

## THE INFLUENCE OF ESTABLISHING KNOWLEDGE MANAGEMENT TO CREATE VALUE AMONG CLIENTS OF THE ZANJAN PROVINCE TAX AFFAIRS ORGANIZATION

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**Abstract:** The purpose of this study is to investigate the influence of knowledge management establishment of value creation among clients of Zanjan Tax Department. The research method is descriptive-survey, applied research type. The implementation is by survey method, and data collection is by field method. The statistical population of the study includes employees and clients of Zanjan Province Tax Affairs Organization. A total of 300 individuals of these employees and clients are participated in this study. The sampling method is of available type of nonprobability sampling. A questionnaire is used to collect data and descriptive statistics are used to describe the status of the testees. The validity of the thesis is confirmed through face method and verification of the associated teachers and experts and factor analysis. Cronbach's alpha is used for reliability, which is resulted in the alpha of the individual variables as well as the total alpha of above 0.7 and is approved. Structural equations with Amos24 software are used to examine the significance of the hypotheses in the inferential statistics. The results of this study show that acquisition of knowledge, knowledge storage, knowledge transfer, and applying knowledge by employees of Zanjan Province Tax Affairs Organization affects the creation of value for the organization and the benefit of clients. There is also a correlation between the value of the organization and the benefits of tax clients in Zanjan province.

**Keywords:** Knowledge Management, To Create Value for the Organization, Benefits of Clients.

### 1 Introduction

Client is the secret of the success of any organization and any business-related economic activity. The credibility of a successful organization is based on its long-term relationships to clients. The most important factor of client satisfaction and loyalty of them is the provision of appropriate services. An organization that has designed one of its practical goals to provide appropriate services based on client expectations and needs can be successful relied on other organizational principles (Farokhi and Teymourpour, 2015: 22). Therefore, knowledge management helps clients by choosing, organizing, disseminating and transferring important information and skills that are part of the history of the organization and, generally, through a non-structured organization. Therefore, knowledge for the purpose of the identification and keeping of clients and the provision of high quality services through the acquisition, organization, sharing and use of it by employees for client service is very important and critical (Rezaei et al., 2013: 22). Companies have tried to integrate the client's relationship management along with their knowledge management in recent years. This fact is due to this reason that they have come to understand that knowledge management plays a key role in creating value of clients perception (Chen and Huang, 2009: 449). Knowledge management systems can manage this knowledge through the processes of creating, structuring, publishing and applying it to strengthen the exchange of knowledge among clients within an organization and between an organization and its clients, through which management processes including client service, client retention, and profitability of relationships with them will be improved. While most companies have a lot of information about their clients, and this information is based on interactions with clients, the truth is that these companies do not really recognize their clients and they do not know how to support them (creating knowledge for clients), and do not know how much is the level of knowledge of their clients (knowledge acquisition from clients) (Zanjani and Najaf Lu, 2011: 64). On the other hand, today's organizations possess advanced technology and they need to conquer, manage and exploit knowledge and information to improve the efficiency, management, quality of service delivery and follow-up of endless changes. In this regard, the most important reason for organizations to focus on KM is due to the fact that knowledge management increases productivity and profitability. it will strengthen collaboration, develops creativity and innovation, the sharing of the employees' information among

themselves will be facilitated. Ultimately it will perform the providing ability of client service for the organization will be enhanced (Rashidi Manesh et al., 2015: 4). Rapid changes in today's world have led organizations to face a number of challenges, but there are some successful organizations that use the opportunities created for their benefit of modern management tools and technologies. Knowledge management is one of these tools. KM, as one of the latest tools and management techniques, plays an important role in creating value of clients' viewpoints (Kim et al., 2014: 398). Each organization, including the National Tax Admission Organization Of Iran, demands the presentation and value creation of client service. This is due to higher levels of client perceived value and client satisfaction that lead to more loyalty in them. In today's heavily competitive environment, the lacking of the adoption of customer-oriented method can face the organization of a lot of risk, because the success or failure of organizations is in direct relation to the extent to which they are able to maintain their clients. Of course, its success is when it is possible to manage knowledge in the direction of the presentation and creation of client service's value. Therefore, the main issues of the present research are the determination of the extent of the effectiveness of this system in establishing value of the clients and recipients of this organization of the establishment of a knowledge management system in the Zanjan Province Tax Administration.

