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**Investigating the mediating effect of human resource strategies on the relationship between knowledge management and job performance of employees**

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## Investigating the mediating effect of human resource strategies on the relationship between knowledge management and job performance of employees

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**Abstract:** The present study aimed to investigate the mediating role of human resource strategies in the relationship between knowledge management and the job performance of Najafabad Tax Affairs Department employees. For this purpose, out of 100 employees of the tax affairs 80 people were selected by proportionate stratified random sampling based on Cochran's formula. Questionnaires with appropriate validity and reliability were used to collect the data. To analyse the data, first the acceptability of the theoretical model was examined using LISREL software, and it was found that the model is acceptable for the statistical population. The analysis results showed that human resource strategies have an effective role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. Accordingly, employee participation strategies, the reward system, and employee training play a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees.

**Keywords:** human resources strategies; knowledge management; job performance; tax affairs department.

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## 1 Introduction

Today's, investments on human capital are ever increasing (Munjal and Kundu, 2017) and human resource management (HRM) assumes newer dimensions, as a result, the expectations from it are quite different from the past challenges (Neo et al., 2006). In the current era, known as the age of information or the age of knowledge, importance of knowledge is no longer overlooked by anyone, and what is important is knowledge management. Attention to effective knowledge management, both internally and externally, is equally important for any organisation. External knowledge management can be referred to by knowledge management processes or process capabilities (Gold et al., 2011).

Knowledge management is an organisational activity that aims to create a social and technical environment in which knowledge can be produced and shared with others. Knowledge management is an effort to reveal the hidden assets in the minds of members and turn these hidden assets into an organisational asset so that all employees of the organisation have access to this asset (Giampaoli et al., 2017). Knowledge is largely replacing the traditional financial and physical capitals in organisations, as society becomes more and more knowledge-based (Ramezan, 2011). The knowledge-based theory of the firm suggests knowledge as the most strategically significant resource of a firm and the prime determinant of its sustainable competitive advantage (Jafari et al., 2007). Knowledge management (KM) is primarily concerned with development and the use of an organisation's knowledge assets to support furtherance of organisational goals (Yang, 2010). In the years to come, only the companies that create new knowledge and

use it effectively and efficiently will succeed in building sustained competitive advantage (Maâlej et al., 2014; Munjal et al., 2017).

The knowledge management process is related to several factors in the organisation, one of which may be job performance of employees. Job performance means the degree to which employees perform the jobs assigned to them under a specific working condition. Performance is defined as the overall values expected by an organisation about separate pieces of behaviour that an individual performs over a certain period of time (Maâlej et al., 2014).

For an organisation to achieve its goals, employees must do their jobs at an acceptable level of efficiency. This is critical for governmental organisations whose poor performance provides the ground for failure in public services. Performance is a compound structure based on which successful employees are identified in a set of behaviours. So, job performance is a multiple and broad criterion in which a set of carefully defined behaviours is used to express it (Archer-Brown and Kietzmann, 2018). People can do well in their jobs only when they have the required ability and motivation to have good performance. In fact, ability and motivation lead to optimal job performance (Sánchez et al., 2015).

To examine the relationship between knowledge management and job performance, it is also important to pay attention to the intermediate variables. One of these variables is human resource strategies. One of the main fields of research in human resource strategy is application of strategic approach to human resource management and development of human resource strategy.

Given the changing human resources environment (labour market heterogeneity, globalisation, labour process and nature, political and legal trends), creativity and innovation and high quality of life, and efficient, effective, and intelligent management of human resources are necessary to achieve sustainable efficiency. Human beings as the focus of attention in organisational behaviour management and human resource management debates have a special place and importance in modern management. In addition, the difference between operational and strategic levels of human resources and capitals has attracted much attention in organisational texts. In other words, by strategic measures it is meant those innovative programs and activities of human resources that are designed to establish a close relationship between human resources and strategic goals of the organisation. In other words, strategic approach in human resource management is a management logic that requires the use of human resources and activities that are closely related to strategic affairs or organisational goals. Human resource strategies must be consistent with structural approach of the organisation (Sánchez et al., 2015).

On the other hand, the tax affairs organisation, having an important position among governmental organisations, in terms of financing the government through taxes, has several issues related to knowledge management and job performance of employees. It seems that the tax affairs organisation, while increasing the diversity and scope of its activities in the field of different types of taxes including direct and indirect taxes and value added tax, needs to use new management processes such as knowledge management with multiple components such as acquisition, sharing, application, and storage of knowledge so that, on the one hands, by improving the professional performance of employees, problems such as public distrust of the tax system and their feeling of lack of tax justice, which lead to the phenomenon of tax evasion and false statements, will be reduced, and on the other hand, the role of human resource strategies, and especially employee participation, reward system, and in-service trainings in

strengthening this relationship will be considered, and employees of the organisation will have both sufficient expertise and high motivation and participatory spirit in the tax collection process.

