
Informational Support for Benchmarking in the Context of the Knowledge Management

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Abstract:

Purpose: The aim of the article was to identify the potential for applying benchmarking to support the implementation of knowledge management strategies in organisations.

Design/Methodology/Approach: The main research methods applied were the analysis of literature sources and deductive reasoning. These methods enabled the reconstruction of knowledge derived from the reviewed literature and supported the formulation of conclusions relevant to the research objective.

Findings: The article addresses the issue of informational support for benchmarking within the framework of the knowledge management concept, arguing that benchmarking should be regarded as an essential component of systems for managing this critical resource in contemporary organisations. Potential sources of data and information for both internal and external benchmarking were identified across the four stages of the benchmarking process. Furthermore, the article highlights the applicability of the triangulation principle, primarily involving data and information, benchmarking specialists, and methods supporting benchmarking within the analysed process.

Practical implications: The research findings have implications for both management theory and managerial practice. Benchmarking should be considered an integral component of knowledge management systems for organisations aiming to effectively manage this resource and achieve measurable benefits. It can effectively support the implementation of knowledge management strategies focused on both internal knowledge dissemination and external knowledge absorption.

Originality/Value: The authors identified a research gap and endeavoured to address three research questions. The article fills a missing perspective in the literature. The conclusions may be utilised by both practitioners and theorists in the area of informational support for benchmarking in the context of the knowledge management.

Keywords: Benchmarking, best practices, knowledge management, data and information.

JEL codes: D83, M10, M21.

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1. Introduction

Contemporary organisations operating in dynamically changing market environment must continuously seek ways to improve their processes, products, and tangible, informational, and human resources. One of the key methods supporting improvement initiatives is benchmarking, which “serves to implement best practices through comparisons with the best solutions applied within the unit and in other organisations” (Kowalak, 2009).

However, the effectiveness of benchmarking largely depends on the organisation’s ability to acquire, process, and utilise data and information, which falls within the broader context of knowledge management.

Knowledge has been an important area of research in management sciences for many years. This is demonstrated by the dynamic development of the Resource-Based View (RBV) and the number of studies conducted from this perspective (Stańczyk-Hugiet and Strychalski, 2013). Based on the RBV, scholars argue that knowledge can be regarded as a value-creating resource (Czakon, 2009; Cooper *et al.*, 2023; Ramos Cordeiro *et al.*, 2024).

Findings from empirical research presented in the management literature indicate a growing focus among contemporary organisations on the knowledge management process. However, this does not imply that the level of knowledge management is satisfactory. Knowledge management faces many challenges. Recognising knowledge management as a strategic concept assumes that knowledge is one of the most valuable organisational resources.

The systematic acquisition, collection, sharing, and use of knowledge in organisations is becoming a priority in the functioning of many entities, and data, information, and knowledge are gaining the status of strategic resources necessary to create competitive advantage. The integration of this concept with benchmarking enables more effective diagnosis of areas requiring improvement through identifying quality, competence, and operational gaps. It also supports the transformation of data into information, information into knowledge, and knowledge into competitive advantage.

In this context, informational support for benchmarking gains particular significance, understood as a set of methods, tools, and technologies enabling effective knowledge and information management during intra-organisational comparisons (e.g., between departments or teams of the same organisation) and inter-organisational comparisons (with entities operating in the same or different industries).

The aim of the article is to identify the potential for applying benchmarking to support the implementation of knowledge management strategies in organisations.

Deductive methods of scientific work were used, which allowed for the reconstruction of knowledge derived from the studied literature and for drawing conclusions relevant to achieving the objective.

The paper puts forward the view that benchmarking should be regarded as an indispensable component of the knowledge management system in contemporary organisations. The answers to the three research questions are intended to provide the outcomes of the theoretical and conceptual considerations presented in the article. The identified knowledge gap is articulated through the following questions:

To what extent can contemporary organisations utilise benchmarking to support the implementation of knowledge management strategies focused on the internal dissemination and external absorption of knowledge?

What data and information sources can be identified for internal and external benchmarking across the various stages of the process?

Can the principle of triangulation be effectively applied in knowledge management practices supported by benchmarking?

