

## EMPLOYEE COMPETENCE AND MANAGEMENT OF GOVERNMENT TAX REVENUES RECEIVABLE: DOES KNOWLEDGE MANAGEMENT MATTER?



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### Abstract

This study examines employee competence's effect on the management of tax revenue receivables in the context of imports, with knowledge management as a moderating variable. The data used in this study was derived from a questionnaire survey distributed from March to July 2022 to the respondents, who were officials in the treasury unit that manages tax receivables and officials in the unit that handles financial statements in the Directorate General of Customs and Excise. This study concludes that employee competence and knowledge management positively affect the management of tax revenue receivables in the context of imports. However, knowledge management cannot strengthen employee competence's positive influence on tax revenue receivables in the context of imports.

## INTRODUCTION

The State Revenue and Expenditure Budget (APBN) is organized to manage state finances, carried out openly and responsibly for the greatest prosperity of the people (RI Law, 2004). The APBN is prepared according to the needs of state governance and the ability to collect state revenues to support the realization of the national economy (Undang-Undang RI, 2004). The APBN is the basis for implementing state spending and revenue for one fiscal year (Ayopajak.com, 2021). For the Government, the budget is a very important guideline for carrying out its operational activities, so the budget preparation process is crucial (Hamzah & Kustiani, 2020). The government determines a state revenue plan from tax, non-tax state revenue (PNBP), and annual grant income. The state budget posture from year to year shows that tax revenues dominate the state revenue plan. The Covid-19 pandemic in Indonesia has not discouraged the government from making tax revenues the backbone of state revenues. Based on Law (UU) Number 9 of 2020 concerning the State Budget for Fiscal Year 2021, the state revenue budget is planned to be IDR 1,743.6T from tax revenue IDR 1,444.5T, PNBP IDR 298.2T, and grant income IDR 902.8T. From the composition of state revenue, tax revenue has a larger portion than other components.

The state's expectation of tax revenues encourages the government to make various efforts to increase tax revenues through tax optimization and reform. One of the efforts made by the Government is to optimize revenue by expanding the tax base and continuing tax reform, including organizational services, HR, IT and

databases, business processes and tax regulation (Yulianto et al., 2021). In 2021, the government projected that tax revenue would grow positively after contracting the impact of the economic slowdown and providing tax incentives due to the Covid-19 pandemic in 2020 (Yulianto et al., 2021). Efforts to increase tax revenue must be accompanied by good governance by the Directorate General of Taxes (DGT) and taxes collected by the Directorate General of Customs and Excise (DJBC). Management of tax revenues as part of state financial management, both cash and accrual, must be carried out in a professional, open and responsible manner.

Audit Reports (LHP) of the Supreme Audit Agency (BPK) on the Central Government Financial Statements (LKPP) from 2016 to 2020 indicate that there are problems related to income and tax receivables, both taxes collected and recorded tax receivables by the DGT, as well as taxes collected and recorded its receivables by DJBC. Regarding the management of tax receivables collected by DGCE, the BPK in the LHP of the 2014 Ministry of Finance Report found that the management of tax receivables in the Context of Import (PDRI) delegated by DGCE to DGT was inadequate. The BPK also found problems related to PDRI transactions and receivables on the 2019 LKPP.

Tax receivables are receivables arising from tax revenue stipulated in the tax law, which have not been paid until the end of the financial reporting period (BPK, 2015). Tax receivables originate from customs & excise activities and taxation activities based on general taxation provisions (BPK, 2015). Tax receivables in the framework of import (PDRI) are tax receivables originating from customs and excise activities collected by the DGCE on imported goods consisting of Income Tax (PPN), Luxury Goods Sales Tax (PPnBM), and Article 22 Income Tax (PPH Article 22) (Jafar, 2015). Sari et al. (2016) stated that PDRI is an international trade tax significantly affecting state revenue. Management of Taxes in the Context of Import is one of the problems faced by the government because two different accounting entities manage it. PDRI realization is recognized as tax revenue by the DGT, while the DGCE determines tax receivables. The acknowledgment of tax revenue in the framework of imports and PDRI's receivables in the government's financial reports must align with Government Accounting Standards as mandated by Law (UU) Number 17 concerning State Finances.

