



Application of Knowledge Management in Efforts to Develop Human Resource at the Directorate General of Taxation (Literature Review of Human Resource Management)

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Abstract: Knowledge management presents an opportunity for changes in the field of information and libraries in order to create forms that are more relevant to changing times. The purpose of this research is to understand the application of knowledge management at the Directorate General of Taxation. The method used in this study is a simple qualitative method through field object observation techniques and literature review. Based on research results, the Directorate General of Taxation has implemented knowledge management very well and consistently so that efforts to achieve individual and organizational performance can be achieved significantly. Through the implemented knowledge management system, institutional transformation becomes faster because all kinds of knowledge can be properly archived and easily accessed by all employees.

Keyword: Knowledge Management, Directorate General of Taxation

INTRODUCTION

One of the determinants of the good running of an organization is Human Resources (HR). The quality of human resources owned greatly influences the success of an organization in realizing the goals it aspires to. One that must be possessed by employees in carrying out their duties and work is knowledge about the work to be carried out. With mastery of knowledge, an employee can complete tasks in his work quickly and thoroughly. The ability of one employee to another is different. The ability of employees to adapt to immediately master new knowledge in a new workplace also varies. There are employees who can quickly adapt, there are also those who have difficulty changing positions at work.

Every employee who works independently will form a combination of knowledge between business processes that have been determined by the company and the discovery of the best method of solving problems. This combination produces innovations that are useful for the progress of the company. For a company or government agency, employee turnover is

a necessity. Transfer of employees can be in the form of recruitment, transfer and promotion. Resign, early retirement, retirement and death are also something that is certain in the world of work. With the transfer of employees and the existence of retirement, valuable experience and knowledge in completing work is also transferred and worse is lost over time because the new work position requires the application of different knowledge. Often new employees who replace employees who move do not immediately know what work is waiting to be done and how to do it. Usually the employee reads the SOP, asks old employees or asks for help from other employees. New employees will usually need time to be able to fully carry on and complete the work left by the departing employee. This, of course, more or less makes the completion of work and organizational activities hampered or even not completed as expected or planned. New employees will usually need time to be able to fully carry on and complete the work left by the departing employee. This, of course, more or less makes the completion of work and organizational activities hampered or even not completed as expected or planned. New employees will usually need time to be able to fully carry on and complete the work left by the departing employee. This, of course, more or less makes the completion of work and organizational activities hampered or even not completed as expected or planned.

To overcome this problem, it is necessary to use a system that can accelerate the adaptation and absorption of knowledge for new employees so that they can immediately work optimally in their new place. This is realized by the development of a system called knowledge management or knowledge management. Basically knowledge management can be interpreted as an attempt to gather and then share knowledge within an organization. It is hoped that with this system, employee rotation can be carried out in accordance with its objectives and minimize obstacles to company performance and performance as well as the knowledge possessed by previous employees will not just disappear.

This study aims to provide a literature review related to knowledge management in efforts to develop human resources at the Directorate General of Taxation. The results to be achieved with this research are the ability to provide information and referrals in the development of knowledge management at the Directorate General of Taxation.

Related to this, the formulation of the problem is carried out which we will discuss to develop hypotheses in the next study, namely:

1. What has the Directorate General of Taxation done institutionally to facilitate the development of knowledge management?
2. What is the purpose of developing knowledge management at the Directorate General of Taxation?
3. What is the process of establishing knowledge management at the Directorate General of Taxation?
4. How is the implementation of knowledge management at the Directorate General of Taxation?

