

# An Assessment of Knowledge Sharing on Employee Performance: A Study of Kwara State Internal Revenue Service

Kardan Journal of Economics and  
Management Sciences  
5 (1) 116 –136

©2022 Kardan University  
Kardan Publications  
Kabul, Afghanistan

DOI: 10.31841/KJEMS.2022.114

<https://kardan.edu.af/Research/CurrentIssue.aspx?j=KJEMS>

---

Received: 02 Nov 21  
Revised: 12 Jan 22  
Accepted: 24 Mar 22

**Abdul, Falilat Ajoke**  
**Aun, Isaac Iortimbir**  
**Olota, Oluwayomi Omotayo**  
**Mustapha, Yusuf Ismail**  
**Oladipo, Ganiyu Taiwo**

## Abstract

Knowledge gap exists in organizations because existing knowledge is not being effectively disseminated throughout organizations which affect productivity level and opportunity exploration. Therefore, the purpose of this study is to examine the effect of knowledge sharing on employee performance. The specific objectives were to: evaluate the influence of knowledge sharing strategies on employee productivity; determine if organizational structure has effect on employee efficiency; and determine the influence of effective communication on employee effectiveness. The study adopted a survey research design. The population of study consisted of 720 staff of Kwara state internal revenue service (KWIRS) from which a sample of 257 respondents was selected using simple random sampling. Two hundred and fifty seven (257) copies of Questionnaires were designed and distributed to respondents, however, only 242 copies questionnaires were correctly filled and returned, which constitute 96.16% rate of response. Multiple Regression analysis was used to analyze the data at 0.05 level of significance. Findings of the study revealed that knowledge sharing strategies has a high positive correlation with the productivity of employees with  $R^2=0.957$ , and p-value of  $0.000 < 0.005$  for training and use of library respectively; organizational structure significantly impacts employee effectiveness with  $R^2= 0.947$  and p-value of  $0.000 < 0.005$  for centralization and decentralization respectively; and effective communication has positive impact with employee effectiveness with  $R^2= 0.809$  and p-value of  $0.000 < 0.005$  for personal communication and electronic communication respectively. The study concluded that knowledge sharing strategies has a significant relationship with employee productivity, organizational structure has significant relationship with employee efficiency and effective communication has influence on employee effectiveness. The study recommended that knowledge sharing strategies such as training and use of library should be implemented to increase employee performance, a standard and flexible organizational structure should be designed to enable employees to be highly efficient and effective communication should be encouraged among employees through both personal and electronic communication.

**Keywords:** Debt capital, enhancing performance, foods and beverages companies

---

## Introduction

Economies of expertise inferred by exploiting knowledge spread in the organization's network over interpersonal and inter and inter-organizational links have replaced economies of scale as a source of sustainable competitive advantage (Keyes, 2008). The most significant strategic advantage of the twenty-first century is knowledge (Zheng, 2017). The efficient and right use of knowledge resources ahead of your competitors will not only provide you a competitive advantage, but will also help you preserve it by advancing your knowledge base on a regular basis (Malhotra, 2005). Knowledge management is the scientific and systematic manpower planning for the operational and strategic needs of the organization (Bolisani & Scarso, 2019; Pour, Zadeh & Zadeh., 2018). As such the relevance of the present study lies with the fact that its findings will stimulate and strengthen the firms' approach with respect to their work force. This is a very tough task for the new generation-to to be accustomed to existing corporate culture and strategy. The organization needs to rethink its strategy to keep pace with the changing trends of workforce and talent management in the new era to acquire the best organization to fit talent and keep them challenging for employers and managers. The current world of knowledge has a demand for intellectual capital to position or prosper any business. The role of intelligence become plays a vital role in every organization (Ganzert, Martinelli & Delai 2019)

Knowledge is acknowledged as a crucial resource in the business, and transferring it is an essential element of gaining a competitive advantage and improving employee performance (Hislop, 2013). The majority of businesses use a knowledge management approach to incentivize workforce to share their expertise for mutual gain.

Knowledge management is concerned with the creation, acquisition, capture, generation, codification, and dissemination of knowledge across organizations (Pearson & Saunders, 2009). One of the most important aspects of knowledge management is information sharing (Pearson & Saunders, 2009). Knowledge management is defined as "the interchange of ideas, events, and issues, as well as thoughts and comprehension about anything with the goal of gaining new clues" (Sohail & Daud, 2009); it encompasses both explicit and implicit knowledge transmission (Hawamdeh, 2003). Knowledge sharing techniques inside business enterprises have a variety of impacts for workforce and management. Most enterprises get competitive advantages by helping and assisting disseminate and exchange knowledge (Liebowitz, 2001).

Staff members must communicate both knowledge and skills; first, by disseminating explicit results gathered from records such as books, reports, and academic journals in order to generate new knowledge and expertise of themselves and the company; and second, by knowledge transfer preserved in their minds (tacit knowledge) with others, which ultimately improves their performance and the effectiveness of the company.

Staff members gather a great deal of information about their jobs either through independent observation sometimes through training offered by their

organisations, and they establish efficiency improvements that make them more productive along the way. However, they are often afraid to share or transfer along that knowledge to others within the establishment, despite the fact that job-related knowledge is purported to be communicated.

Appropriate dissemination of information among workers, as well as knowledge interaction throughout organisational borders, are critical in organizations, while knowledge sharing obstacles must be minimized (Keyes 2008). Staff members are supposed to share their knowledge with other workers for the benefit of corporations; however, most workers feel excuses to keep that knowledge to themselves; presumably they assume they will end up losing some prestige or strength if they share knowledge; sometimes workforce who share knowledge will be regarded or analyzed based on that understanding; and often staff members who don't confide their coworkers will be hesitant to share knowledge; and contextual variables such as the knowledge is comprehensive will also get everyone disinclined to share knowledge (Conelly & Zweig, 2014). Current trends in human resources are more conscious about employee performance and identifying the different organizational contexts that influence employee performance (Atatsi , Stoffers and Kil, 2019 ; Rusu, Avasilc and Hut., 2016). Most of the studies justify that employee performance is playing a vital role in business operations.