Several previous studies have conducted research that reviews taxes in the context of imports. Sriyanto (2016) reviewed the imposition of taxes in the context of imports in a juridical context. Hilal & Lisna (2019) discussed strategies to increase tax revenue in the context of imports from customs and excise service offices in Indonesia. Yusuf & Isgiyarta (2019) reviewed tax avoidance in the import sector. Bimantoro (2018) dan T. I. P. Sari et al. (2016) tested the effect of import taxes on import duty receipts. These studies do not discuss receivables arising from taxes on imports which are one of the government's revenues in the state budget. Problems with accounts receivable that occur in taxes in the framework of imports can reduce the potential for government revenue in the current budget year. In addition, problems with receivables will also result in the less reliable presentation of receivables information in the financial statements. These conditions can decrease the quality of financial reports in making decisions (Firmansyah et al., 2022; Safitry et al., 2021). Thus, the management of government receivables originating from taxes in the context of imports needs to be investigated further.

The management of receivables related to tax revenues in the context of imports carried out by the DJBC Service Office shows the performance of government organizations. Literature reviewing the organization's performance in the public sector is still generally carried out. In the international context, organization performance is examined by internal control systems (Hoai et al., 2022), technology information governance (Ali et al., 2021), accountability (Choi & Chun, 2021), organizational climate (Mutonyi et al., 2020), organizational excellence (Al-Dhaafri & Alosani, 2020), knowledge management (Razzaq et al., 2019). While in Indonesia context, organizational performance is examined by budget management (Magno et al., 2015), participatory budget implementation (Herlia et al., 2013; Tahar & Kuncahyo, 2020), transparency (Herlia et al., 2013), accountability (Herlia et al., 2013), performance-based budgeting (Herlia et al., 2013), organizational culture ((Aisyah et al., 2014; Asiah & Sabaruddinsah, 2021; Dahlan & Madjodjo, 2020; Fadli et al., 2020; Mufarrohah et al., 2013; Sulistyarini, 2016; Wahyuni, 2015), organizational commitment (Aisyah et al., 2014; Dahlan & Madjodjo, 2020; Mufarrohah et al., 2013; Tahar & Kuncahyo, 2020), leadership style (Aisyah et al., 2014; Mufarrohah et al., 2013; Wahyuni, 2015), competence (Mufarrohah et al., 2013; Nur et al., 2020), organizational structure (Fadli et al., 2020), compensation (Tahar & Kuncahyo, 2020), good governance (Aisyah et al., 2014), transformational leadership (Asiah & Sabaruddinsah, 2021), management control systems (Asiah & Sabaruddinsah, 2021), locus of control (Sulistyarini, 2016), intellectual capital (Dewabrata et al., 2022; Ednoer et al., 2022) and job satisfaction (Sulistyarini, 2016). Meanwhile, in the university context, M. R. Sari (2016) tested organizational performance at one of the universities with accountability, organizational factors, and performance measurement systems. Meirina & Dewi (2021) tested organizational performance with information technology. Organizational performance is also discussed in the corporate context. Testing organizational performance, among others, is carried out with organizational culture (Amrullah et al., 2018; Arifin, 2014; Dwiningwarni & Dindah, 2017; Santoso et al., 2018), work ethic (Dwiningwarni & Dindah, 2017), work environment (Dwiningwarni & Dindah, 2017), intellectual capital (Amrullah et al., 2018), and human capital (Ismiyati, 2020).

