
Human Resource Audit as a Lever for Knowledge Management Performance in the Era of Artificial Intelligence.

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Abstract

In an organizational context marked by complexity and digitalization, effective knowledge management has become a critical strategic factor for maintaining competitiveness and fostering innovation. This study examines the role of Human Resource (HR) auditing as a lever for enhancing knowledge management performance, incorporating Artificial Intelligence (AI). Traditionally viewed as a tool for control and compliance, Human Resource (HR) auditing is here conceptualized as a strategic instrument for identifying key skills, leveraging tacit knowledge, and strengthening organizational intellectual capital. The integration of AI into Human Resource practices amplifies this performance by automating data analysis, structuring information, and facilitating the personalization of learning paths. Furthermore, knowledge management performance depends on contextual factors such as organizational learning culture and employees' acceptance of technology. This research proposes a conceptual framework linking Human Resource auditing, Artificial Intelligence, and knowledge management performance, emphasizing the importance of an integrated approach that combines human skills, technological tools, and an organizational culture supportive of learning and knowledge sharing. The findings provide theoretical and practical insights to optimize digital transformation, enhance intellectual capital, and strengthen organizational competitiveness.

Keywords: Human resource audit - Knowledge management - Artificial intelligence

1. Introduction

In an increasingly complex and competitive organizational context, the performance of knowledge management has become a central strategic factor for ensuring innovation, competitiveness, and long-term sustainability (Nonaka & Takeuchi, 1995; Davenport & Prusak, 1998). An organization's ability to effectively create, share, and leverage knowledge directly influences its overall performance and resilience in the face of rapid market changes. In this regard, human resource management plays a key role by identifying and mobilizing human capital, considered the primary driver of knowledge and innovation (Edvinsson & Malone, 1997; Stewart, 1997).

Human resource auditing constitutes a strategic lever for evaluating the quality of human resource practices, identifying key skills, valuing tacit knowledge, and assessing the effectiveness of training programs (Werther & Davis, 1996; Opatha, 2010). According to Nonaka and Takeuchi (1995), the conversion of tacit knowledge into explicit knowledge lies at the heart of organizational knowledge creation, and human resource auditing provides the necessary insights to guide this process coherently. Thus, human resource auditing goes beyond a mere control or compliance function: it becomes a strategic tool for enhancing knowledge management performance, promoting the identification, sharing, and valorization of knowledge within the organization.

At the same time, the emergence of artificial intelligence is profoundly transforming human resource management and knowledge management practices. Artificial intelligence systems enable the automation of large-scale data extraction and analysis, the structuring of information, and the detection of patterns that are invisible to the human eye (Brynjolfsson & McAfee, 2014; Huang & Rust, 2021). The integration of AI into human resource auditing acts as a performance amplifier for knowledge management, improving diagnostic accuracy, accelerating information processing, and facilitating the personalization of learning pathways (Davis, 1989; Venkatesh & Davis, 2000). Moreover, knowledge management performance also depends on the organizational context, particularly the learning culture and employees' acceptance of technology (Senge, 1990; Argyris & Schön, 1978; Venkatesh et al., 2003). A culture that fosters collective learning and knowledge circulation, combined with the effective adoption of digital tools, strengthens the impact of human resource auditing and artificial intelligence on the creation, sharing, and valorization of intellectual capital. Indeed, this study is positioned at the intersection of three major dynamics: human resource auditing, artificial intelligence, and

knowledge management performance. It addresses the following research question: To what extent does human resource auditing, integrated with the use of artificial intelligence, enhance knowledge management performance within organizations? The aim is to develop a conceptual framework illustrating how the combination of human resource auditing and artificial intelligence, supported by an organizational learning culture, can maximize knowledge capitalization, sharing, and utilization, while providing practical recommendations to improve organizational competitiveness and performance.

Consequently, this work is structured into three complementary parts. The first part presents an in-depth literature review on the key concepts (human resource auditing, knowledge management, and artificial intelligence). The second part describes the theoretical methodology adopted and details the foundations of the proposed conceptual framework. Finally, the third part develops the conceptual contributions and research perspectives, examining their managerial and academic implications in a context in which artificial intelligence has become a major competitive challenge.