## **1.2 Statement of the problem**

Performance is very important for the organization because high performance can certainly reduce employee absenteeism, high employee performance makes the work given to him will be completed on time or faster, with high performance the organization will benefit. High performance automatically makes employees feel happy at work so that employees are less likely to move to another place, high performance can reduce the number of accidents because employees who have high performance tend to work carefully and thoroughly so that they work according to existing procedures (Tohardi 2019). Knowledge sharing created within an organization will encourage high employee performance as well. Syifani (2019), Masni, Ansir, and Sinarwati (2020) state that knowledge sharing affects employee performance. The higher the knowledge sharing, the higher the employee's performance.

The role of top management is very important as a source to achieve organizational goals. Managers are also responsible for understanding the principles and organizational values of their employees. The role of top management support will result in synergy and compatibility among employees (Manna 2018; Turban and Volonino, 2019). Top management support to employees is essential and critical to achieving and maintaining a competitive advantage. Meddour (2020) states that top management support will facilitate knowledge transfer and sharing. Manager support will encourage the transfer and sharing of knowledge to run smoothly. Research by Muinde, Matuku, and Kamau (2016) states that most organizations consider top management as an important component that contributes to the successful implementation of a new program.

From the statements above the research questions can be drawn of whether top management support affects knowledge sharing, whether top management support affects employee performance, whether knowledge sharing affects employee performance, whether knowledge sharing can mediate the effect of top management support on employee performance

The study's main interest is information sharing and its impact on employee performance. The study's problem is that current information is not being properly transmitted throughout the company, resulting in lost productivity and potential caused by failure to investigate accessible knowledge. Job-related knowledge, according to Yang (2004), includes operational ideas, behaviors, technical standards, organization structures, competition and customer information, as well as people' interpretations from previous work experiences that are applicable to the current task.

Organizations are similar to those associated about their employees' performance, and they improve employee performance through a variety of factors such as job fulfillment, regular pay, reward systems, pleasant working conditions, determination, and so on. However, the component of knowledge sharing has been dismissed. Staff are encouraged to share their expertise since it may help with knowledge acquisition, inventiveness, and, consequently, a company's strategic advantage (Jackson, Chuang, Harden, Jiang, & Joseph, 2006).

### **1.3 Objectives of the study**

The main objective is to examine the effect knowledge sharing on employees' performance. The following specific objectives are to:

- Evaluate the influence of knowledge sharing strategies on employees' productivity
- Determine if organizational structure has effect on employees 'efficiency
- Assess the influence of effective communication on employees' effectiveness.

### **1.4 Scope of the study**

This study centers on assessing the impact of knowledge sharing on the performance of employee using Kwara State Internal Revenue Service (KW-IRS) as a case study. This study is essentially designed to cover areas as overview of the concept of knowledge sharing, as well-as its influence on employee performance.

Kwara State Internal Revenue Service (KW-IRS) is selected because of knowledge based nature of the organization and the usage of information-technology in carrying out their activities. It is a large organization in Kwara State that generates revenue on behalf of the State Government with many employees who are expected to have core knowledge on taxation, raising assessments and the collection of assessments.

### **1.5 Limitation of the Study**

Conducting a research of this nature is not without some constraints. The major constraints encountered in this study work are: Biased and uncooperative attitude of some staff members. Again, given the general background of lack of transparency among most of our financial institutions, one should naturally treat

with caution, answers from respondents particularly those touching on self-appraisal of its image. Delay in filling and returning questionnaire by respondents. On the whole, academic stress added to the problems but the researcher made the best efforts in optimizing the available resources and information without allowing the limitations to make the researcher lose sight of the quality of the final output. In essence, these limitations do not impinge on the validity of this work.

## **2. Literature Review**

Knowledge sharing is used as a coordinating mechanism. Empirical evidence relating to knowledge management leads to a capacity-building that determines the increase in firm performance (Darroch, 2005). Knowledge sharing stimulates the power of creativity and performance among employees (Alzghoul, Elrehail, , Emeagwali and AlShboul, 2018). Knowledge sharing is one of the most important enablers of knowledge management practices (Jahmani, Fadiya, Abubakar, and Elrehail, 2018). Knowledge sharing is defined as a continuous practice of exchanging knowledge through knowledge exchange mechanisms between individuals, groups and organizations (Oyemomi, , Liu, Neaga, Chen and Nakpodia, 2019). The information system enhances knowledge sharing activity followed by knowledge acquisition and knowledge application (Al-Emran, Mezhyuev, Kamaludin, and Shaalan, 2018).

Sharing knowledge is a difficult idea to define. It is frequently used interchangeably with the terms transferring knowledge and organizational learning (Kim 2011). Information sharing is an increasingly advocated than mere knowledge transfer, stressing the process of knowledge transmission through social contact (kim 2011). Knowledge management, which covers knowledge generation, transference, and sharing, is a subcategory of the notion.

Diverse scholars have characterized knowledge sharing in a variety of ways, all of which are comparable. Information sharing has been characterized as people' actions in making knowledge accessible and beneficial to others inside the company (Ipe, 2003). Knowledge sharing, according to Renzl (2008), is a reciprocity source of information exchange that comprises both providing and collecting learning from the masses.

Individual knowledge will be oriented into group organizational knowledge through information sharing, which is an essential process. Knowledge sharing may be divided into three categories. To begin, think of knowledge sharing as a series of events, acts, and engagements that unfold across time. Second, knowledge sharing necessitates the participation of at least two parties or roles, which can be played by people or groups: the role of bringing (providing, exhibiting, teaching, etc.) information and the role of obtaining (learning, etc.) knowledge. Finally, the properties of shared information characterize knowledge sharing.

