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The Study of Relationship Between the Dimensions of Knowledge Management and Readiness for Organizational Change

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Abstract: The purpose of this study is investigating the relationship between the dimensions of knowledge management and readiness for organizational change in Economic- Tax Administration. In this survey research, the researcher applies a questionnaire related to the dimensions of knowledge management and also a questionnaire related to the readiness for organizational change. The analytical method of confirmed factor used for specifying the validity of questionnaire and Cronbach Alpha method used for its' reliability. This study has been conducted among 426 personnel working in Economic- Tax Administration of North Khorasan Province in 2011. The statistical sample is comprised of 202 people who selected among working personnel of Economic- Tax Administration of North Khorasan Province based on Morgan table and a relative stratified random sampling. Through implementing correlative tests, the main hypothesis of this study was confirmed with the high reliability of 99%. And also there was a positive and direct relationship among different dimensions of knowledge management and readiness for organizational change and all hypotheses and variables had straight effects. But based on obtained statistical data, the dimension of knowledge management process had a negative and reverse relationship and the related hypothesis was not accepted. So considering to the research findings, it is recommended to the organization while they have long term plans, they should find, create and maintain the knowledge and emphasize on acquiring the knowledge by personnel and directing the personnel knowledge with the organization interests through preparing and creating the appropriate foundation so that organization goals can be achieved ideally.

Key words: Knowledge management · Knowledge management strategy · Knowledge management structure · Knowledge management process · Knowledge management technology · Organizational change

INTRODUCTION

Nowadays, the intellectual and intangible assets which are called knowledge are seen as a crucial factor in organizations. It is impossible to achieve the acquired organizational knowledge without learning [1]. In addition, organizations should look at their organizational culture carefully before acquiring any knowledge. Organizational culture is discussed as a major factor in knowledge management. The ability for using information and technology and the ability for innovation in management and processes are relied on the ability of learning hidden inside the organization. On the other hand, knowledge management system in learner organization should be able to coordinate working activities and learning process of personnel and also should include sufficient motives and incentives so that they can attract all members and involve them in indoor activities of organization [2]. Furthermore, rapid growth in global economy shown that developing abilities and capabilities of knowledge sources in business is essential. Hence, at the decade of 90, knowledge management set forth & developed comprehensively. Based on this necessity, the researcher is looking for finding a relationship among the dimensions of knowledge management and readiness for organizational change of working personnel in Economic- Tax Administration of North Khorasan Province and its role in proceeding daily activities and developing knowledge and information among personnel. Undoubtedly, there is a close relationship between

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experiences and knowledge, for example, experiences can be considered as a filter for knowledge, not only some kinds of knowledge can be turned into experiences (like the step of internalizing in Nonaka theory of creating knowledge) but also experiences can be considered as a criterion for turning data to knowledge.

Knowledge-Based Communication: Nowadays, all customers and suppliers of organization are seeking to communicate with organization for the purpose of creating an added value chain for themselves. Organizations found that outsourcing can be effective just while effective knowledge trends to be established among them. The professional companies found that not only their customers want to communicate for conveying knowledge but also perceived from their experiences that this matter caused to increase the customers' satisfaction and loyalty. Communications can make the future of society and business and the richened knowledge will be conveyed at its beating heart.

Cooperation: In such economy which depends strongly on specialized knowledge, cooperation is as a very essential basis. Some of knowledge management approaches such as working association refer to this issue. This is important to emphasize, focus more on cooperation among members, teams, organizational units and also using instruments like video conference and web conference. Now, organizations work extremely on developing culture and skills which be followed with a strong and useful cooperation for organization. Meanwhile, establishing knowledge management processes in an organization actually needs using all potentials of cooperation.

Working Procedure: Knowledge exists throughout the organization. Organizations will transform their processes to platforms for facilitating their working procedures. In other words, learning is very important during working procedure and most part of knowledge are produced there and organizations are seeking for integrating all learning sources during working procedures.

Of course, the most important reasons caused organizations tend to knowledge management issue, is that knowledge management will increase productivity, profitability and strengthen cooperation and reveal and grow creativity, improve the service level to customer, assist organization to continue his competition through upgrading the organization awareness towards approaches, products and application of competitors [3]. In addition, rapid changes of these days caused organizations faced with different challenges; but among these organizations, there are some successful organizations which take advantage of generated opportunities by using managerial tools and modern technologies. Knowledge management is one of these tools. Although knowledge is essential and necessary for organization as a source for survival and organizations will succeed in global business just if they access to knowledge and profound comprehension in all levels, but many organizations have not still noticed to knowledge management seriously. Our present world is in a way that each organization can survive if it reacts rapidly towards changes and this is possible just with having knowledge and creativity [4].