2. Literature Review

2.1. Knowledge management :

Admittedly, creating a competitive advantage involves offering new products on the market compared to competitors. Nevertheless, acquiring and mastering key knowledge is a fundamental lever for strategic differentiation. According to Huang & Lai (2014) and Karami et al. (2015), effective knowledge management is a key success factor. Furthermore, identifying, creating, sharing, and exploiting knowledge promotes innovation within companies. In other words, according to contemporary theory, competitiveness in companies is not achieved through tangible assets, but rather through their intangible asset: "knowledge." Given the essential role of knowledge management in maintaining competitive advantage, it is necessary to revisit the origins of this term and its evolution over the years.

Knowledge management is linked to the evolution of the global economy in the 1990s. It relies heavily on intangible resources rather than material knowledge. Inspired by the Japanese industrial sector, Honda, Nonaka, and Takeuchi (1995) introduced the concept of the "knowledge-creating company", determining that organizational transformation is based on the conversion of individual tacit knowledge into collective explicit knowledge, known as the "spiral of creation", to promote innovation. In addition, Contemporary studies show that to

achieve performance and sustainability, companies must effectively manage the intangible assets they hold. They explain that value creation requires generating, integrating, and exploiting knowledge resources. (Srivastava & Mir, 2022). In 1998, Von Krogh explained that knowledge management involved identifying and improving collective knowledge within a firm to maintain its competitive position and adapt to a constantly changing environment. The modern vision integrates knowledge management into business and core practices by combining AI, IoT, and data to optimize performance, create value, and accelerate the transition to sustainability. This synergy maintains a competitive advantage (Dalkir, 2023; Bolisani & Nakash, 2024; Sumbal & Amber, 2025). In fact, implementing such an approach strengthens organisational performance and promotes innovation, while helping employees develop their entrepreneurial skills and creativity (Noordin, Othman, & Zakaria, 2013).

Moreover, entrepreneurship within organizations, through mechanisms such as knowledge sharing, organizational learning, and proactive problem solving, encourages both individual capabilities and overall innovation outcomes, thereby contributing to the organization's sustainable performance (Innovation and Entrepreneurship Journal, 2025). However, the identification and optimal allocation of a favorable organizational culture, strong management commitment, strategic alignment, and appropriate technological infrastructure enable knowledge management to function as a strategic lever for achieving organizational objectives and stimulating innovation, performance, and adaptability in contemporary work environments. However, neglecting success factors can significantly undermine the effectiveness of knowledge management initiatives and limit their contribution to organizational performance (Liebowitz, 1999; Padel, Pangil, & Abdul Kadir, 2025). Knowledge management is a multidisciplinary concept rooted in the social sciences, particularly sociology, economics, and management, as well as philosophy as a human science.

In 2024, Foroutani et al. identified three dimensions for Knowledge management: Knowledge acquisition aims to identify and absorb essential information. Knowledge conversion ensures that information is structured and accessible. Knowledge application is the most decisive dimension, as it directly supports decision-making, problem-solving, and performance improvement. After examining the main dimensions of knowledge management, it is important to summarize the challenges and obstacles encountered when implementing knowledge. The table below provides a clear and concise overview of the conceptual and practical aspects of knowledge management.

2.2. Knowledge Management Practices and Tools:

Table 1: Knowledge Management Practices and Tools

Classification	Practices and Tools
Technological Alam et al. (2025) ; Rezaei (2025) ; Massaro et al. (2021) ; Romero-Ochoa (2025) ;	Knowledge databases and digital repositories; intranet and collaborative platforms; content management systems; environmental scanning, business intelligence, big data, and knowledge analytics tools; Artificial Intelligence-based knowledge management systems; knowledge graphs and semantic technologies
Organizational / Human Andleeb et al. (2020); Kianto et al. (2021); Durst & Zieba (2020); Brix (2023)	Communities of practice (face-to-face, virtual, hybrid); mentoring, tutoring, and coaching; experience-based knowledge capitalization systems (lessons learned, after-action reviews); meetings, workshops, and knowledge-sharing networks
Knowledge Management Processes Kianto et al. (2022); Massaro et al. (2021); Alavi et al. (2022); Durst & Zieba (2020)	Knowledge mapping and auditing; management of knowledge flows (creation, storage, sharing, reuse); digital document management; knowledge lifecycle management
Training and Development Andleeb et al. (2020); Kianto et al.	Internal training and continuous learning programs; coaching and knowledge transfer sessions; e-learning

<p>(2022); Jennex & Olfman (2020); Brix (2023)</p>	<p>platforms and digital learning ecosystems; Artificial Intelligence -assisted learning tools</p>
<p>Culture and Management Kianto et al. (2021); Massaro et al. (2021); Durst & Zieba (2020); Srivastava & Mir (2022)</p>	<p>Knowledge-sharing policies and knowledge management governance mechanisms; incentive and reward systems; knowledge-oriented and transformational leadership; trust- and collaboration-based organizational culture</p>