Knowledge sharing, according to Ipe (2003), is the process of creating data accessible to others within an enterprise. Most studies highlighted knowledge sharing at the person degree as a one-dimensional concept, whereas other researchers advocated for a two-dimensional approach. Van den Hooff and de Ridder (2004), for instance, described knowledge sharing as the process through

which individuals share existing knowledge and collaborate to develop new knowledge. This concept implies that the process of information sharing includes both 'donating' and 'receiving' parts. Knowledge 'donating', according to van den Hooff and de Ridder (2004), entails sharing one's personal intellectual capital to others, whereas knowledge 'collecting' is contacting coworkers in order to persuade them to contribute their innovation capabilities.

Renzi (2008) described knowledge sharing as a reciprocal process of information exchange that comprises both providing and acquiring knowledge from the masses. Information sharing may be defined as a culture of social interaction in which employees share their knowledge, experiences, talents, and skills throughout the department (organization). Knowledge sharing refers to a set of common beliefs about how to provide employees with relevant information by establishing and utilizing knowledge networks inside firms (Hogel, Parboteeah & Munson, 2003). Additionally, information is shared at both the individual and organizational levels. For individual workers, knowledge sharing entails chatting with coworkers in order to assist them do a task more effectively, quickly, and expeditiously.

Gathering, organizing, repurposing, and transmitting experience-based information that exist currently and making that knowledge available to others in the company is what knowledge sharing entails for an organization. Knowledge sharing is vital, according to a number of studies, since it allows firms to improve their innovation performance while reducing repetitive learning efforts (Calantone, Cavusgil & Zhao, 2002; Scarbrough, 2003).

### **2.1 Knowledge sharing as a part of knowledge management**

One of the most important aspects of the Knowledge Management process is knowledge sharing. There are different interpretations of Knowledge Management, according to Anand (2011), but the basic line remains the same. To put it another way, knowledge management is simply the process of managing existing information and encouraging people to share it with one another in order to provide value-added services and products. Knowledge management is the correct and efficient administration of critical knowledge. Its processes include knowledge capture and generation, knowledge organization and retention, knowledge spread of information, and knowledge exploitation and applicability.

Knowledge management is in charge of changing individual knowledge into organizational knowledge that can be widely shared, appropriately exploited, and implemented across the entire company. Knowledge management focuses on making workers' information readily available to everyone, including the business itself. Knowledge Management was divided into four primary procedures so that everyone could understand it: knowledge Capture and Creation. 2. Knowledge Organization and Retention. 3. Knowledge Dissemination and 4. Knowledge Utilization

Knowledge sharing is an important aspect of knowledge management, and it is covered in the Knowledge Management process' third stage. Hasanali (2002) stated that having a broad awareness of the terms "knowledge management" and

"knowledge sharing," as well as how these two crucial concepts correspond to an organization's condition and requirements, is a critical success element in knowledge management. When these two terms are properly understood, the business is genuinely following the essential success component of knowledge management, which is to respond to its workers and consumers.

## **2.2 Methods of sharing Knowledge**

This deals with ways or forms by which ideas and information can be shared within an organization. Filemon (2008) identify the following forms of sharing knowledge:

**Brainstorming:** One of the most prevalent approaches for eliciting creativity and invention from employees is discussing. Diverse people have different levels of expertise and different perspectives on the same item. The act of conceptualizing allows people to share their points of view, thoughts, and frames of reference that they utilize on a regular basis. Such ideas, beliefs, and conceptions can also be disputed, contested, and further extended or transformed through this process. It is possible to bring forth the range of viewpoints and mental sets that exist in the minds of the attendees during strategizing.

**Training and Learning:** learning can be from formal training and courses, to informal learning from ones interaction. When you are trying to improve someone in one aspect or the other that means training has been taken place and knowledge will be shared.

**Meeting:** when we have a focused task or intention, we get together and meet, be that face to face in a room or online. Meetings are usually part of teamwork. Most organization hold meeting to encourage sharing of knowledge among their employees.

**Documentation and Database System:** This is used in sharing explicit knowledge within and outside the organization, whereby someone's knowledge is been stored in a data base or documented for other people to use in solving problems.

## **2.3 Employee Performance**

According to Sinambela (2016), performance is one of the total collections of work that is available to workers. Meanwhile Fachreza, Musnadi & Majid (2018) define employee performance as the result of the implementation of a job, both physical and non-physical. Finriyani (2015) state that performance is the work that can be achieved by a person or group of people in an organization, in accordance with their respective responsibilities and authorities in an effort to achieve organizational goals. From the definition above, it can be concluded that performance is the availability of a person or group in carrying out an activity in accordance with their responsibilities with the results expected by a company. According to Bandari (2016), good performance standards have criteria as follows:

1. Can be achieved: in accordance with the efforts made in the expected conditions.
2. Economical: low / reasonable cost, associated with the activities covered.
3. Applicable: according to existing conditions. If there is a change in conditions, a

standard must be built which at any time can be adjusted to the existing conditions. 4. Consistent: will help the uniformity of communication and operation of the overall functions of the organization. 5. Comprehensive: encompassing all related activities. 6. Understandable: expressed easily clearly to avoid communication errors / confusion, the instructions used must be specific and complete.

7. Measurable: must be communicable with precision. 8. Stable: must have sufficient timeframe to predict and provide for the work to be done. 9. Adaptable: must be designed so that elements can be added, changed and made up to date without making changes to the entire structure. 10. Legitimacy: officially approved.

## **2.4 Theoretical Approach**

### **2.4.1 Social Constructivist Theory**

Berger and Luckmann (1995) introduced the Social Constructivist Theory, which stressed the need of teamwork among participants. He discovered that students improve their talents by collaborating with more proficient peers to solve problems. Using collaborative learning, active engagement, interaction, and conversation may promote knowledge exchange and building (Johnson & Johnson 2005). Employees that are interested in sharing their ideas with their coworkers, according to his theory, understand better. Learning and development are actions that are carried out in a social and collaborative environment. Group discussions provide discourse, conversation, and debate in an online learning environment, resulting in the social creation of knowledge. Within the online learning environment, learners differ in terms of their ability and desire to collaborate. Learners collaborate on a same goal, particularly in virtual teams. The efficiency of collaboration is determined by how well those individuals collaborate, interact, and communicate with one another. Two aspects of knowledge sharing may be investigated in an organization to determine the conclusion of this theory: the quality of knowledge provided and the influence of knowledge shared on employee performance. If an employee believes that sharing information with a coworker would help them come up with new ideas, extend interpersonal connections, or offer them a sense of success, they will be more ready to participate in knowledge sharing activities.

