Examining the Relationship between Knowledge Management and Organizational Intelligence in Tax Affairs Organization of Tehran

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ABSTRACT: The main purpose of this research is to survey the relationship between the social capital and knowledge management with organizational intelligence in the Tax Affairs of Tehran. The method of the study - description - is from the kind of the correlation. The statistical population of this research consists of the whole staff personal of the Tax Affairs of Tehran that is almost 700 persons. The statistical sample of this research is 361 persons that are selected by the method of the cluster sampling of the multistage. The Measurement instruments include of Karl Albrecht's standard questionnaire with reliability (0.96) for organizational intelligence and Sallies and Jones's standard questionnaire with a reliability (0.96) for knowledge management and Khodayar Abili's standard questionnaire with a reliability 0.96) for social capital. For the analyzing of the data is used by the descriptive and presumptive statistic that is used in the part of the descriptive one from index, middle and average and in the part of the presumptive one from the multivariate linear regression. The obtained results show that there is a relation between the social capital and organizational intelligence a reliability coefficient of 0.54 and between the knowledge management and organizational intelligence reliability coefficient of 0.81 and also between the social capital and knowledge management with the organizational intelligence a reliability coefficient of 0.82 in the Tax Affairs of Tehran. Also, the leadership and management components, learning organization, relative and recognitive capital can predict the organization intelligence.

Key words: Social capital, Knowledge management, Organizational intelligence

INTRODUCTION

Knowledge management is one of the most important success factors for organizations in competitive conditions and the information age. The aware organizations know very well that knowledge is one of the intellectual capitals that if it is used consciously will be followed of significant advantages by for organizations (Scott, 2002). On the other hand the progress made in the field of interpersonal intelligence has had significant impact in shaping the concept of organizational intelligence. The change has been identified in the present era as the information processing power and compatibility with organizational new environment. To the extent that organizations may have more knowledge, will require equally realistic and applications plans for managing organizational knowledge as a strategic resource for the future continuous improvement (vital 2,007th.) the knowledge management is one of the most important factors organization success in era of information (Spender, 1996). According to the knowledge of the organization employees has utmost importance. Participation in knowledge of persons who are working in organizations is to count one of the most effective and most important strategies for increasing organizational efficiency (Bokotiz, 2002).

Organizational knowledge is whatever the organization employees know about process, products, services, customers, markets and competitors as organizations. Organizations in today's competitive environment of global economy and fully chances world should be fast and accurate decisions

making for their survival. Obviously this requires sufficient awareness and appropriate knowledge for decision making (Ganji, 2004). The organizational intelligence by converting data into knowledge can provide a competitive advantage for organizations. The organizational intelligence, not as a tool or a product or even the system, but as a new approach to organizational architecture based on speed of information and in order to make accurate and intelligent decisions of business in the shortest possible time is discussed. Organizational intelligence is a collection of technologies and processes that allow to all people at all levels of the organization to evaluate and analysis data. Organizational intelligence is an experimental and scientific process that focuses on the success or failure of the organization. In other word, precisely is on basis on the experiences can on the likely to be used in the most effective performance. Organizational intelligence is as a dynamic window of business to the outside world that recognizes organizational performance, increases efficiency and hunts opportunities unknown. Organizational intelligence provides possibility of earn profits, understanding and integration from the company's experience. Organizational intelligence increases organizational information to a higher level within an organization, because data and information are such static objects and the intelligence is that make them from static mode to organic basis. (Albrecht, 2003). Organizational intelligence is followed by the assessment of organizational intelligence

situation identify their strengths and weaknesses and based on achieved results provides essential guidelines for improving organizational intelligence and finally improving the performance of the organization. Therefore with carried out a survey of such this may be identify the situation of organizations in terms of the level of intelligence, namely the ability to consistency and ability to adapt to environmental, landscapes, learning and applying knowledge, organizational structure and performance, mood, information and communication technology and organizational memory and focusing on abilities and planning to solve the weaknesses may be promoted efficiency and effectiveness of the organization (Jafari, 2010).

