The role of Managing Knowledge Flows in Improving The Quality of Supervisory Work According to ISSAI 40 Quality Control Standard: A Survey Study

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Abstract

The research seeks to identify the role of knowledge flow management in improving the quality of external auditing as well as the extent of awareness of the importance of managing knowledge flows in the work of external audit teams by focusing on knowledge flow processes (knowledge mobilization, knowledge diagnosis, knowledge generation, knowledge acquisition, knowledge sharing, and knowledge implementation). The questionnaire was used to collect information to prove the research hypothesis. It was distributed to a sample of (80) employees of the Federation Board Supreme Audit (FBSA) and analyzed using the (SPSS V.26) program. The quality of supervisory work in accordance with the International Organization for Supreme Audit Institutions (INTOSAI) Quality Control Standard (ISSAI 40) through its contribution to improving the scientific efficiency of FBSA employees, improving practical practices, increasing expertise, and enhancing auditors' ethical behavior.

Keywords*: knowledge flow management, quality control, Federal Board of Supreme Audit.*

Introduction:

Knowledge is one of the most important assets that contribute to economic units achieving efficiency, continuity, and a competitive advantage, especially given the rapid development of technology. Today, we find that major international companies' competitive advantage has been achieved as a result of the knowledge assets possessed by those companies, which contributed to great scientific leaps after the adoption of Physical assets are used by economic units to achieve efficiency, effectiveness, and continuity. To make knowledge flow management work and be continuous, economic units must cultivate the spirit of a culture of innovation and creativity by providing a safe environment for them in a systematic manner. As a result, it is critical for economic units to manage knowledge flows in a way that ensures the

maximum return for them, especially now that knowledge flow management has become an approach. Recently in economic unit management, including the audit process, for its contribution to improving the effectiveness of auditing by enhancing auditors' ethical behavior, improving their scientific and practical efficiency, and achieving the quality of oversight, especially after increasing attention to the quality of supervisory work as a result of the increase in the number of legal cases filed against auditors by clients and the consequences of these lawsuits. The researchers conducted the research using the following methodology; the management of knowledge flows is a fundamental factor for the success and advancement of economic units in a way that improves employee performance and the achievement of strategic goals by fulfilling their obligations on time and with quality. As a result, FBSA must manage the knowledge flows of its human resources in a way that ensures the best results. The following question can be used to formulate the study problem: Is there a role for managing the knowledge flows of FBSA employees in achieving supervisory work quality? Given the importance of the FBSA reports to the country's legislative and executive authorities, as well as the relevant authorities, as the highest supervisory authority in the country and the authority authorized by the legislative authority to protect the state's public funds from waste, loss, and misconduct, and to ensure the efficient use of funds. As a result, it is necessary to manage the knowledge flows of auditing teams of the Bureau in a way that ensures achieving the best results that enhance quality control, as it contributes to familiarizing observers with the importance of quality control and adherence to the appropriate ethical behavior for auditing, as well as contributing to increasing the efficiency and effectiveness of employees, which will be reflected in aggregate on FBSA reports.

Research Methodology

The study's goal is to identify the management of knowledge flows. Determining the relationship between the management of knowledge flows and the quality of supervisory work, diagnosing the role of managing knowledge flows in the quality of supervisory work, and stating the role of managing knowledge flows in enhancing the supervisory work of FBSA employees. Figure 1 depicts the role of FBSA. The hypothetical scheme represents the role of knowledge flows in knowledge management.
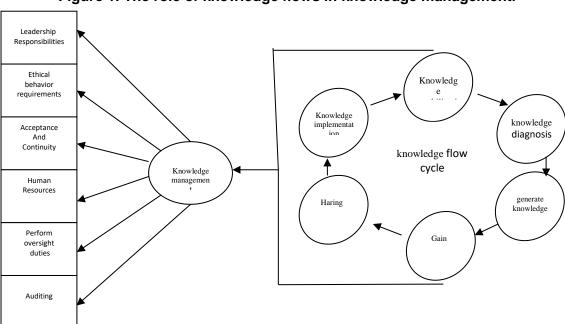
Figure 1. The role of knowledge flows in knowledge management.

