ABSTRACT
Knowledge management (KM) is a process that transforms individual knowledge into organizational knowledge. Knowledge is information that is meaningful in cognitive forms such as understanding, awareness and ability. It is typically acquired by experience, information consumption, experimentation and thought processes such as imagination and critical thinking. Communication and information technology (ICT) are technologies which facilitate the management to share knowledge and information. Thus, ICT have a prominent role on knowledge management initiatives. One of the key issues in KM is the role of communication and information technology. This is important from two points. The first is that ICT has played a central role in the primary literature of knowledge management. Second, ICT plays a prominent role in many early knowledge management initiatives. In this article, the importance and role of information technology in knowledge management in organizations has been investigated and analyzed.

Keywords: Information and Communication, Knowledge Management Processes
Organizational The objectivist and practice-based perspective

INTRODUCTION
For many companies, the time of rapid technological change is also the time of incessant struggle for maintaining a competitive advantage. It is obvious that knowledge is slowly becoming the most important factor of production, next to work force, land and capital.

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Even though some forms of intellectual capital are transferable, internal knowledge is not easily copied. This means that the knowledge anchored in employees’ minds can get lost if they decide to leave the organization. Therefore, the key objective management is to improve the processes of acquisition, integration, and usage of knowledge, which is exactly what knowledge management is all about. An Accounting Information System plays an important and effective role in providing decision makers with suitable information that helps them take informed administrative decisions (Shehadeh, 2014; Davoudi et al., 2018). It is one of the major systems for accounting information production which help in rationalizing and supporting economic decisions which impact the resources and wealth of communities, thus impacting the welfare of individuals. On the other hand, the accounting system is closely related to various administrative processes, as it is one of the most efficient systems in satisfying the requirements of the organization's management, improving performance levels to achieve targets, helping in solving any issues, and providing useful information for relevant decision makers which contribute to supporting the performance and continuity of such organizations. In addition, the accounting information system plays a major role in providing an integrated view of the organization to align capabilities with resources and functionalities in order to realize the full potential of such resources (Romney, 2011; Fartash et al., 2018).

Nevertheless, these perspectives have been widely criticized and have not led to the position where ICT is usable and has not had a meaningful role. On the contrary, there has been a major shift in how the relationship between ICT and knowledge management processes is being studied, which we will review in this article. The impact of information technology depends on the type of transition knowledge. In general, information technology is used in the management, sharing, recording, storage, and retrieval of objective knowledge in order to make objective knowledge more accessible and easier to process.

**KNOWLEDGE MANAGEMENT**

KM is a program or system designed to create, validate, present, sharing and applying knowledge to the success of the organization. Knowledge management is the systematic management of an organization's knowledge assets for creating value and meeting tactical & strategic requirements. It consists of the initiatives, processes, strategies, and systems that sustain and enhance the storage, assessment, sharing, refinement, and creation of knowledge (Tutorials Point, 2015).
KNOWLEDGE CREATION
Creating knowledge refers to the ability of organizations to create new and useful ideas and solutions. Organizations with the development and restructuring of past and present knowledge, are working in different ways to create new realities and concepts. Creating knowledge is an important process in which motivation, inculcation, experience and chance play an important role. The criterion for measuring new knowledge is its effective role in solving current problems and innovation in the market. There are several methods through which experiments can be re-tested (Baht, 2000). For example, each organization can rebuild a part of existing knowledge by using the emulation strategy, replication, and replacement. An organization can improve its capabilities by relying on its capabilities and reducing its shortcomings and weaknesses. An organization can create a strong knowledge technology by strengthening the capabilities of the R & D sector, studying the external environment and employing knowledge technology.

ACCREDITATION OF KNOWLEDGE
Knowledge accreditation refers to the extent to which companies can influence knowledge and assess its effects on organizational environments. As time goes by, a part of past knowledge needs to be revised and adapted to current realities. Often the constant confrontation between technology, techniques, and individuals is needed to measure the credibility of knowledge. For example, when an organization employs a new set of technologies, tools, procedures, and processes, it needs to refine and update its staff skills so that it can fit well with new competitive realities.

