SINOMICS JOURNAL
International Journal of Social Science, Education, Communication and Economics
ISSN (e): 2829-7350 | ISSN(p): 2963-9441

The Influence of Digital Competence and Knowledge Sharing on Employee Performance with Work Motivation as an Intervening Variable

Angga Sukma Dhaniswara[1], Dewi Susita[2], Puji Wahono[3]
Univesitas Negeri Jakarta, Indonesia
E-mail: angga.dhaniswara@gmail.com[1], susita2323@gmail.com[2], wahono@unj.ac.id[3]

Abstract

Taxes play an essential role in realizing the vision of "Indonesia Emas 2045". Low tax ratios and voluntary taxpayer compliance influence the achievement of tax revenues. The causal factor is that the quality of education provided is not optimal because the number of tax educators is still limited. The DGT report stated that digital competence, knowledge sharing, and tax instructors' work motivation needed to be improved. This research aims to determine the effect of digital competence and knowledge sharing on employee performance with work motivation as an intervening variable for tax educators at the Directorate General of Taxes. The research methodology uses quantitative survey methods. The population is 2,340 employees, with a total of 342 respondents. The hypothesis was tested using PLS-SEM analysis using Smart-PLS version 4, SPSS Version 27, and the Embedded Two-Stage Approach method. The research results show that digital competence and work motivation have a significant positive influence on employee performance. Knowledge sharing does not have a significant effect on employee performance. Digital Competence and Knowledge Sharing positively and significantly affect work motivation. Work motivation significantly mediates the indirect effect of digital competence and knowledge sharing on employee performance.

Keywords: *Digital Competence, Employee Performance, Knowledge Sharing, Tax Educators, Work motivation.*

INTRODUCTION

To realize the vision of "Indonesia Emas 2045," the country needs quality human resources (HR) as the central strong driving development (Saleh et al., 2023). Investment in education, technology, and other sectors that support human resource development is urgently needed (Arifin, 2023). Taxes are crucial because their contribution reaches 79.02% of total state revenue (BPS, 2023). However, tax revenues are not optimal due to the low tax ratio (OECD, 2022). This low tax ratio is due to minimal voluntary compliance (Kurniawan et al., 2023) and yet-to-be-optimal tax education ((Hidayati et al. (2022);(Sari et al., 2022);(Yap & Mulyani, 2022)).

Referring to Permenpan-RB Number 11 of 2023, the task of tax education is carried out by the Functional State Financial Supervisor with the scope of Technical Services and Tax Counseling (currently still using the Functional Tax Educator nomenclature). However, the current staff composition is not ideal because one tax educator must educate more than 10,286 taxpayers. The 2021 (DJP, 2021) and 2022 (DJP, 2022) Service Satisfaction and Effectiveness of Counseling and Public Relations Survey Results Report of the Directorate General of Taxes notes that there are employee performance problems related to tax counseling and services, especially issues regarding the ability to use technology and the ability to share. According to empirical research, employee performance is influenced by

digital competence (He et al., 2023), knowledge sharing (Meher & Mishra, 2022), and work motivation (Hanandeh et al., 2023).

There is a limited number of employees, and so that the implementation of education can run effectively and efficiently and have a broad reach, it is necessary to optimize the use of digital media (Pramujo, 2021). Tax educators must be more creative and skilled in optimizing information technology such as Zoom, Google Meet, and so on (Tønnessen et al., 2021). Successful use of this media depends on a person's ability to adapt to information technology (Setiaji & Dinata, 2020). This ability is obtained through digital competence (Hibana & Surahman, 2021). However, based on the DGT survey report, it was noted that there was a gap in the digital competency of Tax Educators.

