

# The Effect of Brain Dominant Hemisphere on Zanzan Tax Affairs Organization's Staffs

Masomeh Imani<sup>1,\*</sup>  
Mostafa Jafari<sup>2</sup>

Received: 01 Dec 2015  
Accepted: 17 Feb 2016

Copyright © The Author(s). All Rights Reserved.

## Abstract

The aim of this study is to investigate the relation between the brain dominant hemispheres and knowledge management between tax affairs organization's staffs in Zanzan state. For this reason, we used two-part questionnaire. The first part of this questionnaire is used for measurement of brain dominant hemisphere's domination and second part is used to investigate the components of knowledge management in 100 cases: managers and employees that stratified randomly Zanzan managers, undergraduate, graduate and Accountants were selected for this study. After presenting questionnaire and collecting data for statistical analysis, the mean and standard deviation, Pearson and Regression correlation was used. Based on the results, effect of brain dominant hemisphere on knowledge management showed 99 percent negative relationship and rejection of main theory in the five elements including: Knowledge management policies, development of Knowledge management strategy, creation and application of knowledge management with information technology.

**Keywords:** knowledge management (KM), brain dominant hemisphere, tax affairs organization.



Citation: Imani, M., Jafari, M., (2017). The Effect of Brain Dominant Hemisphere on Zanzan Tax Affairs Organization's Staffs, *Int. J. of Comp. & Info. Tech. (IJOCIT)*, 4(1): 01-12.

1 | Abdolrahman Sufi Razi Higher Educational Institute, Zanzan, Iran  
2 | Department of management, University of Zanzan, Zanzan, Iran  
\* | Corresponding Author: [eimanimassumeh@yahoo.com](mailto:eimanimassumeh@yahoo.com)

## 1. Introduction

Since in the new world, changing the thought and creativity is very important and necessary that has harmony with changes and new developments which are happening. Therefore, creative thinking, effective communication, knowledge production and innovation power to comply with the new era are important issues.

In the communication and information era, vital element management plays a fundamental role. On the other hand, in development of technology and communication and the speed of its progress, management have made a great transformation. Managers are faced with changing and challenging environment [1].

In recent decades, knowledge as an intangible asset has attracted a lot of attention. Review of previous research, suggests that increasing the organization earnings, not only providing through superior products, but organization knowledge and its management can have a significant impact on the market share [2].

It can be claimed that none of the complex human problems will not be solved in any place and any time, unless the people who deal with the ever-expanding demands of progressive, act creatively. In fact, creativity is the basis for developing societies. These societies, not only identified their problems with using their creativity, but Nowadays search the solution to these problems through creativity [3].

Endless progress of knowledge, enforce markets to constant change and therefore the organization has to conform continuous changes [4]. Transformational leaders of ideal influence, use inspirational motivation, intellectual stimulation and personal considerations to change their own schools. Since it seems, creativity thought has great impact on method of managers management, adaptability, strength, integrity, persistence, realization of organization goals and overall effectiveness of them. So this study relied on the basic assumptions, has been done about effect of the brain dominant hemisphere on knowledge management of Zanjan's tax affairs staffs.

## 2. Related Works

Research has shown that there are eight attributes keys of brain personality thinking that influence the way of our thinking and learning. Our brains are: unique, dedicated, position, interconnected, repeaters, fluent, flexible and complete. Our brains are unique, just like our fingerprints that are unique. Therefore, two people cannot be found that have the same brain pattern. Our brains are also specific. Different parts of the brain are special and responsible for different functions, including: writing, see, name and hear. Our brains are repeater because they have billions of nerves with millions of internal recipients.

Repeater means that we are able to keep moving forward and backward within your brain and use different parts of the brain in complex tasks. Also we use our brain According to the terms. We have this power and ability to be clear and use part of our brain that in certain situations we need it. Parts of our brains dominate other parts of the brain. Our brains are flexible, and complete.

Our brains are so flexible that there is no inherent limitation. All the features emphasized the full brain that all have access but specific parts of the brain dominate to other parts of the brain and learning tendencies [5].

