

The Effect of Knowledge Sharing and Employee Competence on the Performance of Customs and Excise Apparatus

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ABSTRACT

A well-prepared abstract enables the reader to identify the basic content of a document quickly and accurately. Employee performance is a primary determinant of organizational efficacy, particularly in government agencies obligated to deliver exceptional public services. This study investigated the partial and simultaneous effects of knowledge sharing and employee competence on the performance of apparatus at the Ngurah Rai Medium Customs and Excise Supervision and Service Office (KPPBC). Employing a quantitative causal research design, the population comprised 289 employees. A sample of 74 respondents was selected utilizing the Slovin formula and simple random sampling. Primary data were collected via structured Likert-scale questionnaires and analyzed using multiple linear regression in SPSS. The findings demonstrated that knowledge sharing exerted a positive and significant effect on employee performance. Furthermore, employee competence also demonstrated a positive and significant impact, emerging as the most dominant predictor in the model. Simultaneously, both variables significantly enhanced overall employee performance. It is concluded that fostering a collaborative knowledge-sharing culture and systematically upgrading human capital competencies are imperative for optimizing operational outcomes. Management is advised to digitalize knowledge transfer platforms and mandate continuous professional certifications.

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1. INTRODUCTION

In the contemporary landscape of public administration and organizational behavior, human resource management (HRM) has transcended its traditional administrative boundaries to become a pivotal strategic partner in achieving institutional goals. Human resources are no longer perceived merely as functional units of production; rather, they are recognized as invaluable human capital that requires continuous investment, meticulous management, and strategic development (Hertina et al., 2023). Within the specific context of public sector organizations, the paradigm of HRM becomes profoundly more critical. Government agencies are fundamentally bound by a constitutional and ethical mandate to deliver optimal, transparent, and accountable public services. Consequently, the overarching success, credibility, and public perception of a bureaucratic institution are inextricably linked to the aggregate performance, integrity, and capability of its civil servants (Darman & Purnamasari, 2023). Employee performance, essentially defined as the quantifiable and qualitative

outcomes achieved by individuals in fulfilling their designated duties and responsibilities, serves as the ultimate barometer of organizational efficacy. A robust positive correlation exists within this dynamic: elevated individual performance invariably catalyzes higher institutional success rates in executing strategic visions (Widodo & Susanti, 2024).

One of the most strategically significant public institutions within the Indonesian economic and regulatory framework is the Directorate General of Customs and Excise, specifically the Ngurah Rai Medium Customs and Excise Supervision and Service Office (KPPBC TMP Ngurah Rai). Operating under the auspices of the Ministry of Finance, this vertical agency is entrusted with the colossal responsibility of managing customs and excise affairs at the I Gusti Ngurah Rai International Airport, Bali. The institution's mandate is anchored on four fundamental pillars: acting as a trade facilitator to streamline international commerce, an industrial assistance provider to stimulate domestic economic growth, a community protector to intercept illicit and hazardous transnational goods, and a revenue collector to secure state fiscal targets (Darman & Purnamasari, 2023). Situated in a globally renowned tourism nexus, KPPBC Ngurah Rai operates within a hyper-dynamic, high-volume, and exceptionally complex environment. This unique operational ecosystem demands that its apparatus perpetually balance the diametrically opposed dualities of providing rapid, seamless service to legitimate travelers and businesses, while simultaneously maintaining rigorous, uncompromising oversight to mitigate smuggling and border security threats (Pratama & Yulianto, 2024).

Despite the stringent operational standards and high expectations placed upon KPPBC Ngurah Rai, empirical observations and preliminary operational analyses reveal persistent, systemic discrepancies in individual employee performance. While the institution maintains a prestigious standing, localized functional inefficiencies remain evident. Certain segments of the workforce exhibit suboptimal performance metrics, specifically regarding task completion velocity often breaching predetermined Service Level Agreements (SLAs) and analytical precision in customs document classification. This phenomenon of underperformance does not exist in a vacuum; it acts as an operational bottleneck that generates systemic ripple effects. When specific personnel fail to meet performance benchmarks, highly competent and dedicated employees are invariably compelled to absorb the residual workload. This unstructured, compensatory mechanism engenders acute workload imbalances, thereby precipitating physical fatigue, psychological burnout, and severe demotivation among the organization's most valuable top-tier performers. Ultimately, if left unmitigated by strategic managerial intervention, these internal performance disparities threaten to degrade the overarching quality of public customs services provided to global stakeholders (Kurniawan & Wibowo, 2023).