In light of the research problem and objectives, the main hypothesis and the following sub-hypotheses can be formulated:

H1: Managing knowledge flows has an effect on improving the quality of supervisory work.

H2: knowledge mobilization has an effect on improving the quality of supervisory work.

H3: knowledge diagnosis has an effect on improving the quality of supervisory work.

H4: Knowledge generation has an effect on improving the quality of supervisory work.

H5: acquiring knowledge has an effect on improving the quality of supervisory work.

H6: knowledge sharing has an effect on improving the quality of supervisory work.

H7: Knowledge implementation has an effect on the quality of supervisory work.

Employees of the Second Region Audit Department / FBSA were chosen in the year 2021, as the research community included (142) financial watchdogs, while the research sample included (80) employees. The researchers used the descriptive exploratory method to test the research hypotheses using a questionnaire form with a five-level Likert scale. The questionnaire included (49) questions for the two research variables, as well as (12) secondary elements and the table 1. The table below displays the number of main variables and secondary elements for each variable, as well as the number of questions for each item.

Table 1

shows the main variables and their secondary dimensions.

Main variables	Elements	Questions sequence
Knowledge flow management	knowledge mobilization	1-4
	knowledge diagnosis	5-8
	knowledge generation	9-12
	The acquisition of knowledge	13-17
	knowledge sharing	18-21
	Knowledge implementation	22-25
Quality control work	Leadership Responsibilities	26-29
	ethical behavior requirements	30-33
	Acceptance and continuity	34-37
	Human Resources	38-41
	Perform oversight duties	42-45
	Watching	46-49

Conceptual framework: Managing knowledge flows
Knowledge flow management concept

Knowledge is an intangible asset that economic units use effectively as a competitive tool [1], and knowledge management is a process that ensures that people within an economic unit obtain the right information through the right channels and at the right time [2, 3]. Economic units implement knowledge management principles in their operations to achieve high production efficiency and service quality [4]. Furthermore, effective knowledge management has a positive impact on the economic unit's innovation capabilities [5]. The process of coordinating knowledge cooperation among team members is referred to as knowledge flow. The knowledge flow process is complete when it has passed through all members of the team to be developed. The flow of knowledge is the foundation of knowledge management [6]. Without a
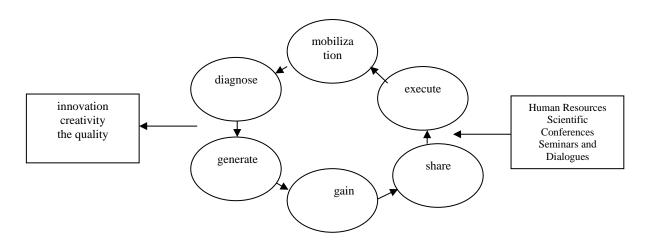
successful flow of knowledge management, knowledge management processes do not achieve any benefit [7] and defined by [8] a set of activities that can be used systematically to direct the knowledge resources that exist in all the work of the economic unit and to achieve a strategic value for it through three levels of knowledge flow represented (individual aspect, organization and groups as a common element between the individual aspect and organization) to exchange and collect information and create sources of knowledge [9, 10].

Managing the flow of knowledge is a reuse of the knowledge available to the economic unit, and its significance stems from the fact that innovators face a significant challenge represented by the principle of cost and benefit, through which the high costs of innovation and the lengthy time that the unit may take to obtain knowledge become, and thus the reuse of current knowledge becomes an effective approach to achieving the goal of innovation [11]. As a result, knowledge flow regulation is critical for the effective implementation of internal and external knowledge management and education. Economic units can create an environment for knowledge management through formal management activities and informal employee activities that are required to acquire knowledge and transform it from tacit knowledge to organizational knowledge [12].

