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The Relationship between Knowledge Management and Compensation and Employee Performance at the Regional Revenue Management Agency of Morowali Regency

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KEYWORDS
Knowledge Management; Compensation; Performance

ABSTRACT
The study highlights that one of the key factors affecting performance is knowledge management and compensation. Great attention must be given to the management process of these two factors. This study aims to analyze the influence of knowledge management and compensation on employee performance at the Morowali Regency Regional Revenue Management Agency. This quantitative research employed a census sampling approach, collecting data from all 87 employees through validated questionnaires measuring knowledge management, compensation, and performance on 5-point Likert scales. Data collection involved a literature review, field observations, and structured questionnaires administered during October 2024. Data analysis utilized multiple linear regression via SPSS version 26, following validity testing (Pearson correlation r > 0.444), reliability testing (Cronbach's Alpha > 0.60), and classical assumption testing to ensure statistical rigor. The results of this study show that, both simultaneously and partially, the variables of knowledge management and compensation have a positive and significant effect on employee performance at the Morowali Regency Regional Revenue Management Agency. These findings underscore the importance of structured knowledge management systems and equitable compensation frameworks to enhance public-sector performance. The research contributes to the organizational effectiveness literature by demonstrating that knowledge-based capabilities and fair reward systems jointly predict employee productivity in Indonesian local government contexts. For practitioners, the results suggest prioritizing knowledge-sharing infrastructure, technology-enabled workflows, and comprehensive compensation packages aligned with workload to optimize revenue agency performance in supporting regional fiscal objectives.

INTRODUCTION

The realization of the central government's vision and mission in prospering the community and achieving a Golden Indonesia by 2045 requires the participation of local governments in the implementation of policies to support this achievement (Hali et al., 2025; Samala et al., 2024). One of the steps in supporting the participation of local governments is paying attention to the human resources aspect of the local government itself (Szewc & Jasiaczek, 2021). Policies in employee knowledge management as a means of achieving maximum performance. Compatible, competent human resources and reward for performance through decent compensation can improve the performance of individuals in an organization (Hidayat et al., 2024; Rosani et al., 2025). The central government's policy related to compensation rules and people's expectations to be able to get maximum welfare and services, requires employees to continue to provide high performance through compensation management and knowledge management.

Morowali Regency exemplifies the critical intersection of substantial fiscal resources and the imperative for high-performing public administration. As Indonesia's wealthiest district (Pikiran Rakyat Garut, 2025), Morowali generates nearly Rp1 billion per capita through its nickel industry and mineral downstream in the Morowali Industrial Park, establishing itself as a global battery hub and international economic power (Ayobandung.Com, 2025). This exceptional fiscal capacity creates both opportunity and obligation: the Regional Revenue Management Agency bears responsibility for optimizing regional tax revenue to translate resource wealth into community prosperity (Bałtruszajtys & Mańka, 2023; Khezri, 2024; Rachman, 2024). However, translating fiscal potential into actual community welfare depends fundamentally on employee performance—the capacity of civil servants, government employees with work agreements (PPPK), and honorary staff to execute revenue collection, taxpayer services, and fiscal management effectively (Bałtruszajtys & Mańka, 2023; Zein et al., 2022). Performance gaps in this context carry high opportunity costs, potentially leaving substantial resources immobilized while community needs remain unmet.

Knowledge management is very important in the era of digitalization. Employees are required to provide maximum service through their knowledge in implementing the digitalization of the government system. This is one of the challenges for improving employee performance in a government agency. Knowledge Management Process is a series of activities to ensure that companies acquire, share, and utilize the best knowledge in all areas of work by embedding their knowledge in their operations (Al-Suradi et al, 2016) in (Daneswara & Muafi, 2021).