According to Lee (Tønnessen et al., 2021), knowledge sharing is sharing and distributing knowledge to individuals or organizations through various media. This implementation will encourage organizations to achieve sustainable competitive advantage (Bhatti et al., 2021) and future success (Manfredi Latilla et al., 2019). Knowledge sharing is also a key component in knowledge management, which can encourage employees to work more efficiently (Fraihat et al., 2023). However, the DGT survey report noted that there were problems related to the ability of tax officers to share, especially regarding methods and styles of education or service. Meanwhile, on the other hand, the emergence of cases involving unscrupulous tax employees has also influenced tax employees' motivation to work (Yuniar, 2023). This motivation will influence how a person will devote their energy to planning, achieving success, and achieving a goal (Andriana & Ardi, 2022).

From the description above, it is known that problems exist related to digital competence, knowledge sharing, work motivation, and the performance of Tax Educator employees. This research aims to determine the influence of these variables and develop a theory that can be useful for readers and organizations in improving performance in the future.

LITERATURE REVIEW

Digital Competence

Digital competence is the ability to use information and communication technology creatively, critically, and confidently to achieve goals related to employment, employability, learning, leisure, inclusion, and participation in society (INTEF, 2017). Dimensions related to digital competence include Information and data literacy, Communication and collaboration, Digital Content Creation, Safety, and Problem Solving (INTEF, 2017).

Knowledge Sharing

Knowledge sharing is exchanging ideas related to information, input, expertise, and collaboration with others to carry out several daily tasks to overcome problems and grow new ideas (Ahmad, 2018). Meanwhile, Budiyarti et al. (2022) define knowledge sharing as a person's behavior in sharing knowledge and skills with colleagues as a form of cooperation to improve work patterns and performance. Wang and Noe, quoted by (Zheng, 2017) stated that knowledge sharing is different from knowledge transfer and knowledge exchange.

SINOMICS JOURNAL
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Knowledge sharing is not just communication but is related to communication distribution. According to Van Den Hoof and De Ridder (2004), knowledge sharing has two dimensions: knowledge donation and knowledge collecting.

Work Motivation

Work motivation is defined as the desires and desires within humans related to human psychological factors (Susita et al., 2023). Colquitt et al. (2020) explain that motivation is a set of energetic forces that connect a person's internal and external sides and encourage direction, intensity, and persistence in completing a job. Mathis et al. (2020) convey the same thing, stating that motivation is a desire that drives a person to act. According to McClelland's three needs theory, motivation consists of three dimensions: The need for achievement, the need for power, and the need for affiliation.

Employee Performance

Herzberg (2008) explains that performance results from the interaction between job satisfaction and motivation, influencing employee work effectiveness and efficiency. Drucker (2001) explains that performance is the achievement of organizational goals, measured based on effectiveness and efficiency in utilizing resources. Robbins and Judge (2020) also define something similar, that employee performance is a combination of effectiveness and efficiency in carrying out core work. Dessler (2020) defines *performance* as work performance, namely the comparison between the work results achieved and the standards set. In line with this, Wibisono et al. (2022) define *performance* as tasks or work behaviors arranged to meet predetermined organizational requirements and goals. According to Koopmans et al. (2014), performance dimensions are divided into Task Performance and Contextual Performance.

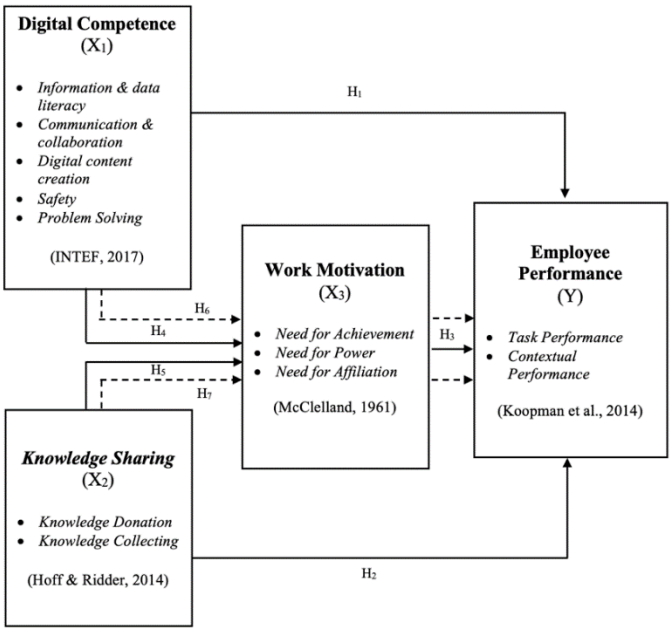

Figure 1. Model of Relationships Between Constructs

source: processed primary data, 2024.