Knowledge management processes

Knowledge management processes represent the path of knowledge that started from mobilizing knowledge to implementing knowledge and obtaining new knowledge outputs of value to the economic unit. Knowledge management is based on several processes represented by (knowledge mobilization, knowledge diagnosis, knowledge generation, knowledge acquisition, knowledge sharing, and knowledge implementation. Figure (2) below shows the knowledge operations management system:

Figure 2. Knowledge Operations Management System inputs operations outputs

The following are the knowledge management processes:

Management mobilization

It is the process of preparing to provide information that people or economic units require in order to assist others [13]. Similarly, it is a set of effective means and measures used by an economic unit to form and exchange knowledge [14]. The process of mobilizing knowledge is the method by which the economic unit achieves its objectives (Rad et al, 2017: 2).

Diagnosing knowledge:

It is the process of discovering knowledge and locating those who possess it. The process of diagnosing knowledge is one of the most important knowledge management processes because success in managing knowledge processes is dependent on the accuracy of diagnosing knowledge sites required by the economic unit [15], and the diagnosis process is dependent on multiple research and discovery mechanisms to determine the appropriate knowledge of the economic unit [11, 16].

Knowledge Generation

Seminars, idea exchange, and brainstorming are central to the knowledge generation process because they are among the most effective methods for generating new ideas and proposing viable solutions ([17].

Acquisition of knowledge:

The process of obtaining new knowledge by workers in the economic unit from different sources of knowledge, including (monitoring, dialogue, communication, discussion, conferences, seminars, training, education and others). [18] The acquisition of knowledge is the process of linking information Which is done by individuals and the economic unit to achieve new knowledge ([2, 19].

Knowledge Sharing:

It is the process of providing the knowledge required for the economic unit to innovate at the individual, collective, and organizational levels. Individuals cannot effectively perform their professional responsibilities without appropriate knowledge [20], and knowledge sharing contributes significantly to improving the performance of economic units [21]. Individuals exchange tacit knowledge with the economic unit to help perform tasks, and this process also occurs within groups when they perform some group work activities, transmit some ideas, or informally understand some phenomena or information [8]).

Knowledge Implementation:

The process of transferring research results to field policies or practices [13], which is a complex social process that includes the interaction of users of new knowledge with each other, with the economic unit, and with organizational factors that affect the application. ([22].

The concept of quality control work

The International Federation of Accountants defines quality control in International Auditing Standard No. (1) as a system that ensures obtaining reasonable assurance of compliance of the economic unit and its employees with professional standards and legal and regulatory requirements that are applied, and that the reports issued by those units are appropriate to the circumstances [23]. While the quality control standard No. (40) issued by the supreme financial and accounting control bodies defines quality control as (one of the most important strategies that obligate oversight bodies to provide high quality control services through their ability to carry out business entrusted to it) [24]. (Arens et al., 2016) defines quality control as the means that auditors follow and use to ascertain the extent to which they meet their professional responsibilities towards their clients. The ability of the auditor to detect fundamental errors in the financial statements of the economic units determines the quality of the oversight work. The detection of fundamental errors depends on the auditor possessing two qualities [25]. The first is the auditor's ability to detect fundamental errors, and the second is the discovery's validity. The quality of the oversight work is obtained, which is one of the basic requirements of the audit process through efficiency And the technical expertise

gained from increasing knowledge, as well as increasing levels of professional skepticism, leads to effectively identifying audit risks. [18]The American Institute of Certified Public Accountants (AICPA) proposed amendments to the quality control standard in the year 2021 as a result of the diversity of the audit environment and what requires practitioners of auditing operations to adapt to that diversity in order to maintain audit quality. At the same time, the PCAOB (Public Company Accounting Oversight Board) proposed changes to the quality control standards [26].

Quality control elements

The International Organization for Supreme Audit Institutions (INTOSAI) Quality Control Standard (ISSAI 40) defines the elements of quality control contained in Standard No. (1) Issued by the International Federation of Accountants as a framework for the work of the Supreme Audit Institutions, particularly in matters relating to the control environment in the public sector. Which have an impact on the supreme auditing bodies and the accounting and quality control elements of the supervisory work are (quality leadership, requirements of ethical behavior, acceptance and continuity, human resources, performance of tasks, monitoring).