The article fills a missing perspective in the literature. The conclusions may be utilised by both practitioners and theorists in the area of informational support for benchmarking in the context of the knowledge management.

2. Literature Review

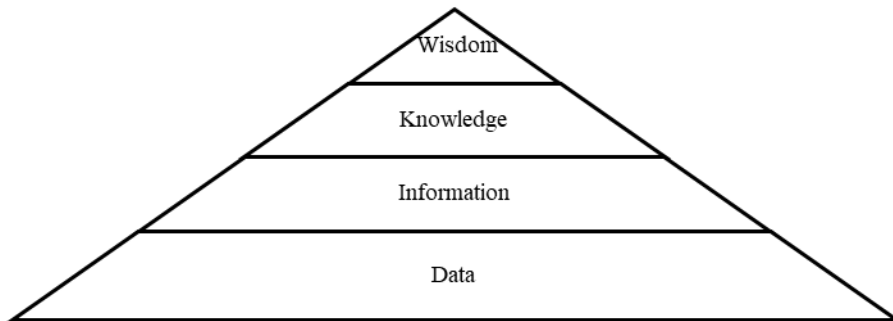
In order to present the issue of informational support for benchmarking in the context of the knowledge management concept, it is first necessary to clarify the fundamental terms associated with it. It is worth emphasising that despite a rich body of scholarly work in the field of knowledge management, there is a lack of consistency in the conceptual apparatus (Sanders, 2016). Among researchers, a noticeable lack of consensus exists regarding the definition of basic concepts such as knowledge, information, knowledge management, and knowledge management system (Thalassinos *et al.*, 2023; Grima *et al.*, 2023).

As Nonaka and Takeuchi (1995) observe, the terms “knowledge” and “information” are often used interchangeably in both managerial practice and scholarly discourse. However, this linguistic practice is inaccurate, as information is a stream of messages, whereas knowledge is its product, rooted in the beliefs and expectations of the recipient.

Although data and information form the basis of knowledge, they do not become knowledge until they have been systematically processed and embedded within a relevant context (Alavi and Leidner, 1999; Brdulak, 2005; Sanders, 2016; Adams *et al.*, 2022). The hierarchy of four intangible resources – data, information,

knowledge, and wisdom – is best illustrated by the pyramid often referred to in the literature as the “data-information-knowledge-wisdom (DIKW) hierarchy” or the “DIKW pyramid”. This pyramid is depicted graphically in Figure 1.

Figure 1. Data-information-knowledge-wisdom (DIKW) hierarchy



Source: Own study based on (Rowley, 2007).

The base of the “DIKW pyramid” is data, with knowledge positioned between information and wisdom. This hierarchy, also referred to as the “Knowledge Hierarchy,” “Information Hierarchy,” or “Knowledge Pyramid,” constitutes one of the most fundamental, widely recognised, and frequently cited models in the information and knowledge literature (Ackoff, 1989; Rowley, 2007).

It should be emphasised that the process of creating knowledge involves not only the collection of information but also its critical analysis, verification, and justification. Within organisations, knowledge must be reliable and verified before becoming the foundation for action. Selected interpretations of the concept of knowledge that align with the DIKW pyramid include:

Knowledge is a fluid blend of framed experience, values, contextual information, and expert insight that provides a framework for evaluating and incorporating new experiences and information. It originates from and is applied within the minds of knowers. Within organisations, it often becomes embedded not only in documents or repositories but also in organisational routines, processes, practices, and norms (Davenport and Prusak, 1998).

Knowledge is reasoning about information and data to actively enable performance, problem-solving, decision-making, learning, and teaching (Beckman, 1999).

Knowledge is understood as the outcome of cognitive processing initiated by the reception of new stimuli. In line with this perspective, it is proposed that information is transformed into knowledge once it is processed by the individual’s mind, and conversely, knowledge becomes information when it is articulated and represented through text, graphics, language, or other symbolic forms (Alavi and Leidner, 2001).

Knowledge is a set of acquired and analysed information used to solve a specific problem or support decision-making (Paľucha, 2014).