Accreditation is a difficult process of controlling, testing, and continuously improving basic knowledge to achieve existing and potential realities. By changing the facts, the need for the conversion of knowledge into information and data that may eventually end up. Because advancement in a particular field requires information, hypotheses, rules and regulations, and rules out some of the old rules and hypotheses.

SUPPLY OF KNOWLEDGE
Presenting and presenting knowledge demonstrates the methods by which knowledge is provided to the members of the organization. In general, organizations can take different steps to build their basic knowledge. Nevertheless, organizational knowledge is distributed in different situations and involves different processes and is held in various print and electronic media, and requires each different kind of knowledge supply. Because of these different types,
it is difficult to rebuild and integrate this knowledge from independent sources for members of the organization. for example, in one organization, each section can process its data in a way that it does not exist with other parts due to the lack of standards for the same format. although members of the organization may obtain relevant information through the organization of data at different databases, it is still difficult to integrate and interpret information in different ways. Members of the organization deal with sets of techniques. if it is necessary for them to learn a particular way of working, the delay in the consolidation and internalization of this new knowledge is normal.

**SHARING KNOWLEDGE**

Knowledge must be shared prior to exploitation at the organizational level. the interaction between organization technologies, techniques, and individuals can have a direct impact on knowledge sharing. for example, organizational structure reduces the opportunities for knowledge sharing and the interaction between technologies, techniques and individuals, taking into account the form of traditional controls and roles. in other words, the horizontal structure of the organization will strengthen the policy of accepting the flow of knowledge among sectors and individuals. the use of e-mail, the internal network, the bulletin and the newsgroup helps to better knowledge sharing within the organization, allowing individuals to interact with each other in different ways.

**APPLICATION OF KNOWLEDGE**

In general, organizational knowledge should be directed towards the products, services and processes of the organization To be employed. If an organization cannot easily identify the correct form of knowledge in its proper place, it will be difficult to compete in the realm of competition. When innovation and creativity are essential to the organization's life, the organization must be able to apply the right knowledge appropriately. Organizations have different ways to use their knowledge resources. For example, one can obtain existing knowledge from various internal content, adopt appropriate measurement standards, encourage and educate people to think creatively and understand their understanding of how to improve the products, services and processes of the organization. the concept of applying knowledge is to link and activate existing knowledge to add values. For example, Intel is at the forefront in the precise design and continuous improvement of processor speeds (Koolis & Montagomeri, 1995). The criterion for evaluating the usefulness of knowledge is not always clear. At the same time, if an organization considers knowledge useful in its current activities
and activities, it should be arranged that the working groups can assess and evaluate knowledge. The strength and capacity of an organization itself does not originate from previous knowledge, but rather the ability to revive knowledge of the organization, its processes, and markets to take timely measures for innovation. Here, knowledge management clearly distinguishes itself from other approaches such as reengineering. KM requires a constant awareness of continuous change, as well as innovation in a ratio that is at least as consistent with the dynamics of market changes.

TYPES OF KNOWLEDGE
In the modern economy, the knowledge that it is able to harness is the organization’s competitive advantage. This competitive advantage is realized through the full utilization of information and data coupled with the harnessing of people’s skills and ideas as well as their commitments and motivations. In the corporate context, knowledge is the product of organization and systematic reasoning applied to data and information. It is the outcome of learning that provides the organization’s only sustainable competitive advantage. As such knowledge is an essential asset that has become more important than land, labor or capital in today’s economy.

In general, there are two types of knowledge: tacit knowledge and explicit knowledge. Tacit knowledge is that stored in the brain of a person. Explicit knowledge is that contained in documents or other forms of storage other than the human brain. Explicit knowledge may therefore be stored or imbedded in facilities, products, processes, services and systems. Both types of knowledge can be produced as a result of interactions or innovations. They can be the outcome of relationships or alliances. They permeate the daily functioning of organizations and contribute to the attainment of their objectives. Both tacit and explicit knowledge enable organizations to respond to novel situations and emerging challenges.