In 1976, when the study of the brain, was considered a source of creativity, Ned Herman like Joseph, Paul McLean, Roger Spray, did the researches. From their works and experiment resulted that brain has 4 sections and areas. Herman use combination of right and left hemispheres theory Spray, [6] with the Trinity theory McLean brain (logical brain, midbrain and primary brain) and physical connections between the hemispheres and the relationship between brain cerebral and limbic to provide brain quad-quarter model [7].

The complexity of knowledge causes variety of views about that shapes [8], are among those who have expressed different definitions for knowledge. Knowledge is an important organizational source and a sustainable competitive advantage in competitive and dynamic economy, [9], the power of knowledge management is in the ability of changing and acquire new knowledge [10].

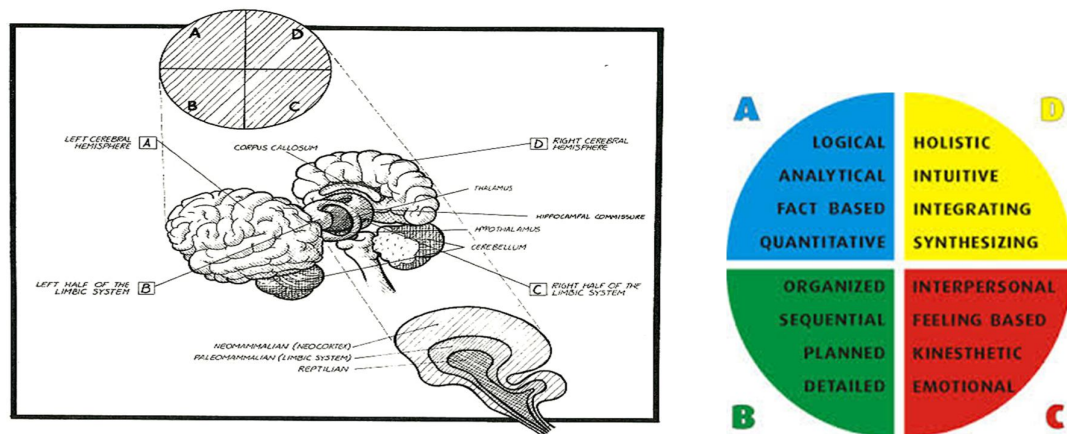


Figure 1. The Combination of Right Hemisphere Theory and the Left Hemisphere with Brain Theory

Other scientist states his definition of knowledge management like this: Knowledge management is the process by which organizations are investing in learning (internalize the knowledge), knowledge coder(externalize knowledge) and distribute and transfer knowledge, acquire skills.

A key concept in Herman's model is domination that argues desire to use a certain pattern, rather than the other quadrants argues. Herein, perfect thing would like handwriting [11]. The right person has preference for the right hand, but in the event of damage or loss of the right hand can learn to use his left hand. As the Herman's model will be shown if a person's highest score would head for the quarter you can description as a reasonable, analytical and quantitative person. If your highest score prefer a quarter of a brain B, you probably have a one narrow, planning, action-oriented and are good organizers. A high score of in preference to the brain quadrant C describes your feelings, both in yourself and in others that you have worked. You tend to be emotional and sympathetic and would prefer to work in groups. Finally, if you are a person with prefer cerebral D quadrant, you are probably imagined, creative and innovative. You often get a big picture but you may have difficulties in expressing your ideas to others.

Most of the words that express the D head quarter include: artist, creative, holistic, imaginative, and imaginative combinations. They area team who has the ideas and the drawn ideas from several sources to create something new enjoy from combining it. Quadrant D thinkers are often human friends who prefer cooperative learning and

group discussion. They are often visual, science, space, flexible, and intuitive.