Accordingly, the present study seeks to examine the question of what the mediating effect of human resource strategies on the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees is.

## **2 Literature review**

### *2.1 Knowledge management*

The knowledge obtained from quality of information and access to advanced information has replaced materials and energy as the main sources. Knowledge is the information that has been associated with experience, context, interpretation, and reflection, and few can doubt about its value. Knowledge is a source of competitive advantage and a lasting feature in modern economies (Archer-Brown and Kietzmann, 2018). Knowledge management can be defined as a conscious strategy as a result of which, the right knowledge is provided at the right time to the right people who need it and helps people in the organisation to share their information with each other and to use it in a way that leads to improvement of organisational performance (Giampaoli et al., 2017).

According to review of literature and interviewing with experts, knowledge management can be classified into two structural and process dimensions. The structural components of knowledge management are cultural, structural, and technology components, and the process components of knowledge management are knowledge acquisition, knowledge conversion, knowledge application, and knowledge protection. Knowledge acquisition is the spiral process of interactions between hidden and obvious knowledge that is created in four phases of socialisation, externalisation, combination, and internalisation (Nonaka and Takeuchi, 1995). Conversion process is a process in order to make the available knowledge useful. Some of the activities that empower knowledge conversion are organisation's ability to organise, integrate, combine, structure, coordinate and distribute knowledge (Muslim et al., 2020). Knowledge application includes activities in the field of creating new knowledge from the existing knowledge and applying the current knowledge (Chyi Lee and Yang, 2020). Knowledge application is the capability to transfer and use knowledge in order to realise organisational values (Gold et al., 2001). Knowledge protection is a process, during which instances of organisational experience that worth protection and maintenance are identified and then, are stored in the form of organisational memory (Salleh, 2013).

### *2.2 Job performance*

The human resources are being considered as the most important competitive advantage for organisations. Thus, managers must be aware how to deal with this strategic resource. Human resource practices in performance management are an important advantage in today's competitive world (Resurrection, 2012). Today, a benchmark used for increases in payments to employees, along with their ability to learn new skills and merits, is to attend to their performance (Lene, 2014). Bernadine et al. (1995) stated that the performance should be defined as work outcome because they are strongly connected

with strategic objectives, customer satisfaction and financial revenues. In general, organisational performance is an outcome that occurs as a result of organisational behaviour (Happasalo, et al., 2006).

An organisation performance is a multidimensional concept considering the organisation position in comparison with the competitors (López-Nicolás and Merño-Cerdán, 2011) Performance measurement or commercial success of new businesses has always been a special challenge in experimental research (Viet Ngo and O’Cass, 2011; Mueller et al., 2013). From Campell’s psychological point of view, job performance includes an area of organisational behaviour that is related to the job of individuals and is in line with achieving the goals of the organisation. Job performance is the organisational value of the employee’s job behaviours at different occupational times and situations; and organisational value refers to the organisation’s estimation of its employees’ activities and services (Sánchez et al., 2015). Job performance theoretically consists of two components:

- Task performance: which includes job requirements
- Contextual performance: which includes undefined and unspecified activities such as teamwork and support (Giampaoli et al., 2017)?

### 2.3 *Human resource strategies*

Various models of human resource strategies have been proposed so far. The most recent of these models has been tested in the study by Sánchez et al. (2015) which includes the three components of satisfaction with the reward system, employee participation, and employee training. These are the strategies that lead to employment and improvement of employees and the existing relationships between management and the people under their supervision.

Improving the level of employee performance is one of the important goals of any organisation in order to realise its strategies (Hosseini et al., 2020). Motivation is one of the main bases of behaviour without which individuals’ performance is not formed. In such circumstances, maintaining human resources and motivating them in order to increase job efficiency as much as possible by using various strategies, including rewards, is one of the most important tasks of any organisation (Sánchez et al., 2015). Reward is the valuable positive consequences of work for individuals (Herl, 2013). Reward is providing a pleasant outcome for performance of a desirable behaviour by an individual in order to increase the probability of repetition (Begel et al., 2015).