From Figure 1, the following hypothesis is proposed:
H_1: Digital competence influences employee performance.
H_2: Knowledge sharing influences employee performance
H_3: Work motivation influences employee performance
H_4: Digital competence influences work motivation.
H_5: Knowledge sharing influences work motivation
H_6: Digital competence influences employee performance through work motivation.
H_7: Knowledge sharing influences employee performance through work motivation.

METHOD

This research uses questionnaire data in the form of answers from the perceptions of Tax educator employees regarding research variables. Data was obtained by distributing questionnaires online via Google Forms using a Likert scale of 1 (Strongly Disagree) to 5 (Strongly Agree). The population in the study was 2,340 Tax educator employees spread throughout Indonesia, and samples were obtained using the Slovin formula (5% error tolerance) with the following proportionate stratified random sampling method.

Table 1. Distribution of Research Respondents

No	Position Level	Number of Employees	Proporti	Responden
1.	Ahli Madya	46	1,97%	7
2.	Ahli Muda	348	14,87%	51
3.	Ahli Pertama	497	21,24%	73
4.	Penyelia	96	4,10%	14
5.	Mahir	395	16,88%	57
6.	Terampil	958	40,94%	140
	Total	2.340	100%	342

Table 2. Variables, Dimensions and Measuring Items

Variable	Dimension	Code	Measuring Items
Digital Competence	*Information & Data Literacy*	IDL1	The ability to select relevant sources of information is essential.
		IDL2	Information found on the internet must be evaluated critically.
	Communication & Collaboration	CCO1	It is important to be able to use digital presentation applications (such as Microsoft PowerPoint, Freeze, Canva, etc.).
		CCO2	The ability to operate video conferencing applications (such as Zoom, Google Meet, Skype, Microsoft Teams, etc.) must support shared knowledge.
	Digital Content Creation	DCC1	Creating digital audio content with a mixture of sound and music is essential.

ISSN (e): 2829-7350 | ISSN(p): 2963-9441

		DCC2	The ability to design digital presentations by combining images, graphics, and text is essential.
	Safety	SFT1	Sensitive data needs to be protected.
		SFT2	Maintaining basic device security (antivirus, system updates, etc.) is essential.
	Problem Solving	PSV1	It is important to be able to identify technical problems that occur with extension support devices (laptops, projectors, etc.).
		PSV2	Trying new digital technologies is essential to reduce the technology gap.
Knowledge Sharing	*Knowledge Donation*	KDO1	Information related to tax regulations is essential to share with colleagues.
		KDO2	Skills in using tax and extension support applications are necessary to share with colleagues.
		KDO3	Information related to tax regulations is essential to share with taxpayers and other stakeholders.
		KDO4	Skills in using tax applications are essential for sharing with taxpayers and other stakeholders.
	Knowledge Collecting	KCO1	Colleagues in the office share information related to tax regulations.
		KCO2	Colleagues in the office informed them regarding the use of tax applications and extension support applications.
		KCO3	Taxpayers or other stakeholders notify problems regarding tax regulations.
		KCO4	Taxpayers or other stakeholders notify tax application problems.
Work Motivation	*Need for Achievement*	NAC1	Rewards at work can motivate employees to work better.
		NAC2	Employees have the opportunity to take part in education and training that supports achievement.
		NAC3	Every employee has the same opportunity to develop a career.
	Need for Power	NOP1	Employees have authority and responsibility for the success of the office.
		NOP2	Employees dare to express different opinions directly.