THEORITICAL REVIEW

Job Rotation

An organization will continue to experience changes over time. These changes can be in the form of changes in the company's internal and external environment. One of the internal changes is the job rotation of employees. For companies this can only have a minimal impact, but the tendency is very influential for employees who experience turnover. Change is indeed a necessity. Change also drives the growth and progress of an organization. Human resources as the core of the organization requires refreshment and renewal. Being in one job position for a very long time will cause boredom and will gradually reduce motivation. Every employee also has the desire to progress and develop. For this reason, companies need to do

job rotation for their employees. Kaymaz (2010) states that job rotation can be interpreted as working in different positions or in different positions for a certain period of time. According to this definition, employees can be given different assignments or positions during work rotation. Saravani and Abbasi (2013) stated that job rotation is an approach in workforce planning and HR development policies that has the potential to increase job satisfaction and increase employee capabilities. With the help of job rotation, employees naturally receive information, challenges and new work conditions, so that their skills and experience will increase. Job rotation has many benefits, Martikasari (2012), states that job rotation has the following uses:

1. boost performance;
2. Realizing harmony between the composition of positions and the number of workers;
3. Improving employee self-capacity;
4. Reducing employee burnout at work;
5. Stimulating employees to be willing to pursue a career;
6. As a form of punishment for violations committed by employees;
7. Making morale increase with open competition;
8. In order to appreciate the achievements of employees;
9. In order to carry out security measures;
10. In order to adapt work to the physical abilities of employees; as well as
11. To reduce friction between employees.

Job rotation also presents its own challenges for employees and the company. Adjustment of employees in a new place and work position requires an adaptation process. Where employees need guidance whether it's from reading SOPs, studying the process or asking old employees. Employees who are very experienced with work in a position will certainly take this knowledge away. This learning and adaptation process often hampers the process of completing work within the company.

Resign

It often happens in the world of work that employees submit their resignations. This is caused by several reasons, namely internal and external reasons. Abdillah (2012) states that turnover intention is steps taken by employees to find alternative jobs in other companies in such a way as to cause employees to leave their current job and then work elsewhere. The decision to resign is a choice made by the employee and is the full right for the employee as long as it does not violate the terms or work contract that has been mutually agreed upon. The employee's resignation will also be an indicator of the company's reduced ability to realize the goals of the company or institution itself. Where apart from the company or organization having to recruit again or carry out activities to find a replacement for the employee, the company will also lose the expertise possessed by the employee. This can be seen as a cost that must be paid by the company to continue to survive.

Early Retirement / Retirement / Death

Based on Government Regulation (PP) Number 11 of 2017 It is stated that civil servants who have reached the age of 45 and have served for at least 20 years can apply for early retirement. This is an alternative for employees not to work anymore but still get some rights and obligations that are still binding. While retirement is the end of an employee's work. This has been regulated in Law Number 11 of 1969 concerning Employee Pensions and Employee Widows Pensions. It is different if the condition of death cannot be planned but is a certain thing in the process of human life.

As uncertainty about the employee's tenure as well as alternative choices that are the steps chosen by the employee, the company is faced with a situation that must prepare a

system to continue running if the employee takes this action or if an event occurs that cannot be avoided by the employee.

Knowledge

Employees as company resources are expected to have sufficient knowledge related to their work so that they can support the completion of work. Thomas Davenport and Laurence (1998) state that knowledge is a combination of experience, values, contextual knowledge, expert insight, and basic intuition that provides an environment and framework for evaluating new experiences and combining them with knowledge. Within companies, information often means not only documents or assets, but also business routines, processes, guidelines and standards. With sufficient information, employees can do their job quickly and thoroughly. Sutrisno (2016) states that knowledge is defined as awareness in the cognitive domain. For example, an employee can learn and run well according to the needs of the company. Each employee has a different level of knowledge and adaptability to change. Employees who have been in a certain position for a long time will generally be very knowledgeable about work processes in their job position because they have gone through a process of learning and repetition of work. Bagia (2015) emphasized that knowledge is information that has meaning that someone has in a particular field of study. An employee becomes very proficient and finds new methods to complete his work in order to get done faster and give birth to an innovation. Rivai and Sagala (2011) emphasized that knowledge is information that is owned/controlled by someone in a particular domain.

1. Knowledge is power potential institutional which choose worker, knowledge, Skills, and structure organization which needed.
2. Knowledge and skill company is source power permanent for superiority competitive through product superior and technology up to date.
3. With knowledge and experience, possible for create, communicate, and apply information in all Thing which related with achievement destination business.

