



The relationship between knowledge management with the improving professional activities of the Customs

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This study has been in the field of Knowledge Management Processes and concepts of Knowledge Management System. The main purpose of present research was to examine the relationship between knowledge management with the improving professional activities in Customs office.. To this end, all experts' employees of Customs Centers of the Iran have been evaluated. Method of this Research is Descriptive, in kinds of the Correlation, from the Applied Research. For Data collection, survey method is used and research

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sample consisted of all Customs experts employed in Kurdistan, Tehran and the headquarters office. The statistical methods applied in this study included descriptive statistics and inferential statistics. To examine the hypothesis the Pearson correlation coefficient was conducted, and also to analyze the research the confirmatory Path Analysis based on Structural Equation Modeling was used. Cronbach alpha reliability of the questionnaire method for two variables, respectively referenced 0.89 & 0.93 were calculated and verified. Final results of empirical study showed that all hypotheses have been confirmed and there are significant correlation between implementing KM and improving professional activities in Customs offices. The findings reflect the fact that individuals within Customs centers & similar organizations should use the KM processes of appropriate levels to generate new knowledge to accomplish their tasks.

1 Introduction

Today, knowledge is the key to competitiveness of enterprises and the new organizations are knowledge-based, this means that they must be designed to be able to recognize their organizational knowledge, to preserve and store it and to use it when it is necessary and also recognize the knowledge needs and use the new knowledge and information in the best way possible. All these factors established a new paradigm in the management which is referred to as knowledge management (Madanmohan, 2005). In 1876, George Eliot, an English journalist, for the first time wrote an article entitled as “Knowledge, the power source for future generations” that after a century his idea was confirmed and become apparent to everyone (Strohmaier, 2005). Davenport & Prusak scholars in the field of knowledge, considered knowledge as a flexible phenomenon which can be converted into a combination of experiences, values, meaningful information and insights of experts for evaluating and integrating new information and experiences (Davenport & Prusak, 2000). Knowledge management provides technologies, processes and databases to create, share and distribute the obtained knowledge to customers, as well as leading the development of new products or services based on the employees’ identified needs and value their and will facilitate the flow of knowledge among employees’ working groups to assist the continuity of knowledge among employees (Plessis & Boon, 2004). Managing knowledge is considered as a way to control and steer the direct and overt knowledge assets, particularly the intangible and covert knowledge, as a way to apply knowledge inside and outside the organization to create knowledge, value, innovation and improvement in the organization (Wunram, 2000).

Knowledge management facilitate knowledge sharing by creating a new working environment which may be given to the right person at the right time for this to establish more efficient and more effective performance (Smith, 2001). Considering the managers, consultants, professionals, clients and employees’ standpoints, knowledge is one of the most important organizational assets which is more valuable than the physical properties. Balance sheet and income state-

ment easily reveal the tangible assets of an organization while it is not simply possible to show the value of knowledge assets (Malhotra, 2002). Waltz argues that knowledge management refers to the different organizational aspects, business processes and information necessary to create and disseminate knowledge to fulfill the mission, strategies and businesses companies objectives, he also stated that the main elements of knowledge management are personnel, operations, information and information technology that are converted to knowledge information. He also proposed the importance of knowledge in security and trust in the organization (Waltz, 2003).

North believes that the difference between a successful and unsuccessful organization lies within the differences in their explicit and implicit (tacit) knowledge (North, 1999). Different definitions were provided for the term knowledge each of which specifies a specific dimension from the introduction of the term knowledge. The scope of these definitions on knowledge ranges from the applied definitions to the conceptual and philosophical definitions and based on the purposes, they are categorized from the limited to widespread issues.

