

UNIVERSITY OF KWAZULU-NATAL

The role of knowledge management in a tax service  
environment, Durban, South Africa

by

Mischelle Moodley

218083899

30 June 2019

A dissertation submitted in partial fulfilment of the requirement  
for the degree of  
Master of Business Administration.

Graduate School of Business and Leadership  
College of Law and Management Studies

Supervisor: Dr MacDonald Kanyangale  
2019

## DECLARATION

I, Mischelle Moodley, declare that:

- i The research reported in this dissertation, except where otherwise indicated, and is my original research.
- ii This dissertation has not been submitted for any degree or examination at any other university
- iii This dissertation does not contain other persons' data, pictures, graphs or other information, unless specifically acknowledged as being sourced from other persons
- iv This dissertation does not contain other persons' writing, unless specifically acknowledged as being sourced from other researchers. Where other written sources have been quoted:
  - their words have been re-written but the general information attributed to them has been referenced.
  - their exact words have been used; their writing has been placed inside quotation marks, and referenced.
- v Where I have reproduced a publication of which I am an author, co-author or editor, I have indicated in detail which part of the publication was actually written by myself alone and have fully referenced such publications.

Signature

A black rectangular box redacting the signature of the author.

## ACKNOWLEDGEMENTS

I wish to express my sincere appreciation and gratitude to the following individuals, without whose assistance, this study would not have been possible.

- Dr MacDonald Kanyangale, for his guidance, support, contribution, patience and valuable input in the completion of this study.
- My family and friends for their continuous support and encouragement.
- The Management team of the South African Revenue Service for granting me permission and approval to conduct my research study.
- My line manager Tebogo Maloma, for his continuous support.
- Nelly Hlophe, for words of encouragement and inspiration.
- Lastly, to all the participants in this study, thank you for sharing your experience and knowledge with me.

## DEDICATION

I hereby dedicate this study to:

The late Mr Kumaren Kevin Pillay, beloved partner and friend; your strength and support is always felt in spirit, may his soul rest in peace and his memory forever live on.

## ABSTRACT

Knowledge is one of the key asset that needs to be managed carefully by organizations in the provision of services in the 21<sup>st</sup> century. However, the concept is relatively new to the public sector in South Africa such that its potential is largely undermined. The purpose of this study was to explore the role of knowledge management in a tax service environment in Durban.

A qualitative research method was selected for this study and nine operations managers as participants were selected using purposive sampling. Data was collected through face to face interviews conducted with Operations Managers from the service centre within the Durban region to gain their in-depth understanding and experiences of the role of knowledge management within the branch office. The collected data was analysed by means of content analysis.

In this study, results show that knowledge management has both positive and negative effects on the provision of services at South African Revenue Service (SARS). Knowledge management enhance efficiency in customer service delivery, improve customer service by knowledgeable employees and reduces the number of taxpayer complaints. This study also revealed that negative effects of knowledge management at SARS include poor scheduling of knowledge management activities such as assessments which impede service delivery while lack of knowledge by employees leads to poor quality of responses to queries by taxpayers. In terms of the impact of knowledge management on the performance of employees, the study revealed that the creation and use of shared knowledge was key to make informed decision, while reinforcement of interdependencies enhanced resolution of problems. Furthermore, knowledge also enhanced employee efficiency in meeting performance objectives but also improved teamwork and communication.

To enhance the provision of tax service through knowledge management, operations managers recommend that a well-defined knowledge management infrastructure and culture, improved delivery mode of training and improved communication streams to ensure accurate and timeous information are key. Areas for future research are highlighted in this study.

**Keywords:** knowledge, knowledge management, service delivery, shared knowledge, tax service

## TABLE OF CONTENTS

Description	Page
DECLARATION	i
ACKNOWLEDGEMENTS	ii
DEDICATION	iii
ABSTRACT	iv
LIST OF TABLES	viii
LIST OF FIGURES	ix
GLOSSARY	x
CHAPTER ONE: OVERVIEW OF THE STUDY	1
1.1 Introduction	1
1.2 Background of the study	1
1.3 Motivation for the study	5
1.4 Focus of the study	6
1.5 Problem Statement	6
1.6 Aim of the study	8
1.7 Research objectives	8
1.8 Research Questions	9
1.9 Delimitations of the research study	9
1.10 Research Methodology	10
1.11 Outline of the dissertation	10
1.12 Chapter Summary	11
CHAPTER TWO: LITERATURE REVIEW	12
2.1 Introduction	12
2.2 Overview of Knowledge Management	12
2.3 What is Knowledge Management?	13
2.4 Knowledge Management in the public sector in South Africa	20
2.5 Unpacking the concept of Customer Service	22
2.5.1 Service profit chain	23
2.5.2 Customer service gaps	25
2.6 Service Delivery	28
2.6.1 Positive effects of knowledge management	29
2.6.2 Negative effects of knowledge management	29
2.7 Knowledge Management and Organizational Performance	30
2.8 Knowledge Management and Leadership	32
2.9 Knowledge Management and Organizational Culture	33

2.10 Knowledge Management and Employee Performance	35
2.11 Summary of the chapter	36
<b>CHAPTER THREE: RESEARCH METHODOLOGY</b>	<b>38</b>
3.1 Introduction	38
3.2 Research paradigm	38
3.3 Research philosophy	39
3.4 Research design	40
3.5 Research approach	41
3.6 Research methodology choice	42
3.7 Research strategies	43
3.8 Time horizon	43
3.9 Target Population	43
3.10 Sampling	44
3.11 Data collection instrument and procedure	45
3.12 Pre-testing of interview guide	46
3.13 Administering the semi-structured interviews	47
3.14 Method of data analysis	48
3.15 Research quality	49
3.16 Ethical considerations	51
3.16.1 Voluntary participation	51
3.16.2 Informed consent	51
3.16.3 No harm to the participants	52
3.16.4 Anonymity and confidentiality	52
3.16.5 Ethics clearance	52
3.17 Summary	52
<b>CHAPTER FOUR: PRESENTATION OF RESULTS</b>	<b>54</b>
4.1 Introduction	54
4.2 Themes on positive effects of knowledge management in a tax service environment at SARS	54
4.2.1 Enhanced efficiency in customer service delivery	54
4.2.2 Improved customer service by knowledgeable employees	57
4.2.3 Reduction in number of taxpayer complaints	58
4.3 Themes on negative effects of knowledge management in a tax service environment	59
4.3.1 Irregular and poor scheduling of knowledge assessments	60
4.3.2 Poor response to taxpayer queries	61
4.4 Themes on how knowledge management affects employee performance in a tax service environment	62

4.4.1 The creation and use of shared knowledge to make informed decisions	63
4.4.2 Reinforce interdependencies which enhance resolution of problems	64
4.4.3 Enhanced employee efficiency in meeting performance objectives	66
4.4.4 Teamwork and communication	67
4.5 Themes on recommendation to enhance the role of knowledge management in tax service at SARS.	69
4.5.1 Developing a well-defined knowledge management infrastructure and culture	69
4.5.2 Enhancing the mode of delivering training and knowledge assessments	71
4.5.3 Improving communication streams to ensure information is accurate and received timeously	72
4.6 Summary	74
CHAPTER FIVE: DISCUSSIONS	75
5.1 Introduction	75
5.2 The positive and negative impact of knowledge management on tax service provision	75
5.3 Impact of knowledge management on employee performance	78
5.4 Critical evaluation of recommendations to enhance the role of knowledge management in the provision of service at SARS	80
5.3 Summary	81
CHAPTER SIX: CONCLUSIONS AND RECOMMENDATIONS	82
6.1 Introduction	82
6.2 Overview of the study and summary of findings	82
6.3 Recommendations	83
6.5 Areas of future study	84
6.6 Conclusion of the study	84
REFERENCES	85
APPENDIX 1: INFORMED CONSENT FORM	99
APPENDIX 2: CONSENT FORM	101
APPENDIX 3: INTERVIEW QUESTIONS	102
APPENDIX 4: ETHICAL CLEARANCE	103
APPENDIX 5: GATEKEEPERS LETTER	104
APPENDIX 6: TURN IT REPORT	106

## LIST OF TABLES

Table 1: Knowledge Management definitions.....	25
Table 2: Point Checklist of Criteria for good content analysis.....	58
Table 3: Definitions of quality criteria in qualitative research.....	58
Table 4: Themes .....	63

## LIST OF FIGURES

Figure 1: People, processes and technology.....	27
Figure 2. The public service partnership: The knowing organization.....	30
Figure 3: The Service Profit Chain.....	32
Figure 4: Customer Gap.....	34
Figure 5: Possible levels of customer expectation.....	35
Figure 6: Dual Customer Expectation Levels.....	36
Figure 7: Research Onion.....	50

## GLOSSARY

ARA	Autonomous Revenue Authority
DfID	Department for International Development
IMF	International Monetary Fund
KM	Knowledge Management
KVC	Knowledge Value Chain
NPM	New Public Management
SARS	South African Revenue Service
TEU	Taxpayer Exemption Unit

## **CHAPTER ONE: OVERVIEW OF THE STUDY**

### **1.1 Introduction**

The purpose of this chapter is to provide an overview and introduction of this research, which focuses on knowledge management and its role in a tax collection agency in South Africa, which is referred to as the SARS. In pursuit of this aim, the chapter begins with the background, which focuses on SARS as the context of this study and significance of knowledge management. Thereafter, the chapter discusses the motivation, focus and problem statement in this study. Research objectives are followed by research methodology and limitations of the study before presenting an outline of chapters in the entire thesis.

### **1.2 Background of the study**

Knowledge management (KM) is critical to bring competitive advantages in the service sector including tax collection agencies in Africa. In the past three decades, many African countries have shifted from collecting taxes centrally by government departments within ministries of finance to revenue authorities. In this trend, countries have established semi-autonomous revenue collecting agencies, separating tax collection out of government and into a separate entity (Fjeldstad and Moore, 2009).

In South Africa, revenue collecting agency initially was named the Receiver of Revenue. The first income tax act was introduced in South Africa in 1914. Following South Africa's transition in the 90's from apartheid to democracy, the South African Revenue Service (SARS) was established as an autonomous agency in accordance with the South African Revenue Service Act 34 of 1997 (SARS, 2018), responsible for the South African tax administration system and customs and excise act . It is key to underscore that SARS is an administratively autonomous structure of the state, but clearly detached from the public sector, but within the central public administration. National Treasury sets South Africa's tax regime while the administration is undertaken by SARS. (SARS, 2018).

The South African Revenue Service (SARS) plays a focal role in the economy of South Africa as a tax collection agency (SARS, 2018). Literature discloses that the sole aim of instituting revenue authorities is to decrease fiscal deficits through initiatives of collecting revenue

(Ghana, Uganda), and to enhance tax administration efficiencies and effectiveness as in Kenya and South Africa (Fjeldstad and Moore, 2009). It is notable that better tax administration in South Africa can lead to collecting extensive surplus revenue that to date has not yet been collected due to the countries maladministration (Martini, 2014).

Commonly, it is posit that New Public Management (NPM) inspired the mainstream thinking about revenue authorities in many countries (Brinkerhoff and Brinkerhoff, 2015). Thus, the NPM assert that autonomy can be a solution for a number of institutional barriers that spate the public and private sectors, such as principal-agent challenges, low pay, poor and distorted incentives (Therkildsen, 2004). The need to avoid the problems, which typify public service, has stimulated conventional thinking about revenue authorities in many countries.

A revenue authority may boost debt collection revenue since as a single agency it is purely responsible for collecting all taxes due in respect of incomes, foreign trade (customs) and domestic sales empowers it to integrate and exclusively focus on tax administrative efforts (Crandall, 2010). Revenue collection agencies or authorities enjoy autonomy, which does not apply to most civil service. In this way, the revenue collection agency can operate on stricter business principles and with less political intrusion in its operations. It is important to insulate the vigorous revenue collection functions from the rest of the public service for revenue agencies to perform in African countries. The autonomous revenue authority model is not only attractive to politicians but also donors as it has the potential to unlock opportunities for more prevalent tax administration developments (Fjeldstad and Moore, 2009). With autonomy, revenue agencies mandate a greater level of performance from employees. Furthermore, revenue collection agencies employ, remunerate, retain, stimulate and dismiss staff more easily than that compared to civil service rules (Fjeldstad and Moore, 2009).

The autonomous revenue authority (ARA) model has been aggressively reinforced by the global and developmental organizations, in particular, the UK's Department for International Development (DfID), the International Monetary Fund (IMF) and the World Bank - that have otherwise sustained the introduction of New Public (von Soest, 2008).

SARS goal is to provide an improved, apparent and customer- orientated service to certify optimal and impartial collection of revenue (SARS, 2018). Its main functions are to “(a) *collect and administer all national taxes, duties and levies; (b) collect revenue that may be imposed under any other legislation, as agreed on between SARS and an organ of state or institution entitled to the revenue; (c) provide protection against the illegal importation and*

*exportation of goods; (d)facilitate trade; and (e) advise the Minister of Finance on all revenue matters” (SARS, 2018).*

SARS primary mandate is to ensure optimum revenue collection, increase in compliance, facilitate trade and promote the awareness of tax obligations to its citizens, which subsequently countenances national government to provide basic services for its citizens (SARS, 2018). SARS’s mandate is underpinned by five core strategic objectives; (1) Increased customs and excise compliance; (2) Increased tax compliance; (3) Increased ease and fairness of doing business with SARS; (4) Increased cost effectiveness and internal efficiencies; and (5) Increased public trust and credibility (SARS, 2018).

Based on the organizations strategic objectives, it is evident that improvement methods and tools be deployed to ensure these objectives are achieved (Oliver, 2009). This brings to the fore the question of how knowledge is captured, distributed, and effectively used to provide services to taxpayers. These services included trade compliance, tax compliance, closing the tax gap, increase cost efficacy and interior efficiencies (SARS, 2018); and above all increase public trust and credibility of SAR as a revenue collection agency.

Knowledge management is a key tool largely used by the private sector and recently adopted by the government sector in an effort to increase efficiency and effectiveness (Gaffoor and Cloete, 2010). Since its inception, SARS has made staid efforts in augmenting and refining its operations processes in an effort to achieve efficiency and effectiveness.

SARS endeavours to align with global trends and upsurge efforts on sustaining a relatively highly skilled workforce by establishing a learning working environment that underpins learning, development and employee innovation (SARS, 2018) SARS implemented the knowledge management process in 2015 to support the provision of unified customer service that is transparent, cost effective and convenient (SARS, 2018). The main goal was to improve efficiency and effectiveness and increase productivity. However, the knowledge management system came under the spotlight in the 2018 financial year, receiving a variety of negative feedback from staff and union representatives. There was no formal communication to this effect. According to the Knowledge Review Branch Front Office September 2017, the key performance indicators used to measure performance on Knowledge Management for the front-

end staff was removed from team member's scorecards as from quarter two. Percentage achievement in knowledge standards was the key performance indicator which was removed. Via verbal discussions, it was ascertained that the process had no impact on the branch office and employees believed the process took up valuable time and had no bearing on their individual performance, growth and development. Eventually, knowledge management was removed as a key performance indicator on the performance management system.

Employees at SARS deal with a variety of tax queries which range from calculation of individual and company assessments, attending to objections and disputes of an assessment, processing differed arrangements for payments and business registration compliance just to mention a few (SARS, 2018). The challenge that staff encounter with taxpayers is that they require a first time swift and accurate resolution to their tax queries. If service is poor, taxpayers become infuriated and erratic. This can subsequently lead to incorrect information being communicated, taxpayers exiting without resolution being attained and possible revisits to the branch. Service is considered to be relatively delicate in nature and the time element is of great importance in service provision (Benoit (née Moeller), 2010). In a revenue collection agency as SARS, the service delivery process involves various human interactions, which may involve subjective and unpredictable behaviours, which make service variable or heterogeneous. Service delivery is governed by a series of interfaces between stakeholders such as the customer and service provider, as well as people who are internal to the service provider. Notable is the customer, who is central to the entire process; therefore, all actions must aim to meet their needs. As service is also intangible, there is a need to devise strategy to provide somatic evidence in the location in which the service is being delivered. This includes the service scape, or the actual environment where the service is produced and sold (Anabila, Anome and Kumi, 2018).

Inseparability is a key distinctive feature of service primarily because the service provision and provider are attached from the service consumption and consumer (Benoit (née Moeller), 2010). Knowledge is very important for not only employee performance but also the alignment of systems and process in the service environment to meet or exceed taxpayer expectations.

SARS has a national presence to provide service to citizens in all provinces through branch offices including those in Kwa-Zulu Natal Region (SARS, 2018). The province of KwaZulu-Natal has 7 branch offices and a total of 430 employees. The Durban office has a total of 94

employees, comprising of 8 Operations Managers, 8 support staff and 78 agents and consultants (SARS, 2019). This study is based on the role of knowledge management and its influence on employee-level performance in tax service provision will focus on Kwazulu-Natal, especially the Durban office for two key reasons. First, the Durban branch deals with the highest number of taxpayers in SARS, providing an interesting context of how knowledge may influence the provision of service. On average the Durban branch attends to an estimated 166967 (September 2019) of walk-in taxpayers per month that require effectual resolution (SARS, 2019).

Second, the Durban branches is chosen for this study since they have the highest number of Operations Managers, which will allow the researcher to gain an exhaustive amount of information and understanding of the complexities surrounding the knowledge management process.

### **1.3 Motivation for the study**

This study was motivated by the need to get an in-depth understanding of how knowledge management affects customer service delivery and employee performance, which is ultimately replicated in the nature and quality of service, delivered to tax payers. While the notion of knowledge management is well-known in the private sectors, it is relatively new in the public administration and organizations such as tax revenue collection agencies.

Since most tax revenue agencies are service driven, it is imperative that improved knowledge management systems are implemented and sustained to enhance service delivery. As SARS implemented the knowledge management process in 2015, the current study adopts a retrospective approach to explore how knowledge is captured and managed in a tax collection agency.

It is imperative for SAR to understand the role knowledge capital as a strategic resource, which is critical to meet and exceed customer expectation but also influence employee performance. There is a strong need to unravel the knowledge value chain (KVC) for SARS, in order to decompose branch activity of SARS into value-processing activities and the knowledge transformation processes and utilisation to improve service through employee performance. Despite the growing use of technology to deliver service, it is primarily people and knowledge-driven services that are helpful to meet or exceed taxpayer's expectation in South Africa.

In light of the above mentioned, this research focuses on understanding how knowledge management affects customer service delivery and employee performance. This study also seeks to provide recommendations for implementing a successful KM within a service environment in a government agency. Although the study highlights the benefits of KM to SARS, it must be noted that these results can assist any institution wanting to augment their customer service environment and increase employee performance.

#### **1.4 Focus of the study**

This qualitative research emphasised the role of knowledge management in three key aspects in a branch of SARS in Durban. Firstly, the study focuses on how knowledge management affect customer's service. The success of SARS rely on the level of service quality and taxpayer satisfaction and expectations. Secondly, the study focuses on how knowledge management affect employee performance. As service is heterogeneous, intangible and inseparable, the performance of employees enhanced by knowledge is critical. Lastly, the study is salient as it also focuses on knowledge-driven enhancement of customer service in a SARS branch.

#### **1.5 Problem Statement**

A relatively large volume of literature exists on the significance of knowledge management across the globe (Mansour, 2016). Most of these literature focuses on the private sector with very little studies concentrating on the public sector (Chawuke, 2018). For instance, a study by Hebibi, Raimi and Milićević, (2019) focused on "Knowledge management and the importance of knowledge management for the organization's performance" in the private sector. In the government sector the literature available discusses strategy and little mention is made of the value add of the implementation of knowledge management in reference to customer service and its impact on employee performance (Mustapa and Mahmood, 2016). For example, a study by Gaffoor and Cloete (2010) posit that successful implementation of knowledge management offers government agency opportunities for increased customer service and improvements in the line of effectiveness and efficiency.

Not much research has however been conducted on government sector knowledge management in South Africa and very few focuses on knowledge management and its effects. Current studies on public sector knowledge management in South Africa focused on knowledge sharing

frameworks (Mkhize, 2015), knowledge management in the health service industry (Kimani, 2013), knowledge management practises in the banking sector (Chigada and Ngulube, 2015) and knowledge management strategies (Kok and Ridder, 2016).

Research conducted at SARS has focused on corporate entrepreneurship in the Public Sector by van Vuuren (2016), service quality by Smulders and Stiglingh (2019), Tax compliance and services offered by the South African Revenue Service (Sedumedi, Davids, Kivilu, Langa, and Rule, 2015), Tax revenue mobilisation (Dare, du Plessis, and Jansen, 2019) and revenue collection in South Africa: a comparative analysis of South African Revenue Services and the South African municipalities (Sebola and Chauke, 2016). In this way, there are no research focusing on the influence and impact that knowledge management has on tax service and further what impact KM has on employee performance.

High-quality service to taxpayers is very important to increase tax compliance and revenue collections (SARS, 2018). Thus, service expectations and reliability, service experience and service recovery are key at SARS. Employees that are unable to attend to taxpayers queries accordingly, results in service outcomes being compromised, increased errors rates, frustrated taxpayers and taxpayers possibly returning to the office for the same query. Employees must therefore be adequately knowledgeable to handle taxpayer queries. Additionally, there is the challenge of tax information vicissitudes on a regular basis which requires employees to be trained and informed of these changes as and when they occur. These two issues suggest the significance of KM in the provision of service to tax payers.

With changes occurring so frequently and hurriedly, it becomes a serious challenge for government agencies to design and implement an amplified and accelerated service delivery system (Makanyeza, Kwandayi and Ikobe, 2013). In an effort to establishing high performing teams, proficient systems, and efficient organizational processes as well as maintain a high level of corporate governance, the organization implemented the knowledge management process in 2015. The new activities introduced as part of KM were monthly knowledge assessment and reviews, scorecard measurements and performance coaching and mentoring. Employees achieving below the standard of 80 percentages are to be coached, mentored and retested. (Knowledge Matters Relationship Management: Taxpayer Exemption Unit (TEU) Information Session June 2017).

However, the system in the 2018 financial year came under the spotlight and received negative feedback from staff and union representatives alluding that the process had no impact for the branch office as well as the employee. For example, employees believed that process has no direct impact on their performance and they believed they should not be measured on a process that is in place merely to identify skills gaps and enhance current knowledge. Subsequently, KM was removed as a key performance indicator on the employee performance management system. Problems with knowledge management implementation comprise of cultural and human factors that make up 50% whilst 25% of the problem are subject to infrastructure and technological challenges (Govender, Perumal and Perumal, 2018). At SARS, no study has been conducted to recognize the impact of knowledge management not just on employee performance but also customer service. It must be noted that employees do participate in the monthly assessment for compliance purposes as part of governance for the organization as a whole. It must be further highlighted that these assessments are absent during peak periods such as year-end revenue collection initiatives and tax season which occur between January and April and July and October respectively every year.

In light of the research gaps that are evident in existing studies combined with the challenges at SARS, the current study is interested in highlighting the role of knowledge management in the provision of service at the South African Revenue Service.

## **1.6 Aim of the study**

The central aim of this research was to understand the role of knowledge management in influencing the customer service delivery and employee performance at the Durban branch of SARS in South Africa.

## **1.7 Research objectives**

In this qualitative study, three research objectives were formulated:

1. To understand how knowledge management positively or negatively affects customer service delivery at SARS in Durban according to Operations Managers.
2. To investigate how knowledge management affects employee performance in the provision of services in at SARS in Durban according to Operations Managers

3. To provide recommendations on how to improve the role of knowledge management in customer service at SARS in Durban

## **1.8 Research Questions**

In reference to the above three research objectives, the following corresponding research questions were developed:

1. How does knowledge management positively or negatively affects customer service delivery at SARS in Durban according to operations managers?
2. How does knowledge management affect employee performance in the provision of services at SARS in Durban branch office according to operations managers?
3. What recommendations can improve the role of knowledge management in customer service delivery at SARS in Durban?

