

# Knowledge Management Implementation and Human Resource Development on Employee Performance

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## ARTICLE INFO



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## ABSTRACT

*This study aims to test and analyze the effect of the application of knowledge management and human resource development on the performance of employees of the Audit Board of the Republic of Indonesia, South Sulawesi Province. The population in this study was employees at the Audit Board of the Republic of Indonesia, South Sulawesi Province, which numbered 90 people. Sampling in this study used purposive sampling techniques, so the researchers determined 50 employees as samples. The source of this research data is primary data, which is data obtained from the results of distributing questionnaires to all respondents. The statistical method used to test hypotheses is logistic regression analysis. The results of the study based on the results of the analysis with the logistic regression method show that knowledge management and human resource development affect employee performance and the results of the Wald Test and Odds Ratio (EXP(B)) state that the application of knowledge management has a significant effect on employee performance*

## ABSTRAK

*Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh penerapan knowledge management dan pengembangan sumber daya manusia terhadap kinerja pegawai Badan Pemeriksa Keuangan Republik Indonesia Provinsi Sulawesi Selatan. Populasi dalam penelitian ini adalah pegawai di Badan Pemeriksa Keuangan Republik Indonesia, Provinsi Sulawesi Selatan yang berjumlah 90 orang. Pengambilan sampel dalam penelitian ini menggunakan teknik purposive sampling, sehingga peneliti menetapkan 50 pegawai sebagai sampel. Sumber data penelitian ini adalah data primer, yaitu data yang diperoleh dari hasil penyebaran kuesioner kepada seluruh responden. Metode statistik yang digunakan untuk menguji hipotesis adalah analisis regresi logistik. Hasil penelitian berdasarkan hasil analisis dengan metode regresi logistik menunjukkan bahwa knowledge management dan pengembangan sumber daya manusia berpengaruh terhadap kinerja pegawai dan adapun dari hasil Uji Wald dan Odds Ratio (EXP(B)) menyatakan bahwa penerapan knowledge management berpengaruh secara signifikan terhadap kinerja pegawai*



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## INTRODUCTION

Human resource management is an activity to manage human resources. More specifically, Sondang (2008) states that human resource management is the withdrawal, selection, development, maintenance, and use of human resources to achieve individual and organizational goals. One of the goals of human resource management is to increase and improve humans' inherent capacity, contributions, abilities, and skills (Handoko, 2002). Potential employees are not only data processors; as stated by Baumard (2005), humans are not only data processors; what is far more critical is that they are creators of knowledge. Dessler (2011) says it is a collaborative and integrated approach to creating, capturing, organizing, accessing, and using an enterprise's intellectual assets. Thus, the quality of human resources must be ready to anticipate the development of a knowledge-based society which is a prerequisite for competitive advantage in the 21st century. Where employees no longer work manually and wait for military-style orders (commands), as adopted by the business world 100 years ago. Employees must have knowledge management of the dynamics of ongoing change.

Researchers believe that organizations need knowledge management because of the collaborative and integrated approach of knowledge management toward the creation, capture, organization, accessibility, and use of intellectual assets and information companies.

Knowledge management is a function that establishes, identifies, and manages organizational knowledge for long-term benefits (Darroch, 2013). To get maximum knowledge management, it is not only enough to manage organizational knowledge but also to develop the knowledge owned by every individual in the organization, stating that knowledge management is how to explore the knowledge that exists in each individual whose value is different. Alavi (2001) states that knowledge management is the process of identifying, collecting, and encouraging the use of existing knowledge within a company to help companies win the business competition. Capece (2019) states that knowledge management is increasingly vital in companies because as a tool to facilitate better interactions through the availability of information flow, this is good for becoming a learning organization. The process of creating organizational Knowledge occurs because of the interaction (conversion) between Tacit Knowledge and Explicit Knowledge through the processes of socialization, externalization, combination, and internalization and; design of a knowledge management system that can help organizations to improve performance requires four components, namely human aspects, technological processes and content (Hoe, 2016).