Some of the definitions are as follows: Organizational knowledge refers to the analyzed and processed knowledge of the normal processes and steps that can take action and also knowledge gained by organizational systems, processes, products, rules and culture (Leo, 1996). Celemmons believes that knowledge management is the systematic process through which the knowledge needed to the organization success is identified, produced and can be shared and used (Celemmons, 2002). In a simple definition, Gottschalk expressed that knowledge management: is to motivate people to share their knowledge with others (Gottschalk, 2006). In definition knowledge management is considered as the processes for creating, considering, documenting and distributing the knowledge in the organization for achieving competitive advantage (Pearlson & Saunders, 2002). Knowledge management as a factor for competitiveness and viability of organizations has created an opportunity to improve of the Customs efficiency (Zahedi, 2003). Offering appropriate Customs services would create a desirable image in the minds of (domestic and foreign) customers and causes a boom in industries such as tourism and reduces the production costs through rapid and timely discharge of the cargos and help the domestic industry and market regulation and protects the public health, culture and economy. This is a situation that unfortunately the implementation of knowledge management to enjoy the benefits to do better works in Iran Customs Administration is not still conducted. So the Iran Customs Administration has no other options but to apply appropriate knowledge management systems. Thus, researcher looked for finding scientific answers for below questions; Whether there are significant relationships among Implementation of Knowledge Management dimensions and improving the Professional Activities in Customs offices? Whether there are

significant relationships between Implementation of Knowledge Management and improving the Export process of the goods in Customs offices? Whether there are significant relationships between Implementation of Knowledge Management and improving the Import process of the goods in Customs offices? Whether there are significant relationships between Implementation of Knowledge Management and improving the Transit process of the goods in Customs offices? Whether there are significant relationships between Implementation of Knowledge Management and improving the Passengers and cargo clearance process in Customs offices? And whether there are significant relationships between Implementation of Knowledge Management and improving the Process of scrutiny on good smuggle dossiers in Customs offices?

2 Literature Review

In this study, the researcher examines the background to the study and reviews the work of other researchers in this field. Rowley in 2000 conducted a study on “Is Higher Education Ready for Knowledge Management” and concluded that an efficient and supportive knowledge management requires serious changes in the culture and values, organizational structure and systems of evaluation and reward (Rowley, 2000).

Schulz & Lloyd (2001) in a study entitled “Codification and tastiness as knowledge management strategies: an empirical exploration” concluded different kinds of organizational knowledge require matching forms of codification in order to increase performance. The results give rise to a nested contingency model of knowledge management also (Schulz & Lloyd, 2001).

Pauleen & Mason (2002) in a research entitled as “New Zealand Knowledge Management Survey: Barriers and drivers of KM uptake” concluded that if an organization wants to be able to manage organizational knowledge management, it should comply with applicable practices to make the knowledge management concepts in organizations understandable and operational. One of the requirements is that knowledge management must have a good reflection in the organizational strategy, also, technological infrastructures must also be provided to the employees to enable them to share their information, knowledge and experience (Pauleen & Mason, 2002).

Khandelwal & Gottschalk (2003) in a study entitled “A Knowledge Management Survey of Australian law firms” concluded that there is a direct relationship between the (information, communication technologies (ICT) and knowledge sharing in these institutions (Khandelwal & Gottschalk, 2003).

Quaddus & Xu (2005) a study entitled “Adoption and diffusion of knowledge management systems: field studies of factors and variables“ Accomplish, The results of the interviews identify four major variables affecting KMS diffusion

as: organizational culture, top management support, benefits to individuals, and dream of KMS (Quaddus & Xu, 2005).

Walton & Guarisco conducted a study in 2007 on “Structural issues and knowledge management in transnational education partnerships” and concluded that the exchange of knowledge is facilitated when universities have a machine structure, their cultures are fixed, their goals are clear and their communication is based on trust (Walton & Guarisco, 2007).

Yulong (2007) in a study entitled as “A Research Model for Collaborative Knowledge Management Practice Supply Chain Integration and Performance” found that the IT infrastructure, organizational infrastructure, and environmental features directly and positively contribute to the knowledge management practices (Yulong, 2007).

Zack, McKeen & Singh (2009) in their study entitled as “Knowledge management and organizational performance: an exploratory analysis” concluded that discovered knowledge management practices on has direct relationship with organizational performance and organizational performance, in turn, is directly related to financial potentialities and there was no direct relationship between knowledge management practices and financial performance (Zack, McKeen & Singh, 2009).

Lowga, Ngulube & Stilwell (2010) conducted a study on “Managing indigenous knowledge for sustainable agricultural development in developing countries: Knowledge management approaches in the social context”. The findings revealed that the knowledge management model can be applied for managing and integrating the domestic knowledge management with other knowledge management systems. It also recommends the use of knowledge management practices and domestic knowledge and its integration with other knowledge systems for agricultural development in developing countries, including Tanzania (Lowga, Ngulube & Stilwell, 2010).