### **2.4.2 Organizational Memory Theory**

This theory was developed by Walsh and Ungson (1991). Organisation memory is the accumulated body of data, information, and knowledge created in the course of an individual organization's existence. Walsh and Ungson (1991) listed five retention mechanisms in order for an organizations to manage their knowledge effectively and to manage their organizational memory infrastructure also, these retention mechanisms are:

**Culture:** This plays a very important role in knowledge sharing, which stores knowledge in language shared frameworks, symbols, and stories (Davenport & prusak, 1998).



**Structures:** These are roles that are given to an individual that influence their behavior and which stores the organization's expectations of various roles played within the organization (Nonaka, 1994).

**Business Logic:** This guides the conversion of an input into an output (Szulanski, 1996). It also which stores procedures and operational rules which include knowledge to guide the conversion of inputs (such as raw materials) into outputs (such as finished products)

**Individuals:** In an organization individual retain information based on their own direct experiences and observation, individuals store knowledge in their memories, beliefs, values, and assumptions (Nonaka, 1994).

**Physical Environment:** This stores knowledge in the layout of the workplace (Hargadon & Fanelli, 2002).

This theory helps organizations and individuals in sharing of knowledge by considered individual culture which is the most barrier of knowledge sharing and helps the organization to provide necessary information and knowledge needed by employees in performance of their duties in accordance with their organization environment, structure and business purpose.

## **2.5 Empirical Review**

In a research conducted by Katsuro, Mapira, Mangava and Chimbindi (2012) on knowledge sharing and employee's performance in Marketing Board in Zimbabwe, the researcher used random sampling technique to ensure that every member had an equal chance of being selected. The study used a sample of 60 employees from a population of 100 employees. The objective of the study examined the impact of worker performance. This sample size was representative of the employees' population which gave a true reflection of the findings of the study. Regression Analyses was used to determine the validity of the hypotheses stated in the study. The research findings show that 89% employees supported that there is a positive relationship between knowledge sharing and employee's performance.

Tri , Joko and Damarsari (2020) evaluated mediating role of knowledge sharing in relationship between top management support and employee performance, this research was conducted at government-owned water company, East Java, Indonesia with the aim of analyzing the influence of top management support on knowledge sharing, the influence of top management support on employee performance, the influence of knowledge sharing on employee performance, the role of knowledge sharing in mediating the influence of top management support on employee performance. The population of this study were employees of government-owned water company, East Java, Indonesia with a total of 63 employees. The sampling technique used total sampling technique. Data analysis used Structural Equation Modeling (SEM) Partial Least Square (PLS). The results showed that top management support had a significant positive effect on knowledge sharing, top management support had a significant positive effect on employee performance, knowledge sharing had a significant positive effect on employee performance, top management support had a positive and significant effect on employee performance through knowledge sharing.

In a study conducted by Mhagama (2017) on the effect of knowledge sharing on employee performance in Bronite bottlers limited, Tanzania. The approach utilized was stratified random sampling, which took into account all personnel from various departments. A total of 102 people were included in the study. Induction and training, HR policy, company culture, and awarding system are among the techniques highlighted by the study as being extremely important and so may be utilized to improve information sharing practice, which leads to improved performance by workers. Recruitment and orientation were shown to be effective ways for increasing knowledge sharing in the research. According to the findings, the availability of training, level of education, salaries and recognition, organizational process, routines and nature of work, are among the critical factors that influence knowledge sharing practice in order to improve employee performance.

The purpose of Shaheen and Panchapakesan's (2013) study on knowledge sharing and employee performance in Iran was to investigate the impact of information sharing on worker performance. The study employed random selection procedures, with a total sample size of 226 people. Self-administered questionnaires were used to collect data from the selected employees in order to determine the influence of knowledge sharing on their performance. The association between information sharing and employee performance was investigated using the T-test. The study's findings revealed that 209 questionnaires were valid and 17 were invalid, with 87 percent of respondents stating that information sharing improves employee performance. The study also concluded that face-to-face method of sharing knowledge is the best way of sharing their knowledge while on duty.

In Malaysia, Rohana and Razak (2013) investigated the impact of knowledge sharing on worker performance in small and medium businesses. For the manufacturing and service industries of SMEs, convenience sampling techniques were employed to collect data using a questionnaire. The influence of information sharing on worker performance was investigated using regression analysis. Knowledge sharing has a significant impact on worker performance, according to the research. It was also suggested that SMEs invest in and focus on information sharing activities since this creates a platform for innovation and so improves performance.

In his study of the impact of information sharing methods on organizational performance in a AAA investment business in Dubai, Alli (2013) came to a conclusion. It was discovered through qualitative research (interview method) that when knowledge sharing is exercised, it will functionary's aspects of an organization, including individual workers such as knowledge, expertise, and strengths, worker effectiveness, operating models, user satisfaction, and overall organization performance. Workforce planning will be boosted, and incredible growth of experts and specialists will begin as a result of information sharing between coworkers.

## **2.6 Hypotheses of the Study**

The following hypotheses are formulated to guide the study

- H<sub>01</sub>: Knowledge sharing strategies has no significant relationship with employees' productivity
- H<sub>02</sub>: Organizational structure has no significant relationship with employees' efficiency
- H<sub>03</sub>: Effective communication has no significant influence on employees' effectiveness

### 3. Methodology

This study adopted survey research design, which was based on the usage of primary sources of information. In collecting the primary data, questionnaire was used. The population of study consisted of 720 staff of Kwara state internal revenue service (KWIRS) from which a sample of 257 respondents was selected using simple random sampling. Two hundred and fifty seven (257) copies of Questionnaires were designed and distributed to respondents, however, only 242 copies questionnaires were correctly filled and returned, which constitute 96.16% rate of response. Multiple Regression analysis was used to analyze the data at 0.05 level of significance. All the data collected was coded and subjected to appropriate statistical analysis such as descriptive statistics. Meanwhile, the hypotheses were tested using Multiple regression analysis at 0.05 level of significance (i.e. 95% confidence interval).