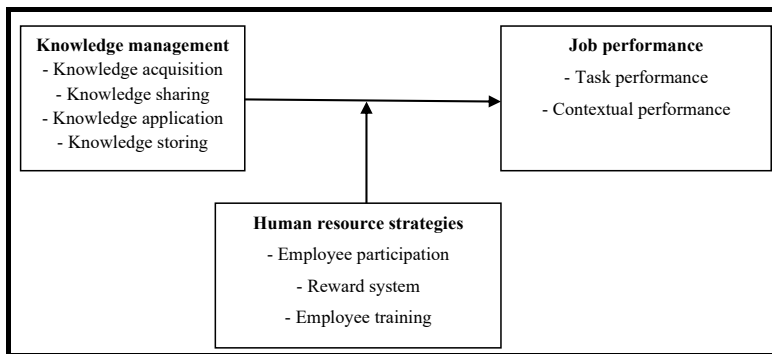
## 3 **Conceptual framework**

Sánchez et al. (2015) conducted a study entitled “The mediating effect of strategic human resource practices on knowledge management and firm performance”. The results showed that human resource strategies including training, employee participation, and reward system play a mediating role in the relationship between knowledge management and job performance. The results of the study by Adnan (2016) showed that among human resource strategies, employee training has the greatest impact on employee job performance. The results of the study by Chew (2015) showed that human resource strategies have had an impact on implementation of knowledge management in terms of

knowledge application. The results of Babnik et al. (2015) showed that knowledge management in the dimensions of knowledge sharing and knowledge application has had an important effect on realisation of human resource strategies such as reward system and employee participation.

The results of the study by Govindasamy (2014) showed that some strategic components of human resources such as employee training and employee participation have an effect on the relationship between knowledge management and employee job performance. The results of the study by Dermol (2014) showed that knowledge creation has a significant relationship with both contextual and task performance. Liao and Wu (2014) concluded in their study that the dimensions of knowledge sharing, and knowledge storage are mostly related to job performance of governmental organisations. The results of Yang (2014) showed that knowledge sharing has a relationship more than the average level with employee job performance. By studying the literature and extracting the conceptual model of the study, the researcher has used the model 1 based on the model by Sánchez et al. (2015):

**Figure 1** The conceptual model of research



*Source:* Sánchez et al. (2015)

Based on the model, the hypotheses are as follows:

- Main hypothesis** Human resource strategies play a role in the relationship between knowledge management and employee job performance.
- Sub-hypothesis 1** Employee participation strategy plays a role in the relationship between knowledge management and employee job performance.
- Sub-hypothesis 2** Reward system strategy plays a role in the relationship between knowledge management and employee job performance.
- Sub-hypothesis 3** Training strategy plays a role in the relationship between knowledge management and employee job performance.

## 4 Methodology

The present study is applied in terms of purpose and has a descriptive nature. Among the descriptive methods, survey method has been used. The study population included all

employees of Najafabad Tax Affairs Department that according to the information available in the Tax Affairs Department of the city, there were more than 100 people. The sample size using Cochran's formula was equal to 80 people. The sampling method was proportionate stratified random sampling due to selection based on gender and its size in the research population. Thus, out of 72 men working in the Tax Affairs Department, 58 were selected by simple random method, and out of 28 women working in the Department also 22 were selected by simple random method. Thus, a return rate of 73% was obtained which justified our earlier precaution by taking a larger number of employees into the sampling.

In collecting the data for the present study, three questionnaires have been used:

- 1 Newman and Conrad (2000) Knowledge Management Questionnaire including 21 questions
- 2 Patterson (1970) Job Performance Questionnaire including 15 questions
- 3 Sánchez et al. (2015) Human Resource Strategies Questionnaire including 15 questions.

The face validity of the questionnaires was confirmed based on the views of the supervisor and experts in the relevant field and the construct validity using factor analysis. Also, Cronbach's alpha coefficient was used to examine reliability of the research tools. This coefficient for the job performance, knowledge management, and human resource strategies questionnaires was 0.81, 0.85, and 0.89, respectively, which indicates that the research variables are reliable. For data analysis, structural equation modelling (SEM) technique was employed. According to the 'structural model', the effect of the constructs on each other is measured and explained in terms of the causality existing between the understudy constructs. This causality is expressed by the obtained standard coefficients and significance values based on which it is decided whether to maintain or repudiate a hypothesis. The model estimation was performed in LISREL environment.

## **5 Results and discussion**

Before examining the research hypotheses, the hypothesis of normal data distribution was examined using the non-parametric Kolmogorov-Smirnov test (Table 1).