The aim of this study was to find an answer to this question whether there is a relation between knowledge management and organizational intelligence on Tehran's tax affairs managing. About importance and necessity of the present study, we can say that today many of the issues facing organizations is predictable and reviewable through the knowledge and the various Sciences. Dynamic organizations also to survive and playing essential role in the community are compelled to equip themselves with the tools and data knowledge. Study of social capital and knowledge management and also organizational intelligence in the organization in fact is a review of its organization situation in terms of human capabilities and applying useful knowledge in performing the basic tasks of the organization and how the interaction and communication networks of human to manage affairs. The empirical evidence suggests the organizational intelligence has not desirable situation in managing tax affairs in Tehran. Including variables affecting organizational intelligence is knowledge management. Although there is a relationship about in the listed variables (knowledge management and the intelligence organization) and researcher is faced with a lot of research, but because it certainly cannot be argued that there is a relationship between knowledge management and the intelligence organization. Therefore the aim of this study was to find an answer to this question whether there is a relation between social capital and knowledge management and organizational intelligence on Tehran's tax affairs managing. In this study, social capital and knowledge management are independent variable and organizational intelligence is a dependent variable.

The concept of organizational intelligence first was introduced by Matsuda (1992) and after McMaster (1996) and William Crescent (1998) and later by Albrecht (2002). Many researchers have studied relation of organizational intelligence and different variables, including Prijmern and Wasilash (2007)

found in their study that smart universities have high organizational intelligence, and despite maintaining its exceptional position, are exposed to environmental events and changes. Sattar Ghahfarokhi (2010) does its study entitled "Examining the relationship between knowledge management and organizational intelligence subsystems and components in Esfahan Steel Company". Using the following strategies of knowledge management subsystem on learning organization in view of Marquardt and components of organizational intelligence in view of Albrecht, the results of research has shown there is a significant and positive relationship between the knowledge subsystem and all of organizational intelligence components.

Richard and Nari (2005) in a research entitled "Knowledge management and organizational intelligence" showed the effectiveness of organizational intelligence be increased on basis of development and raising the knowledge and improvement of mental models and understanding of the decision-makers of their integrity. Gallardo and Restou 2009 in a research examined the relationship between organizational intelligence and attitude and habits of Hispanic entrepreneurs in the process of decision making and their business performance. Also Bani Si and Malekshahi (2011) in a study entitled "The relationship between the components of organizational intelligence and learning organization in Islamic Azad University ROUDEHEN" showed there is a significant relationship between each individual components of the organizational intelligence (shared vision, a common destiny, desire to change, the courage and bravery, unity and agreement, application of knowledge and performance pressure) and learning organization.

Tax administration in Tehran as well as other organizations need for this important issue to recognize the knowledge management and their relationships with organizational intelligence, take a long step in advance of their goals. With this description cognition of each organization of the situation in which there is a big help for it organizations to evaluate themselves. Also to establish organizational goals and planning for those purposes this assessment and Self-analysis is very valuable and helpful. Also, according to studies, the organizational intelligence have a relationship with variables such as knowledge management, financial performance of organization, achieve the information outside the organization, right decision making, the maturity level of employees, organizational culture, organizational health, organizational learning, organizational structure and leadership style, so the need for such research is essential to the organization's tax. The

question of the research at has been developed at this form weather are there any relationships between knowledge management and organizational intelligence in the tax administration in Tehran?

MATERIAL AND METHODS

The researcher to do its study should be selected a certain group of people and be generalized their findings to the larger set that participants are chosen from it. The descriptive research method is a correlation type.