Quality Leadership:

Policies and procedures designed by the Supreme Audit Institutions to enhance the internal culture that quality control is essential in the performance of the work entrusted to the supervisory body (INTOSAI 40, 2019: 6). The audit quality leadership is significant because of the impact it has on the dependability of supervisory reports and the efficiency with which material errors are detected and shareholders' interests are protected [27]).

Requirements for Ethical Conduct:

Policies and procedures that contribute to ensuring reasonable assurance that employees follow the ethical rules and requirements relevant to their work [27] and that the principles of ethical conduct for auditors are represented by the qualities that the auditor must possess: responsibilities, public interest, integrity, objectivity and impartiality, professional care, scope and nature of service [28].

Acceptance and Continuation

Policies and procedures are designed to obtain reasonable assurance of carrying out and continuing business with clients through commitment to scientific and practical qualifications, ethical behavior and management of risks that may arise from quality control [15].

Human Resources:

A set of policies that ensures the presence of highly qualified and capable employees who are capable of carrying out the tasks entrusted to them due to their adherence to the applicable legal and regulatory requirements, and that allows the oversight bodies to issue high-quality reports [6] and well-planned training programs are created based on accurate comprehension. The first step toward developing auditor practices to ensure the quality of audit work is to complete the required training modules [29]
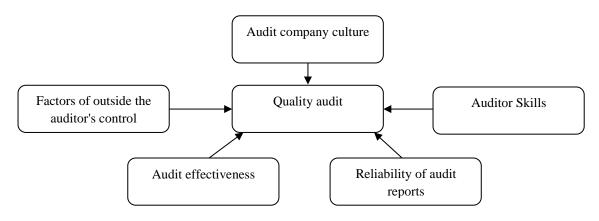
Performing oversight duties:

Policies and procedures that verify that the audits were done in accordance with the relevant auditing standards and current legal and regulatory requirements, as well as that the control reports were appropriate for the work environment[30]. One of the

primary criteria that increases owner confidence in audit reports is the quality of the audit [27].

Monitoring:

The totality of processes that ensure that the quality control system's policies and procedures operate efficiently and effectively through continuous evaluation of the quality control system and delegating control to employees with sufficient experience and independence. And that there are five essentials necessary to determine the strength of audit quality that enhances investors' confidence in the supervisory authorities in expressing an opinion that reflects the truth of the financial statements are (the culture of the audit company, the skills of auditors, the reliability of audit reports, the effectiveness of audits, factors outside the auditors' control [18]and as shown in Figure 3.

Figure 3. Audit Quality Basics

Source: [24]

Results: Presentation and analysis of the results of the field study

The research sample

The research aims to identify the role of knowledge flow management in improving the quality of external audits and the level of awareness of the importance of managing knowledge flows in the work of external audit teams by focusing on knowledge flow processes. (80) FBSA employees, the sample's characteristics are represented in the table (2) below:

Table 2.

Characteristics of the research sample

Questions	Details	Repetition	Percentage
sex	Male	70	87
	Female	10	13
Age	30 to less than 40	30	38
	From 40 to less than 50	33	41
	50 and over	17	21
Qualification	Diploma degree	3	4
	Bachelor's degree	48	60
	Higher Diploma	3	4
	Master's degree	17	21

	PhD degree	9	11
Scientific specialization	Accounting	63	79
	Financial sciences	5	6
	Business Administration	8	10
	Other	4	5
Career Title	financial advisor	3	4
	Senior Financial advisor	30	37
	assistant chief of staff	22	28
	head body	7	9
	Senior Chairman	4	5
	Other	14	17
Practical experience	Less than 5 years	2	2
	From 5 to less than 10	8	10
	From 10 to less 15	36	45
	From 15 to less than 20	16	20
	from 20 and over	18	23

The source is based on the answers obtained by the authors of the individuals of the research sample.

