

The position of Tacit Knowledge in the organization- A Case Study of Budgetary Control of wilaya Biskra

مكانة المعرفة الضمنية بالمؤسسة-دراسة حالة الرقابة الميزانية لولاية بسكرة-

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Abstract

The aim through this study to explore the role of tacit knowledge among individuals in the Budgetary Control of wilaya Biskra. The study was conducted on a sample of 35 individuals, and after sorting out and analyzing the data using spss software, the results explore the general level of understanding and awareness of tacit knowledge was high. Moreover, the skills dimension was identified as the most significant aspect, as identified by the respondents.

**keyword: tacit knowledge ; experiences ; skills; thinking ;
organization**

JEL classification code : D24, O15

ملخص:

يهدف هذا البحث إلى استكشاف دور المعرفة الضمنية بين الأفراد في عملية الرقابة الميزانية في ولاية بسكرة. أجريت الدراسة على عينة مكونة من 35 فردا، وبعد فرز وتحليل البيانات باستخدام برنامج SPSS، أظهرت النتائج أن المستوى العام لفهم وإدراك المعرفة الضمنية كان مرتفعا. علاوة على ذلك، تم تحديد بعد المهارات كأكثر الجوانب أهمية وفقا لما أشار إليه المبحوثين.

الكلمات المفتاحية : المعرفة الضمنية ؛ الخبرات ؛ المهارات ؛ التفكير؛ المنظمة

تصنيف JEL : D24, O15

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1. Introduction :

The modern organizations are facing rapidly changes and developments, especially the information and technological revolution and the switch from a material-based economy to a knowledge-based economy. This requires by the organizations to adaptability and integrate with these developments to ensure their survival and success. To achieve this, it is essential to focus primarily on the human element, as it is the source of information and knowledge, especially tacit knowledge is a type of knowledge has own by individuals but not explicitly documented or articulated. the tacit knowledge it's made up of experiences, skills, ideas, and vision obtain through daily practice interaction with different tasks and situations. If an organization refines, disseminates, and develop this tacit knowledge, it will be able to enhance individual skills and foster creative ideas, which directly contribute to improve the individual performance and the general performance of the organizations.

Research questions

based on changes that world is experiencing in many area, which have affected the organizations, which made increasingly focused on the knowledge side of individuals, especially tacit knowledge, as an effective way to ensure the continuity of the organization operations and achieve its specific objectives. Based on this, we pose the research question as follows:

What is the Level of Tacit Knowledge in the Organization?

Hypotheses of the study

Based on the research question and its objectives, the study hypotheses can be formulated as follows:

The main hypotheses

The relative importance of tacit knowledge differs in the organization under study.

Sub-hypothesis:

The level of awareness regarding the position of tacit knowledge in the organization under study is Not affected by variations in personal and functional variables (such as gender, age, educational level, years of experience, and the roles they occupy).

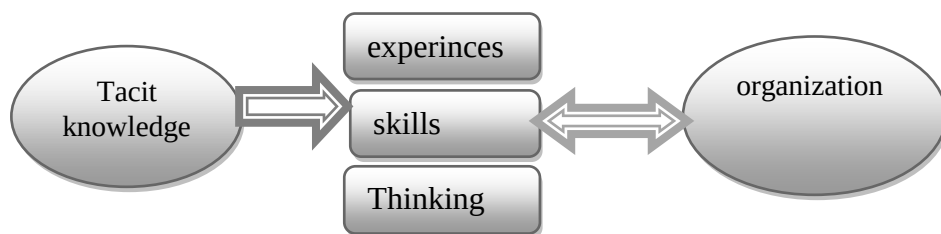
The objective of study :

The main objective of This Study is to understand the status of tacit knowledge in the organization under study according to the relative importance given to it by individuals.