Population, sample and sampling method: The population of this study consists of all the employees of tax office in Tehran that the numbers of them are about 700 people. The tax affairs organization in Tehran had divided to five regions of North, South, East, West and Center and each the tax district has multiple office. From each region, two offices were selected in multistage cluster sampling method and the questionnaires were distributed between the tax employees. The sample size of this study has selected 248 people using the Morgan table that according to ease of access to individual it increased to 361 people.

In this study the assessment tool is Albrecht's organizational intelligence standard questionnaire (2002) with reliability (0.96) and Salys and Jones's knowledge management standard questionnaire (2002) with reliability (0.96). The Salys and Jones's knowledge management standard questionnaire (2002) has been intended with a total of 42 questions to measure the independent variables of knowledge management that measures the ten dimensions of knowledge management (leadership and managing the questions, teamwork of learning communication of questions, questions knowledge division, knowledge creation, digital justice, the ideas and missions, strategy, organizational culture, intellectual capital, learning organization) and the Albrecht's organizational intelligence standard questionnaire (2002) has been considered to measure the dependent variable of organizational intelligence that has 7 (strategic vision, shared destiny, a desire for change, spirit, harmony and homogeneity, knowledge application, operation pressure).

RESULTS

According to the present research questions, multi-variable linear regression has been used that have been presented in form of describe the data and data analysis.

As can be seen, the lowest score of "knowledge management" belongs to those who have won 42 score and the highest score belongs to those who have acquired a 168 score and total score is 35726.

Therefore, the distribution range of score is equal to the score of 126. The knowledge management scores of more of people are equal to 104. The knowledge management scores of half of the respondents are equal to or less than 101 and the other half of is more that score. The average of the "knowledge management" score of statistical sample is equal to 98. In overall assessment of knowledge management variable and its dimensions should be noted that due to the proximity of this variable and its dimensions to the normal distribution indicate the desired position of the variable in sample of the study.

As can be seen, the lowest score of "organizational intelligence" belongs to those who have won 49 score and the highest score belongs to those who have the 196 score and total score is 42034. Therefore, the distribution range of scores is equal to 147. The organizational intelligence score of more of people is equal to 124. The organizational intelligence score of half of respondents equal to or less than 118 and the other half more it. The average score of the organizational intelligence of the statistical sample is equal to 116. In overall assessment of organizational intelligence variable and its dimensions should be noted that due to the proximity of this variable and its dimensions to the normal distribution indicate the desired position of the variable in sample of the study.

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To answer the research question of whether there is a relationship between knowledge management and organizational intelligence? Regression has used. Regression model and its equation is in the table 3.

The table 4 shows the correlation coefficient, the square of correlation coefficient or determination coefficient so that the amount correlation between these variables is 0/81 and at a high level. As well as the determination coefficient indicates that 65% of the organizational intelligence dependent variable changes are covered by knowledge management.

Given the significant amount in the above table according to "f" that is equal to 684 and the significant level is less than 0/01 that approves regression model and the independent variable is able to predict dependent variable changes.

The correlation between knowledge management and organizational intelligence is equal to 0/81 and the determination coefficient is equal to 0/65. To be more precise, 65% of the organizational intelligence dependent variable changes are covered by independent variable. The beta much of the knowledge management variable is equal to 0/81 in predicting the dependent variable.

The correlation diagram has portrayed the relationship. The eta level of leadership variable in predicting the dependent variable is equal to 0.10 and

the amount of beta variables of learning organization is equal to 0.42 in predicting the dependent variable. The presented significant level of table 8 is equal to 684 according to amount "f" and the significant level is less than 0.01 that be approved the regression model and independent variable is able to predict the dependent variable changes. The correlation between knowledge management and organizational intelligence is equal to 0.81 and the determination coefficient is equal to 0.65. To be more precise, 65% of the dependent variable changes are covered by the independent variable. The beta much of knowledge management variable is 0.81 in predicting the dependent variable. The correlation diagram has portrayed the relationship.