EXPLICIT AND IMPLICIT KNOWLEDGE
The division of knowledge explicitly implicitly is widely used in the analysis of organizational knowledge characteristics. The explicit knowledge of the objectivist perspective is synonymous with objective and real knowledge. It is worth mentioning that firstly, explicit, objective knowledge is considered and can be independently of value, social and individual systems. And secondly, it can be formulated explicitly.
On the other hand, tacit knowledge represents the knowledge that individuals possess, but is not expressed (indescribable). This knowledge can have cognitive and physical skills (such as the ability to do sweetish and teddy, to perform mathematical acts, or to create a propaganda slogan) with cognitive forms (such as value systems that their people) to incorporate. Therefore, the main feature of tacit knowledge is personal and difficult to compile if it cannot be formatted and compiled. That is why not only is the tacit knowledge of the problem difficult, but it may also be semi-conscious.

Data represents facts or values of result and relation between data and other relations have the capacity to represent information. Pattern of relations of data and information and other patterns have the capacity to represent knowledge. What is the real value of information and knowledge, and what does it mean to manage it? In this example what needs to be managed to create value is the data that defines past result; the data and information associated with the organization, its market, its customer, and competition, and the patterns which relate all these item to enable a reliable level of predictability of the future. Knowledge management is referred to be the capture, retention and reuse of the foundation understanding of how all these pieces fit together and how to convey them meaningfully to some other person.

This distinction between tacit and explicit knowledge is by no means exclusive to objectivist epistemology in terms of knowledge, but the precise method that this distinction has formed in this perspective is entirely specific. Most importantly, as we shall see later in this chapter, some of the main implications of the description of this division are obtained based on the method in which the knowledge-sharing processes are carried out.

In the framework of objective-knowledge epistemology, logic or this / that is dominant, with the division of knowledge into it either implicitly or explicitly. This dividing characteristic is fully characterized in the following quotes, there are two types of knowledge, tacit knowledge and explicit knowledge (Nonaka et al. 2000). Therefore, from the perspective of this view, the tacit and explicit knowledge of the two sides is not a spectrum, but represents two pure and indivisible forms of it.

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)

ICT is a technology that facilitates the management or transfer of knowledge, and facilitates it. This term includes a wide variety of heterogeneous technologies, including computers, telephones, electronic mailboxes, databases, search engines, the Internet and video conferencing tools.
This article will discuss the three areas of discussion / disagreement. These discussions are based on the following. (1) The domain ICT can facilitate visibility processes. (2) The range of communication means that are constant or different degrees of richness of information. (3) The extent to which trust can be expanded and strengthened in social relationships. features of ICT-based Knowledge management Processes the two sections discuss various methods that have perspectives on knowledge about ICT that can be used in organizational knowledge management processes.

OBJECTİVİST PERSPECTİVE

In this article the general lines of the objective perspective on knowledge as well as how the knowledge sharing processes are explained. a brief and concise statement of some of our key assumptions will help explain and explain the roles of ICT in knowledge management processes. first, this perspective assumes knowledge as an object that exists separately and separate from the people it holds. second, there is a goodness in the perspective that there is more knowledge either explicitly or can be explicitly developed through the process of compilation. third, this perspective considers the concepts of knowledge sharing as a transmitter-receiver model and assumes that the knowledge sharing is relatively simple and convenient Figure 1-1 illustrates the different roles that ICT can play in the knowledge management process and interact with them. these roles exist at two levels.

Two important and important roles ICT has in managing knowledge and is associated with five other roles, are: first, in the compilation of knowledge, and second, knowledge storage in some of the reservoirs. There is a problem in this regard, the classification and distinction that exists between the separate parts of the developed knowledge and are based on some classification systems. when knowledge is developed and through these processes, ICT systems can play a vital role in using these templates to store knowledge. thus, for example, electronic databases represent a sample of the ICT-based source of knowledge.