Performance measures employee work productivity in achieving their tasks and work and how employees have contributed to the company's progress. Mangkunegara (2005) argues that performance results from work in quality and quantity achieved by an employee in carrying out his duties by the responsibilities given to him. The success of the organizational performance is measured by increasing the institution's performance. Improved performance cannot be realized without good management, which can encourage institutional efforts to improve performance. Higher performance implies an increase in efficiency, effectiveness, or higher quality of completing tasks assigned to an employee in an organization or company. Researchers also believe that one that can improve employee performance is the development of human resources.

The Audit Board of the Republic of Indonesia (BPK RI) of South Sulawesi Province is very aware of the importance of a consistent and sustainable learning process, as stated in the 2016-2020 Strategic Plan of the BPK Representative for South Sulawesi Province. Knowledge management as a management system acts as a learning tool for employees by providing knowledge sources, knowledge transfer activities, and using knowledge based on the intellectual property of BPK RI South Sulawesi Province employees.

The need for quality human resources can be completed on time. All organizations, both government and private, are expected to be able to provide quality Human Resources who can answer all the challenges faced in realizing excellent and responsible governance. The required quality of human resources can be fulfilled by carrying out developments that lead to education and training in Human Resources. Education and training efforts to develop Human Resources (HR) significantly develop intellectual abilities and human personality. Education and training are interrelated as a determinant of the success of employee development. The success of developing employees is determined by their performance in carrying out the tasks they carry out (Adam et al., 2021).

BPK RI South Sulawesi Province is a government institution tasked with examining the management of and being responsible for state finances as stipulated in Law No. 15 of 2006 concerning the Supreme Audit Agency.

**Table 1. Performance Targets 2016-2020 BPK Representative of South Sulawesi Province**

Strategic Target	Key Performance Indicators	Performance Achievement Targets 2016-2020				
		2016	2017	2018	2019	2020
SS 5. Improve Quality Organizations in the Environment Provincial Representative South Sulawesi	IKU 5.1 Results of Itama's Evaluation of the Performance Accountability of South Sulawesi Province	A	A	A	A	A
	IKU 5.2 Utilization Rate Technology and Information	100%	100%	100%	100%	100%
	IKU 5.3 Best-Practice Compilation Percentage	0	5%	5%	10%	10%
	IKU 5.4 Best-Practice deployment percentage	0	3%	5%	7%	10%
	IKU 5.5 Timeliness of Submission of Performance Accountability Report of Representatives of South Sulawesi Province	100%	100%	100%	100%	100%
	IKU 5.6 Determination of Time for Submission of Monthly Reports	100%	100%	100%	100%	100%
	IKU 5.7 Number of Media Relations Implemented	2	2	2	2	2
	IKU 5.8 Fulfillment Level and Infrastructure	90%	91%	92%	93%	94%
SS 6. Increase Employee Competency in Representative Environment South Sulawesi Province	IK 6.1 Percentage of Examiners who Meet the Standards of Examiner Training Hours	100%	100%	100%	100%	100%
	IK 6.2 Percentage of Employees who Meet Technical/Managerial Training Hour Standards (Non Examiners)	90%	91%	92%	93%	94%

*Source: BPK-RI South Sulawesi Province*

As stated in the BPK RI Strategic Plan for South Sulawesi Province 2016-2020 on strategic issue number 6, BPK RI South Sulawesi Province is very aware of the importance of superior management practices to manage good human resources. Based on the results of interviews conducted by researchers, to encourage best management practices, BPK RI South Sulawesi Province has developed a conducive environment and organizational culture for employees by providing various opportunities to continue educational programs and various pieces of training as well as periodic mutations for auditors with a range of 3-5 years. However, researchers found that some employees still needed to show better performance, such as being unable to utilize knowledge management in terms of personal knowledge and self-development in increasing creativity and innovation.

Research conducted by (Anggapraja, 2016; Syafdiana 2020) shows that simultaneously the application of Knowledge Management and Human Resource Development has a significant

positive effect on employee performance. In contrast to research (Simanjuntak, 2021), which shows that the knowledge management variable has no significant effect on employee performance, and the human resource development variable has a significant effect on employee performance (Simamora, 2004); (Hasibuan, 2016).