The model of the study:

Based on the above information, and in light of the research question, , and objectives, along with a review of relevant literature and allied studies, we have developed the study model. This model consists of one variable, as illustrated in the figure below:

Fig.1 : The ResearchModel



Source: Prepared by theresearcher

previous studies:

• **Michel Lejeune. (2011). Tacit Knowledge: Revisiting the epistemology of knowledge,. Journal of Education Revue des sciences de l'éducation de McGill , Vol.46, No01.**

The study aims To clarify the role of tacit knowledge within organizational knowledge, offering valuable insights into redefining competency, particularly in the context of organizational learning and education, where implicit, experience-based skills play a crucial role in success. as result tacit knowledge have a special high-level awareness of “how to act” that people develop over time and that individuals develop over time and utilize to solve practical problems at work and beyond. If one accepts that the notion of competency is central to education in the workplace, then tacit knowledge must challenge the basic tenets of teaching and training.

• **yareb alsaadi ,mohamed kasem. (2016). modes of Knowledge acquisition and their reflections on the tacit knowledge A field study in Tuz General Hospital. journal of Economics And**

Administrative Sciences , Vol.22 No.89.

This research aims to determine the extent to which Tuz General hospital applies the concept of tacit knowledge across its dimensions (mental models, intuition, experience, skill) and knowledge acquisition methods. It also seeks to measure and test the relationship and the nature of the impact between knowledge acquisition methods and tacit knowledge among the nursing staff in the hospital under study. The primary tool used for data collection was a questionnaire designed by the researcher. The statistical program SPSS was used by diagnosing and measuring the research variables and testing the relationships between them, several results were drawn. The most significant finding was the high level of influence that both the intuition and experience dimensions have on job rotation as a knowledge acquisition method. This is because job rotation involves nurses moving from one ward to another over a specific period, during which they acquire diverse experiences.

Lewis Hill , Eleanor Ende. (1994). Towards a Personal Knowledge of Economic History: Reflections on Our Intellectual Heritage from the Polanyi Brothers, *The American Journal of Economics and Sociology* ,Vol. 53, No. 1 .

This study aims to explicate Michael Polanyi's post-critical philosophy of personal knowledge, explaining and analyzing its implications. Michael Polanyi applied his philosophy to develop a powerful historical epistemology and methodology. In this context, Karl Polanyi's classic work of economic history, *The Great Transformation*, is analyzed and interpreted as a prototypical example of a historical work that utilized and applied Michael Polanyi's historical epistemology and methodology.

The conclusion of this study is the Polanyi brothers have developed a strong historical epistemology and applied their methodology to expand historical knowledge beyond the boundaries of the "new" economic history.

2.Literature Review

for all the complex nature of tacit knowledge, it has a great importance in the organization's structure, competitive capabilities and creating value adding. Therefore, researchers have still been working on deconstructing and developing this concept by providing various definitions and approaches.

1.2.Definition of Tacit Knowledge :

by idea of Polanyi " tacit knowledge was a type of knowledge at organization was inside the mind of individuals ,which cannot be express clearly and which cannot be communicated or taught to others through the verbal , numerical and articulation of words, diagrams, and other symbols". (Lewis Hill , Eleanor Ende, 1994,p19)

Tacit knowledge is subjective and experiences based knowledge confidence , intuition, and skills . (Ikujiro Nonaka, 1997,p01)

so we can say Tacit knowledge is by essence non-formalizable, untouchable and we cannot easily explain through rational language.

2.2.characteristics of Tacit Knowledge:

Tacit knowledge is generated within individuals mind ,and that made a challenge to clearly define its characteristics and attributes, even so many of researchers tried to identifying general features, and there some of the most famous and attributes highlighted by Polanyi (Keith Morgan, 2008,p04):