As shown in Figure 1-1, there are five other ways in which ICT can be used to manage organizational knowledge (see Table 1-1). for example, one of the common uses of search engines is to find skilled and experienced people (however, the role of search is strengthened by the electronic storage system in which the expertise of individuals in this field is divided into searchable electronic databases). Technology-led knowledge management initiatives are not necessarily technology-driven projects and projects. this issue will be discussed again in the section before the end of this article. while widespread criticism of this technology-driven approach to knowledge management has been subject to severe constraints (see next section),
evidence suggests that the KM initiative in many organizations, Is still rooted in the objectivist perspective of knowledge, and many organizations have succeeded in these initiatives.

**PRACTICE-BASED PERSPECTIVE ON KNOWLEDGE**

Even in the short time that knowledge management has become a major issue, there has been a significant improvement in the role played by ICT in such processes. The objective perspective is the only general lines in which ICT plays an important and direct role in the process of compilation and knowledge sharing, while its applicability is still less than the time it was used in the mid-late 90's. was. As a result, the optimism about using this perspective was less with regard to its ability to formulate tacit knowledge, store and transfer knowledge electronically. Over time, the role of ICT in the organizational knowledge processes that are relevant to the practice-based perspective is fully accepted. As you will see, the practical perspective of knowledge in the knowledge of ICT is less direct, but very important in supporting and facilitating social processes that strengthen the processes of knowledge between individuals.

The critique of the objectivist perspective of technology was, to some extent, Figure 1-1 objective perspective of ICT roles in knowledge processes

![Diagram showing the objective perspective of ICT roles in knowledge processes](image-url)
a fundamental shift in thinking about the role of ICT in the processes of knowledge management, whose general outline was detailed in this Article. However, it is necessary to briefly reiterate these criticisms (see Table 1-2) because these criticisms will help in understanding the role of ICT in a practice-based perspective of knowledge. First, the objectivist perspective has been criticized for excessive emphasis on the extent to which tacit knowledge can be formulated, while practice-based perspective holds that tacit knowledge will never be completely explicit. Second, the objectivist perspective does not confirm the inseparable character of explicit and tacit knowledge there is absolutely no explicit knowledge, and electronic communication with any kind of explicit knowledge means that its implicit component or communication and full sharing are not carried out. Third, this perspective of the existence of knowledge in organizations is divided, dispersed and specialized, Makes Fourth, the lesser importance of considering that knowledge is tissue-related, means that such knowledge cannot be separated from its texture and fully understood in another context. The fifth and last point is that the objectivist perspective suffers from what Toscos calls the universal illusion. It is the idea that one can accumulate organizational knowledge in a single source.

Therefore, based on the perspective of practice-based ism, the role of ICT in the development and storage of knowledge in electronic resources is limited. Also, this kind of knowledge is devoid of implicit assumptions and values that underlie it.

**In-situ discussions about ICT and knowledge processes**

In the practice-based perspective, there is no general consensus on the role that ICT can play in knowledge management processes. this section addresses three of these topics and
simultaneously provides a deeper understanding of the conceptual use of the practice-based perspective and the role of ICT in knowledge management processes.

**ICT and vision / visibility**

The first part discusses the question of how ICT can facilitate a good balance for visibility and visibility processes to be carried out successfully. answered this question positively and believed that ICT communication could facilitate visibility and visibility processes. Buland et al. (1994) also argue that an IT system can be created that can do this and states that information technology can help to distribute cognitive knowledge through empowerment. Encourage individuals to enrich the content presented with their perceptions, engage in discussions with colleagues about them, and use them in practice.

**ICT and information richness of various communication tools**

One of the findings from the discussion is that face-to-face communications have different characteristics with electronic communications. also, given the details of this issue, different communication and information technologies have different communication features (see Table 3-8). Nevertheless, the characteristics and degrees of information richness of various communications are the subject of dispute and the second issue is discussed.