Since the value of the significance level obtained for all research variables is a number greater than 0.05, there is no reason to reject the null hypothesis, and the hypothesis of normality is confirmed for all variables. In the following, confirmatory factor analysis has been performed to examine construct validity of the questionnaires' questions (Figures 2–10). Factor load indicates the share of each indicator in formation of the variable whose value is between zero and 1; values greater than 0.4 are acceptable and values smaller than that are removed.

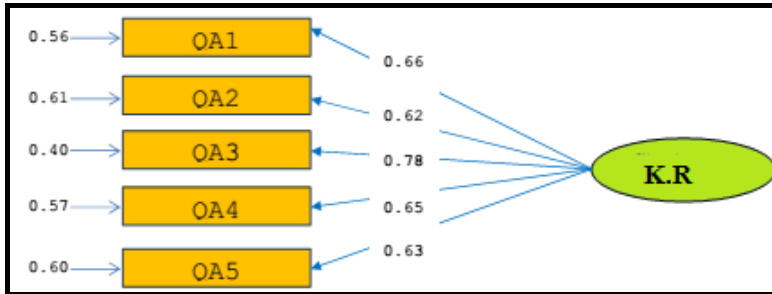
As factor analysis shows, all models have a good fit and the models measure the variables well. To examine the main hypothesis and the sub-hypotheses, the structural equation models have been estimated which can be seen in the following in Figures 11 to 14.



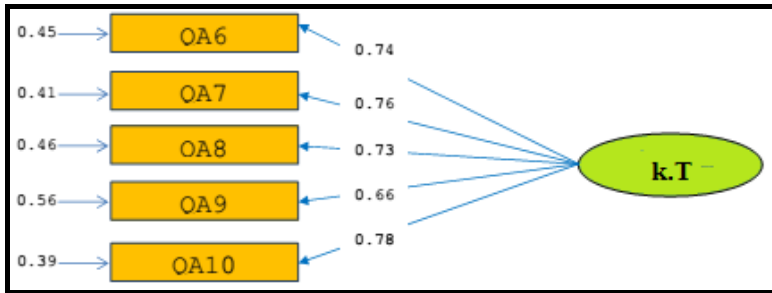
**Table 1** Results of Kolmogorov-Smirnov test

<i>Variable</i>	<i>Frequency</i>	<i>Mean</i>	<i>SD</i>	<i>Statistic value</i>	<i>Significance level</i>
Knowledge management	80	3.21	0.531	0.943	0.311
Job performance	80	3.26	0.542	0.951	0.232
Human resource strategies	80	3.63	0.604	1.13	0.144

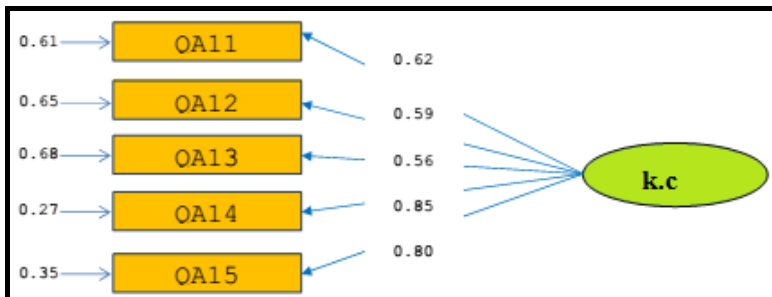
**Figure 2** Confirmatory factor analysis model of (K.R) or knowledge retention (standard estimation) (see online version for colours)



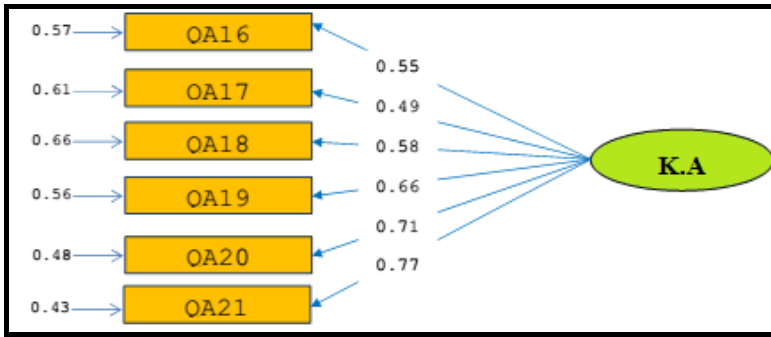
**Figure 3** Confirmatory factor analysis model of (K.T) or knowledge transfer (standard estimation) (see online version for colours)