A meticulous diagnostic evaluation of these operational challenges points toward two predominant, interconnected determinants: the deficiency of institutionalized knowledge sharing mechanisms and pervasive disparities in fundamental employee competencies. In the era of Volatility, Uncertainty, Complexity, and Ambiguity (VUCA), an organization's competitive advantage and operational resilience are profoundly contingent upon its capacity to manage its intellectual capital. Knowledge sharing, a foundational pillar of comprehensive Knowledge Management, is the systematic process through which individuals mutually exchange explicit technical information and tacit empirical experiences (Sari & Laily, 2022). The urgency of optimizing knowledge sharing is exponentially amplified within KPPBC Ngurah Rai due to the institutional policy of frequent personnel rotations (tour of duty and tour of area), which can occur multiple times within a single fiscal year. These relentless structural shifts demand perpetual individual adaptation to new operational desks, evolving regulatory frameworks, and novel digital systems (e.g., CEISA). In the absence of a proactive, management-facilitated knowledge-sharing culture, the learning curve for newly rotated employees becomes detrimentally prolonged. Consequently, seasoned personnel possess invaluable tacit insights that remain isolated, failing to cascade down to junior or newly transferred colleagues, thereby stalling organizational agility and perpetuating operational errors (Azhari & Priyono, 2022; Setiyawan et al., 2025).

Equally critical to the organizational performance equation is the construct of employee competence. Competence is not a singular trait but a multifaceted amalgamation of cognitive knowledge, technical skills, and behavioral attitudes that an individual must harness to execute job functions in accordance with rigorous institutional standards (Aniswara & Latifah, 2025). Within the

highly specialized domain of customs administration, personnel are mandated to possess profound legal literacy regarding the Customs Act, exceptional tactical proficiency in utilizing advanced surveillance technologies (e.g., X-ray analytics), and an unwavering moral compass to resist corrupt practices. Existing disparities in these core competencies among KPPBC Ngurah Rai personnel inherently dictate that operational effectiveness is not uniformly distributed across the workforce. Employees lacking fundamental hard skills or behavioral resilience inevitably drag down the aggregate performance metrics of their respective units (Goi et al., 2022; Hanani & Juniarto, 2024).

The intersection of knowledge sharing and employee competence constitutes a critical area of academic inquiry that remains insufficiently explored within the specific context of high-stress, regulation-heavy public sector enforcement agencies. A significant research gap exists, as the preponderance of prior empirical literature assessing these variables has predominantly focused on profit-oriented private sector corporations or conventional service industries (Fauzi et al., 2025; Trisnawati et al., 2025). The novelty of this research lies in its exclusive focus on a fiscal law enforcement and border protection agency, characterized by rigid bureaucratic hierarchies and exceptionally high rates of personnel rotation. Therefore, the primary objective of this empirical study is to rigorously analyze and quantify the partial and simultaneous effects of knowledge sharing and employee competence on employee performance at KPPBC Type Madya Pabean Ngurah Rai. By delineating these dynamics, this research aims to provide actionable, evidence-based strategic interventions for public sector human resource optimization.

2. RESEARCH METHOD

This research adopted a quantitative paradigm utilizing an associative causal (cause-and-effect) design (Sugiyono, 2021). This methodological architecture was deliberately engineered to systematically investigate, measure, and elucidate the directional influence of the independent variables Knowledge Sharing (X1) and Employee Competence (X2) upon the dependent variable, Employee Performance (Y). The causal framework allows for the empirical testing of theoretical hypotheses to ascertain the specific magnitude of influence exerted by organizational culture and individual capabilities on operational outcomes (Fryer & Dinsmore, 2020).