### 2 Theoretical Foundations and the Hypotheses of the Study

#### 2.1 Knowledge Management

Today, every organization needs to acquire, create, store and apply knowledge as one of the most important determinants of growth and development. In addition, organizations need to change their business strategies from scale-based competition to speed-based competition by using the competitive advantage of applying knowledge, skills, expertise and technology in order to survive. Knowledge is critical to success in every effort. Knowledge management refers to efforts that systematically seek to find, organize, and making available intangible assets of the organization, enhance the culture of continuous learning and knowledge sharing in the organization. Many organizations focus on knowledge management and extensive investment in information technology in an effort to access the benefits of knowledge management (Ajira et al., 2010: 183).

In relation to knowledge management, a variety of definitions and categories are presented, including Snowden's theory (2000), who defines knowledge management as identification, improving, and active management of intellectual capital. Miller (2004) also defined knowledge management as an emphasis on doing good things rather than doing the right thing, and it is considered a framework in which all processes of the organization are based on knowledge management. According to the definition of the American Quality and Productivity Center, KM is a strategy aimed at providing the right knowledge to the right person at the right time (Chang, 2009: 355).

But the intended definition of the present study is the definition of Nonaka and Tacouchi (1995), which is one of the most widely used definitions. They believe that there are two types of knowledge in the realm of organizations: explicit (obvious) and implicit. For the first time, Polanyi (1996) distinguished a difference between explicit and implicit knowledge, and later Nonaka and Tacouchi acknowledged that the point that is often forgotten in organizations and companies is things such as insight, intuition, guess, sense of the unconscious of the values, imaginations, metaphors, and comparisons (Welch et al., 2009: 263).

## 2.2 The concept of client's perceived value

Value could be positive or negative, subjective or objective, and so on. Often, we have heard value in the name of economic value, rational value, moral value, or beauty value (Oeda, 2008). But clients' view of value means that when they receive a service, they feel better than before which they have not received it (Andrew et al., 2010: 343). Client's view of value could be the quality of the products, services or benefits received from the companies. Receiving benefits includes a combination of physical characteristics, service and technical support, competence, market position and social rewards. The client's view of value easily could be conceptualized by the comparison between what he/she has received and has paid (Kazemi and Samira Pour, 2012: 5). The value of the client's view on the market is determined by the client's perception of what he/she pays and receives, and not at the factory, through the supplier's tendencies and assumptions (Woodside et al., 2008). Grenoble (1996) has conceptualized the client's perceived value of a marketing perspective. The benefits and what is lost are considered as both sides of the consumption position and the position of performing the producer-consumer relationship. Soshmuk and colleagues (2002) believe: "the client's perceived value and the client's loyalty will be the functional object of this main objective as a behavioral intention" (Bagheri and Izadpanah, 2013). According to Vera and Trujillo (2013), the client's perceived value is a measure that the client does about the performance of the product or service and the total cost of the payment compared to other brands. Perceiving value means the benefit that the client gains in relation to the paid cost, in other words, the total profit from a product, what the client receives and what is paid (Skildsen and Christina, 2008: 846). In their research, Karami and colleagues (2009) concluded that client's perceived value has a positive and significant relationship with client's satisfaction and client's loyalty.

## 2.3 History and Hypotheses of the Study

Jafari et al. (2016) have explored the effect of individual motivations on knowledge sharing with regard to the role of moderating values. The results of the research show that the effect of internal motivations on behavior has been confirmed by the sharing of knowledge. On the other hand, there is not mediator role of user values in the relationship between altruism and ambition with the behavior of knowledge sharing. Karami et al. (2016) have studied the expectations and value of clients for the quality of services. The results of the research show that client's value has a significant impact on the quality of services and client's expectations of service quality have a positive impact on perceived value. Gholamreza Rashedi Manesh et al. (2015) have studied the impact on client knowledge management on the value of client's perceptions. The results indicate that the effect of compatibility between the value of the client's conception of banking services and perceived value of client's loyalty is very high and there would be the greatest effect of knowledge management dimensions on the compatibility between the value of the client's conception of the bank's services and perceived value which is respectively, knowledge for the client, client's knowledge, and having knowledge about the client. Fakoor Saghiye et al. (2015) have performed a research on the impact on service quality of behavioral intentions of client and client's perceived value. The results show that the quality of services through client's satisfaction and perceived value of the client leads to positive behavioral expectations in the financial and credit institution's clients directly and indirectly, and the indirect effect of service quality of client's positive behavioral intentions in comparison with the its direct effect is more important. Also, the Competency Index in providing services has the most impact on the quality of financial institution services. Señanda Crane et al. (2017) have studied KM processes with the approach to creating client's value. The results of the research show that knowledge management processes of dynamic capabilities lead to higher client's value. Sylvia Martello et al. (2016) explored the impact on knowledge management on the value creation of services to