### 4. Data Presentation and Analysis

#### Test of Hypotheses

This section addresses the objectives of the study through the formulated hypotheses using multiple regression analysis.

**Hypotheses one: Knowledge sharing strategies has no significant relationship with employee's productivity**

**Table 1: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.979 <sup>a</sup>	.958	.957	.16138

Source: SPSS Output, 2022

Predictors: (Constant), use of library, Training

Table 1 above shows the R<sup>2</sup> which is the coefficient of determination approximately 95.8%. This implies that 95.8% of employee productivity (dependent variable) is affected by knowledge sharing strategies (independent variable) while the remaining 4.2% represent residual which are the variables that are not captured in the model. Also, the R which is the level of correlation between the two variables .979 which indicate that there is a strong relationship between the variables. This implies that knowledge sharing strategies is positively related to employee productivity.

**Table 2: ANOVA<sup>a</sup>**

Model		Sum Squares	of Df	Mean Square	F	Sig. P value	Decision
1	Regression	149.732	2	74.866	2874.823	.000 <sup>b</sup>	Reject Ho
	Residual	6.615	254	.026			
	Total	156.347	256				

a. Dependent Variable: employee productivity

b. Predictors: (Constant), use of library, Training

Source: SPSS Output, 2022

The F-statistics are shown in the ANOVA table above is significant since the ANOVA significance of .000 is less than the alpha level of .05, thus the result is achieved. Also, the regression sum of square of 149.732 is greater than residual sum of square of 6.615, this further show the significance of the overall model. Therefore, the model is fit. This means that there is a relationship between knowledge sharing strategies and employee productivity in kwara state internal revenue.

**Table 3: Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	.299	.051		5.868	.000
	Training	.320	.038	.356	8.469	.000
	Use of library	.581	.038	.634	15.104	.000

a. Dependent Variable: employee productivity

Source: SPSS Output, 2022

The coefficient table of individual independent variable indicated that the positive Beta value of training (.356), use of library (.634) which shows that an increase or change in these variables will lead to 0.356 and 0.634 changes in employee productivity respectively. In addition, the (probability) and t-statistics value of training (.000)8.469, use of library (.000)15.104 further suggest that the relationship between training and use of library as against employee productivity is significant since; p-value of 0.000 of training is less than the alpha level of 0.05 which means that training have 0% of been insignificant to employee productivity; p-value of 0.000 of use of library is less than the alpha level of 0.05 which means that use of library have 0% of been insignificant to employee productivity; Therefore, training and use of library has significant influence on employee

productivity since all the significant values of the three indicator variables have a lower p-values than the standard alpha level of 5% of been insignificant.

Therefore, since  $R^2$  of 95.8% is positive and it explains the percent of influence knowledge sharing strategies has on employee’s productivity thus, the null hypothesis which state that “Knowledge sharing strategies has no significant relationship with employee productivity” is rejected and the alternate hypothesis when stated is accepted.

Hypotheses two: Organizational structure has no significant relationship with employee’s efficiency.

**Table 4: Model Summary**

Model	R	R Square	Adjusted R Square	R	Std. Error of the Estimate
1	.973 <sup>a</sup>	.947	.947		.19666

*Predictors: (Constant), Decentralization, centralization*

*Source: SPSS Output, 2022*

The result in the table above shows the  $R^2$  which is the coefficient of determination gives approximately 94.7%. This implies that 94.7% of employee efficiency (dependent variable) is affected by organizational structure (independent variable) while the remaining 5.3% represent residual which are the variables that are not captured in the model. Also, the R which is the level of correlation between the two variable shows .973 which indicate that there is a strong relationship between the variables. This implies that Organizational structure has significant relationship with employee’s efficiency.

**Table 5: ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.	Decision
1	Regression	176.420	2	88.210	2280.778	.000 <sup>b</sup>	Reject Ho
	Residual	9.824	254	.039			
	Total	186.244	256				

*a. Dependent Variable: employee efficiency*

*b. Predictors: (Constant), Decentralization, centralization*

*Source: SPSS Output, 2022*

The F-statistics are shown from the ANOVA table is significant since the ANOVA significance of .000 is less than the alpha level of .05, thus the result is achieved. Also, the regression sum of square of 176.420 is greater than residual sum of square of 9.824, this further show the significance of the overall model. Therefore, the model is fit. This means organizational structure has significant relationship with employee’s efficiency

**Table 6: Coefficients<sup>a</sup>**

		B	Std. Error	T	Sig.	Lower Bound	Upper Bound
1	(Constant)						
	Decentralization						
	Centralization						

Model		Unstandardized		Standardized		
		Coefficients		Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	.633	.061		10.388	.000
	Centralization	-.537	.038	-.508	-14.179	.000
	Decentralization	1.392	.035	1.417	39.534	.000

a. Dependent Variable: employee efficiency

Source: SPSS Output, 2022

The coefficient table of individual independent variable indicated that the positive Beta value of centralization (-.508), Decentralization (1.417) which shows that an increase or change in these variables will lead to -0.508 and 1.417 changes in employee efficiency respectively. In addition, the (probability) and t-statistics value of centralization (.000)-14.179, decentralization (.000)39.534 further suggest that the relationship between centralization and decentralization as against employee efficiency is significant since; p-value of 0.000 of centralization is less than the alpha level of 0.05 which means that centralization have 0% of been insignificant to employee efficiency; p-value of 0.000 of decentralization is less than the alpha level of 0.05 which means that decentralization have 0% of been insignificant to employee efficiency; Therefore, centralization and decentralization has significant influence on employee efficiency since all the significant values of the three indicator variables all have a lower p-values than the standard alpha level of 5% of been insignificant.