Table 1. Distribution of central indicators and dispersion the variable Knowledge Management and its dimensions

Variable	1	2	3	4	5	6	7	8	9	10	11
Average	98. 96	15.19	9.47	7.18	6.96	9.86	6.90	9.17	11.60	9.05	13.55
Median	101	15	9	7	7	10	7	9	12	9	13
View	104	15	9	7	7	10	6	8	10	8	12
Standard deviation	22.65	3. 46	2.62	1.84	2.03	2.20	2.04	2.71	3.33	2.94	3.79
Range of changes	126	18	12	9	9	1 2	9	12	15	12	18
The minimum score	42	6	4	3	3	4	3	4	5	4	6
The maximum score	168	24	16	12	12	16	12	16	20	16	24
The total score	35726	5486	3419	2593	2513	3560	2493	3313	4189	3268	4892

1. Knowledge management 2. Leadership and management 3. Teamwork and learning communities 4. Knowledge division 5. Knowledge creation 6. Digital Justice 7. Ideas and mission 8. Strategy 9. Organizational culture 10. Thinking capital 11. Learning organization

Table 2. Distribution of central and dispersion parameters and variables, dimensions of organizational intelligence

Variables	1	2	3	4	5	6	7	8
Average	116.43	14.07	17.38	15.87	16.65	17.14	13.67	16.80
Median	118	14	18	16	17	18	14	17
View	124	13	20	15	19	18	14	17
SD	25.74	3.53	4.06	4.12	4.17	4.03	3.70	3.82
Range	147	18	21	21	21	21	18	21
Min.	49	6	7	7	7	7	6	7
Max.	196	24	28	28	28	28	24	28
Total	42034	5082	6275	5732	6011	6189	4936	6065

1. Organizational Intelligence 2. Strategic Insight 3. Common fate 4. Willingness to change 5. Courage and venture 6. Alliances and agreements 7. Knowledge application 8. Pressure of Function

Table 3. Distribution of central indicators and distribution of variable of organizational intelligence and its dimensions

Variables	1	2	3	4	5	6	7	8
Average	116.43	14.07	17.38	15.87	16. 65	17.14	13.67	16.80
Median	118	14	18	16	17	18	14	17
View	124	13	20	15	19	18	14	17
SD	25.74	3.53	4.06	4.12	4.17	4.03	3.70	3.82
Range	147	18	21	21	21	21	18	21
Min.	49	6	7	7	7	7	6	7
Max.	196	24	28	28	28	28	24	28
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Table 4. Table of the regression model of knowledge management and organizational intelligence

R	R^2	Adjusted R^2	Standard error of estimate
0.810	0.656	0.655	11897.15

Table 5. Analysis of Variance Table

Source	SS	DF	MS	F	Sig.
Regression	156475,478	1	156475,478	684,545	0,000
The remaining	82061ر370	359	228,583		
Total	238536,848	360			

Table 6. The values of the coefficients of the independent variables in terms of standard and non-standard values

Independent variable	non Standardized coefficients		Standardized coefficients	t	Significant level
	B	Standard errors	Beta		
Constant	25.352	3.571		7.099	0
Knowledge Management	0.920	0.035	0.810	26.164	0

Table 7. The values of the coefficients of the independent variables in terms of standard and non-standard

Independent variable	not Standardized coefficients		Standardized coefficients	t	Sig.
	B	Standard error	Beta		
Constant	27.216	4.065		6.695	0.000
Leadership and management	0.786	0.360	0.106	184.2	0.030
Teamwork and learning communications	-0.048	0.585	-0.005	-0.081	0.935
Knowledge division	1.088	0.670	0.078	1.625	0.105
Knowledge creation	0.761	0.647	0.060	1.177	0.240
Digital justice	0.443	0.511	0.038	0.866	0.387
Ideas and mission	1.216	0.680	0.096	1.788	0.075
Strategy	0.401	0.499	0.042	0.804	0.422
Organizational culture	0.430	0.495	0.056	0.870	0.385
Thinking capital	0.506	0.493	0.058	1.027	0.305
Learning organization	2.848	0.413	0.420	6.889	0.000