Darshana & Gable (2010) conducted a study entitled as “Knowledge Management Competence for Enterprise System Success” that the results of their study showed a positive relationship between knowledge management competence and the success of organizational systems (Darshana & Gable, 2010).

Allameh, zamani & davoodi (2011) in a research entitled as “The relationship between organizational culture and knowledge management in Isfahan University” concluded that there is a meaningful relationship (about 0/99) between different types of organizational culture, including group culture, developmental culture, hierarchical culture, and market culture and six dimensions of knowledge management including knowledge creation, knowledge capture, knowledge organization, knowledge storage, knowledge dissemination and knowledge application (Allameh, zamani & davoodi, 2011).

Jyoti, Gupta & Kotwal performed a research in 2011 entitled “Impact of

Knowledge Management Practices on Innovative Capacity: A Study of Telecommunication Sector” and the results showed the existence of a significant relationship between knowledge management and innovation. In addition, this knowledge approach affects the protection of knowledge and utilizing processes of technical knowledge management and also nontechnical innovations (Jyoti, Gupta & Kotwal, 2011).

Chang & Chuang (2011) conducted a study on “Performance implications of knowledge management processes: Examining the roles of infrastructure capability and business strategy” in which they found out the role of infrastructures capability and business strategy has a positive relationship with the KM process. They have confirmed the relationship between KM and company performance (Chang & Chuang, 2011).

Liang, Ding & Wang (2012) carried out a research entitled as “Applying fuzzy quality function deployment to prioritize solutions of knowledge management for an international port in Taiwan“ and the experimental results showed that a data mining system and data storage from technology aspect is the most essential requirement for the implementation of knowledge management in K port in Taiwan (Liang, Ding & Wang, 2012).

Chen & Huang (2012) conducted a research entitled as “Knowledge management fit and its implications for business performance: A profile deviation analysis“ in which the results showed that the overall outlook for the balance among knowledge management strategy, information technology management strategy, and human resource management strategy have a significant impact on business performance (Chen & Huang, 2012).

Lin, Wu & Yen (2012) conducted a research project entitled as “Exploring barriers to knowledge flow at different knowledge management maturity stages” and The major, findings indicated that: (1) barriers to knowledge flow were inherently different at different KM maturity levels; and (2) various changes in the barriers to knowledge flow were associated with the maturity of the KM (Lin, Wu & Yen, 2012).

Huang & Lai (2012) performed a research on “An investigation on critical success factors for knowledge management using structural equation modeling”. The results indicate that 1. Environments significantly affect organizational characteristics, 2. Environments and IT infrastructure significantly affect KM characteristics, and 3. Individual characteristics, KM characteristics and organizational characteristics significantly influence KM implementation (Huang & Lai, 2012).

Zhang, Hu, Xu, & Zhang (2012) carried out a study entitled as “A framework for design knowledge management and reuse for Product - Service Systems in construction machinery industry”. The aim of this study was to develop an integrated knowledge management and reuse of a framework for commercial

products - services systems in the machinery manufacturing industry. The results indicated that the developed knowledge management and reuse of system can effectively help in designing product-services systems for manufacturing machineries (Zhang, Hu, Xu & Zhang, 2012).

Forcada *et al.* (2013) a study entitled “Knowledge management perceptions in construction and design companies” Accomplish, The survey found that the Spanish construction industry is aware of the benefits of KM but that systematic KM is not generally implemented. The findings clearly demonstrate that changes in organizational culture are critical to successful KM. The survey also revealed some distinctions between the KM perception of design firms and that of construction firms (Forcada *et al.*, 2013).

Although none of the literatures are directly associated with the Customs issue, it is considered in all dimensions of management issues and its impact is measured on the activities of the organizations. One of the strong points in the field of knowledge management is thematic data collection which provides a useful and appropriate situation for the better the implementation of the research.

3 Research Hypotheses

According to the aim and proposed conceptual model of this research, major and secondary research hypotheses are as follows:

The Major Research Hypothesis:

There are significant relationships among Implementation of Knowledge Management dimensions and improving the Professional Activities in Customs offices.