## **1.9 Delimitations of the research study**

The delimitation of this study was key in two ways. First, the study was deliberately confined to SARS in the Durban region, mindful that there is a national network of branches, which serve taxpayers in South Africa. In this regard, the study was interested in gaining an exhaustive understanding of knowledge management and its role thereof in a tax service environment in Durban. More importantly, the chosen area for the research was suitable as it has the highest number of operations managers and tends to the highest number of taxpayers on a daily basis.

Second, the study was delimited to specific staff in the selected SARS branches in Durban to get relevant data and lived experiences. In a SARS branch, operations managers are key in terms of service provision since they manage employee performance, they are responsible for improving organizational processes, strive towards improving quality of work standards, reducing error rates, managing taxpayer complaints, managing productivity and efficiency, monitoring growth and development of the team and finally ensuring compliance to service times. It is on this basis that the study deliberately excluded other members of staff at SARS branch in Durban.

## **1.10 Research Methodology**

The study adopted a qualitative research method in an effort to gain an exhaustive knowledge and understanding of how knowledge management affects two aspects at SARS, namely employee performance and customer service provision. In this regard, the study privileged the views of Operations Managers, as they are key in ensuring that knowledge enhances customer service and employee performance at SARS.

The Operations managers as participants in this study were selected using purposive sampling. Data was composed through semi-structured interviews, which was audio recorded and then transcribed for data analysis. This study used the content analysis approach to identify the relevant themes within the data to illustrate role and influence of knowledge management on customer service, and employee performance. The study provides recommendations on how to enhance the role of knowledge management in customer service at SARS in Durban.

## **1.11 Outline of the dissertation**

### **Chapter one - Introduction**

This chapter provides an introduction of the study of knowledge management. This chapter also discussed the research problem, research objectives and focus of the study. The summary of this chapter also enclosed the research questions, delimitations of the study and the framework of this research.

### **Chapter Two – Literature Review**

This chapter reviews relevant literature on knowledge management in service context, positive and negative effects of knowledge management on customer service and the impact knowledge management has on employee performance.

### **Chapter Three – Research Methodology**

Chapter three discusses the research methodology that was adopted in this qualitative research study. The chapter discusses the design of the study, the method of sampling used, the data collection method and the research tool that was used to accumulate the data.

### **Chapter Four – Results**

The results of the study are presented in this chapter.

### **Chapter Five – Discussion**

In this chapter, the discussion of the findings was discussed.

### **Chapter Six – Recommendations and Conclusion**

This chapter provides recommendations drawn from the findings of this study. Also included in this chapter is the recommendations for future research. The conclusion of the study is also presented in this chapter.

#### **1.12 Chapter Summary**

This chapter has provided the background of this study, which explores how knowledge management affects the customer service delivery and employee performance at a SARS branch according to Operations Managers. More specifically, this chapter has discussed the research problem, research objectives and questions in this study. The delimitation of the study and an outline of chapters in this research are all discussed in this chapter.

The next chapter presents the literature review of the study.

## **CHAPTER TWO: LITERATURE REVIEW**

### **2.1 Introduction**

The objective of this chapter is to review key literature and research in order to gain an understanding of the concept of knowledge management, and customer service delivery and employee performance in service sector. With this aim in mind, this literature review commences by concentrating on the origin and meaning of knowledge management in the service sector.

Subsequently the chapter continues by reviewing the element of customer service, service profit chain and customer service. Thereafter, the chapter investigates how leadership and organizational culture affects knowledge management, how knowledge management influences employee performance. Lastly, the chapter concludes by providing a brief summary of this chapter.

### **2.2 Overview of Knowledge Management**

The concept knowledge management is believed to have originated in the mid-nineties at a library and information conference in Boston held by Ernst and Young (McInerney and Koenig, 2011). The knowledge economy term embraces a range of interpretations. Powell and Snellman (2004, p.200) state that at least three filaments of research are housed under this concept. The first approach coined in the early 1960s, its central point focused on new science-based industries and their part in social and economic transformation. The second approach emphasised whether particular industries are knowledge-intensive. The macro economy dealt with unusual market developments which thus gave rise to knowledge intensive economies. The third approach focused on the effect that learning has within organizations. The concept has since received a plethora of attention in literature, since organizations have strategically placed much emphasis on intellectual assets (Omotayo, 2015).

Amayah (2013) has cited that KM has become the catchphrase in the global economy and its significance as a business enhancement contrivance cannot be minimalist. This theory was based the view that organizations are dependent on their knowledge-based assets to compete in the global arena. Teng and Song (2011), who allude that the theory of knowledge management applies to all sectors of the economy including non-competitive institutions, support this philosophy.

Ragab and Arisha (2013) have stated that KM is a sustainable organizational tool and key asset linked to organizational and employee success and a key driver for developing societies.

### 2.3 What is Knowledge Management?

The scholarly effort to unpack the concept of knowledge management is likely to be sound by initially exploring the elusive notion of knowledge as what is being managed. The elusive notion of knowledge has a relationship between knowledge and information. Additionally, a quick look at four metaphors of knowledge is helpful to get a robust understanding of knowledge, which is part of knowledge management (Bolisani, and Bratianu, 2018). There is a common significant difference between the terms data and information, however people sometimes use these terms interchangeably. In terms of hierarchy, knowledge is at the peak in terms of information, information is at the centre level, whilst data is at the bottom level. In this hierarchy, data comprises of proofs, results of actualities and investigations and conducting tests. Data is considered to be raw and disconnected with no significant meaning on its own (Bolisani, and Bratianu, 2018). Nonetheless, data is relatively important in the corporate world for stakeholders because it is the raw inputs that is used for exploration to create meaningful information. For instance, a sales transaction is just raw data and has no impactful meaning to users since it is not transformed to useful information. Data is easy to disseminate and communicate by using electronic or other media.

Information emanates from converting, arranging and shaping raw data to obtain added value user-friendly meaning in the data (Bolisani, and Bratianu, 2018). For example, after translating each transactional sales order into meaningful reports, these daily sales report will then be utilised to provide meaning to internal stakeholders to make an informed decision. Organizations thus must generate and effectively use knowledge to attain its objectives. Organizations have to network with their departments, they get information, convert into knowledge, and use this transformed information in decision-making based on their actual happenings, values, and internal rules. Knowledge is the asset, which an entity possesses that is used in such a manner that the entity can achieve its goal(s). It has long been the exercise to extricate between information and arrange in a manner that offers meaning (Bolisani, and Bratianu, 2018).

Bolisani, and Bratianu (2018) illuminate four knowledge metaphors, namely (1) *knowledge as object*, (2) *knowledge as iceberg*, (3) *knowledge as nuggets* and (4) *knowledge as flow* which

are useful to understand the different meaning of knowledge. Firstly, the metaphor of knowledge as an object industrialized among individuals who are in search of knowledge understanding in an operational organizational context (Bolisani, and Bratianu, 2018). These individuals viewed knowledge as objects, stocks, or resources. Objects that are perceptible with transparent and easily identifiable physical attributes. Examples of knowledge as an object metaphors include knowledge map, which serve as an inventory. The knowledge map is used as an instrument to appraise the knowledge stock, exposing knowledge opportunities and skill gaps to be complete (Teimourpour, Eslami, Mohammadi, and Padidarfard, 2016). As an object, knowledge can be codified. “Codification can be defined as a process of storage, indexation and distribution of formal knowledge independently of any context” (Janicot and Mignon, 2012, p.6). Auditing firms refer to knowledge codification as a “conceptual and empirical approach”. *Knowledge Management Research & Practice*, 10(1), 4–15. Authors such as Sullivan (1998) states that in the same manner that that food and finished products are packaged and retailed, similarly knowledge can be packed and embalmed for corporate benefit. In this respect, knowledge needs to be understood in terms of an object with some operational and purposeful qualities coming from objects (e.g. considered to be like a stock, tangible resource, transferable). Thus, knowledge like physical substances can be warehoused, indexed, disseminated and packed. If knowledge is objectified, this means that it can be controlled, replicated, stowed and distributed, freely from person to person that has produced or possessed it. The objectified knowledge is entrenched in various source documents for sharing among the employees with an understanding that the interpretation would be the same amongst those using the information (Bolisani and Bratianu, 2018).

Secondly, there is the useful metaphor of *knowledge nuggets* (Bolisani, and Bratianu, 2018). The word nugget assumes the following meanings: “a) a small lump of a valuable metal or mineral, especially gold, that is found in the earth; b) a small round piece of some type of food: chicken nuggets; c) a small thing such as an idea or a fact that people think of as valuable: a useful nugget of information” (Bolisani, and Bratianu, 2018, p.16). The notion of knowledge nuggets echoes the symbolic philosophy based on minor and generally valued objects (Bolisani, and Bratianu, 2018). According to Bolisani, and Bratianu (2018) knowledge nuggets are predominantly used by IT experts in data processing, particularly in the field of data mining, knowledge innovation, and knowledge creation processes (Bolisani, and Bratianu, 2018). The term knowledge nuggets lead inevitably towards defining minor fragments of information or knowledge, which can be pooled into bigger configurations for later use.

Thirdly, the metaphor of *knowledge as iceberg* is very simple and very intuitive as it conceptualizes and divides knowledge into two, namely explicit and tacit knowledge (Nonaka, 1994). Important in this regards are the dissimilarity between explicit and tacit knowledge, a distinction that is made by using the iceberg metaphor to understand the concept more easily (Bolisani, and Bratianu, 2018). Knowledge that is conveyed in words and numbers signifies a “tip of the iceberg” of the complete bulk of knowledge (Nonaka and Takeuchi, 1995). Explicit knowledge also referred to objective knowledge, which transferred in a social context by means of any accepted or emblematic language. Contrarily tacit knowledge is based on personal knowledge, which emanates from actual experiences. Tacit knowledge embody elements like mental models, experience, skills, know-how and refers to individuals images of reality and visions for the future.

According to Nonaka and Takeuchi (1995), tacit knowledge is inherent and often difficult and inflexible to validate, making it problematic to disseminate the information (e.g subjective insights, intuitions, and hunches). Tacit knowledge is severely ingrained in a person’s life experiences as well as in their inherent frameworks of ideals, values, or emotions he or she holds. Three variations of tacit knowledge include (1) things that are not spoken because it is understood by everyone and it is taken granted, (2) things that is not spoken because individuals don’t fully understand them and (3) things that are not said because while some people understand them, they cannot easily comprehend the information (Nonaka andind Takeuchi, 1995).

In the metaphor, the unseen element of the iceberg denotes tacit knowledge. The bigger part of the iceberg is hidden although we know it exist, it is just not visible and we are unable to ascertain the size. The metaphor of the iceberg possesses some grave restrictions since the iceberg is a rock-solid in nature and there is no movement between all of its components. Therefore, there is no clear approach to highlight the transformation practice of tacit into explicit knowledge. (Bolisani, and Bratianu, 2018).

Lastly, the metaphor of *knowledge flow* is critical as it eradicates the precincts established by the isolated nature of objects and the inert forms of knowledge evident in the image of fluid flows (Bolisani, and Bratianu, 2018). The terms of knowledge as stocks and flows is recognised as a frequently accepted use of metaphors. Knowledge stock refers to the accumulated knowledge accumulated at a specific time in a firm, while knowledge flows emphasizes knowledge that is conveyed from one employee to another (Bolisani, and Bratianu, 2018). In

this regard, it is possible that knowledge flows will affect the aggregate of knowledge stocked by individuals or employees in an organization. The notion of knowledge flow draws attention to the following key issues in an organizational context (Bolisani, and Bratianu, 2018):

- For the flow of knowledge to succeed, the organizational must possess a unique culture. This is key, as the manner in which knowledge flows in organizations is not always visible.
- Organizational performance is largely dependent on the speedy and consistent flows of knowledge within the organizations. Unfortunately, leaders have trifling existing regulations for gauging dynamics of knowledge and enhancing knowledge flows in practice.
- The manner in which knowledge flows between persons is based on three expansive criteria, namely “individual preferences, the social situation and organizational factors” (Oliver, 2013. p.13)
- Knowledge flow through the organizational structures from well knowledgeable employees towards less-informed employees. The concept of knowledge stocks and flows is a multifaceted simile comprised of numerous basic ones, which create correlations with solutions. Knowledge that is necessary in an organizational is not always readily available in the required state for application or at the place and time required to facilitate work that must be conducted, it must flow from how it exists and where it is positioned, to the necessary location. This is the concept knowledge flows.

It is critical to understand that knowledge has a life cycle (Bolisani, and Bratianu, 2018). This notion asserts that the life cycle of knowledge denotes the type of motion (e.g. formation, distribution, application) related to knowledge flows needed for knowledge to channel from one point to another point (Bolisani, and Bratianu, 2018). More precisely, the concept of knowledge flows is not only concerned about the movement between the organization, but is also concerned about the time factor of the knowledge flow (e.g. intergenerational knowledge transmission and database formation) (Bolisani, and Bratianu, 2018). Knowledge flows also implies that knowledge stickiness manifests as a struggle in the practice of knowledge transfer. The metaphor of knowledge as stocks and flows is relative to both explicit and tacit knowledge. It is however, notable that the clarification between tacit and explicit cannot be explained by the knowledge flow metaphor (Bolisani, and Bratianu, 2018).

Given the above understanding of knowledge in terms of its relation with information and data, but also the variety of knowledge metaphors, it is timely to define the concept of knowledge management. According to Rosenthal-Sabroux and Grundstein (2008, p.3), knowledge management can be described as “activities and process geared towards creation and utilization of knowledge in an organization”. Notably, this definition is in line with the notion of the life cycle of knowledge. It is also arguable that while the definition focuses on activities and processes related creation and use of knowledge, it is not explicit on the human element in the knowledge management process. (Edosio, 2014). Other definitions of the concept of KM are presented in table 1 below to reflect the differences in emphasis, which range from a focus on activities, process, strategy and systematic approach to KM.

**Table 1: Knowledge Management definitions**

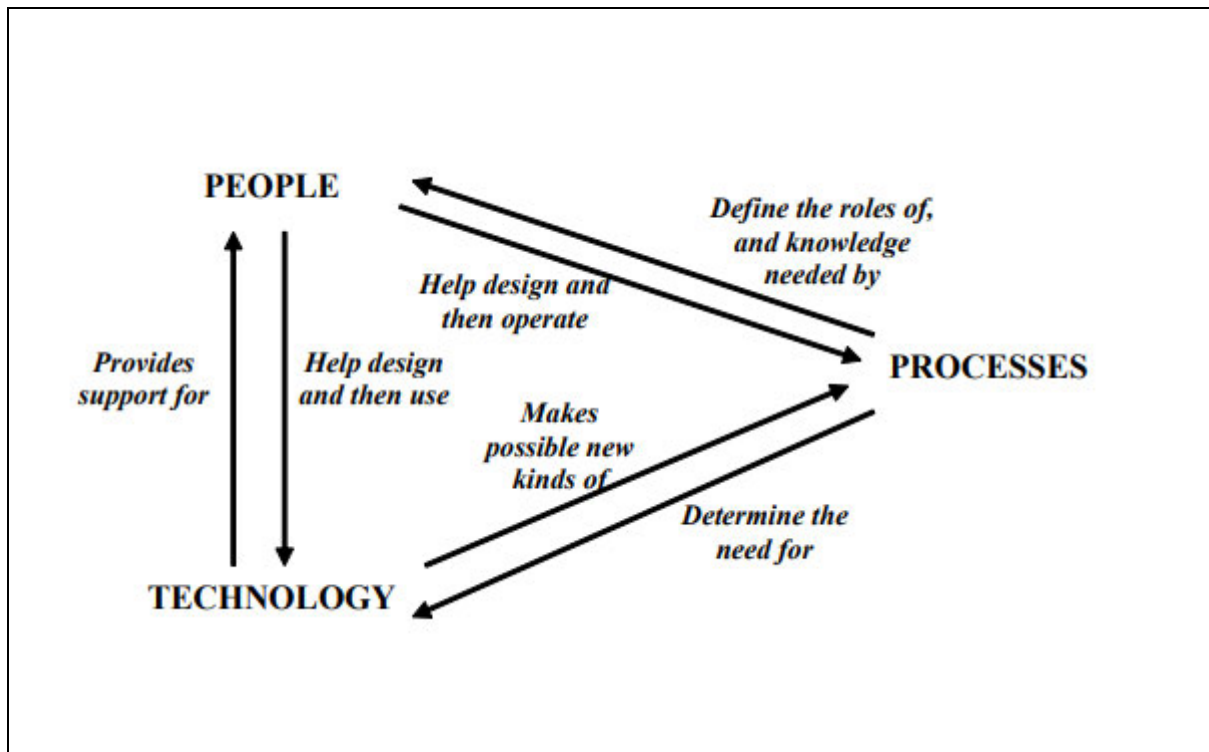
<b>Source</b>	<b>Knowledge Definition</b>
<b>Cahyaningsih (2014)</b>	“Knowledge management are activities for discovering, capturing, sharing and applying knowledge in order to increase knowledge with cost effective to achieve organizational goals”
<b>Alyoubi et al (2018)</b>	“KM is the process of access to experience, knowledge, and expertise that produce new skills, enable work performance, encourage innovation and create customer value”.
<b>Girard (2015)</b>	“Knowledge Management is a conscious strategy of getting the right knowledge to the right people at the right time and helping people share and put information into action in ways that strive to improve organizational performance.”
<b>Mcinerney (2011)</b>	“KM is an effort to increase useful knowledge within the organization. Ways to do this include encouraging communication, offering opportunities to learn, and promoting the sharing of appropriate knowledge objects or artefacts.”
<b>Amir (2014)</b>	“An organization that realizes the importance of its knowledge, and applies techniques to maximize the use of this knowledge to its employees, shareholders and customers. However, any firm interested in making the transition to become a knowledge organization has to ensure that its culture is aligned with the

	requirement for KM success.”
<b>National Development Plan (2012)</b>	“systematic approaches to find, understand and use knowledge to achieve organizational objectives”

Peter Drucker (1993) alludes that new economies recognises that the knowledge worker is a significant asset within the learning organization. The knowledge worker can further be ascribed the employee who utilises his or her knowledge to further enhance the existence of the organization. Most academics and researchers have established that the present economy is predominantly driven by the fourth industrial revolution and knowledge (Petrillo, Felice, Cioffi, and Zomparelli, 2018). According to Jashapara (2011), this era can therefore be patented as the knowledge economy where strong emphasis is placed on knowledge, technology and learning as key resources in maintaining organizational effectiveness and efficiencies. A knowledge management system that is effectively managed will reduce costs of reworks, inefficiencies and eliminate errors.

In the context of the government sphere, Girard and Girard (2015, p.3) articulates a more formal definition of knowledge management, which is “a set of new organizational practices with wide relevance in the knowledge economy. Knowledge management deals with any intentional set of practices and processes designed to optimize the use of knowledge, in other words, to increase allocative efficiency in the area of knowledge production, distribution and use.” Girard (2015) further references that the successive implementation of an effective and operational knowledge management process is predominantly reliant on senior management, the organizations value system, and the basic tools of policy, processes, skills and expertise to facilitate, manage and support execution of the KM strategy.

The concept of knowledge management distillates on three core elements namely; people, process and technology, all three components make a substantial contribution towards the successful implementation of knowledge management activities (Edwards, 2011). The figure below depicts the ways in which people, technology and process interact in KM as key enablers.



**Figure 1: People, processes and technology [Source: Edwards, (2011)]**

People, process and technology as the three KM enablers are discussed below (Edwards, 2011):

- **People accepting a KM culture** – Leadership should create an environment that supports robust and discernible commitment to the process of KM. This can be achieved by facilitating initiatives on a daily basis that encourages culture change and supports a learning environment.
- **Processes supporting KM** – Processes must be embedded in the knowledge function, defining measurements mechanisms, detailing policies and procedures, and enabling people and technology
- **Technology supporting KM** – A well-designed infrastructure and structured IT platform will facilitate improved information management, communication and knowledge sharing.

The knowledge of an organization is positioned with its human capital component (Demortier and Delobbe, 2011). Demortier and Delobbe also state that knowledge allows an employee to improve on work performance, whilst process are the standard operating procedures in terms of how work will be executed. If processes are enhanced, then consequentially performance

and outcomes are improved. Technology enables the process of the knowledge management activity such that the right technology enables employees to work more steadily (Mothamaha and Govender, 2014).

It can therefore be established that knowledge management is the edifice and continual supervision of a learning environment, which pursues knowledge to be engendered, shared, learnt, improved, stored, structured, and easily accessed for enhancing customer experience, which successively generates a benefit for the employees, organization and its customers (Wing Chu, 2016). For the purposes of this study, KM is the consistent management of knowledge assets in an effort to creating value and meeting the strategic objectives of the organization; the process consists of the strategies, policies, procedures and systems that sustains and augments the knowledge asset of the organization. This definition is deemed suitable for this study as it aligns with the objective of the SARS Annual Performance Plan. The objective articulates that the KM process is to advance skills development to strategically align employees to the challenges of the new operating model and further provide employees with the appropriate resources in terms of skills and tools to better perform at their peak, and ultimately to increase productivity. (SARS, 2018).

## **2.4 Knowledge Management in the public sector in South Africa**

The public sector is the backbone of any economy and its role cannot be minimalist. Public institutions play a key role in the growth and development of its economy. (Fourie and Poggenpoel, 2017). It has been recognised that the public sector faces more multifaceted challenges than that of commercial institutions in respect of customer service delivery. According to the global government leader of PWC, Wim Oosterom (2007, p.1), “The public sector is, collectively, the world’s largest service provider,” and the demand for improved service delivery is escalating and institutions. Consequently, public sector organizations have thus recognised the prominence of designing knowledge management strategies as a resourceful practice to improve service delivery. State entities are mandated to regulate, delineate design and develop specific service delivery objectives in order to meet the needs of its inhabitants (NDP, 2018). Institutions across the globe are assiduously seeking new techniques to improve customer service and government agencies are no exception.

The Department of Public Service and Administration in South Africa (DPSA Strategic Plan 2015/2020) has thus embarked on an initiative to institutionalise knowledge management practises in government agencies. The ultimate aim of the initiative is to establish a platform for innovation and recyclable service delivery frameworks with the objective of improving customer service (Fourie and Poggenpoel, 2017). The challenge that faces the South Africa sector is routed in the lack of customer-centric methodologies; forms are still being submitted manually and citizens having to personally visit certain department to receive the required services such as passport and id applications, submitting of tax returns and revenue payments. These challenges as advocated by DPSA can be allayed by establishing a knowledgeable work force who deliver knowledge only if they are effective and efficient in the manner in which information is disseminated (DPSA Strategic Plan 2015/2020). If information stored within helms of subject matter experts, incongruent documents and inaccessible storage databases, institutions are postured with the difficulty of delivering customer service timeously and effectively.

Public agencies are departments where continuous and consistent interaction with stakeholders is paramount. It is therefore critical that these agencies develop learning organizations where front-end employees are adequately proficient and knowledge-empowered to resolve customer queries effortlessly (Bennet, Bennet and Lewis, 2015). Establishing streamlined customer service employees will transcend the customer experience.