	Need for affiliation	NAF1	Employees enjoy working with others rather than working alone.
		NAF2	Building relationships with superiors and fellow employees is one of the priorities in the office.
		NAF3	Employees respect each other and can work together well.
	Task Performance	TAP1	Employees work on time according to established plans.
		TAP2	Employee work achievements are by the targets and objectives set
		TAP3	Employees work according to predetermined priorities.
		TAP4	Employees carry out work quite efficiently.
Employee Performance		TAP5	Employees try to get optimal work results.
	Contextual Performance	COP1	Employees take on extra responsibilities from their jobs.
		COP2	Employees have the initiative to start new tasks after old work is completed.
		COP3	Employees update knowledge related to work.
		COP4	Employees find creative solutions to every problem.
		COP5	Employees act actively in work meetings.

The analysis technique used is Structural Equation Modeling (SEM) based on Partial Least Square (PLS) with the help of Smart-PLS version 4 software. The PLS-SEM analysis stage in this research uses the Embedded Two-Stage Approach estimation, wherein, in the initial stage, the measurement model uses repeated indicators to evaluate first-order measurements (the relationship between dimensions and variables) and creates latent variables. Next, the latent variable scores obtained in the initial stage represent the dimension measurements in the second stage. Meanwhile, testing the research model consists of evaluating the measurement model (outer model), the structural model (inner model), and the goodness of fit model. The measurement model in this research uses a reflective-reflective measurement model. In Hair et al. (2019), the evaluation of the reflective measurement model consists of Loading factor (LF) ≥ 0.70, Composite Reliability (CR) ≥ 0.70, Cronbach's Alpha ≥ 0.70, Average Variance Extracted (AVE) ≥ 0.50, and Discriminant Validity, namely fornell and lacker criteria and HTMT (Heterotrait Monotrait Ratio) below 0.90 and Cross Loading.

SINOMICS JOURNAL
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ISSN (e): 2829-7350 | ISSN(p): 2963-9441

RESULTS AND DISCUSSION

Outer Model Analysis Stage I

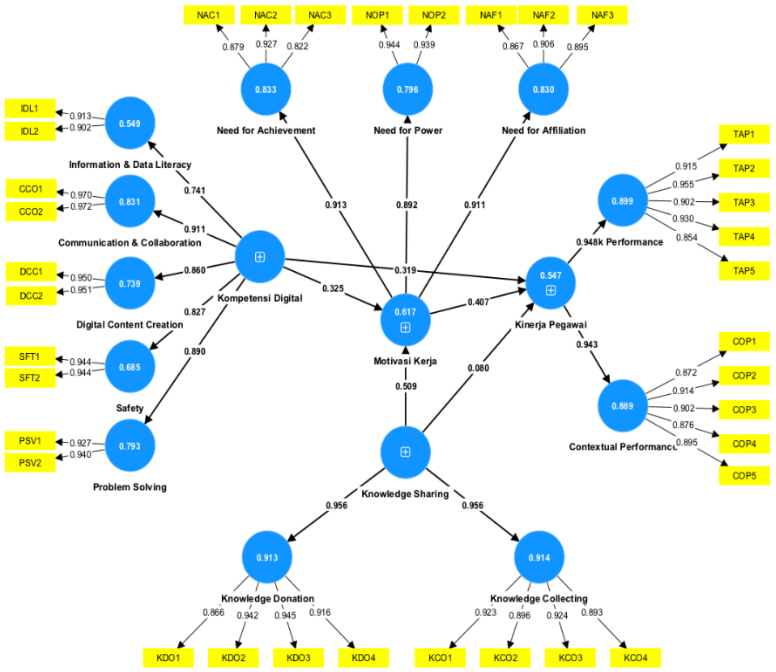

Figure 2. Output Graphic First-Order Level
source: processed primary data, 2024.