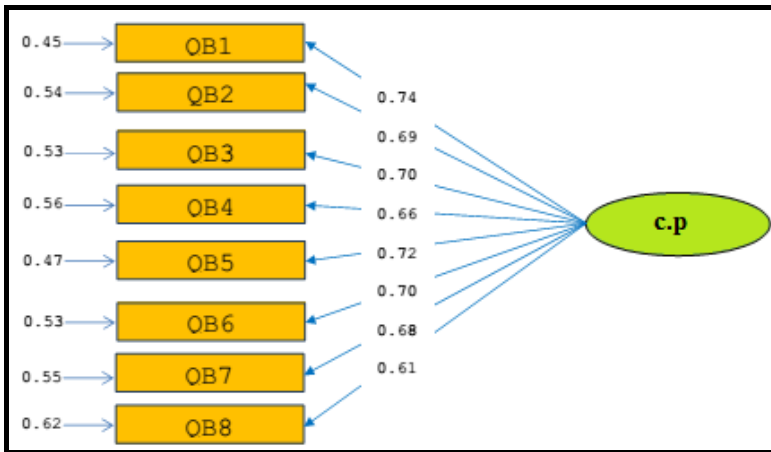
**Figure 4** Confirmatory factor analysis model of knowledge creation (standard estimation) (see online version for colours)



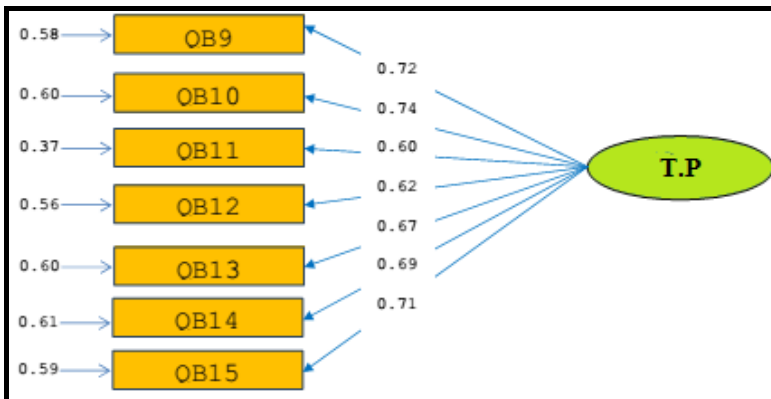
**Figure 5** Confirmatory factor analysis model of knowledge application (standard estimation) (see online version for colours)



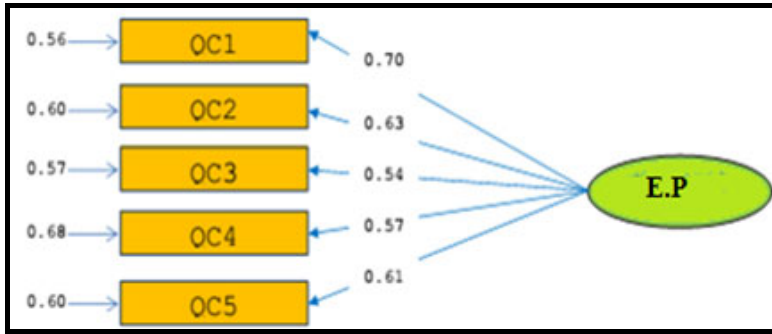
**Figure 6** Confirmatory factor analysis model of contextual performance (c.p) (standard estimation) (see online version for colours)



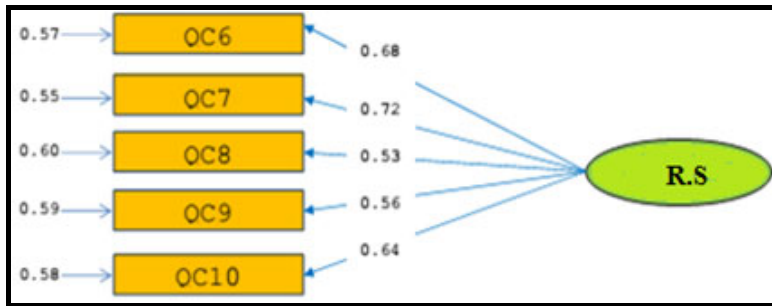
**Figure 7** Confirmatory factor analysis model of task performance (T.P) (standard estimation) (see online version for colours)



