

**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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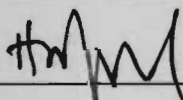
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ABSTRAK

Kajian ini dicetuskan hasil daripada rujukan mendalam ke atas beberapa teori penting di dalam bidang pengurusan pengetahuan, terutamanya beberapa model yang dihasilkan oleh Nonaka dan Takeuchi (1995) dan Nonaka (1994). Penekanan secara keseluruhannya memfokuskan kepada penyebaran pengetahuan tasit di kalangan pensyarah dengan mengambil kira faktor-faktor perkongsian pengetahuan sebagai penentu kepada keberkesanan proses penyebaran pengetahuan tasit. Dengan melihat kepada tiga elemen penting di dalam perkongsian pengetahuan iaitu budaya, sikap, dan infrastruktur, penganalisan bagi melihat impak ke atas penyebaran pengetahuan tasit telah dilakukan. Hasil daripada ujian itu menunjukkan bahawa faktor budaya terhadap pengurusan pengetahuan serta sikap yang menyokong perkongsian pengetahuan memberikan impak yang signifikan ke atas penyebaran pengetahuan tasit di kalangan juruaudit. Hasil daripada dapatan ini secara tak langsung telah menyokong satu dimensi, teori yang dikemukakan oleh Nonaka 1994 berkaitan dengan pengaliran pengetahuan. Di dalam teori asal, dimensi 'sosialisasi' dilihat item yang paling berkesan di dalam menyebarkan pengetahuan tasit. Sosialisasi di dalam 'knowledge flow theory' melibatkan elemen sikap individu ke atas kumpulan di dalam proses perpindahan dan penjanaan pengetahuan tasit di dalam organisasi. Dengan ini, dapatlah dikatakan bahawa dimensi sosialisasi di dalam teori di atas boleh diadaptasikan ke dalam organisasi. Dari sudut yang lain, hasil dapatan kajian juga menunjukkan bahawa pengalaman penyebaran pengetahuan tasit serta faktor-faktor perkongsian pengetahuan sudah wujud di dalam organisasi. Oleh yang demikian, langkah-langkah bagi menyuburkan lagi pengalaman aktiviti-aktiviti penyebaran pengetahuan tasit serta perkongsian perlu dibentuk untuk memastikan aktiviti-aktiviti yang mampu menyumbang kepada peningkatan kualiti tenaga pekerja ini berlaku secara berterusan sehingga menjadi satu budaya di dalam organisasi ini.

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 consequent 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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ABBREVIATIONS

TKD/KSD	Tacit Knowledge Dissemination
KSC	Knowledge Sharing Culture
KSA	Knowledge Sharing Attitude
KSI	Knowledge Sharing Infrastructure
NAD	National Audit Department
VIF	Variance Inflation Factor

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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