It is clear from the table above, which shows a description of the sample members' opinions and answers, that the largest percentage was for the male gender, which amounted to (87%), while the largest percentage among the sample members was for the ages ranging (from 40 to less than 50), which amounted to (41%), while the percentage for the ages ranging (from 40 to less than 50), which amounted to (41%), while the percentage for the ages ranging (from 40 Holders of certificates (Bachelor, Master, Ph.D.) had the highest scientific qualification among the sample members, with percentages of 26 %, 21%, and 11%, respectively. The percentage of those with higher degrees who obtained a professional certificate (Chartered Accountant) reached (8%) This means that the sample members are scientifically qualified, and the accounting specialization received the highest percentage of scientific specialization (79%), which is consistent with the nature of the research. In terms of the sample members' job titles, the largest percentage (37%) belonged to a senior financial supervisor, while the largest percentage of the sample's practical experience amounted to (45%) who had a service ranging from (10 to less than 15) years, indicating that the majority of the sample members had practical experience

Validity and reliability test

The questionnaire was presented to a panel of arbitrators comprised of professors with specializations in management, accounting, and auditing to test its validity. It was reformulated in light of the professors' observations, and the stability of the study scale was ensured. 0.70). Also, (95%, 97%) for the study variables (knowledge flow management, supervisory work quality), respectively as shown in Table 3. This means that the reliability coefficient is high, indicating that the resolution is consistent and stable, making it suitable for analyzing results and testing hypotheses.

Table 3

Reliability of the study scale

Variables	Cronbach's alpha
Knowledge flow management	0.95
Quality control work	097

The source is prepared by the authors using SPSS program.

The authors deal with the statistical analysis of the data for the results of the response of the research sample to the paragraphs of the questionnaire prepared

according to the Five-Way Likeard Scale. The analysis is done according to the statistical program (SPSS) as follows:

Secondary Hypothesis

The research sub-hypothesis addressed the dependent variable (Y) on supervisory work quality and its impact on an independent variable (X) managing knowledge flows and its components: X1 knowledge mobilization, X2 knowledge diagnosis, X3 knowledge generation, X4 knowledge acquisition, X5 knowledge sharing, and X6 knowledge implementation. To determine the effect of the independent variables on the dependent variable (Y), both descriptive and deductive analysis were used, and the hypothesis was as follows:

- There is no effect of independent variables on the quality of supervisory work: Ho
- There is an effect of independent variables on the quality of supervisory work: H1

Presenting and discussing the descriptive results

It appears from Table 4. Arithmetic means, standard deviation, correlation coefficient and coefficient of determination of the independent variable, managing knowledge flows according to the opinions expressed by the research sample.

Table 4

Arithmetic means, standard deviation, correlation coefficient and coefficient of determination of the independent variable. Managing knowledge flows

variables	Mean	Standard Deviation S.D	Correlation Coefficient R	Coefficient of Determination R2
X1	3.97	1.100	0.542	0.293
X2	3.83	0.821	0.697	0.486
X3	4.13	1.056	0.782	0.612
X4	4.02	0.906	0.790	0.624
X5	4.04	0.935	0.814	0.663
X6	4.10	0.880	0.740	0547

The source was created by researchers based on the outputs of the SPSS program at the level of significance (0.01). From the table above, we can see that

:**Knowledge mobilization:** The process of mobilizing knowledge had an arithmetic mean of (3.97) and a standard deviation of (1.100), indicating that a large percentage of the research sample supports the existence of procedures carried out by the Bureau for mobilizing knowledge, and that there is a correlation between knowledge mobilization as one of the dimensions of managing knowledge operations and the quality of supervisory work, as it achieves (0.542), which is a positive value indicating the existence of a positive relationship with a moral significance, that is, the greater the interest in mobilizing knowledge, this reflected on an enhancement in the quality of the supervisory work. R2, which explains that knowledge mobilization contributes by (29.3%) to changes in the quality of supervisory work, which is the least contribution compared to other knowledge management processes according to the respondents' answers to the paragraphs of the questionnaire.

