

UNIVERSITI TEKNOLOGI MARA

**KNOWLEDGE MEASURES, DATA PROCESSES AND DATA QUALITY :
AN EVALUATION OF MAS'S FINANCE SUPPORT SERVICE DIVISION**

ZARINA BINTI ZULKIFLI

**Dissertation submitted in partial fulfillment of the requirements for the degree of
Master of Accountancy
Faculty of Accountancy**

OCTOBER 2006

ACKNOWLEDGEMENT

Praise to Allah for giving me the courage to complete this dissertation and to persevere throughout the course of my study. I would like to express my gratitude to Professor Dr. Hj. Ibrahim Kamal Abdul Rahman, Dean of Faculty of Accountancy Universiti Teknologi MARA (UiTM), Associate Professor Dr. Suzana Sulaiman, Deputy Dean (Quality and Academic Development), Associate Professor Dr. Rozainun Abd Aziz, Post Graduate Coordinator of Accountancy, and all the lecturers who have been guiding me throughout this program.

A special thank goes to my respected supervisor, Associate Professor Dr. Suzana Sulaiman, Deputy Dean (Quality and Academic Development) for her patience and support, her valuable ideas, constant guidance and encouragements, suggestions and also constructive criticisms. I would also like to thank those who have directly or indirectly involved in responding to the questionnaires and furnishing information as inputs to this study.

I am deeply grateful to my husband and my daughter, Zulkefli Mohamad Zahari and Aisyah Zulkefli, for their patience, understanding and support for me to persevere throughout the course of my study. My special appreciation goes to my parents and my mother in law for everything that I will never be able to repay. I am deeply thankful to my sisters in law, Normawati Mohamad Zahari and Zainah Mohamad Zahari, who have been extremely supportive towards me. Last but not least, I would like to thank to other family members and friends for their understanding and support throughout the course of my study.

TABLE OF CONTENTS

	Page
Acknowledgement	ii
Abstract	vi
CHAPTER ONE: INTRODUCTION	
1.1 Introduction	1
1.2 Background of the Study	2
1.3 Background of Malaysia Airlines System Berhad (MAS) Finance Support Service	3
1.4 Research Problems	4
1.5 Significance of the Research	9
1.6 Objectives of the Study	
1.6.1 Primary Objective	11
1.6.2 Secondary Objectives	11
1.7 Organization of the Study	12
CHAPTER TWO: LITERATURE REVIEW	
2.1 Introduction	14
2.2 The Role and Function of Knowledge in an Organization	14
2.3 Organizational Knowledge in Three Modes	16
2.3.1 Knowing-What Mode of Knowledge	17
2.3.2 Knowing-How Mode of Knowledge	18
2.3.3 Knowing-Why Mode of Knowledge	19
2.3.4 Integrating Forms of Knowledge	20

ABSTRACT

Understanding how the scope and depth of knowledge about organizational work processes play its role towards process performance is important. This is because it will lead to competent, effective and efficient people in discharging their work responsibilities if they know the reason underlying why they need to perform the task completely. In examining organizational knowledge, it is important to anchor organizational knowledge in a specific area identified as important to a firm's success which is being classified as knowing-what, knowing-how and knowing-why mode of knowledge. The utilization of knowledge integration in data production processes is important as it will lead to understanding of the total knowledge and information needs by users. In summary, an integration of knowledge is important to be in place as poor information will lead to poor decision making being made by decision makers. The research was specifically focusing on data production processes and data quality performed by three roles within the data production processes, namely data collectors, data custodians and data consumers. This is to see the cross functional knowledge of different knowledge modes held by different work roles on data quality. Data used in this study were gathered using questionnaires and were analyzed using SPSS 11.5 version for windows. The findings gathered show that mode of knowledge held by different roles of the data production processes lead to different effects on data quality. With the knowing-why mode of knowledge being held by the members of the work domain within the data production processes, it may lead to a better state of having pool of knowledgeable workers within the domain process as well as having cross functional knowledge within the data production processes. The knowledge assessment can be seen in assisting the management in providing basis for establishing the directions and methods to improve organizational knowledge across different roles and groups.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

The importance of managing quality of information and knowledge can be regarded as one of the vital responsibilities of an organization in ensuring its business runs competitively. Improving and deploying information quality are important issues for highly successful, adaptive, modern organizations. With the fact that information and knowledge constitute the core important changes and innovations for organizations, it is the reasons why the quality of information and knowledge directly impact the quality of changes and innovations in organizations (Huang *et al.* 1999).

According to Ballou *et al.* (2003), assuring the quality of information is both important and difficult. But achieving high-quality information is a battle that is never really won, in part because what constitutes victory is not clear, as different parties have different views as to the definition of success. Yet all concerned agree that striving to achieve or acquire high quality information needs to be a high priority, as the consequences of not having it can be devastating. The very existence of the organization can be threatened by poor information quality.

Undoubtedly, today's organizations are operating and competing in the information age. Quality information is increasingly recognized as the most valuable asset of the