2.1.Challenges and obstacles :

Table 2: Challenges and obstacles of knowledge management

<p>Knowledge Management Objectives</p>	<p>Challenges Encountered</p>
<p>Organizational Performance Kianto et al. (2021); Massaro et al. (2021); Durst & Zieba (2020)</p>	<p>Resistance to change ; difficulty in measuring knowledge management impact on performance ; information overload</p>
<p>Innovation and Creativity Andleeb et al. (2020); Brix (2023); Kianto et al. (2022)</p>	<p>Difficulty in formalizing and sharing tacit knowledge; employee reluctance; lack of collaborative culture</p>

<p>Risk Management and Compliance</p> <p>Durst & Zieba (2020); Zieba et al. (2021); Massaro et al. (2021)</p>	<p>Regulatory complexity; insufficient integration of knowledge management tools with compliance systems; data security and confidentiality issues</p>
<p>Human Capital and Learning</p> <p>Andleeb et al. (2020); Kianto et al. (2021); Brix (2023)</p>	<p>Knowledge loss due to turnover, low employee engagement, and insufficient continuous training mechanisms</p>
<p>Digital and Technological Transformation</p> <p>Massaro et al. (2021); Alavi et al. (2022); Rezaei (2025)</p>	<p>High implementation costs; system interoperability issues; data governance complexity</p>
<p>Culture and Management</p> <p>Kianto et al. (2021); Durst & Zieba (2020); Srivastava & Mir (2022)</p>	<p>Weak knowledge-sharing culture; lack of incentive systems; leadership misalignment with knowledge management principles</p>

Source : Authors

2.2.Applications and contributions of knowledge management :

Table 3: Applications and contributions of knowledge management to the financial sector

Application Knowledge Management	Contributions to Financial Institutions
Risk Management	Identification and anticipation of financial and operational risks; capitalization of past incidents and lessons learned; enhancement of organizational resilience during crisis periods
Regulatory Compliance	Rapid and structured dissemination of standards and regulations (Basel III, International Financial Reporting Standards (IFRS), Anti-Money Laundering / Combating the Financing of Terrorism (AML/CFT)); improved traceability and transparency; strengthened stakeholder trust
Financial Product Innovation	Development of new financial products and services; valorization of tacit knowledge and internal expertise; integration of emerging technologies (Artificial Intelligence, Big Data, blockchain)
Customer Relationship and Satisfaction	Implementation of Customer Knowledge Management, personalization of financial services, improved customer loyalty, and value creation
Human Capital and Organizational Learning	Preservation of senior employees' knowledge; facilitation of training and onboarding processes; development of continuous organizational learning
Digital Transformation	Modernization of internal processes through Artificial Intelligence, Business Intelligence, and blockchain; integration of knowledge management into information systems; improved interoperability and data governance

Source : Authors

2.3.The Impact of Artificial Intelligence on Knowledge Management :

Artificial intelligence significantly transforms knowledge management by enhancing the way organizations capture, structure, and leverage information. Through advanced algorithms and machine learning, artificial intelligence tools are capable of automatically extracting, analyzing, and organizing large volumes of data, encompassing both explicit knowledge, such as documented procedures, and tacit knowledge, such as expertise embedded in employees' experience. This capability enables organizations to detect patterns and trends, identify internal experts, and construct dynamic, continuously updated knowledge bases, thereby improving responsiveness, efficiency, and the overall structure of knowledge management systems. In parallel, artificial intelligence fundamentally reshapes learning and development processes by offering personalized learning paths tailored to each employee's skills, experience, learning pace, and specific needs. This personalization not only accelerates skill acquisition but also strengthens engagement and motivation, ensuring that employees can acquire the competencies most relevant to organizational goals. Furthermore, artificial intelligence fosters the development of intelligent collaborative tools, including virtual assistants, internal chatbots, recommendation systems, and knowledge-sharing platforms, which facilitate seamless communication, reduce information asymmetries, and promote rapid problem-solving across teams. These technologies stimulate collaboration, innovation, and collective learning, reinforcing the organization's capacity to mobilize and exploit its knowledge assets effectively. However, the successful integration of artificial intelligence into knowledge management practices requires a structured human resource audit to evaluate existing competencies, identify gaps, and ensure that these technological innovations align with organizational objectives and culture. By linking artificial intelligence capabilities with a comprehensive assessment of human resources, organizations can maximize the value of both technological and human capital, fostering a sustainable knowledge-driven advantage.