The purpose of knowledge management in the current organizations is including optimum combination of knowledge and information in organization and providing appropriate environment for producing, sharing and applying knowledge and educating creative and innovative human resources. The purpose of knowledge management is creating a learner organization and sharing through making a trend among information sources produced by people of different parts of company (finance, application, competitive intelligence, etc) and correlate them with each other. In other words, the final purpose of knowledge management is upgrading the added value of existing knowledge in the organization in order to develop and improve the creativity, productivity and competitive privilege for organization [5].

Indeed, at the present, knowledge management is one of the most recent and significant issue in management. Knowledge management is actually considered as a response to increasing changes of current institutes' environment. It is necessary and inevitable to change management applications. It is required for institutes to implement the knowledge management strategy effectively so that they can survive, develop and match themselves with changes of competitive environment. Different methods were recommended to implement knowledge management in institutes which the model of "top to bottom" is the commonest method. So, as the development center for quality and productivity of America suggests that institutionalizing the knowledge management in organization considered as one of the most effective method for implementing knowledge management successfully and decreasing incorrect perceptions of personnel. But this question raised that how to implement the institutionalization of knowledge management in organization effectively? The present

study recommends that it is better for institutes to implement the institutionalization process of knowledge management in organization ideally and effectively through highlighting roles and functions of organizational leaders, instead of using legal powers and authorities for implementing cultural changes among personnel [6].

Of course, the most important purpose for employing knowledge management in many institutes is rapid conformity with environmental changes for improving more efficiency and profitability. Therefore, the knowledge management is referred to a process of how to create, circulate and employ knowledge in the organization. In other words, the final goal for knowledge management includes sharing knowledge among personnel in order to upgrade the added value of existing knowledge in the organization. Knowledge management scope includes concepts and principles which upgrade the ability for employing and sharing the knowledge in institute (such as proficiencies, skills and experiences of personnel) and it plays significant role in developing and improving creativity, productivity and profitability of organization. The present world and especially labor world is experiencing a typical transfer. Transfer is towards those knowledge-based organizations in a knowledge-based society. In such organizations, knowledge is noticed as a serious and valuable source and it is strongly supported to be equipped with skills for processing knowledge to maximize the value of this source. Knowledge sources of organization are complicated and polyhedral which present from implied issues to implied knowledge including descriptive knowledge, method-based knowledge and proved knowledge by reasoning [7].

In fact, knowledge sources are provided by proficient personnel and computer systems in organization process. An attitude towards these skills and employing them takes much time to specify the nature of organization, innovation and its efficiency. Hence competition will be occurred in a dynamic environment. It is obvious that knowledge sources require precise and intelligent management. Despite all discussions about thought force and intellectual asset, just a few managers have perceived the real nature of knowledge-based company, whereas it was widely accepted that new organizations need knowledge. Nowadays, there are a few organizations which have been grown up completely and upgraded the level of organizational knowledge for improving their implementation and performance. As there is still struggle to comprehend the concept of the knowledge management, so the systematically, cautiously and planned efforts of knowledge management have not been widely yielded. For more clarification of this common comprehension, we should deal with the main issue and basic definitions of knowledge management features in organization. This is the pre requisite for systematic realization inside the nature and possibilities of knowledge management and also for preparing knowledge management in practice. The first element in these presented frameworks is the classification for defining all kinds of knowledge sources which an organization can have and manage it. The second factor is defining all essential kinds of activities which can be used for highlighting the knowledge sources.

A member of organization (computer or human resource) uses knowledge for exchanging the skills to implement the activities. The third factor of this framework specifies three classes of effects which direct the knowledge management in an organization. Nowadays, it seems necessary to employ knowledge management in all organizations including educational institutes, health centers, industrial and commercial companies. Despite the spread of knowledge management in recent years, many organizations are disappointed to employ it optimally. In fact knowledge management is dealt with knowledge accessibility for those people who require it. Anyway, it is possible to employ accessible knowledge optimally just when we know where to look for it [4].

On the other part, the organizational managers should consider to the below requirements for innovation achievement and successful change: they should be useful for user; should be used considerably and permanently; should not have much complexity; should be in conformity with the value systems of their users; should be justifiable; should obtain tangible results [8].

In order to make change in the organization, managers should have a wide and long run outlook and focus less on routine activities and also they should respect to morals in fulfilling the change process and use their authority for serving to others [9].