Quadrant D thinkers are often featured, innovation and strategic plan deal. As with learners, these thinkers rather than details, search great pictures. They prefer images on words and do issues with the open end [12]. Although the two hemispheres of the brain are integrated and work closely together, but they are different aspects. They are different that which Hemisphere of their brain dominated to think and process information; we are now speak about differ between the two hemispheres of the brain:

The right hemisphere includes:

- Visual-concentration on images and patterns.
- Direct realize and intuitive-sensationalism.
- Picture-memory by notes or traced issues can be memorized.
- Thoughts processing takes place at the same time.
- Linking information together.
- First, in general, and then discuss about the details.
- Is unorganized.
- Are searching for causes argument and its laws.
- Has no sense of time.
- Has problem in pronunciation and words finding.
- Enjoys touching objects.
- Has problem in prioritizing. Work impulsive and without thought.
- His hands moves when is talking.
- Consider how to express something, not to its content.

The left hemisphere includes:

- Oral-focus on the words, symbols and figures.
- Analyzer-follows logic.
- Benefits to remember words, memorize names instead of figures.
- Thought process is done successive and sequential, step by step.
- Produce logical inference of information.
- First, check the details then achieve the General.
- Is very organized.
- Interested in preparation and planning.
- Usually follow the rules without research and blindly.
- is efficient in pursuit and protection time.
- Memorize pronunciation and mathematical formulas.
- Enjoyed viewing objects.
- Plane before.
- Uses rarely gestures and hand movements when speaking.
- Figure on content of the speech, not how to express it.

Differences between male and female brains are:

- Brain cells in men 4% are more than women. Men's brains are 100g heavier than the female's brain.
- Communication between brain cells in women is higher than men.
- Information Transfer occurs more rapidly between two hemispheres of the brain in women.
- Women have access to almost any two brains Hemisphere but mainly men use the left hemisphere of their brain.
- Cord length in males is slightly longer than women ([www.aryalink.com](http://www.aryalink.com))

### 3. Methodology

#### 3.1. The Sample Size and Method of Calculation

In this study, using a sample of a sample of tax payers the tax affairs of Zanzibar province to carry out research chose through random sampling as well as the 100 employees of the tax affairs director, deputies, heads of departments, heads of State and heads of groups, intended questionnaires distributed in sufficient quantities and on multiple occasions.

To answer the research questions we need a tool to collect data. Typically, there are five major tools to collect data. Each of these tools has types. These instruments include: examine the documents, view, interviews and questionnaire.

#### 3.2. Research Purposes

The aim of this study was to determine the relationship between the brain dominant hemisphere on knowledge management and its components (knowledge management policy, strategy development of knowledge management, creation and application of knowledge management and the relationship between knowledge management and information technology).

##### *Research Hypotheses*

- **The main hypothesis:** there is a reasonable relationship between the brain dominant hemisphere and knowledge management.
- **First hypothesis:** there is a reasonable relationship between brain dominant hemisphere and knowledge management policies.
- **The second hypothesis:** there is a reasonable relationship between brain dominant hemisphere and strategy development of knowledge management.
- **Third hypothesis:** there is a reasonable relationship between brain dominant hemisphere and the creation and application of knowledge management.
- **Fourth hypothesis:** there is a reasonable relationship between brain dominant hemisphere and create and relationship between knowledge management with information technology.

##### *Variables*

- **The Independent Variables:** brain dominant hemisphere (left hemisphere and the brain right hemisphere)
- **The Dependent Variable:** knowledge management (knowledge management policies, strategy development of knowledge management, creation and application of knowledge management and the relationship between knowledge management and information technology)

In this research, SPSS software was used for data analysis for descriptive and inferential statistical methods. Use descriptive statistics is for interpret the results and in the corresponding frequency tables and graphs appropriate used to

describe the data test questions, generalization of the results and compare targeted test t one sample (t dependent).

of the research hypotheses have been examined by using t-test.

*Descriptive Statistics*

**3.3. Analysis of Data Processes**

In this chapter, describing and analyzing research data is presented. In the first part of these chapter variables is described by using frequency tables, graphs and statistical indicators of central distribution and dispersion, and in the second part

- **Frequently Distribution of Sex of Involved Subjects**

Based on the table (4-1) observed that among the involved subjects, (38%) 38 people have right brain dominant hemisphere and (62%) of people have left brain dominant hemisphere.