- It is unidentified : which mean it's hard to describe and talk about tacit knowledge because we can not touch or see it in the reality so its unspecified.
- It is intentional :It has a directional nature the main typical of awareness.
- It is dynamic: This type of knowledge is constantly changeable and evolving over time and through diverse experiences. It is not static but adapts and increase in response to new factors and variables.
- Tacit knowledge is personal: have on individual intellectual of knowledge is inherently personal
- It is a-critical: Tacit knowledge is not conclusive, meaning that it is not always clear or verifiable, This knowledge is not based on a precise scientific method or strict rules that can be applied in all cases or activities .
- Tacit knowledge is fallible: It is like other individual capacities, fallible and discatin, Because tacit knowledge comes from individuals experiences and perceptions, it is not fully accurate, and it was influenced by emotions or limited individual , which increases of errors, while it is a flexible and valuable human ability, it is not always an guaranteed type of knowledge.

3.2.Important of Tacit Knowledge

Tacit knowledge is a fundamental value for the organization, enabling it to achieve its goals, build a work environment rich by skills and

creative ideas, and benefit from numerous advantages and benifites . Accordingly, the importance of tacit knowledge is manifested through the following:

- tacit knowledge is considered one of the intangible assets that organizations and individuals possess. This knowledge includes skills, experiences, and deep understanding that individuals acquire through personal experiences and interactions with others, and cannot be easily imitated or acquired by others as is the case with tangible assets. It is a basic source for effective decision-making in the organization.. (Laudon K.C. ,Laudon J.P, 2012,p450)
- It enables more experienced colleagues to share tacit knowledge that may remain hidden with less experienced individuals, the management of the organization ensures that the knowledge and skills are spread among individuals and there will be no shortage or deficit in knowledge in the work. (Yuh Tan,SengTan, 2020,p05)
- Most of the knowledge in an organization is tacit knowledge, embedded and complex in the minds of individuals. This knowledge represents a rare and valuable resource, as it helps in making effective decisions and solving problems in ways that cannot be easily expressed. It also plays an important role in innovation and the development of products and services, reflecting that its good exploitation is vital to the success of the organization. (Haradhan Mohajan, 2016,p06)

4.2. Tacit knowledge sources :

After reviewing several scientific studies, it has been found that tacit knowledge has three main sources, which are: (yareb alsaadi ,mohamed kasem, 2016,p301).

Human capital :

Human capital is a major source of tacit knowledge, encompassing the skills, expertise, and adaptability possessed by individuals in an organization.but this focuses on the human resource that knows how to accomplish tasks of a specific nature that require creativity and skills. Human capital is the sore material for make tacit knowledge , and is a key factor in achieving innovation and improving performance to the organizations.

Organizational memory :

A concept that refers to the ability of an organization to keep information and knowledge acquired over time. Organizational memory includes everything related to the organization's experiences,

culture, procedures, structures and individuals. It represents a dynamic repository of tacit knowledge, ideas and experiences that are of great importance in a constantly changing work environment. This memory is a valuable source of competencies and knowledge for individuals to resort to in facing various situations and making decisions.

Organization learning :

mirrors individual learning as organizations also learning . It is a continuous undertaken by the organization to build, organize, and raise tacit knowledge, with the aim of reaching shared meanings that can be use to solve the problems. This learning process helps the organization organize its knowledge about its activities, integrate it into the organization culture, and develop organizational efficiency by enhancing the broad use of skills among its individuals .

5.2. Deminsions of Tacit Knowledge

❖ **experiences**

This refers to the experience that an individual gains by performing his tasks and going through many situations to do an activity, which create the ability to read and understand all the elements of the activity or process and how to deal with them. This means that the time it takes to gain experience serves as an indicator of the quality to which tacit knowledge . This requires years of unique practice to create and build High value tacit knowledge. (Michel Lejeune, 2011,p100)

❖ **skilles :**

Skills and tacit knowledge are closely related, with skills forming part of the tacit knowledge that individuals possess. it is the abilities such as communicating an idea through speech or creating a producte ,All of these activities involve the implementation of different knowledge skills. The ability to do them well necessitates the integration of skills such that they are used without necessarily focusing upon them. (Branka Marinkovic, 2011,p22)

❖ **thinking :**

thinking is very importance , Especially in complex situations that contain steps that are relatively unobservable, an individual with the appropriate tacit knowledge can more easily perform the functions necessary to complete the task and Make the right decision in different work situations (Michael Chilton, James Bloodgood, 2007,p03)

3.Study Methodology:

1.3. Research Sample:

Research sample consists of employee in Budgetary Control wilaya - biskra - , we have selected a random sample of 40 employees where we distributed the questionnaires . Then all the questionnaires were collected, and after examining them 30 of them were valid to study.