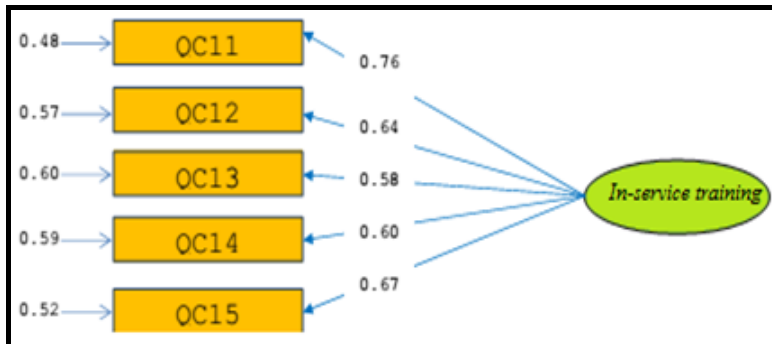
**Figure 8** Confirmatory factor analysis model of employee participation (standard estimation)  
(see online version for colours)



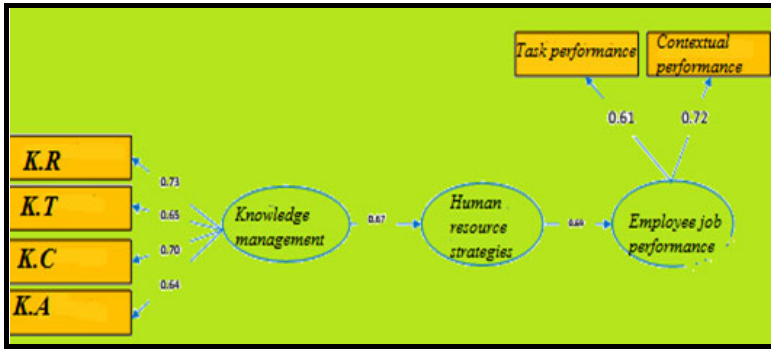
**Figure 9** Confirmatory factor analysis model of reward system (R.S.) (standard estimation)  
(see online version for colours)



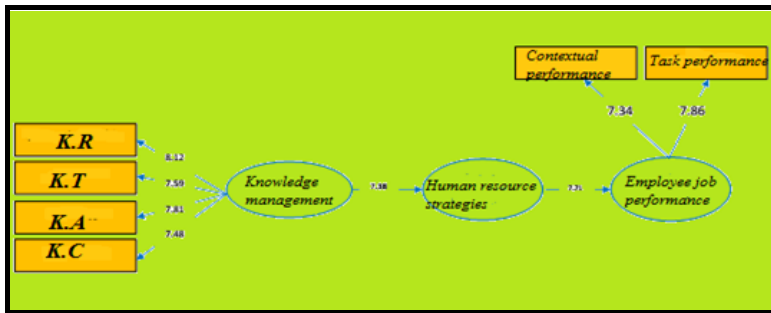
**Figure 10** Confirmatory factor analysis model of employee training (standard estimation)  
(see online version for colours)



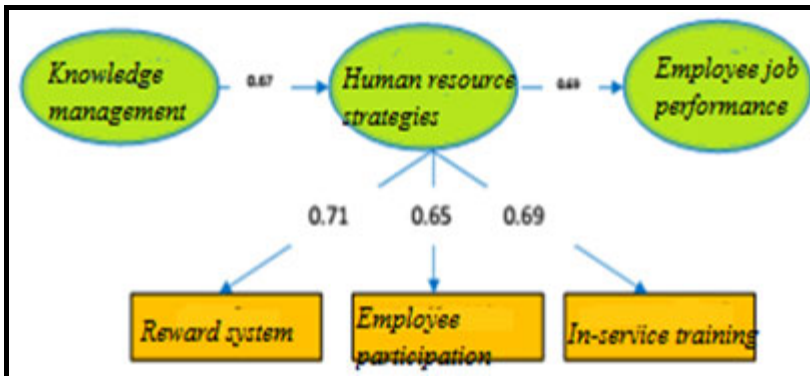
**Figure 11** Structural equation model of the main hypothesis (standard estimation) (see online version for colours)



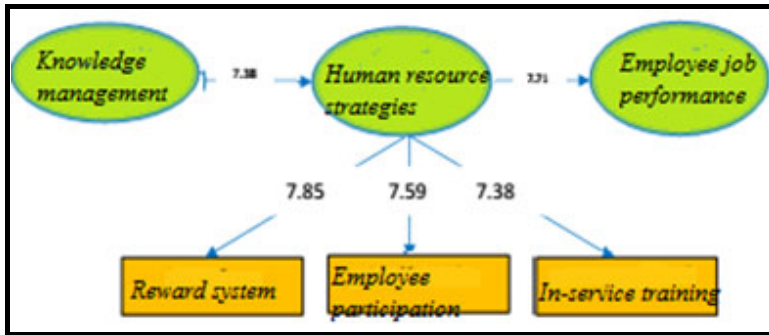
**Figure 12** Structural equation model of the main hypothesis (significance of the coefficients) (see online version for colours)



**Figure 13** Structural equation model of the sub-hypotheses (standard estimation) (see online version for colours)



**Figure 14** Structural equation model of the sub-hypotheses (significance of the coefficients) (see online version for colours)



A summary of the results of these graphs can be seen in Tables 2, 3 and 4, respectively.