Examining the factors affecting the management of tax revenue receivables in the context of imports has never been specifically carried out. Therefore, based on previous studies, these factors are associated with organizational performance. This study aims to examine the effect of employee competence on the management of tax revenue receivables in the context of imports. The performance of an organization depends a lot on the competency of the employees in it (Puspitarini et al., 2017), so testing employee components related to managing receivables in a government organization is very important. This test is also rarely done in previous studies. In addition, preparing indicators for managing tax revenue receivables in the context of imports are specific indicators at the Customs Service Office in Indonesia, which has just been built in this study. PDRI's accounts receivable management indicators are built from systems and procedures for accounts receivable management in the Government Accounting Standards that apply in Indonesia.

This study also includes knowledge management as an independent moderating variable testing employee competence in managing PDRI receivables. Garcia-Perez et al. (2019) stated that the current role of knowledge management and the responsibilities of implementing it are challenging to implement at the individual level and for organizations because it can develop the capabilities of these individuals and organizations. du Plessis (2007) stated that knowledge management has a specific contribution in the development of an organization's competitive advantage sustainably. Information systems in an organization can work well to achieve a competitive advantage with knowledge management support (du Plessis, 2007). In addition, knowledge management plays a major role in converting learning abilities (Adams & Lamont, 2003). Knowledge management can also activate and revitalize organizational learning and resource development processes (Adams & Lamont, 2003).

Knowledge management creates a culture where the value of knowledge and its application can be identified and communicated to members of the organization (du Plessis, 2007). This culture encourages knowledge-based processes and programs that can create behavioral changes toward creating, sharing, and utilizing knowledge to improve organizational performance (du Plessis, 2007). Knowledge management also plays an important role in ensuring that the knowledge needed in the innovation process is available and accessible (du Plessis, 2007). Cavusgil & Calantone (2003) concluded that knowledge management could play a role in gathering tacit, internal, and external knowledge from an organization through implementing processes to get innovation. The application of knowledge management plays an important role in reducing the risks and costs of innovation (Cavusgil & Calantone, 2003). Applying knowledge management in government organizations such as the DGCE Supervision and Service Office is expected to improve organizational performance, especially improving the quality of management of tax revenue receivables in the context of imports. Person–Environment Fit Theory shows that reciprocity in the relationship between people and the environment is related to the perception of a person and the environment, leaving aside constructs in organizational behavior, organizational psychology and human resource management (Rauvola & Rudolph, 2020). It explains that individuals with psychological needs and an appropriate environmental supply will produce positive attitudes and behavior (Tepper & Yourstone, 2018). The impact of the relationship between individuals and their environment is inherently reciprocal, not a one-way relationship (Goetz & Wald, 2021). Individuals can increase individual performance, commitment and satisfaction in an organizational context if the individual fits in a certain environment (Rauvola & Rudolph, 2020). Also, this theory explains the mutual acceptance relationship between people and the environment. This concept emphasizes that people drive their work environment, and the work environment influences the people in it.

This theory supports that conformity affects individual-level performance (Khan et al., 2021), individual levels of commitment and satisfaction in the organization, and reducing individual withdrawal behavior (Rauvola & Rudolph, 2020). The theory also explains the match between individual and environmental characteristics and features of people, including one's organic or natural and psychological desires, standards, goals, talents, skills or behavior (Goetz & Wald, 2021). Constructions related to employees' correspondence with their workplace environment for positive and sustainable results (Rauvola & Rudolph, 2020). According to (Goetz & Wald, 2021), it is not only individuals who influence their environment, but the environment can also affect individuals—matching individuals or employees and their environment results in superior performance, greater job satisfaction, increased organizational commitment, and a lower desire to leave work (Andela & Van Der Doef, 2019).

Human resources, in general, and employee competence are considered the most vital assets for the success of an organization (Potnuru & Sahoo, 2016). In a real sense, employee competence is an asset and an important element for effectively achieving organizational goals. To adapt to the changing demands of customers and work effectively, as well as to cope with the effects of globalization and technological advances, organizations need strong "basic human competence" (Potnuru & Sahoo, 2016). Organizations need well-planned employee development programs such as on-the-job and off-work training, job rotation, educational programs and seminars to improve and develop employee competencies. Potnuru & Sahoo (2016) concluded that a positive relationship exists between human resource development practices and employee competency, which can determine organizational success in contemporary business. Therefore, using a competency approach in the

human resource development function, an organization can gain a sustainable competitive advantage from well-developed, solid competencies and superior performance. If the competency framework is designed and implemented professionally, it will facilitate the organization in identifying, managing and developing employee competencies that are important for human resource development and achieving goals.