Of course, it should be noted that the integral part of the organization change is comprised of a set of values, defaults and beliefs which forms goals and methods of organization change and distinct it from other improvement strategies. Most part of these beliefs were made at the beginning of formation and evolution of this field, then they were developed through extending the organization change [10].

Generally, readiness for the organizational change is a main goal for the most organizations and organs which depends on many factors and it is one of major issues in the organizational analyses and the knowledge management is one of those approaches which can realize it in the organization. Therefore, if we aim to create and upgrade different dimensions of knowledge management in organizations in a way that cause organizational change, in this case, firstly full awareness of effective attitudes on readiness for organizational change should be studied and secondly this organizational change should be analyzed considering to specific dimensions which can have considerable effects on knowledge management dimensions and also considering to other organizational activities which are effective on organizational change. Then following the above investigations appropriate approaches are recommended. For reaching to this aim, the below questions are raised: whether there is any relationship among knowledge management dimensions and readiness for organizational change in Economic- Tax Administration of North Khorasan Province? Whether there is any relationship between dimension of knowledge management strategy and readiness for administrative change in Economic- Tax Administration of North Khorasan Province? Whether there is any relationship between dimension of knowledge management structure and readiness for organizational change in Economic- Tax Administration of North Khorasan Province? Whether there is any relationship between dimension of knowledge management process and readiness for organizational change in Economic- Tax Administration of North Khorasan Province? Whether there is any relationship between dimension of people and their roles in knowledge management and readiness for organizational change in Economic- Tax Administration of North Khorasan Province? Whether there is any relationship between dimension of knowledge management technology and readiness for organizational change in Economic- Tax Administration of North Khorasan Province?.

Let it not remain unsaid that looking at home and abroad researches and secrets regarding knowledge management and organizational change confirm that establishing a system based on knowledge and change will be the main reason for success of an organization at the present world. For example, in one of researches done by Halawiee in 2005 on success of knowledge management systems in knowledge- based organizations achieved this result that a successful knowledge management system with some variables (system quality, knowledge quality and service quality, tendency towards use and user satisfaction) evaluated the success of knowledge management systems. The findings shown that this model has the potential of being used in future studies on knowledge management systems.

Furthermore, Hall (2005) in his survey by title of knowledge management at the times of change: through exchanging implicit and explicit knowledge concluded that it can be applied theoretically and practically for information management, knowledge management and project management.

As stated by Scott in his researches at 2008, the knowledge- based and knowledge- oriented organization is an organization which knowledge creation and the knowledge sharing process were internalized in it and accepted as a guide way for operation [11].

In 2004, Sharif-al-din and Roland investigated on knowledge management in the governmental organizations and studied the relationship among organizational elements and knowledge transfer performance and using experiences of governmental sector in private sector and concluded that knowledge management are different based on aspects of culture, organization mission, merit and motivation in the governmental and private sectors of different countries.

Edward (2006) in his research results regarding knowledge management usage in confirming executive decision-making in a military setting shown that knowledge management innovations do not manage knowledge directly. Instead, knowledge management innovations manage internal and external environments of organization in order to encourage and enable spreading information in creating new knowledge with giving knowledge to decision makers effectively [12].

Gholizadeh (2004) researched on the relation between knowledge change process and organizational culture in Mashhad University. In this research, the knowledge management status in Mashhad University has been studied in view of major components of Nonaka theory namely sociability, extra-organizational, integration and internalization. Findings shown that internalization has a highest status in knowledge management scope in Mashhad University and other components including sociability, extra-organizational, integration are placed respectively. In addition, based on obtained results, there is a significant relationship among organizational culture, internalization, externalization and integration, whereas this relation is not significant with sociability [13].

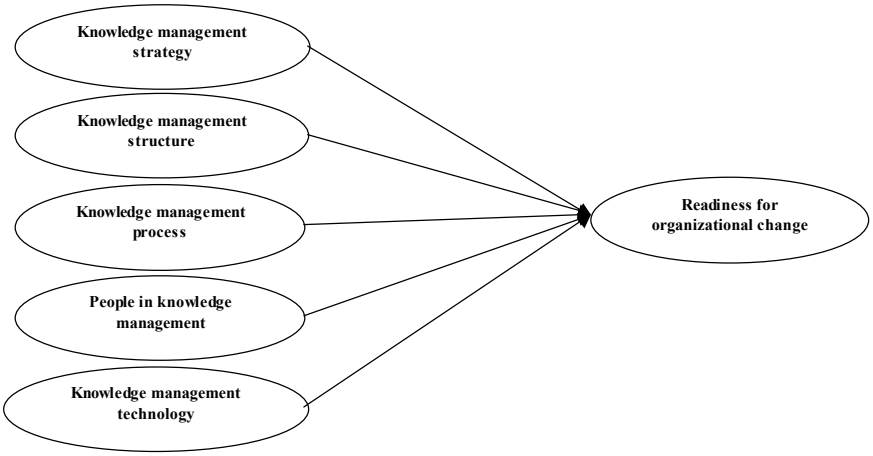

Chart 1: Befitted model of relationship among knowledge management dimensions and readiness for organizational change