**Table 2** Results of the structural model of the main hypothesis

Predictor variable	Path	Criterion variable	Path coefficient ( $\beta$ )	T statistic	Total coefficient of determination ( $R^2$ )
Knowledge management	→	Human resource strategies	0.67	7.38**	0.78

Note: \*p < 0.05; \*\* p < 0.01

**Table 2** Results of the structural model of the main hypothesis

Predictor variable	Path	Criterion variable	Path coefficient ( $\beta$ )	T statistic	Total coefficient of determination ( $R^2$ )
Human resource strategies	→	Job performance	0.69	7.71**	0.78

Note: \*p < 0.05; \*\* p < 0.01

**Table 4** Results of the structural model of the sub-hypotheses

Predictor variable	Mediator variable	Criterion variable	Path coefficient ( $\beta$ )	T statistic	Total coefficient of determination ( $R^2$ )
Knowledge management	Employee participation	Employee job performance	0.65	7.59**	0.69
	Reward system		0.71	7.85*	
	Employee training		0.69	7.38**	

Finally, in this section, the research hypotheses are examined:

- Main hypothesis: Human resource strategies play a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees.

Given the path coefficient of 0.67 and also the T-statistic of 7.38 between the two variables of knowledge management and human resource strategies and the path coefficient of 0.69 and also the T-statistic of 7.71 between the two variables of human resource strategies and job performance of employees, it can be said that human resource

strategies have a positive and significant mediating role at 99% confidence level in the relationship between knowledge management and job performance of employees of Najafabad Tax Affairs Department.

Also, the value of multiple coefficients of determination ( $R^2$ ) is equal to 0.78. In other words, the knowledge management variable, with the mediating role of human resource strategies, has been able to predict 78% of job performance of Najafabad Tax Affairs Department employees.

- First sub-hypothesis: Employee participation strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees.
- Given the path coefficient of 0.65 and the t-statistic of 7.59, it can be said that employee participation strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. Therefore, the first sub-hypothesis of the study is significant and is confirmed.
- Second sub-hypothesis: The reward system strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees.
- Given the path coefficient of 0.71 and the t-statistic of 7.85, it can be said that the reward system strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. Therefore, the second sub-hypothesis of the study is significant and is confirmed.
- Third sub-hypothesis: Training strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees.

Given the path coefficient of 0.69 and the T-statistic of 7.38, it can be said that the training strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. Therefore, the third sub-hypothesis of the study is significant and is confirmed.

Also, the value of multiple coefficients of determination ( $R^2$ ) is equal to 0.69. This coefficient examines the ability to predict the dependent variable by the independent variable. Accordingly, the components of human resource strategies and knowledge management, in total, have been able to predict 69% of job performance of Najafabad Tax Affairs Department employees.

## 6 Conclusions

Today, government organisations with the increase of diversity and scope of their activities, need to use new management processes such as knowledge management with various components such as acquisition, sharing, application and storage of knowledge to improve the job performance of employees, and problems such as public distrust. On the other hand, the role of human resource strategies, especially employee participation, reward system and in-service training in strengthening this relationship should be considered and the employees of the organisation should have sufficient expertise and high motivation and participatory spirit. The present study aimed to investigate the

mediating role of human resource strategies in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. Based on the results, all four hypotheses of the study are accepted. In other words, human resource strategies play a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. This result is consistent with the results of previous studies such as Adnan (2016), Sánchez et al. (2015), Babnik et al. (2015), Chew (2015), Govindasamy (2014), Dermol (2014), Liao (2014) and Young (2014).

In explaining the role of human resource strategies in the relationship between knowledge management and job performance of employees, it can be said that the strategies of human resources department determine the requirements and general orientations of human performance in order to achieve the goals of the organisation. Use of different human resource strategies can increase or decrease the possibility of achieving the general goals of an organisation. Managers have realised a new concept called strategic fit which means to create coordination and fit between the human resource strategy and the main strategy of the organisation. Human resource strategies can be used as a unifying force and integrate various layers into an overall strategic force. This force completes the overall business strategy and is aligned with it. Under some circumstances, this may be very desirable, and only when an organisation provides a sustainable plan for growth and diversification of activities, and develops an integrated human resources strategy for achieving a fundamental cultural evolution in three important areas of employee participation, employee training, and reward management, and emphasises the relationship between each aspect of this strategy, then it can hope for a positive and significant relationship between knowledge management and employee job performance. The strategic human resource thinking may focus on areas such as resource equipping or performance management, indicating the multidimensional importance of the role of human resource strategies in the relationship between knowledge management and employee job performance.