Human resource management is the utilization of human resources within the organization, which is carried out through the functions of human resource planning, recruitment and selection, human resource development, planning and career development, compensation and welfare, occupational safety and health, and relations industrial (Tan & Nasurdin, 2017). A movement in recognition of the importance of the human element as a potential resource, which needs to be developed in such a way as to be able to make a maximum contribution to the organization and to self-development (Sutrisno, 2015; Mishchuk, 2016). Melayu Hasibuan (2016) suggests that these management functions are as follows: 1) Planning. Planning (human resources planning) is planning the workforce effectively and efficiently so that it is by the company's needs in helping to achieve goals. 2) Organizing. Organizing is an activity to organize all employees by establishing the division of labor, work relations, delegation of authority, integration, and coordination in the organizational chart. 3) Briefing. Directing is directing all employees to work together and work effectively and efficiently in helping to achieve company, employee, and community goals. 4) Control. Control (controlling) is controlling all employees to comply with company regulations and work according to plan. 5) Procurement. Procurement is the withdrawal, selection, orientation placement, and induction process to get employees that match the company's needs. 7) Compensation. Compensation is the provision of direct and indirect remuneration, money, or goods to employees in exchange for services provided to the company. The principle of compensation is fair and proper. 8) Integration. Integration is an activity to unite the interests of the company and the needs of employees to create harmonious and mutually beneficial cooperation. 9) Maintenance. Maintenance is an activity to maintain or improve employees' physical, mental, and loyalty conditions to continue working together until retirement. 10) Discipline. Discipline is the most important HRM function and the key to realizing goals because it is easier to achieve maximum goals with good discipline. Discipline is the desire and awareness to comply with company regulations and social norms. 11) Termination. Dismissal (separation) is terminating a person's work relationship with a company. The wishes of the employee caused this termination.

Knowledge management is a function that establishes, identifies, and manages organizational knowledge for long-term benefits (Darroch, 2013; Lolowang et al., 2016). Honeycutt (2001) states that knowledge management is a discipline that treats intellectual capital as a managed asset, meaning it is an idea to obtain business knowledge from various sources and anywhere. Knowledge management systems provide the correct information to the right people at the right time, provide the tools to analyze related information, and provide responsiveness to the inspiration they derive from that information. Knowledge management is changing tacit knowledge into explicit knowledge (Hoe, 2016). Dalkir, (2013) states that knowledge management is a deliberate and systematic coordination of people in the organization, technology, processes, and organizational structure to add value through reuse and innovation.

Mardhotillah, (2017) states that knowledge management is a series of implementations in creating, capturing, transferring, and accessing knowledge from the correct information when

needed to make better decisions, act appropriately, and provide results to support business strategy. Chidambaranathan (2015) states that knowledge management is exploring the knowledge of everyone whose values vary. In Collins (2014), Polanyi, a chemist, was the first to introduce that knowledge consists of two types: 1. Tacit Knowledge. Tacit knowledge resides in the human mind through intuition, judgment, skills, values, and beliefs that are difficult to formalize and share. 2. Explicit Knowledge. Explicit knowledge is the knowledge that can be or has been codified in the form of documents or other tangible forms so that it can be easily transferred and distributed using various media. Explicit knowledge can be in formulas, video, audio tapes/CDs, product specifications, or manuals.

To design a knowledge management system that can help organizations improve their performance, four components are needed (Kandou, 2016): 1) Human aspects. In the human aspect, it is suggested that the organization appoint a knowledge manager responsible for managing the knowledge management system by encouraging employees to document and publish their knowledge, organize files, delete irrelevant knowledge, and set up a reward or punishment system. 2) Process. Process, a series of processes, have been designed that apply the concepts of the SECI model in their implementation. 3) Technology. Technology has made proposals for additional infrastructure needed to support the running of an effective knowledge management system. 4) Content (contents). The content of the knowledge management system has been designed in the form of a knowledge database and documents employees need to carry out their duties and obligations.