The Secondary Research Hypotheses:

- (1) There are significant relationships between Implementation of Knowledge Management and improving the Export process of the goods in Customs offices.
- (2) There are significant relationships between Implementation of Knowledge Management and improving the Import process of the goods in Customs offices.
- (3) There are significant relationships between Implementation of Knowledge Management and improving the Transit process of the goods in Customs offices.
- (4) There are significant relationships between Implementation of Knowledge Management and improving the Passengers and cargo clearance process in Customs offices.
- (5) There are significant relationships between Implementation of Knowledge Management and improving the Process of scrutiny on good smuggle dossiers in Customs offices.

4 Methodology

4.1 Methods

4.1.1 Procedure

The nature and methods of this study is in kinds of Descriptive- Survey Research, and with view of purpose, is among the Applied Research. Since that proposed relationship between two variables, the type of study is Correlation Research Method and in particular, is based on Structural Equation Modeling. Finally, in terms of data collection is from a Cross - Sectional research.

4.1.2 Sample

The statistical community consisted of Customs offices of Iran includes Kurdistan, Tehran and the Iranian headquarters Customs offices. The study sample is all of experts' employees of Customs Centers. Method of Sampling is Stratified sampling and selection of people to answer the questionnaire was used simple random sampling without replacement. Appropriate sample size at Formula Cochran takes into account 160 people. Questionnaires of research were distributed to 175 employees who had worked of Customs offices of Iran includes Kurdistan, Tehran and the Iranian headquarters Customs offices that One hundred and sixty usable questionnaires were returned.

4.2.Measures

4.2.1 Data collection

The main tool for data collection in this research is questionnaire. For measure variables, combination of knowledge management questionnaires of Sallis (2002) and Rampersad (2002) included 28 questions and professional activities of costumes questionnaire of Researchers included 43 questions were applied. Participants provided responses on a 5-point Likert ranging from 1 (strongly disagree) to 5 (strongly agree). Reliability of the questionnaire by Cronbach alpha method for two variables, were calculated 0.89 & 0.93 and verified. Also validity of the used questions included face validity and correctness of the questions was confirmed by a number of experts and specialists, while standardization and normalization of the questionnaire in other studies confirmed its validity. To check the adequacy of the sample, KMO Test (Kaiser- Meyer- Olkin) was used. In this study, KMO sampling adequacy equals 0.888 which indicates a sufficient sampling. In order to check whether the data were able to become agents, Bartlett's Test of Sphericity was used and the obtained value was 2.96 and significant at the level of $(0.01 > P)$.

4. 2. 2 Data Analysis

In this study for the data processing, were used a combination of descriptive and inferential statistics methods. In the first section, Description of the demographic variables, from the dimensions of variables were calculated and explained. In other part of statistics analyzing was used Kolmogorov Smirnov test to determine Normal or non-normal data. According results of this test, the value of significant level of knowledge management dimensions and dimensions of Customs professional activities are greater than 0.05, as a result, all dimensions have normal distribution, so the hypotheses can be evaluated by parametric tests. After Correlation analysis was applied to present the interrelationships among the research variables and to examine the confirmation of hypotheses. And finally the Confirmatory path analysis results based on structural equation modeling was performed to determine causal relationships between variables. For this purpose, data collected was analyzed in the spss & Lisrel analytical software.

5 Results

5. 1 Description of Collected Data from Statistical Sample

Respondents' descriptive information to the questionnaire for this study is explained in Table 1.

TABLE 1
Description of the demographic variables

Experience		Education		Service Location Customs		Gender	
level	percent	level	percent	level	percent	level	percent
79.4	male	Kurdistan Province Customs	6.3	B.A.	71.2	Under 5 years	27.5
		West Tehran Customs	18.1	A.M.	27.5	5-10 10-15	35 18.2
20.6	female	Iran headquarters Customs	75.6	PhD	1.3	15-20 Up 20 years	14.3 5
100	Total		100		100		100

The results of descriptive analysis of the research showed that based on gender frequency, 79.4 % of respondents were males and 20.6 % was female. Therefore, large number of the sample consisted of men. According to the frequency of service location situation Customs, 6.3 % of the respondents belonged to Kurdistan province Customs experts, 18.1 percent belonged to west

of Tehran Customs experts and 75.6 % related to Iran headquarters Customs experts. Also, according to the degree, the frequency of 71.2 % held BA degree, 27.5% held master's degree; and 1.3 percent had doctoral degree. Respondents to the questionnaire, 27.5 percent under 5 years, 35 percent between 5 to 10 years, 18.2 percent between 10 and 15 years, 14.3 percent between 15 and 20 years and 5 percent were over 20 years also.

