have suitable stability separately and totally. To analyse obtained results used method analysis technique. (Structural equations modeling) using LISREL 8/5
Research model test and hypotheses study

In this research use structural equations method to study relation between variables and research hypotheses test.

Above diagram considers that variables technology, organizational culture and individual characteristics have high correlation to workers knowledge share positively. Also above diagram shows that variables technology 31%, organizational culture 40%, organizational structure 0.5% and individual characteristics 18% predict workers knowledge share changes. In a word, technology change creates 32% knowledge share change. This change is positive and direct.

Discussion and conclusion

At present research using research literature determined research conceptual model and then after collecting data tested using structural equations method. Here studying hypothesis test results will conclude that will provide suggestion to use in Tehran total tax issues and for future researches. After research model
test using structural equations model and LISREL software considered that individual characteristics Effect on workers knowledge share in 0.43. This shows individual characteristics have positive and direct correlation to workers knowledge share. Also obtaining $r^2$ considered that individual characteristics change will change knowledge share 18%. $t – \text{value} = 5.42$ that is higher than 1/96 and its meaningfulness confirms workers knowledge share. After research model test using structural equations model and LISREL software considered organizational culture Effects on workers knowledge share in 0.64. This shows that organizational culture has positive and direct correlation to workers knowledge share. Also obtaining $r^2$ considered that organizational culture change will change knowledge share 40%. $t – \text{value} = 2.35$ that is higher than 1/96 and confirms its meaningfulness.

- **First hypothesis**: Individual characteristics Effect on workers knowledge share capability positively. Using this hypothesis structural equations test besides other hypotheses tested using correct view that its result have shown in diagram 8-4. As observes individual characteristics in 43% Effects on workers knowledge share. So individual characteristics predict 18% workers knowledge share changes. It means individual characteristics change creates 18% knowledge share change. Also diagram 9-4 shows $t – \text{value} = 5.42$, so this correlation and determine power is meaningful. Therefore confirms first hypothesis.

- **Second hypothesis**: organizational culture Effects on workers knowledge share positively. Using this hypothesis structural equations test besides other hypotheses tested using correct view that its result have shown in diagram 8-4. As observes organizational culture Effects on workers knowledge share capability in 64%. So organizational culture predicts 40% workers knowledge share changes. Also diagram 9-4 shows $t – \text{value} = 2.35$, so this correlation and determine power is meaningful. Therefore confirms second hypothesis.

- **Third hypothesis**: Organizational structure effects on workers knowledge share capability positively. Using this hypothesis structural equations test besides other hypotheses tested using correct view that its result have shown in diagram 8-4. Organizational structure Effects on workers knowledge share in 34% severity. So organizational structure predicts 0.5% workers knowledge share changes. Also diagram 9-4 shows $t-value = 1.11$ that is lower than 1/96. So this correlation and determine power is not meaningful. So third hypothesis does not confirm.

- **Fourth hypothesis**: technology Effects on workers knowledge share capability positively. Using structural equations test besides other hypotheses tested using correct view, its results have shown in diagram 8-4. As observes technology Effects on workers knowledge share capability in 57%. So technology predicts 32% workers knowledge share changes. Also diagram 9-4 shows $t-value = 6.09$ that is more than 1/96, so this correlation and determine power is meaningful and confirms fourth hypothesis.

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