Armstrong (2008) defines knowledge management as any process or practice of creating, acquiring, capturing, sharing, and using knowledge to improve learning and performance in an organization. In public sector contexts, effective knowledge management enables efficient service delivery by ensuring procedural knowledge (standard operating procedures, regulatory compliance) and experiential knowledge (problem-solving strategies, contextual understanding) are systematically captured, organized, and accessible. However, preliminary observations at the Morowali Revenue Agency reveal knowledge management deficiencies: inadequate understanding of policies and procedures among staff, limited communication and knowledge-sharing between individuals due to heavy workloads, ineffective collaboration on field tasks causing delays, and insufficient technology utilization complicating task execution. These knowledge gaps directly constrain performance by preventing employees from accessing information necessary for efficient and accurate work completion (Haamann & Basten, 2019; Vuori et al., 2019).

As for the payroll system, civil servants have different rights from PPPK, where civil servants get the right to salary, allowances, facilities, holidays or leave, pension guarantees, old age guarantees, protection, and self-improvement of self-ability. In this case, the amount of income or salary of civil servants does not only depend on the prevailing payroll system, but also on the place where civil servants carry out their duties by paying attention to the state's financial situation (Sahya Anggara, 2016). The rights of PPPK are fees or salaries, allowances, holidays or leave, protection, and self-improvement (Sari et al., 2023).

According to Marwansyah (2010:269), compensation is a reward that the Company gives to employees for the performance given to the organization, both direct and indirect, financial and non-financial rewards (Wiguna & Hasanah, 2024; Yudha & Romi, 2024). Compensation serves multiple functions: attracting qualified candidates, retaining talented employees, motivating superior performance, and ensuring perceived fairness that sustains organizational commitment. However, compensation management at the Morowali Revenue Agency appears suboptimal: inadequate facilities including uncomfortable workspaces and insufficient communication infrastructure, incentives misaligned with additional workload demands, and perceived inequity between effort expended and rewards received. These compensation inadequacies potentially undermine motivation and satisfaction, indirectly diminishing performance through reduced engagement and increased turnover intentions (Akuffo-Aduamah, 2025; Berber & Gašić, 2024; Memon et al., 2020).

Previous research establishes theoretical foundations for this study. (Ompusunggu & Fatyandari, 2023) found that knowledge management and compensation have significant effects on performance in private sector contexts, demonstrating that both factors jointly predict productivity outcomes. Specifically demonstrated knowledge management's significant positive effect on employee performance through enhanced learning and capability development (Ivana & Marzuki, 2023). Bolung, Moniharapon, and Lumintang (2018) confirmed compensation's positive effect on employee performance, validating that fair reward systems strengthen motivation and commitment (Ekonomi & Manajemen, 2018). However, these studies predominantly examined private sector organizations or focused on single variables, leaving gaps regarding how knowledge management and compensation jointly operate in public sector settings, particularly in high-capacity local governments facing unique institutional constraints and opportunities (Ivana & Marzuki, 2023).

Unlike prior studies that examined private firms or lower-capacity government agencies, this research analyzes how knowledge management and compensation jointly affect public-sector employee performance in Indonesia's wealthiest district, where substantial fiscal resources create both capacity for comprehensive HR investments and heightened performance expectations. The novelty lies in several dimensions: (1) contextual specificity—examining a high-revenue local government where performance deficits represent greater opportunity costs; (2) integrated analysis—simultaneously testing both knowledge management and compensation rather than isolated effects, revealing their relative importance and combined explanatory power; (3) employee diversity—including civil servants, PPPK, and honorary staff in a single analysis, acknowledging the heterogeneous employment relationships characterizing Indonesian local government; and (4) practical relevance—generating evidence directly applicable to HR policy decisions in similar revenue-rich regional governments seeking to optimize workforce performance.