Employee participation strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. This is consistent with the results of previous studies by Adnan (2016), Sánchez et al. (2015), Babnik et al. (2015), Chew (2015) and Govindasamy (2014).

Today, many of the issues faced by organisations are the direct result of fruitless competitions over cross-cutting tasks or tasks that it is not clear which department is responsible for them. Various methods have been developed to help people deal with these issues; and these methods are all dependent upon 'effective teamwork', because in such a situation, it is not only the solution that is important, but also the 'level of understanding and sense of commitment' of those involved in the considered process and actually doing it is also of special importance. Existence of a participation system provides the grounds for expression of suggestions and comments by employees and keeps alive positive thinking and belief in prosperity and foresight in organisations. According to strategic sciences experts, specialised human resource, that is called expert, is more valuable than all other factors, resources, and tools and its position is higher, and it is the most important priority and capital of the organisation. Organisations have no meaning without human resources and their management will not be possible. Even with the technologicalisation of organisations, still the role of human beings as a strategic factor in survival of organisations is quite evident. Accordingly, human resources are considered the most valuable resource of today's organisations because they shape

organisational decisions, solve organisational problems, and also provide organisational goals. This is why their role and importance in the organisation is increasing every day. Human resources are considered the greatest asset of any organisation due to having the power of thought, creativity, and innovation, because any kind of improvement in technical and organisational structures is done by human resources. Therefore, employee participation plays an important role in the relationship between knowledge management and job performance of employees.

The reward system strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. These results are consistent with the studies by Adnan (2016), Sánchez et al. (2015), Babnik et al. (2015) and Chew (2015). One of the most important goals of rewarding is attracting and retaining the staff, encouraging regular presence in the organisation, and encouraging them to perform better. Due to the many personality and taste differences that exist between individuals, in practice it is not possible to determine a reward that is of equal value and importance to all employees. Therefore, the importance of reward system is to be attractive to as many employees as possible, and also to include diverse and different rewards each of which being important and valuable to a member of the organisation. The need for a strategic view of human resources is an undeniable issue that its importance is increasing with the passage of time and creation of increasing environmental evolutions. However, the atmosphere of shaping of human resource strategies and creation of integration between these strategies and knowledge management on the one hand and with employee performance on the other hand are among the main challenges of managers that the reward system can play an important role in this regard.

Training strategy plays a role in the relationship between knowledge management and job performance of Najafabad Tax Affairs Department employees. This is consistent with the results of the studies by Adnan (2016), Sánchez et al. (2015), Babnik et al. (2015), Chew (2015) and Govindasamy (2014).

It can be said that contrary to misconceptions in the culture of some countries about organisations as units to do work, any organisation is a social system and as a means to help people to meet their needs. Therefore, in addition to the determined goal, any organisation has another goal called improving organisational resources. One of the organisational resources is the workforce of the organisation, and one of the ways to improve this workforce is to train them. Training is a fundamental task in organisations and a continuous and permanent process and not a temporary and finishing process. Employees at any level of the organisation, whether simple jobs or complex jobs, need training and learning and acquiring new knowledge and skills, and must always acquire new methods and information to do their job better. The success of an organisation's training system depends on proper conduct of training needs assessment, and only in this case, the role of training strategy in the relationship between knowledge management and job performance of employees will be done more complete and with better results.

## **7 Suggestions**

The following suggestions are provided based on the results: The employees should be informed continuously and based on plans about the new knowledge related to their job tasks and Attention should be paid to promoting creativity in the workplace as a result of



in-service training and considering creative methods of performing job tasks in the training topics. In this regard Employees' opinions should be asked to solve the organisational problems, and Colleagues' constantly informing each other about their own positive experiences and successes should be encouraged by management. also, employees should be encouraged to upgrade their knowledge related to their work in the department and some facilities should be considered for this by the management. in addition to Job promotion of employees should be done based on their level of participation in the issues of the organisation, and the participating employees should be differentiated with the other employees. Besides that, Allocation of employees to different jobs based on their knowledge and skills should be reviewed and implemented by managers and – Rewarding the employees having new ideas and experiences to motivate them more and also to motivate other employees should be considered.

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