One of the most frequently cited classifications of knowledge in the literature is the division into explicit knowledge and tacit knowledge (Nonaka, 1991). Explicit knowledge, also referred to as formal, objective, or externalised knowledge, is systematic, clearly defined, easily communicated, and expressed in formal language using words, numbers, signs, and symbols. It encompasses documents, databases, and other information that support management by improving decision-making processes.

It is often a source of ideas and innovation in organisations. It can be transferred through commonly available and widely used forms of communication and facilitates the performance of many organisational functions. In Japanese corporations, knowledge expressed in words and numbers is considered only the tip of the iceberg (Nonaka and Takeuchi, 1995).

They primarily view knowledge as “tacit” – something not easily visible or expressible. Tacit knowledge is highly individual and difficult to formalise, making it hard to communicate and share. This category often draws on non-rational elements such as intuition, subjective insight, and hunches. Moreover, tacit knowledge is deeply rooted in individual actions and experiences, as well as personal ideals, values, and emotions.

Although conceptually it is possible to indicate differences between explicit and tacit knowledge, in practice they are not separate or clearly delineated. New knowledge in organisations is generated through dynamic interaction and integration of these two types. Assuming that human knowledge is created and disseminated through social interactions between explicit and tacit knowledge, Nonaka and Takeuchi (1995) developed the SECI model – a dynamic knowledge creation model.

These interactions are described as knowledge conversion. The core concept of knowledge creation is centred on tacit and explicit knowledge. Four modes of conversion generate knowledge – from tacit to tacit (sharing/socialisation), from tacit to explicit (articulation/conceptual knowledge/externalisation), from explicit to explicit (systematic knowledge/composition), and from explicit to tacit (learning by doing/internalisation).

Furthermore, the literature emphasises that despite the distinctions often highlighted between the two forms of knowledge, they are complementary (Materska, 2006). This leads to practical implications, such as the transformation of managerial information systems into knowledge management systems. The pragmatics of management processes incorporates both personalised (tacit) and codified (explicit) knowledge (Stabryła, 2015).

The concept of knowledge management does not have a single, universally accepted definition in the subject literature and is interpreted in various ways depending on the research context. Knowledge management is the process of managing and treating all the knowledge that encompasses the business environment, with its focus on the articulation, creation, and modulation of an organisation (Ramos Cordeiro *et al.*, 2024). Following Kisielnicki (2008), knowledge management is a process which, to achieve the set goals, requires the following capabilities:

- the use of knowledge resources accumulated in the enterprise;
- the search for and absorption of external knowledge resources;
- the creation of conditions such that all participants in the decision-making process feel obliged to share their knowledge and to generate new knowledge.

Since the mid-1990s, the literature has increasingly presented concepts framing knowledge management from a process-oriented perspective. Most knowledge management models present between three and eight processes that form a meta-process of knowledge management (Skrzypek, 2015; Probst *et al.*, 2000). A review of various process-based knowledge management models suggests that the meta-process of knowledge management is oriented toward carrying out the processes of: identification, acquisition, creation, organisation, transfer (distribution), utilisation, retention, and evaluation of knowledge.

The concept of knowledge management described in the literature integrates processes concerning creativity, innovation, customer relationships, the application of best practices, learning, and skill development. It also encompasses aspects of building a knowledge-based culture. Hence, “knowledge management is by nature comprehensive, extending to all areas and aspects of an organisation’s functioning” (Kłak, 2010).

Knowledge management systems can be understood both narrowly and broadly (Mikuła, 2018). In the narrow sense, they refer to system platforms based on information and communication technologies (ICT) that support the implementation of all operational knowledge management tasks – particularly those involving the transfer, collection, identification, selection, recording, and storage of knowledge – along with the planning, organisation, and control of these processes. In the broad sense, a knowledge management system is viewed as a system of resources and enabling conditions facilitating the adoption and implementation of knowledge management strategies, functions, and tasks aimed at achieving the organisation’s objectives.

Knowledge management, which is linked to models of the learning and intelligent organisation (Niemczyk, 2000; Grønhaug and Stone, 2012), may be supported by various instruments, including internal and external benchmarking, mentoring, and team-based forms of activity.

Etymologically, the term “benchmarking” derives from the word “benchmark”. It is most commonly interpreted as a point of reference or standard against which something can be measured or assessed (Szydelko and Szydelko, 2013). In benchmarking literature, the term “best practices” refers to good practices that have worked well elsewhere, are proven, have produced successful results, and must be based on verified sources of best practices (Wireman, 2004).