The population demarcated for this empirical investigation comprised the entirety of active civil servant personnel officially stationed at the Ngurah Rai Medium Customs and Excise Supervision and Service Office, totaling 289 individuals. Given the extensive size of the population, a sampling strategy was employed to optimize research feasibility while maintaining statistical validity. The sample size was mathematically determined using the Slovin formula, applying a standard margin of error of 10% ($\alpha = 0,10$). The calculation yielded a definitive sample size of 74 respondents. To ensure representativeness and eliminate selection bias, the researchers utilized a simple random sampling technique, granting every constituent within the population an equal, non-zero probability of selection.

Primary data acquisition was executed through the deployment of highly structured, closed-ended questionnaires. The psychometric instrument was calibrated utilizing a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The operationalization of the variables involved specific dimensional indicators sourced and adapted from established academic literature. The Knowledge Sharing (X1) construct was measured across 10 items assessing communication, social interaction, experience sharing, network relations, and interpersonal trust (Sari & Laily, 2022). Employee Competence (X2) was evaluated using 8 items encompassing theoretical knowledge, technical skills, practical ability, and professional attitude (Aniswara & Latifah, 2025). Employee Performance (Y) was quantified via 6 items focusing on work quality, task quantity (output volume), and disciplinary adherence to Standard Operating Procedures (Trisnawati et al., 2025).

The collected numerical data were subjected to rigorous statistical manipulation utilizing the Statistical Package for the Social Sciences (SPSS) software. The analytical procedure commenced with descriptive statistics to profile respondent demographics and central tendencies (mean, standard deviation). Subsequently, instrument viability was verified through Pearson Product-Moment correlation for Validity and Cronbach's Alpha for Reliability. Prior to executing the inferential multivariate analysis, the data were rigorously tested against Classic Assumptions to ensure the regression model's integrity. These prerequisites included the One-Sample Kolmogorov-Smirnov test for Normality, the Variance Inflation Factor (VIF) and Tolerance metrics for Multicollinearity, and

Scatterplot visual analysis for Heteroscedasticity. Finally, the hypotheses were empirically tested using Multiple Linear Regression analysis, supported by partial significance tests (t-test) and simultaneous significance tests (F-test) at an absolute confidence threshold of $\alpha = 0,5$. (Grieshaber, 2020).

3. RESULTS AND DISCUSSIONS

This section delineates the empirical findings extracted from the statistical processing of the primary data, subsequently followed by a comprehensive, theoretically grounded discussion that synthesizes the numerical outputs with broader organizational implications.

Demographic Profile of Respondents

Prior to the execution of complex inferential statistical modeling, it is vital to map the socio-demographic architecture of the 74 civil servants who contributed to this study. The demographic stratification provides critical context regarding the workforce dynamics at KPPBC Ngurah Rai, as comprehensively illustrated in Table 1.

Table 1. Distribution of Respondent Demographic Characteristics

Demographic Variable	Categorization	Frequency (n)	Percentage (%)
Gender	Male	41	55.4
	Female	33	44.6
Age Bracket	20 - 25 Years	34	45.9
	26 - 30 Years	24	32.4
	31 - 35 Years	6	8.1
	36 - 40 Years	6	8.1
	41 - 45 Years	2	2.7
	> 46 Years	2	2.7
Educational Attainment	Diploma I (D1)	5	6.8
	Diploma II (D2)	2	2.7
	Diploma III (D3)	24	32.4
	Diploma IV (D4)	19	25.7
	Bachelor's Degree (S1)	20	27.0
	Master's Degree (S2)	4	5.4
Tenure (Years of Service)	< 5 Years	38	51.4
	> 5 Years	36	48.6

Source: Processed Data (2026)