In the information systems literature, information enrichment theory (IRT) states that various devices have a fixed and specific information richness level, and the richness of communication is considered as a distinct and irreplaceable feature of communications (Negonyama and Lee 1997). In addition, this theory has been able to provide a reasonable rational choice approach to the choice of individuals with regard to the means of communication that they use, which in this way individuals can communicate with their activity is relevant. From this perspective, various means can be categorized in the relationship between their target levels based on the richness of information. In this case, face-to-face interaction with the most important and richest, e-mail or e-mail the weakest means of communication will be. Table 1-2 shows this categorization (the position of the communication medium).

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Table 1-2 Features of various communication devices
Face-to-face interaction

- Rich information (social symbols such as facial expression, sound, imma and hint) will be more visible. In addition, there is a possibility of instant communication and quick interaction.
- Informal spontaneous interactions are more suitable for transferring tacit knowledge when individuals are geographically close.
- Modifiable conditions with improved trust (with the exception of other factors)
- If the people are geographically dispersed, the cost of communication will be huge

Video conferencing

- Rich information (social signs, real-time virtual, simultaneous means)
- Costs are expensive to create.
- Prevents fast communication.
- Medium information enrichment (tone of voice can bring some social signs without movement of the body while talking, invisibility of the cinema, immediate feedback, the possibility of expressing details).

Phone

- High variable cost.
- It can increase confidence, even when face-to-face communication is difficult

E-mail

- Suitable for transferring knowledge
- There is little information richness (there are no social signs in this device)
- Very cheap (no cost for distance)
- Non-simultaneous communication with different photographic speeds - there is the possibility of self-inflating and informal interaction (in spite of distance)
- Permanent registration of existing interactions
- Expanding trust in this way is difficult.

However, the theory has been increasingly criticized by the notion that communications media have proven and unchanging information richness characteristics. that's why, along with Table 1-2, the arrow (arrow) is shown with the question mark. Rather than the fact that communications devices have fixed and irreplaceable information richness features, the weakness or robustness of each communication process is measured based on interactions
between individuals and organizational structure. Therefore, the strength or richness of each communication process is not measured based on the technical features of the communications device and is based on the characteristics of social and technical factors. Relevant social factors include the level of understanding and mutual recognition between individuals, the willingness of individuals to communicate and the ability of individuals to use the effective means of communication. Therefore, weaker devices, such as email (e-mail), can be used in a complex and rich interaction of organizations, if organizations promote the use of it, or individuals wishing to use it. Information if people use and use e-mail easily and easily, they can justify the use of this device in most studies. Organizational level factors, such as the characteristics of organizational culture, can also affect the type of use of communication tools and their use. Therefore, if an organization's culture emphasizes the clarity and documented nature of an issue, it may prefer e-mail, as this device can provide an acceptable version of conversations and interactions. Conversely, if the culture of a working group organization, an open space, and an interpersonal work relationship is taken into consideration, it may be preferable to face-to-face meetings or telephone conversations. Role of Information and Communication Technology It is a pertinent fact to observe that the emergence of Information and Communication Technologies (ICT) in the last decade has opened new avenues in knowledge management that could play important roles in meeting the prevailing challenges related to sharing, exchanging, and disseminating knowledge and technologies. ICT allows capitalizing to a greater extent on the wealth of information and knowledge available for agriculture knowledge, science, and technology (AKST). The ultimate objectives of AKST activities are to come up with results that can advance research more in certain areas, and engender technologies that AKST stakeholders can use to increase production, conserve the environment, etc. Basically, the first challenge is the poor mechanisms and infrastructure for sharing and exchanging agriculture knowledge generated from research at national and regional levels. Many research activities are repeated due to the lack of such mechanisms and infrastructure at the national level. Researchers can find research papers published in international journals and conferences more easily than finding research papers published nationally in local journals, conferences, theses, and technical reports. The second challenge is the inefficient mechanisms and infrastructure for transferring technologies produced as the result of research to growers either directly or through intermediaries (extension sub-system). Knowledge and technologies fostering agricultural production and environment conservation are examples. Although many extension documents are produced by national agriculture research and extension systems to inform growers about the latest
recommendations concerning different agricultural practices, these documents are not disseminated, updated or managed to respond to the needs of extension works, advisers and farmers. this is also-true for technical reports, books and research papers related to production. thus third challenge is keeping the indigenous knowledge as a heritage for new generations. It is available through experienced growers and specialists in different commodities. these inherited agricultural practices are rarely documented, but they embody a wealth of knowledge that researchers need to examine thoroughly. the forth challenge is easily accessing and availing economic and social knowledge to different stakeholders at operational management and decision-making levels, so that those responsible will be able to make appropriate decisions regarding the profit making of certain technologies and their effect on resource poor farmers.