According to Pirooz (2008), in order to employ knowledge management, it is essential for organizations to provide an environment for sharing, transferring, interacting the knowledge among members and train people to conceptualize their interactions. The interaction model among people in the organization can be gradually changed and knowledge management can be utilized as a competitive privilege just through examining the change and creation of an appropriate and flexible organizational culture.

As stated Monako in his research (2008) regarding the necessity of doing research and study on knowledge management in universities, he believed that although the knowledge management has been generalized in business and economy, but the management has not still found its position in universities. Whereas universities with having research centers are considered as a source for producing knowledge and they should be pioneer in employing knowledge management in the society [14].

Besides, Mahini (2001) concluded in his research that it is necessary to create knowledge management in universities and higher education institutes because by creating and keeping a framework through which all members of university can share and use knowledge for productivity in educating, learning, teaching and searching as well as those goals which enable them to obtain their required information every time and place easily and simultaneously [15].

Nonako and *et al*. (2005) investigated about organizational culture effect on knowledge management in Honda Company and concluded that if dominant organizational culture on organization not be changed so modern knowledge can not be created and guided [16].

In view of all above, the below structural model (Chart 1) can be also considered & studied for evaluating the effects of knowledge management dimensions on readiness for organizational change. Based on the presented indices which codified according to future researches and are as references for measuring the below structural model. In this model, the variable of knowledge management dimensions was considered as independent variable and readiness for organizational change as dependent variable. Other dimensions (strategy, structure, process, people and roles, technology) are observers which are transformed to hidden variable (knowledge management dimensions) by factor analyzing technique (measuring models). Then through technique of analyzing the route (structural models) the relationship among knowledge management dimensions and readiness for organizational change has been befitted.

Research Method

Research Method: Correlative survey research method was applied in which the questionnaire technique as well as documentary studies and interviews were used. Briefly speaking, time criterion in this research is longitudinal, research is in applied form and profound studies were performed on small populations by using psychiatric questions. This research is based on small scale.

Population and Sample and Sampling Method: All personnel of Economic- Tax Administration of North Khorasan Province in 2011 selected as the population of this research. Based on Morgan table, 202 people selected as sample through relative stratified random sampling.

Table "1": Reliability of questionnaires

Index	Cronbach Alpha Coefficient	Reliability
Questionnaire related to knowledge management dimensions	0.83	Ideal
Questionnaire related to readiness of organizational change	0.86	Ideal

Table "2": Test results of independent "t" based on average of scores obtained from knowledge management strategy and readiness for organizational change

		Knowledge management strategy and readiness for organizational change					
Reliability with 95% confidence		Average	(sig(a)) Significance	Degree of freedom	Independent "T"	Standard deviation	Standard deviation error from average
Maximum	Minimum						
-0.3184	-0.5449	-0.43168	0.000	201	-7.515	0.81637	0.05744

Table "3": Test results of independent "t" based on average of scores obtained from knowledge management structure and readiness for organizational change

		Knowledge management structure and readiness for organizational change					
Reliability with 95% confidence		Average	(sig(a)) Significance	Degree of freedom	Independent "T"	Standard deviation	Standard deviation error from average
Maximum	Minimum						
0.3935	0.1299	0.26167	0.000	201	3.915	201	0.06684

Measurement Instruments: Data collection instruments are including questionnaires regarding knowledge management dimensions and for measuring effectiveness the related questionnaire to readiness of organizational change were used as per five- choice measure of Likert in a way that the choice of "very low" has the point of "1", "low" the point of "2", "average" point of" 3", "high" the point of "4", "very high" has the point of "5".

Reliability: For this purpose, reliability was calculated by using Cronbach Alpha index within two stages during a specific period among the limited people of distributed sample according to Table "1". It was confirmed 0.83 for the questionnaire related to knowledge management dimensions and confirmed 0.86 for the questionnaire related to readiness of organizational change.