Public sector failures are attributed to ineffective service delivery, inefficient allocation of resources and poor communication (Munir and Amin, 2015). These failures are considered consequential and strategies to mitigate the conjoint impediments must be a priority for government agencies. With government agencies changes occurring so frequently and hurriedly, it becomes a serious challenge to design and implement an amplified and accelerated service delivery system (Makanyeza, et al, 2013). Public servants are challenged in the sector due to the inaccessibility of information. This obstruction validates the need for public sector structures to implementation a knowledge management strategy that will maintain human capital as a key asset (Chawuke, 2018). A well-structured and coordinated KM system assists institutions in creating a cadre of highly skilled employee who are empowered public servants who successively assist in achieving the organizations objectives. It is key in knowing organization to ensure everyone knows where the organization is and why (e.g. vision, mission), knowing how to get there (e.g. goals, objectives, strategies) and knowing how to do better (e.g. business plans, actions). The illustrative figure 2 below indicates how an

unequivocal understanding of the KM process can aid in achieving the strategic objectives of the institution and the knowing organization.



**Figure 2. The public service partnership: The knowing organization [Source: Wright, Taylor, 2005]**

Empowered employees are concomitant with sturdier work performance and adopts an open shared understanding of basic ethics (Fourie and Poggenpoel, 2017).

The elucidation of these government challenges lies in the development of knowledge within the human capital element. Government agencies that wish to maintain a highly industrious and proficient public service with a satisfactory customer base must ensure that vigorous and perceptible tools such as knowledge management practises are effected. Public institutions are intermittently confronted with challenges on a daily basis; the knowledge strategy thus becomes imperative in ensuring effective and efficient service delivery (Biswas and Biswas, 2017).

## 2.5 Unpacking the concept of Customer Service

The term customer service receipts many definitions. According to Hassan (2013, p.3) customer service is “is series of activities designed to enhance the level of customer satisfaction

that is, the provision of service before, during and after so that the product or service meet customer expectation”

Unlike the private sector whose prime objective is to make a profit, government’s objective is based on ensuring the prompt and efficient delivery of service delivery to its people. Government agencies, predominantly in the South African economy are faced with a surge of evolutions and accelerating vicissitudes, technological advancements and improved operating systems which have placed a colossal task on government to reach its mandate (Kali and Gupta, 2019). Achievement in these arenas have been illustrious in government agencies of the South African Revenue Service and certain developments within Departments of Home Affairs. These successes can also be attributed to the management and employees combining efforts to improve organizational success. (NDP, 2018).

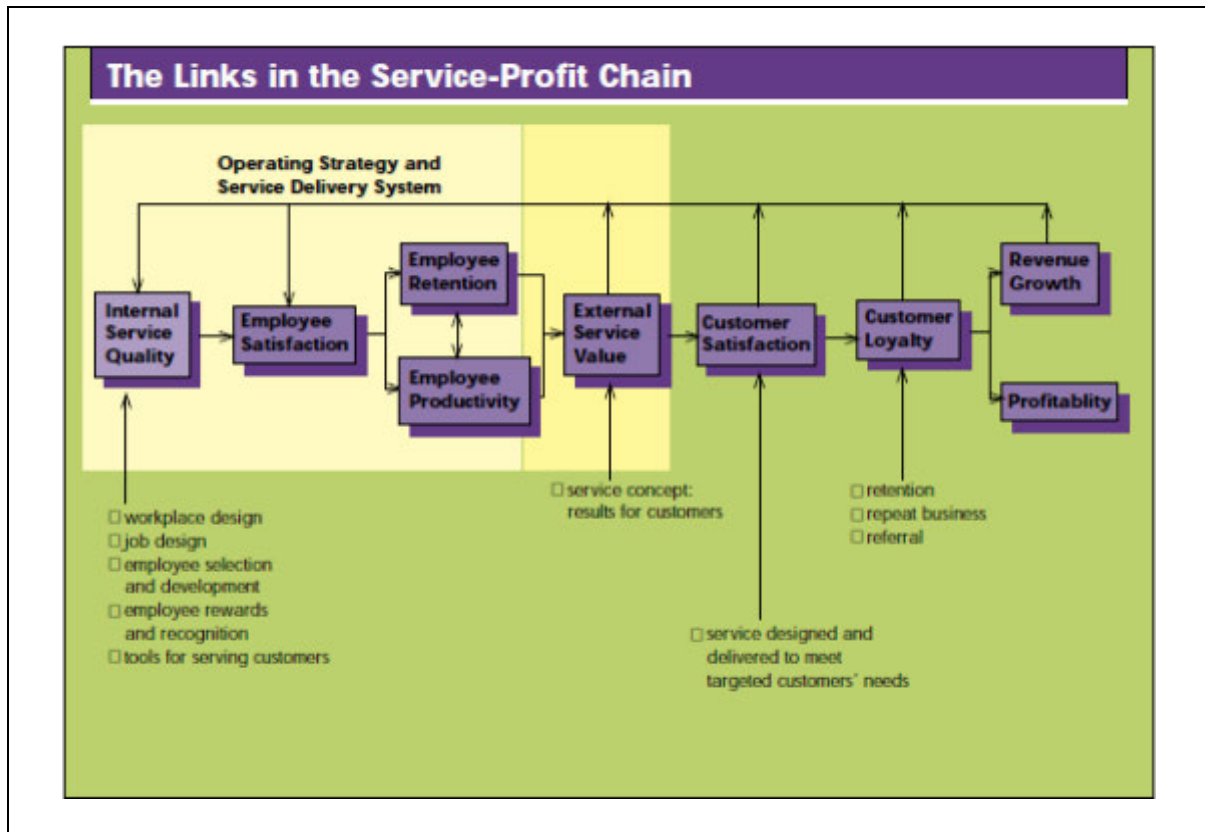
Knowledge management is a fundamental tool in government attaining its objectives. Staff possessing adequate knowledge about both the business processes, products and its service offerings ensures that errors are eliminated, reworks minimised without increasing costs. Research indicates that a knowledgeable workforce delivers a more comprehensive end-to-end customer service and a higher quality experience (Zargar and Masoomah, 2013). This is possible since employees have a cavernous understanding of the product or service, are able to access significant information pertaining to the particular customer or case notes and successfully resolve the matter timeously (Zargar and Masoomah, 2013).

The fundamental objective is to construct, preserve and make available succinct information to employees in order to conclude the customer experience satisfactorily and timeously, free of inconsistencies and variations (McGlynn, 2013). In a research entitled “The Study of Knowledge Management Effect on Performance Rate of Employees”, Zargar (2013), highlights that organizations that implement a functioning knowledge management system are ordained to see satisfactory results in the improvement of customer service delivery, employee performance and stakeholder relationship management internally and externally.

### **2.5.1 Service profit chain**

The service profit chain model, a theory based business model originated in the nineties by a team of Harvard University researchers, James L. Heskett, W. Earl Sasser, and Leonard Schlesinger. The model postulates that there is a sturdy and robust relationship between

employee satisfaction, customer loyalty and profitability as outlined in Figure 3. (Marakanon and Panjakajornsak, 2017).



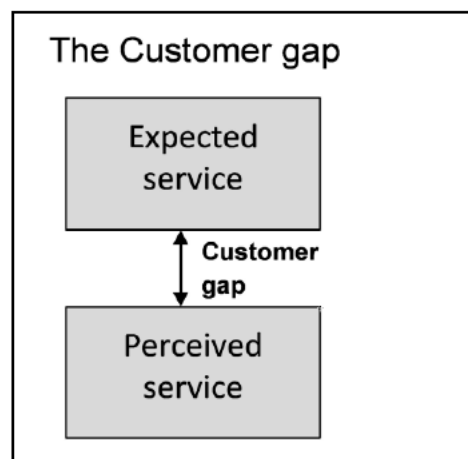
**Figure 3: The Service Profit Chain [Source: Ryan, (2017)]**

The model illustrates that if an organization delivers to its employee internal service quality support, subsequently this would enable employees to deliver excellent customers service meritoriously (Ryan, 2017). The element of internal service quality entails the employer providing a conducive working environment, a methodical recognition and reward system and relevant training and development to support employee efficiency (Herington and Johnson, 2010). An increased level of internal service quality will thus result in outcomes of a satisfactory workforce coupled by increased productivity and employee retention (Sharma, Kong and Kingshott, 2016). The model further exemplifies that job satisfaction and motivation are the key substance underpinning enhanced service delivery, which ultimately leads to customer satisfaction and retention and lastly increased revenue (Ennew, 2015). It is therefore imperative to recognize the role and components of service employees and the impact they have on improving work performance. (Myrden and Kelloway, 2015).

Ryan, (2017) in his research titled “A Service Profit Chain for Public Services: An Investigation in an Irish Local Authority Context”, undertook a project to test the feasibility of the model if adopted in the public sector since the model was designed originally for the private sector. His findings highlight that the model can be adopted in public institutions and there would be prolific improvement of customer service delivery. It is posit that the flow of knowledge in an organization is key not only for external stakeholders, but also internal service quality.

### 2.5.2 Customer service gaps

The notion of customer gap refers to the “difference between what customers expect and what they perceive from the service provided” (Zeithaml et al., 2006:34). The customers’ expectations are points of locus, which the customer conveys into the service involvement. On the other hand, perceptions are assessments, which the customer makes of the authentic service experience (Zeithaml et al., 2006:34). The customer expectations are formulated in the customer’s mind before consumption of the service and can be based on various factors such as previous experiences and price of the service (Zeithaml et al., 2006:34). Taxpayers form expectations of service based on previous experiences at a SARS branch. The way service is delivered to taxpayer is key as it affects their expectation, perceptions and gap between these two. The customer gap is depicted in Figure 4 below to enhance understanding.



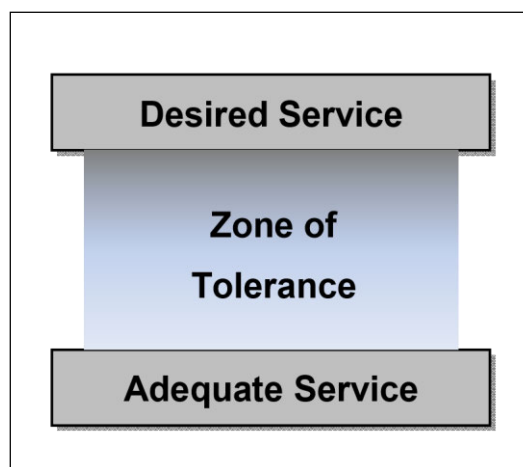
**Figure 4: Customer Gap [Source: Zeithaml et al. (2006:34)]**

(a) Levels of customer expectation



and what “should be” (Zeithaml et al., 2006, p.83). Taxpayers often realise that at times it is not possible to obtain desired service levels and they may have to accept service, which is at a lower level; this level is called adequate service. On the other hand, passable service specifies the “minimum tolerable expectation” that the customer has (Zeithaml et al., 2006, p.83).

The area between the anticipated and passable service is known as the “*Zone of Tolerance*” (ZOT) (Yap and Sweeney, 2007:137). To be precise, the Zone of Tolerance is “a range of service performance associated with a sense of inertia, such that customers are indifferent to small increases or decreases of service quality within the zone.” (Yap and Sweeney, 2007, p.137). Below is figure 6 which reflect the zone of tolerance in service provision.



**Figure 6: Dual Customer Expectation Levels [Source: Zeithaml et al. (2006:83)]**

Contemporary customer centric organizations are constantly confronted with the challenge of providing excellent customer service. The concept of excellent customer although dominant in the private sector, receive an equal amount of attention if not more in the public sector (Shahin and Samea, 2010). According to research (Dhanalakshmi, Rajini and Kanimozhi, 2010), service quality has a resilient impact on organizational performance, cost reduction, customer satisfaction and increasing productivity. These authors confer that quality service have three elementary features; physical attributes and processes; employees behaviour; and professional judgment. These control process must be implemented in institutions to influence open communication and as a control process for managing resources. (Dhanalakshmi, Rajini, and Kanimozhi, 2010).

Makanyeza, & Kwandayi, & Ikobe, (2013), research on “Strategies to improve service delivery in local authorities” states that impediments to service gaps include:

- Lack of strategic awareness: senior management are comparatively oblivious of strategic processes and procedures and their impact on daily operational challenges despite having a business plan in place.
- Lack of capacity: The study revealed that employees are unaware of standard operating procedures and further don not comprehend their roles and responsibilities. The underpinning element was a lack of training and development, which ultimately exposes the employee and customers to impending risks.
- Poor performance monitoring: Additional critical element is the aspect of a well-designed and structured performance management system. Organizations also lack reliability and amalgamation between the business systems overall.
- Poor coordination processes: Lack of systematic coordination between service requirement, organizational planning and service delivery even though each service have their own capable process. The research also indicated that a lack of face-to-face communication and meetings also impede service delivery. The lack of service delivery results in discrepancies between service delivery teams thereby affecting the quality of service.

## 2.6 Service Delivery

Service delivery is considered as an essential service between government agencies and its citizens. Citizens have subsequently been considered customers since they have a right to basic services from government in order to meet their needs (Sawe, 2017). Cohesive service delivery has become a serious challenge for public institutions since the new dawn of democracy. Good quality service delivery is a prerequisite for government in order to maintain a reputable brand; however, the challenges concomitant with unprecedented service delivery is far from being resolved in the government sector (Dikotla, 2014). This gives government agencies an upswing into adopting new solutions applications such as knowledge management. Dikotla (2014) further proclaims that KM is the cornerstone to institutions improving customer service and operating in an environment that is conducive to learning.

KM processes and solutions can therefore be executed to address challenges faced by government agencies in an effort to improve organizational performance, customer experience and customer service delivery (Ramohlale, 2014). A successful KM strategy integrated with

the veracious tools can turnaround anarchic and stressful customer experiences into a unified interchange between government institutions and its customers.

### **2.6.1 Positive effects of knowledge management**

Institutions implementing an effective and successful knowledge management system enjoy many recompenses that elevates the organizations to reaching desired business performance (Asrar-ul-Haq and Anwar, 2016). Ondari-Okemwa (2014) alludes that an effective knowledge management system could be the entry point to a country executing superior public administration services. He further references that a functional KM process exposes the following significant benefits in a service environment:

- establishing a knowledgeable labour force generates an effective public agency that operates optimally in administering its services to its customers.
- due to the design flow of information, there is significant improvements in service delivery in relation to quality of service, proficiency and transparency.
- Amassed efficiency, utilisation and speed of execution results in an accelerated customer service delivery with increasing customer satisfaction.
- Improved organizational agility as information is easily accessible, resulting in speedier response times.
- A knowledgeable workforce is better equipped to identify risk factors that inhibit organizational objectives, and offer mitigating elucidations to these risks.

Researchers such as Ford and Foster-Fishman, (2012) posit that knowledge is entrenched in processes and procedures of work practise and the focus should therefore be on the required capability and leveraging it to engender highly effective working teams that enable the organization to achieve its strategic objectives. In a competitive customer milieu, it is essential to implement initiatives that improve the fluctuating needs and requirements of customers, a cost effective robust knowledge strategy is one such method that provides the organizations with the mechanism to retain and acquire customers (Coetzee, Van Beek and Buys, 2012).

### **2.6.2 Negative effects of knowledge management**

Some government agencies view knowledge base systems as an additional cost. Implementing KM in an organization involves numeral elements such as design, structure and subject matter experts for implementation and personnel and to manage and control the processes in an

organization (Ferraris, Santoro Dezi, 2017). This conjecture should be jettisoned since the system brings about efficiency advantages and utilitarian cost savings. Although research suggests that there are more benefits to implementing a knowledge strategy, there are however, few negative comments and apprehensions such as whether the system is aligned to the inclusive goals and strategy of the business (Hislop, Bosua, and Helms, 2018). Selecting and implementing knowledge management technology and most prominently the elements of quantifying the value of KM and the impact on customer service (Hislop, Bosua, and Helms, 2018).

The foremost challenge concomitant with the knowledge management process is the inability to design structured and measuring mechanisms that will elucidate the benefits that is prevalent to both the organization and the employee (Turner and Minonne, 2010). This can be attributed to a multifarious factors ranging from unstable leadership who cannot take a firm standpoint on implementing the process, volatility in organizational structures and weakness in policy approaches that pressure capacity, lack of performance indicator systems to evaluate and measure benefits (Turner and Minonne, 2010). In addition, underlying factors such as organizational culture must be identified and established to ensure success of implementation of KM (Tsai Y. (2011). Many institutions may deliver excellent customer service, however little investment is afforded towards knowledge resources and time in enhancing the organizations capacity.

Based on research, it is evident that there are myriad benefits that can be derived from implementing an efficient knowledge management strategy in any government agency. Although many researchers and academics believe that the knowledge process is more established in developed countries, Africa still has a protracted challenging path ahead to achieve this type of success (Mosoti and Masheka, (2010).

Assimilating a functioning knowledge management objective in an organizations strategy in the delivery of basic customer service will be the cornerstone of achieving the required standards in terms of efficacy, quality and limpidity (Nawaser, Ahmadi, Ahmadi and Dorostkar, 2015). Eminent to achieving this success lies predominantly with the leadership of the firm, the firms organizational culture and employee job satisfaction (Tsai, 2011).

## **2.7 Knowledge Management and Organizational Performance**

Many institutions fail at implementing a sustainable knowledge management practise due to a number of elements within the organization namely; the role of leadership, the organizations culture, no alignment between the firm's strategy and knowledge management, no methodical knowledge processes, cost implications and insufficient IT infrastructure to manage the process.

Alosaimi (2016), in their research unveiled that the support of top management has no bearing on knowledge management application. However, Qureshi & Evans, (2015) in their research titled "Deterrents to knowledge-sharing in the pharmaceutical industry: a case study" argued that insufficient or lack thereof of leadership support is an impediment to the KM system. This argument is also supported by McNichols (2010), in his research titled "Optimal knowledge transfer methods: A Generation X perspective"

Literature reveals that unsuccessful application of knowledge management can also be attributed to elements of complex work environments, time constraints and impenetrable capacities due to work pressures (Qureshi and Evans, 2015). These elements can easily disintegrate the system. This can be confirmed by multiple researchers according to Qureshi and Evans (2015). Ranjbarfard, Aghdasi, López-Sáez, and Emilio Navas López (2014), argue that the lack of technological infrastructure coupled with the complimentary technical support also forms a barricade to the successful implementation of knowledge management.

Organizational culture has also been accredited as a key driver in the KM process. Social researchers have also acknowledged that organization culture can also equally encumber the process. The lack of a supportive organization culture may see the contextual performance of engendered employee's outcomes affected negatively (Ghosh, 2015). Gupta (2011) has cited that although there is evidence from research that organizational culture can be an austere hindrance to the knowledge management concept; organizational culture if managed appropriately can also be an architect in the process.

Newman and Sheikh (2012) suggest an engaged workforce are a committed workforce and will automatically develop increased levels of continuance commitment and spawn positive sentiments towards their organizations and subsequently work towards the objectives of the institution. Authors Gururajan and Fink, (2010) and Ajmal, Helo and Kekäle, (2010), all content that another major impediment to knowledge management is the lack of resources. These resources include technology, non-existent discussion boards and the absence of adequate resources. On the other hand, Chawuke, (2018) stated that obscurity of context and

relevance of information and consistency of application serve as a significant obstacle to knowledge management. Qureshi and Evans, (2015) added that lack of subject matter experts and maintaining consistency further adds to the obstructions.

Employees are said to be risk-averse and tend to become indisposed or diffident in environments of abstruseness and ambiguity. Employees are inclined to express low tolerance or acceptance towards policies, procedures and change management. High degree of uncertainty amongst employees acts as an impediment and precludes individuals from accepting new methodologies of KM practises (McAdam, Moffett and Peng, 2012).

The lack of inappropriate systems to measure and evaluate the knowledge management function is also an impediment (Sung and Choi, 2014).

## **2.8 Knowledge Management and Leadership**

Leadership is of significant prominence in the successful application of a knowledge management strategy that will create value for the institution. (Micic, 2015). Leaders must utilise their power to influence and motivate employees to adapt to changes that amplify the value of the organization such as relentlessly attaining new knowledge (Ganta, and Manukonda, 2014). Leaders who repudiate the value of actionable knowledge management generate operational liabilities. Leaders encourage the efficacious application and implementation of KM strategy. These leaders understand that leveraging knowledge will proliferate return on investment and empower a learning environment, which results in an operative advantage (Sullivan et al, 2015).

Northouse (2016, p.6), defines leadership as the “process whereby an individual influences a group of individuals to achieve a common goal”. Donate and Sánchez de Pablo, (2015) delineates that leadership is the process of influencing others to achieve particular objectives. The objective also involves the process of leading and inspiring employees to carry out task-related activities of the group.

Cavaliere and Lombardi (2015) quantified that senior leadership have a strong influence over the behaviour of employees and are in a position to advocate the application of KM, ratify its benefits for both business performance purposes and employee performance. Mas-Machuca, (2014) endorses that the most significant constituent in any organization is that of its people. Research conducted by Francis (2013) has alluded that although there are many causative factors to the derisory service delivery challenges in South Africa, the ultimate problem though,

lies with the ineffectual leadership, which is evident in state institutions. Employees being misplaced in appointments compound this challenge, however he also alludes there is inadequate scientific research on methods that will mitigate these challenges.

The embellishment of KM in a customer service environment require that all relevant stakeholders within that facet concede that KM is a strategic corporate resource. Moreover, KM must be valued as a fundamental constituent of corporate culture (Seyedyousefi, Fard and Tohidi, 2016). It can therefore be pronounced that good management plays a pivotal role into the implementation of KM strategy by optimising on the decision making supremacies they retain in order to underwrite the organizations strategic objectives. Building staff capacity and encouraging the initiatives that enhance effectiveness for customer service delivery are imperative rudiments in the successful execution on the KM strategy. Studies also indicate that organization culture plays a large apart in the application of the KM strategy (Prystupa-Rzȧdca, 2017).

## **2.9 Knowledge Management and Organizational Culture**

Organizational culture has been rendered as the lifeline of an organizations life by senior management and hence become a central leitmotif amongst many institutions. Ahmady, (2016) in his research on organizational culture highlights that the organizational culture has a compartment to all division of an organization and this is evident in employee behaviour, business performance, employee engagement and satisfaction and aspects of continuous improvement. According to researchers, the organizational culture of an organization can play a dual role in the context of KM. It can either strengthen or weaken the KM practice. (Seyedyousefi, Fard and Tohidi, 2010).

Researchers such as Haqiqat-Monfared and Hooshyar (2010) have accentuated that for a knowledge management process to successful, the organizational culture must be apposite. Some authrs (Ahmady, Nikooravesh and Mehrpour, 2016) have justified that the process of KM can only be effective if the organizational culture supports the process.

According to research conducted by Mavodza (2012), there are four distinct cultural challenges that organizations are exposed to in relation to KM, they are:

- Employees are not committed to the process knowledge management
- The organization culture doesn't countenance for knowledge sharing

- There is a derisory understanding of KM and the copious benefits it brings about to the organization
- Lack of structured mechanisms to quantify operational and financial benefits.

In contrast a firm's KM strategy that is underpinned by its leadership and organizational culture, will result in the firm attaining unremitting success. This success includes perceptible managerial sustenance, reward and recognition for achievements attained in the knowledge array. An effective knowledge management practise will support institutions to disable disruptive work cultures, disband silo structures and improve employee consistency, reduce work complexities, enhance productivity and effectiveness (Sawe, 2017).

Recent studies in the public sector denote that facilitating employee behaviour change is a key success factor in executing a knowledge strategy. The knowledge management function must incorporate participation, inclusivity and encourage involvement across all levels of the organization (Kok and Ridder, 2016).

