

Knowledge management dan kinerja organisasi sektor publik: studi empiris pada entitas akuntansi di Indonesia / Muhammad Farid, Y. Anni Aryani

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Abstrak

This study aims to investigate the effect of knowledge management enablers on the performance of accounting entities in Indonesia. Knowledge management enablers consist of ICT know-how and skills, job training, job rotation, knowledge management technology and knowledge sharing. The sample of the study comprises 229 accounting entities in Indonesia. Data was collected by online survey method and analyzed using AMOS 22 software for structural equation modelling (SEM). The results show that four knowledge management enablers, namely ICT know-how and skills, job training, knowledge management technology and knowledge sharing, have significant influences on the performance of accounting entities. Meanwhile, job rotation does not affect the performance of the accounting entities.

Penelitian ini bertujuan untuk mengetahui pengaruh knowledge management enablers terhadap kinerja entitas akuntansi di Indonesia. Knowledge management enablers dalam penelitian ini terdiri dari ICT knowhow dan skills, job training, job rotation, knowledge management technology, dan knowledge sharing. Sampel dalam penelitian ini adalah 229 penyusun laporan keuangan pada entitas akuntansi di Indonesia. Data dikumpulkan dengan metode survei online. Data dalam penelitian ini dianalisis menggunakan Structural Equation Modelling (SEM) dengan software AMOS 22. Hasil penelitian menunjukkan bahwa empat knowledge management enablers yaitu ICT know-how dan skills, job training, knowledge management technology, dan knowledge sharing berpengaruh signifikan terhadap kinerja entitas akuntansi di Indonesia. Sementara itu, satu knowledge management enablers yaitu job rotation tidak berpengaruh terhadap kinerja entitas akuntansi di Indonesia.