clients. The results of the research indicate that there is a direct correlation between the realized potential absorption capacity, as well as the absorption capacity realized with the application of knowledge, and finally, the existence of a direct correlation between the application of knowledge with the profitability of client's perceived value and client's perceived benefit is confirmed, but there is not any correlation between the realized potential absorption capacity and the role of storage mediation or knowledge transfer. Hu Seung et al. (2016) have studied the impact on service delivery of perceived value of client at different levels of client engagement. The results of the research show that supply of services in the short term can improve the perceived value of the client and the provision of knowledge-based services has a significant impact on the perceived value of the client. Hapsari et al. (2016) have studied the role of mediators of client's perceived value of client's service quality and client's satisfaction. The results of this study show that perceived value play a minor role in the quality of service and the client's satisfaction, and also the quality of service has a positive and significant effect on client's satisfaction with the intermediate role of perceived value. Michael Percy (2015), have performed a research on the impact on knowledge and information management in service industries. The results indicate that the obligation to managers to provide a suitable work environment, facilitate working relationships between employees as well as encourage employees, and provide new knowledge, and communicate mutual interaction with employees, and guiding employees in the work for appropriate services in order to achieve effective knowledge management is required. Rama Katsura et al. (2015) have studied the role of client's satisfaction and his/her loyalty to client's perceived value of service quality. The results of the research show that quality of service results in client's satisfaction and ultimately has a positive impact on client's perception. The researches that have been made before the above mentioned items answer some of the questions on the mind, but some of these questions are remained unanswered, which are presented in the form of the research hypotheses that came up. In other words, the hypotheses and research model according to research is as follows:

## 2.4 The Main Hypothesis of the Study

- The knowledge management establishment is effective on the clients' perceived values.

The Sub-Hypotheses of the Study are as follows:

- Knowledge gaining by the employees of Zanjan Province Tax Affairs Organization is affective on the creation of the clients' perceived value.
- Knowledge storage by the employees of Zanjan Province Tax Affairs Organization is affective on the creation of the clients' perceived value.
- Knowledge transfer by the employees of Zanjan Province Tax Affairs Organization is affective on the creation of the clients' perceived value.
- Knowledge application by the employees of Zanjan Province Tax Affairs Organization is affective on the creation of the clients' perceived value.
- Knowledge gaining by the employees of Zanjan Province Tax Affairs Organization is affective on the clients' satisfaction.
- Knowledge storage by the employees of Zanjan Province Tax Affairs Organization is affective on the clients' satisfaction.
- Knowledge transfer by the employees of Zanjan Province Tax Affairs Organization is affective on the clients' satisfaction.
- Knowledge application by the employees of Zanjan Province Tax Affairs Organization is affective on the clients' satisfaction.
- There is correlation between the client's perceived value and the client's satisfaction from Zanjan Province Tax Affairs Organization.