Brahma (2015) enunciates that finding practical solutions to everyday workplace challenges and barriers is strongly supported by a firms work culture which encourages learning systematically and continuously. He further alludes that a knowledge organization is underpinned by a learning organization wherein the organizations culture supports and encourages knowledge management practices. Dobre (2013) in his investigations titled "Employee motivation and organizational performance", highlighted that institutions that promote a favourable work culture which empowers and encourages learning can only forestall improved productivity and enhance employee performance. Furthermore, it is recognised that application of KM processes ultimately chaperons towards a sustainable high performance organization and individual growth that yields in optimum results coupled with employee and organizational efficiency (Waal and van der Heijden, 2015).

Organizational culture is an important enabler in the application of a knowledge management process which acts as a precursor in facilitating change and embracing change to enrich individual performance (Cavaliere and Lombardi, 2015). Further research conducted by Fong Boh, Nguyen, and Xu, (2013), articulate that the culture of an organization can encourage and influence staff to be acceptable to change and empower employees to be more knowledge grounded. Open communication alongside an environment that fosters trust and an erudition

of collegiality aids in the formation on a learning organization that accelerates knowledge management activities. (Magnier-Watanabe, 2011). However, other scholars (e.g. Nakano, Muniz and Dias, 2013) strongly believe that a culture that exhibits openness and culture diversity can only be a deterrent to knowledge management, which contributes to poor performance of employees. (Asrar-ul-Haqa Anwar, 2016).

A culture that encourages employee participation in the practise of the knowledge function will embolden employees to learn and empower themselves (Rahman, Othman, Yajid, Rahman, Yaakob, Masri, Ramli, and Ibrahim, 2018). Seyedzade, (2010) has cited that that organizations must endeavour to incessantly restore and augment the culture of an organization in sustenance of the knowledge function. The rigorous development and enhancement of the culture will ultimately encourage employee to take responsibility and accountability towards the application of the knowledge activities.

Subsequent to leadership and organizational cultures, researchers have underscored that capable human structure is of paramount prominence in the knowledge strategy in an organization.

## **2.10 Knowledge Management and Employee Performance**

According to PSA (2015), an alarming 80% of government departments are non-compliant in respect of service delivery objectives, which include the conscripting of service charters and service delivery development plans, while 88% are non-compliant in respect of capacity planning requirements. This can be attributed to the number of undertrained employees with the public sector. According to Masood and Afsar (2017) employees confronted with challenges in the work environment, often turn to a subject matter expert to help resolve the problem. The practise of knowledge management transforms these old methodologies and offers an innovative elucidation, which also empowers employees to become knowledge workers. In addition to employee benefits, the new resolution offers proceeds of increased productivity, improved business performance, eliminates operational expenditure and improves overall organizational knowledge in dissimilar techniques (Masood and Afsar, 2017).

The study of improving employee work performance is a subject of communal curiosity amidst academics. A multitude of studies have been concluded on employee performance and the effects thereof. These studies have discovered that knowledge management plays a pivotal role in evolving intellectual capital, driving innovation and optimising both employee and

organizational performance (Zargar and Masoomeh, 2013). Researchers and organizations are always incessantly adapting new methodologies to stimulate and enhance employee work performance. There lies a sturdy relationship between employee performance and knowledge management (Mehrizi, 2016).

Das (2015) designates that knowledge management leverages individual learning which ultimately results in increased productivity and work satisfaction when that knowledge is applied to work practices. Knowledge is an essential resource embedded within employees, it is therefore considered significantly important to entrench processes such as KM that will preserve and enhance learning capabilities. Processes in an institution regulates the flow of work carried out. Mothamaha (2014) argues that if processes are improved, then consequently employee performance and outputs will be expected to improve. He further reasons that processes are underropped by knowledge management practises and by empowering employees with appropriate resources of technology and collaborative tools, customer service is increased and congealed. Leveraging knowledge management with steadfast and appropriate tools will allow government agencies to fast-track service delivery and offer high quality customer experience (Tzortzaki, 2014). Although the need for essential customer services lies with the required appropriates resources, an equivalent amount of emphasis must be placed with the human resource component of the knowledge process to deliver on these services.

The execution of a knowledge function implies that organizations employ the use of their knowledge assets to improve individual performance in line with improving organizational performance (Saha, 2018). Critical to this process the relevant and accurate flow of information, additional employee performance against the knowledge function aids employees to evaluate and monitor their individual performance and can develop action plans for improvement.

It is therefore key that employees should be encouraged and sustained by the organization together with its culture (Chang and Nadine, 2014). This perception is further supported by authors Varma, (2012), Björkman, Ehrnrooth, Mäkelä, Smale, and Sumelius, (2013), Olalere and Adesoji, (2013).

## **2.11 Summary of the chapter**

This chapter has discussed the origin and meaning of the concept of KM. Furthermore, the chapter has also delved into KM in the public sector in South Africa. Knowledge is key in how

customer service is provided to customers to avoid customer service gaps. Organizations, which use KM, get a variety of benefits at the level of individual employees (e.g. motivation) and the organizational level in terms how employees perform to deliver customer service. The next chapter focuses on the research methodology adopted in this study.

## CHAPTER THREE: RESEARCH METHODOLOGY

### 3.1 Introduction

The intention of this chapter is to converse the research methodology used in this study. The chapter commences with the notion of a research paradigm. Thereafter, the chapter highlights the research philosophy and process, which relates to issues of sample, sampling techniques, data collection and data analysis. Lastly, the chapter present disputes of research quality, research ethics and limitations of the study before the summary of the chapter.

### 3.2 Research paradigm

Each researcher has a unique view of the world what makes up knowledge and truth. Indeed, Kuhn, (1962) viewed a paradigm as the ‘analytical lens’ through which researchers view the world, and which in turn shapes the researcher’s beliefs and assumptions, and frame their thinking about society and the world around them. A paradigm is a set of simple assumptions which endorse the structure of reference, style of theory and ways employed in which a group functions (Sekaran and Bougie, 2016). A paradigm consists of five components, which are “*a) a group of closely related theories, b) an ontology, c) a set of systems or techniques-epistemology, d) a number of examples, striking applications, or typical problems linked to a theory and assumptions, and e) a value orientation comprising of evaluations of what types of problems are significant and the criteria for acceptable solutions*” (Kuhn, 1970, p.12).

Three key elements of a research paradigm include ontology, epistemology and methodology. Ontology is concerned about the reality of nature and what can be deduced about that reality (Sekaran and Bougie, 2016). Saunders, Lewis and Thornhill (2016) suggests that this reality can also be separated into fragments and be analysed independently such that the parties concerned can be isolated from the subject matter that is being studied. Reality is considered as objective, pre-existing and external to human mind. Alternatively, Saunders et al., (2016) conceive that reality can be perceived as being generally accepted by actors coming together in a context, so that the student cannot be completely detached from the result. This study adopts the ontology of reality as a social construction.

According to Saunders et al., (2016) epistemology pertains to the affiliation between the knower, the would-be knower and what can be known. Epistemology relates to the question: “what is the relationship between the researcher and knower?” (Saunders et al.,2016)

In a quantitative research, the researcher and the investigated are independent of each other’s. Reliable and valid tools are used for unbiased measurement of causality. The researcher is detached from reality to get and make universal and law-like generalisations across contexts. In a qualitative research like the current one, epistemology allows the researchers to interact with research participants to construct reality. Lastly, methodology is the systematic and conjectural study of approaches adopted in research.

### **3.3 Research philosophy**

In a study, the selected research philosophy is based on assumption as to how one views the universe. Two mainstream research philosophical views include positivist and interpretivist. Positivism is about scientific method used to test theories with well-structured and quantifiable data. Research that takes on the positivism approach obtains knowledge by observation and searching for symmetries and relationships which are based on “law-like” theories (Maxwell, 2012). Positivism uses scientific evidence such as experiments and statistics, to produce law like generalisations.

Interpretivism relates to the research philosophy that seek to obtain subjective reality from participants. Researchers seek to obtain their theories from the field by attempting an in depth analysis of the event of interest. The current study followed the interpretivist philosophy to gain an in depth understanding of the role of knowledge management in a tax service environment at SARS.

In between the two extremes of the research philosophical views, it is key to indicate that there are also other research philosophies, namely:

- Critical realism uses elements of both positivism and postmodernism to search for connection which aids researchers to understand social events and suggest recommendations to address social problems.
- Interpretivism advocates that humans are dissimilar from the phenomena as they create values for events.
- Postmodernism accentuates the role of language and influence that seek to demand putative approaches of thinking and allocating voice to alternate excluded views.

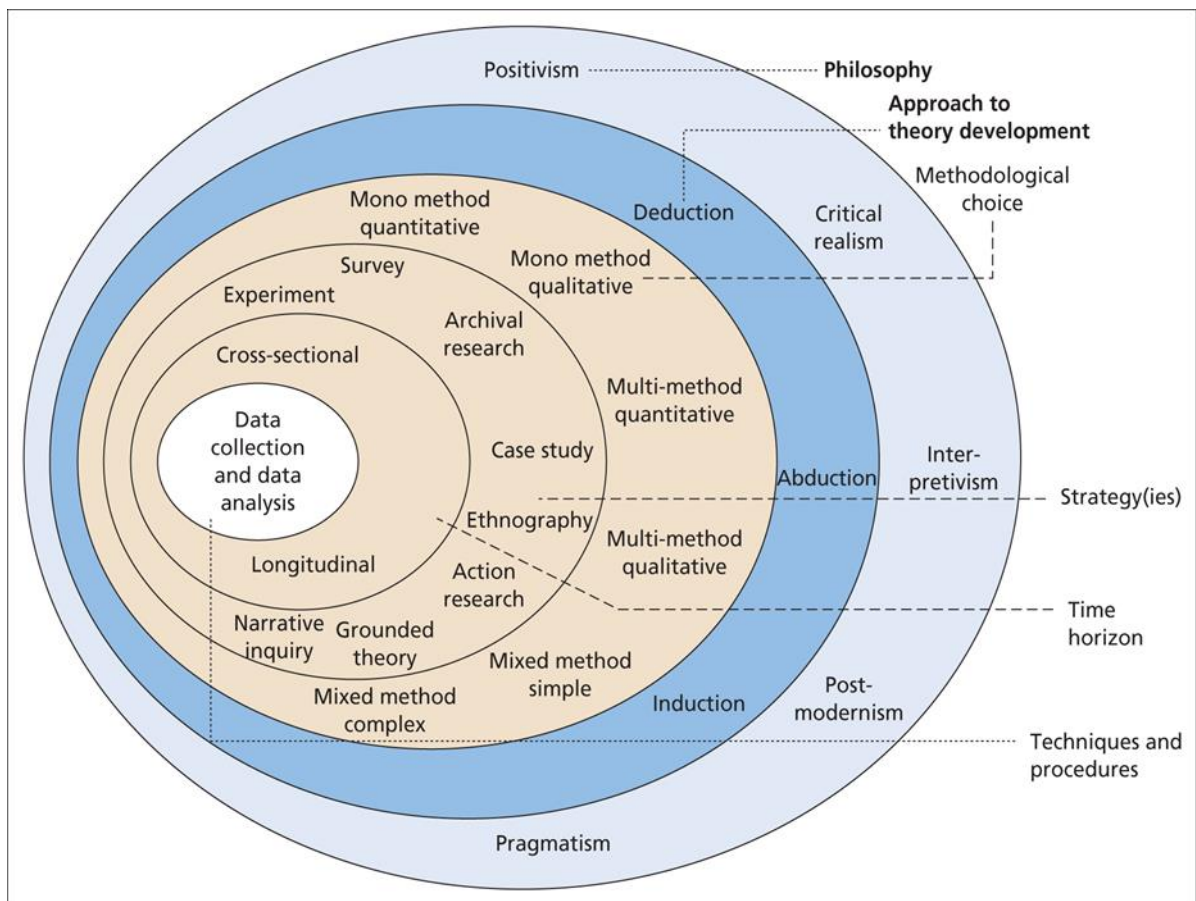
- Pragmatism focuses on actions and consequences rather than cause and effect. The approach is dynamic, and the researcher has the freedom to make changes as necessary as this approach supports theories that are pertinent where they support action.

### 3.4 Research design

A commonly used definition of research design is “a framework for the collection and analysis of data to answer the research question and meet research objectives providing reasoned justification for choice of data sources, collection methods and analysis techniques” (Saunders et al., 2016:726). Before building a house, an architect draws up a blueprint that will direct the construction efforts. Similarly, a research study is comparable to an architectural project in that a research plan is necessary in the initial stages to direct the collection, measurement and analysis of data.

The research design can be viewed as a sketch of how the research should be conducted (Saunders, Lewis and Thornhill., 2016). According to Yin (2013), a research design can be referenced as an action plan from moving from one point to the next, where the initial point is the research questions that must be answered.

This study was guided by the research onion, which was offered by Saunders, Lewis and Thornhill (2016). The research onion describes the stages in which the research must pass through in order to develop an effective methodology. The research process comprises of six layers, each of the layers denotes a particular stage in the research process. The six main layers are as follows and subsequently presented in figure 7.



**Figure 7: Research Onion [Source: Saunders, Lewis and Thornhill (2016)]**

### 3.5 Research approach

One of the layers of the research onion is concerned with the two different approaches to research. These include the deductive or inductive approaches to research (Saunders et al. (2016). Deduction is one of the basic elements of scientific research (Saunders et al., 2016). It is considered one of the principal research methods in natural sciences, where rules offer the basis for explanation, permit the expectation of occurrences, envisage their incidence, and therefore allow them to be controlled (Shannon-Baker, 2016). Deduction possesses numerous characteristics, which are the pursuit to explain underlying relationships between variables, the use of quantitative data and controls to tolerate the testing of the hypotheses (Saunders et al., 2012). The deductive approach starts with an established theory and the raising of questions or hypothesis and then data collection to either ratify or reject the hypothesis. Deduction also dictates that the researcher should be independent of the concept or variable that is to be investigated, and that concepts should be operationalized in a way that allow items to be measured quantitatively, and the data collected should be statistically generalizable (Saunders et al., 2016).

Alternatively, induction on the other hand starts with observation of a phenomena and then data collection and subsequently analysis to establish a theory (Gabriel, 2013). The interpretivist research philosophy is underpinned by the inductive approach as a substitute to the assumptions made by the positivist in research conducted in the scientific field (Kelliher, 2011). Researchers who adopt this approach are more anxious with the approach of data collection in order to gain information first hand on a particular occurrence. In the inductive approach to research, the reasoning moves from the broad to the specific. In this way, the inductive approach is the opposite of deductive, which alters from specific to broad reasoning (Zalaghi and Khazaei, 2016). The current study adopts an inductive approach by drawing from primary data the variety of understanding of operations managers regarding the role of knowledge management in the provision of tax services.

### **3.6 Research methodology choice**

This layer relates to the methodological choice used in a study. A researcher may choose among the quantitative, qualitative or mixed methods to discourse the questions set out in the research study. The qualitative research comprises of methods in the form of interviews, observation, and information analysis and so on (Schreier, 2012). The qualitative research investigates experiences, behaviours and attitudes of participants. On the other hand, quantitative research methods use mathematical and statistical approaches as opposed to qualitative that use logic to analyse and interpret congregated data. A qualitative study takes on a more descriptive approach and analyses theories, meanings and definitions that is based on a smaller sample size of the population. The sample size is often not a full representation of the entire population hence achieving reliability and validity can prove to be difficult. Research choice also refers to “mono method, multiple methods and mixed methods research” (Saunders et al., 2012, p.151). The “mono research method” entails two elements; the espousal of a data collection method and a compatible data analysis process (Saunders et al., 2012, p.151). Several methods “use two or more data collection techniques and the corresponding data analysis procedures” (Saunders et al., 2012, p.151). This involves the adoption of different data collection techniques and data analysis procedures in either quantitative (multi-method) or qualitative (multi-method) approaches. The other method is the mixed methods.

This study used a qualitative research design. The researcher elected for the application of qualitative research as useful to gain an in-depth understanding and variety of perspectives upheld by operations managers in a SARS branch in Durban.

### **3.7 Research strategies**

A research can be categorised as exploratory, descriptive or explanatory (Saunders, Lewis, and Thornhill, 2016). According to Saunders et al., (2016), an exploratory research addresses subjects where there is minimal existing research on the particular subject matter. In this case, an explanatory research is flexible and unstructured. It is also notable that descriptive research addresses subjects where accurate and valid representation of factors pertaining to the research question are required. In this respect, the research design is more structured than an exploratory study. Lastly, explanatory research aims to identify links between factors pertaining to the research problem and is highly structured in nature. The current study was exploratory and focused on gaining insights into the role of knowledge management in a tax service environment.

### **3.8 Time horizon**

The time horizon layer of the onion is concerned with the duration of the research. According to Saunders et al. (2016), research consists of two types of time horizons this includes cross-sectional or short term study which involves the collection of data of an explicit subject at a specific point in time; longitudinal studies entails the repetitive collection of data over an extended period of time for comparison.

Saunders et al., (2016) terms the cross-sectional study as a ‘snapshot’ and the longitudinal study as the ‘diary perspective.’ Longitudinal studies are repetitive in nature and extend over a period of time, while cross-sectional studies are restricted to an explicit timeframe. This study was cross-sectional in terms of time horizon.

### **3.9 Target Population**

In research, population is the pool of all persons, families, clusters, or societies, groups and happenings that will contribute towards the study (Schreier, 2012). In other words, population is actually the sampling frame; the entirety of people; happenings; organizational units; case archives or other sampling elements with which the research problem concerns. In a research,

population is the set of elements that the research emphasizes on and on which the outcomes is based on.

According to Saunders et al (2016) target population refers to complete set of cases from which a sample is drawn to make conclusions. The target population for this research was 9 Operations Managers in the tax service environment of SARS in Durban who provided the necessary input that was need to address the research questions. All participants are based across offices in Durban, which meant easy access to conduct face-to-face interviews.

### **3.10 Sampling**

Sekaran and Bougie (2016) and Saunders et al. (2016) explain that it is sometimes impossible for a study to cover all its target population. This brings to the fore the issues of sample of the population. Sampling is the process of selecting a sample within the target population (Rogerson, 2015). Sampling is the use of a subclass of the population to represent the entire population or to enlighten about (social) processes that are meaningful outside the particular cases, individuals or sites studied.

The sampling process encompasses identifying the population, selecting the sample components and a sample frame, selecting a sample design; and determine the sample size (Davis, 2005). According to Saunders et al., (2016) sampling techniques available to researchers can be divided into probability sampling and non-probability sampling.

In probability sampling, the probability of a participant being selected is the same for all participants. Datta (2018) describes the advantages of probability sampling, as being the reduction of systematic errors and sampling biases and inferences drawn from the sample are generalizable to the population. The disadvantage is that the technique requires a great deal of effort, time and is expensive.

In contrast, non-probability sampling delivers a range of alternate procedures to select a sample where the probability of each participant being selected is unknown. Creswell (2013) alludes that there are three common types of non-probability sampling. These are purposive sampling, quota sampling and snowball sampling. Purposive sampling (also identified as judgment, selective or subjective sampling) is sampling approached where the researcher relies on his or her own conclusions. In purposive sampling personal judgment selects cases that would assist

in answering the research questions or achieve research objectives. Purposive sampling is a non-probability sampling method, which transpires when elements selected for the sample are selected by the judgment of the researcher. This study adopted purposive sampling method as it is appropriate and effective as only restricted numbers of people could serve as primary data sources in exploiting the role of knowledge management in the provision of tax services. The criteria used to select participants in this study included: (1) minimum of three years of experience in the provision of tax service; (2) employees who are operations managers in the service branch; and (3) willing to express and share their experiences of knowledge management in the provision of tax service. It is on this basis that the study deliberately excluded other members of staff at SARS branch in Durban. Using the above selection criteria, 9 operations managers were selected from SARS branch office in the Durban region. By focusing on operations managers only, the study adopted homogeneous sampling. This sampling method concentrates on a specific subgroup where all members are parallel, in terms of job description or job type in an organization's hierarchy. It is important to underscore that the sample size for qualitative research should be large enough to gather in-depth data that satisfactorily saturates the variety of views of participants on the subject matter.

The SARS branch in Durban was chosen as suitable for the study as it has the highest number of operations managers in South Africa. It is also important to underline that the study focused on SARS branch in Durban because it serves the highest number of taxpayers in South Africa on a daily basis.

### **3.11 Data collection instrument and procedure**

The research interview is an interpersonal encounter between the researcher and research participant, during which the researcher poses a series of prepared fundamental questions to the participant to gain their perceptions, attitudes, feelings and experiences. Qualitative interviews were traditionally carried out face-to-face or via the telephone.

According to Jamshed (2014), interviews are considered to be the common data collection method in qualitative studies and extrapolating data can be precipitate and conversant. Qualitative interviews are considered to be semi-structured with amorphous and generally open-ended questions that are limited and intentional to elicit interpretations and thoughts from the respondents (Creswell (2013). Qualitative interviews are a process where practises and standards are recorded and challenged as well strengthened.

Unlike unstructured interviews, semi-structured interviews are exhaustive interviews where participants must riposte open-ended questions with follow up questions posed for clarification. The unstructured interview is a type of informal conversation between the researcher and participant. Consequently, unstructured interviews may produce data with dissimilar assemblies and designs. The aim of unstructured interviews is for the researcher to uncover unexpected themes that would enable him or her to cultivate a greater understanding of the interviewees' actual experiences from the interviewees' viewpoint." This interview method necessitates detailed knowledge and intense preparation on the part of the researcher to gain comprehension into peoples' lives.

According to Hancock (2007), there are various data collection methods, which include observation, interviews, primary data, focus groups and open-ended questionnaires. The approach for this particular study will be unstructured interviews, which are based on predetermined questions posed to the interviewee in relation to the subject matter. Open-ended questions countenance the researcher the opportunity to probe the interviewee for more details in the event that they display signs of diffidence and improbability. Probing questions will be posed to reconnoitre feedback that is substantial to the research theme. This type of questioning will also be explored to seek elucidation where responses are not unstated. Specific and closed questions are postured as preliminary questions; they are also used to gather specific information or to endorse certain responses. The approach to data collection must be systematic and methodical as a capricious approach may distort the ability of answering the research questions in a conclusive manner.

This study used semi-structured interviews. In this regard, researcher developed an 'interview guide' which comprised of a set of predetermined, open-ended questions. In addition, the researcher prepared a list of possible prompts to probe details necessary to get an in-depth understanding of reality during the conversation.

### **3.12 Pre-testing of interview guide**

The researcher pre-tested the interview guide on one of the Operations Manager at the branch office. This process assisted the researcher to identify any challenges and address them as they occurred during the pre-test interview. Where gaps were identified, these questions were amended and some questions rephrased to ensure they were clear and concise. The researcher introduced the topic and gave a brief review of the research. Clarity was provided were

questions were unclear. The questions were based on the role of knowledge management and its effects on service and employee performance. After pre-testing the interview guide, key questions revolved around the following:

- Key elements to knowledge management in the organization
- Key role players in support of a knowledge management system
- The changing role of knowledge management, is it changing or remaining the same
- Importance of knowledge management in the provision of tax
- The impact of knowledge management on the operations in the branch at SARS
- Benefits of implementing a knowledge management system for the branch office
- Key issues that reflect the impact of knowledge management on tax service in this branch
- Effect of knowledge management on employee performance
- Factors that impede/ enhance employee performance

These focus areas were important to the research in understanding the role of KM in a tax service environment and its effects thereof.