To present the essence of benchmarking, it is necessary to discuss the debate among scholars regarding its theoretical interpretation. The diversity of definitional approaches stems from a shift in emphasis towards various elements used to describe it (Szydelko, 2015). Evidence of this diversity can be found in the definitions of benchmarking from the literature, for example:

Benchmarking is a technique for increasing knowledge about best practices (Colom *et al.*, 1995).

Benchmarking is a management method that serves to introduce best practices through comparisons with the best solutions used within the unit and in other organisations (Kowalak, 2009).

Benchmarking involves comparing one’s own results, products and processes with competitors and the best-in-class enterprises (external benchmarking), as well as comparing similar operations within the organisation (internal benchmarking) (Bogetoft, 2012).

Benchmarking is a process of continuously seeking and adapting good practices used by other organisations (benchmarking partners) which lead to improved performance. It is not a method of copying competitors’ practices but an effort to improve process outcomes by searching for best practices within and outside the sector (Mohapatra, 2012).

The definitions cited above allow for the adoption of the author's own interpretation of the concept of benchmarking. In general terms, it is a process of creative organisational improvement through learning from others and utilising their experience as best practices developed in various areas of activity. In the strict sense, benchmarking is a process carried out at the operational and strategic levels of an organisation, involving the systematic measurement of processes and comparison of one’s own results and solutions across various areas (benchmarking objects) with best practices inside or outside the organisation.

Importantly, the final stage of benchmarking is the creative adaptation of best practices, which should be implemented in a way that enables the achievement of set objectives without generating negative anti-competitive consequences. This means that solutions introduced within organisations must comply with applicable legal regulations concerning competition protection and must not lead to monopolistic

practices, price-fixing arrangements, or other actions that restrict fair market competition. Only in this way can benchmarking be sustainably used as an organisational improvement method that supports innovation and development, while respecting the principles of business ethics and market rules.

3. The Potential of Benchmarking in Supporting Knowledge Management Strategy Implementation – Conceptual Frameworks

The benchmarking goals, methods for achieving them, and the intellectual resources of the organisation – particularly the ability to acquire and process relevant and reliable data and information, and to create and apply knowledge – determine the efficiency and effectiveness of benchmarking activities. The acquisition of data and information from internal and external sources across various activity areas for the purposes of internal and external benchmarking constitutes a fundamental element of this process.

Particularly important in this discussion is the attempt to identify the potential for using benchmarking to support the implementation of knowledge management strategies in organisations. A knowledge management strategy may be defined as the use of knowledge-related processes in existing or new areas of activity to achieve strategic objectives (von Krogh *et al.*, 2001).

An interesting typology of knowledge management strategies is presented by Miłkowska (2005) in the form of a matrix. The criteria for distinguishing different strategies include:

- the main knowledge-related process (creation or transfer of knowledge);
- the primary source of knowledge (internal or external knowledge);
- the dominant knowledge area (existing or non-existing knowledge).

According to the cited author, the basic knowledge management strategies include (Miłkowska, 2005):

- internal knowledge creation strategy;
- internal knowledge dissemination (transfer) strategy;
- collaborative knowledge creation strategy;
- knowledge absorption strategy.