Table 8. Anova result

Source	SS	DF	MS	F	Sig.
Regression	156475.478	1	156475.478	684.545	0.000
The remaining	82061.370	359	228.583		
Total	238536.848	360			

Table 9. The coefficients of the independent variables in terms of standard and non-standard values

Independent variable	not Standardized coefficients		Standardized coefficients	t	Sig.
	B	Standard errors	Beta		
Constant	25.352	3.571		7.099	.000
Knowledge Management	0.920	0.035	0.810	26.164	.000

DISCUSSION

The present study found is there a relationship between knowledge management and organizational intelligence also in the tax affairs office of Tehran. The research findings is consistent to findings of people like "Richard and Nari" (2005) and Kashef et al. (2008), Azizi (2010), Ghahfarokhi (2008), Khodadadi (2006).

The correlation level between above variables is 0/81and is at a high level. As well as, the determination coefficient indicates that 65% of the organizational intelligence dependent variable changes are covered by knowledge management. So considering knowledge management as a factor which can associated to organizational intelligence is proper quietly and be said at present era addressing to organizational intelligence using existing knowledge is a necessity and use of the it is one of the most important competitive advantage of Business. Today it

can be said with confidence that the organizations which have the knowledge and organizational intelligence can to decide easier in the competitive world and in the diversity of the information, also it can be said whatever the organization has higher ratio of information and experiences it can rapid response to changes.

Knowledge management and organizational intelligence led to tools and technology improvements in the organization and by providing up to date information and knowledge able to respond to problems and difficulties of organization in today's competitive era. Upgrade organizational intelligence based on information and knowledge can be very effective in dealing with environmental threats. Knowledge management is a management tool for achieving the goals of organization. Implementation of knowledge management with regard to information

technology, culture, structure, motivation can be a successful strategy for an organizational intelligence. Organizational intelligence is ability of an organization to solve problems, take decisions and planning. Knowledge management can with infusion of information and knowledge of organization to organizational intelligence help to making decisions and implementing programs. The primary objectives of organizational intelligence is keep having organization at the proper position and prepare for organization against the challenges and take important decisions against the challenges. The knowledge management production causes the realization of the above factors by production of knowledge and information. The Union and the synergy between organizational intelligence and knowledge management help to better assess the logical decisions situations and helps overcome problems. The knowledge could be distributed in the organization and more importance that is suitable for decision making and through this be led to achieve a competitive for organization and finally increases the organizational intelligence level, significantly. One of the most important advantages of organizational intelligence is decision making in organization that decision making is an essential issue at all of level of organization that these decision is effective on costs, productivity and quality and knowledge management can be play significant role at decision making through up to date information and knowledge. It is necessary that the organizations move to organizational intelligence. Including important needs of senior executives in organizations is access to required information, process and analysis based on knowledge and achieving the findings of each decision with update statistics and information. Also the need for knowledge management and be update of organization's employees with newest knowledge through organizational continuous learning is including essential reasons of applying the organizational intelligence. The organizations to achieving the higher growth rate in dynamic environment have to move towards improving organizational intelligence and with implement the knowledge management is a main factor to achieving to organizational intelligence. One of the appropriate models to upgrade organizational intelligence in the organization is one that we have social capitals and knowledge management, together. The suggestions based on research findings are:

1 - With regard to existence of the relationship between social capital and knowledge management with organizational intelligence is suggested that with strengthening social capital and social capital take be action to reinforce the knowledge management.

2 - To understand organizational intelligence and knowledge management and social capital, be offered training workshops in the organization.

3 - Given the significance of organizational intelligence and knowledge management is suggested that be increased science levels of staff.

4- Given the significance of organizational intelligence and knowledge management is suggested that measures to be considered towards creating and enhancing a sense of trust among organization members and facilitate the staff communication networks.

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