According to Hawary (2015), human resource development is a process carried out to develop workers' knowledge, expertise, and abilities, as well as competencies developed through training and development, organizational learning, leadership management, and knowledge management for the benefit of improving performance. Building and sustaining competitive advantage is not a short-term challenge but a long-term, sustainable one. Therefore, it is essential for management to consider that development and training programs are programs that are as long-term and sustainable as these challenges. Because of that, the philosophy and paradigm of development and training need to quickly adapt to these challenges, namely long-term and strategic challenges (Sánchez et al., 2015).

Employee performance is a work result achieved by someone in carrying out their work duties by the standards given in quality, quantity, and timeliness. According to Simamora (2004), employee performance is the result or performance of employees assessed in terms of quality and quantity based on work standards determined by the organization. According to Monalis (2020), performance is the process of consolidating goal placement, assessment, and performance development in a single, shared system to ensure employee performance results are by their role in contributing to achieving company goals. Adzima (2019) states that performance results from work achieved by a person based on job requirements. According to Rivai (2011), performance is a result or achievement influenced by the company's operational activities in utilizing its resources. Mangkunegara (2005) also said that performance is the natural result of work in terms of quality and quantity achieved by an employee in carrying out tasks by the responsibilities given to him.

Hamid (2014) suggests three essential factors that affect performance, first, abilities, personality, and work interests. Second, Clarity on the duties and roles of an employee. Third, level of work motivation. The company as a workplace is an enabler that can shape employee



competencies, such as work skills obtained through education and training. The clarity in work and assigned roles is also the company's responsibility to its employees. Companies must be able to manage employees strategically to support needs and maintain the availability of a competent workforce.

H<sub>1</sub>: Knowledge Management influences the performance of BPK-RI employees in South Sulawesi Province

H<sub>2</sub>: Human Resource Development influences the performance of BPK-RI employees in the South-Sulawesi Province

## RESEARCH METHOD

This type of research is quantitative research. The population in this study were employees at the Audit Board of the Republic of Indonesia - South Sulawesi Province, totaling 90 people. The number of respondents is less than 100, so the sampling is 10% - 15% or 20% - 25% or more (Arikunto, 2002), and in this study, the researchers took a total sample of 50 employees at BPK RI South Sulawesi Province. The source of data used in this research is primary data. Primary data is data obtained directly from the object of research using a questionnaire instrument and other relevant data. Statements in the questionnaire for each variable in this study were measured using the Guttman scale. Measurement scale with this type will get a firm answer, namely "Yes-No;" "True False;" "Never-Never;" "Positive-Negative," and others. Analytical methods are used to prove the hypothesis put forward in this study: 1) Logistic Regression Analysis. 2) Model Feasibility Test (Hosmer and Lemeshow's). 3) Test the entire model (overall model fit) Value -2Log Likelihood (-2 Log L). 4) Cox and Snell R Square Determination Coefficient and Negelkerke R. 5) Multicollinearity Test. 6) Wald's test.

**Table 2. Operational Variable**

Variable	Item	Indicator	Reference
Knowledge Management (X1)	X1.1	Personal knowledge	(Kandou, 2016; Wijayanti & Sundiman, 2017)
	X1.2	Job procedure	
	X1.3	Technology	
Human Resource Development (X2)	X2.1	Personality	(Jatmika & Andarwati, 2017; Pangestu, 2019)
	X2.2	Productivity	
Employee Performance (Y)	Y1.1	Quality	(Adam et al., 2021; Monalis et al., 2020)
	Y1.2	Quantity	
	Y2.3	Punctuality	

## RESULTS AND DISCUSSION

Respondents in this study were BPK RI employees in the province of South Sulawesi. Table 3 presents an overview of the identity of research respondents consisting of ages at the Republic of Indonesia BPK in the province of South Sulawesi.

**Table 3. Data Demografi**

Variable	Measurement	n	%
Age	40-45 Year	10	20%
	46-50 Year	5	10%
	51-55 Year	15	30%

56-60 Year	20	40%
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Source: Primary data processed in 2022

Based on table 3, it is known that of the total respondents, there were 50 people. Among them are respondents aged 40-45 years, namely as many as ten people, with a percentage of 20%, Vulnerable Age aged 46-50 years, namely as many as five people, with a percentage of 10%; vulnerable Age aged 51-55 years, namely as many as 15 people with a percentage of 30% and Age is 56-60 years, namely as many as 20 people with a percentage of 40%.