Wijaya (2014) states that knowledge consists of two categories, namely explicit and implicit. An explanation of the two categories is as follows:

1. Explicit Knowledge

Something which could disclosed with words and number and communicated in form scientific, specification, manuals. Type knowledge this could direct be delivered from one person to person other in a manner formal and systematic. Knowledge explicit also could explained in Thing process production, method, habit, model business, and experience design. Knowledge explicit more easy found and shared to person other than knowledge difficult implicit for shared cross room and time

2. Tacit Knowledge

Implicit knowledge is knowledge in thought man which no disclosed in form written, but something which is at in thought people which work in organization. Implicit knowledge is knowledge and experience para expert, good individual nor Public. Implicit knowledge characteristic very personal and difficult for articulated, so that very difficult for shared or be delivered to person other. Feeling personal, intuition, language body, security physique, and guidelines practical (correct rules) included in this type of knowledge.

Employees become more proficient because of the repetition of work done in a job position in a certain period. This knowledge when the employee experiences job rotation will be carried by the employee. The new employee as a replacement should make an effort to acquire work-related knowledge in the new position. This sometimes creates difficulties for employees who have just moved and more or less hinders the completion of work.

Knowledge Management

Knowledge management is needed to overcome difficulties that arise as a result of job rotation and to institutionalize the knowledge possessed by company employees. Carl Davidson and Philip Voss (2003) state that knowledge management is the way organizations manage individuals within them, identify existing knowledge, store it, and share it with teams to improve the quality and value of that knowledge to create knowledge-based innovations. Company management plays an important role regarding decision making in knowledge management. Awareness of the importance of knowledge management for companies will ultimately encourage the allocation of resources to handle it. Harvard College (1999) explains that knowledge management is a respectable and directed process of taking information that the company already has, finding out what each company needs, then simplifying it so that it is available whenever needed. The knowledge needs of one employee with other employees vary in line with the level of knowledge and experience possessed. Management should be able to identify the knowledge needs in order to fulfill them. Davenport, Thomas and Prusak (2000) state that knowledge management is a mixture of experiences, values, contextual knowledge, experiential insights, and fundamental intuitions that provide an environment and framework for evaluating and integrating new experiences into knowledge. figuring out what each company needs, then simplifying it so it's available whenever needed. The knowledge needs of one employee with other employees vary in line with the level of knowledge and experience possessed. Management should be able to identify the knowledge needs in order to fulfill them. Davenport, Thomas and Prusak (2000) state that knowledge management is a mixture of experiences, values, contextual knowledge, experiential insights, and fundamental intuitions that provide an environment and framework for evaluating and integrating new experiences into knowledge. figuring out what each company needs, then simplifying it so it's available whenever needed.

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Bhatt (2000) states that knowledge management has three main components that are interconnected, consisting of people, process and technology. These components can provide learning for an organization. Debowski (2006) tries to interpret this statement as follows:

1. *People*

People is a person who has knowledge, manages systems, processes, and is involved in strategic information processes throughout the organization. A culture of exchange that encourages knowledge sharing can be built through effective knowledge linkages, networks, cooperative arrangements, and other social community strategies.

2. *Process*

Process is the organization and harmonization of strategies, principles, processes and practices to ensure the proper management of information.

3. *Technology*

Technology is an important supporting role or tool in knowledge management that requires skilled employees. Implementing a knowledge management system requires a variety of tools involved across the entire knowledge management technology lifecycle to accommodate communication, collaboration, and content management for knowledge collection, sharing, sharing, and deployment. Technology acts as a support and capability for organizations because people are the most important part of knowledge management.

Short (2000) states that knowledge sources can be classified into three types, namely: knowledge capital, social capital and infrastructure capital. The explanation of the three types of data sources is as follows:

1. Knowledge Capital

Score information can be saved nor allocated in work routine, process, ingredient and not quite enough answer profession, as well as structure organization. Information which stored in system this used in a manner regular for To do Duty or stages process work with consistent.