**Table 1.** Distribution of people according to brain dominant hemisphere

Brain dominant hemisphere	Variables	Frequency
Men	38	38%
Women	62	62%
Total	100	100%

- **Frequently Distribution of Sex of Involved Subjects**

Based on the Table 2 observed that among the involved subjects, (71%) of people were female and (29%) of people are also male.

**Table 2.** Distribution of Gender in Involved Subjects

Gender	Variables	Frequency
Men	71	71%
Women	29	29%
Total	100	100%

- **Distribution of Variables About the Age of Involved Subjects:**

**Table 3.** Distribution of Variables about the Age of Subjects

Age	Variables	Frequency
30 years or less	55	55%
31-40	12	12%
41-50	28	28%
50 years and older	5	5%
Total	100	100%

As in Table 3 is shown (55%) of people aged 30 years or less, (12%) of people aged 31-40 years, (28%) of people aged 41 to 50 years, and (5%) of people are 50 years and older.

- **Distribution of Variables about Educational Level of Involved Subjects:**

**Table 4.** Distribution of Variables about Educational Level of Involved Subjects

degree	variables	Frequency
bachelor's degree	77	77%
master's degree	23	23%
Total	100	100%

Table 4 observed that (77%) of people had a bachelor's degree and (23%) of people have a master's degree.

**• Distribution of Variables about Organizational Positions of Subjects**

**Table 5.** Distribution of Variables Organizational Positions of Involved Subjects

organizational positions	variables	Frequency
accountant	5	5%
financial experts	45	45%
tax elder	55	55%
Total	100	100%

Table 5 observed that (5%) of people of the involved subjects, accountant, (45%) of people financial experts and (55%) of people are tax elder experts.

To select appropriate statistical tests to analyze the data is necessary to assess the distribution of variables in terms of their normal distribution in this case, Smirn of KolmoGrof test was used. Finally, according to the Table 6 will be seen that a significant level of 05/0 tests with regard to knowledge management, and in fact are normal. So were used to meet the assumptions of parametric tests

**• Detection of the Normal Distribution of Variables**

**Table 6:** Usage of KlamaVasmirNof Test to determine the Nature of the Data

Components	Number	Average	The standard deviation	No difference	Positive difference	Negative difference	Test	The significance level
Familiarity With KM	100	2/62	0/64	0/16	0/16	-0/12	0/94	0/33
KM Strategy Development	100	2/10	0/28	0/14	0/14	13-0/	0/82	0/51
KM Implementation	100	2/74	0/40	0/11	0/11	-0/10	0/68	0/74
Knowledge Management & Information Technology Interface	100	3/31	0/26	0/10	0/10	-0/10	0/61	0/86
K M	100	2/93	0/29	0/10	0/09	-0/10	0/59	0/88

According to independent t-test and table (4-8) can be seen, the significance level  $p=0/000$  and less than  $0/05$  and  $t = -4/84$ ,  $H_0$  hypothesis is rejected and research hypothesis is confirmed, also of the people average has a left brain dominant hemisphere (3/89) more than the people average who has a right brain dominant hemisphere (3/44). So brain dominant hemisphere has effect on knowledge management policy.

**3.4. Hypothesis test**

- First hypothesis: the brain dominant hemisphere effects on knowledge management policy**

**Table 7.** Test Results Mean Difference for Knowledge Management Policy to Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	Number	Average	The standard deviation	Standard deviation
Knowledge Management Policy	right	38	3 /44	0/38	0/063
	left	62	3/89	0/48	0/061

- **Second hypothesis: the brain dominant hemisphere has impact on familiarity with knowledge management**