In this Research, the Standard Questionnaire Was Used Which its Validity Was Confirmed Previously

Research Findings and Results:

- Based on the Table "2"of "T test" and referring to the obtained scores from sample and performing "T test" among knowledge management strategy and readiness for organizational change, as seen p-value or in other word Sig value which is equal to 0.000 became smaller than α=0.05, hence zero hypothesis of this research which indicates that variable average of knowledge management strategy is equal to"3" was not confirmed. On the other part, two shown digits in the column of reliability with 95% of average difference do not include zero, so this factor itself rejected the zero hypothesis. As maximum and minimum of this space are negative, it indicates that average of knowledge management strategy is lower than "3". In general, it can be concluded that the knowledge management strategy variable is partly low with regard to the population average of 2.5683 in statistical population. As shown in the below table, the statistical value of "t" is equal to -7.515 which is smaller than -1.96 and located in critical area of the test. In other words, the difference average from the digit "3" is significant.
- Based on the Table "3" of "T test" and referring to the obtained scores from sample and performing "T test" among knowledge management structure and readiness for organizational change, as seen p-value or in other word Sig value which is equal to 0.000 became smaller than α=0.05, hence zero hypothesis of this research which indicates that variable average of knowledge management structure is equal to"3" was not confirmed. On the other part, two shown digits in the column of reliability with 95% of average difference do not include zero, so this factor itself rejected the zero hypothesis. As maximum and minimum of this space are positive, it indicates that average of knowledge management structure is not more than "3". In general, it can be concluded that the knowledge management structure variable is partly high with regard to the population average of 3.2617 in statistical population. As specified in the below table, the statistical value of "t" is equal to

Table "4": Test results of independent "t" based on average of scores obtained from knowledge management process and readiness for organizational change

Knowledge management process and readiness for organizational change							
Reliability with 95% confidence		Average	(sig(a)) Significance	Degree of freedom	Independent "T"	Standard deviation	Standard deviation error from average
Maximum	Minimum						
-0.0981	-0.3536	-0.22587	0.001	201	-3.487	0.92073	0.06478

Table "4": Test results of independent "t" based on average of scores obtained from knowledge management technology and readiness for organizational change

Knowledge management technology and readiness for organizational change							
Reliability with 95% confidence		Average	(sig(a)) Significance	Degree of freedom	Independent "T"	Standard deviation	Standard deviation error from average
Maximum	Minimum						
-0.0648	-0.2976	-0.18119	0.002	201	-3.070	0.83876	0.05902

Table "4": Test results of independent "t" based on average of scores obtained from people and roles in knowledge management and readiness for organizational change

People and roles in knowledge management and readiness for organizational change							
Reliability with 95% confidence		Average	(sig(a)) Significance	Degree of freedom	Independent "T"	Standard deviation	Standard deviation error from average
Maximum	Minimum						
-0.4806	-0.2851	0.38284	0.000	201	7.725	0.70438	0.04956

3.915 which is bigger than 1.96 and is in the critical area of test. In other words, the difference average from the digit "3" is significant.

- Based on the Table "4"of "T test" and referring to the obtained scores from sample and performing "T test" among knowledge management process and readiness for organizational change, as seen p-value or in other word Sig value which is equal to 0.001 became smaller than α=0.05, hence zero hypothesis of this research which indicates that variable average of knowledge management process is equal to"3" was not confirmed. On the other part, two shown digits in the column of reliability with 95% of average difference do not include zero, so this factor itself rejected the zero hypothesis. As maximum and minimum of this space are negative, it indicates that average of knowledge management process is lower than "3". In general, it can be concluded that the knowledge management process variable is partly low with regard to the population average of 2.7741 in statistical population. As shown in the below table, the statistical value of "t" is equal to -3.070 which is smaller than 1.96 and is in the critical area of test. In other words, the difference average from the digit "3" is significant.
- Based on the Table "4"of "T test" and referring to the obtained scores from sample and performing "T test" among knowledge management Technology and readiness for organizational change, as seen p-value or in other word Sig value which is equal to 0.002 became smaller than α=0.05, hence zero hypothesis of this research which indicates that variable average of knowledge management technology is equal to"3" was not confirmed. On the other part, two shown digits in the column of reliability with 95% of average difference do not include zero, so this factor itself rejected the zero hypothesis. As maximum and minimum of this space are negative, it indicates that average of knowledge management technology is lower than "3". In general, it can be concluded that the knowledge management technology variable is partly low with regard to the population average of 2.8188 in statistical population. As shown in the below table, the statistical value of "t" is equal to -3.070 which is smaller than 1.96 and is in the critical area of test. In other words, the difference average from the digit "3" is significant.
- Based on the Table "4"of "T test" and referring to the obtained scores from sample and performing "T test" among people and roles in knowledge management and readiness for organizational change, as seen p-value or in other word Sig value which is equal to 0.005 became smaller than α=0.05, hence zero hypothesis of this research which indicates that variable average of people and roles in knowledge management is equal to"3" was not confirmed.