Table 3. ***Outer Loading, Composite Reliability (CR)*** **and** ***Average Variance Extracted (AVE) - First Order Level***

Dimensions	*Measurement Items*	*Outer Loading*	*Cronbach's Alpha*	*Composite Reliability*	AVE
Information & Data Literacy	IDL1	0.913	0.787	0.904	0.824
	IDL2	0.902			
Communication & Collaboration	CCO1	0.970	0.939	0.970	0.942
	CCO2	0.972			
Digital Content Creation	DCC1	0.950	0.893	0.949	0.903
	DCC2	0.951			
Safety	SFT1	0.944	0.877	0.942	0.891
	SFT2	0.944			
Problem Solving	PSV1	0.927	0.853	0.932	0.872
	PSV2	0.940			
Knowledge Donation	KDO1	0.866	0.937	0.955	0.842
	KDO2	0.942			
	KDO3	0.945			
	KDO4	0.916			
Knowledge Collecting	KCO1	0.923	0.930	0.950	0.826

	KCO2	0.896			
	KCO3	0.924			
	KCO4	0.893			
Need for Achievement	NAC1	0.879	0.849	0.909	0.769
	NAC2	0.927			
	NAC3	0.822			
Need for Power	NOP1	0.944	0.872	0.940	0.886
	NOP2	0.939			
Need for Affiliation	NAF1	0.867	0.868	0.919	0.791
	NAF2	0.906			
	NAF3	0.895			
Task Performance	TAP1	0.915	0.949	0.961	0.831
	TAP2	0.955			
	TAP3	0.902			
	TAP4	0.930			
	TAP5	0.854			
Contextual Performance	COP1	0.872	0.936	0.951	0.795
	COP2	0.914			
	COP3	0.902			
	COP4	0.876			
	COP5	0.895			

source: processed primary data, 2024.

Figure 4.1 and table 4.1 above show that all dimensions have a Composite Reliability value above 0.70, so they can be said to be reliable. Meanwhile, for AVE, all values are above 0.50. This AVE's value indicates that the average variance of the measurement items contained by the variable is above 50%. From the results of this measurement, it can be concluded that the evaluation of the measurement model from the Convergent Validity aspect has been fulfilled. The next test is Discriminant Validity. Test results for Fornell Larcker Criterion, Heterotrait Monotrait Ratio (HTMT), and Cross Loading indicate that the distribution's validity has been met.

SINOMICS JOURNAL
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Outer Model Analysis Stage II