5. 2 The Analytical Results

5. 2. 1 Secondary Hypotheses Test

According to the secondary hypotheses of the study, there are significant relationships among Implementation of Knowledge Management and improving the Export process of the goods, improving the Import process of the goods, improving the Transit process of the goods, improving the Passengers and cargo clearance process and improving the Process of scrutiny on good smuggle dossiers in Customs offices. Accordingly, the results of Pearson correlation indicate the relationship between the implementation of the knowledge management dimensions and Iran Customs offices professional activities which is shown in Table 2.

TABLE 2

The correlation between the implementation of knowledge management and dimensions of activities improvement in Customs

Independent variable / dependent variable		Knowledge Management		
Professional Customs Activities	Intensity correlated	Significant Level (sig)	Test Result	Hypothesis Result
Goods Export Process Improvement	0.68	0.000	HO Rejected	Confirmed
Goods Import Process Improvement	0.67	0.000	HO Rejected	Confirmed
Goods Transit Process Improvement	0.69	0.000	HO Rejected	Confirmed
Passengers and cargo clearance process	0.63	0.000	HO Rejected	Confirmed
scrutiny on good smuggle dossiers	0.68	0.000	HO Rejected	Confirmed

The data obtained in Table 2 for each of the five indicators show that the achieved significance level (Sig =0/000) is less than the research alpha ($\alpha=0/05$), therefore, from Customs offices experts' perspective, a significant relationship is seen between the implementation of knowledge management in Customs offices and improvement of goods export, goods import, goods transit, passenger's goods clearance and handling trafficking cases processes. Accordingly, the secondary hypotheses of the research are confirmed.

5.2.2 Major Hypothesis Test

According to the Major hypotheses of the study, there are significant relationships among Implementation of Knowledge Management dimensions and improving the Professional Activities in Customs offices. Test results of correlation between the implementation of knowledge management with Customs offices professional activities improvement are shown in Table 3.

TABLE 3
The correlation between the knowledge management with Customs activities improvement

Independent variable / dependent variable	Professional Activities Improvement	
	Intensity correlated	Significant
KM Dimensions		
Knowledge Creation	0.69	0.000
Knowledge Acquisition	0.68	0.000
Knowledge Storage	0.70	0.000
Knowledge Sharing	0.71	0.000
Knowledge Application	0.71	0.000
Knowledge Management	0.74	0.000

Obtained results from Pearson’s significant test indicate that at significant level of (Sig=0.000), variables of knowledge management the implementation in Customs offices and Customs offices professional activities improvement have a relationship with each other at the level of (0.74). Therefore, it can be analyzed as the correlation intensity between these two variables is high and at the level of 0.74, the correlation type between the two variables is direct (positive) and the significance level is calculated (Sig=0.000) which is less than ($\alpha=0.05$) and indicates the significance of the relationship between the two variables. The major research hypothesis is confirmed and also all aspects of knowledge management (knowledge creation, knowledge acquisition, knowledge storage, knowledge sharing, and knowledge application) have significant and positive correlation with Customs professional activities improvements.

