TACIT KNOWLEDGE DISSEMINATION AMONG AUDITORS: A STUDY ON AUDITORS IN NATIONAL AUDIT DEPARTMENT

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UNIVERSITI UTARA MALAYSIA
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TACIT KNOWLEDGE DISSEMINATION AMONG AUDITORS: A STUDY ON AUDITORS IN NATIONAL AUDIT DEPARTMENT

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in partial fulfillment of the requirements for the degree of
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ABSTRAK

ABSTRACT

After some related theories in knowledge management were revised, especially upon few model developed by Nonaka (1994), Nonaka and Takeuchi (1995), and Niessen (2002), the gap inside the theories was found. Thus, a study was conducted to fulfill the gap determined. Generally, this study was focused on tacit knowledge dissemination among auditors, in consequence of the effectiveness of knowledge sharing factors in the process of disseminating the tacit knowledge. In this process, three factors of knowledge sharing, consisted culture, attitude, and infrastructure were used as analysis tools to investigate the influence of knowledge sharing factors upon tacit knowledge dissemination in this organization. The finding of the study had found the significant influence of culture and attitude of knowledge sharing on tacit knowledge dissemination. This discovery was support one dimension in knowledge flow theory, developed by Nonaka, 1993. In knowledge flow theory, socialization was the important process of disseminating knowledge at individual to group levels, the best approach to retain the tacit knowledge capacity from dispersed and evade knowledge became less tacit suddenly. Moreover, the process of transferring tacit knowledge at the socialization dimension was strongly influenced by the culture towards knowledge sharing. The flow of tacit knowledge will be truncated if the culture at the individual level was unsupportive nature, and it will be resulted the knowledge hoarding situation in the whole organization. Anyway, the finding of study had proved the applicability of the practices of tacit knowledge dissemination in the organizational environment. Hence, the supportive steps upon fertilizing the whole process of tacit knowledge dissemination in the department need to be emphasized in order to raise the quality of department workforce entirely.
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<td>TKD/KSD</td>
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CHAPTER ONE
INTRODUCTION

1.0 Introduction

Despite the popularity of knowledge management as a source of competitive advantage, the knowledge management literature has been criticized for its lack of empirical basis and for a strong emphasis on the conversion of tacit knowledge into an explicit form through the use of information technology. In contrast with this technology-driven view of the management of organizational knowledge, some authors have suggested that the novel contribution of knowledge management has been to reveal the importance of collaboration at all levels of collective forms of work. This is why, “in its simplest form, knowledge management is about encouraging people to share knowledge and ideas to create value-adding product and services” (Chase, 1997).

Within the last ten years, “knowledge management” has caught the attention of academics and professionals alike (Kippenberger, 1998). According to Lee (1999):

“Knowledge management is a formal, directed process of determining what information a company has that could benefit others in the company and then devising ways to making easily available” (p.1).

Generally most research on knowledge management had been focused on profit-oriented organizations (Garvin, 1997; Stewart, 1997; Tobin, 1997). Less attention has been given to the public organizations. Auditors are involved in knowledge creation, dissemination
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