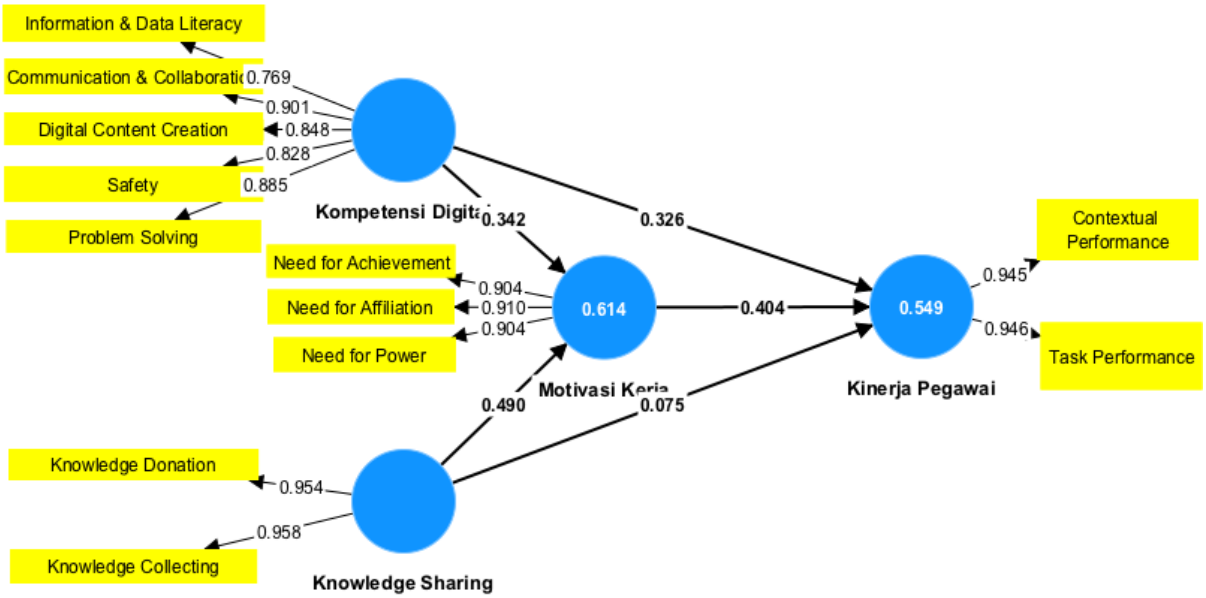


Figure 3. Output Grafik Second Order Level

source: processed primary data, 2024.

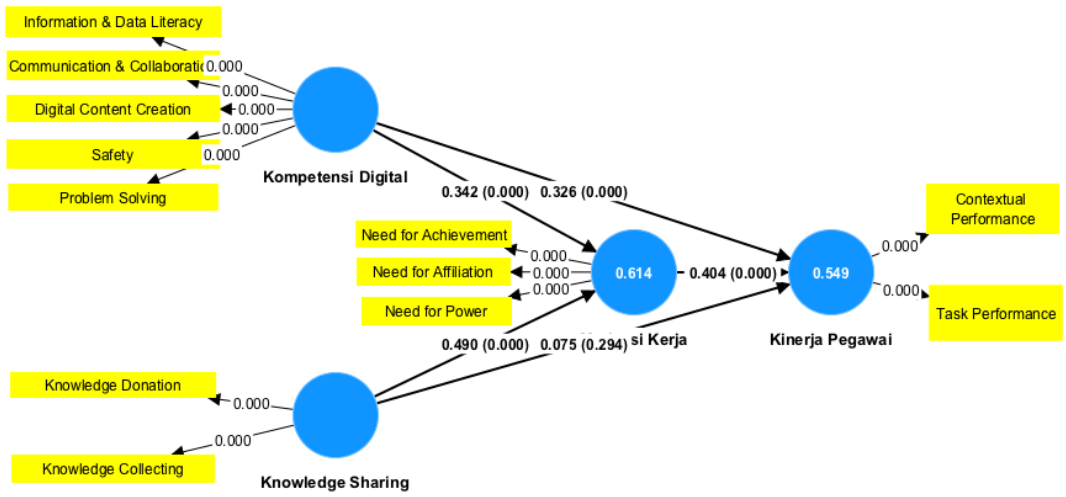
Table 4. ***Composite Reliability (CR), Average Variance Extracted (AVE) - Second Order Level***

	Cronbach's alpha	*Composite Reliability (Rho-a)*	*Composite Reliability (Rho-c)*	*Average Variance Extracted (AVE)*
Employee Performance	0.882	0.882	0.944	0.894
Knowledge Sharing	0.905	0.907	0.955	0.914
Digital Competence	0.901	0.902	0.927	0.719
Work Motivation	0.891	0.900	0.932	0.821

source: processed primary data, 2024.

Figure 4.2 and table 4.21 show that all variables have Composite Reliability values above 0.70, so they can be said to be reliable. Meanwhile, for AVE, all values are above 0.50. This indicates that the average variance of the measurement items contained by the variable is above 50%. From the results of this measurement, it can be concluded that the evaluation of the measurement model from the Convergent Validity aspect has been fulfilled. The next test is Discriminant Validity. Test results for Fornell Larcker Criterion, Heterotrait Monotrait Ratio (HTMT), and Cross Loading indicate that the distribution's validity has been met.

Inner Model Analysis



source: processed primary data, 2024.