5. 3 Confirmatory Path Analysis Results Based On SEM

In structural equation model (SEM), t index is used for test significance of the considered indexes in the model. So, the indexes which have values greater than (2) are statistically significant. According to the results reported in Table 5 and t values for each of standard indexes, we can declare the results of this table are valid for all indexes because all reported t values are higher than the value (2) in contrast with standard indexes

TABLE 4
 Confirmatory path analysis results based on structural equation model

Variable	Sign in model	Standard Index	Standard deviation	t	p-value	a
Knowledge Creation	KH.N	0.56	0.08	2.93	0.000	0.742
Knowledge Acquisition	K.N	0.67	0.07	2.44	0.000	
Knowledge Storage	Z.N	0.53	0.08	2.60	0.000	
Knowledge Sharing	E.N	0.52	0.06	2.54	0.000	
Knowledge Application	B.N	0.53	0.08	2.72	0.000	
Goods Export Process Improvement	S.G	0.52	0.05	6.2	0.000	0.782
Goods Import Process Improvement	V.G	0.561	0.01	5.4	0.000	
Goods Transit Process Improvement	T.G	0.48	0.09	5.2	0.000	
Passengers and cargo clearance process	M.G	0.44	0.09	5.3	0.000	
scrutiny on good smuggle dossiers	PG.G	0.42	0.09	4.7	0.000	

TABLE 5
 Confirmatory Path Analysis Results Based on Structural Equation Model

Gamma Value (the impact of The implementation of knowledge management on Customs professional activities improvement)	Standard deviation	T
0.94	0.12	3.32

In measuring model, the effects of variables on each other are not considered but in structural equation modeling or path analysis, this issue is considered. Since in this study only a structural causal relationship of Iran Customs professional activities were considered as the dependent variable (G) and structures KM were considered as independent variable (K.N), there is only one value of gamma that this value considering t-test value is significant. The high value of path coefficient (0.94) in Table 6 shows the influence of knowledge management on Customs professional activities structure. As the fitness indexes of Table 6 show as well, the data for this study have a good fitness with the factor structure, the theoretical foundation of Customs professional activities, and knowledge management. Therefore, there was insufficient evidence to reject the model and the data collected in this study were fitted well with this model. In Figure 1 the final model developed by using LISREL software is presented which is the final result of this research process.

TABLE 6
Fitness indexes of LISREL general model of the research conceptual framework

Index	Index	Reported Value
Chi-square	χ^2	16.26
Chi square divided by degree of freedom	X2/df	34
Root mean square residual	RMR	0.036
Goodness of fitness index	GFI	0.95
Parsimony goodness of fit index	PGFI	0.99
Adjusted goodness of fit index	AGFI	0.94
Nor med fit index	NFI	0.94
Non-nor med fit index	NNFI	0.98
Parsimony Normed fit index	PNFI	0.89
Increasing the fitness index	IFI	0.97
Comparative fit index	CFI	0.98
Root mean square error of approximation	RMSEA	0.003

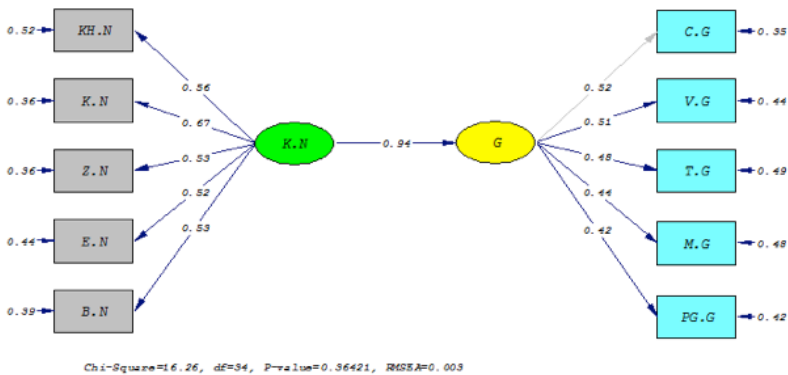


Fig. 1 - LISREL general model designed to explain the theoretical framework of the research

To evaluate the model designed by LISREL program, χ^2 index, root mean square residual (RMR), goodness of fitness index (GFI), adjusted goodness of fit index (AGFI), nor med fit index (NFI), non-nor med fit index (NNFI), increasing the fitness index (IFI), comparative fit index (CFI), and root mean square error of approximation (RMSEA) were used. GFI and AGFI values reported for these two models were both higher than 0.9 and the amount of RMR in this study was 0.036 which demonstrates an appropriate explanation of covariance and a negligible amount of root mean square error of approximation (RMSEA) which was 0.003. This negligible amount of this index (0.003) for the designed

model in this study indicates a very appropriate fit of the collected data and their excellent FIT.