Analytical review of Table 1 elucidates that the organizational structure of KPPBC Ngurah Rai maintains a relatively balanced gender distribution, albeit with a marginal male predominance (55.4%). From a generational perspective, the institution is overwhelmingly propelled by a young, highly active demographic, with nearly 78.3% of the workforce concentrated between the ages of 20 and 30. This youth-centric composition suggests an organizational climate that is intrinsically energetic, technologically adaptive (*tech-savvy*), and theoretically more receptive to collaborative knowledge transfer paradigms. Educationally, the cohort is remarkably qualified, dominated by vocational Diploma III graduates (32.4%) and Bachelor's degree holders (27%), affirming that the personnel possess the prerequisite cognitive literacy required to interpret convoluted international trade regulations. Finally, the tenure distribution reveals a near-perfect equilibrium between junior personnel (under 5 years, 51.4%) and senior personnel (over 5 years, 48.6%). This specific parity constructs an optimal socio-organizational incubator for intergenerational knowledge sharing, where veteran experience can seamlessly fuse with millennial technological agility.

Descriptive Statistical Analysis of Variables

To accurately ascertain the current positioning and aggregate perception of the workforce regarding the research constructs, central tendency metrics (specifically the statistical mean) were calculated. The composite descriptive summary is delineated in Table 2.

Table 2. Summary of Descriptive Statistics for Research Variables

Research Variable	Total Indicators	Minimum Score	Maximum Score	Mean Score	Categorical Interpretation
Knowledge Sharing (X1)	10	1	5	3.99	Good
Employee Competence (X2)	8	1	5	3.99	Good
Employee Performance (y)	6	1	5	3.98	Good

Source: Processed Data (2026)

Referring to the outputs in Table 2, the aggregation of respondent perceptions generated a composite mean score of 3.99 (categorized as "Good") for the Knowledge Sharing variable. This empirical metric undeniably signifies that the cultural tradition of disseminating explicit data and tacit field experiences is actively pulsating within KPPBC Ngurah Rai. Shifting the analytical lens to Employee Competence, the aggregate mean identically mirrors the previous variable at 3.99. This statistical equivalence reinforces the institutional reality that the intellectual capacity and hard-skill proficiency of the customs apparatus operate at a highly dependable, professional echelon. Concurrently, the Employee Performance variable secured a mean of 3.98, firmly embedding the aggregate operational output into the "Good" echelon, thereby validating the institution's commitment to maintaining stringent public service quality assurances.

Psychometric Evaluation: Validity and Reliability

The fundamental prerequisite for executing inferential linear analysis dictates that the measurement instrument must be unequivocally precise (Valid) and resilient against repeated testing variances (Reliable). The exhaustive evaluation of these parameters is presented in Table 3.

Table 3. Recapitulation of Construct Validity and Instrument Reliability

Variable Construct	Pearson Correlation Range (r-count)	Sig. (2-tailed)	Cronbach's Alpha (α)	Instrument Status Verification
Knowledge Sharing (X1)	0.859 - 0.906	< 0.001	0.969	Valid & Highly Reliable
Employee Competence (X2)	0.882 - 0.932	< 0.001	0.965	Valid & Highly Reliable
Employee Performance (Y)	0.840 - 0.930	< 0.001	0.945	Valid & Highly Reliable

Source: Processed Data (2026)

Table 3 provides definitive mathematical proof regarding the structural integrity of the questionnaire. The Pearson Correlation coefficients (r-count) for all 24 individual item statements across the three variables generated exceptionally high values (peaking at 0.932), heavily anchoring far above the standard critical r-table thresholds. Furthermore, this validity is irrevocably locked by a significance limit of < 0.001, effectively nullifying any probability of measurement error. Concurrently, the Reliability metrics are spectacular; the Cronbach's Alpha coefficients, sprawling from 0.945 to 0.969, surpass the conventional 0.60 threshold by an immense margin. This classifies the entire psychometric apparatus as "Highly Reliable," representing a near-flawless stability capable of accurately translating abstract behavioral concepts into solid quantitative data.

Extensive Classic Assumption Diagnostics

The validity, legitimacy, and scientific defensibility of any conclusions derived from multiple regression analysis are absolutely tethered to strict compliance with Classic Assumption laws. The diagnostic detection results for the regression model's feasibility are elaborated in Table 4.