The structural model evaluation examination was carried out in three stages: (1) Multicollinearity test, namely by checking whether there is multicollinearity between variables with the Inner VIF (Variance Inflated Factor) measure. Inner VIF value < 5 indicates no multicollinearity between variables (Hair et al., 2019); (2) Hypothesis testing, namely testing hypotheses between variables by looking at the statistical t-value or p-value. If the calculated t statistic is more significant than 1.96 (t-table) or the p-value of the test results is <0.05, then there is a significant influence between the variables. In addition, it is necessary to convey the results and the 95% confidence interval for the estimated path coefficient parameters; (3) f square value, namely the influence of direct variables at the structural level with f square criteria of 0.02 (low), 0.15 (moderate), 0.35 (high) (Hair et al., 2019), and f square mediation effects (called upsilon v) statistic obtained by squaring the mediation coefficient, based on Ogbeibu et al. (2021) is that the mediation effect is declared low if the value is 0.01, medium 0.075 and high 0.175.

Table 5. Hypothesis Testing - *Direct Effect*

Hypothesis	***Path Coefficient***	***P-Value***	***95% Confidence Interval***		***F-Squre***	***Result***
			Lower Limit	***Upper Limit***		
H_1: Digital Competence -> Employee Performance	0.326	0.000	0.179	0.457	0.086	Accepted (low)
H_2: Knowledge Sharing -> Employee Performance	0.075	0.249	-0.066	0.216	0.004	Rejected

SINOMICS JOURNAL
International Journal of Social Science, Education, Communication and Economics
ISSN (e): 2829-7350 | ISSN(p): 2963-9441

H_3: Work Motivation -> Employee Performance	0.404	0.000	0.269	0.534	0.140	Accepted (Moderate)
H_4: Digital Competence -> Work Motivation	0.342	0.000	0.203	0.480	0.124	Accepted (Moderate)
H_5: Knowledge Sharing -> Work Motivation	0.490	0.000	0.348	0.617	0.255	Accepted (Moderate)

source: processed primary data, 2024.

Tabel 6. Hypothesis Testing - Mediation Test

Hypothesis	***Path Coefficient***	***P-Value***	***95% Confidence Interval***		***Upsilon v***	***VAF***	***Result***
			Lower Limit	***Upper Limit***			
H_6: Digital Competence -> Work Motivation -> Employee Performance	0.138	0.000	0,077	0.207	$(0,342)^2$ x $(0,404)^2$ = 0,0191	0,138/0,465 = 29,6%	Accepted (low)
H_7: Knowledge Sharing -> Work Motivation -> Employee Performance	0.198	0.000	0.113	0.297	$(0,490)^2$ x $(0,404)^2$ = 0,0392	0,198/0,273 = 72,5%	Accepted (low)

source: processed primary data, 2024.

Goodness and Fit Evaluation of Model

PLS is a variance-based SEM analysis to test theoretical models emphasizing prediction studies. Therefore, several measures were developed to express the accepted model, such as R square, Q Square, SRMR, PLS Predict, Goodness of Fit Index, and Robustness Check (Hair et al., 2019). According to Chin (1998), the qualitative interpretation value of R Square is 0.19 (low influence), 0.33 (moderate influence), and 0.66 (high influence). The data processing results show that the joint influence of digital competence and knowledge sharing on work motivation is 0.614 (nearly high influence). The magnitude of the joint influence between digital competence and knowledge sharing on work motivation and employee performance is 0.549 (moderate influence). Q Square describes a measure of prediction accuracy, namely how well each change in exogenous/endogenous variables can predict endogenous variables. A q-square value above 0 indicates that the model has predictive relevance. However, according to Hair et al. (2019), the Q Square interpretation value is qualitatively 0 (low influence), 0.25 (moderate influence), and 0.50 (high influence). Based on the processing results, the Q Square value

for the motivation variable is 0.491 (near high influence), while the Q Square value for the employee performance variable is 0.477 (near high influence).