2.3.The Reliability of theStudy Instrument

Table n°1:Reliability and consistency of the study instrument

The questionnaire topic	Phrasing	Cronbach's Alpha	Reliability coefficient
Experiences	1-5	0.821	0.906
Skills	6-10	0.872	0.933
Thinking	11-15	0.881	0.938
Questionnaire	1-15	0.937	0.967

Source:Prepared by researchers based onSPSS .22 outputs

To measure and analyze the validity and reliability of the study instrument, the researchers utilized Cronbach's Alpha. The overall reliability was found to be satisfactory, as indicated by the values presented in the above table, which show that the Cronbach's Alpha coefficient for all items exceeded the critical value of 0.60. This indicates that the measurement tool is reliable and capable of accurately measuring the studied phenomenon.

4. Result

1.4Normaly test

A normality test is a statistical test used to determine whether a dataset follows a normal distribution. This test is important because many statistical analyses assume that the data are normally distributed, as this affects the choice of hypothesis tests required. The table below summarizes the key findings from the normality test of the data:

Table n02: the normality test for tacit knowledge dimensions using skewness and kurtosis

	N	Skewness		Kurtosis	
	Statistiques	Statistiques	Erreur std.	Statistiques	Erreur std.
Experiences	30	-0,334	0,427	-0,712	0,833
Skills	30	-0,760	0,427	0,003	0,833
Thinking	30	-0,126	0,427	-1,005	0,833
Knowledge	30	-0,344	0,427	-0,590	0,833

Source: Prepared by researchers based on SPSS .22 outputs

It is clear from the table above that the skewness coefficients for the study variables across its different dimensions were confined between (.0.126,-0.760), which is within the acceptable range[-1, 1]. Therefore, the study variables follow a normal distribution. This is further confirmed by the kurtosis coefficients, which ranged between (-1.005,0.003), also within the required range [-3, 3]. This indicates that all the study variables follow a normal distribution."

2.4. Testing the Study Hypotheses:

♦ Main hypotheses :

Table n°02: experiences

N°	tem	Mean	St.D	Rank
1	The organization encourages the exchange of experiences among all individuals.	3,86	0,710	03
2	The ability to identify problems and derive solutions for them.	3,80	0,961	04
3	Allocating sufficient time to learn from the experiences of others.	3,90	0,885	02
4	I possess the technical and managerial expertise necessary to perform my work.	3,40	1,102	05
5	The individual has sufficient ability to evaluate and correct situations.	4,30	0,750	01
Variable paragraphs combined		3,733	0,703	

Source: Prepared by researchers based on SPSS .22 outputs

The data presented in the above table demonstrates The experiences dimension statements are characterized by high arithmetic means, with Statement 5 ranking first with an arithmetic mean of 4.30, while Statement 4 ranked last with an arithmetic mean of 3.40. This result indicate the extent to which the research sample understands the idea that learning from experiences contributes to the formation of tacit knowledge.