2. Social Capital

Capital social is set source power potential and actual which saved, available, and extracted from network connection which interact with individual or organization. Core from theory capital social is availability network relational which provide source power for implementation activity social and provide gathering resource knowledge which owned by its members.

3. Infrastructure Capital

Infrastructure core covers source power information company, like network lan, files, servers, network, intranet, computer, and the application. Infrastructure IT any can depicted as part from capital infrastructure, which also covers structure organization, accountancy or files, role and not quite enough answer, as well as location geographical which provide room physique in market which different. Company in a manner regular support source power this with Duty administration and operational which sustainable.

Knowledge Management Level

Dewiyana (2009) states that the level of knowledge management can be described as the following pyramid:

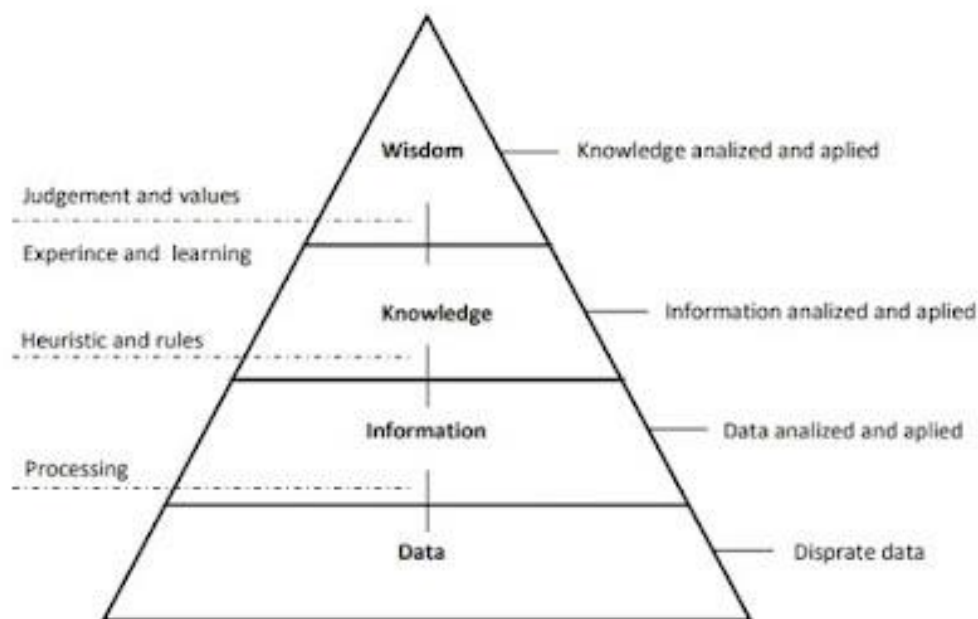


Figure 1: Level of Knowledge Management

The explanation for each level in the figure is as follows:

1. Level 1
Data is converted into information through processing (data processing). At this level we deal with document management, that is, data content management (content management), organizing and transmitting information. Users can view and search for documents online in the database.
2. Level 2
Data is analyzed and applied so that it becomes information. Users can exchange information within the system, create new content, and develop databases. Users can read documents online, download them, fill them out and then send them to their desired destination. In this way, the information can be continuously updated.
3. Level 3
Information is reviewed and applied then becomes knowledge. This requires an understanding of the input and output data that support the organization's operations. Organizations build knowledge by acquiring, disseminating, collaborating and communicating and creating new knowledge.
4. Level 4
Information analyzed and used to make people smart. At this level, business intelligence develops through the creation of expert networks, interaction with operational databases, and performance support where new information is generated for the system.