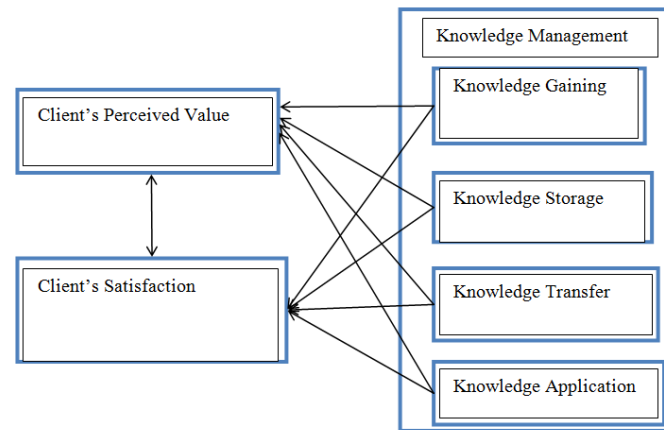


Figure 1, Conceptual Model of Adapted Research by Neonaka and Tacouchi (1995) and Sylvia Martello (2016)

### 3 Method

This study is an applied research type since they uses theories developed in basic research to solve practical and actual problems. It is descriptive-analytical in a survey method with cause approach. The statistical population of this study is composed of customers and employees of Tax Affairs Organization in Zanjan city which the number of customers in the year 2016 has been 23,196 and the number of employees, 300 people. The sample size of this research has been calculated using the Cochran formula (limited society) for customers of 378 people. The sample size for employees is limited due to their limited number; so that all employees of 300 people have been evaluated using census method. The questionnaire return rate for the employee has been 100% which means among the 3008 distributed questionnaires, 300 have been received. The questionnaire return rate for customers has been 79.36% which means among 378 distributed questionnaires, 300 have been received.

#### 3.1 Data collection tool and data analysis

Library method and documentary studies have been used to collect theoretical foundations of information on literature explanation. One of the main methods for collecting data in this research is the library method; so that the theoretical topics required for research have been collected from related resources including books, articles, dissertations, as well as resources in

databases and libraries of universities and higher education institutions. In this research, a questionnaire of 17 questions has been used to measure knowledge management and its components are employees that the questions of 1 to 4 are related to the gain knowledge, Questions 5 to 9 to knowledge storage, Questions 10 to 12 to the knowledge transfer, Questions 13 to 17 to the knowledge use variables. The customer questionnaire is consists of 7 questions which questions 18 to 20 refer to the value creation and questions 21 to 24 to the customer satisfaction variables. The items for measuring the main variables of the research have been designed according to Likert scale and graded from totally agree to complete disagree. After completing this stage, professors and experts consider the mentioned items and reflect their views on modifications items, and establish the validity of the questionnaire.

#### 3.2 Research Tool Reliability

Cronbach's alpha method has been used to estimate the reliability of the questionnaire and Spss21 software used as well. Cronbach's alpha is an estimate of research tools reliability that identifies the relation and correlations between internal research tools. Reliability coefficient (Cronbach's alpha) is a function of the question number in the questionnaire divided into heterogeneous samples in response to questions. Table 2 shows the results of the reliability test for each of the variables in the research.

Table 1: Reliability Test

Cronbach Alpha	Number of items	Variable
787.0	4	Knowledge gain
739.0	5	Knowledge storage
709.0	3	Knowledge transfer
721.0	5	Knowledge use
771.0	3	Value creation
794.0	4	Costumers satisfaction
807.0	24	Total

In the following, data using Excel software in the form of data reference have been collected. In this study, the hypothesis testing method is the Amos23 equation structure software.

#### 4 Data analysis and findings

According to the collected data from the questionnaires among 300 respondents (employees) who answered the questions of this research, 237 people equal to 79% men and 63 people equal to 21% had been women. 219 people equal to 73% married and 81 people equal to 27% had been single. Respondents who reported their degree as a bachelor accounted for 67% of the respondents

in this research, followed by Diploma and Associate Degree (18%) and master's degrees and higher (15%) respectively. Also, 21% of 20-30 year olds, 153 people equal to 51% at the age of 30-40, 54 people equal to 28% at the age of 40, so most of the respondents have been between 30 and 40 years old. Also, among 300 respondents (customers) who responded to the research questions, 198 people equal to 66% men and 102 people equal to 34% women were. Of the 243 people, 81 were married and 57 were single equal to 19%. Respondents who have completed their degree in diploma and associate degree with 58% of the respondents have been the large group of respondents, followed by Bachelor Degrees (36%) and Masters

Degrees (6%). Also, 51 people equal to 17% at the age of 20-30, 90 people equal to 30% at the age of 30-40, 159 people equal to 53% at the age of 40, so most of the respondents were in the age range of 40 years and above.