Table 5: Review of rejecting or confirming the research hypotheses

Hypotheses	Effect	Significance	Confirmation or Rejection
Knowledge management strategy on organizational change	0.65	9.02	Confirmed
Knowledge management structure on organizational change	0.45	5.74	Confirmed
Knowledge management process on organizational change	0.14	1.62	Rejected
Knowledge management technology on organizational change	0.27	3.00	Confirmed
People and their roles in knowledge management on organizational change	0.38	3.86	Confirmed

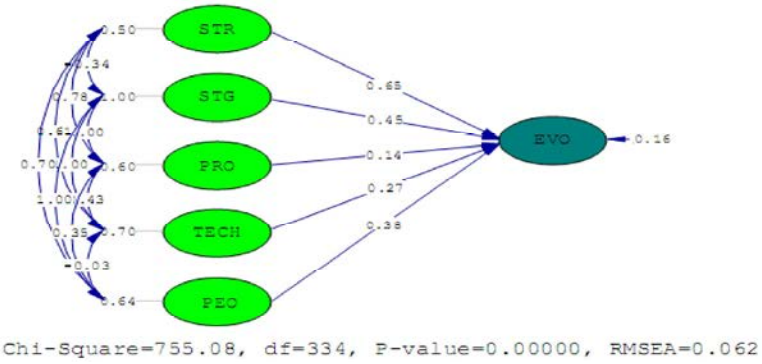

Fig. 1: Model based on standard estimation coefficients

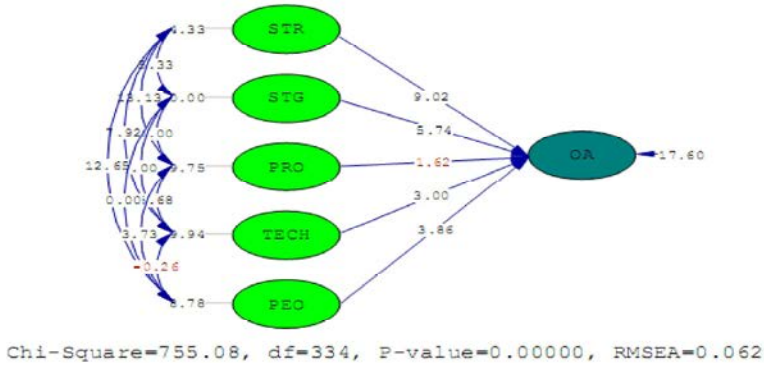

Fig. 2: Model based on significant coefficients

On the other part, two shown digits in the column of reliability with 95% of average difference do not include zero, so this factor itself rejected the zero hypothesis. As maximum and minimum of this space are positive, it indicates that average of people and role in knowledge management is more than "3". In general, it can be concluded that the variable of people and roles in knowledge management is partly high with regard to the population average of 3.3828 in statistical population. As shown in the below table, the statistical value of "t" is equal to 7.725 which is bigger than 1.96 and is in the critical area of test. In other words, the difference average from the digit "3" is significant.

- The structural model will be discussed in standard estimation and significance coefficients. Figure "1" and Figure "2" display the effect of independent variables on dependent variables in the research.

As shown in Figure "1", effect of knowledge management structure on organizational change is 0.45 and its significance value is 5.74. The effect of knowledge management process on organizational change 0.14 and its significance value is 1.62. The effect of knowledge management technology on organizational change 0.27 and its significance value is 3.00. The effect of people and their roles in knowledge management on organizational change 0.38 and its significance value is 3.86. The results of confirming or rejecting the research hypotheses can be seen in Table "5".