### **3.13 Administering the semi-structured interviews**

McNamara's (2009) proposed eight principles to guide researchers when conducting an interview. Each of the eight principles are presented below briefly:

1. The interview setting should be free from any distractions. Interviews for this research were conducted in a closed office at the branch office.
2. The purpose of the interview should be clearly communicated to participants. In this study, the purpose of the study was clearly explained to the operations managers prior to the interview. The researcher started by thanking respondents for participating in the interview and explained the reason for the interview and how they were selected for the study.
3. The participants should be assured of confidentiality, anonymity and informed of any potential harm or embarrassment arising from participation in the study. In this study, confidentiality was addressed as operations managers were informed that their biographical details would not be disclosed in the study or any third parties. The researcher and the supervisor were the two people to access data.

4. The interview format and structure of the questions should enhance clarity and comprehension by the interviewee. The interview guide was initially pilot tested to ensure that it was clear to the interviewee. Operations managers as participants in the research were afforded an opportunity to ask questions at the end of eth interview.
5. The likely duration of the interview must be communicated to the respondents. In this study, the duration of the interview was communicated via the email invite as well as the start of the interview. On average, each interview lasted 30 minutes.
6. The researcher should share his or her contact details with the participants. Participants were advised to contact the researcher if they had questions about the study.
7. Participants should be afforded the opportunity to ask questions before the start of the interview, which was the case for this study.
8. Finally, the researcher must obtain consent from the participants to record the interview. At the beginning of each interview, the researcher was granted permission to record the interviews, which was later transcribed. This was important to ensure accuracy in the data capture.

### **3.14 Method of data analysis**

The study used content analysis to generate relevant themes regarding the role of knowledge management in the provision of tax services. Content analysis is a mechanism used in research to manage and control the existence of certain words, themes, or concepts within the given qualitative data (i.e. text). To measure and analyse the occurrence, implications and interactions of such particular words, themes, or concepts, researchers used content analysis within the research. The process of content analysis involves transcribing of data, reviewing data recurrently in an effort to identify trends in the meaning. The identified themes are re-analysed in order to become refined and relevant themes. The researcher can subsequently interpret the transcript with the codes, which are developed into themes. Table 2.1 reflect the checklist that was used in this study.

#### **Table 2: Point Checklist of Criteria for good content analysis**

Process	No.	Criteria
Transcription	1	The data have been transcribed to an appropriate level of detail, and the transcripts have been checked against the tapes for 'accuracy'.
Coding	2	Each data item has been given equal attention in the coding process.
	3	Themes have not been generated from a few vivid examples (an anecdotal approach), but instead the coding process has been thorough, inclusive and comprehensive.
	4	All relevant extracts for all each theme have been collated.
	5	Themes have been checked against each other and back to the original data set.
Analysis	6	Themes are internally coherent, consistent, and distinctive.
	7	Data have been analysed – interpreted, made sense of – rather than just paraphrased or described.
	8	Analysis and data match each other – the extracts illustrate the analytic claims.
Overall	9	Analysis tells a convincing and well-organized story about the data and topic.
	10	A good balance between analytic narrative and illustrative extracts is provided.
	11	Enough time has been allocated to complete all phases of the analysis adequately, without rushing a phase or giving it a once-over-lightly.
Written report	12	The assumptions about, and specific approach to, thematic analysis are clearly explicated.
	13	There is a good fit between what you claim you do, and what you show you have done – ie, described method and reported analysis are consistent.
	14	The language and concepts used in the report are consistent with the epistemological position of the analysis.
	15	The researcher is positioned as <i>active</i> in the research process; themes do not just 'emerge'.

Adapted from Braun, V., & Clarke, V. (2006).

### 3.15 Research quality

A research study is considered to be trustworthy once it meets the four criteria of credibility, transferability, dependability and confirmability Shenton (2004). According to Shenton (2004), for a qualitative study to be deemed trustworthy, four criteria should be met: credibility, transferability, dependability and confirmability. Table 3 defines each of the quality criterion that can be utilized for all research types.

**Table 3: Definitions of quality criteria in qualitative research**

Credibility	Credibility in research refers to the confidence that is sited in the reality of the research finding. Credibility establishes whether the research findings reflect realistic information extracted from the participants original data and is the interpretation a correct view original view.
Transferability	Refers to the degree to which the outcomes of qualitative research can be shifted to other frameworks or backgrounds with other participants. The researcher coordinates the transferability judgement by a prospective user via thick description.
Dependability	The firmness of outcomes over time, Dependability involves the respondent's assessment, interpretation and suggested recommendations of

	the findings such that all are supported by the data as received from respondents of the study.
Confirmability	Refers to the degree to which the findings of the research study could be inveterate by other researchers or authors. Confirmability is concerned with ensuring that the results of the findings are not fabricated by the researcher's imagination, but openly derived from the data.
Reflexivity	Refers to the process of globular relationships between cause and effects using human belief structures.

**Source: Korstjens and Moser. (2018)**

### **Credibility**

According to Bryman, (2012), credibility refers to the level of value, reliability and conclusiveness the research contains. The triangulation method is used to achieve these criterion elements. Saunders, Lewis, and Thornhill (2016) articulate that triangulation uses multiple sources of information and collection of data to affirm the validity/credibility and authenticity of research data. In this study, direct quotations of what the participants said and how they expressed themselves are included as part of the results. In this way, the inclusion of original expressions and views of participants is key to enhance credibility of this study.

### **Transferability**

Transferability is achieved when a study provides a detailed description of the contents and process of the research undertaken, such that it outlays an opportunity for anyone to judge the transferability of the research findings to an alternate situation or similar setting (Saunders, Lewis, and Thornhill 2016).

This study has provided the full details of the research process for readers to transfer outcomes to similar contexts. The information provided can assist any researcher or reader to analyses the applicability of the findings to other contexts (Bryman, 2012).

### **Dependability**

Dependability refers to the aspect of consistency (Korstjens and Moser, 2018). Saunders, Lewis, and Thornhill (2016), refer to dependability as the recording of the changes made to

generate a reliable and dependable research such that it may be understood and appraised by others. Dependability indicates if the discoveries would be reliable if the study were repeated with the similar focuses in parallel context. The pre-testing of the interview guide in this study was very important to enhance the dependability of the study. Furthermore, interviews were audio recorded to ensure data accuracy. Clear procedures of data collection and analysis are all specified in this data. In that way, the study has presented complete details of the research process or audit trail to ensure dependability.

### **Confirmability**

Confirmability is concerned with the aspect of neutrality. The focus is based on the interpretation process entrenched in analysing the data. Steps should be taken to confirm that results are based on experiences and opinions of respondents and not the features and proclivity of the researcher. (Korstjens and Moser, 2018).

In an attempt at maintaining confirmability, the following practice were adhered to:

- Interruptions were evaded during the interviews
- A voice recorder was used for interviews to ensure all data was captured.
- Data was transferred to word document using the app ‘Dictate’, with direct responses of Operations Managers quoted in the findings.

## **3.16 Ethical considerations**

In terms of ethics, the following ethical considerations were key in this study.

### **3.16.1 Voluntary participation**

Voluntary participation ensures that participants are free to participate in a study. Participants were informed that participation in the study was completely voluntary and that they could retract from the study at any given point in time. The participant consent form (Appendix 1) was provided to each participant to sign prior to the interviews indicating that they were not forced to participate in the study

### **3.16.2 Informed consent**

All interviewees in the research were clearly briefed about the study prior to their participation. The aim of informed consent is to obtain consent, which is voluntary and also based on the complete understanding of the study. The participants were asked to sign consent forms for the interview and for recording of the interview.

### **3.16.3 No harm to the participants**

In addition to explaining the research process to participants, it is key for a study to ensure that there is no harm to any participants. In this study, participants were not asked questions that could hamper the study or endanger the participants.

### **3.16.4 Anonymity and confidentiality**

Participants were informed that confidentiality and anonymity would be maintained throughout the research project. They were also informed that the supervisor of the study and the researcher would have access to the recordings and transcripts. Anonymity was ensured by not disclosing the real identity of interviewees. In this case, the study has used aliases instead of the participants' actual names. At the beginning of the interview, the researcher informed the participant that this study was part of her overall academic studies at the University of KwaZulu Natal and the researcher provided the contact details for herself and the supervisor of the study in the event the participant required additional information pertaining to the study.

### **3.16.5 Ethics clearance**

The researcher submitted an ethical clearance application to the University of KwaZulu-Natal (see appendix 4), which was duly approved. Prior to data collection the researcher submitted an application to the South African Revenue Service Research department and approval was duly granted and the gatekeeper's letter was obtained (see appendix 5). All participants were briefed on the Informed Consent form, elucidating the research questions and objectives. Each participant preceding the interview process signed an informed consent form.

## **3.17 Summary**

This chapter of the research has presented the research methodology that was actually used in this study. More specifically, the chapter has presented the research paradigm and philosophy in this study.

Furthermore, the chapter has clarified how purposive sampling was used to select operations managers in a SARS branch in Durban. Semi-structured interviews were key in collecting data. The chapter has discussed issues of data analysis, research quality and ethics in this study. The results and recommendations are presented in the following chapter.

## CHAPER FOUR: PRESENTATION OF RESULTS

### 4.1 Introduction

The purpose of this chapter is to present results of this study which focused on the role of how knowledge management affects the provision of tax service, and employee performance but also provide recommendations on how to enhance the role of knowledge management in customer environment. Mindful of this purpose, the chapter begins by focusing on the positive and negative effects of knowledge management on the provision of customer service at SARS in Durban. Thereafter, the chapter presents the results on how knowledge management affects employee performance in the provision of services in at SARS in Durban according to Operations Managers. Lastly, the chapter presents the results on recommendations on how to enhance the role of knowledge management in customer service at SARS in Durban.

### 4.2 Themes on positive effects of knowledge management in a tax service environment at SARS

In this study, results show that knowledge management had both positive and negative effects at SARS. Three themes identified as depicting the positive effects of knowledge management include (1) the enhanced efficiency in customer service delivery, (2) improved customer service by knowledgeable people and (3) reduction in number of taxpayer complaints. Table 4.1 below highlights themes of the various ways in which knowledge management positively affected the provision of tax services.

**Table 4.1: Themes on positive effects of knowledge management in a tax service environment**

Focus of themes	Frequency
Enhanced efficiency in customer service delivery	6
Improved customer service by knowledgeable employees	7
Reduction in number of taxpayer complaint	7

#### 4.2.1 Enhanced efficiency in customer service delivery

Six of the nine operations managers shared the view that knowledge management assessment of employees was important in enhancing and broadening the employees' tax knowledge, which was helpful in the provision of service in a dynamic environment characterised by regular tax policy changes. One of the interviewees reflected on how knowledgeable employees enhanced efficiency, but also reduced taxpayer`s complaints as depicted in the quote below.

*Knowledge management increases efficiency since we have knowledgeable employees, the service that we provide to our clients also improves, there are less taxpayer complaints and ultimately the office performs, serving as many customers as possible (R3).*

Monthly refreshment or updating of tax knowledge of employees through tests and learning of new standard operating procedures created agents who knew what they were doing, leading to satisfactory service and reduced service time. This is what one of the operations managers had to say in terms of aspects of knowledge management and service quality as its consequence.

*Knowledge management is like a refresher every month; staff get to broaden their tax knowledge. Every time they have to write a test from say the reduction formula, they go and they learn new standard operating procedures just to keep abreast of what is happening. If an agent knows what they are doing it will reduce the service time. No long queues, as there is efficiency in dealing with issues. It also reduces customer complaints (R2).*

As employees lacked time to read the material to up-date and refresh their knowledge, one of the operations managers was explicit of how knowledge management reviews compelled employees to read and up-date the tax knowledge which was good for quality service provision as illustrated in the quote below.

*I think it is important because that keeps employees updated and often we do not get time to read we do not have time but if there are knowledge reviews at least once a month or once every two months you get a chance you are forced to go over your reading material, read and understand the tax changes. You become better equipped to provide service (R2).*

Another operations manager echoed on how the provision of tax service rely not only on correct and up-to-date information, but also processes which make information easily accessible by taxpayers.

*I think it is crucial because we deal with public information. We must ensure the correct information is being relayed at all the times and in every way. We must ensure information is up to date and that it is easy to access by the taxpayers wherever they are. This is very important in order for us to be able to give them the best service (R5).*

The positive role of knowledge in the provision of tax services was also expressed in terms of employees giving appropriate pre-visit advice and guidance to tax payers on what relevant and correct documentation is necessary to bring to the branch, which is important to avoid revisits for the same service or query.

*In the service environment, there are requirements that have to be met, in terms of the policy. A staff member, if you are knowledgeable, at the beginning you will advise the client to bring the correct documentation, so that when they come in they will come in with everything. There will not be any reworks or revisits. In addition, the quality of the service is improved and the taxpayer is happy (R6).*

The positive effects of knowledge management were not only limited to up-dating employees on changes on tax policy, but also when knowledgeable employees inform and educate properly the tax payers on what is required of them as highlighted by one of the operations managers in the quote below.

*Knowledge management at the service centre positively affects customer service, as staff are continuously kept updated on changes within the organization. I think this enables them to assist clients and taxpayers with any queries that may come their way, I will give you an example of bank detail changes. Taxpayers themselves do not like to keep updated, they will not actually go to the SARS website and check what is required of them that they rely on staff to advise them all the time. The taxpayers will be coming back all the time since they do not have correct documents. Employees tell the taxpayer where to find the updates because they will have been already advised where to find the update where to find the requirements and the taxpayer will also be learning from them as well (R7).*

Furthermore, knowledge of the entire technical processes needs to be complemented with knowledge of the physical service environment where service occurs to ensure taxpayers are given correct directions, as part of avoiding customer frustration during their experience of tax service as depicted below.

*Ok from the time the taxpayer walks into the branch to that time when we conclude the service, the taxpayers are served by different people. When they enter the reception area, we need a knowledgeable person. The person there to be knowledgeable giving the right direction. For instance, our branches have 2 floors, it could be on the ground, it could be on the first floor so you need a knowledgeable person to give the correct direction from the time the taxpayer walks in to the time the query is resolved. This helps for a quick service and the taxpayer does not get frustrated (R1).*

#### **4.2.2 Improved customer service by knowledgeable employees**

An effective knowledge management process provides customer service employees with the appropriate tools they require to provide excellent customer service to its customer base, which have long-term positive effects. The following responses was highlighted as to how knowledge management increases customer service.

*When you implement the correct knowledge management system you will have employees who have the specific tax knowledge and will confidently answer the taxpayer, this means you will have less irate taxpayers because you will be giving the correct information you will have reduced walk-ins because the information is correct and the relationship between you and the taxpayers will definitely will improve , the quality of work it will improve because if accurate information is readily available agents will then provide that accurate information to taxpayers. And we know how taxpayers don't like waiting, so if the agents answer quickly and correctly that means good customer service and it means the taxpayer will not come back so they are happy (R5).*

The branch office describes a quality service as a case that is free from errors, has been dealt within turnaround time and no reworks. The below comments illustrates how the knowledge management process drive a quality customer service.

*When you have a tax query and you come to the branch office, if the agent knows how to deal with the query and asks all the right questions, then that query is resolved very quickly, and the service time is reduced but if a staff member who does not that know that query might take 10 minutes to resolve that same query, but if the agent knows the query it will take them 5 minutes to finalise that case. An agent who knows their work will also increase the quality of work and improve productivity and this feeds into their high performance (R6).*

Delivering excellent customer service is not only about providing information but it's about providing the correct information timeously as indicated by the comment

*To give you an example that really irked me or that really irks me at branch, irrespective of how many times the issue was raised and weekly briefing packs when a taxpayer comes in for bank details you must not just change his bank details, you also supposed to know if they have a refund, staff without proper knowledge will only concentrate on the bank detail changes and will not go further to check if there is anything else holding up that refund, like if there is a stopper on the case. So this disadvantages the taxpayers because he now comes back the second time to find out why his refund has not been paid out, only to find there is a special stopper on his case. This taxpayer will most definitely complain.... (R8).*

#### **4.2.3 Reduction in number of taxpayer complaints**

A total of seven of the nine operations managers concurred that employees were empowered through knowledge that they subsequently were reducing the time taken to resolve customer queries and complaints. The reduction in time to serve clients, and how knowledge is key to reduce taxpayer`s complaints were elaborated in this way by an interviewee:

*Service improves because taxpayer queries are dealt with, within a quicker turnaround time and much more effectively, taxpayers do not spend a lot of time unnecessarily in the office. Most importantly, taxpayers do not have to return for the same query again (R3).*

The link between knowledge, quality as reduction of errors in service provision, and reduced service time was highlighted as follows.

*Increased quality and reduce the number of errors, will basically reduce reworks, reduces the queuing time as well they would be reduction in service time because clients tend to wait on average two to three hours just to get serviced and won't complain (R2).*

In a similar way, one of the operations managers had this to say regarding what it takes to reduce taxpayer`s complaints.

*A service is seen to be positive if it meets the quality standards, there are no errors, taxpayers do not have to return for the same query, there are no reworks and there are no taxpayer complaints. Knowledge of tax help our employees to achieve this in our service (R1).*

### **4.3 Themes on negative effects of knowledge management in a tax service environment**

Results in this study also revealed the two themes of how knowledge management had negative effects on the provision of tax services in the branch. Irregular and poor scheduling of knowledge management activities such as assessments impeded service delivery while lack of knowledge by employees led to poor quality of responses to queries by taxpayers. The below 4.2 tables highlights these two themes which are subsequently presented in detail.

**Table 4.2: Themes on negative effects of knowledge management in a tax service environment**

<b>Focus of themes</b>	<b>Frequency</b>
Irregular and poor scheduling of knowledge assessments	4

Poor response to taxpayer queries	5
-----------------------------------	---

#### 4.3.1 Irregular and poor scheduling of knowledge assessments

A total of four of the nine operations managers were explicit that the practice of knowledge management was competing with time for actual service provision in the branch. To illustrate this, one of the operations managers focused on how assessments at the time when employees should be serving client's results in the branch led to late opening on a Wednesday, forcing taxpayers to wait longer:

*The branch opens late causing a delay, the office opens at 9 on a Wednesday, which will affect the taxpayers negatively in terms of waiting longer for the branch to open resulting in the taxpayer being unhappy. (R2)*

Additionally, there were inconsistencies in how knowledge management practices were done, which implied that such practices were less important at certain times of the tax year. This is what one of the operations managers had to say about the inconsistencies, as employees has knowledge reviews during the other periods but not during the festive season

*There is no consistency, there is a period where we do not have the knowledge reviews running because of tax season, and then during the festive period, so it is consistency is the key element as well, the actual database of accessing information and how we conduct the reviews and the type of questions that we ask also how we go about it in terms of the structure. (R4)*

Operations managers insinuated how the level of priority accorded to knowledge management practice varied over the tax year. During the tax season when the branch was full, knowledge management practices such as knowledge assessments were not prioritised, as the focus was service provision.

*Ok during tax season, assessments are actually put on hold. Staff are so busy serving taxpayers and the offices are full. So the priority shifts. There is no consistency. Instead of the staff actually being engaged at that time and finding update to do their work well, there is no knowledge management assessments done so there is no consistency at all (R7).*

In addition to irregular practices of knowledge management, the operations managers revealed not only the absence of knowledge assessment at the critical period of the tax season but also the difference in what employees learnt in the knowledge management and the practical reality actually experienced at the branch by when serving taxpayers.

*There are irregular intervals of the assessments, no assessment during critical period of tax season. In terms of materials, the SOPS is not very clear and the questions asked in knowledge management are not always, what is done at the branch office (R5).*

#### **4.3.2 Poor response to taxpayer queries**

This study revealed how lack of relevant knowledge results in poor response to taxpayers characterised by protracted queries, which lead to repeat walk-ins.

*If the person that is assisting the taxpayer does not have the knowledge or the relevant knowledge to resolve that particular query this result in repeat walk-ins (R1)*

Operation managers focused not only on the cause of the poor response but also the effect on the quality of service and long duration to resolve the taxpayers` issues. Below is an illustration of how one of the operations managers expressed the negative effect of incorrect information.

*When the information provided to taxpayers is incorrect, it makes taxpayers to come repeatedly. This creates repeat workings because the information is incorrect. This affects the service in a negative way in a sense that if there is no knowledge management system in place, taxpayers wait longer and it takes longer to attend to their queries and resolve them (R5).*

Another interviewee added on how poor response to taxpayer`s complaints meant that employee was spending more time on the same issues, resulting in low productivity, and disgruntled taxpayers coming back for the same query.

*Time spent on queries is longer than expected hence an employee does not do enough work for the day. Actually, such employees spend more time on queries. The quality of work is also poor. There will be many unsatisfied comebacks (R7).*

Employee lack of self-confidence to properly advise taxpayers and failure to conclude issues as quickly as possible was also highlighted as follows:

*The staff member is unsure of what to advise the taxpayer, incorrect information provided results in some information being outstanding then the case is declined. Then, the taxpayer is sent back. We are delaying the finalisation of that case and it means the taxpayers must come to the office maybe two or three times or even four times where as a knowledgeable employee could have been done right the first time (R6).*

#### **4.4 Themes on how knowledge management affects employee performance in a tax service environment**

The variety of themes which depict how knowledge management impact the performance of individuals when providing tax services include (1) the creation and use of shared knowledge to make informed decision, (2) reinforce interdependencies which enhance resolution of problems, (3) enhanced employee efficiency in meeting performance objectives and (4) improved teamwork and communication. These themes are included in table 4.3 below, and presented in detail in the subsequent paragraphs.

**Table 4.3: Themes on how knowledge management affects employee performance in a tax service environment**

<b>Focus of themes</b>	<b>Frequency</b>
The creation and use of shared knowledge to make informed decision	4
Reinforce interdependencies which enhance resolution of problems	5
Enhanced employee efficiency in meeting performance objectives	5
Improved teamwork and communication	6

#### 4.4.1 The creation and use of shared knowledge to make informed decisions

A total of four operations managers indicated that knowledge management affected the performance of employees as they complemented each other in the provision of informed tax service. Employees that are proficient in certain taxes complement those that have a limited knowledge by sharing knowledge and thus helping the employee to better improve work standards and make informed decisions as reflected in the quote below.

*Not everybody understands all taxes, so at least if one person is knowledgeable on a certain subject matter then they can share that knowledge with the other employees. This helps in making informed decisions when dealing with tax issues at the counter. In terms of the policy requirements of what documentation is required by the client, staff must have the knowledge of these documentation before the agent can assist the taxpayer with his bank details and before we can start capturing it on the system. These documentation requirements do change from time to time, so I will give you an example, the proof of address, we have a list of what documentation is acceptable for proof of address, but these things continuously change and we need to be kept abreast of these changes so that we can provide the right information to taxpayer. Like some taxpayers live in the rural areas and do not have proof of address, a staff member who is aware of this situation can easily advise the taxpayer to obtain a letter from the ward councillor which is acceptable (R4).*

Another interviewee illuminated on how the creation of commonly available knowledge resources by the institution ensured that employees were consulting same resources and supporting each other where necessary in the provision of service as shown below:

*Just like I said taxes is broad and tax changes all the time. Staff have to keep reading and unfortunately, at the counters they do not get time to read. With the knowledge assessments, employees are forced to take material home and revise it. In this way, they learn from common and shared knowledge by SARS to provide accurate information to taxpayer as well as solving queries. They read same material leading to increasing their performance. At the branch staff*

*are measured on efficiency, this how if they have dealt with the tax queries within seven minutes and how the taxpayer has rated them on the customer satisfaction survey. So if a taxpayer has a query on say his tax calculation on his assessment and if the staff has that knowledge then the staff member can answer the taxpayer correctly without any delays. This improves to the employee's efficiency (R2).*

This is what one of the operations managers had to say about the effect of knowledge management sharing among employee to depict the nature of employee performance and outcomes at individual and institutional levels.