Knowledge Management Cycle

Wijaya (2014) states that the knowledge management flow cycle is defined by the General Knowledge Model (GKM) with the following explanation:

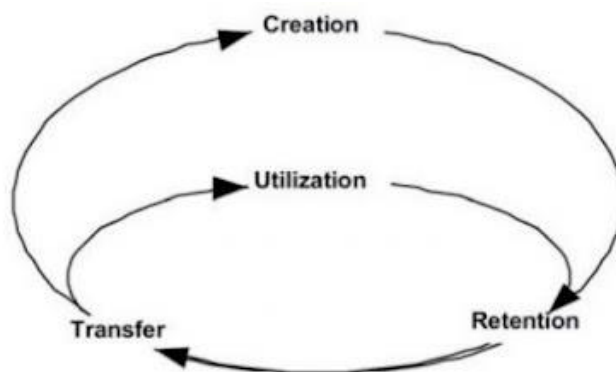


Figure 2 : General Knowledge Model

Explanation regarding the General Knowledge Model follows:

1. Knowledge Creation is the process of generating new knowledge, which can be done through the discovery, development or capture of knowledge.
2. Knowledge Retention is a process with the aim of protecting, maintaining and retrieving existing knowledge.
3. Knowledge Transfer is the process of transferring knowledge from one party to another, including the process of communication, translation, editing, and selection.
4. Knowledge Utilization is a process related to the use of existing knowledge.

Table 1: Previous research

No	Authors (Year)	Previous Research Results	Similarities to this Article	difference with this article
1	(Sumardi, 2019)	a. Leaders have become Role Models in the application of Knowledge Management at KPP Pratama Jakarta Tamansari Dua both as resource persons and practitioners of knowledge management; b. The Head of the General Subdivision and Section Heads and all structural and functional examiner staff are also implementing knowledge management with a growing learning culture; c. Leaders and all structural and functional examiner employees are motivated to apply a learning culture and optimize the use of knowledge in setting policies and making decisions.	Researching Knowledge Management / Knowledge Management	Differences in Research Objects
2.	(Gatot Subroto, 2020)	The resulting KM model is a combination of tax administration business processes, types of knowledge, and components of fulfilling the definition of knowledge. By looking at the form of knowledge (tacit and explicit), the model produces a more appropriate KM strategy proposal between codification and personalization strategies. To support this, KM requires a special unit with competent personnel and adequate support of resources (especially IT) for	Researching Knowledge Management / Knowledge Management	Differences in Research Objects

		the implementation of KM operations and campaigns. With regard to IT systems, technology besides acting as a repository also acts as a hub for human interaction (tax knowledge market).		
3.	(Hidayat, 2020)	<p>a. Better and better talent management will improve the performance of talented employees in the DGT working area of DKI Jakarta.</p> <p>b. Indirectly, talent management through employee retention cannot improve the performance of talented employees at the DGT DKI Jakarta area.</p> <p>c. Better and expanded knowledge management will increase the efficiency of DGT talent staff in the DKI Jakarta area</p> <p>d. Knowledge Management through Employee Retention can indirectly improve Employee Performance for DGT talent employees in the DKI Jakarta work area.</p>	Researching Knowledge Management / Knowledge Management	Differences in Variable
4.	(Budiyanto, 2018)	Community considerations and levels of empathy influence the willingness of tax auditors to share information. Due to the open question, the technical aspect emerged as a factor. In general, tax auditors hope that the formation of professional associations, advice and control, and informal activities can be encouraged to strengthen bonds and empathy between auditors	Researching Knowledge Management/Knowledge Management and Research Objects	Differences in Variable
5.	(Wicaksono, 2020)	In planning the knowledge management system section P4, the knowledge management process that will be developed is mainly socialization to find knowledge, exchange, externalization and internalization in the order of the most importance.	Researching Knowledge Management / Knowledge Management	Differences in Research Objects
6.	(Latief, 2019)	Through this research it is known that the Management of Understanding, Skills and attitudes simultaneously and partially influence the performance of public transport employees. Nusantara Plantation I Langsa.	Examining the effect of management knowledge, skills and attitudes simultaneously and partially on the performance of public transport employees is examined. Nusantara Plantation I Langsa	Differences in Variable and Research Objects
7.	(Sagala, 2020)	The three basic components of customer-related information in the basic conceptual framework must be implemented in all organizations to offer great opportunities to organizations or companies	Examine the comparison of the application of knowledge management in different industries.	Differences in Variable and Research Objects
8.	(Nisa, 2016)	Employee performance variables have a significant positive effect when tested together, but not significant when tested separately	Examining the influence of knowledge management and talent management on the	Differences in Variables, Methods and Research