Discussion and Conclusion

One of the most important factors in international equations and trade policies of every country is Customs that has two roles of supporting (supporting domestic products) and income (generating income for the government) in the world, including Iran. Accordingly, in this research, on the relationship between knowledge management with the improving professional activities of the Customs was focused. Studies show that acquisition, collection, organization, storage and dissemination of existing knowledge and information are the basis of competition and also Customs would be able to enhance the structure quality and labour relations by implementing knowledge management in all dimensions and can facilitate the achievement of missions and objectives. Therefore, the Customs office can benefit from knowledge management for sustainable growth and development in dynamic environment and by applying and enhancing their continuous learning and creativity by directing their staff's skills and expertise. Considering the importance of knowledge management in the quality of Customs offices professional activities, nowadays, knowledge management as a factor for competitiveness and organizations vitality has created an opportunity for the Customs offices to improve their effectiveness. Thus, Customs management can manage an environment in which knowledge is discovered, captured, shared, evaluated, exchanged, adapted and applied that through which it could be able to operate successfully in line with its programs.

As the results of this study showed, according to overall experts' view of Customs, The implementation of knowledge management to improve all dimensions of Customs professional activities (including export, import, goods transit, passengers' goods and scrutiny on good smuggle dossiers) have a significant relationship. This shows the importance of knowledge management in today's organizations including Customs offices department. Based on the results from the experts, the studied Customs used new technologies such as digital seal, RFID card, X-RAY, GPS, etc., creation of centralized and comprehensive database, knowledge exchange among Customs, regulations practices, circulars, regulations and prohibitions related to goods transit. Also, from the perspective of experts, the above mentioned points have major role in improving the passengers' goods clearance and handling goods trafficking cases. The results of all hypotheses of the study in terms of positive influence of knowledge management on other organizations were similar to the results of the studies of Rowley (2000), Walton and Guarisco (2007), Zack, *et al.* (2009), Lowga et al (2010), Darshana & Gable (2010), Jyoti *et al.*, (2011), Chang & chuang (2011),

Huang and Lai (2012), and Zhang, Hu *et al.* (2012).

So, in line with the first research hypothesis (There are significant relationships between Implementation of Knowledge Management and improving the Export process of the goods in Customs offices), adequate and timely trainings to perform better and faster in the export section should be performed and also modern technologies should be used in the Customs offices to enhance goods export process and knowledge exchange should be done among Customs offices to perform the export process better.

In line with the second hypothesis (There are significant relationships between Implementation of Knowledge Management and improving the Import process of the goods in Customs offices), it is necessary to employ and use qualified personnel to conduct the affairs of the goods. Moreover, the organization should take necessary measures to create focused and comprehensive database in Customs in order to optimize the goods import process.

In line with the third hypothesis of the research (There are significant relationships between Implementation of Knowledge Management and improving the Transit process of the goods in Customs offices), thus, modern technologies such as X_RAY, GPS, and digital seal should be used. In addition, to enhance the goods transit process in Customs, RFID card should be issued for drivers and required and timely training should be done to perform better and faster in transit section.

In line with the fourth research hypothesis (There are significant relationships between Implementation of Knowledge Management and improving the Passengers and cargo clearance process in Customs offices), so, services of the organizations related to evaluating the passenger's goods process (quarantine, health, etc.) should be used. Moreover, modern technologies such as X_RAY, and RFID cards and should be used to enhance the process of evaluating the travelers' goods in Customs offices.

In line with the Fifth research hypothesis (There are significant relationships between Implementation of Knowledge Management and improving the Process of scrutiny on good smuggle dossiers in Customs offices.), Therefore, specialists should be employed and used to perform affairs related to the process of handling trafficking cases, comprehensive and centralized database should be created for improving the process of handling trafficking cases in Customs offices, and the knowledge stored in the Customs office can be used to enhance handling trafficking cases process. Finally, it is suggested that organization managers create open and constructive atmosphere by participating members and staff in decision making and conflict resolution, making recommendations system, meeting the physical and psychological needs, conducting required training courses, creating meritocracy, spirit, creativity, and innovation, getting up to date, and using consultants and experts in order to guarantee the facilita-

tion of knowledge creation, and other dimensions of knowledge management.

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