According to Sztangret (2016), organizations must utilize knowledge efficiently and use it as a competitive instrument to achieve organizational goals that still exist in the future. Unlike explicit knowledge, tacit knowledge is unwritten and hidden, owned by individuals within the organization (Maravilhas & Martins, 2019). The knowledge not spoken and acquired through experience and involvement with others is difficult to transfer to others. Yang (2008) defines knowledge management as transforming tacit knowledge into explicit knowledge, which allows knowledge to flow throughout the organization without any hindrance. Yang (2008) divided it into four knowledge management processes: knowledge creation, acquisition, sharing and application. According to Lee & Wong (2015), creating new concepts and meanings resulting from interactions between people through tacit and explicit knowledge is called knowledge creation. People interact and learn from each other, allowing them to create new knowledge, which is important for organizational changes (Barão et al., 2017). Feedback from relations allows the organization to understand the strengths and weaknesses of the organization, as well as how to exploit the strengths and overcome organizational weaknesses. Quality in the organization can be improved through the participation of all employees and each division or department. Therefore, the knowledge possessed by the organization must be shared with other employees (Abbas & Kumari, 2021). However, knowledge creation, acquisition and sharing will be useless if not applied correctly.

Knowledge management is important in today's dynamic organizational conditions, especially in government organizations. Knowledge management can encourage existing components within the organization to improve its performance. The Indonesian Customs and excise office, which handles receivables from taxes in the context of imports, requires good knowledge management to support reliable financial reporting related to receivables. Each component within the agency can be more optimal if knowledge management is implemented. Therefore, good knowledge management can provide stakeholders with reliable information, especially financial report information.

## METHODS

This study employs quantitative methods using primary data. Data were obtained from a questionnaire survey distributed to respondents from March 2022 to July 2022 using primary data through a questionnaire. Questionnaires were distributed directly via email to respondents using internet media through the link address [tinyurl.com/KuisisionerPenelitianPutang](https://tinyurl.com/KuisisionerPenelitianPutang) to 214 respondents. The selection of respondents was based on purposive sampling with the criteria of officers/employees in the treasury unit that manages tax receivables and officers/employees in the general/financial unit that handles financial reports in each work unit in the DGCE service and supervisory office. From 214 respondents who were given the link for the questionnaire, 168 research questionnaires were returned by respondents, but 2 were declared invalid, so only 166 respondents were declared valid (77.57%).

The dependent variable (endogenous) used in this study is the management of tax revenue receivables in the context of imports. This variable indicator is built based on the provisions in DGCE Decree Number Per-23/BC/2018 concerning guidelines for managing receivables within DGCE, namely as follows: REM1 Inventory and administration of PDRI Receivable source documents; REM2 Coordination with the Directorate General of Taxes (DGT) regarding the follow-up of Notification of Tax Receivables in the Context of Import (SP3DRI); REM3 Joint collection with DGT; REM4 Submission of SP3DRI Receivables to the local Tax Service Office (KPP) promptly; REM5 Reconciliation of SP3DRI Receivables with the Local Tax Office; REM6 Allowance for Receivables in the reporting period; REM7 Recording of mutations on PDRI Receivables; REM8 Validation of PDRI Receivables in accounts receivable working papers; REM9 The process of accounting and reporting PDRI Receivables is based on Government Accounting Standards.