			performance of employees of PT. PLN Surabaya	Objects
9.	(Hutagalung, 2021)	In this study, it was found that of the three dimensions of the knowledge management process, only the application of knowledge has a significant effect on an organization's innovative performance.	Examine the influence of transformational relationships and knowledge management processes	Differences in Variables, Research Methods and Research Objects
10.	(Siagian, 2019)	The knowledge management relationship has a significant impact on innovation, because knowledge management has a positive impact on the magnitude of process innovation and product innovation	Examining the Effect of Knowledge Management on Innovation	Differences in Variables, Research Methods and Research Objects

METHODS

The writing of this scientific article uses a simple qualitative approach to field objects of the Directorate General of Taxation based on library research, by reviewing literature journals, especially based on theories discussed in the realm of human resource management, and by analyzing scientific articles. All academic articles cited are from Mendeley Google Scholar.

DISCUSSION

Profile of the Directorate General of Taxation

The Directorate General of Taxation (DGT) is a government agency under the Ministry of Finance of the Republic of Indonesia who was the first to adopt the Civil Servant (CS) qualification standard. According to CS regulations, there are three types of job competencies, namely: socio-cultural competence, managerial competence and technical competence. DGT's role is to prepare and implement tax policies and technical standardization in the taxation domain. The description of DGT's functions is as follows:

1. tax policy formulation;
2. implementation policy taxation;
3. development of norms, standards, procedures and criteria in the field of taxation;
4. technical guidance and supervision in the field of taxation;
5. doing monitoring, evaluation as well as reporting in the field of taxation;
6. carrying out administration; and also
7. Fulfillment of other tasks assigned by the Minister of Finance.

The Directorate General of Taxation plays a strategic role in the government of the Republic of Indonesia because it is tasked with collecting state revenues through taxes. From a budget perspective, tax revenue is a determining factor for the size of the state budget. Most of the APBN funding comes from tax revenues, namely around 75% of government revenue comes from taxes.

Almost all aspect development infrastructure country related direct with ability DGT gather reception tax. President and Representative President as well as people very hope so that DGT Becomes institution taxation which capable and capable finance development in a manner independent.

DGT Post Reorganization Organizational Structure

In accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 184/PMK.01/2020 which was ratified November 23, 2020 concerning Amendments to the Regulation of the Minister of Finance Number 210/PMK.01/2017

regarding the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxation, With the following changes:

1. Changes in the Way of Work
KPP Pratama is now focusing on regional assignments. This assignment includes managing data, information, and mapping of tax subjects and objects. This is done through data production, formal monitoring as well as material for Periodic and Annual Tax Returns (SPT). Meanwhile, the Medium KPP, the Large Tax Payer KPP and the Special KPP focus on supervising strategic taxpayers who determine revenue. Changes in the way of work cannot be separated from the DGT's commitment to always pursue quality service for taxpayers.
2. Proportional Burden Sharing in Running Core Business Processes at KPP
In proportionate burden sharing, DGT added the number of sections that carry out the oversight function. In addition, to simplify core business processes at KPP, allied or parallel functions are collected or combined in one section.
3. Addition to the Number of New Intermediate KPP
The Directorate General of Taxation inaugurated a new Intermediate KPP by changing 18 Primary KPPs to Intermediate KPPs.
4. Changes in Composition of Registered Taxpayers at the Middle KPP
The addition of 18 new Intermediate KPPs was also followed by an increase in the number of Taxpayers administered to Intermediate KPPs. From the beginning there were 1,000 to 2,000 Taxpayers per office or a maximum of 4,000 Taxpayers in one regional office that has two Middle KPPs.
5. Organizational Structure Changes
Changes in the organizational structure of KPP are also to equalize the burden on business processes in KPP and enrich the scope of functions carried out by each section.

