會計師事務所知識管理、審計專業人員核心能力及工作績效之關連性研究

Although knowledge management is becoming popular in the practice and academic, very little research has done on the efficiency of knowledge management. This research employed case study method to investigate the present situation of knowledge management in the top CPA firms. In addition, it studied the relationships among knowledge management, auditors' core competence and their job performance. Furthermore, the research tried to understand the influence of organizational culture and auditors' personality on knowledge management. The finding suggests that two large CPA firms studied both have had well-organized and mature knowledge management system to support auditors' work. However, one firm lacks of a proper and formal incentive system to reward knowledge sharing and accumulation. It also shows that both firms do not pay much attention to whether organizational culture and auditors' personality have impact on knowledge management. The study finally brings up four advices to the organizations that are interested in the use of knowledge management. Suggestions of this study are as follows: (1) Encouraging knowledge sharing via the performance evaluation system. (2) Perhaps setting up an immediate superiors and subordinate or peer evaluation system to evaluate the superiors' or fellows' performance of information sharing to ensure the function of apprenticeship. (3) Individuals must remove the concept that people who possess more knowledge will have a high position in a firm in order to promote their core competence and remain organizational competition capability. (4) Establishing a clear knowledge management assessment system in order to review the present condition in the organization, also revising the strategy timely and promoting the willingness of participation in knowledge management.