**4.1 Modeling equations of research model**

The values of the final model are shown in Table 2. According to the Table 2, the greatest effect on the value creation for the organization is related to the variable of knowledge use with the

standard coefficient of 0.732 and the least effect on the value creation for the organization is related to knowledge transfer variable with a coefficient of 0.283. Also, the greatest effect on customer benefit is related to the variable of applying knowledge transfer with a coefficient of 0.856 and the least effect on customer benefit is related to the knowledge storage variable with a coefficient of 0.234.

Table 2: Final model values

			Non-standard error	Standard error	Significant (t)number	Significant level	Standard coefficient	Determination Coefficient
Value	<---	Gain	.339	.268	3.268	.000	.300	.090
Value	<---	Storage	.445	.072	3.558	.000	.441	.194
Value	<---	Transfer	.307	.040	2.668	.000	.283	.080
Value	<---	Use	.646	.082	7.909	.000	.732	.536
Benefit	<---	Value	.359	.138	2.604	.000	.250	.063
Benefit	<---	Gain	.498	.295	2.689	.000	.282	.080
Benefit	<---	Storage	.277	.071	2.592	.000	.234	.055
Benefit	<---	Transfer	.736	.062	11.834	.000	.856	.733
Benefit	<---	Use	.334	.112	2.601	.000	.366	.134

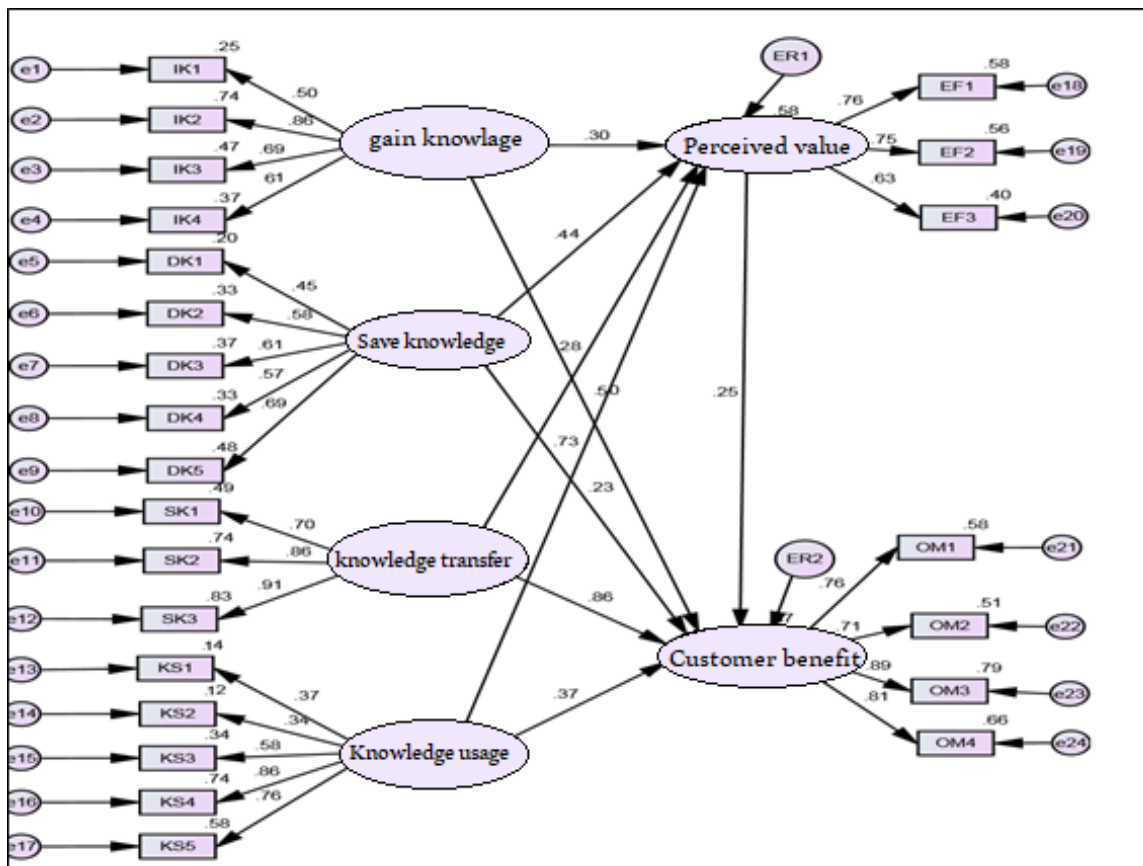


Fig1. General Output Software Model

**4.2 Research model fit**

In the modeling of structural equations, the model estimates can be trusted when the model has sufficient fit.