Then test, the research data instrument consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid (valid) and reliable (reliable). If the  $r$  biserial point value  $<$   $r$ -table value is invalid, and vice versa, as well as a variable that is stated to have consistent questionnaire answers if it has a Cronbach Alpha value greater than 0.60. The results of the analysis can be seen in table 4.

**Table 4. Validity and Reliability Test Results**

Variable	Instrument	r-calculated	Cronbach Alpha	Info
X1	X1.1	0.834	0.888	Valid dan reliable
	X1.2	0.819		Valid dan reliable
	X1.3	0.854		Valid dan reliable
	X1.4	0.872		Valid dan reliable
	X1.5	0.948		Valid dan reliable
	X1.6	0.840		Valid dan reliable
	X1.7	0.896		Valid dan reliable
	X1.8	0.878		Valid dan reliable
	X1.9	0.898		Valid dan reliable
X2	X2.1	0.726	0.845	Valid dan reliable
	X2.2	0.880		Valid dan reliable
	X2.3	0.820		Valid dan reliable
	X2.4	0.816		Valid dan reliable
	X2.5	0.997		Valid dan reliable
	X2.6	0.970		Valid dan reliable
Y	Y1.1	0.905	0.878	Valid dan reliable
	Y1.2	0.729		Valid dan reliable
	Y1.3	0.879		Valid dan reliable
	Y1.4	0.867		Valid dan reliable
	Y1.5	0.912		Valid dan reliable

Source: SPSS Outputs, 2022

It can be seen in the table of validity test results that all valid questions are obtained by comparing the  $r$  biserial point value and the  $r$  table value. If the  $r$  biserial point value  $<$   $r$  table value is invalid, vice versa. Meanwhile, from the difficulty level table, 100% easy questions are obtained. From the reliability test table, it is obtained that the questions are reliable to use because of the value of  $r > 0.6$ . Furthermore, the multicollinearity test aims to test the existence of a correlation between the independent variables in the regression model. In a good regression model, there should be no correlation between variables. To test whether or not multicollinearity exists in the regression model, it can be seen from the tolerance value and its opponent, namely by looking at the variance inflation factor (VIF). The commonly used cut-off value is the tolerance value of 0.01. One way to test for multicollinearity can be seen from the Variance Inflation Factor (VIF). If the VIF value  $>$  10, multicollinearity occurs.

**Table 4. Multicollinearity Test Results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.899	.097		9.268	.000		
X1	-.490	.091	-.529	-5.385	.000	0.830	1.207
X2	-.368	.096	-.386	-3.833	.000	0.830	1.207

a. Dependent Variable: Y

Source: SPSS Outputs, 2022

Table 4 shows that the variable tolerance values (X1) and (X2), namely 0.830, are more significant than 0.10. Meanwhile, the VIF (Variance Inflation Factor) value of 1.207 is less than 10.00. So it can be concluded that there is no multicollinearity in the data being tested.

**Table 5. Logistik Regression**  
**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	50	100.0
	Missing Cases	0	.0
	Total	50	100.0
Unselected Cases		0	.0
Total		50	100.0

a. If weight is in effect, see classification table for the total number of cases.

**Table 6. Dependent Variable Encoding**

Original Value	Internal Value
Good Performance	0
Poor Performance	1

Source: SPSS Outputs, 2022

Table 6 is the dependent variable code. In this case, the effect (result) of risk as a reference category is coded 1, namely poor performance.