3. Human resource audit :

A human resource audit refers to a set of tools and methods designed to examine and study the practices and processes of a Human Resources department (Baudoin et al., 2023). This HR assessment offers leaders and human resource managers the opportunity to improve their methods and strategies related to salary management within their companies. Above all, this human resources auditing tool enables human resource departments to carry out a diagnosis of their practices and operational methods (payroll procedures management, working time

monitoring, compliance with laws, internal communication, etc.). According to Marcel Côté (1997), the human resources audit is “an internal control activity that seeks to measure the overall effectiveness and efficiency of the human resource function.” For its part, the Institute of Internal Auditors (IIA, 2013) defines it as “an independent and objective approach allowing management and the board of directors to ensure the level of effectiveness and efficiency of human resource processes.” David Ulrich (1997) considers it “an internal control activity aimed at evaluating the added value of the human resource function.” According to Gary Dessler (2011), it is “an internal control intended to assess the compliance, effectiveness, and efficiency of the human resources department.” According to Anne-Marie Cappelle-Bonnard (2000), “the human resources audit represents an internal control activity designed to measure the compliance, effectiveness, and efficiency of the human resource department, as well as its impact on the company’s performance.” According to Jean-Pierre Deschamps (2002), “the human resources audit is an internal control activity that aims to evaluate the relevance, effectiveness, and efficiency of human resource policies, procedures, and practices.” According to Jean-François Chanlat (2003), “the human resources audit is an internal verification task whose objective is to examine the compliance, effectiveness, and efficiency of the human resources department, while ensuring its alignment with the organization’s strategy.”

The human resources audit is viewed as an effective tool for identifying such gaps and proposing corrective actions. Even though the idea of the human resource audit emerged in the 1980s, its practical applications quickly gained momentum (Phillips et al., 2001). Just as the financial audit examines various financial transactions and issues, the human resources audit focuses on the programs and issues associated with individuals, their roles, and the human resources philosophy of an organization (Durai, 2010). The human resources audit is essentially a process of examining the policies, strategies, systems, documents, and practices related to human resources functions within an organization (Durai, 2010).

Figure 1: Human Resource Management Audit



Source: Aswathappa, K. (2005). Human resource and personnel management: Text and cases (4th Ed.)

The purpose of the human resources audit is to encourage leaders and managers to adopt the most appropriate evaluation methods to measure performance against set targets and objectives, based on the needs and experience of their own division, unit, or department (Werther & Davis, 1996). The human resources audit primarily aims to assess the performance of how human resource functions are implemented by the human resource department (Durai, 2010), to highlight the strengths and weaknesses of human resources systems (Richman, 2013), and to gain a competitive advantage by improving an organization's effectiveness and performance (Saiyadain, 2009).

3.1.Human Resource Audit in the Service of Knowledge Management :

Human resource auditing plays a critical role in optimizing knowledge management, particularly in environments increasingly shaped by artificial intelligence. First, it enables a comprehensive skills assessment and knowledge identification, creating an accurate profile of available human resources and identifying key competencies, rare expertise, and tacit knowledge held by employees. As Nonaka and Takeuchi (1995) emphasize, effective knowledge management requires converting tacit knowledge into explicit knowledge, making the mapping of skills an essential prerequisite. This process allows organizations to anticipate future needs, fill gaps, and strategically mobilize their human capital, especially in Artificial Intelligence -driven contexts where emerging skills are critical (Davenport & Prusak, 1998). Second, human resource audits facilitate the analysis of knowledge circulation mechanisms, evaluating existing processes such as collaborative tools, internal communication practices, interdepartmental relationships, and organizational culture.

By distinguishing between “codification” and “personalization” approaches to knowledge sharing (Hansen, Nohria, & Tierney, 1999), audits uncover dysfunctions such as information silos, lack of cooperation, or resistance to change, and recommend measures to ensure smooth, transparent, and efficient knowledge flow (Von Krogh, Ichijo, & Nonaka, 2000). Third, audits involve a careful evaluation of training and development programs, assessing their relevance, quality, and alignment with organizational needs. Continuous learning is crucial in Artificial Intelligence transformed workplaces, as skills development and organizational learning directly affect innovation capacity (Garavan & McGuire, 2001). This step ensures that employees are equipped to adapt to technological transformations while maximizing organizational performance. Finally, human resource audits address compliance, risks, and ethical considerations, particularly in relation to Artificial Intelligence adoption. They evaluate risks

associated with automation, data privacy, and algorithmic decision-making, ensuring alignment with regulations such as General Data Protection Regulation and promoting ethical, fair, and transparent use of technology (Boudreau & Cascio, 2017). By integrating these dimensions, human resource audits not only safeguard the organization and its employees but also reinforce the effectiveness of knowledge management strategies in an AI-driven era.