**ICT and maintain / Increase trust**

The last discussion that relates to the first issue is how much confidence can be created and improved in social relationships shaped by ICT-based communication techniques. the literature on this subject shows that the level of face-to-face interaction between individuals is more than their ability to expand one another's knowledge. it also influences the basic nature of social relations and the level of trust. the discussion in this section is whether trust can only be created and enhanced through electronic communication.

One of the schools of thought believes that the creation and expansion of trust in social relationships based solely on ICT is not feasible. Roberts (2000) states that face-to-face interaction is a vital factor in building trust-based relationships.

Finally, a study by Nannad Kumar (1999) about virtual world virtual teams accepted this perspective. In this research, the patterns of knowledge and information sharing in a global virtual group have been studied. Communications between the team were created by the PC-based ICT system, which included the Internet, video conferencing, multi-media e-mail, and a groupware application including internet software and file transfer software. the members of the project teams were people who had never met before each other or had not worked with each other, so there was no personal relationship and the initial trust among the members was weak. Team members actively began face-to-face interactions with other team members and thus shaped a kind of individual trust. team concluded that ICT alone is not enough to maintain and expand trust in communication. This was the result of a quotation from one of the members of the team interviewed that was stated as follows: to start a relationship, i think i would like you to have more face-to-face communications, because you
need to communicate in your own language and point your way, and you can not go through [E-engagement] [Establish it ... So ... If you want to create teams, you have to face-to-face communication.

also have a positive perspective of how trust can spread in virtual social relationships, but they nevertheless believe that this kind of trust will be fragile and weak. the virtual teams that they established amongst different nationalities did not have any kind of cognition, but also the opportunity to face-to-face meetings. there was no time for these teams to create individual trust. but among some of the teams, there was a kind of rapid confidence that enabled the work of each other to work effectively. Fast trust is used when there is no specific time for establishing social relationships and based on limited information that the members of the team have from each other. also, this type of trust is fragile and weak, and it is easily eliminated. found that special actions and behaviors could extend this kind of trust for example, in the initial stage of the life of these groups, trust builds through members' communication to carry out an activity, which indicates the willingness of members to establish social relationships to create an individual basis in social communication. therefore, they found that in the more advanced phases of the life of the trust group, the members of the group would provide appropriate responses to the demands, and if the manager could turn social-focused interactions into task-oriented interactions. thus, concluded that weak trust could be expanded in social relationships based on ICT devices, if the behavior and actions of individuals were based on reliable methods.

Implementing ICT Knowledge Management Systems

Until this part of the article focused on a subject, the field and methods of ICT It can be used to facilitate knowledge management processes. In this section, we examine the question of how ICT knowledge management systems are designed and implemented. this article illustrates the failure of ICT-based knowledge management initiatives. the reason for this failure and failure was two issues. first, these systems represent one of the main criticisms used by writers of practice-based perspective points and have argued that the initial objectivistic innovations set forth the problems of compilation and tacit knowledge they are of little importance. secondly, these systems are inadequately designed and implemented. in this section, this question is examined.
A Critique of the Practical Practices of Initial Knowledge Management Initiatives