This research pursues three specific objectives: (1) to examine the effect of knowledge management on employee performance at the Morowali Regency Regional Revenue Management Agency; (2) to analyze the effect of compensation on employee performance at the same institution; and (3) to assess the simultaneous effect of knowledge management and compensation on employee performance. The expected benefits encompass theoretical, practical, and policy dimensions. Theoretically, the study contributes to human resource management literature by empirically testing the joint effects of knowledge-based and reward-based performance determinants in Indonesian public sector contexts. Practically, findings provide evidence-based guidance for HR managers regarding optimal investment allocation between knowledge management systems (training, technology, knowledge-sharing platforms) and compensation improvements (salary adjustments, incentive schemes, facilities upgrades). For policymakers, results inform regional government HR strategies aligned with national goals of professional, effective, and efficient public administration supporting Indonesia's development vision.

METHOD

This study was designed using quantitative research and analysis techniques using multiple linear regression analysis. This research is located at the Morowali Regency Regional Revenue Management Agency Office. The data source uses primary data through observations related to the quality of public services and uses secondary data through the distribution of questionnaires to the respondents to explain knowledge management, compensation and performance as well as other sources of literature in supporting the theory of knowledge management, compensation and performance.

The population in this study is all employees at the Regional Revenue Management Agency of Morowali Regency totaling 87 employees consisting of 33 Civil Servants, 2 Government Employees with Employment Agreements and 52 Freelance Honorary Employees. According to Arikunto, if the subjects are less than 100 people, all of them should be taken, if the subjects are large or more than 100 people can be taken 10 - 15% or 20 - 25% or more. The sampling techniques used in this study are Purposive Sampling, which is a sampling technique used by the researcher if the researcher has certain considerations in taking the sample (Fitri et al., 2023).

The sample in this study are employees at the Morowali Regency Regional Revenue and Asset Management Agency Office which totals 87 employees consisting of 37.93% civil servants, 2.30% PPPK and 59.77% PHL.

The thinking framework of the research variables is as follows:

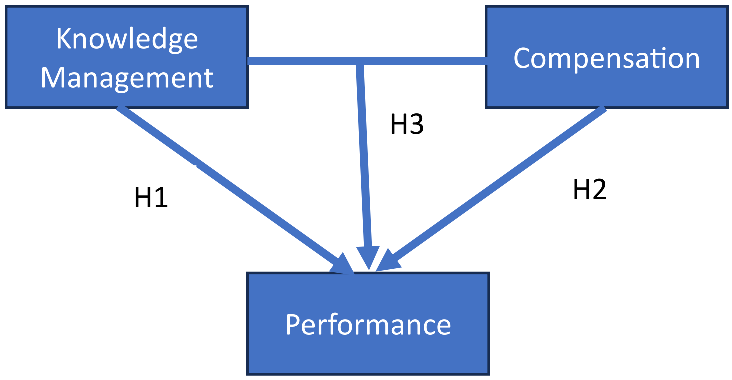

Figure 1. Research Variable Thinking Framework

The description of the hypothesis is as follows:

1. H1 : Knowledge Management has a positive and significant effect on Performance.
2. H2 : Compensation has a positive and significant effect on Performance
3. H3 : Knowledge Management and Compensation have a positive and significant effect on Performance

RESULTS AND DISCUSSION

Validity Test of Knowledge Management Variables

Looking for the r_{table} using a sample for the questionnaire test as many as 23 respondents with a significance value of < 5%, values df = n-3, df = 23-3=20. Then the value of the table r=0.444. Test the validity of 10 questions on the knowledge management variable, the results can be seen in the following table:

Table 1. Validity Test Results of Knowledge Management Variables

Question	rcount (Pearson Correlation)	Sig.	rtable	Criterion
1	0.648	0.001	0.444	Valid
2	0.494	0.017	0.444	Valid
3	0.677	0.000	0.444	Valid
4	0.810	0.000	0.444	Valid
5	0.772	0.000	0.444	Valid
6	0.837	0.000	0.444	Valid
7	0.774	0.000	0.444	Valid
8	0.819	0.000	0.444	Valid
9	0.839	0.000	0.444	Valid
10	0.858	0.000	0.444	Valid

Source : Research Data processed 2025

The table above shows that the statement item of the knowledge management variable meets the validity test requirements with a calculated r value of > 0.444 or a sig. value of < 0.05.