Table 3: Final model fit indices

Result	model fit	Standard rate	Persian equivalent	Indicator type
Desirable	.969	> 0.90	Bontler-Bonnet normalized fit index	NFI
Desirable	.907	> 0.90	Relative fit index	RFI
Desirable	.982	> 0.90	Incremental fit index	IFI
Desirable	.945	> 0.90	Tucker-Lewis fit index	TLI
Desirable	.989	> 0.90	Adaptive fit index	CFI
Desirable	.989	> 0.90	Fit goodness index	GFI
Desirable	.079	<.1	Root mean squares of estimated error	RMSEA

All fit indices used indicate that this model has a good fit. Therefore, we conclude that the research model has a high ability to measure the main variables of the research. Due to the standardization of the model, the software findings are reliable.

Then, according to table 2, the result of research hypotheses analysis using structural equation modeling results are as follows:

**First hypothesis was that knowledge acquisition by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 3.268$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of knowledge acquisition by staff of Tax Administration Organization of Zanjan Province on creating value for the organization is rejected with a probability of 99% and first hypothesis of research was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, knowledge acquisition by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization. According to table 2, coefficient of knowledge acquisition determination on creating value is 0.090, which means that knowledge acquisition alone explains and predicts 9% of creating value.

**Second hypothesis was that storing knowledge by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 3.558$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of storing knowledge by staff of Tax Administration Organization of Zanjan Province on creating value for the organization is rejected with a probability of 99% and mentioned hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, storing knowledge by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization. According to table 2, coefficient of storing knowledge determination on creating value is 0.194, which means that storing knowledge alone explains and predicts 19.4% of creating value.

**Third hypothesis was that the transfer of knowledge by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 2.668$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of knowledge transfer by staff of Tax Administration Organization of Zanjan Province on creating value for the organization is rejected with a probability of 99% and third hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, knowledge transfer by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization. According to table 2, coefficient of knowledge transfer determination on creating

value is 0.080, which means that knowledge transfer alone explains and predicts 8% of creating value.

**Fourth hypothesis was that using knowledge by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 7.909$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of using knowledge by staff of Tax Administration Organization of Zanjan Province on creating value for the organization is rejected with a probability of 99% and fourth hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, using knowledge by staff of Tax Administration Organization of Zanjan Province is effective on creating value for the organization. According to table 2, coefficient of using knowledge determination on creating value is 0.536, which means that using knowledge alone explains and predicts 53.6% of creating value.

**Fifth hypothesis was that knowledge acquisition by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 2.689$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of knowledge acquisition by staff of Tax Administration Organization of Zanjan Province on customers' benefit is rejected with a probability of 99% and fifth hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, knowledge acquisition by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit. According to table 2, coefficient of knowledge acquisition determination on customers' benefit is 0.080, which means that knowledge acquisition alone explains and predicts 8% of customers' benefit.

**Sixth hypothesis was that storing knowledge by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 2.592$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of storing knowledge by staff of Tax Administration Organization of Zanjan Province on customers' benefit is rejected with a probability of 99% and sixth hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, storing knowledge by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit. According to table 2, coefficient of storing knowledge determination on customers' benefit is 0.055, which means that storing knowledge alone explains and predicts 5.5% of customers' benefit.

**Seventh hypothesis was that knowledge transfer by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 11.834$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of knowledge transfer by staff of Tax Administration Organization of Zanjan Province on customers' benefit is rejected with a probability of 99% and seventh hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, knowledge transfer by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit. According to table 2, coefficient of knowledge transfer determination on customers' benefit is 0.733, which means that knowledge transfer alone explains and predicts 73.3% of customers' benefit.