*Okay I feel knowledge management enhances employee performance. Employees share knowledge with others therefore helping organizations to grow. For instance, some staff members have a good vat knowledge and then you have another staff member might be good at capital gains tax. When they know who the staff are with the specific tax knowledge, they talk to each other to get a broader understanding of that particular tax type. This is also a different learning method. The agent can then attend to taxpayers confidently knowing they are giving the correct information. This way they also know what tax knowledge they lack and go read that specific material and this helps with their performance in doing their work of dealing with taxpayers (R7).*

#### **4.4.2 Reinforce interdependencies which enhance resolution of problems**

A total of five of the operations managers shared the view that knowledge management facilitate interdependencies among employees and shared values which encourage trust among employees, and strengthens goal-orientation in the service operation. One of the interviewees had this to say about how knowledge enhances employee performance through reliance on interdependences and variety of expertise in the service chain to also ensure collective efficacy as illustrated in quote below.

*Floor managers also need to be more knowledgeable. When the taxpayer gets there, they need to be prompted with the relevant questions in order to determine the type of service they need. The person will also have to check the documents to see if they have the correct documents and they cannot do that if*

*they do not have the relevant knowledge. When this is done, the taxpayer gets to the counter where there is a person with the best knowledge so that the query is resolved first time (R1).*

Another operations manager reflected on how the ability to provide technically accurate advice by an employee in a tax service rely on interdependencies on various expert knowledge as illustrated in the case of farming below.

*At the service centre there are instances where a taxpayer requires information, say a farming case. Staff that are knowledgeable about farming cases will know what documentation is required so you need to have that information at hand. You need to know where to find the information you need so that you give the correct information to the client. You need updated information so that by the time the taxpayer leaves, he or she has valued and correct information so that they can submit the correct documents for the case (R5).*

One of the operations managers revealed how performance of employees was related to how system enhance the ability and knowledge to quickly access up-to-date and relevant information in a trusting environment.

*The system that makes employees aware of how to get information and where to get it in the quickest way and share helps in providing services. If they do not have that technology and information or distrust each other obviously that will impact the service time negatively. It is possible that taxpayer will return to the office for the same query two or three times if knowledge is shared among employees to improve service (R5).*

The sharing of knowledge affects the behaviour of employees as individuals when they become quality conscious and work to enhance collective outcomes in the operation of services.

*Staff producing work that is of high quality, always being up-to-date with enhancements and taxes (R7).*

Encouraging knowledge sharing throughout the organization and establishing proper technological infrastructure for employees to access knowledge not only easily but also quickly enables quality service operations in a tax service environment as illustrated below.

*Information readily available in front of you which can be accessed as quickly as possible when you have a situation is critical to provide a good service and high-quality service at reduced times. A system which you can access while you are sitting at your desk assist you in terms of the quality of service (R5).*

#### **4.4.3 Enhanced employee efficiency in meeting performance objectives**

A total of five operations managers shared the view that knowledge management affects employee efficiency in meeting performance objectives. Employee efficiency is a significant enabler in achieving organizational success and business excellence through performance of individual employees. Below is how one of the Operations Manager revealed how knowledge management can improve an employee's efficiency.

*About the staff performance, all the staff are measured on efficiency as one of the main key performance indicators and if they have a thorough knowledge of our tax products and policies then they will be able to service the clients more proficiently, because they will give the taxpayer the correct information when they come in with their queries that's the definite positive impact, since the query gets resolved first time and within the turnaround time of seven minutes and even the taxpayer is happy so that helps with the customer satisfaction ratings survey so if you are getting staff to write knowledge assessments it really fast tracks the whole taxpayer experience (R4).*

Good customer service is expressed in terms of how quickly agents respond to taxpayer queries. This was illustrated by one of the interviewees as shown below.

*When employees have access to stored knowledge, they might complete tasks more quickly and the quality of their work improves. They become more productive and efficient. The evaluation of knowledge management has become increasingly important since it provides the employees with direction to enhance*

*their performance and competitiveness. An example of this will be the knowledge reviews that our employees take on a regular basis (R8).*

Knowledge system that allow employees to receive correct information when needed helps employees to be less frustrated in performing their tasks. This was illustrated by one of the interviewees who focused on the need for a proper system, its effect on employee emotions but also employee performance, which enhances the satisfaction of taxpayers.

*If employees have the correct information on hand, the proper system in place in terms of how to get information the service will improve. It will also mean that employees will be less frustrated since they know how to answer questions or to respond to the taxpayers. When this happens the employees, performance also increases. If an agent attends to a taxpayer quickly and effectively then their performance will definitely be good. At branch, staff are measured on three key performance indicators and two of them are efficiency and taxpayer satisfaction survey. Implementing a knowledge management system helps employees to achieve this on their scorecards (R5).*

#### **4.4.4 Teamwork and communication**

A total of six operations managers shared the view that knowledge and how it was managed enhances teamwork and communication among employees. One of these operations managers echoed how communication was solution-oriented as employees sought advice from others to resolve a particular query as exemplified below

*Like I said earlier, it has a positive effect on employee performance, staff that do not know certain processes will have engaged their fellow colleagues to obtain answers, this builds on working as a team and it also helps with communicating with each other (R2).*

Collaborative provision of service through individuals who are part of a team plays a key role in the branch towards the achievement of excellent customer service as reflected by one of the interviewee in the quote below.

*What I said earlier, knowledge management can influence employee performance, you know what you are doing, you are knowledgeable about your topic or your subject, it would be a joy to come to work because I know my job, I will do it far quicker than what you will do it if you don't have the knowledge, so it's a ripple effect on so many different aspects. Ok at the moment, they are looking at networking in terms of knowledge of different staff within the branch environment. In terms of knowledge of different staff within the branch environment, you might be an expert in VAT, Josie can be an expert in income tax, Andrew an expert in provisional tax and the other person non-core taxes, so that networking and sharing of knowledge, would develop people far more and getting a broader overview of tax per say whether its core taxes or non-core taxes, so sharing of knowledge and information is critical there in such an environment (R8).*

Operations managers were also of the view that effective communication and shared knowledge are key successes for an organization in an effort to achieve its goals. This view is summarised in the quote below by one of the operations managers.

*Okay I feel knowledge management enhances employee performance. Employees share knowledge with others therefore helping organizations to grow. For instance, some staff members have a good vat knowledge and then you have another staff member might be good at capital gains tax. When they know who the staff are with the specific tax knowledge, they talk to each other to get a broader understanding of a particular tax type. This is also a difference learning method. The agent can then attend to taxpayers confidently knowing they are giving the correct information. This way they also know what tax knowledge they lack and go read that specific material and this helps with their performance in doing their work of dealing with taxpayers (R7).*

Although teamwork and team spirit was highlighted quite prominently during the interview process, some of the operations managers also highlighted how some employees maybe be reluctant to share knowledge.

*I think some staff members are reluctant to share information, they want to keep things to themselves because it makes them feel more important but that should be addressed by the operations manager in a positive way so that the knowledgeable employees assist employees with limited knowledge and not have a fear that those staff members will advance above you (R8).*

#### **4.5 Themes on recommendation to enhance the role of knowledge management in tax service at SARS.**

Results reveal that operations managers made three main recommendations to enhance the role of knowledge management in a tax service. The recommendations include, (1) developing a well-defined knowledge management infrastructure and culture, (2) enhancing the delivery mode of training materials and (3) improving communication streams to ensure information is accurate and received timeously. These themes are reflected in table 4.4 below.

**Table 4.3: Themes on recommendations to enhance the role of knowledge management in tax service at SARS.**

<b>Focus of themes</b>	<b>Frequency</b>
Developing a well-defined knowledge management infrastructure and culture	5
Enhancing the mode of delivering training and knowledge assessments	6
Improving communication streams to ensure information is accurate and received timeously	6

##### **4.5.1 Developing a well-defined knowledge management infrastructure and culture**

Five operations managers concurred that a well-designed and developed knowledge management infrastructure and culture were essential to attaining the organizations strategic objectives, especially in the arena of employee performance. Operations managers indicate how the process of knowledge management should be transparent from start to end, with detailed structure, roles, responsibilities and key activities to enhance the role of knowledge management in the provision of tax service. A focused and structured process of knowledge management needs the support of senior leaders to create knowledgeable employees as exemplified below.

*Knowledge management should have a more focused approach. Senior managers are key to impose the process on employees. It is not helpful for knowledge management to depend on the decision of employees if they want to take knowledge assessment or not, have it as a key performance indicator or not. Having a more structured approach you will have a far more knowledgeable workforce, having a more knowledgeable workforce I think ultimately it is going to positively impact the entire country in terms of taxpayers, in terms of making them happy when they come to a branch office. They are dealt with competent staff; the economy is going to improve and voluntary tax compliance (R8).*

Some of the operations managers echoed how the role of senior leadership and organizational leadership was very important to ensure that knowledge management activities such as knowledge assessment were compulsory and consistently reinforced in the provision of tax services.

*Knowledge management system and practices must be compulsory. The practices must be done monthly irrespective of what is in place, when it is filing season there should be a work around. All employees must show interest in the knowledge management assessment. The culture of the organization is not driving the importance of taking the assessment seriously (R7).*

Other operations managers were clear that the current knowledge management process is not executed in a manner that encourages long-term learning and career development of employees. While the current knowledge management process measures employee knowledge and provide remedy through coaching to support employees, it is not clear how it helps employees progress in their career at SARS as highlighted in the quote below.

*There is need to inform SARS of the role of the players in knowledge management and create a platform to enhance or change processes, to ultimately add value to the service. Currently the process focuses on processes of governance compliance. There is very little focus on developing the knowledge on employees constructively. The results of knowledge assessments are used in a coaching contract if employees do not meet the 80% standard and it ends there. There is no long term coaching and development for employees to*

*progress in their careers. After the brief coaching, employees remain where they are (R9).*

#### **4.5.2 Enhancing the mode of delivering training and knowledge assessments**

A total of six operations managers recommended that enhancing the mode of delivering training and knowledge assessment was very important in creating knowledgeable employees and identifying knowledge and skills gap. Operations managers focused on how the results of knowledge assessments were less credible, defeating the idea of identifying knowledge and skills gaps among employees. The issues of lack of credibility and cheating during knowledge assessment was expressed in this way by one of the interviewees:

*I think I will recommend on how a test could be written to get accurate and clear results. I would recommend that agents must get their own different questions, so they don't converse while assessments are taking place. It must be written formally..... you know like an environment in exams. When the agents are sitting together, they share answers. This cheating defeats the purpose of the test. So, if you want to get a true reflection of how good a person is or where the knowledge gap is, then each person must write on their own personal assessments (R2).*

The range of training methods is significant in embracing the variety of learning styles by different employees about tax.

*Systems improvement in terms of systems-based knowledge management to cater for all staff since employees learn at different paces. Take me for an example, I like group studying. I know some of my colleagues prefer to study alone. The academy must cater for all employees to learn about tax (R5).*

The need to change not only the nature and duration of the knowledge tests but also the inclusion of short videos is key to primarily be responsive to the diversity of learning styles of employees as reflected below.

*The way knowledge is managed has remained the same since it was rolled out, but it can be improved. Although the test might be different but the format is the same. May be if we were to adopt.... you know this online tests, a suggestion is to have a 5 or 10-minute assessment like the ones done by academy... a video is shown then you can answer questions based on that so that we cater for all groups who learn differently (R6).*

Interactive methods such as brainstorming, workshopping employees and case studies were highlighted as significant to encourage corroborative learning. One of the operations managers emphasized on how the use of weekly briefing packs was non-interactive, did not provide for brainstorming and opportunity for employees to raise questions to ensure everybody understands the operating procedures.

*Branch opening late on a Wednesday, that hour should be used to go through weekly briefing packs. Managers do not bother to print the hyperlink, the entire objective was that you would brainstorm that standard operating procedure, you would go through the changes, you would make sure that everybody understands it properly, you will not just read through it. You would workshop it and give case studies, ask questions and make sure everybody understands (R8).*

#### **4.5.3 Improving communication streams to ensure information is accurate and received timeously**

A total of six operations managers recommends that improving communication among employees is pivotal for knowledge to flow in a team. In an environment where changes occur frequently and speedily, it is imperative that the medium of communication is transparent and timeous as highlight by one of the operations managers.

*I think we should not drop the ball and we must make it a priority even in our busy periods to ensure staff meetings continue. If meetings stop, we do not really have a chance to go through the latest enhancements and new operations matters that may come up and then you do not have a way to communicate that*

*information to agents. So we need to work on our flow of communication during peak periods (R4).*

Key activities such as knowledge management tend to become a secondary focus within the branch during the busy period as the focus is on taxpayers submitting tax returns. As the flow of knowledge in the branch through knowledge reviews, knowledge assessments and weekly briefing packs was blocked, one of the operations managers offered suggestions to ensure flow of knowledge and communication at all the times as highlighted below:

*The communication flow is creating a major breakdown. In the branch environment there is peak seasons and off peak seasons. I do not know whether it is a mental issue or what, if you see sudden queues in front of you, then you get to the office. But managers often decide that there are no meetings, no weekly briefing packs are discussed with staff, there is no knowledge reviews. These events are quite critical in ensuring staff received relevant information timeously. Branch managers must make sure that communication process continues irrespective of peak or non-peak. Knowledge assessments can be done via a staggered approach, if it's a small office split the teams in small groups and make sure meetings take place, ensure follow ups take place, employees that are off sick when they return, she has been updated with information from the weekly briefing pack (R8).*

The improvement of communication is not exclusively between employees but also between employees and taxpayers as indicated in the quote below.

*You will find that there is no consistency in terms of the way information is communicated to both employees and taxpayers. There must be a system in place where employees can access information easily and get it in the quickest way. If employees do not have that information, they will obviously not give the taxpayer correct information. The time that employees spend looking for information takes longer or they can give the taxpayer incorrect information because they do not have the knowledge and they don't know where to find the information (R5).*

## 4.6 Summary

This chapter has presented results on the role of knowledge management and its effects on the performance of employees in a tax service environment at SARS in Durban. This study identified both the positive and negative effects of knowledge management on customer service.

This study has also presented recommendations on how to enhance the role of knowledge management in the provision of tax service. The next chapter presents the key findings of the study and provides critical evaluation of recommendations to enhance the role of knowledge management in the provision of service at SARS.

## **CHAPTER FIVE: DISCUSSIONS**

### **5.1 Introduction**

The purpose of this chapter is to discuss the findings of this study in relation to existing literature and theories in the domain of knowledge management. With this aim in mind, the chapter begins by discussing the key findings regarding the positive and negative effects of knowledge management on the provision of tax service. Furthermore, the chapter discusses key results on how knowledge management affects employee performance in the provision of services before focusing on the feasibility, value and possible pitfalls of the recommendations made by operations managers.

### **5.2 The positive and negative impact of knowledge management on tax service provision**

One of the notable findings in this study is that knowledge management has a variety of positive effects on the provision of tax service. These include the enhanced efficiency in customer service delivery, improved customer service and reduction in number of taxpayer complaints. Increasing efficiency, enhancing productivity and working smarter by reducing cases of “reinventing the wheel” are positive ways of how knowledge management affects the provision of tax services. It is suggesting that efficiency relates to productive efficiency in terms of the maximization of outputs over inputs in the provision of service. In a different vein, allocative efficiency reveals the alignment between the demand and supply for their services while distributive efficiency relays to the design of service delivery amongst different groups of people. As tax policy changes over time, it is key that knowledge management in a tax service also embraces vigorous efficiency to establish balance between existing and future provision of tax services.

The provision of tax service needs a systematic approach to knowledge management for real-time decision making to reduce complaints by taxpayers (Bushe, 2019). The study has revealed that improvements to tax service quality can be achieved by refining and reengineering operational processes; detecting problems rapidly and systematically to reduce taxpayer complaints; instituting relevant and consistent service performance indicators and measuring and monitoring customer satisfaction and other performance results. A good knowledge management system makes it easy for employees to find and recycle relevant stock of

information and resources across the business, which is helpful to increase not only operational efficiency and staff productivity, but also satisfied customers. This finding resonates with the view of knowledge as a stock, which is very useful if managed properly as it affects the nature of tax service that is provided. Majority of the government organizations are confronted with two key contending pressures: The obligation to deliver high-quality services to the public and businesses, and concurrently, improve efficiencies and reduce costs. Services are efficiently provided when they are provided at an impartial and reasonable price for all customers while allowing the operator to cover its costs and obtain a fair return on its investment. With knowledge management, managers and front-line employees can quickly attend to queries, extract learning from feedback provided by taxpayers and fix the root causes that generate service difficulties.

While knowledge management helps employees to solve most of the common business problems and improve service-related decisions, this study is explicit that there are also negative effects, which require attention in the provision of tax service. Negative effects on the provision of tax services include irregular and poor scheduling of knowledge management tools and practices such as assessments. Notably, the scheduling of knowledge assessment impedes service delivery while lack of knowledge by employees leads to poor quality of responses to queries by taxpayers. For example, this study found that the branch offices, do not see the need to execute the knowledge assessments during peak periods. During peak periods of business such as Tax Season and Revenue Collection Initiatives, which occur between July and October and March and April respectively, staff do not undertake the knowledge assessments. Senior level management in the branches believe that the tools and practices of knowledge management impacts negatively on the queuing time of taxpayers who have come through to submit their tax returns. The irregular scheduling of knowledge management practices (e.g. assessments do not take place during December) undermines not only the significance of the tools but also weakens the institutionalisation of knowledge management. In using knowledge assessment as a tool, it is salient that the environment in the tax service would not credibly measure the knowledge of employees due to employees being allowed to converse and confer when answering the assessment questions.

The irregular and poor scheduling of knowledge management is paradoxical as it is actually these busy periods when tax changes occur most frequently. Key activities such as knowledge management were secondary within the branch during the busy period as the focus was on taxpayers submitting tax returns. The flow of knowledge in the branch through knowledge

reviews, knowledge assessments and weekly briefing packs is blocked sometimes of the years. With assessments only taking place four times during the year the concern is that knowledge management may not adequately serve its intended purpose in the provision of tax services. In this respect, it is critical that staff are kept abreast of changes in tax policy not only in the trough but also in peak times. Given the above, effectiveness and efficiency of knowledge management tool and practices such as knowledge assessments, the inconsistent refreshment or irregular updating of tax knowledge of employees through tests and learning of new standard operating procedures are misaligned with the requirements to provide quality tax service. It is critical that knowledge management tools are in place support the knowledge management practise which is aligned order to enhance efficiency in customer service delivery, improve customer service and reduce the number of taxpayer complaints (Akhavan and Pezeshkan, 2014).

Frost (2014) argues that inadequate planning, poor design, coordination, and insufficient evaluation hinder the process of success implementation of knowledge management. In this situation, it is important that the branch be more pragmatic in the way knowledge management practices complement the provision of tax services. According to Frost (2014), the application of knowledge management entails a protracted and tangible execution. Internal factors such as, poor planning, unskilled labour force, lack of structures, incompetency, misuse of technology, and lack of customer service quality are key problems within institutions (Bushe, 2019).

The study also illuminate that knowledge management infrastructure is critical if knowledge management is to have positive effects on the provision of tax service. Hajir, Obeidat, Al-dalahmeh, and Masa'deh, (2015) posit knowledge management infrastructures consisted of five important elements which include organizational culture and structure, information technology, people and physical environment. Notable challenges regarding the role of knowledge management in the provision of tax service is the failure to institutionalize knowledge management tools and practices (e.g. irregular, poor scheduling of knowledge management practice). A study by Ahmady, (2016) illuminate that organizational culture can play a dual role in the context of KM. Organizational culture can either strengthen or weaken the KM practice (Seyedyousefi, Fard and Tohidi, 2010). In this study, the organizational culture was less supportive of knowledge management practices. Bagheri, Hamidizadeh and Sabbagh (2015, p. 439) have highlighted that leaders are key in the knowledge process capabilities building of KM infrastructure and organizational performance. The findings of the current

study also reveal that an effective knowledge management structure and tools have a significant role in enabling employees to provide a proficient quality tax service in the South African Revenue Service environment with the support of a tangible organizational structure.

Further literature (Munzhelele, 2012), highlights that Senior Management is a key driver in order for the KM system to function at an optimal level. This includes the managing of organizational culture changes, reducing silo operations between levels of management and developing enhanced technology or consolidating out-dated systems that will ultimately contribute to the successful implementation of KM. Senior Management should be more proactive in making informed decisions in relation to advancing technology, capturing the knowledge base of an aging workforce and lastly improving accountability and mitigating risks in order to fast tracking problems.

### **5.3 Impact of knowledge management on employee performance**

Another notable finding in this study is that knowledge management impact the performance of individuals when providing tax services through the creation and use of shared knowledge to make informed decision. Cahyaningsih (2014) is explicit that knowledge management include the activities for learning, capturing, sharing and applying knowledge in order to proliferate knowledge to effectively achieve organizational goals. A well-structured and coordinated KM system assists institutions in creating a cadre of highly skilled employees who are empowered to achieve the organizations objectives (Chawuke, 2018). For knowledge based and informed decisions, it is key that all decision makers have common access to information. In this study, it was noteworthy that the same source and type of information was distributed equally to all decision makers. In this study, there was effort to setting up a knowledge base as the key to increased customer satisfaction and improved employee productivity. A knowledge base (e.g. knowledge reviews, briefs, manuals) is salient to help the employees with solutions to the most common issues, so that they can assist customers quickly. It is important that the information provided to the decision makers are of the same version and has the same content.

It is also equally notable that knowledge management helps employees to reinforce interdependencies that enhance resolution of problems in the provision of tax services.

Knowledge sharing require bridges of organizational associations inherent in ongoing organizational undertakings which develops employee understanding of the different categories of knowledge that are at risk, and what communication networks are most appropriate for sharing knowledge. The goal of knowledge sharing can be either to create new knowledge by differently merging prevailing knowledge or to become better at developing existing knowledge. Knowledge sharing intends to exploit existing knowledge among employees who are experts in different types of taxes. This requires identifying current and accessible knowledge, in order for employees to transmit and apply this knowledge to be able to resolve queries more quickly and cheaper than they would otherwise have been solved in a tax service.

The study has clearly indicated that while there were efforts to form a common knowledge base to inform and guide employees, it is noteworthy that not all the content was aligned to what actually happens when providing tax services. For example, what appears on the standards operating procedures for SARS is sometimes misaligned to what actually takes place in practice. This calls for revision of knowledge management tools and training materials not just to ensure that they are to date but also relevant and responsive to reality in the provision of tax service (Omotayo, 2015). It may be helpful if design teams collaborate and then determine the relevant content such that no confusion is generated. As different employees prefer different learning styles, the lack of variety in training methods used for knowledge management may not enhance the effective sharing of knowledge. More effective approaches to knowledge management needs to be explored since learning techniques vary amongst different employees; some employees prefer visual aids such as videos and webinars whereas other employees prefer theory based and classroom techniques as a learning and development tool. Encouraging learning and development amongst employees should also entail an integrated approach by engaging employees in more interactive learning (Smith, 2017).