**Table 8.** Descriptive Statistics Relate to Person Frequency to Options that Related to any of the Questions

Questions	Dominant hemisphere	Options			
		a) IT	b) HR	c) KM	d) CRM
11) Which of the following functional areas best describes your work responsibilities?					
12. How would you rank your own level of experience and familiarity with KM?		a)Unaware	b)Introductory	c)Intermediate	d) Advanced
	Right Left	5 10	9 12	24(63%) 30(48%)	10
13. What should the primary emphasis of KM educational program be in order to be As relevant and useful to you as possible?		a) KM strategies	b) KM technologies	c) KM tools & methods	d)Theoretical foundations in KM
	Right Left	19(50%) 19	19	14 24(39%)	5
14. Who is in-charge of KM practices in your Organization?		a) HR Department	b) IT Department	c) KM Unit	d)Responsibility is shared very broadly
	Right Left	5 5	4	24(63%) 25(40%)	5 23
15. How do you measure the effectiveness of KM practices in your Organization?		a) Through Guidance and instructions	b) Through activities included in company's balanced score card and satisfaction barometer	c) Employees satisfaction surveys	d) Customer satisfaction surveys
	Right Left	5 23(37%)	13 15	6 10	14(37%) 14
16. Which sources triggered your Organization to put into effect the KM practices Currently used?		a) Management	b) Non Management workers	c) Owners & Share Holders	d) Board
	Right Left	38 (61%)	19(50%) 10	19(50%)	14
17. What would motivate your Organization to		a) Improved competitiveness	b) Improved Corporate Image	c) Avoiding loss of Key Personnel	d) Loss of market share

increase KM practices?	Right Left	9 28(45%)	29(67%) 10	20	5
18. Please indicate the achieved results of KM practices in use in your Organization		a) Improvement of skills and knowledge of workers	b) Increased improved knowledge sharing horizontally	c) Increased adoption of products/services to client requirements	d) Helped to add new products/services
	Right Left	23(76%) 18(29%)	15 15	14	15
19. Why do you use KM activities in your Organization?		a) To improve the competitive advantage	b) Training workers to meet the strategic objectives of the Organization	c) Improving the ability to take out patents	d) Improving KM sharing suppliers
	Right Left	4 5	24(63%) 32(52%)	10 25	
20. Which of the following KM practice procedure is most used in your Organization For acquiring interdisciplinary knowledge?		a) Guide for working procedures and ethics	b) Interdisciplinary project groups	c) Internal workshops in connection with staff meetings	d) Internet/purchased information
	Right Left	9 17	15(39%) 24(39%)	5 10	9 11

To examine and test the hypothesis pay of descriptive tests such as frequency and percentage. Based on the results of the table 9 observed that (63%) of people with right-dominant hemisphere and (60%) of people with left brain hemisphere they know most responsible for your job task and customer relationship management system. (63%) of people with right brain dominant and (48%) of people with left brain dominant hemisphere estimate position and rank their corporate communication and knowledge management experience and familiarity with the average.(50%) of those with right-dominant hemisphere educational programs of knowledge management as knowledge management strategies and (39%) of people with left brain dominant hemisphere educational programs as an instrument of knowledge management with knowledge management methods are useful.

(63%) of people with right brain dominant hemisphere and (40%) of with left-brain dominant know independent unit of knowledge management are responsible for works of knowledge management in the organization.

In analyzing the 15 question of how the effectiveness of knowledge management measured in your organization? (37%) of people with right brain dominant hemisphere customer satisfaction questionnaire, (37%) of people with left-brain dominant know through specific guidelines. (50%)

of those with right-brain dominant hemisphere staffs, shareholders and owners, and (61%) of people with left-brain dominant management makes use of knowledge management practices effective. (67%) of people with right brain dominant hemisphere feature of the competition and (45%) people with left-brain dominant know improved competition as a way of motivation to improve management knowledge practices in organization.

(76%) of the right-brain dominant and (29%) of the left brain dominant, know that the use of knowledge management in organizations improve staffs skills and knowledge. (63%) people with right-brain dominant and (52%) people with left brain dominant, training staffs to meet the strategic objectives of the organization's knowledge management activities. (39%) of the right-brain dominant and (39%) people with left brain dominant know interdisciplinary projects as dominant form of organization for achieve interdisciplinary knowledge.