The independent variable (exogenous) in this study consists of employee competence. The dimensions of employee competence in this study use the dimensions used by Firmansyah et al. (2020) dan Puspitarini et al. (2017). However, adjustments were made related to competencies related to accounting for managing IDRI receivables, namely administering source documents, allowance for an assignment of receivables, and validation and reporting of receivables. Source document administration indicators consist of the following: DOC1 Understanding of regulations related to DGCE Tax Receivables; DOC2 Understanding of taxes in the context of imports; DOC3 Training related to the administration of Tax Receivables; DOC4 Understanding PDRI Receivables and Basic Documents Tax receivables originating from customs activities; DOC5 Understanding of the types of tax receivables in the context of imports and the basic documents for determining them; DOC6 Understanding of taxes derived from customs and excise activities.



Indicators for provision for and assignment of receivables consist of: ALL1 Understanding of the calculation of the process of allowance for receivables originating from the quality of receivables and collection of receivables; ALL2 Understanding the quality of DGCE's receivables (Current, Substandard, Doubtful, Loss); ALL3 Understanding of SP3DRI administration and its influence on recording in DGCE Receivables Working Paper; ALL4 Understanding of PDRI receivables at the time of issue and at the time of SP3DRI. Validation indicators consist of: VAL1 Understanding of the concept of accounts receivable working paper as a tool for reporting tax receivables of DGCE; VAL2 Understanding of the mutation of receivables and the basic documents for the mutation of receivables (for example, Proof of State Revenue); VAL3 Understanding of the types of documents that form the basis of receivables and their maturity (import, export and excise); VAL4 Understanding of the PDRI Receivable collection process.

Receivables reporting indicators consist of: REP1 Understanding of the recognition of government receivables in the financial statements; REP2 Understanding of the measurement of government receivables in financial statements; REP3 Understanding of the presentation of government receivables in financial statements; REP4 Understanding of disclosure of government receivables in financial statements; REP5 Understanding of the recognition, measurement, and tax revenue in the financial statements; REP6 Understanding of the financial reporting cycle; REP7 Understanding of central government accounting standard journals; REP8 Understanding of the central government accounting system.

The moderating variable in this study is knowledge management. The dimensions of knowledge management follow Abbas & Kumari (2021): knowledge creation, acquisition, knowledge sharing, and application. Knowledge creation indicators consist of the following: KM1 Organizations use existing knowledge to create new knowledge; KM2 Management encourages discussion of organizational issues to create new knowledge; KM3 Employees who propose new ideas, knowledge and solutions are highly valued and valued by the management; KM4 Different departments work together (like brainstorming) to create new knowledge; KM5 Employees can regularly evaluate new ideas to refine them further. Knowledge acquisition indicators consist of the following: KM6 The organization regularly takes information about trending conditions that occur in other agencies; KM7 Organizational management regularly obtains information from employees about their needs; KM8 The organization regularly provides training to employees to acquire new knowledge; KM9 The organization has a well-developed information system where employees can get the necessary information; KM10 The organization encourages and supports employees to acquire new knowledge.

Knowledge-sharing indicators consist of the following: KM11 Employees regularly interact with each other to discuss different developments and share knowledge; KM12 Organizations have well-organized systems where employees can share knowledge and learn from each other; KM13 Organizations are equipped with the latest tools and technologies to acquire and share knowledge; KM14 The organization recognizes and rewards employees who share innovative ideas and new information; KM15 The organization regularly shares knowledge and the latest market trends with its employees via email, training sessions and workshops; KM16 The organization regularly shares information and knowledge related to services with relations and other stakeholders. Knowledge application indicators consist of the following: KM17 Organizations regularly put their newly acquired knowledge into practice to solve various operational problems; KM18 Organizations quickly respond to stakeholder needs; KM19 Organizations use the knowledge gained to produce new services; KM20 The organization uses the knowledge gained from our experience and mistakes to improve our operational and financial performance; KM21 Organizations use the knowledge gained to develop strategies; KM22 The organization has a strong commitment to implementing organizational strategy.

## RESULTS

The data obtained through a questionnaire survey was tested for its feasibility by testing the validity and reliability tests. After that, the description information for each valid questionnaire item is depicted in descriptive statistics. Exogenous variables are tested on endogenous variables using a structural equation model. Some questionnaire items are considered invalid because the loading factor is below 0.7. Table 1 is a summary of the reliability test. All latent variables used in this study are reliable because the Cronbach alpha and composite reliability values are above 0.7 or the AVE value is above 0.5.