3.2.Human Resources Auditing in the Age of Artificial Intelligence :

Artificial intelligence (AI) can be approached through a variety of theoretical perspectives, reflecting the richness and evolution of this disciplinary field. According to Russell and Norvig (2010), artificial intelligence is based on the reproduction of human cognitive abilities such as perception, reasoning, and problem-solving. Floridi and Cowls (2022) enrich this perspective by emphasizing the development of “narrow Artificial intelligence (AI),” specialized in specific tasks such as visual recognition or machine translation, which today represents the most widespread form of artificial intelligence.

For Aenlein and Kaplan, artificial intelligence is characterized by its capacity to analyze large quantities of data from the environment, extract insights through learning algorithms, and adjust its actions based on predefined objectives (Dounia et al., 2025). Despite the diversity of definitions, a consensus emerges around the idea that artificial intelligence fundamentally relies on adaptive learning mechanisms designed to improve decision-making processes and the execution of complex tasks.

Since its emergence, the definition of artificial intelligence has undergone a notable transformation. Initially conceptualized by John McCarthy as the ability of machines to simulate human intelligence, the notion has gradually expanded to encompass major technological advances such as machine learning, deep neural networks, as well as the ethical and societal issues that arise from them. Due to its rapid and multidimensional evolution, artificial intelligence remains a concept in constant redefinition, reflecting its intrinsic complexity.

The advent of artificial intelligence marks a profound shift in the way organizations operate. Companies now face an environment where information flows rapidly, technological skills evolve at high speed, and innovation has become a strategic imperative. In this context, knowledge management plays a central role. Its purpose is to identify, organize, share, and leverage internal knowledge to improve collective performance.

However, this knowledge management process can only be effective if the organization has a clear understanding of its human capital, its skills, and its internal processes. This is where the human resources audit comes in. Long perceived as a control tool, it has now evolved into a strategic instrument that assesses the organization's ability to mobilize, renew, and disseminate its knowledge especially in the face of the challenges posed by artificial intelligence.

4. Methodology :

This study is based on a theoretical approach grounded in an extensive literature review, the primary objective of which is to propose a conceptual model linking Human Resource Auditing (HRA), Artificial Intelligence (AI), and Knowledge Management (KM) performance. No empirical research is undertaken; the analysis focuses exclusively on understanding and interconnecting concepts derived from existing academic works.

4.1. Adopted Approach :

The adopted methodology consists of a critical and comparative analysis of existing theoretical contributions in the fields of Human Resource auditing, artificial intelligence, and knowledge management performance. This approach allows for the identification of the primary key dimensions, mechanisms, and conceptual relationships between key variables, in order to identify relevant modeling pathways.

4.2. Objective of the Review :

The objective of the literature review is to develop an integrated understanding of the effects of Human Resource auditing on knowledge management performance in the era of artificial intelligence. The analysis focuses on the theoretical interactions between concepts, as well as the logics of moderation and control that may be mobilized from an explanatory perspective.

4.3. Development of Research Hypotheses :

Hypothesis 1: Human Resource Auditing Has a Positive Effect on Knowledge Management Performance

Human resource auditing is today a strategic lever that enables organizations to strengthen the management and valorization of their intellectual capital. Indeed, according to Werther and Davis (1996), human resource auditing aims to evaluate the coherence, performance, and compliance of personnel management practices in alignment with the organization's overall

strategy. Opatha (2010) adds that human resource auditing allows for measuring the effectiveness of human resource policies and determining their actual contribution to organizational performance.

This evaluation process promotes the implementation of practices oriented toward the capitalization and sharing of knowledge, two essential components of knowledge management. Edvinsson and Malone (1997) argue that intellectual capital comprising human, structural, and relational capital is the main source of sustainable value for organizations. Consequently, human resource auditing, by assessing the quality of human capital (skills, training, engagement), indirectly contributes to the enrichment of structural capital and the effectiveness of knowledge management processes.