**ighth hypothesis was that using knowledge by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 2.601$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of impact of using knowledge by staff of Tax Administration Organization of Zanjan Province on customers' benefit is rejected with a probability of 99% and eighth hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, using knowledge by staff of Tax Administration Organization of Zanjan Province is effective on customers' benefit. According to table 2, coefficient of using knowledge determination on customers' benefit is 0.134, which means that using knowledge alone explains and predicts 13.4% of customers' benefit.

**Ninth hypothesis was that there is a relationship between organization value and customers' benefit of Tax Administration Organization of Zanjan Province.**

According to table 2, since  $P = 0.000 < 0.05$  and  $t = 2.604$  and this value is higher than critical value of 2.54, so the null hypothesis of research based on the lack of relationship between organization value and customers' benefit is rejected with a probability of 99% and ninth hypothesis was accepted with a 99% probability, it means that by data collected from a statistical sample of this research, there is a significant and positive relationship between organization value and customers' benefit. Increasing organization value will lead to more customers' benefit and vice versa.

## 5 Discussion and conclusion

Creating value among clients is a platform for establishing knowledge management in organizations. Because higher levels of customers' perceived value and customers' satisfaction lead to more loyalty in them, and in today's heavily competitive environment, if an organization is not customer-driven, it will face a lot of risks, because the success or failure of organizations is based on this issue, that how much they are able to maintain their customers, and in this case success is possible when knowledge management is considered in the direction of services value creation to customers. According to the findings of this research, it is possible to provide conditions by emphasizing the need to use findings and improving strengths and reducing weaknesses that Tax Administration Organization should attempt in regard to the establishment of knowledge management to create value for clients of this organization. This study aims to investigate the effect of establishing knowledge management on the creation of value among Tax Administration Organization clients. The findings of this research along with testing hypotheses show that there is a positive and significant relationship between knowledge management components that include (knowledge acquisition, storing knowledge, knowledge transfer, knowledge use) and value creation and also, there is a significant and positive relationship between knowledge management components that includes (knowledge acquisition, storing knowledge, knowledge transfer, knowledge use) and

customers' benefit, and there is a significant relationship between organizational value and customers' benefit.

According to the research results, suggestions based on the hypotheses are presented:

- Developing technology and supporting new technologies through employees' participation in seminars and training courses in order to acquire knowledge should be placed at the top of the organization's plans.
- Storing knowledge should be continuous by designing an appropriate system and also, suitable field of storing knowledge should be created by making motivation and encouraging employees to store knowledge, forming skill forums in order to decision making in special cases, creating friendly and trustable atmosphere among employees, facilitating employees' access to the information
- Adjusting obstacles of establishing relationship among people in order to transfer knowledge.
- Serious attention of managers to unique role of using knowledge management in process of knowledge management implementation and value creation among clients to the organization and prioritizing it in Tax Administration Organization.
- Employees' collaborate on achieving modern knowledge management systems and training employees in order to increase productivity and improving the outcomes of knowledge management and thereby increasing customers' benefit.
- Registering and keeping information related to employees' knowledge in the organization in order to increase customers' benefit.
- Creating trust atmosphere in the organization, such that staff does not feel risk in case of transferring their job knowledge to other people, encouraging knowledge-oriented people to transfer knowledge to other people and defining a process based on which employees' knowledge is used, in this regard, defining an appropriate incentive system is necessary.
- Considering the application of knowledge management in providing customers' benefit and the quality of service delivery, setting up a comprehensive knowledge management system and creating a specialized portal and setting up a virtual discussion forum and a think room to exchange experiences among employees with the allocation of knowledge in order to maintain material and spiritual rights and persuading employees to do this and establishing a system of proposals.
- Creating and forming work networks and participating employees and clients in organizational plans and goals that enhance customers' loyalty and, as a result, the organization's benefit.

The limitations of present research are as follows:

Since the present research is conducted only on Tax Administration Organization of Zanjan, thus the results of this research cannot be attributed to other organizations. Given the general limitations of the questionnaire, since adequate control cannot be practiced over the factors influencing responses, hence the answers may have been erroneous. In terms of time, all respondents were not in the same situation, and due to the time constraints and inaccuracies of respondents, the findings should be cautiously generalized to other institutional authorities. It was difficult to attract trust and managers' cooperation in answering questions.

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