Therefore, since  $R^2$  of 94.7% is positive and it explains the percent of effect organizational structure has on employees efficiency thus, the null hypothesis which state that “Organizational structure has no significant relationship with employee’s efficiency” is rejected and the alternate hypothesis when stated is accepted.

**Hypotheses three: Effective communication has no significant influence on employee’s effectiveness**

**Table 7: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900 <sup>a</sup>	.809	.809	.28694

Source: SPSS Output, 2022

The result in table above shows the  $R^2$  which is the coefficient of determination gives approximately 80.9%. This implies that 80.9% of employee effectiveness (dependent variable) is affected by effective communication (independent variable) while the remaining 19.1% represent residual which are the variables that are not captured in the model. Also, the R which is the level of correlation between the two variables .900 which indicate that there is a strong relationship between

the variables. This implies that effective communication is positively related to employee effectiveness.

**Table 8: ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig. P value	Decision
1	Regression	185.070	2	92.535	2990.689	.000 <sup>b</sup>	Reject Ho
	Residual	7.859	254	.031			
	Total	192.929	256				

a. Dependent Variable: employee effectiveness

b. Predictors: (Constant), Electronic communication, personal communication

Source: SPSS Output, 2022

The F-statistics are shown from the ANOVA table is significant since the ANOVA significance of .000 is less than the alpha level of .05, thus the result is achieved. Also, the regression sum of square of 185.070 is greater than residual sum of square of 7.859, this further show the significance of the overall model. Therefore, the model is fit. This means that effective communication has significant influence on employees' effectiveness.

**Table 9: Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	T	
1	(Constant)	-.383	.059		-6.520	.000
	Personal communication	.719	.026	.647	27.462	.000
	Electronic communication	.398	.025	.370	15.708	.000

Dependent Variable: employee effectiveness

Source: SPSS Output, 2022

The coefficient table of individual independent variable indicated that the positive Beta value of personal communication (.647), electronic communication (.370) which shows that an increase or change in these variables will lead to 0.647 and 0.370 changes in employee effectiveness respectively. In addition, the (probability) and t-statistics value of personal communication (.000)- 27.462, electronic communication (.000)15.708 further suggest that the relationship between personal communication and electronic communication as against employee effectiveness is significant since; p-value of 0.000 of personal communication is less than the alpha level of 0.05 which means that personal communication have 0% of been insignificant to employee effectiveness; p-value of

0.000 of electronic communication is less than the alpha level of 0.05 which means that electronic communication have 0% of been insignificant to employee effectiveness; Therefore, personal communication and electronic communication has significant influence on employee effectiveness since all the significant values of the three indicator variables have a lower p-values than the standard alpha level of 5% of been insignificant.

Therefore, since  $R^2$  of 80.9% is positive and it explains the percent of influence effective communication has on employees effectiveness thus, the null hypothesis which state that “Effective communication has no significant influence on employee’s effectiveness” is rejected and the alternate hypothesis when stated is accepted.

## 5. Discussion of Findings

This section made an attempt to highlight and discuss some of the major findings presented above. In order to address the issues in this research work, three (3) research hypotheses were tested using multiple regression analysis. On the whole, the following are noticeable study:

Firstly, the study hypothesized that “Knowledge sharing strategies has no significant relationship with employees’ productivity”. Correlation was used to test the hypothesis, the result shows that training and use of library have a strong positive relationship on employees’ productivity. Since the the correlation significance of .002, .000 and .001 is less than the .005 indicating that there is a significant relationship between knowledge Sharing strategies and employees productivity. The correlation figure of .882, .700 and .578, shows that there is a positive strong relationship between knowledge sharing strategies and employee productivity, the null hypothesis was rejected while the alternative hypothesis was accepted. Therefore, knowledge sharing strategies has significant relationship with employees’ productivity.

This is line with the work of Rohana and Razak (2013) which finds out that Knowledge sharing has strong influence on workers’ performance.

Secondly, the study hypothesized that “Organizational structure has no significant relationship with employees’ efficiency”. Correlation analysis was used to test the hypothesis, the result shows that centralization and decentralization have a strong positive relationship on employees’ efficiency. Since the the correlation significance is .004, .002 and .002 which is less than the .05 with correlation figure of .869, .760 and .627. The null hypothesis was rejected while the alternative hypothesis was accepted that is organizational structure has significant relationship with employees’ efficiency. This finding is line with the work of Alli (2013) who studied on the effect of knowledge sharing practices on organization performance; findings shows that employee development will be enhanced and tremendous growth of experts and specialist will start due to sharing of the knowledge amongst the employees.

Thirdly, the study hypothesized that “Effective communication has no significant influence on employees’ effectiveness”. Multiple regression was used to test the hypothesis, the result shows that personal communication and electronic



communication have a strong positive influence on employees' effectiveness. Since the  $R^2$  is 72% is coefficient significance of .001 and .002 were lesser than the alpha level of 0.05, the null hypothesis was rejected and the alternative hypothesis was accepted. Therefore, Effective communication has no significant influence on employees' effectiveness. This finding is in line with Mhagama (2017) work on the effect of knowledge sharing on employee performance. The study concluded that availability of training, level of education, salaries and recognition, organization process, schedules and nature of the work, organization culture and business context are among of critical factors which influence knowledge sharing practice to improve employee performance.

## **6. Conclusion and Recommendations**

Knowledge sharing tactics have a substantial association with staff productivity, according to the study. Information sharing tactics are a critical determinant of workers' productivity since training is essential for equipping employees with the knowledge and capabilities they need to exceed expectations. HRM Strategies are used to encourage knowledge sharing by affecting workers to give, formalize, innovate, and encourage them in effective knowledge sharing. Companies carry in-house and outside training to improve staff members' ways of doing work, while HRM Approaches are used to support knowledge sharing by developing engagement as they influence staff to participate, formalize, construct information, and encourage them in corporate social responsibility activities.