Through testing research hypotheses by using structural equations model, firstly, the result of this software proved that this fitted structural model is appropriate (goodness of fit) for testing the research hypotheses. (χ^2 ratio to df is more than 3). The ratio of

RMSEA062/0= also indicates that this fitted structural model is appropriate. Chi-square is equal to 755.08 and degree of freedom is 334 which demonstrate that fitness is so appropriate. In other words, the observed data are considerably in conformity with conceptual model of the research. The values for GFI, AGFI and NFI are respectively equal to 0.90, 0.91 and 0.94 which totally indicate the appropriate fitness of the model. All indices related to the fitness of the model are discussed as follows:

Normed Fit Index (NFI) = 0.94	Non-Normed Fit Index (NNFI) = 0.96
Parsimony Normed Fit Index (PNFI) = 0.83	Comparative Fit Index (CFI) = 0.96
Incremental Fit Index (IFI) = 0.96	Relative Fit Index (RFI) = 0.93
Critical N (CN) = 169.60	Root Mean Square Residual (RMR) = 0.063

Standardized RMR = 0.061
Goodness of Fit Index (GFI) = 0.91
Adjusted Goodness of Fit Index (AGFI) = 0.90

DISCUSSION AND CONCLUSION

- Based on the research findings, it was confirmed that there is a relationship among knowledge management dimensions and readiness for organizational change. In this regard, Scott Morton (1991) referred to knowledge management dimensions by the name of MIT90 framework in his researches and claimed that this framework shows that organizations, complicated systems of people, structures, technology, culture, processes and management are in an environment which is complicated and ever-changing. And it is supposed that any change in each of these elements can be reflected in other place and random consequences, even in small changes, can make unstable all efforts taken for change in the worst state [17]. So it can be said that the organizations in addition to having long term programs, they seek to detect, create and reserve knowledge and emphasize on acquiring knowledge by personnel and unified people knowledge with organization profits through preparing and providing the proper ground so that organizational objectives can be achieved desirably.
- Based on the research findings, it was confirmed that there is a relationship between knowledge management strategy and readiness for organizational change in the given statistical population. In this regard, In Shraf-al-din, Eikhsan, Roland (2004) investigated on knowledge management strategy in organizations and concluded that it is necessary for organization to have knowledge management strategy which the most difficult issue in knowledge management is changing the personnel behavior. Therefore, it can be said that knowledge management strategy and readiness for organizational change are highly important. In other words, regardless of the impact of other variables on organizational change, the impact of knowledge management strategy is appropriate. In this regard, apparently the above finding can be justifiable according to this view that clarity of strategic priorities for employing knowledge management and organization has a specific strategy in awareness caused that the organization can proceed further against changes more ready and with less risk, thereby the readiness of organization for change be increased.
- Based on the research findings, it was confirmed that there is a relationship between knowledge management structure and readiness for organizational change in the given statistical population. In this regard, Vared searched on knowledge management structure in 2006 and concluded that in the organizational knowledge management, the documents and deeds are confidential in the organization and the degree of limitations for easy relationship among departments and the organizational structure contribution to facilitate the process of finding knowledge, paralleled organizational structure with those applications are based on organizational structure knowledge and facilitating role in conveying new knowledge [12]. Therefore, it can be said that there is high relationship between knowledge management structure and readiness for organizational change. And any change in knowledge management structure in the organization will result in organizational change. As the structure in the organization play significant role in facilitating and accelerating the processes, so it is expected that knowledge management structure can effect on organizational change process and increase the readiness for organizational change. If knowledge management structure can contribute to create, detect, reserve knowledge by virtue of preserving the high effect on long and short term purposes of organization, in this case it can assist to organizational change process as one of the purposes of organization.
- Based on the research findings, it was not confirmed that there is a relationship between knowledge management process and readiness for organizational change in the given statistical population. In this

regard, Ikojiro Nonaka and Hirotakatakochi, did not believe this fact so simply in their researches (1995), referred to the dimension of organization knowledge management process in which dealt with creating value from knowledge based and intellectual assets. Mostly, creating value requires to share knowledge among personnel, organizational sectors, or even other organizations [18]. So it can be said that it is important and necessary to notice to the trivial effect of knowledge management process variable which may have on readiness for organizational change.

- Based on the research findings, it was confirmed that there is a relationship between people and their roles in knowledge management process and readiness for organizational change in the given statistical population. In this regard, Churchman- Nonaka and Takehochi (2000) declared in their researches that concept of knowledge considered as a (an information set) database means taking concept from the whole of life. Contrary to information, knowledge is rooted in beliefs and obligations and it is in mental background of user which performs based on it. Just human being can take central core in creating knowledge and computers are only instruments with the notable ability of processing [19]. Furthermore, there is a close relationship between findings of this research with studies of Rig, Lindsi (2006) by title of knowledge management in public sector: beneficiaries' cooperation in public policies [20]. Therefore, it can be said that the effect of people and their roles in knowledge management on readiness for organizational change was not considerable but cannot be ignored.
- Based on the research findings, it was confirmed that there is a relationship between knowledge management technology and readiness for organizational change in the given statistical population. In this regard, Momeni Tarzi (2006) concluded in his research that, at the beginning, knowledge management was regarded just according to technology dimension and considered it as a technology. But gradually organizations found that another thing beyond information management is required for real use of personnel skill. In facing with technology & electronic, people are placed in the center of development, execution and success of knowledge management and this human factor is the distinction between knowledge management and other similar concepts such as information management [21]. Therefore, it can be said that this effect is so much, so change in technology may partly cause creating change in readiness for organizational change.