This perspective aligns with the work of Nonaka and Takeuchi (1995), who assert that organizational knowledge creation results from a dynamic process of interaction between individuals and structures. In other words, the more comprehensive and systematic the human resource audit, the more it fosters conditions conducive to collective learning and the performance of knowledge management.

Hypothesis 2: The Use of Artificial Intelligence Positively Moderates the Relationship Between Human Resource Auditing and Knowledge Management Performance

The integration of artificial intelligence (AI) into human resource management practices profoundly transforms the way organizations collect, analyze, and utilize information. According to Davis (1989), within the framework of the Technology Acceptance Model

(TAM), technology adoption primarily depends on perceived usefulness and ease of use. artificial intelligence, with its ability to automate complex analytical tasks and process massive volumes of data, enhances the reliability and relevance of human resource audits.

Brynjolfsson and McAfee (2014) emphasize that artificial intelligence (AI) acts as an amplifier of human capabilities and improves organizational decision-making. Similarly, Huang and Rust (2021) argue that artificial intelligence does not replace humans but augments their analytical and innovative potential. In this context, artificial intelligence (AI) becomes a crucial moderator between human resource auditing and knowledge management by improving the quality of assessments, speeding up human resource data processing, and increasing the accuracy of recommendations.

By enabling better utilization of data derived from audits, artificial intelligence (AI) strengthens the organization's ability to transform this information into actionable organizational knowledge. This approach aligns with the socio-technical perspective of Emery and Trist (1960), which holds that organizational performance results from the harmonious interaction between the social system (people) and the technical system (technological tools).

Hypothesis 3: Employee Acceptance of artificial intelligence (AI) Technologies Strengthens the Positive Impact of human resource Auditing on Knowledge Management

Employee acceptance of artificial intelligence (AI) technologies is a critical factor for the success of digital transformation initiatives in human resource and knowledge management.

According to Davis (1989), users' perceptions of a technology directly influence their intention and actual usage behavior. Venkatesh and Davis (2000) later extended this model, demonstrating that social and organizational variables, such as managerial support and training, play a key role in technology adoption. Venkatesh et al. (2003) proposed the Unified Theory of Acceptance and Use of Technology (UTAUT), confirming that expected performance, facilitating conditions, and social influence determine the effective use of a technology.

In the human resource context, Parry and Strohmeier (2014) emphasize that digital human resource initiatives can only succeed if employees perceive digital tools as means to improve their efficiency and learning. Therefore, when employees accept and embrace artificial intelligence (AI) tools used in human resource audits, this promotes smooth information sharing, trust in technological processes, and consequently enhances knowledge management performance. Conversely, resistance to change or low digital competence can weaken this positive effect.

Hypothesis 4: An Organizational Learning Culture Amplifies the Effects of human resource (HR) Auditing on Knowledge Capitalization

An organizational learning culture is a key success factor for any knowledge management initiative. According to Argyris and Schön (1978), an organization learns when it can detect and correct its errors by adjusting its norms, policies, and behaviors. Senge (1990), with the concept of the "learning organization," argues that a company's ability to learn faster than its competitors represents a sustainable competitive advantage.

From this perspective, human resource auditing plays a catalytic role by identifying skill gaps, training needs, and obstacles to collective learning. Nonaka and Takeuchi (1995) further emphasize that knowledge creation relies on the socialization and conversion of tacit knowledge into explicit knowledge, a process that requires an open and collaborative culture. Garvin (1993) highlights that a learning culture rests on three pillars: a climate that supports experimentation, transparent information sharing, and leadership that encourages critical reflection.

In this logic, the stronger the organizational learning culture, the more effectively the results of human resource auditing can be leveraged to enhance knowledge capitalization and promote internal innovation.

Hypothesis	Main Theory	Key Authors	Core Concepts
H1	Resource-Based View (RBV)	Jay Barney (1991); Teece, Pisano & Shuen (1997); Margaret Peteraf (1993)	Through the identification of knowledge attrition risks such as turnover and retirement and training requirements, human resource auditing streamlines the processes for capturing and transferring knowledge (Saint-Onge, 2009)
H2	Socio-Technical Theory & Technology Acceptance Model - TAM	Davis (1989); Brynjolfsson & McAfee (2014); Huang & Rust (2021)	Artificial Intelligence allows for the analysis of massive datasets through People Analytics, surpassing the manual limitations of conventional auditing. By streamlining real-time knowledge mapping, Artificial Intelligence reinforces the influence of the audit on knowledge management performance (Tambe et al., 2019)
H3	Technology Acceptance Theory/ Unified Theory	Davis (1989); Venkatesh & Davis (2000); Parry &	If employees perceive artificial intelligence as a threat or a surveillance tool resulting from the audit, they may engage in information hoarding. Conversely, strong