SRMR measures model fit, namely the difference between the data correlation matrix and the correlation matrix of the estimated model results. In Hair et al. (2021), SRMR values below 0.08 indicate a fit model. From the measurement results, it is known that the SRMR result in this study was 0.064 (<0.08); this means that the model built matches the empirical data. Meanwhile, the model is said to have high prediction accuracy if the RMSE or MAE value of the PLS model is lower than the linear regression model (LM). The evaluation results show that the predictive power is low. The Goodness of Fit Index (GoF Index) is an evaluation of the entire model, which evaluates measurements and structural models. This GoF index can only be calculated from a reflective measurement model, namely the root of multiplying the geometric average communality by the average R square. According to Wetzels et al. (2009), the interpretation of the GoF index values is 0.1 (low GoF), 0.25 (medium GoF), and 0.36 (high GoF). The calculation results show that the GoF model value is 0.697, which is in the high category. The results of the robustness check test, the p-value of the squared effect of digital competence, knowledge sharing, and work motivation on satisfaction is not significant (p>0.05), so it can be concluded that the influence of digital competence, knowledge sharing, and work motivation is linear or the effect of linearity of the model fulfilled (robust). The results of testing the p-value of the squared effect of Digital Competence and Knowledge Sharing on Work Motivation are not significant (p>0.05), so it can be concluded that the influence of digital competence and knowledge sharing is linear, or the linearity effect of the model is met (robust).

CONCLUSION

Based on the interpretation, several conclusions were drawn, namely that Digital Competence has a positive and significant influence on Employee Performance with a path coefficient of 0.326 and a p-value of 0.000 (<0.05). However, its presence has a low influence at the structural level (f-square=0.086). In the 95% confidence interval, the magnitude of the influence of digital competence in improving employee performance is between 0.179 and 0.457. Knowledge sharing does not significantly influence employee performance with a path coefficient of 0.075 and a p-value of 0.249 (>0.05); within the 95% confidence interval, the influence of knowledge sharing on employee performance is between -0.006 and 0.216. Work motivation has a positive and significant effect on employee performance, with a path coefficient of 0.404 and a p-value of 0.000 (<0.05). However, its presence has a moderate influence at the structural level (f-square = 0.140. In the 95% confidence interval, the influence of work motivation is significant in improving employee performance, which lies between 0.269 and 0.534.

Digital Competence positively and significantly affects work motivation with a path coefficient of 0.342 and a p-value of 0.000 (<0.05). However, the effect tends to be moderate at the structural level (f-square = 0.124). In the 95% confidence interval, the magnitude of the influence of digital competence in increasing work motivation lies between 0.203 and 0.480. Knowledge sharing has a positive and significant effect on work motivation (path

ISSN (e): 2829-7350 | ISSN(p): 2963-9441

coefficient 0.490 and p-value 0.000 (<0.05)), but the effect is moderate at the structural level. In the 95% confidence interval, the magnitude of the influence of knowledge sharing in increasing work motivation is between 0.348 and 0.617. Work motivation plays a significant role in mediating the indirect influence of digital competence on employee performance with a mediation path coefficient (0.138) and a p-value of 0.000 (<0.05). However, at the structural level, it still has a low influence (upsilon v=0.0191). In the 95% confidence interval, by increasing improvements in work motivation, the mediating role will increase to 0.207. Work motivation plays a significant role in mediating the indirect influence of knowledge sharing on employee performance with a mediation path coefficient (0.198) and a p-value of 0.000 (<0.05). However, at the structural level, it still has a low influence (upsilon v=0.0392). In the 95% confidence interval, by increasing improvements in work motivation, the mediating role will increase to 0.297.

Suggestions for future research

The researcher recommends that other researchers conduct qualitative studies to understand better how and why knowledge sharing impacts (or does not) performance. Interviews or focus group discussions with employees can provide insight into barriers or supporting factors for knowledge sharing. Other researchers can also focus on types of knowledge sharing, such as tacit knowledge sharing (implicit knowledge shared through direct experience) and explicit knowledge sharing (explicit knowledge shared through documents, guides, etc.), and evaluate their impact on performance separately. Other researchers can also try to conduct exploratory studies on the influence of gender, age, education level, and length of work on each variable to get a more in-depth picture of the variables studied.

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