- **The Third Hypothesis: the Brain Dominant Hemisphere Affects Development of Knowledge Management**

According to independent-test and the Table 11 can be seen, the significance of 0/05 and a  $p=0/45$  and  $t=-0/76$ , the hypothesis  $H_0$  is confirmed the research is rejected, so the brain dominant hemisphere does not affect development of knowledge management.

**Table 10.** Test Results Mean Difference for the Knowledge Management Development to Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	Number	Average	The standard deviation	Standard deviation
KM Strategy Development	right	38	2/06	0/25	0/041
	left	62	2/10	0/29	0/037

**Table 11.** Test Results of Variances Homogeneity for Developments Variant of Knowledge Management to Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	F	P	t	Df	P
KM Strategy Development	right left	10/51	0/002	-0/76	87/287	0/450

- **The fourth hypothesis: the brain dominant hemisphere affects the implementation of knowledge management**
- 

According to independent t-test and Table 13 can be seen, the significance level of 0/05 and  $p=0/276$  and the  $t=-1/10$ , and  $H_0$  hypothesis is confirmed and research hypothesis is rejected, so the brain dominant hemisphere does not affect the implementation of knowledge management.

**Table 12.** Test Results of Mean Difference for the Implementation of Knowledge Management in Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	Number	Average	The standard deviation	Standard deviation
KM Implementation	right	38	2/68	0/46	0/075
	left	62	2/67	0/35	0/045

**Table 13.** Test Results of Variances Homogeneity for Knowledge Management Implementation to Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	F	P	t	Df	P
KM Implementation	right left	4/91	0/002	-1/10	62/816	0/276

- **Fifth hypothesis: the brain dominant hemisphere affects the knowledge management relation within formation technology**

research hypothesis is confirmed, also the average person has a left brain dominant hemisphere (3/35) is higher than the average person that has the right brain dominant hemisphere (3/23). So brain dominant hemisphere affected the knowledge management with information technology.

According to independent t-test analysis and Table 15 can be seen, the significance level  $p=0/032$  less than 0/05 and the  $t=-2/18$ , the  $H_0$  is rejected and the

**Table 14.** Test Results Different Mean the Knowledge Management Relation with Information Technology to Their Brain Dominant Hemisphere

Variables	Brain Dominant Hemisphere	Number	Average	The Standard Deviation	Standard Deviation
Knowledge Management & Information Technology Interface	right	38	3/23	0/24	0/039
	left	62	3/25	0/26	0/033

**Table 15.** Test Results of Variances Homogeneity for Related to Knowledge Management with Information Technology to Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	F	P	t	Df	P
Knowledge Management & Information Technology Interface	right	-0/071	0/791	-2/18	92	0/032
	left					

- **The main hypothesis: the brain dominant hemisphere has effective on knowledge management**

According to independent t-test and Table 17 can be seen, meaningful level of test,  $p=0/795$  and more than  $0/05$  and  $t=0/26$ , the  $H_0$  hypothesis confirms and research hypothesis is rejected, so the brain dominant hemisphere does not impact on knowledge management.

**Table 16** Test Results Mean Difference for Knowledge Management to Their Brain Dominant Hemisphere

Variables	Brain dominant hemisphere	Number	Average	The standard deviation	Standard deviation
KM	right	32	2/94	0/39	0/063
	left	68	2/92	0/20	0/25

**Table 17** Test Results of Variances Homogeneity for Knowledge Management Variant to Their Brain Dominant Hemisphere

Variables	Brain Dominant Hemisphere	F	P	t	Df	P
KM	right left	7/48	0/007	-0/26	48/991	0/795