	of Acceptance and Use of Technology (TAM/UTAUT)	Strohmeier (2014)	acceptance creates a synergy that significantly amplifies the effectiveness of knowledge management (Venkatesh et al., 2003).
H4	Organizational Learning Theory	Argyris & Schön (1978); Nonaka & Takeuchi (1995); Senge (1990); Garvin (1993)	While human resource auditing can identify failing processes, a learning culture enables these findings to be transformed into new knowledge. A strong culture amplifies the effect of the audit by encouraging the systematic documentation of experiences (Nonaka & Takeuchi, 1995).

Source: Authors

4.4. Development of the Conceptual Model :

Type	Variable	Items
Independent Variable (IV)	Human Resource Audit	<ul style="list-style-type: none"> · The company regularly conducts audits to assess the alignment of its human resource practices with strategic objectives. · Recruitment and selection processes are systematically audited to ensure the acquisition of necessary talent. · The human resource audit accurately identifies risks related to the loss of key competencies (e.g., turnover, retirements). · Recommendations from human resource audits are followed by concrete actions to improve personnel management.

<p>Moderating Variable</p>	<p>Artificial Intelligence</p>	<ul style="list-style-type: none"> · We utilize Artificial Intelligence tools (e.g., algorithms, People Analytics) to analyze data generated by human resource audits. · Artificial Intelligence facilitates real-time mapping of the skills available within the organization. · Artificial Intelligence tools allow for personalized learning paths based on the gaps identified during audits. · The integration of Artificial Intelligence improves the processing speed of information related to human capital.
<p>Dependent Variable (DV)</p>	<p>Knowledge Management Performance</p>	<ul style="list-style-type: none"> · The company has effective mechanisms in place to capture critical knowledge from experienced employees. · Employees easily share their experiences and "best practices" with their colleagues. · Knowledge stored in our databases is easily accessible and kept up to date. · The organization successfully transforms new knowledge into innovations or process improvements.
<p>Control Variable</p>	<p>Organizational Learning Culture</p>	<ul style="list-style-type: none"> · In our company, employees are encouraged to take initiative and learn from their mistakes.

		<ul style="list-style-type: none"> · Management allocates significant time and resources to continuous training. · There is a culture of open dialogue where employee suggestions are considered for collective learning. · The organization views learning as a strategic investment rather than a cost.
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Source : Authors

5. Conceptual Contributions and Research Perspectives

The study of human resource auditing as a lever for enhancing knowledge management performance in the era of artificial intelligence presents several significant conceptual contributions.

First, it establishes a clear link between human resource auditing and knowledge management. Traditionally used to assess the performance and compliance of human resource practices (Werther & Davis, 1996; Opatha, 2010), human resource auditing is here conceptualized as a strategic lever that enables the capitalization and sharing of knowledge. It identifies key skills, rare expertise, and tacit knowledge held by employees, thereby contributing to the creation and enhancement of the organization’s intellectual capital (Edvinsson & Malone, 1997; Nonaka & Takeuchi, 1995). This approach broadens the perspective on human resource, positioning it as a central driver of knowledge based organizational performance.

Second, the integration of artificial intelligence into human resource processes represents a major conceptual innovation. Artificial Intelligence enhances the quality, speed, and accuracy of audits by automating the analysis of massive and complex data (Brynjolfsson & McAfee, 2014; Huang & Rust, 2021). It acts as a moderator between human resource auditing and knowledge management performance, amplifying the impact of human resource practices on the creation, sharing, and utilization of knowledge. This dimension enriches socio-technical theories and technology acceptance frameworks (Technology Acceptance Theory/ Unified Theory of Acceptance and Use of Technology (TAM/UTAUT)), demonstrating how Artificial

Intelligence can strengthen human capabilities and improve organizational decision-making (Davis, 1989; Venkatesh & Davis, 2000).

Third, organizational learning culture is integrated as a key contextual factor. A strong learning culture fosters collective learning, the sharing of tacit and explicit knowledge, and supports internal innovation (Senge, 1990; Argyris & Schön, 1978; Garvin, 1993; Nonaka & Takeuchi, 1995). It directly influences the effectiveness of human resource auditing and the exploitation of audit results to improve knowledge management.