Table 1. Summary of Reliability Test

	Cronbach's Alpha	rho_A	AVE
ALL	0.922	0.927	0.81
DOC	0.929	0.939	0.778
VAL	0.956	0.957	0.885
REP	0.965	0.967	0.805
KMA	0.975	0.977	0.669
REM	0.865	0.872	0.652

Source: processed data

ALL is the competence to do allowance and delegation, DOC is competency in administering source documents, and VAL is competency validation. Furthermore, REP is competency reporting receivables, KMA is knowledge management, and REM is the management of PDRI receivables. Table 2 is a summary of the descriptive statistics of the indicators of all variables that are declared valid in this study.

Table 2. Descriptive Statistics

Items	Mean	Med.	Mode	Std. Dev.	Min.	Max.	Respondent
DOC1	4.596	5	5	1.101	1	6	166
DOC2	4.940	5	5	0.906	2	6	166
DOC4	4.602	5	5	1.149	1	6	166
DOC5	4.632	5	5	1.140	1	6	166
DOC6	5.006	5	5	0.911	2	6	166
ALL1	4.120	4	5	1.365	1	6	166
ALL2	4.476	5	5	1.278	1	6	166
ALL3	4.096	4	5	1.424	1	6	166
ALL4	4.114	4	4	1.372	1	6	166
VAL1	4.584	5	5	1.289	1	6	166
VAL2	4.602	5	5	1.288	1	6	166
VAL3	4.639	5	5	1.256	1	6	166
VAL4	4.518	5	5	1.292	1	6	166
REP1	4.379	5	5	1.229	1	6	166
REP2	4.217	5	5	1.216	1	6	166
REP3	4.271	5	5	1.252	1	6	166
REP4	4.265	5	5	1.227	1	6	166
REP5	4.313	5	5	1.220	1	6	166
REP6	4.494	5	5	1.199	1	6	166
REP7	4.199	4	5	1.266	1	6	166
REP8	4.217	4	5	1.270	1	6	166
KM1	5.313	5	5	0.668	3	6	166
KM2	5.337	5	6	0.692	3	6	166
KM3	5.440	6	6	0.726	3	6	166
KM4	5.181	5	5	0.781	3	6	166
KM5	5.210	5	5	0.753	3	6	166
KM6	5.187	5	5	0.767	3	6	166
KM7	5.277	5	5	0.744	1	6	166
KM8	5.379	6	6	0.726	3	6	166
KM9	5.295	5	5	0.699	2	6	166
KM10	5.428	6	6	0.708	3	6	166
KM11	5.392	5.5	6	0.703	3	6	166
KM12	5.277	5	5	0.768	2	6	166
KM14	5.331	5	6	0.717	3	6	166
KM15	5.247	5	6	0.805	1	6	166
KM16	5.289	5	5	0.714	3	6	166
KM17	5.265	5	5	0.662	3	6	166
KM18	5.385	5	6	0.648	4	6	166
KM19	5.355	5	6	0.670	3	6	166
KM20	5.331	5	5	0.673	3	6	166
KM21	5.319	5	5	0.670	3	6	166
KM22	5.440	5.5	6	0.608	4	6	166
REM1	5.217	5	6	0.874	2	6	166
REM6	4.982	5	6	1.109	1	6	166
REM7	5.211	5	6	0.933	2	6	166
REM8	5.241	6	6	0.980	1	6	166
REM9	5.217	5	6	0.867	2	6	166

Source: processed data

ALL is the competence to do allowance and delegation, DOC is competency in administering source documents, and VAL is competency validation. Furthermore, REP is competency reporting receivables, KMA is knowledge management, and REM is the management of PDRI receivables. Furthermore, a summary of the results of hypothesis testing is as follows:

Table 3. Summary of Hypothesis Test Results

Main Test	Coeff	T Stat.	Prob		R <sup>2</sup>	Adj. R <sup>2</sup>
COMP → REM	0.236	2.876	0.002	***	0.381	0.37
KM → REM	0.484	6.778	0.000	***		
COMP*KM → REM	-0.053	0.593	0.277			
Additional Test						
ALL → REM	0.256	1.713	0.044	**	0.401	0.367
ALL*KMA → REM	0.061	0.336	0.369			
DOC → REM	0.111	0.942	0.173			
DOC*KMA → REM	-0.098	0.662	0.254			
KMA → REM	0.473	6.24	0.000	***		
REP → REM	0.024	0.237	0.406			
REP*KMA → REM	-0.034	0.323	0.373			
VAL → REM	-0.114	0.793	0.214			
VAL*KMA → REM	-0.011	0.067	0.473			

Source: processed data

Information: (\*\*\*) 1% significance level, (\*\*) 5% significance level COMP = employee competency ALL = competence to do allowance and delegation DOC = competency in administering source documents VAL = competency validation REP = competency reporting receivables KMA = knowledge management REM = management of PDRI receivable

## DISCUSSION

The result of hypothesis testing indicates that employee competency has a positive effect on PDRI receivables management. The quality of managing PDRI receivables, which impacts the reliability of the value of receivables on the government's balance sheet, depends on the competence of the employees who manage it. The additional test shows that the employee's ability to carry out allowances and assignments positively affects managing PDRI receivables. However, employee competence in administering source documents and validating and reporting receivables does not affect managing PDRI receivables. The ability of employees to make allowances and assignments is the ability of employees to manage current and non-current receivables. Meanwhile, employee abilities related to document administration accounts receivable validation, and reporting are competencies that employees can master according to work.

Individual competence can develop through the development of human resources in an organization. In managing receivables at DGCE, employees can have competence from previous education in accounting. However, if the accounts receivable management employee does not have an educational background in accounting, he can improve his skills with the proposed education and training in customs and excise supervisory and service offices. Employee competency development policy through education and training in accounting is a good effort to improve employee competence, especially in accounts receivable management. It aligns with the findings of Otoo & Mishra (2018) and Potnuru & Sahoo (2016), which concluded that human resource development could increase employee competency. Employee competence can then determine organizational success Otoo & Mishra (2018) and Potnuru & Sahoo (2016). Employee development policies can support the organizational performance of supervisory offices and customs and excise services.

In particular, employee existence and competency are Custom and Excise Office assets in achieving organizational performance success. The management of PDRI receivables, part of the receivables managed by DGCE, has an important role in presenting them in the financial statements. PDRI receivables are part of receivables from government revenues in the APBN. The reliability of the presentation of PDRI receivables in the financial statements shows the quality of the management of these receivables.

The existence of organizational dynamics at this time to gain a sustainable competitive advantage can be supported by the competence of employees owned and the superior performance of an organization, likewise with the management of PDRI receivables. In managing PDRI receivables, DGCE has implementation procedures that consist of administering source documents, document validation, backing up of receivables, and reporting receivables. The placement of employees who have the task of managing receivables is not determined specifically with certain criteria. Competence in administering source documents, document validation, backing up of receivables and reporting of receivables can be learned by every employee, but not all employees can allocate reserves for receivables.

If the management of accounts receivable is only related to the condition of current accounts receivable, the competence of reserves for receivables can be carried out properly by all employees who handle them. However, the presentation of government receivables, including PDRI, is better if the information presented includes the actual value, including the portion of non-current receivables. In presenting non-current receivables,

there is a value of receivables reserved for uncollectible by the government c.q. DGCE, so that the information can be said to be reliable. All employees do not own employee competency in the provision of uncollectible accounts. Employees with accounting knowledge and experience are more relevant to this competency.

The results of this study indicate that, in general, the work related to receivables management can be handled by almost all employees, but for the competence of reserves for accounts receivable, employees with accounting competence must be placed. These employees can support improving the quality of the presentation of PDRI receivables information on the balance sheet.