The study has clearly highlighted how knowledge management enhanced employee efficiency in meeting performance objectives and improved teamwork and communication. This underscores that fostering of knowledge sharing is key through people management practices (Bolisani, and Bratianu, 2018). The soft aspects of human resource management, such as morale and satisfaction of knowledgeable employees are considered to be the most important drivers of performance. Thus, knowledge sharing becomes a process of connecting situations

of organizational interrelations in constant learning activities, and ensure more informed decisions are undertaken and less errors are made, more creativity, innovation and wider collaboration (Salzano, Maurer, Wyvratt, Stewart, Peck, Rygiel and Petree, 2016). Bhatt (2001) introduced the concept of triadic alignment which relates to alignment between technologies, techniques (organizational practices), and people (knowledge) to manage knowledge effectively. In other words, the alignment involves (1) knowledge tools, (2) knowledge management practice and (3) requirements for service performance (e.g., innovation, quality, competence, and productivity), human performance (e.g., creativity, entrepreneurial growth and staff satisfaction). In promoting knowledge sharing through people management, it is very important to map the knowledge and skills gaps to be addressed (e.g. conducting coaching sessions when assessment standards have not been achieved and developing action plans to upskill employees). According to Murni, Khalisah, Nasir, Ibrahim, Noor, Sofian, Ramlee, Nazar, Hassan, and Bakar, (2018), knowledge is a key organizational asset, which has a direct impact on how goals are to be achieved, areas where employees have been adequately trained, upskilled and mentored. There is need for knowledge management to be considered a key tool not simply for short-term knowledge acquisition and transfer but also a driver of continuous improvement within organizations (Omotayo, 2015). Ajanaku and Mutula (2018) reiterated that in order to improve productivity and performance, organizations should ensure that knowledge management plays a significant role in the organization.

#### **5.4 Critical evaluation of recommendations to enhance the role of knowledge management in the provision of service at SARS**

Three recommendations made by operations managers are interesting as they hinge on knowledge management strategy, scheduling and credibility of knowledge assessment, and diversity of training methods to align with different learning styles of employees. Firstly, the recommendation highlighted by the operations managers underscore the need for developing a knowledge management strategy that details infrastructure, roles and responsibilities. While organizations have enterprise wide documents detailing the common role of knowledge management, there is still a lack of corporate and operational level understanding of the complete process of knowledge management and what it entails. The lack of clear understanding of the role and processes of knowledge management by not only senior managers but also employees generate shortcomings in achieving the desired results. Once all employees have been workshopped on the benefits of knowledge management, the process can

only improve organizational agility, enhance employee efficiency and improve customer service (Bolisani, and Bratianu, 2018).

Secondly, there is a need to ensure that knowledge management practices do not impede the provision of tax services. It is imperative that leadership pursue alternate options for staff to take knowledge assessments at different intervals which allow continued service to taxpayers. This is better as opposed to no assessments at all. This would also alleviate the problem of taxpayers complaining about the branch opening late on a Wednesday, since there will now be staff available during all times. Donate and de Pablo, (2015) further mention that leadership is critical in the successful implementation of knowledge management systems and effecting credible knowledge assessments. It is important that cheating by employees during knowledge assessment is eliminated if the goal of creating knowledgeable employers able to provide quality service is to be realized.

Lastly, it is recommended that different learning styles for employees are adopted as due to differences in the preferences of how to learning (e.g. interactive, participative, individual group). Interactive methods such as brainstorming, workshopping employees and case studies were highlighted as significant to encourage corroborative learning. Enhancing the mode of delivering training and knowledge assessments needs to be responsive to the learning preference of employees. This recommendation is feasible mindful that there is also a variety of knowledge management tools, knowledge management practices and learning methods, which can be adopted to ensure effective sharing of knowledge. Different delivery modes can range from web-based training to classroom interventions to individual studying. However, Trout (2016) argues that today's workforce are more technologically savvy and thus a single approach to training is not effective enough, employers must take on a more integrated and interactive learning approach. He further alludes that eLearning has more impact on employee learning behaviours.

### **5.3 Summary**

The main objective of knowledge management is to support the business strategy in achieving the organization's goals. It is therefore vital that assiduous strategic commitment and a well-defined corporate culture is developed and maintained to support the process of knowledge management. Measuring and monitoring is a significant step in evaluating the successes of the knowledge management process.

## **CHAPTER SIX: CONCLUSIONS AND RECOMMENDATIONS**

### **6.1 Introduction**

Since the findings have been presented and discussed, the purpose of this chapter is to align the objectives of the study to the key findings and to conclude the study. This chapter also delivers recommendations and areas of possible future research. In this reference, the chapter commences by concisely restating the overview and summary of the key findings. The chapter then presents the conclusions, recommendations and areas of future research.

### **6.2 Overview of the study and summary of findings**

The objectives of this qualitative study was highlighted in chapter one, sect 1.7, which was to understand how knowledge management positively or negatively affects customer service delivery in a tax service environment. Another objective was to investigate how knowledge management affects employee performance. Subsequently it was also the objective of this study to provide recommendations on how to enhance the role of knowledge management in customer service at SARS in Durban.

A qualitative approach entailing structured in depth interviews was adopted for the study. Purposive sampling technique was selected and data was extrapolated from nine Operations Managers in Durban who were selected to participate in this study. The inclusion criterion was based on knowledge and years' experience in the customer service environment. This research design allowed the researcher to gather information from participants via semi-structured face-to-face interviews so that the researcher could answer the research questions and attain the research objectives of this study. The data was analysed manually using content analysis to generate themes, which revealed the role of knowledge management in a tax service environment.

The study acknowledged that knowledge management is a key enabler of an effective and efficient tax service orientated environment. The findings reveal that knowledge management does take place and has a candid influence on customer service; however, there are observable inconsistencies in the application of the process. These inconsistencies include irregular and poor scheduling of knowledge assessments, lack of initiatives to the creation and use of shared knowledge to make informed decisions, developing and enhancing employee efficiency in

meeting performance objectives, developing a well-defined knowledge management infrastructure and culture, enhancing the mode of delivering training and knowledge assessments and improving communication streams to ensure information is accurate and received timeously and lastly developing a well-defined knowledge management infrastructure and culture. Additional to the inconsistencies is the element of enhancing the mode of delivering training and knowledge assessments and finally improving communication streams to ensure information is accurate and received timeously.

The limitation of this study included two key aspects, the first being that the study was confined to the Durban region even though there is a national footprint of service centres. Secondly the study was limited to obtaining data only from Operations Managers and thus excluded employees on an operational level, Regional Managers who perform at middle management level and senior management level employees.

### **6.3 Recommendations**

Based on the literature and research findings, the following recommendations are made:

- The creation of shared knowledge for employees to use and make informed decision when serving taxpayer need to be encouraged and supported by user-friendly technology and knowledge management system.
- Address the irregular and poor scheduling of knowledge management activities, which impede the delivery of service and development of a strong knowledge management culture. It is important that knowledge management activities are not construed as secondary and obstructive but rather complementing the provision of tax service during the peak of the tax season.
- Reinforce a more structured and compulsory practice of knowledge management activities (e.g. knowledge assessment test, briefings packs) to not only influence service quality and efficiency, but also employee productivity.
- Facilitate the regular flow of knowledge among team members through effective communication to support individual, team and organizational performance.
- Develop diversified ways of training which embrace interactive methods to accommodate different learning styles for different employees who provide tax services. Interactive methods such as brainstorming, workshopping employees and

case studies need to be included in the portfolio of methods used to share knowledge and promote corroborative learning at SARS.

- Enhance the credibility of the process and conduct of knowledge management tests by addressing cheating by employees, focus on identification of knowledge gaps and linking knowledge to career progression.

## 6.5 Areas of future study

The following are the areas for future research in the context of the role of knowledge management in the provision of tax services.

- a) As the current research focused on the Durban region only, it is important that future scholars gain further insights on the role of knowledge management in the service centre which are not in Durban. This would help to aid scholarly understanding of the role of knowledge in the provision of tax services in different geographical settings.
- b) The current study has privileged the views of operations managers who do not closely interact with taxpayers as part of their day-to-day work. While the operations managers are key when it comes to knowledge management at SARS, it is important that future research also gather the views of the agents who actually provide tax service using their tax knowledge. This is key to embrace the non-managerial view of the role of knowledge management in the provision of tax service.
- c) There is need to explore the role of middle and senior management in enhancing, sustaining and supporting the process of knowledge management.

## 6.6 Conclusion of the study

This qualitative study has indicated that knowledge management has both positive and negative effects on the provision of tax service in a branch in Durban. As such, there is need for operations managers to facilitate regular and properly scheduled knowledge management activities, which create knowledgeable employees without disrupting or impeding tax service delivery. It is important that knowledge management shape the performance of employees in terms of service quality, efficiency and productivity. This qualitative study has also illuminated limitations, recommendations and areas for future research.

## REFERENCES

- Ahmady, G & Nikooravesh, A & Mehrpour, M. (2016). Effect of Organizational Culture on knowledge Management Based on Denison Model. *Procedia - Social and Behavioral Sciences*. 230. 10.1016/j.sbspro.2016.09.049.
- Ajanaku, O.J. and Mutula, S., 2018. The relationship between knowledge management and nursing care performance. *South African Journal of Libraries and Information Science*, 84(2), pp.39-51.
- Ajmal, M., Helo, P. and Kekäle, T., 2010. Critical factors for knowledge management in project
- Akhavan, P & Pezeshkan, A. (2014). Knowledge management critical failure factors: A multi-case study. *VINE*. 44. 10.1108/VINE-08-2012-0034. business. *Journal of knowledge management*, 14(1), pp.156-168.
- Alosaimi, M., 2016. The role of knowledge management approaches for enhancing and supporting education (Doctoral dissertation).
- Alyoubi, Bader & Hoque, Md & Alharbi, Ibraheem & Alyoubi, Adel & Almazmomi, Najah. (2018). Impact of Knowledge Management on Employee Work Performance: Evidence from Saudi Arabia. *The International Technology Management Review*. 7. 13. 10.2991/itm.7.1.2.
- Amabile, Teresa & Pillemer, Julianna. (2012). Perspective on the Social Psychology of Creativity. *The Journal of Creative Behavior*. 46. 10.1002/jocb.001.
- Amayah, A.T. (2013). Determinants of knowledge sharing in a public sector organization. *Journal of Knowledge Management*, 17(3), 454-471, doi: 10.1108/JKM-11-2012-0369
- Amir, R & Parvar, J. (2014). Harnessing Knowledge Management to Improve Organizational Performance. *International Journal of Trade, Economics and Finance*. 31-38. 10.7763/IJTEF.2014.V5.336.
- Anabila, P., Anome, J., Kumi, D., (2018). Assessing service quality in Ghana's public hospitals: evidence from Greater Accra and Ashanti Regions. *Total Quality Management and Business Excellence*. 10.1080/14783363.2018.1459542.
- Asrar-ul-Haq, M. and Anwar, S., 2016. A systematic review of knowledge management and knowledge sharing: Trends, issues, and challenges. *Cogent Business & Management*, 3(1), p.1127744.

Bagheri, R., Hamidizadeh, M.R. and Sabbagh, P. 2015. The mediator role of KM process for creative organizational learning case study: knowledge based companies. *Vine*, 45(3): 420–445.

Bennet, Alex & Bennet, David & Lewis, John. (2015). *Leading with the Future in Mind: Knowledge and Emergent Leadership*.

Benoit (née Moeller), Sabine. (2010). Characteristics of services – a new approach uncovers their value. *Journal of Services Marketing*. 24. 359-368. 10.1108/08876041011060468.

Bertoldi, Bernardo & Giachino, Chiara & Rossotto, Camillo & BITBOL-SABA, Nathalie. (2018). The role of a knowledge leader in a changing organizational environment. A conceptual framework drawn by an analysis of four large companies. *Journal of Knowledge Management*. 10.1108/JKM-09-2017-0422.

Bhatt, G.D., 2001. Knowledge management in organizations: examining the interaction between technologies, techniques, and people. *Journal of knowledge management*, 5(1), pp.68-75.

Björkman, I., Ehrnrooth, M., Mäkelä, K., Smale, A. and Sumelius, J., 2013. Talent or not? Employee reactions to talent identification. *Human Resource Management*, 52(2), pp.195-214.

Bolisani, E., and Bratianu, C. (2018). The elusive definition of knowledge. In Bolisani, E. and Bratianu, C. (2018). *Emergent knowledge strategies: Strategic thinking in knowledge management* (pp. 1-22). Cham: Springer International Publishing. DOI: 10.1007/978-3-319-60656\_1

Brahma, Sanghamitra & Mishra, Sumita. (2015). Understanding Researchable Issues in Knowledge Management: A Literature Review. *IUP Journal of Knowledge Management*. 13. 43-68.

Brinkerhoff, D. W., and Brinkerhoff, J. M. ( 2015) *Public Sector Management Reform in Developing Countries: Perspectives Beyond NPM Orthodoxy*. *Public Admin. Dev.*, 35: 222–237. doi: 10.1002/pad.1739.

- Bryman, A. 2012. *Social Research Methods*. 4th edition. London: SAGE Publications.sa
- Bushe, B., 2019, 'The causes and impact of business failure among small to micro and medium enterprises in South Africa', *Africa's Public Service Delivery and Performance Review*7(1), a210.
- Business Support Region 3 Performance Report – September 2019
- Cahyaningsih, E. and Sensuse, D.I., 2014. Critical Success Factor for Implementing Km in Government Human Capital Management: Case Study Badan Kepegawaian Negara. *Jurnal Sistem Informasi*, 10(1), pp.8-15.
- Cavaliere, V., & Lombardi, S. (2015). Exploring different cultural configurations: How do they affect subsidiaries' knowledge sharing behaviors? *Journal of Knowledge Management*, 19, 141–163.10.1108/JKM-04-2014-0167
- Chawuke, T.B., 2018. *Public sector knowledge management: alignment of the policy framework to the departmental knowledge purpose, processes and context* (Doctoral dissertation, Stellenbosch: Stellenbosch University).
- Chigada, J. and Ngulube, P., 2015. Knowledge-management practices at selected banks in South Africa. *South African Journal of Information Management*, 17(1), pp.1-10.
- Coetzee, J.C., Van Beek, W.S.B. and Buys, A., 2012. A practical knowledge management framework within the pyrometallurgical industry. *Journal of the Southern African Institute of Mining and Metallurgy*, 112(7), pp.621-630.
- Crandall, W.J., 2010. Revenue administration: autonomy in tax administration and the revenue authority model (No. 2010-2012). International Monetary Fund.
- Dare, C., du Plessis, S. and Jansen, A., 2019. Tax revenue mobilisation: Estimates of South Africa's personal income tax gap. *South African Journal of Economic and Management Sciences*, 22(1), pp.1-8.
- Das, P. (2015). Knowledge Management in Organization and its Impact on organization. *International Journal of Next Generation Library and Technologies* (ISSN 2395 – 5201). 1. 1-13.

Davenport, Thomas H. (1994), Saving IT's Soul: Human Centered Information Management. Harvard Business Review, March-April, 72 (2)pp. 119-131. Duhon, Bryant (1998), It's All in our Heads. Inform, September, 12 (8).

Department of Public Service and Administration Strategic Plan 2015/2020

Demortier, Anne-Lise & Delobbe, Nathalie. (2011). Human Capital and Strategic Human Resource Management in Knowledge -Intensive Firms: An Exploratory Case Study. 11th Conference of the European Academy of Management.

Dhanalakshmi, U., Rajini, R. and Kanimozhi, S., 2010. Developing service quality using gap model-a critical study. In National Conference on “Innovative Business Practices in Technological Era” Erode Sengunthar Engineering College, Thudupathi, Erode. IOSR Journal of Business and Management (pp. 46-51).

Dikotla, M. A., Mahlatji, M. R., & Makgahlela, L. A. (2014). Knowledge management for the improvement of service delivery in south africa’s municipalities. Journal of Public Administration, 49(3), 847–859.

Dobre, O.I., 2013. Employee motivation and organizational performance. Review of applied socio-economic research, 5(1).

Donate, M.J. and de Pablo, J.D.S., 2015. The role of knowledge-oriented leadership in knowledge management practices and innovation. Journal of Business Research, 68(2), pp.360-370.

Edosio, U. (2014). Knowledge Management Concept.

Edwards, J. 2011. A process view of knowledge management: it ain’t what you do, it’s the way that you do it. Electronic Journal of Knowledge Management, vol 9(4), p.297-306.

Ennew, C. T. (2015). The Service-Profit Chain. In Wiley Encyclopedia of Management (eds C. L. Cooper, N. Lee and A. M. Farrell). doi:[10.1002/9781118785317.weom090241](https://doi.org/10.1002/9781118785317.weom090241)

Ferreira Peralta, C., & Francisca Saldanha, M. (2014). Knowledge-centered culture and knowledge sharing: The moderator role of trust propensity. Journal of Knowledge Management, 18, 538–550.10.1108/JKM-12-2013-0494

Ferraris, A., Santoro, G. and Dezi, L. (2017b), "How MNC's subsidiaries may improve their innovative performance? The role of external sources and knowledge management capabilities", *Journal of Knowledge Management*, Vol. 21 No. 3, pp. 540-552.

Fjeldstad, O & Moore, M. (2009). Revenue authorities and public authority in sub-Saharan Africa. *J. of Modern African Studies*. 47. 1-18. 10.1017/S0022278X08003637.

Fong Boh, W., Nguyen, T. T., & Xu, Y. (2013). Knowledge transfer across dissimilar cultures. *Journal of Knowledge Management*, 17, 29–46. <http://dx.doi.org/10.1108/13673271311300723>

Ford, J.K. and Foster-Fishman, P., 2012. Organizational development and change: Linking research from the profit, nonprofit, and public sectors. *The Oxford handbook of organizational psychology*, 2, pp.956-992.

Fourie, D., Poggenpoel, W., (2017) Public sector inefficiencies: Are we addressing the root causes?, *South African Journal of Accounting Research*, 31:3, 169-180, DOI: [10.1080/10291954.2016.1160197](https://doi.org/10.1080/10291954.2016.1160197)

Francis, H.J. (2013). Restoring public confidence in the public sector. *Accountancy SA*, September:28–30.

Frost, A., 2014. A synthesis of knowledge management failure factors. Retrieved January, 5, p.2015.

Gaffoor, S. & Cloete, F., 2010, 'Knowledge management in local government: The case of Stellenbosch Municipality', *SA Journal of Information Management* 12(1), Art. #422, 7 pages. DOI: 10.4102/sajim.v12i1.422

Ganta, V. C. and Manukonda, J. K. (2014). Leadership During Change And Uncertainty In Organizations. *International Journal of Organizational Behaviour & Management Perspectives*, 3(3), 1183.

Ghosh, K. (2015), "Benevolent leadership in not-for-profit organizations", *Leadership & Organization Development Journal*, Vol. 36 No. 5, pp. 592-611. <https://doi.org/10.1108/LODJ-12-2013-0164>

Girard, J. and Girard, J., 2015. Defining knowledge management: Toward an applied compendium. *Online Journal of Applied Knowledge Management*, 3(1), pp.1-20.

Govender, L.N., Perumal, R. & Perumal, S., 2018, 'Knowledge management as a strategic tool for human resource management at higher education institutions', *South African Journal of Information Management* 20(1), a966.

Gururajan, V. and Fink, D., 2010. Attitudes towards knowledge transfer in an environment to perform. *Journal of knowledge Management*, 14(6), pp.828-840.

Hajir, J.A., Obeidat, B.Y., Al-dalahmeh, M.A. and Masa'deh, R., 2015. The role of knowledge management infrastructure in enhancing innovation at mobile telecommunication companies in Jordan. *European Journal of Social Sciences*, 50(3), pp.313-330.

Haqiqat-Monfared, J., & Hooshyar, A. (2010). Investigating relation without organizational culture and knowledge management: case study, Oil Company of Iran. *Quarterly journal of Scientific-research management and human source in petroleum*, 4(11).

Hassan, I.A.Y. (2013). Customer service and organizational growth of service enterprise in Somalia. *Educational Research International*. 2(2), 79-88.

Hebibi, Lokman & Raimi, Naser & Milićević, Raica. (2019). Knowledge management and the importance of knowledge management for the organization's performance. *Ekonomika*. 65. 117-126. 10.5937/ekonomika1901117H.

Heizer, J., Render, B., Munson, C., & Sachan, A. (2017). *Operations management: sustainability and supply chain management*, 12/e. In: Pearson Education.

Herington, C., & Johnson, L. W. (2010). The relationship-service-profit chain: Conceptual framework and propositions. *International Journal of Services, Technology and Management*, 14(2-3), 144-162. <https://doi.org/10.1504/IJSTM.2010.034325>

Hislop, D., Bosua, R. and Helms, R., 2018. *Knowledge management in organizations: A critical introduction*. Oxford University Press.

Human Capital and Development Strategic Plan 2017/18 - 2019/20

Jamshed, S., 2014. Qualitative research method-interviewing and observation. *Journal of basic and clinical pharmacy*, 5(4), p.87.

Janicot, C., & Mignon, S. (2012). Knowledge codification in audit and consulting firms: A conceptual and empirical approach. *Knowledge Management Research & Practice*, 10(1), 4–15.

Jashapara, A. (2011). Knowledge management. Harlow, Essex: Pearson/Financial Times/Prentice Hall.

Kali, Puneet & Gupta, Piyush. (2019). Knowledge Management Framework for Government.

Kimani, L.W.L., 2013. Knowledge-management in the public sector: Its role in facilitating the delivery of health infrastructure.

Koenig, M.E., 2012. What is KM? Knowledge management explained. KM World, 4.

Kok, A., Ridder, J. (2016). Designing a KM strategy for a provincial government department.

Korstjens I, Moser, A., (2018) Series: Practical guidance to qualitative research. Part 4: Trustworthiness and publishing, European Journal of General Practice, 24:1, 120-124, DOI: 10.1080/13814788.2017.1375092

Kuhn, T.S., 1962. The Structure of Scientific Revolutions. Chicago (University of Chicago Press) 1962.

Larijani, Hassan and Mousa Noorie Asl(2009),Feasibility of Knowledge Management Presentation, Eastern Azarbayjan Province,Knowledge Periodicals, 2nd Year, No.5, p.75

Magnier-Watanabe, R. (2011). Getting ready for kaizen: Organizational and knowledge management enablers. VINE, 41, 428–448. <http://dx.doi.org/10.1108/03055721111188520>

Makanyeza, C., Kwandayi, H.,Ikobe, B. (2013). Strategies to improve service delivery in local authorities. International Journal of Information Technology and Business Management. 15. 1-11.

Marakanon, L. and Panjakajornsak, V., 2017. Perceived quality, perceived risk and customer trust affecting customer loyalty of environmentally friendly electronics products. Kasetsart Journal of Social Sciences, 38(1), pp.24-30.

Martini, M. (2014) . Approaches to curbing corruption in tax administration in Africa. U4 Anti-Corruption Resource Centre, CMI, Bergen, Norway (2014) 11 pp. [U4 Expert Answer 2014: 11]

Masood, M. and Afsar, B., 2017. Transformational leadership and innovative work behavior among nursing staff. Nursing Inquiry, 24(4), p.e12188.

Mavodza, J. & Ngulube, P., 2012, 'Knowledge management practices at an institution of higher learning', SA Journal of Information Management 14(1), Art. #496, 8 pages. <http://dx.doi.org/10.4102/sajim.v14i1.496>

Maxwell, J.A., 2012. A realist approach for qualitative research. Sage.

McAdam, R., Moffett, S. and Peng, J. (2012), "Knowledge sharing in Chinese service organizations: a multi case cultural perspective", Journal of Knowledge Management, Vol. 16 No. 1, pp. 129-147. <https://doi.org/10.1108/13673271211198981>

McGlynn, L. (2013). IT Knowledge Management – Spreading the Word! The ITSM Review. <http://www.theitsmreview.com/2013/08/knowledgemanagement-spreading-word/>

Mcinerney, Claire & Koenig, Michael. (2011). Knowledge Management (KM) Processes in Organizations: Theoretical Foundations and Practice. 10.2200/S00323ED1V01Y201012ICR018.