**Table 7. Omnibus Tests of Model Coefficients**

		Chi-square	Df	Sig.
Step 1	Step	26.013	2	.000
	Block	26.013	2	.000
	Model	26.013	2	.000

Source: SPSS Outputs, 2022

The Omnibus Test of Model Coefficient table is used to determine whether the two independent variables, namely Knowledge Management and HR Development, simultaneously affect the performance of BPK RI employees in South Sulawesi Province where the Chi-Square is 26,013 with a p-value (sig. 0.000 <0.05), this means that these two variables simultaneously affect the performance of BPK RI employees in South Sulawesi Province, then to find out the magnitude of the influence of these two variables on the performance of BPK RI employees in South Sulawesi Province, it can be seen in the table Summary model with Cox & Snel R - Square or Nagelkerke R - Square below. It should be remembered that the OLS test for simultaneous



significance uses the F test. In contrast, the logistic regression uses the Chi-Square value of the difference between -2 Log likelihood before the independent variable is entered into the model and -2 Log likelihood after the independent variable is entered into the model. This test is also called the Maximum likelihood test.

So the answer to the hypothesis of the simultaneous effect of the independent variable on the dependent variable is to accept H1 and reject H0 or which means that there is a significant simultaneous effect of all independent variables on Y because the Chi-Square p-value is 0.000 where  $< \text{Alpha } 0.05$  or the Chi value -Square Compute 26,013  $>$  Chi-Square table 5,991

**Table 8. Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	21.133 <sup>a</sup>	.408	.668

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

The Nagelkerke R Square value is 0.668, and Cox & Snell R Square is 0.408, indicating that the independent variables' ability to explain the dependent variable is 66.8%. Other variables outside the model explain the remaining 33.2%. Furthermore, the Hosmer and Lemeshow Test is a Goodness of fit test (GoF), which is a test to determine whether the model formed is correct or not. It is correct if there is no significant difference between the model and its observation value.

**Table 8. Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	4.045	2	.130

Source: SPSS Outputs, 2022

The Chi-Square table value for DF 2 at the 0.05 significance level is 5.991. Because the calculated Hosmer and Lemeshow Chi-Square value is 4.045  $<$  Chi-Square table 5.991 or a significance value of 0.130 ( $>0.05$ ), it accepts H0, which indicates that the model is acceptable, and hypothesis testing can be done because there is no significant difference between the model and its observation value.

**Table 9. Contingency Table for Hosmer and Lemeshow Test**

		Y = Good Performance		Y = Poor Performance		Total
		Observed	Expected	Observed	Expected	
Step 1	1	36	35.266	0	.739	36
	2	2	2.744	2	1.272	4
	3	2	2.742	3	2.272	5
	4	1	.261	4	4.741	5

**Table 10. Classification Table**

	Observed	Good Performance	Poor Performance	Percentage Correct
Step 1	Y	Kinerja Baik	40	97.6
		Kinerja Buruk	5	44.4
Overall Percentage				88.0

a. The cut value is .500

Based on the Classification table, the number of samples that should perform well is  $40+1=41$ . There are 40 who performed well and one who should have performed well but changed to poor performance. So the accuracy of the model is  $40/41= 97.6\%$ . The number of samples that should be poor performance is  $5+4=9$ . There are four who are inferior performers and five who should be poor performers but become good performers. So, the accuracy of the model is  $4/9 = 44.4\%$ . Table 10 gives an overall percentage value of  $(40+4)/50=88\%$ , which means that the accuracy of this research model is 88%, so there is a change compared to the previous 6%.

**Table 11. Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 <sup>a</sup>	X1	3.682	1.250	8.772	1	.002	39.411	3.471	448.744
	X2	3.098	1.297	5.734	1	.018	21.985	1.751	275.965
	Constant	-3.870	1.066	13.308	1	.000	0.213		

a. Variable(s) entered on step 1: X1, X2.

Based on table 11, it can be explained that the knowledge management variable partially has a significant effect on the performance of employees of the BPK office of South Sulawesi Province, characterized by a Wald statistic of 8.772 with a sig value.  $0.002 < \alpha 0.005$ . Similarly, the HR development variable significantly affects employee performance, characterized by a Wald statistic value of 5.734 with sig. 0.018, which is smaller than alpha 0.05. Another thing that attracts attention is the information based on the table of variables in the equation with the Odds Ratio (EXP (B)) of each independent variable is 39.411 for the Knowledge Management variable, which means that when the Knowledge Management factor is increased, employee performance will increase 39.411 times compared to if Knowledge Management is lower or less, as well as for the HR Development variable whose Odds Ratio is 21.985 at sig.0.18, which means that if HR development is more focused or good, employee performance will increase 21.985 times compared to if HR development is less or low. Of these two variables, the dominant influence is Knowledge Management based on the most considerable Odds Ratio value.