The efficiency of employees is influenced by organizational structure. The effectiveness of workers has been proven to be influenced by organizational structure. The less formalized an organization's structure is, the more information transfer across divisions will be facilitated. Conversely, the more complicated an organization's structure is, the less beneficial information sharing across divisions will be. Because of the complexity of the company structure, workers will have less opportunities to communicate and connect with one another, reducing their desire to share information.

Similarly, good communication has an impact on staff productivity. Effective communication is also a key component to consider in an employee's effectiveness since greater interaction and collaboration in information knowledge dissemination makes staff enhance their productivity and decision-making. The link between the results of an organizational system and the expenses of producing those outcomes is known as performance. Workforce productivity would promote, which will boost organizational performance.

From the review of relevant literatures, it is therefore recommended that:

- i. Knowledge sharing strategies such as training and use of library should be implemented to ensure that employees have the necessary and required knowledge that is needed on the job. Training should be done periodically to enable employees meet frequently and share improvements, challenges and innovations related to job. A standard library should also be provided to allow employee access knowledge and make research on the job.
- ii. Organizations should endeavor to consider having a decentralized

organizational structure for employees to be highly efficient. The organizational structure should be flexible in that it allows policies formulated to be strictly adhered to by the employees and also allows employees to seldom input their contributions in decision making.

- iii. Effective communication should be given more consideration through personal and electronic communication. Frequent face to face communication should be encouraged and electronic communication such as intranet facilities, email, virtual communication which enable fast and easy knowledge dissemination.

### **6.1 Contribution to Knowledge**

This study contributes to the body of knowledge on the field of Knowledge sharing. The result of the study is significant as it explains how knowledge sharing culture can be implemented using strategies such as training, use of library, flexible organizational structure and effective communication and how these strategies can be used to improve employee's performance.

This study conducted the research using Kwara State Internal Revenue Service (KWIRS), a government agency that focuses mainly on revenue generation unlike previous studies that concentrated more on private organizations, implying that knowledge sharing can be done in both private and public organizations and can serve as a tool to improve the performances of employees in public corporations.

The outcome of this study in terms of academics will serve as a guide for further research in the field of management sciences and other related fields, thus, providing a better understanding of the subject at hand.

### **6.2 Areas for Further Research**

Future research should be based on the impacts of knowledge sharing between organizations in the same industry and the performance of the employees should be assessed not only based on organizational factors such as the knowledge sharing strategies available in the organization, the structure laid down by the organization or the communication procedure but also employee factors such as diversity of employees, social organization network, willingness of employees to share knowledge, level of education, motivation etc. This will help to relatively compare organization performances in the aspect of knowledge sharing and knowledge management and also come up with effective ways to encourage employees to share knowledge.

---

### **References**

- Al-Emran, M., Mezhuiev, V., Kamaludin, A. and Shaalan, K. (2018), "The impact of knowledge management processes on information systems: a systematic review", *International Journal of Information Management*, 43(2):173-187.
- Alzghoul, A., Elrehail, H., Emeagwali, O.L. and AlShboul, M.K. (2018), "Knowledge management, workplace climate, creativity and performance: the role of authentic leadership", *Journal of Workplace Learning*, 30(8):79-92.

- Anand, A. (2011). Understanding Knowledge Management: a literature review, *International Journal of Engineering Science and Technology*, vol. 3(2):926-936
- Atatsi, E.A., Stoffers, J. and Kil, A. (2019), "Factors affecting employee performance: a systematic literature review", *Journal of Advances in Management Research*, 16(3): 329-351.
- Bandari, Ani Supra (2016) The Role of Training in Improving Employee Performance at the Planning Unit of PDAM Tirta Musi Rambutan. *Jurnal Manajemen Sumber Daya Manusia*.
- Bolisani, E. and Scarso, E. (2019), "Strategic planning approaches to knowledge management: a taxonomy", *VINE Journal of Information and Knowledge Management Systems*, 45(4):57-73.
- Calantone, R. J., Cavusgil, S. T. & Zhao, Y. (2002). Learning orientation, firm innovation capability, and firm performance. *Industrial Marketing Management*, 31(6):515.
- Connelly, C. E and Zweig, D(2014) Why employees hide their knowledge and how to encourage sharing Retrieved from <https://www.ideasforleaders.com/ideas/why-employees-hide-their-knowledge-and-how-to-encourage-sharing>
- Fachreza., Musnadi & Majid , (2018) The Influence of Work Motivation, Work Environment, and Organizational Culture on Employee Performance and Its Impact on the Performance of Bank Aceh Syariah in Banda Aceh City. *Jurnal Magister Manajemen, Faculty of Economics and Business Unsyiah*,.
- Finriyani, A., (2015) Merging Paramedic Performance And Service Quality. An Empirical Test of an Integrative Model. *International Journal of Business and Management*, 4(2);93-107.
- Filemon, A. U. (2008). *Introduction to knowledge management: A brief introduction to the basic elements of Knowledge Management*, Japan: Asian Foundation Fund Press
- Ganzert, C., Martinelli, D.P. and Delai, I. (2019), "Intelligence systems methodology: a systemic approach to the organizational intelligence function", *Knowledge Management Research and Practice*,10(2):141-152.
- Hargadon, A., & Fanelli, A. (2002). Action and Possibility: reconciling dual perspectives of knowledge in organizations. *Organization Science*, 12(9):21-26.
- Hasanali, F., Critical Success Factors of Knowledge Management. APQC, [online]. [Accessed 15 Jan 2013]. Available at: [http://polaris.umuc.edu/mts/TMAN/TMAN\\_636/articles/csfs.pdf](http://polaris.umuc.edu/mts/TMAN/TMAN_636/articles/csfs.pdf)
- Hawamdeh, S. (2003). *Knowledge Management Cultivating Knowledge Professional*. Oxford: Chandos Publishing.
- Hislop, D. (2013). *Knowledge management in organizations: a critical introduction*. 3<sup>rd</sup> ed. Oxford: Oxford University Press.