Knowledge management has a positive effect on the management of PDRI receivables. The results of this test indicate that utilizing knowledge within the organization can achieve more optimal management of PDRI receivables. In knowledge management, people interact and learn from fellow individuals who can improve organizational performance by creating new knowledge different from other organizations (Barão et al., 2017). Organizations respond to various stakeholders in implementing knowledge management to improve their performance. This condition also applies to the management of PDRI receivables.

Based on the tests in this study, knowledge management developed by DGCE supervisory and service offices has improved the management of PDRI receivables. The participation of employees in it supports the quality of PDRI's receivables management because the informal sharing of knowledge within the organization can increase the ability of employees to carry out their work. Knowledge management results in the ability of each individual to increase both related to work and abilities in general. Employees who are individuals respond more positively to the implementation of knowledge management carried out in their office as a good component in carrying out work, including managing PDRI receivables. Even though knowledge management is more informal, it is believed that employee knowledge management encourages better employee performance in general. Knowledge management involves all parties in the organization carrying out knowledge creation, acquisition, sharing, and application. Knowledge management is needed in a government organization to encourage organizations to be more active and creative in managing employees and work so that these conditions can improve the performance of PDRI management employees, whose impact is to improve the quality of PDRI receivables management.

Knowledge management does not strengthen the positive association between employee competency and PDRI receivables management. Knowledge management consisting of creation, acquisition, knowledge sharing and application should encourage employee competence in improving the quality of PDRI receivables management (Abbas & Kumari, 2021; Yang, 2008). However, the test results in this study show that knowledge management does not have that role.

Knowledge management is thought to have been implemented well in customs control and service offices. However, the scope of knowledge management is not included in the management of PDRI receivables. PDRI receivables have very technical and specific characteristics. The scope of knowledge management carried out in DGCE's supervisory and service offices is the main issue related to duties and functions of customs and related to employee competence in general. The reviews on the management of PDRI receivables are resolved among fellow employees who manage them, even though they have different offices. It shows that the communication built by management employees is well-implemented. Organizational quality can be improved by participating all employees and each division or department (Lee & Wong, 2015). It has occurred in the DGCE office, especially regarding PDRI receivables management. In addition, the competence of employees managing PDRI receivables has specific standardized criteria and patterns.

## CONCLUSION

Based on the test results in this study, employee competence and knowledge management positively affect the management of PDRI receivables. Employee competence in managing receivables determines the quality of PDRI receivables management, especially the ability of employees to provide an allowance for bad debts and PDRI delegation. Informal knowledge management can encourage the performance of PDRI receivables management, which is part of organizational performance. However, the interaction between knowledge management and employee competence does not affect the management of PDRI receivables, so knowledge management does not strengthen the positive influence of employee competency on PDRI receivable management. Knowledge management does not result in better employee competence in managing PDRI receivables.

This research has several limitations. Research on this topic has rarely been carried out in previous research, especially in Indonesia, where the specific character of government receivables management may differ from other countries, so the questionnaire items were developed based on limited sources. It resulted in several questionnaire items, especially in employee competency and management of PDRI receivables, which were invalid. Questionnaire distribution was carried out online so that questions from respondents related to questionnaire



items could not be confirmed directly. Several respondents consider the management of PDRI receivables to be the same as receivables in general which is the duties and functions of DGCE. Further research can examine the overall management of receivables managed by DGCE. Questionnaire items related to employee competency and management of PDRI receivables can be developed using other relevant sources to obtain better results.

This study suggests that the Directorate General of Customs and Excise should consider placing employees competent in accounting for receivables management, including PDRI receivables management. Competence in the accounting field either in the form of accounting graduates or employees who are given financial accounting training. In addition, the Directorate General of Customs and Excise needs to consider employee development based on the interests and desires of employees, but this needs to be adjusted to the organization's needs. The Directorate General of Customs and Excise needs to develop knowledge management among its members to improve organizational performance, including improving the quality of managing PDRI receivables.

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