McNamara, C., 2009. General guidelines for conducting interviews. Retrieved January 11, 2010. from <http://managementhelp.org/evaluatn/intrview.htm>

McNichols, D., 2010. Optimal knowledge transfer methods: a Generation X perspective. Journal of Knowledge Management, 14(1), pp.24-37.

Mehrizi, F.Z., 2016. Investigating the Relationship between Job Security and Knowledge Sharing Behavior with the Mediator of Organizational Culture in Ayandeh Bank. Mediterranean Journal of Social Sciences, 7(3 S2), p.161.

Micic, R., 2015. Leadership role in certain phases of knowledge management processes. Ekonomika, Journal for Economic Theory and Practice and Social Issues, 61(1350-2016-107399), pp.47-56.

Mohsen, A., Mohsen, Z., Sayyed, D., (2011). The Relationship between Organizational Culture and Knowledge Management (A Case Study: Isfahan University). Procedia CS. 3. 1224-1236. 10.1016/j.procs.2010.12.197.

Mosoti, Zachary & Masheka, Becky. (2010). Knowledge Management: The Case for Kenya. Journal of Language, Technology & Entrepreneurship in Africa. 2. 10.4314/jolte.v2i1.51994.

Mothamaha, W.B. and Govender, K.K., 2014. Exploring the role of knowledge management in improving service operations: The case of the select departments in the City of

Johannesburg, South Africa. *International Journal of Managerial Studies and Research*, 2(5), pp. 1–8.

Munir, S. and Amin, S., 2015. Determinants of performance failure in public sector organizations. *Pakistan Journal of Business and Policy Research*, 3(1), pp.25-51.

Murni, M.K.S., Khalisah, K.S., Nasir, M.A.M., Ibrahim, M.F., Noor, M.F.M., Sofian, A.I., Ramlee, K.M., Nazar, M.R.A.M., Hassan, W.M.H.W. and Bakar, N.A.S.A., 2018. The Impact of Knowledge Management on Employee's Sense of Well-Being. In *Proceedings of the 2nd Advances in Business Research International Conference* (pp. 359-368). Springer, Singapore.

Munzhelele, T., 2012. Knowledge management and service delivery: a knowledge management model for the housing sector (Doctoral dissertation, Stellenbosch: Stellenbosch University).

Mustapa, A.N. and Mahmood, R., 2016. Knowledge management and job performance in the public sector: the moderating role of organizational commitment. *International Journal of Research in Business Studies and Management*, 3(7), pp.28-36.

Myrden, Susan & Kelloway, Kevin. (2015). Leading to customer loyalty: a daily test of the service-profit chain. *Journal of Services Marketing*. 29. 10.1108/JSM-01-2015-0058.

Nakano, D., Muniz, Jr. J., Dias Batista, E. (2013). Engaging environments: Tacit knowledge sharing on the shop floor. *Journal of Knowledge Management*, 17, 290–306. <http://dx.doi.org/10.1108/13673271311315222>

Nawaser, K., Ahmadi, M., Ahmadi, Y. and Dorostkar, M., 2015. Organizational Citizenship Behavior and Bank Profitability: examining relationships in an Iranian bank. *Asian Social Science*, 11(12), p.11.

Newman, A. and Sheikh, A. (2012), "Organizational rewards and employee commitment: a Chinese study", *Journal of Managerial Psychology*, Vol. 27 No. 1, pp. 71-89. <https://doi.org/10.1108/02683941211193866>

Noman, M.H. and Aziz, A.A., 2011. Decision Making Framework Supported By Knowledge Management Activities. *Journal of Knowledge Management Practice*, 12(3).

Nonaka, I., 1994. A dynamic theory of organizational knowledge creation. *Organization science*, 5(1).

Nonaka, I.T. and Takeuchi, H., 1995. H.(1995). *The knowledge-creating company*.

Northouse, P. G. (2016). *Leadership: Theory and practice* (7th ed.). Thousand Oaks, CA: Sage.

Oliver G (2013) A tenth anniversary assessment of Davenport and Prusak (1998/2000) Working knowledge: Practitioner approaches to knowledge in organizations. *Knowledge Management Research & Practice*, 11(1): 10-22.

(2) (PDF) The Elusive Definition of Knowledge. Available from: [https://www.researchgate.net/publication/318235014\\_The\\_Elusive\\_Definition\\_of\\_Knowledge](https://www.researchgate.net/publication/318235014_The_Elusive_Definition_of_Knowledge) [accessed Feb 19 2020].

Oliver, J., 2009. Continuous improvement: role of organizational learning mechanisms. *International Journal of Quality & Reliability Management*, 26(6), pp.546-563.

Omotayo, F.O., 2015. Knowledge Management as an important tool in Organizational Management: A Review of Literature. *Library Philosophy and Practice*, 1(2015), pp.1-23.

Ondari-Okemwa, E & Gretchen Smith, J. (2014). The role of knowledge management in enhancing government service-delivery in Kenya. *South African Journal of Libraries and Information Science*. 75. 10.7553/75-1-1271.

Petrillo, A., Felice, F.D., Cioffi, R. and Zomparelli, F., 2018. Fourth industrial revolution: Current practices, challenges, and opportunities. *Digital Transformation in Smart Manufacturing*.

Powell, W.W. and Snellman, K., 2004. The knowledge economy. *Annu. Rev. Sociol.*, 30, pp.199-220.

Prystupa-Rządca, K., 2017. the role of organizational Culture in Knowledge Management in Small Companies. *Journal of Entrepreneurship, Management and Innovation*, 13(3), pp.151-174.

PWC. The road ahead for public service delivery Delivering on the customer promise. (online). Available:

[https://www.pwc.com/gx/en/psrc/pdf/the\\_road\\_ahead\\_for\\_public\\_service\\_delivery.pdf](https://www.pwc.com/gx/en/psrc/pdf/the_road_ahead_for_public_service_delivery.pdf)

(Accessed on 28 October 2019).

Qureshi, A.M.A. and Evans, N., 2015. Deterrents to knowledge-sharing in the pharmaceutical industry: a case study. *Journal of Knowledge Management*, 19(2), pp.296-314.

Ragab, M. a. F., & Arisha, A. (2013). Knowledge management and measurement: a critical review. *Journal of Knowledge Management*. <http://doi.org/10.1108/JKM-12-2012-0381>

Rahman, N., Othman, M., Yajid, M., Rahman, S., Yaakob, A., Masri, R., Ramli, S. and Ibrahim, Z., 2018. Impact of strategic leadership on organizational performance, strategic orientation and operational strategy. *Management Science Letters*, 8(12), pp.1387-1398.

Ramohlale, M.P., 2014. Knowledge management practices at the Department of Defence in South Africa (Doctoral dissertation, University of South Africa).

Ranjbarfard, M., Aghdasi, M., López-Sáez, P. and Emilio Navas López, J., 2014. The barriers of knowledge generation, storage, distribution and application that impede learning in gas and petroleum companies. *Journal of Knowledge Management*, 18(3), pp.494-522.

Rosenthal-Sabroux, C. and Grundstein, M., 2008. A knowledge management approach of ICT.

Ryan, D.A., 2017. A Service Profit Chain for Public Services: An Investigation in an Irish Local Authority Context (Doctoral dissertation, Dublin, National College of Ireland).

Saha, Nibedita. (2018). Organizational agility and KM strategy: Are they effective tools for achieving sustainable organizational excellence. *New Trends and Issues Proceedings on Humanities and Social Sciences*. 4. 110. 10.18844/prosoc. v4i10.3084.

Salzano, K.A., Maurer, C.A., Wyvratt, J.M., Stewart, T., Peck, J., Rygiel, B. and Petree, T., 2016. A knowledge management framework and approach for clinical development. *Therapeutic innovation & regulatory science*, 50(5), pp.536-545.

Saunders, M., Lewis, P. and Thornhill, A., 2016. *Research Methods for Business students*. (ed. 7 th) Harlow.

SARS Annual Performance Plan 2018/2019. (online). Available:

<https://www.sars.gov.za/AllDocs/SARSEntDoclib/Ent/SARS-Strat-20%20-%20SARS%20Annual%20Performance%20Plan%202018-2019%20-%2024%20January%202019.pdf> (Accessed on 28 October 2019)

SARS Strategic Plan 2016/2017 – 2020/2021. (online). Available:<https://www.sars.gov.za/AllDocs/SARSEntDoclib/Ent/SARS-Strat-18%20-20Strategic%20Plan%202016%202017%20to%202020%202021%20-205%20September%202016.pdf> (Accessed on 08 August 2019).

Sawe, E.J. and ROTICH, D.G., 2017. Influence of Knowledge Management on Service Delivery: Case of the Anti-Counterfeit Agency. *Strategic Journal of Business & Change Management*, 4(2).

Sebola, M.P. and Chauke, K.R., 2016. Revenue collection in South Africa: a comparative analysis of South African Revenue Services and the South African municipalities. *Journal of Public Administration*, 51(3), pp.423-435.

Sedumedi, S., Davids, Y.D., Kivilu, J.M., Langa, Z. and Rule, S., 2015. Tax compliance and services offered by the South African Revenue Service (SARS): SARS-focus group report.

Shahin, A. and Samea, M., 2010. Developing the models of service quality gaps: a critical discussion. *Business Management and Strategy*, 1(1), p.1.

Sharma, Piyush & Kong, Titus & Kingshott, Russel. (2016). Internal Service Quality as a Driver of Employee Satisfaction, Commitment and Performance – Exploring the Focal Role of Employee Well-being. *Journal of Service Management*. 27. 10.1108/JOSM-10-2015-0294.

Sedyousefi, N., Fard, S.M.H. and Tohidi, F., 2016. The role of organizational culture in knowledge management. *Mediterranean Journal of Social Sciences*, 7(5), p.412. Seyedzade, Mir Hossein, (2010), A Study on the Function of Knowledge Management in Universities, *Cultural Management Journal*, 4thYear, No. 8, pp2-19

Smith, S. P. 2017, . *Adult Learners: Effective Training Methods*. American Society of Safety Engineers.

Sullivan, T. M., Limaye, R. J., Mitchell, V., D'Adamo, M., & Baquet, Z. (2015). Leveraging the Power of Knowledge Management to Transform Global Health and Development. *Global health, science and practice*, 3(2), 150–162. doi:10.9745/GHSP-D-14-00228

Sullivan PH (1998) *Profiting from intellectual capital: Extraction value from innovation*. John Wiley & Sons, New York

- Sung, S. Y. and Choi, J. N. (2014), Do organizations spend wisely on employees? Effects of training and development investments on learning and innovation in organizations. *J. Organiz. Behav.*, 35: 393-412. doi:10.1002/job.1897
- Teimourpour, B., Eslami, V., Mohammadi, M. and Padidarfar, M., 2016. A conceptual model for creation of a process-oriented knowledge map (POK-Map) and implementation in an electric power distribution company. *Interdisciplinary Journal of Information, Knowledge, and Management*, 11, pp.1-16.
- Teng, J. T. C. and Song, S. (2011). An exploratory examination of knowledge-sharing behaviours: solicited and voluntary. *Journal of Knowledge Management*, 15(1), 104-117, doi: 10.1108/13673211111108729
- Therkildsen, O. (2004). Autonomous Tax Administration in Sub-Saharan Africa: the Case of the Uganda Revenue Authority. *Forum for Development Studies*. 31. 59-88. 10.1080/08039410.2004.9666264.
- Timilsina, Ishan. (2019). Knowledge Management Strategy (KMS) in an Organization A fit between Knowledge Management and Business Strategy.
- Trout, G., 2016. E-Learning & Online Training. *Professional Safety*, 61(6), p.34.
- Tsai Y. (2011). Relationship between organizational culture, leadership behavior and job satisfaction. *BMC health services research*, 11, 98. doi:10.1186/1472-6963-11-98
- Turner, G. and Minonne, C., 2010. Measuring the effects of knowledge management practices. *Electronic Journal of Knowledge Management*, 8(1), pp.161-170.
- Tzortzaki, Alexia. (2014). Knowledge-based strategies for managers in the service sector. *Management Research Review*. 37. 10.1108/MRR-03-2013-0080.
- von Soest, Christian. (2008). Donor support for tax administration reform in Africa : Experiences in Ghana, Tanzania, Uganda and Zambia.
- Waal, André & van der Heijden, Beatrice. (2015). The Role of Performance Management in Creating and Maintaining a High-Performance Organization. *Journal of Organization Design*. 4. 1. 10.7146/jod.17955.

Wing Chu, K. (2016), "Beginning a journey of knowledge management in a secondary school", *Journal of Knowledge Management*, Vol. 20 No. 2, pp. 364-385. <https://doi.org/10.1108/JKM-04-2015-0155>

Wright, Gillian & Taylor, W.. (2005). Improving public sector service delivery through knowledge sharing.

Yap, Kenneth & Sweeney, J.. (2007). Zone-of-tolerance moderates the service quality-outcome relationship. *Journal of Services Marketing*. 21. 137-148. 10.1108/08876040710737895.

Zalaghi &Khazaei, 2016. The Role of Deductive and Inductive Reasoning in Accounting Research and Standard Setting. *Asian Journal of Finance & Accounting*, 1(8): 23-35

Zargar, E & Masoomeh R, (2013), The Study of Knowledge Management Effect on Performance Rate of Employees, *European Online Journal of Natural and Social Sciences*, 2(3), 3061-3066

Zeithaml, V. A., Bitner, M. J., &Gremler, D. D. (2006). *Service marketing: Integrating customer focus across the firm* (4th ed.). New York, NY: McGraw-Hill/Irwin.

## APPENDIX 1: INFORMED CONSENT FORM

UNIVERSITY OF KWAZULU-NATAL  
GRADUATE SCHOOL OF BUSINESS AND LEADERSHIP  
Master of Business Administration: Research Project  
Researcher: Mischelle Moodley - 218083899 (██████████)  
Supervisor: Dr Macdonald Kanyangale

### **RESEARCH: The role of knowledge management in a tax service environment in Durban, South Africa**

Dear Respondent

My name is **Mischelle Moodley** (Student Number 218083899) from the University of KwaZulu Natal, Westville. I am conducting a study entitled: “The role of knowledge management in a tax service environment in Durban”. Dr Macdonald Kanyangale at the Graduate School of Business and Leadership (GSB), University of KwaZulu Natal supervises this study.

You are being invited to consider participating in this study that involves the role of knowledge management at the branch office of SARS – Durban. This research aims to; examine the role of knowledge management and its importance in the service industry, analyse the impact it has on individual performance outcomes and finally understand the effect on the overall operational strategy. In an industry where emphasis is placed strongly on customer service, it becomes imperative to concentrate on the factors that influence employee effectiveness and productivity.

The purpose of this study is to understand the impact of knowledge management in branch operations at SARS, to understand how knowledge management influences customer service delivery, to investigate how knowledge management affects employee performance in the branch office and finally provide recommendations on enhancing the role of knowledge management role in operations at SARS.

The study is expected to enrol 6 participants who are employed as Operations Managers at the Durban branch office of SARS.

The study will use data collection methods of a one on one interview. The duration of your participation if you choose to enrol and remain in the study is expected to be no more than 30 minutes. The study will not involve any risks or discomfort to you; however I hope that the study will create participation of staff and their views in the branch office.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (Approval number). In the event of any problems or concerns you may contact the researcher at: **Graduate School of Business and Leadership, University of KwaZulu Natal, Durban Westville Campus, Cell: 078 264 7228 Email: [218083899@stu.ukzn.ac.za](mailto:218083899@stu.ukzn.ac.za) or [mischellemoodley@gmail.com](mailto:mischellemoodley@gmail.com)** or the UKZN Humanities and Social Sciences Research Ethics Committee/administration, Contact details as follows: **Research office, Westville Campus, Govan Mbeki Building, Private Bag X 54001, Durban, 4000, Kwazulu Natal, South Africa, Tel: 031 260 4557, fax: 301 260 4609, email: [HSSREC@ukzn.ac.za](mailto:HSSREC@ukzn.ac.za)**

Thank you for agreeing to take part in the study. Before we start, I would like to emphasize that:

1. Your participation in this research is entirely voluntary;
2. Your names and details will not be disclosed in the research study;

3. You are free to refuse to answer any questions;
4. You may stop at any time to ask for clarity;
5. In addition, you are free to withdraw from the interview at any time.

The interview will be kept strictly confidential and will be available only to members of the research team. You are however advised that the contents of this interview may be disclosed if disclosure is required by the Law.

**DECLARATION**

I..... (full names of participant) hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participating in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

**SIGNATURE OF PARTICIPANT**

**DATE**

.....

.....

## APPENDIX 2: CONSENT FORM

UNIVERSITY OF KWAZULU-NATAL  
GRADUATE SCHOOL OF BUSINESS AND LEADERSHIP  
Master of Business Administration: Research Project  
Researcher: Mischelle Moodley - 218083899 (0782647228)  
Supervisor: Dr Macdonald Kanyangale

### CONSENT

I..... (full names of participant) hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participating in the research project. I understand that I am at liberty to withdraw from the project at any time, should I so desire.

I hereby **consent /do not consent** to recording this interview.

SIGNATURE OF PARTICIPANT

DATE

.....

.....

This page is to be retained by the researcher

## **APPENDIX 3: INTERVIEW QUESTIONS**

### **Interview Questions**

#### **Positive Effect of KM on customer service**

1. According to you, how does KM at service centre actually affect customer service in a positive way? Provide a clear example
2. What happened for the service to be seen as positive?
3. Tell me what were the outcomes of this event, which was positive?

#### **Negative Effect of KM on customer service**

4. According to you, how does KM at service centre actually affect customer service in a negative way? Provide a clear example
5. What happened for the service to be seen as negative?
6. Tell me what were the outcomes of this event, which was negative?

#### **Impact of KM on the service delivery operations at service centre**

7. What are the key elements to Knowledge Management in the organization? What activities reveal these elements? Exemplify clearly
8. Who are the key role players in support of a Knowledge management system? Tell me what activities each of these does?
9. In what way is the role of KM changing or remaining the same? What are the examples?
10. In your opinion do you believe is it important for organizations in the service industry to develop and maintain a knowledge management system? Why
11. Explain what do you think is the impact of KM on the operations in this branch? Give me examples?
12. Identify three benefits of implementing a knowledge management system for the branch office
13. What are the key issues which reflect the impact of KM on service in this branch? Elaborate with examples.

#### **How does KM affect employee performance?**

14. In what ways does KM actually affect employee performance? Elaborate
15. In what ways does KM impede/ enhance employee performance Give me examples

#### **Recommendations**

16. What recommendations do you have for KM to enhance or improve service?

## APPENDIX 4: ETHICAL CLEARANCE



12 December 2019

Miss Mischelle Moodley (218083899)  
Graduate School of Business & Leadership  
Westville Campus

Dear Miss Moodley,

Protocol reference number: HSSREC/00000560/2019

New Project title: The role of Knowledge Management in a Tax Service Environment in Durban, South Africa

### Approval Notification – Amendment Application

This letter serves to notify you that your application and request for an amendment received on 09 December 2019 has now been approved as follows:

- Change in title

Any alterations to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form; Title of the Project, Location of the Study must be reviewed and approved through an amendment /modification prior to its implementation. In case you have further queries, please quote the above reference number.

PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

Best wishes for the successful completion of your research protocol.

Yours faithfully



Professor Urmilla Bob  
University Dean of Research

/dd

---

Humanities & Social Sciences Research Ethics Committee  
Dr Rosemary Sibanda (Chair)  
UKZN Research Ethics Office Westville Campus, Govan Mbeki Building  
Postal Address: Private Bag X54001, Durban 4000  
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses: Edgewood Howard College Medical School Pietermaritzburg Westville

INSPIRING GREATNESS

## APPENDIX 5: GATEKEEPERS LETTER

Office: TCEI

Enquiries  
Erick Smith  
Mamiky Leolo  
Maropeng Sebothoma

Telephone  
012 4227374

E-mail  
\_SecretariatRC@sars.gov.za

Reference  
Request to use SARS data

Date  
21 February 2020

**Mischelle Moodley**



*South African Revenue Service*

Pretoria Head Office  
299 Bronkhorst Street,  
Nieuw Muckleneuk, 0181  
Private Bag X923,  
Pretoria, 0001

### **APPROVAL FROM SARS RESEARCH COMMITTEE**

Dear M Moodley

### **REQUEST FOR ACCESS AND UTILISATION OF SARS DATA FOR ACADEMIC RESEARCH PURPOSES**

Thank you for submitting your request for access and utilisation of SARS data for purposes of conducting academic research.

Your application was submitted to the SARS Research Committee for consideration and has been approved. The approval is conditional to adherence of the following:

**Topic:** The role of Knowledge Management in a Tax Service Environment in Durban, South Africa.

**Data requirements:** Data will be questionnaire based which will be obtained from Ops Managers in the Branch, pertaining to the current process, improvements and way forward on a more enhanced and effective system.

### **Data handling & security management:**

The researcher will be responsible for ensuring that the research process is handled appropriately. All research data files will be stored securely in secure university systems to ensure that there is no-unauthorised access to the research data.

Furthermore,

- In case of a survey to ensure confidentiality, no personal information can be collected and ensure informed consent from participants;
- The organisation and participants will not be identified in the research report and the data will be analysed and only reported in aggregated format;

- The University of KwaZulu-Natal will impose an embargo to the release of the research for a period of 5 years.
- Your immediate manager to be informed for the required endorsement of the project aligned to your Personal Development Plan (PDP);
- Compliance with the provisions of the Copyright Act, 1978 (Act No. 98 of 1978) and all laws relating to intellectual property (IP) and facilitating through the relevant learning institutions for SARS to gain access and use any research output; and
- Your attention is also drawn specifically to compliance to SARS Governance processes and other internal governance procedures to research and data usage to:
  - ❖ Read the Oath of Secrecy that all SARS employees have signed as part of employment process.
  - ❖ Read and be familiar with the applicable secrecy and confidentiality provisions of Chapter 6 of the Tax Administrative Act, 2011 specifically Section 68 and 69; and applicable provisions in the Customs and Excise Act.
  - ❖ Keep the name of the organisation, employees and taxpayers confidential during the research process and dissemination phase.
  - ❖ Ensure that the final report is shared with SARS through the Research Committee (\_SARSResearchCommittee).

Good luck with your research.

If you have any questions or concerns, please feel free to contact the secretariat on [\\_SecretariatRC@sars.gov.za](mailto:_SecretariatRC@sars.gov.za).

Sincerely




SARS Research Committee

Date: 02 MARCH 2020

Page 2 of 2

## APPENDIX 6: TURN IT REPORT

Dissertation			
ORIGINALITY REPORT			
<b>7</b> %	<b>3</b> %	<b>1</b> %	<b>6</b> %
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
PRIMARY SOURCES			
<b>1</b>	Submitted to Postgraduate Schools - Limkokwing University of Creative Technology Student Paper		<1 %
<b>2</b>	Submitted to University of KwaZulu-Natal Student Paper		<1 %
<b>3</b>	researchspace.ukzn.ac.za Internet Source		<1 %
<b>4</b>	en.m.wikipedia.org Internet Source		<1 %
<b>5</b>	Submitted to Arab Open University Student Paper		<1 %
<b>6</b>	Submitted to University of Johannesburg Student Paper		<1 %
<b>7</b>	Submitted to Univerza v Ljubljani Student Paper		<1 %
	Submitted to University for Development Studies		<1 %