Diagnosing knowledge: This variable had an arithmetic mean of (3.83) and a standard deviation of (0.821), indicating that the research sample supports the Bureau's use of special procedures for diagnosing knowledge and that there is a relationship between the diagnosis of knowledge as one of the dimensions of knowledge operations management and the quality of supervisory work, as it achieved (0.697), which is a positive value indicating the existence of a direct relationship with

a moral significance, i.e., the greater the interest in diagnosing knowledge, the higher the quality of supervisory work. According to the respondents' answers to the questionnaire paragraphs, contributes by (48.6%) to changes in the quality of supervisory work, which is a different contribution compared to other knowledge management processes, while the remaining percentage (51.4) is due to other variables outside the research model.

Knowledge generation: This variable had an arithmetic mean of (4.13) and a standard deviation of (1.056), indicating that a large proportion of the research sample supports the existence of procedures carried out by the Bureau for knowledge generation, and that there is a correlation between knowledge generation as one of the dimensions of knowledge operations management and the quality of supervisory work, as it achieved (0.782), which is a positive value indicating the existence of a direct relationship with a moral significance, that is, the greater the interest in generating knowledge, the greater the improvement in the quality of supervisory work and vice versa, as indicated by the coefficient of determination R^2, which explains that knowledge generation contributes to changes in the quality of supervisory work by (61.2%) while the remaining percentage (38.8) is due to other factors out of the research sample.

Acquisition of knowledge: The process of acquiring knowledge had an arithmetic mean of (4.02) and a standard deviation of (0.906), indicating that the research sample supports the Bureau's implementation of special procedures for acquiring knowledge, and that there is a correlation between knowledge acquisition as one of the dimensions of managing knowledge operations and the quality of supervisory work, as it achieved (0.790), which is a positive value indicating the existence of a direct relationship with a moral significance, that is, the greater the interest in acquiring knowledge, the greater the interest in the quality of supervisory work. The coefficient of determination R^2 explains that the acquisition of knowledge contributes (62.4%) to changes in the quality of the supervisory work, while the remaining percentage (37.6) is due to other variables outside the research model.

Knowledge sharing: This variable achieved an arithmetic mean of (4.02) and a standard deviation of (0.935), indicating that the research sample supports the existence of the Bureau's procedures for sharing knowledge and that there is a correlation between knowledge sharing as one of the dimensions of knowledge operations management and the quality of supervisory work, as it appears to have done (0.814) which is a positive value that indicates the existence of a direct relationship with moral significance, i.e., the greater the interest in sharing knowledge, the higher the quality of supervisory work. The quality of control work changes by (66.3%), which is the highest percentage of contribution compared to other knowledge management processes, with the remaining percentage (33.7) due to other variables outside the research model.

Knowledge implementation: The process of sharing knowledge had an arithmetic mean of (4.10) and a standard deviation of (0.880), indicating that the research sample supports the existence of the Bureau's procedures for implementing knowledge and that there is a correlation between knowledge implementation and the quality of supervisory work, as it achieved (0.740) which is a positive value indicating the existence of a direct relationship with moral significance, i.e., the greater the interest in knowledge implementation, the higher the quality of supervisory work. According to the questionnaire responses, the coefficient of determination R^2 indicates the percentage of difference, which explains that knowledge implementation contributes by (54.7%) to changes in the quality of supervisory work, which is a weak

contribution. The remainder (46.3%) is due to variables or factors outside of the research model.

Presentation and discussion of inferential statistics results:

The outputs of the SPSS program showed the following results:

Table 5

Impact analysis of managing knowledge flows on the overall quality of supervisory work

variables	T-test	(p-value) Sig for T-test	Model quality testing F-test	(p-value) * Sig for F-test
Y	15.871	0.01	251.898	0.00
X1	5.689	0.00	32.364	0.00
X2	8.588	0.00	73.755	0.00
X3	11.098	0.00	123.169	0.00
X4	11.368	0.02	129.228	0.00
X5	12.381	0.00	153	0.00
X6	9.710	0.00	94.291	0.00

(p-value) * the value of α at which the null hypothesis is rejected. The null hypothesis is rejected if (p-value) α is less than (0.05).