### Discussion

The results of hypothesis testing show that the knowledge management variable partially has a significant effect on the performance of employees of the BPK office of South Sulawesi Province. In this study, the highest average distribution of respondents' answers is on the statement item of knowledge creation through the use of internet technology in increasing job efficiency X1.9 of 0.940, which can be said that the creation of knowledge through the use of

internet technology obtained by employees of the Supreme Audit Agency of the Republic of Indonesia, South Sulawesi Province is mainly obtained from external observations of the company because knowledge is obtained not only by observing the environment around the company, it would be better to observe events in the company's external environment in that way employees will gain new knowledge and gain new experiences. Honeycutt (2001) suggests that knowledge creation is obtained from information from individual experience and expertise. If everyone can adequately observe the company's external environment and manage it into knowledge, it will make it easier for employees to gain new knowledge. From each statement item that has been filled in by respondents on the Knowledge Management (X1) variable, it can be said that the situation of employees of the Supreme Audit Agency of the Republic of Indonesia, South Sulawesi Province, to gain knowledge can use various methods, namely, by making external observations of the company, this method is often used by employees because it will be easier to get a lot of new knowledge, which can be used in the work process and can make it easier to solve problems in the work process. This study's results align with research conducted by (Adzima & Sjahrudin, 2019; Kandou, 2016) that knowledge management has a positive and significant effect on employee performance.

The results of hypothesis testing show that HR development significantly affects the performance of employees of the BPK office of South Sulawesi Province. In this study, the average distribution of respondents' answers is the highest, namely in the statement item of observing individual personality in the development of social relations X2.2 of 0.900, which can be said that the creation of personality in social relations obtained by employees of the Supreme Audit Agency of the Republic of Indonesia, South Sulawesi Province is more obtained from the internal approach of the agency because the socialization personality of employees is obtained through a better agency environment by interacting with fellow agency employees, in this way employees will support each other and form a personality that is beneficial to improving their performance. Mishchuk (2016) suggests that human resource development is a series of company activities carried out over time designed to produce changes in employee attitudes. From each statement item that respondents have filled in on the Human Resource Development variable (X2), it can be said that the situation of employees of the Supreme Audit Agency of the Republic of Indonesia, South Sulawesi Province, shapes the personality of employees in socializing can be done with an internal approach between employees, employees often use this method because it will be easier to get much knowledge related to the implementation of employee duties, which can be used in the work process and can facilitate solving problems in the work process. This study's results align with research conducted by (Adam et al. 2021; Lolowang et al., 2016; Monalis et al., 2020) that human resource development has a positive and significant effect on employee performance.

## CONCLUSIONS

Based on the results of research on the Effect of Knowledge Management Implementation and Human Resource Development on Employee Performance of the Supreme Audit Agency of the Republic of Indonesia - South Sulawesi Province, it is concluded that the Knowledge Management variable as measured by indicators of Personal Knowledge, Job Procedure, and Technology can contribute to improving employee performance at the Supreme Audit Agency

of the Republic of Indonesia of South Sulawesi Province. As well as Human Resource Development variables, as measured by Personality, Productivity, and Creativity indicators, can contribute to the improvement of employee performance at the Supreme Audit Agency of the Republic of Indonesia, South Sulawesi Province.

Based on these conclusions, the suggestions that researchers can provide include the need for agencies to increase the application of knowledge management and human resource development so that employee performance can be maximally improved. The need for factors that can encourage employees to take part in implementation and development so that these employees will get more optimal results, which in turn will be able to improve the performance of the employees themselves. as well as for researchers, researchers should be more disciplined in implementation and development and obey the rules that have been set, so that research can run well and smoothly without any obstacles.

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