## Conclusion

The results of the relationship between the brain dominant hemisphere and knowledge management, show that according to the gender of Zanjan tax affairs staffs, according to studies conducted in the five hypothesis which states, in confidence level 99% according to the first hypothesis, there is a significant correlation between the brain dominant hemisphere and knowledge management policy, and for the second hypothesis was paid to analyze the relationship between the brain dominant hemisphere and familiar with knowledge management, and at a confidence level 99%, according to the third hypothesis, there is no significant relationship between the brain dominant hemisphere with familiarity with knowledge management, and the confidence level 99%, according to the fourth hypothesis, there is no significant relation between brain dominant hemisphere, with the implementation

of knowledge management, and finally at the confidence level 99%, according to the fifth hypothesis, there is a significant relationship between brain dominant hemisphere with the link between knowledge management and information technology, and at the end, the main hypothesis was that according to the survey, at the confidence level 99% there is no significant relationship between the brain dominant hemisphere and knowledge management. In fact this also seems logical because to use knowledge management in organization must be employed and utilized some people that comparatively include left brain people and right brain dominant hemisphere people. Because knowledge management means that creation of republican intellect plural proficiency within and out of organization and use it for promotion and innovation through organizational learning. It seems that with all the importance and role of creativity it

managers 'have no understanding of the concept of creativity and its related factors. The results of the questionnaire survey also shows:

- 57% of respondents believe that in organization there is no policy or special Strategy for acquiring and sharing Knowledge.
- 33% of respondents believe there is no way in the organization to have culture or intended to promote or Knowledge sharing.
- 49% of respondents have no idea that organization uses policy or special strategy to acquire Knowledge.
- 52% of respondents do not believe that Organization has programs or policies to improve work relation.
- 48% of respondents do not believe that organization has knowledge exchange and internal meeting.
- 33% of respondents believe that their organization does not encourage staffs to take a systematic and inter-disciplinary training to have an overview of a job.
- 48% of respondents believe that knowledge sharing provoked a lot of effective activities, as bind many of the organization's strategic activities.
- 28% of respondents believe that collaboration and ensure about knowledge management policy in their organizations is more to the outside.
- 50% of respondents believe that the activities are to acquire and knowledge sharing that is confirmed to makes it essential part of their work.
- 40% of respondents believe that reorganizational meetings are used for different ways to transfer knowledge in organization.
- 62% of respondents' job and responsibilities relationship with the area of customer management system.
- 48% of respondents believe that their organizational rank relate with experience and familiarity with knowledge management.
- 38% of respondents believe that if the main emphasis of training programs knowledge management strategies to be better for their staffs.
- 48% of respondents believe that the existence of independent knowledge management is responsible in their organization.
- 33% of respondents believe that effective knowledge management practices in their organizations points through the meetings of the measured.
- 48% of respondents believe that management can make their organization use of effective knowledge management practices.
- 38% of respondents believe that their organization through improved competitiveness to increase the motivation of the knowledge management practices.
- 43% of respondents believe that the obtained results from the use of knowledge management in their organizations to improve the skills and knowledge of staffs.
- 52% of respondents believe that they train staffs to familiar with the strategic objectives in their organization use knowledge management activities.
- 38% of respondents believe their organization follows through interdisciplinary projects of knowledge management practices for interdisciplinary knowledge acquisition.
- 48% of respondents have no idea that what their organizations do for staffs internal meetings.
- 62% of respondents have no idea that their organization did not have strategy for use of protection and identification of knowledge strategic management.
- 57% of respondents' feel that staffs need to be educated to become familiar with the organization strategic goals.
- 62% of respondents do not believe that work with knowledge management has negative results.
- 43% of respondents have no idea that staffs are given the free to test new ideas in their work.
- 48% of respondents have no idea that superiors have been monitoring the flow of knowledge management.
- 48% of respondents believe that, management has consulted with its staffs before starting the new program.
- 52% of respondents believe that staffs, if necessary receive tips to implement the new strategy.
- 33% of respondents have no idea that staffs understand clearly knowledge management strategies.
- 48% of respondents' believe that all the staffs are responsible for the continuous development of knowledge management to obtaining and sharing.
- 43% of respondents have no opinion that staffs have opportunity to share your knowledge at national and international level.
- 48% of respondents have no idea that their organization has allocated a special budget for

the implementation of knowledge management.