Validation Test of Compensation Variables

Looking for the r_{table} using a sample for the questionnaire test, as many as 23 respondents with a significance value of 5%, values df = n-3, df = 23-3=20. Then the value of the table r=0.444. To test the validity of 12 question items on the compensation variable, the results can be seen in the following table:

Table 2. Results of the Compensation Variable Validity Test

Question	rcount (Pearson Correlation)	Sig.	rtable	Criterion
1	0.738	0.000	0.444	Valid
2	0.787	0.000	0.444	Valid
3	0.684	0.000	0.444	Valid
4	0.658	0.001	0.444	Valid
5	0.515	0.012	0.444	Valid
6	0.663	0.001	0.444	Valid
7	0.514	0.012	0.444	Valid
8	0.824	0.000	0.444	Valid
9	0.824	0.000	0.444	Valid
10	0.680	0.000	0.444	Valid
11	0.714	0.000	0.444	Valid
12	0.764	0.000	0.444	Valid

Source : Research Data processed 2025

The table above shows that the statement item of the compensation variable meets the validity test requirements with a calculated r-value of > 0.444 or a sig. value of < 0.05.

Validity Test of Performance Variables

Looking for the r_{table} using a sample for the questionnaire test, as many as 23 respondents with a significance value of 5%, values df = n-3, df = 23-3=20. Then the value of the table r=0.444. The validity test of 13 questions on the compensation variable, the results can be seen in the following table:

Table 3. Performance Variable Validity Test Results

Question	rcount (Pearson Correlation)	Sig.	rtable	Criterion
1	0.706	0.000	0.444	Valid
2	0.889	0.000	0.444	Valid
3	0.790	0.000	0.444	Valid
4	0.824	0.000	0.444	Valid
5	0.682	0.000	0.444	Valid
6	0.924	0.000	0.444	Valid
7	0.895	0.000	0.444	Valid
8	0.942	0.000	0.444	Valid
9	0.925	0.000	0.444	Valid
10	0.511	0.013	0.444	Valid
11	0.850	0.000	0.444	Valid
12	0.886	0.000	0.444	Valid
13	0.536	0.008	0.444	Valid

Source : Research Data processed 2025

The table above shows that the performance variable statement item meets the validity test requirements with a calculated r value of > 0.444 or a sig. value of < 0.05.

Reliability Test

Determining the reality test of the research instrument was carried out by comparing the results of Cronbach's Alpha > 0.60. The following table presents the results of reliability tests.

Table 4. Reliability Test Results

Question	rcount (Pearson Correlation)	Sig.	rtable
1	0.915	0.60	Reliability
2	0.882	0.60	Reliability
3	0.940	0.60	Reliability

Source : Research Data processed 2025

The table above is the result of the reliability test on the questionnaire used. Based on the table, all variables used in this study met the reliability test shown with a Croncbach Alpha value of > 0.60. The instruments in the study are trustworthy and reliable to be used in this study.

Variable Description Analysis

Variable descriptive analysis is statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to generalities or generalizations (Sugiyono, 2017:147). The following table of score interpretation criteria according to Sugiyono is:

Table 5. Score Interpretation Criteria

Percentage	Category Presentase
20% - 36%	Very Bad
36% - 52%	Bad
52% - 68%	Enough
68% - 84%	Good
84% - 100%	Excellent

Source : Sugiyono (2017:161)

The results of descriptive statistical testing are a description of the results of tabulation of data for each research variable. The following is presented a table of the results of the descriptive statistical test of variables.