There are some limitations during the research process as follows:

As the results of this research depend on viewpoints and experiences of personnel and managers, so some problems have been occurred because colleagues do not respond the distributed questionnaires sufficiently and correctly.

- Time limitation and spending much time for receiving the questionnaire
- This research is applicable just for economic-taxation organizations and the obtained results are related to these organizations and if these results are studied on another organization, it is more probable to obtain another result, hence these results can not be generalized for other organizations. With regard to research period and specific viewpoints and strategies at that specific period, the results may not be the same in other periods.

In this regard, considering to all gathered and analyzed data as well as above matters, in order to better implement the knowledge management dimensions and readiness for organizational change in organizations, the below suggestions proposed to the esteemed managers of Economic- Tax Administartion:

- Based on the obtained result from the main hypothesis of the research in which there is a relationship between knowledge mangement dimensions and readiness for organizational change and considering to the role of knowledge management dimensions in application and the degree of readinss for organizational change, it is recommended to managers and responsible persons in organization to identify the rules and procedures for implementing the knowledge management so that the required readiness for desirable and ideal organizational change be provided.
- Based on the obtained result from the secondary hypothesis "1" of the research in which there is a relationship between knowledge mangement strategy dimension and readiness for organizational change and considering to the high importance of knowledge

management strategy in concrete output and readiness for organizational change, it is recommended to managers to establish long term programs for following up all dimensions of knowledge management in the organization purposefully so that the purpose of change be realized in the above organization. For this aim, knowledge working teams should be established in the organization and their predetermined tasks would be following up ought and ought not for fulfilling knowledge management in the organization. Worth to mention that the knowledge management strategies planned by these teams should be in conformity with philosophy, long term objectives, opportunities and threats of organization.

- Based on the obtained result from the secondary hypothesis "2" of the research in which knowledge mangement structure play significant role on organizational change and as stated in the resaerch literature, knowledge in the organization may have the significant effect on organizational change. Knowledge people in the organization prevent errors to be occurred in organization and in performing tasks and cause that processes be performed in a way that time and costs will be saved and performing processes can be accelerated. As discussed by scholars in the literature of knowledge management, knowledge management structure has high effect on facilitating knowledge creation and publication. So it is recommended that organizational structure, knowledge management structure and the way of creating knowledge in organization, by whom it will produced, its publication time would be considered and managed in Economic- Tax Administration of North Khorasan in a way that be conformed with each other exactly.
- Based on the obtained result from the secondary hypothesis "3" of the research in which there is not any relationship between knowledge mangement process dimension and readiness for organizational change and considering that knowledge management process has not considerable effect on readiness for organizational change, it is recommended to managers to study constantly on impacts of individual traits of human resources on knowledge management process and organizational change and determining the trend of changes appropriate with knowledge management process so that can help organizations to identify, select, organize and publish the required skills and data which regarded as organizational memory and usually are in unorganized form.
- Based on the obtained result from the secondary hypothesis "4" of the research in which people and their roles have significant effect on readiness for organizational change, so people in organizations should have implied knowledge and skills which employing them in strategic cases can accelerate the trend of achieving long term goals. Firstly through a defined process, the knowledge and skills of people should be identified, organized and then utilized them in the direction of organization's benefits. So managers and experts should emphasize on necessity, importance and benefits of knowledge management in the organization, thereby the personnel can be encouraged to achieve the goals and apply knowledge management. In addition, regarding this suggestion for publishing knowledge management, it is presupposed to provide the required training in the field of knowledge management for personnel. In this case, bigger purposes in organization such as organizational change can be achieved.
- Based on the obtained result from the secondary hypothesis "5" of the research in which there is a relationship between knowledge mangement technology dimension and readiness for organizational change and considering that knowledge management technology has a significant effect on readiness for organizational change, as this is information and communication era so it is recommended to the organization managers to encourage personnel for searching about their expertise on databases, accelerating through web and expanding their communications (in and out of organization), increasing the knowledge transfer and share by applying technology. Through implementing this strategy, we hope to follow up the organizational change in Economic- Tax Administration of North Khorasan with higher speed.

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