Table n°03: skills

N°	tem	Mean	St.D	Rank
1	he organization enhances individuals' skills by encouraging learning and development.	3,44	0,862	03
2	The individual possesses sufficient knowledge and skills to carry out their tasks at work.	3,70	1,055	02
3	The organization directs individuals' energies toward research and development.	3,83	0,986	01
4	The management of the organization encourages initiative and creativity at work.	3,33	1,061	04
5	The individual has adequate skills to use technological tools in problem-solving and decision-making.	3,07	1,112	05
Variable paragraphs combined		3,8600	0,710	/

Source:Prepared by researchers based onSPSS .22 outputs

The results of the above table indicate the means of statements skills dimension are high between 3.83 of the third statement and 3.07 of the five statement . The results highlight that skills are a fundamental factor in enabling individuals to recognize and understand tacit knowledge. This suggests that the respondents' ability to transform tacit knowledge into effective actions or decisions.

Table n°04: thinking

N°	tem	Mean	St.D	Rank
1	he individual has a high ability to detect errors at work.	3,73	0,703	05
2	The individual benefits from the previous experiences of other employees.	3,87	0,819	03

3	The individual strives to achieve a balance between accuracy and speed in execution.	3,97	0,765	01
4	The individual has the ability to organize ideas and draw conclusions.	3,90	0,885	02
5	The individual allocates time for research and development for the benefit of their department	3,74	0,740	04
Variable paragraphs combined		3,4467	0,862	/

Source:Prepared by researchers based onSPSS .22 outputs

Based on the results presented in the above table, the respondents' answers were high and relatively close regarding the post-thinking statements, with Statement 3 ranking first with an arithmetic mean of 3.97, and Statement 1 ranking last with an arithmetic mean of 3.73. Th the results that thinking as a cognitive process is notably valued by the respondents,The relative this importance to thinking reflects the respondents' awareness of its critical role in analysis, decision-making, and problem-solving.

Table n°06: Meansand StandardDeviations of tacit knowledge

Dimensions	Means	St .D	Rank
<i>Experience</i>	3,7333	0,703	2
Skills	3,8600	0,710	1
<i>Thinking</i>	3,4467	0,862	3
Tacit knowledge	3.68	0.69	/

Source:Prepared by researchers based onSPSS .22 outputs

Based on the above results, it can be concluded that the combined variables hold high relative importance, as evidenced by the mean score of 3.68 among the sample elements. Additionally, the level of understanding of the concept of tacit knowledge from the perspective

of financial control employees was found to be high according to the study's scale. the skills dimension ranked first, followed by experiences in second place, while the thinking dimension ranked last. which that mean the extent of the organization under study realizations and attention to the importance of the tacit knowledge possessed by individuals, which helps them perform their tasks, develop their expertise and skills, and supports the sharing of ideas and knowledge among individuals, thereby ensuring the improvement of their performance as well as the performance of the organization as a whole.

♦ Testing And Interpreting Sub-hypothesis :

Table n°07: The results of the analysis the sub-hypothesis testing

variable	Degreeoflibert Y	F calculation	Signification leval
gander	29	0.19	0,892
age	29	1.671	0.198
educational level	29	2.589	0.052
years of experience	29	1.639	0.205
the roles they occupy	29	0.521	0.600

Source:Prepared by researchers based onSPSS .22 outputs

Based on the indicators of the table above, we observe that the level of tacit knowledge was not affected by the personal and job-related variables of individuals (gender, age, educational level, years of experience, and the roles they occupy), as the significance levels are greater than 0.05. Therefore, we accept the hypothesis.

5. Conclusion :

Based on the results of our theoretical and practical study, this research reached several conclusions, including

- Tacit knowledge is one of the contemporary topics that has gained significant attention from researchers in the field of management thought.
- Tacit knowledge reflects the internal knowledge present in the minds of individuals, which is difficult for others to uncover or imitate.
- Tacit knowledge has three main dimensions: experience, skills, and thinking.
- The statistical results of the study demonstrated that the level of awareness of tacit knowledge among individuals working in the Budgetary Control of wilaya Biskra
- The dimension of skills was ranked first in terms of awareness by the participants in the study sample.
- The level of awareness of tacit knowledge in Budgetary Control of wilaya Biskra was not influenced by personal or functional characteristics of individuals (such as gender, age, educational level, years of experience, or the tasks they perform).

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