Source: Prepared by researchers based on SPSS program outputs.

Table 5 demonstrates that we have discovered that the Sig values of the t-test for all knowledge management variables (X1, X2, X3, X4, X5, X6) were less than the approved level (0.05), so we reject the null hypothesis and accept the alternative hypothesis, which confirms the existence of a significant effect for all knowledge management processes (knowledge mobilization, knowledge diagnosis, knowledge generation, knowledge acquisition, knowledge sharing, knowledge implementation) in improving the quality of operations. To strengthen the hypothesis proof, an F-test was performed, and it was discovered from Table (4) that the Sig value for all the variables mentioned in our hypothesis also reached less than the approved level (0.05), confirming the validity of our hypothesis, implying that: There is a significant effect of all knowledge management processes in promoting quality control work

Hypothesis Test

The primary research hypothesis addressed the dependent variable (y) of supervisory work quality and its impact on the independent variable (X) of managing knowledge flows. Because both descriptive and inferential analysis were used to determine the effect of variable X on the dependent variable (Y), the following hypothesis is developed:

- The management of knowledge flows has no effect on the quality of supervisory work: Ho
- The management of knowledge flows has an effect on the quality of supervisory work: H1

It is shown in Table 6, the arithmetic means and standard deviations of the main study variables, which are the dependent variable (Y), the quality of supervisory work and its impact on the independent variable (X), knowledge variable management.

Table 6.

Arithmetic means and standard deviation of the main study variables

Descriptive Statistics	Mean	Std. Deviation	N
Y	97.0500	15.93968	80
X	100.5625	16.21286	80

Table 7

The relationship between the quality of supervisory work and the management of knowledge variables

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.874a	0.764	0.761	7.80016	0.764	251.898	1	78	0
							a. Predictors: (Constant), X		

As it is noted from Table 7. There is a correlation between the quality of the supervisory work and the management of knowledge variables with a value of (0.874), which is a positive value that indicates the existence of a positive significant relationship, and the contribution of the independent variable the knowledge variables of management in the dependent variable, the quality of the supervisory work, as the coefficient of determination reached R2 (0.761). The outputs of the SPSS program showed the following results

Table 8

T-test analysis results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.657	5.513		1.933	.057
	X	.859	.054	.874	15.871	.000
					a. Dependent Variable: Y	

Based on the findings of Table 8, we discover that the Sig 0.000 t-test value for the variable managing knowledge flow is less than the approved level (0.05), so we reject the null hypothesis and accept the alternative hypothesis, which confirms the existence of a significant effect of the variable managing knowledge changes on the quality of supervisory work. The F-test shown in Table 9 below was used to strengthen the proof of our main hypothesis:

Table 9

F-test analysis results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15326.084	1	15326.084	251.898	.000b
	Residual	4745.716	78	60.843		
	Total	20071.800	79			
a. Dependent Variable: Y						
b. Predictors: (Constant), X						

The value of the Sig has reached (0.000), which is less than the approved level (0.05), confirming the validity of our hypothesis and indicating that there is a significant effect of the variable managing knowledge variables on the quality of supervisory work.

Conclusions:

Despite the disparity in the contribution of knowledge management processes, the research results show that there are knowledge management processes carried out by FBSA that positively affect the improvement of the quality of supervisory work. As knowledge flow management is an important resource in consolidating and developing knowledge among FBSA employees, effective knowledge flow management is

required to ensure obtaining a competitive advantage achieved through the quality of supervisory work. Take advantage of the strong relationship between knowledge flow management and supervisory work quality through the exchange of ideas and innovations, and work to address the disparity in the contribution of knowledge flow management elements. And the importance of informing the FBSA of the experiences of regulatory authorities in developed countries in order to benefit from the experiences they have gained in the field of managing knowledge flows, as well as encouraging Bureau employees to share the knowledge they possess through continuous motivation in order to reduce knowledge stockpiling and contribute to the quality of supervisory work. In addition, encouraging participation in local and international conferences and seminars to contribute to knowledge generation and acquisition through the acquisition of renewable knowledge.

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