Table 6. Descriptive Statistics of Knowledge Management Variables

No.	Statement	N	Research Score	Ideal Score	Percentage	Interpretation
X1.1 Personal Knowledge						
1	Personal experience	87	370	435	85.1%	Excellent
2	Emulating colleagues	87	365	435	83.9%	Good
3	Consultation with colleagues	87	369	435	84.8%	Excellent
X1.2 Work Procedure						
4	Work according to SOP	87	388	435	89.2%	Excellent
5	Responsibilities of each	87	382	435	87.8%	Excellent
6	Performing tasks	87	388	435	89.2%	Excellent
X1.3 Technology						
7	Using the internet	87	355	435	81.6%	Good
8	Easy internet access	87	364	435	83.7%	Good
9	The Internet supports work	87	387	435	89.0%	Excellent

10	The Internet makes communication easier	87	388	435	89.2%	Excellent

Source : Data processed (2025)

The results of the tabulation of knowledge management variable data showed that each instrument had a good and excellent score interpretation. The smallest score percentage value is an instrument of internet use in doing daily work. The largest score percentage value is the instrument working according to SOPs, carrying out tasks well, the internet facilitates work-related communication.

Table 7. Descriptive Statistics of Compensation Variables

No.	Statement	N	Research Score	Ideal Score	Percentage	Interpretation
X2.1 Salary						
1	Routinely given	87	402	435	92.4%	Excellent
2	Competency	87	377	435	86.7%	Excellent
3	As per government standards	87	381	435	87.6%	Excellent
4	Influential presence	87	369			
X2.2 Incentive						
5	There are incentives given	87	360	435	82.8%	Good
6	As per workload	87	350	435	80.5%	Good
7	Motivate employees	87	377	435	86.7%	Excellent
X2.3 Allowance						
8	As per government standards	87	370	435	85.1%	Excellent
9	Routine Hari Raya Pillar	87	386	435	88.7%	Excellent
10	Health benefits covered	87	350	435	80.5%	Good
X2.4 Facilities						
11	Adequate parking	87	341	435	78.4%	Good
12	Comfortable workspace	87	333	435	76.6%	Good

Source : Data processed (2025)

The results of the tabulation of compensation variable data showed that each instrument had an interpretation of the score between good and excellent. Having a smallest score percentage value is having a comfortable workspace. The largest score percentage value is a salary instrument given regularly.

Table 8. Descriptive Statistics of Performance Variables

No.	Statement	N	Shoes	Ideal Score	Percentage	Interpretation
Y1 Quality of Work						
1	Quality work	87	367	435	84.4%	Excellent
2	Quality of work is up to standard	87	364	435	83.7%	Good
3	Support progress	87	375	435	86.2%	Excellent
Y2 Punctuality						
4	Completed on time	87	389	435	89.4%	Excellent
5	As planned	87	379	435	87.1%	Excellent

No.	Statement	N	Shoes	Ideal Score	Percentage	Interpretation
Y3 Initiative						
6	Self-solving	87	355	435	81.6%	Good
7	Providing new ideas	87	362	435	83.2%	Good
Y4 Capabilities						
8	Enthusiasm to improve one's abilities	87	375	435	86.2%	Excellent
9	Self-training	87	339	435	77.9%	Good
10	Enthusiastic about participating in training	87	360	435	82.8%	Good
Y5 Communication						
11	Open communication leader	87	374	435	86.0%	Excellent
12	Consultation with leaders	87	377	435	86.7%	Excellent
13	Sharing between employees	87	386	435	88.7%	Excellent

Source : Data processed (2025)

The results of the tabulation of performance variable data showed that each instrument had an interpretation of the score between good and excellent. The smallest score percentage value is the initiative to participate in independent training. The greatest score percentage value is to complete the work on time.