Changes in the organizational structure of the Directorate General of Taxation are expected to boost the quality of human resources by creating systems, facilities, culture and knowledge management. These things will ultimately support each other to achieve organizational goals.

DGT's Strategic Plan 2020–2024

Based on the Decree of the Director General of Taxes Number KEP-389/PJ/2020 dated 31 August 2020 concerning the Strategic Plan of the Directorate General of Taxation for 2020-2024, the Directorate General of Taxation has prepared a Strategic Plan (Renstra) for the period 2020 to 2024. The DGT Strategic Plan is prepared as a reference for preparing DGT strategy map, DGT work plan, and organizational unit strategic plan within DGT. Until 2024 DGT has strategic plans to be implemented to improve taxation systems and services to make them more modern and digitized. One of the efforts is the ongoing tax reform program. Following are some matters related to the strategic plan:

1. DGT's Strategic Plan Vision 2020-2024
Become a trusted partner in nation building to collect state revenues through effective, efficient, integrity and fair tax administration.
2. Three Missions of the 2020-2024 DGT's Strategic Plan
 - a. Formulate tax rules that encourage Indonesia's economic growth where 80% of state revenue comes from taxes;
 - b. Improving tax services through quality and standard services; education through effective oversight and fair application of laws to raise awareness of tax compliance in society;
 - c. Develop digital-based business processes that are supported by organizational culture; and tax officers who are integrated, professional, and have high motivation.

3. Five Strategic Tax Targets That DGT Wants to Achieve for the 2020-2024 Period
 - a. Expansionary fiscal policy;
 - b. State Revenue from optimal tax payments;
 - c. Optimum organization and human resource management;
 - d. Integrated information system; and
 - e. Internal control and monitoring to ensure that corruption does not occur.

Knowledge Management Formation Process at the Directorate General of Taxation

Formation of knowledge management, among other things, is to implement synergy in the spirit of knowledge sharing. This enthusiasm is expected to become a culture at the Directorate General of Taxation. In addition, sharing knowledge also aims to ensure that assets in the form of knowledge are not lost along with work rotations. Knowledge management at the Directorate General of Taxation is carried out through various processes. Starting from identifying knowledge, continuing knowledge is documented, then organizing it so that it is arranged systematically. Organized knowledge is disseminated to all employees. Knowledge is more useful if it is applied in daily work. The process certainly needs to continue to be monitored and evaluated to get the best results. Besides that, it is also useful to select which knowledge is appropriate to be used as an intellectual asset. A knowledge can become an intellectual asset of the Directorate General of Taxation if it covers the realm of state finance and is related to the implementation of the duties and functions of the Directorate General of Taxation.

The process of documenting knowledge can be done by observing, interviewing, discussing and forming learning communities. The results of the documentation of knowledge will produce intellectual assets in the form of audio, visual or a combination of both. The Directorate General of Taxation carries out activities so that its intellectual assets are organized, including by making catalogs, classifying, abstracting and providing indexes. Abstraction is done by compiling a simple description of the intellectual assets. Meanwhile, for indexing the Directorate General of Taxation utilizes knowledge management system software to facilitate its implementation. The software is also used to disseminate knowledge to employees. It is hoped that with this convenience, knowledge assets can be utilized by employees in carrying out their daily tasks.

Application of Knowledge Management at the Directorate General of Taxation

The Directorate General of Taxation is an ever-evolving organization, this affects the expectations of increasing employee competency to match the predetermined position requirements. Therefore it is necessary to set up an employee development system so that it is aligned with the needs based on competence. If previously the development of employee competencies was directed at employees who had low competence and tended to be a weakness of the office, now the employees sent by the DGT are employees with high competence so that it will be easier to manage the employee's career whether to become an Account Representative, Examiner Functional, Functional Appraiser or Bailiff.