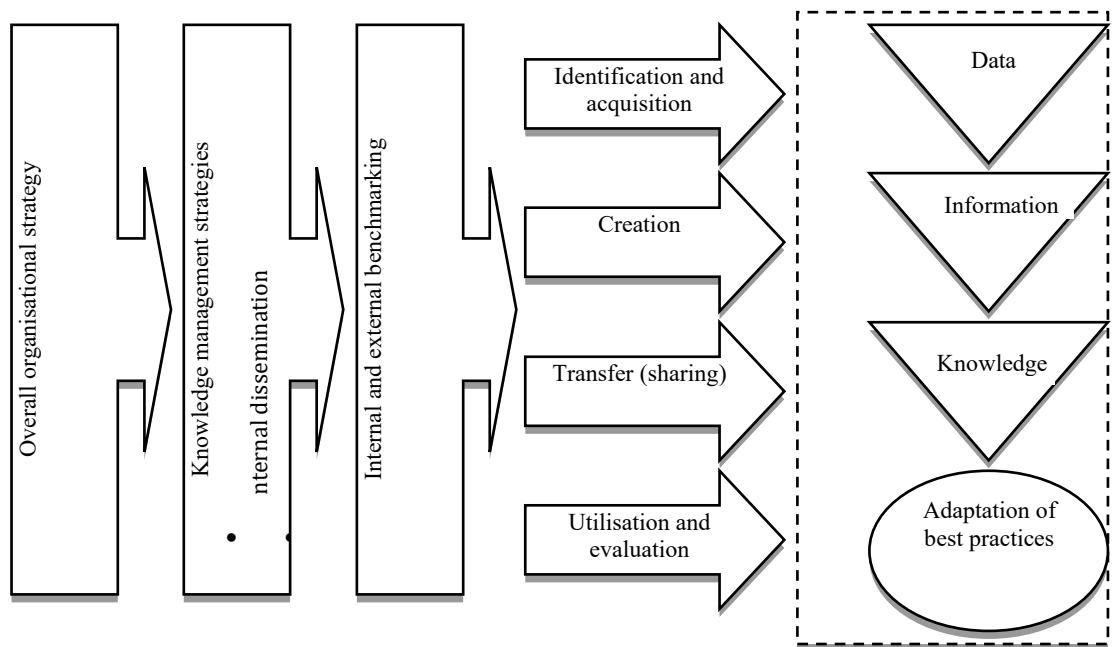
The process of creative organisational improvement through continuous learning from others and using their experience as best practices can effectively support two of the knowledge management strategies: internal knowledge dissemination (transfer) strategy and knowledge absorption strategy.

The former encompasses the transfer of knowledge within the organisation. Explicit or tacit knowledge acquired through the implementation of the absorption strategy is

transferred internally using various ICT tools and instruments supporting knowledge management. Examples of such instruments include internal benchmarking, coaching, mentoring and training.

The second strategy pertains to acquiring existing knowledge from external sources (the environment). Its premise is to bring knowledge into the organisation from the outside through external benchmarking, competitive intelligence, employee participation in external courses and training, collaboration with stakeholders, employee mobility, mergers, acquisitions, strategic alliances, and the use of consulting agencies. In light of the above, the role of internal and external benchmarking in implementing knowledge management strategies can be clearly identified, as illustrated in Figure 2.

Figure 2. Benchmarking in the context of knowledge management strategies – conceptual framework



Source: Own study.

For an organisation to effectively utilise knowledge resources to achieve its goals, the processes related to knowledge management must be aligned with the organisation's general strategy. Therefore, the starting point for a knowledge management strategy is the overall strategy of the organisation. As Stańczyk-Hugiet (2004) notes, "knowledge resources do not determine the general strategy, although they should be taken into account within it." The general strategy should provide a framework for orienting the organisation towards:

specific knowledge management processes, such as the identification, acquisition, creation, sharing, utilisation and evaluation of data, information and knowledge;

internal and external sources of knowledge;

instruments (methods, tools and techniques) and processes supporting individual stages of knowledge management.

It should be emphasised that data and information obtained during internal and external benchmarking are worthless unless they are processed into knowledge useful for adapting best practices. Acquiring accurate, current, complete, comprehensible, and relevant data and information from the internal and external environment – enabling the evaluation (diagnosis) of the organisation's current state and improvement potential – is a key determinant of the success of the four main stages of the benchmarking process:

Identification of areas for benchmarking (areas requiring improvement).

Identification of benchmarking partners.

Acquisition of detailed data and information characterizing best practices and solutions.

Adaptation of best practices to the needs and operational conditions of the organisation.

Informational support for benchmarking means ensuring access to the appropriate data, information and knowledge necessary to conduct the benchmarking process effectively. To this end, the benchmarking unit's team of employees (analysts) should employ a variety of methods for acquiring and processing data and information, drawing on various available sources (both primary and secondary), and utilising diverse tools and techniques for their collection and analysis.