Simultaneous Hypothesis Testing

The results of simultaneous hypothesis testing can be seen in the following table:

Table 9. Simultaneous Hypothesis Testing

ANOVA Results[a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	2.394	2	1.197	42.494	.000b
	Residual	2.366	84	.028		
	Total	4.759	86			
a. Dependent Variable: Kinerja						
b. Predictors: (Constant), Compensation, Knowledge_Management						

Source : Data processed using SPSS (2025)

The table above shows that the F calculation obtained a value of 42.494 or F Sig. 0.000 < from the level of $\alpha = 0.05$. This shows that the results of simultaneous hypothesis testing of knowledge management and compensation variables have a very significant influence on performance improvement at the Morowali Regency Regional Revenue Management Agency.

Partial Hypothesis Test

The partial test results can be seen in the following table:

Table 10. Partial Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.915	.365		2.506	.014
	Knowledge_Management	.465	.089	.492	5.231	.000
	Compensation	.312	.097	.301	3.208	.002
a. Dependent Variable: Kinerja						

Source : Data processed using SPSS (2025)

The table above shows the multiple linear regression model as follows:

$$Y = 0.915+0.465X1+0.312X2$$

The above equation illustrates as follows:

1. The constant value of 0.915 means that if the variables of knowledge management and compensation are 0, then the performance value of employees at the Morowali Regency Regional Revenue Management Agency is 0.365.
2. The knowledge management variable has a regression coefficient of 0.465 with a positive direction, meaning that if there is an increase in the knowledge management variable, there will also be an increase in the performance variable. The significance level is 0.000 < of sig. α = 0,05. This means that the knowledge management variable has a very significant influence on the performance of employees at the Morowali Regency Regional Revenue Management Agency.
3. The compensation variable has a regression coefficient of 0.312 with a positive direction, meaning that if there is an increase in the compensation variable, there will also be an increase in the performance variable. The significance level is 0.002 < of sig. α = 0,05. This means that the compensation variable has a very significant influence on the performance of employees at the Morowali Regency Regional Revenue Management Agency.

Knowledge Management Variables (X1) and Compensation Variables (X2) on Employee Performance (Y)

Consistent knowledge development and knowledge management that is concentrated on improving performance provide maximum encouragement for individual performance achievement in an institution. In addition, the compensation system has a great impact on employee satisfaction which in turn forms employees who are highly committed to improving performance.

This research is in line with research conducted by)Ompusunggu and Fatyandari, 2023) which found that knowledge management and compensation have a significant effect on performance.

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Knowledge Management Variable (X1) on Employee Performance (Y)

Knowledge management in an agency is very important in shaping the behavior of employees. The success of an agency cannot be separated from the great role of employees in carrying out their duties. Therefore, to form employees who can contribute to the achievement of maximum results, knowledge management is needed.

This research is in line with the results of research conducted by Ivana and Marzuki (2023) which found that knowledge management has a significant positive effect on performance.

Compensation Variable (X2) on Employee Performance (Y)

The principle of compensation is determined on the principle of fairness and propriety and pays attention to the applicable government regulations, and the provision is carried out as well as possible in order to influence the enthusiasm of employees in achieving high performance. Adequate facilities and infrastructure encourage comfort for activities in daily work life. This step has a huge influence on the achievement of employee performance and has a positive impact on the achievement of agency performance in supporting the achievement of the government's goals in prospering the community. The results of this study are in line with the results of research conducted by Bolung, Moniharapon and Lumintang (2018), compensation has a positive effect on employee performance.

CONCLUSION

The study confirms that knowledge management and compensation significantly and positively influence employee performance at the Morowali Regency Regional Revenue Management Agency, as evidenced by multiple linear regression results showing that structured knowledge-sharing, procedural adherence, technological application, and improved financial and non-financial compensation directly enhance workforce productivity. These findings emphasize that effective management of organizational knowledge and fair employee rewards are strategic levers for institutional success rather than mere operational expenditures. For future research, it is advised to incorporate mediating or moderating variables—such as motivation, job satisfaction, or organizational commitment—to explore underlying mechanisms, and to conduct comparative or mixed-methods studies across diverse regional revenue agencies to assess the generalizability of results and identify contextual nuances affecting performance outcomes.

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