Finally, this conceptual model contributes to intellectual capital theory by combining human, structural, and relational dimensions. The study shows that human resource auditing, supported by Artificial Intelligence and a favorable learning culture, serves as a concrete lever to strengthen both human and organizational capital, thereby enhancing knowledge management performance.

The main objective of this research is to examine how human resource auditing influences knowledge management performance in a context shaped by artificial intelligence.

Methodologically, this research can combine quantitative approaches, such as questionnaires and human resource indicators to measure the variables, with qualitative approaches, such as interviews or case studies, to analyze actual practices and employee perceptions. A hypothetic deductive analysis will allow testing the developed hypotheses regarding the direct, moderating, and contextual effects of the variables.

The expected contribution of this study is twofold: theoretical, by enriching the literature on human resource auditing, intellectual capital, organizational learning, and technology acceptance; and practical, by providing organizations with recommendations to optimize digital transformation, strengthen knowledge capitalization, and improve overall knowledge management performance.

Conclusion

Human resource auditing emerges as a key strategic lever for enhancing the performance of knowledge management, particularly in a context shaped by artificial intelligence. This research highlights that systematic assessment of skills, identification of tacit knowledge, and the quality of training programs not only optimize human capital but also promote the capitalization and sharing of knowledge within the organization.

The integration of artificial intelligence into human resource practices acts as an amplifying factor, improving the accuracy of audits and facilitating the transformation of information into actionable knowledge.

Furthermore, organizational learning culture and employees' acceptance of technology are identified as critical contextual conditions for maximizing the effects of human resource audits on knowledge management performance. Ultimately, this study contributes to enriching theoretical frameworks on intellectual capital, organizational learning, and technology acceptance, while providing practical recommendations for organizations to successfully implement digital transformation and fully leverage their organizational knowledge. It also paves the way for future research on the combined impact of artificial intelligence, human resource practices, and learning cultures across different organizational and sectoral contexts.

At its core, the Human Resource Audit provides a structured and objective diagnosis of an organization's human capital. When aligned with knowledge management, this diagnostic function expands to include the identification of critical knowledge assets, the evaluation of knowledge flows, and the detection of gaps in skills, expertise, and learning systems. Artificial intelligence amplifies this capability by enabling the analysis of vast and complex datasets, revealing patterns that would otherwise remain invisible. Through predictive analytics and intelligent systems, organizations can anticipate skill shortages, identify high-value knowledge holders, and design targeted interventions to preserve and disseminate expertise.

Moreover, artificial intelligence -driven human resource audits contribute significantly to enhancing knowledge management performance by fostering a culture of continuous learning and adaptability. Automated tools can assess not only what employees know but also how they learn, collaborate, and innovate. This allows organizations to move beyond static competency frameworks toward dynamic, evolving knowledge ecosystems. In such environments, learning

becomes embedded in daily work processes, supported by intelligent recommendations, personalized training pathways, and real-time feedback mechanisms.

Another critical dimension lies in decision-making. By integrating artificial intelligence into HR audit processes, organizations gain access to more accurate, timely, and actionable insights. These insights support strategic decisions related to talent development, succession planning, and organizational design. As a result, knowledge management initiatives become more aligned with business objectives, ensuring that the right knowledge is available at the right time and place. This alignment is crucial in an era where innovation cycles are shorter and the ability to leverage knowledge effectively is a key differentiator.

However, this transformation is not without challenges. The use of artificial intelligence in human resource auditing raises important ethical, legal, and organizational concerns. Issues related to data privacy, algorithmic bias, and transparency must be carefully managed to maintain trust and fairness. Additionally, organizations must ensure that technological adoption does not overshadow the human dimension of knowledge management. While artificial intelligence can process and analyze information, ultimately human creativity, judgment, and collaboration generate meaningful knowledge. Therefore, a balanced approach that combines technological capabilities with human-centered practices is essential.

In conclusion, the Human Resource Audit, when reimagined through the lens of artificial intelligence, becomes a powerful driver of knowledge management performance. It evolves from a retrospective control tool into a proactive, strategic instrument that enables organizations to harness their intellectual capital more effectively. By leveraging artificial intelligence technologies, organizations can enhance their ability to capture, share, and utilize knowledge, thereby improving agility, innovation, and overall performance. Nevertheless, the success of this transformation depends on the organization's ability to address ethical challenges, foster a culture of trust and learning, and maintain a strong focus on the human aspects of knowledge creation. Ultimately, the synergy between human resource auditing, knowledge management, and artificial intelligence represents a critical pathway for organizations seeking to thrive in an increasingly complex and knowledge-driven world.

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