- Hogel, M., Parboteeah, K. P. & Munson, C. L. (2003). Team-level antecedents of individual's knowledge networks. *Decision Sciences*, 34(4):70-79.
- Ipe, M. (2003). Knowledge sharing in organizations: A conceptual framework. *Human Resource Development Review*, 2, 337-359.
- Jackson, S. E., Chuang, C.-H., Harden, E. E., Jiang, Y., & Joseph, J. M. 2006. Toward developing human resource management systems for knowledge-intensive teamwork. In J. M. Joseph (Ed.), *Research in personnel and human resources management*, 25: 27-70.
- Jahmani, K., Fadiya, S.O., Abubakar, A.M. and Elrehail, H. (2018), "Knowledge content quality, perceived usefulness, KMS use for sharing and retrieval", *VINE Journal of Information and Knowledge Management Systems*, 48(4):470-490.
- Keyes, J. (2008). Identifying the barriers to knowledge sharing in knowledge intensive organisations. *New art technologies inc.*
- Kim, D. (2011). The Effects of Knowledge Sharing on Program Performance: Influences on CPS Program Performance, Ph.D. Thesis. Blacksburg, Virginia.
- Liebowitz, J. (2003). A knowledge management strategy for the jason Organization: a case study. *Journal of Computer Information System*, 44(2)
- Malhotra Y (2005). An Interview of Dr Yogesh Malhotra by Alistair Craven, Manage. First, <http://first.emeraldinsight.com> April 2.
- Masni., Ansir., & Sinarwati (2018)., The Effect of Knowledge Sharing, Trust and Work Culture on Performance of Employees, *JUMBO Jurnal Manajemen Bisnis, dan Organisasi*, 2(2)
- Manna, A. Q., (2018). Evaluation of the role of top management in achieving synergy between organizational structure and information technology in communications and banking sectors. Doctoral theses, Amman Arab University, Jordan,
- Meddour, H., (2020)., Effects of Top Management Support on Knowledge Transfer and Sharing: the Mediating Role of Trust. *GIAP Journal*,
- Muinde, C. M. Matuku, and Kamau, (2016), The Influence of Top Management Support on Knowledge Sharing during the Implementation of ERP Systems in Kenya. *The International Journal of Business & Management*, 4(7)
- Oyemomi, O., Liu, S., Neaga, I., Chen, H. and Nakpodia, F. (2019), "How cultural impact on knowledge sharing contribute stoorg anizational performance: using the fsQCA approach", *Journal of Business Research*, 94(5):313-319.
- Pearson, K. E., & Saunders, C. S. (2009). *Strategic Management Information System*. 4<sup>th</sup> ed. New Jersey: John Wiley and Sons.
- Pour, M.J., Zadeh, Z.K. and Zadeh, N.A. (2018), "Designing an integrated methodology for knowledge management strategic planning: the roadmap toward strategic alignment", *VINE Journal of Information and Knowledge Management Systems*, 48(3).
- Renzl, B. (2008). Trust in management and knowledge sharing: The mediating effects of fear and knowledge documentation. *Omega*, 36, 206-220.

- Rusu, G., Avasilcai, S. and Hut u, C.-A. (2016), "Organizational context factors influencing employee performance appraisal: a research framework", *Procedia – Social and Behavioral Sciences*, 221(3):57-65.
- Scarbrough, H. (2003). Knowledge management, HRM and innovation process. *International Journal of Manpower*, 24(5):501-16.
- Sinambela, L. P (2016) Human Resource Management, Bumi Aksara, Jakarta,.
- Sohail, M. S., & Daud, S. (2009). Knowledge sharing in higher education institutions: perspectives from malaysia. *The Journal of Information and Knowledge Management Systems*, 39(2):152 – 142.
- Syifani, N. (2019), The Influence of Knowledge Sharing Enablers on Employee Performance at PT. Semen Indonesia (Persero) Tbk., *Jurnal Universitas Airlangga*,.
- Szulanski, G. (1996). Exploring internal stickiness: Impediments to the transfer of best practice within the firm. *Strategic Management Journal*, 6(17):27-43.
- Tohardi, A., Practical Understanding of Human Resource Management, CV. Mandar Maju, Bandung, 2011.
- Turban, E., and Volonino, L. (2010). Information technology for management transforming organizations in the digital economy, (7th ed.). Jon Wiley and Son, Inc., Hoboken, NJ,.
- Van den Hooff, B. & Van Weenen, F. D. (2004). Knowledge sharing in context: the influence of organizational commitment, communication climate and CMC use on knowledge sharing. *Journal of Knowledge Management*, 8(6):117-30.
- Walsh, J. P. & Ungson, G. R. (1991). Organizational memory. *Academy of Management Review*, 16: 57-91.
- Yang, J. (2004). Job related knowledge sharing: Comparative case studies. *Journal of Knowledge Management*, 8, 118-126.
- Zheng, T.T. (2017). A Literature Review on Knowledge Sharing. *Open Journal of Social Sciences*, 5, 51-58.

---

## About the Authors

---

**Dr. Abdul, Falilat Ajoke**, Department of Business Administration, University of Ilorin, Ilorin, Nigeria.

< falilatabdul@gmail.com >

**Dr. Aun, Isaac Iortimbir**, Department of Business Administration, University of Ilorin, Ilorin, Nigeria. <aun.ii@unilorin.edu.ng>

**Mr. Olota, Oluwayomi Omotayo**, Department of Business Administration, Faculty of Management Sciences, University of Ilorin. <Olota.oo@unilorin.edu.ng>

**Dr. Mustapha, Yusuf Ismail**, Department of Marketing, University of Ilorin, Ilorin, Nigeria. < Mustapha.yi@unilorin.edu.ng >

**Dr. Oladipo, Ganiyu Taiwo**, Department of Business Administration, University of Ilorin, Ilorin, Nigeria.

< ganiyu\_taiwo@yahoo.com >