The Directorate General of Taxation is carrying out reforms in many areas. Among these reforms is carrying out administrative reforms in the field of taxation. In general, DGT's modern administrative system includes information technology and employee behavior. In an effort to support and carry out tax administration reforms, qualified, reliable and competent human resources are needed in the following fields:

1. Knowledge;
2. Skills and competence; and
3. Professionalism.

At DGT itself, the implementation of Permen PAN-RB No. 38 of 2017 has been implemented for the purposes of promotion to structural echelon IV and III positions, as well as functional tax auditor positions. Specifically for promotion to structural positions, DGT has built its own system several years ago. Even though the higher the level of position, the higher the level of managerial competence required, DGT still tries to ensure that the level of technical competence is not taken for granted. To recruit employees who have the expected talent, DGT has started photographing and recording employee track records from the time the employee is placed to then be included in the talent pool. DGT believes that technical competence will not disappear over time and the age of employees.

However, For DGT, employees who have tacit knowledge due to long experience, learn quickly and have a good attitude are very valuable assets for the organization. For this reason, in the process of recruiting employees for promotion to structural positions, the stages that must be passed by employees will be long but have been well planned. In the final stage, after the employee has passed the formal requirements, track record attitude, and technical competency test, but has not received an SK (read: a decree has not been issued), talent employees are required to take part in an internship (mentoring) for several months in the unit office. others with the guidance of a designated mentor. The task of the mentor is to hone and deliver tacit knowledge to talent so that they are ready to carry out their duties when occupying a new, higher position.

To achieve administrative modernization in the field of taxation, DGT is assisted by the Tax Education and Training Center, namely an education and training institution, which is expected to support the HR development plan for all DGT employees. The duties of the Tax Education and Training Center are to provide guidance and provide education and training related to state finances in the realm of taxation which is based on policies at the implementation level drawn up by the Head of the Financial Education and Training Agency. To carry out all of these main tasks and functions, the Tax Education and Training Center has a special relationship with the Directorate General of Taxation in preparing its programs.

The Directorate General of Taxation is also working on a variety of supporting infrastructure to support the implementation of knowledge management. The supporting infrastructure includes establishing blueprints, procuring software, collecting intellectual assets, appointing a committee for quality assurance, setting up a helpdesk, conducting evaluations and giving awards related to knowledge management. The intellectual assets collected by the Directorate General of Taxation have prerequisites, including being innovative, useful, solutive and able to speed up the completion of work.

The Directorate General of Taxation divides access rights over its knowledge management intellectual assets into four levels. For level 1, this knowledge is only for certain individuals. Level 2 then the knowledge is distributed to middle high leadership as a constituent of intellectual assets. Level 3 can be distributed to all employees. Level 4 can be disseminated to the entire community. The Directorate General of Taxation evaluates its intellectual assets that have been disseminated within 12 months.

CONCLUSIONS AND SUGGESTION

Conclusion

Knowledge Management can realize a transformation that is centered on the use and development of information technology in order to achieve organizational efficiency and effectiveness. Knowledge Management offers a number of opportunities for information institutions and the library sector to create forms that are more relevant to the development of civilization. Even though in its implementation there are still various problems in knowledge management, the ideas offered can be used as a reference for overall self-development in presenting all services related to information and knowledge needs.

By implementing knowledge management at the Directorate General of Taxation, it is hoped that work can be completed quickly because through the implementation of knowledge management all knowledge can be archived and easily accessed by employees. However, each employee must have the willingness to demonstrate mastered tacit knowledge so that it can be shared with other employees. The culture for capturing, storing, processing, creating and disseminating knowledge respectively is the right behavior to form a system.

Knowledge management system includes the main aspects, namely activities, supporting technology, and interfaces. In addition to this, the recent development of an open source web platform has also contributed to encouraging the implementation of knowledge management portals in a simpler form but that is sufficient to facilitate the formation of a sharing culture within the organization.

Suggestion

Advice that can be given is that the Directorate General of Taxation can continuously make improvements and strengthen commitment in the application of knowledge management which can foster a learning culture and become a learning organization that empowers knowledge effectively.

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