as mentioned in this article, one of the main issues of ICT Initiative knowledge management Initiatives the focus is to ignore the issue of individuals, typically with the premise that individuals tend to share their own knowledge. in the early knowledge management initiatives, ignoring individuals means that the cultural and social context in which these systems should be implemented is inadequate. in contrast, these projects are typically managed technically and are technically concerned with how to store knowledge physically, rather than discussing whether individuals are willing to save their knowledge in such systems. these problems are not exclusive to the use of knowledge management systems. for example, Simon (2000) concluded in an explanation of the research that he had done regarding the use of electronic communications systems that it is surprising to assume that individuals tend to use such systems. in connection with electronic communication systems, state that when such systems are not compatible with the social conditions of the native tissue, it is likely that such systems will be less used. is high. finally, claims that ignoring social and cultural issues in the design and implementation of information technology will put the risk of such a system more than cultures, Values and behaviors to strengthen and strengthen them.

Sensitivity to the cultural-social context means that the specific characteristics of each organization should be taken into account. so the success of such a campaign will be very difficult. What is useful and effective in an organizational context may not work in the other. states that the best way to understand cultural-social factors is to ask questions like this:

• Which types of knowledge transfer processes are promoted or prevented by organizational culture?
• How do existing power relationships affect knowledge processes?

If these questions are answered, the design and implementation of ICT knowledge management systems will be possible by explaining these factors.

Philosophy Designing an Alternative

Buland et al. (1994) are pleased that ICT can be designed to support visions and visions. But they also acknowledge that achieving this goal requires a fundamental change in the importance of the system design philosophy. For this reason, the objectivist perspective of knowledge and knowledge sharing has been widely criticized, but is still a dominant model in the information system literature.

Some of the obvious assumptions of this literature are:
Existing objective knowledge can be transmitted through words and language that has a fixed meaning.

The basic knowledge of organizations is characterized by consensus and consensus, and the basic common knowledge base is integrated without the problem of knowledge sharing.

ICT systems are based on the transfer of knowledge based on the transmitter-receiver model. From this perspective, the design of the system is related to the design of communication channels and minimizes information / symptoms and reduces noise levels. In contrast from the perspective of practice-based, design goals should focus on facilitating visions and visibility processes among people who do not have a large amount of common knowledge. Therefore, it will be necessary to create open systems that will create and transfer various interpretations and make the assumptions and values evident.

CONCLUSION

Several authors have argued that ICT can play an important role in knowledge management processes. There are also important discussions about the role of ICT in the literature of contemporary knowledge management, which was examined in this article.

Therefore, in addition to providing a single, consistent view, this article attempts to address justice in different ways. In other words, a kind of retreat from the optimistic view that emerged in the early days of the knowledge management literature came about, which suggests that knowledge processes can easily emerge through the use of ICT, which consists of analyzing the objectivistic perspective point and practice-based perspective. The works that are based on the objectivist perspective of knowledge, states that ICT can play an important and direct role in the processes of knowledge. For example, in designing and structuring, storing and disseminating knowledge systems. In contrast to works based on a knowledge-based perspective, the role of ICT systems in the knowledge processes is questioned. This confirms the difficulty of compiling knowledge and transferring this knowledge electronically. In this perspective, ICT can play an indirect role in knowledge processes that facilitates interpersonal interaction and visibility processes. As we have seen, the design of these two perspectives will be a misleading one, because practice-based literature discusses the extent to which trust can be created through social relationships with ICTs.

The implicit managerial implications of these perspectives are noteworthy. For example, if different types of behaviors are appropriate for expanding and maintaining trust in face-to-face interaction and ICT-enabled interactions, this will affect the attitudes and behaviors that organizational management should promote and strengthen.
Nevertheless, as a general conclusion, any role that we consider ICT in the processes of knowledge, if we want such systems to be effective, they must be designed and implemented in such a way that the socio-cultural context which systems are used in it. Otherwise, the likelihood of success of such plans is relatively low.

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