As Kowalak (2009) notes new institutions are emerging that professionally collect and process data. These entities provide support to interested organisations at various stages of benchmarking, from the identification of areas requiring improvement to assistance in the creative adaptation of best solutions and the application of other organisations' experiences.

Data and information collected during benchmarking activities can be classified into two categories:

internal, originating within the organisation (e.g. internal documentation, IT systems, databases, processes and employees);

external, which may be acquired from publicly accessible sources outside the organisation (e.g. the internet, press, financial reports, materials from trade fairs and conferences) or directly from other organisations (e.g. from benchmarking partners, suppliers, customers, benchmarking clubs, consulting firms and competitive intelligence agencies).

According to the economic nature criterion, both internal and external data and information can be classified into the following categories:

financial – represented by data expressed in monetary units, typically sourced from multiple systems depending on data collection methods and the IT infrastructure in place (primarily from available databases, financial and accounting systems, and supporting systems);

non-financial – represented by data and information without direct financial measurement, which may be quantitative or qualitative and also originate from various internal and external sources (primarily from integrated IT systems, databases, documentation, discussion meetings, direct interactions with benchmarking partners, as well as process observation and analysis).

In the benchmarking literature, various examples can be found of potential sources and methods for data and information collection and processing. A review of different data and information sources relevant to the four stages of internal and external benchmarking is presented in the Table 1.

The typical sources have been expanded by the authors of this article to include new ones, with particular consideration given to Generative Artificial Intelligence (Gen AI), audit, control and tools utilised within the framework of Complex Problem Solving, such as the 8D Report and the Lessons Learnt methodology. It should be noted that, in the first stage of both internal and external benchmarking, the same data and information sources are employed to identify areas for improvement, whereas in subsequent stages, the sources vary depending on the benchmarking type.

Table 1. Sources of data and information for internal and external benchmarking

Internal Benchmarking	External Benchmarking
Stage 1: Identification of areas requiring improvement	
Internal databases and information systems	Observation and process analysis
Employee feedback, including survey results	Indicators
Discussion meetings	External expert opinions
Internal documentation	Supplier and customer feedback
Audit and control	IT networks (Internet, Extranet, Intranet)
	Generative Artificial Intelligence (Gen AI)
	Lessons Learnt
	Eight Disciplines Report (8D)
Stage 2: Identification of benchmarking partners	

Internal databases and information systems Personal contacts with potential partners within the organisation Discussion meetings (employee opinions) Internal documentation Observation and process analysis Indicators IT networks (Internet, Extranet, Intranet) Lessons Learnt Generative Artificial Intelligence (Gen AI)	Personal contacts with potential partners outside the organisation Consulting firms Available external and internal databases IT networks (Internet, Extranet, Intranet) Specialist publications, radio, television Industry associations (e.g., professional and sectoral associations, chambers of commerce, clusters) Benchmarking reports Employee opinions Competitive intelligence agencies Rating agencies Information resources from award-granting organisations Trade fairs, exhibitions, conferences Benchmarking clubs Research institutes Generative Artificial Intelligence (Gen AI)
Stage 3: Acquisition of detailed data and information characterizing best practices	
Internal databases and information systems Personal contacts with benchmarking partners within the organisation Discussion meetings Internal documentation Observation and process analysis Indicators IT networks (Internet, Extranet, Intranet) Lessons Learnt Generative Artificial Intelligence (Gen AI)	Interviews with benchmarking partners Observations during visits and shared documentation Internal publications of the benchmarking partner Industry associations (e.g., professional and sectoral associations, chambers of commerce, clusters) Benchmarking reports Consulting firms Competitive intelligence agencies Publicly available databases IT networks (Internet, Extranet, Intranet) Specialist publications, radio, television Information resources from award-granting organisations Trade fairs, exhibitions, conferences Benchmarking clubs Research institutes Generative Artificial Intelligence (Gen AI)
Stage 4: Adaptation of best practices	

Internal benchmarking partner Opinions of employees and customers Internal standards IT networks (Internet, Extranet, Intranet) Consulting firms Research institutes Generative Artificial Intelligence (Gen AI)	External benchmarking partner Opinions of employees and customers Consulting firms Benchmarking clubs Research institutes IT networks (Internet, Extranet, Intranet) Generative Artificial Intelligence (Gen AI)
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Source: Own study based on (Ziębicki, 2007; Kowalak, 2009; Dubey et al., 2024).