- 67% of respondents have no idea that their organization has good record in paving the way for the implementation of knowledge management.
- 52% of respondents have no idea that employees are able to particular order for implement new methods of knowledge management.
- 52% of respondents feel that knowledge management has helped to improve their knowledge.
- 48% of respondents fully believe, see the fair implementation of knowledge management practices in their organizations.
- 52% of respondents have no idea about the organization of resistance to the implementation of each of its knowledge management practices.
- 62% of respondents fully believe their organization needs the executive chief.
- 76% of respondents are quite willing to share their knowledge with their colleagues.
- 52% of respondents completely agree that their organization has been successful in the implementation of knowledge management practices.
- 43% of respondents completely agree that your knowledge to share via email.
- 43% of respondents believe the use of the Internet and computer technology has little role in enhancing organizational performance.
- 48% of respondents' considered-learning and virtual universities fit.
- 49% of respondents are interested in working in a group and individually system.
- 29% of respondents considered the impact of globalization on the IT industry.
- 42% of respondents believe that using IT is good in the implementation of knowledge management.
- 42% of respondents believe that the useful software in their organization needs to be updated each time for the implementation of knowledge management practices.
- 48% of respondents have no opinion on the IT department when a new program is introduced in the organization teach it to them.
- 47% of respondents do not believe that in their organization' human resource planning help to implementation of knowledge management “.
- 67% of respondents informed that "inflation volatility has a significant impact on the IT department."

## References

- [1] Lanenburg, F. & Aurnstyn, A. (2003). *Educational management, concepts and practice*, Translation Farnia, M.A, Tabriz. [in Persian].
- [2] Diyanati Deilami, Ramazani (1391), The impact of intellectual capital on the quality of financial information of listed companies in Tehran Stock Exchange, *Knowledge of accounting and audit management*, Vol.1, No. 2, pp. 37-50.
- [3] Bohm, D. (1998). *On creativity-Ed. Nichol. L.*
- [4] Rezaeian, A., (1382). Life cycle knowledge, *message management*, Vol. 2 , No.8, pp. 26-3.
- [5] Houghton Mifflin College. (2008). *Thinking styles and Learning Styles*, <http://college.hmco.com> [Accessed on November 2015]
- [6] Hulme, Richard. Karayan John E. (2000), An Empirical Investigation of the Diversity of Introductory Accounting students Learning styles.
- [7] Abdullah Shamsul kamariahbinti, Krishnan Anbalagan, BalasingamDharshini M &Eik Fong Eunice Kong. (2002). Left Brain Thinkers, Hermann Brain Dominance instrument: outcomes and challenges, A Further study on Confucius Heritage culture (CHC) learners of curtin Sarawak, Curtin University of Technology Sarawak Campus, miri, Sarawak east Malaysia.
- [8] Amabile, T.M. (1988), A model of creativity and innovation in organizations, in Shaw, B.M., Cummings, L.L. (Eds), *Research in Organizational Behavior*, Vol. 10, pp.123-67
- [9] Liao, S.-h. (2003). "Knowledge management technologies and applications literature review from 1995 to 2002", *Expert Systems with Applications*, Vol. 25, No. 2, pp. 155-164.
- [10] Air, Vienna K and Myski, Sicily (1387), Practice in education management, translation Mir Muhammad Abbas Zadeh, University of Urmia.
- [11] Harris, Laverne Abe, sadowski Mary A & Birchman Judy A. (2006). A comparison of Learning style Models and Assessment Instruments For university Graphics Educators." Published in the Engineering Design Graphics division Journal 2006
- [12] Davenport, T. H. & Prusak, L. (1998). *Ten Working knowledge: How organizations manage what they know*. Boston, MA: Harvard Business School Press.
- [13] [www.aryalink.com](http://www.aryalink.com) [Accessed on december 2015]