The literature often suggests that limiting an organisation's benchmarking efforts to publicly available data and information sources, without establishing contact and collaboration with benchmarking partners (units in internal benchmarking, direct competitors or other organisations in external benchmarking), is generally insufficient to yield tangible benefits (Elnathan and Kim, 1995; Bendell *et al.*, 1997; Kisperska-Moroń, 2000; Ziębicki, 2007; Zairi, 2011).

The discussion presented suggests that there are many channels for acquiring data and information necessary for generating the knowledge required to identify a benchmarking partner who can be considered a model of excellence – regardless of whether this is internal or external.

The analysis presented on informational support for benchmarking allows for the development of a viewpoint not previously found in the literature. Specifically, applying triangulation at every stage of benchmarking – both internal and external – undoubtedly constitutes one of the key factors determining the success of this meta-process in supporting knowledge management within the organisation.

Triangulation refers to a procedure of deliberately comparing data obtained from different sources or collected using different research techniques (e.g., observation, interviews and database reviews). Its purpose is to maximise the completeness and reliability of the examined phenomenon by confronting results and cross-verifying them, thereby enabling a deeper interpretation of the analysed reality. Although traditionally associated with scientific research methodology, triangulation principles can also be applied to benchmarking. By analogy, the following types of triangulation may be identified in benchmarking:

Data and information triangulation – using various sources in the benchmarking study.

Researcher triangulation – involving multiple benchmarking specialists (analysts) in the process.

Triangulation of benchmarking methods and tools, involving the application of multiple instruments that enable both internal and external comparisons (e.g., measurement with benchmarking indicators, comparisons with market leaders presented in rankings, the use of scoring models and measurement matrices in comparisons with industry leaders).

The issue of methods and tools supporting information gathering for benchmarking purposes has been widely addressed in the literature (see Bogan and English, 1994; Hutton, 1995; Ziębicki, 2007; Maire *et al.*, 2008; Kowalak, 2009; Balicka, 2012; Szydelko, 2019).

4. Future Research Directions

Informational support for benchmarking in the context of the knowledge management concept represents an important, current, and cognitively interesting field of consideration and area of scientific research, particularly within the framework of the currently prevalent continuous improvement approach in management sciences and business practises.

Among the proposed directions for empirical research in organisations at varying levels of knowledge management system maturity are: identifying the role of benchmarking in the processes of recognising and transferring best practices, identifying and evaluating various sources of data and information (both internal and external) used at different stages of benchmarking and assessing the extent to which the integration of benchmarking and knowledge management systems contributes to competitive advantage in a knowledge-based economy.

The conceptual framework for informational support of benchmarking within knowledge management strategies, together with the identified sources of data and information relevant to internal and external benchmarking, provides a basis for future theoretical (fundamental) and practical (applied) research.

5. Conclusions

The aim of this study was to identify the potential for applying benchmarking to support the implementation of knowledge management strategies in organisations. The authors identified a research gap and endeavoured to address three research questions. The goal has been achieved. The article fills a missing perspective in the literature.

The research findings have implications for both management theory and managerial practice. The selected aspects of informational support for benchmarking within the framework of the knowledge management concept can be regarded as significant from a cognitive perspective, contributing to the scientific development of benchmarking and knowledge management concepts.

The key conclusion drawn from the issues discussed in the article is that knowledge has increasingly become a strategic resource within organisations – consciously acquired, created, disseminated, and utilised. Benchmarking should be regarded as an essential component of the knowledge management system in organisations striving to manage this resource effectively and to realise tangible benefits as a result.

It can effectively support the implementation of knowledge management strategies focused on both internal knowledge dissemination and external knowledge absorption. Various potential sources of data and information – relevant to both internal and external benchmarking – were identified across the four key phases of the benchmarking process.

Moreover, the study underscores the relevance of the triangulation principle, with particular emphasis on the integration of data and information, the expertise of benchmarking professionals, and the methodological tools employed in benchmarking activities. The research findings may provide valuable insights for company management in terms of incorporating benchmarking into knowledge management methods and utilising the data and information sources identified by the authors.

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