Table 4. Summary of Classic Assumption Tests for the Regression Model

Classic Assumption	Diagnostic Method	Parametric Value	Critical Threshold	Definitive Conclusion
Normality	One-Sample K-S	Asymp. Sig = 0.178	> 0.05	Residuals are Normally Distributed
Multicollinearity	Tolerance Value	$X_1 = 0.834$; $X_2 = 0.834$	> 0.10	Absence of Multicollinearity
	Variance Infl. Factor (VIF)	$X_1 = 1.199$; $X_2 = 1.199$	< 10.0	Absence of Multicollinearity
Heteroscedasticity	Scatterplot Visualization	Random Coordinate Dispersion	No Funneling/Patterns	Homoscedasticity Assumption Fulfilled

Source: Processed Data (2026)

Scrutinizing the diagnostic outputs in Table 4, the fundamental postulate that the dispersion of data residuals mimics a normal Gaussian curve is entirely validated by the Asymptotic Significance (K-S) value of 0.178, which comfortably eclipses the stringent 0.05 tolerance boundary. Under the

multicollinearity radar, the Variance Inflation Factor (VIF) for all predictors recorded an identical, extremely safe index of 1.199, remaining entirely sterilized from the critical threshold of 10.0. This mathematical purity guarantees that the predictor variables are not cannibalizing each other's variance. Ultimately, the visual monitoring of the scatterplot confirms that the residual variances are scattered chaotically across the zero-axis equilibrium without forming any discernible geometric patterns (neither conical nor wave-like), thereby crowning the regression model with absolute compliance to the law of homoscedasticity.

Multiple Linear Regression Analysis and Precision Hypothesis Testing

The culmination of the research methodology was executed through the deployment of Multiple Linear Regression Analysis. This sophisticated statistical mechanism was mobilized with the primary mandate to extract the directional trajectory and quantify the exact magnitude of influence exerted by Knowledge Sharing (X1) and Employee Competence (X2) on the fluctuations of Employee Performance (Y). The parametric parameters of the generated model are outlined in Table 5.

Table 5. Results of Multiple Linear Regression, Partial (t-test), and Simultaneous (F-test) Diagnostics

Variable / Model Parameters	Unstandardized Coefficients (B)	t-count	Sig. (t-test)	F-count	Sig. (F-test)
(Constant)	2.761	1.815	0.074	110.959	< 0.001
Knowledge Sharing (X1)	0.135	3.965	< 0.001		
Employee Competence (X2)	0.503	11.499	< 0.001		
<i>R-Square (R2) = 0.520 ; N = 74</i>					

Source: Processed Data (2026)

Relying on the primary extraction in Table 5, the exact mathematical formulation of the regression equation is defined as: $Y = 2.761 + 0.135 X_1 + 0.503 X_2$.

The elevation coefficient (B1) for the Knowledge Sharing variable manifested at a quantitative value of +0.135. This positive symbolism translates into a logical operational reality: any systemic institutional initiative aimed at escalating knowledge-sharing frequency will instantaneously and proportionally impact the upward trajectory of Employee Performance. Furthermore, the partial elevation coefficient (B2) for Employee Competence massively dominates the equation at an imposing +0.503. This statistical fact projects a definitive declarative statement: functional technical competence has transformed into the absolute alpha-determinant, holding supreme dictatorial power over the operational velocity and quality of the customs apparatus.

The empirical verification of the scientific hypotheses was commanded via the partial t-test (Table 5). The Knowledge Sharing variable (X1) secured an impressive t-count ratio of 3.965, tethered to a significance level of < 0.001. Because the p-value obliterated the 0.05 standard ceiling,

The First Hypothesis (H1) is definitively ACCEPTED.

This translates to the profound understanding that a climate facilitating the cross-pollination of expertise partially transmits a potent, binding leverage effect that revolutionizes performance metrics. Shifting to the dimensions of Employee Competence (X2), the t-count ratio skyrocketed to an overwhelming 11.499 (Sig. < 0.001). The inescapable implication is that

The Second Hypothesis (H2) is ACCEPTED with absolute mathematical acclamation.

This firmly cements the reality that the intellectual reliability and cognitive agility of the civil servant alone successfully radiates a massive, penetrative influence over the precision of KPPBC Ngurah Rai's operational outputs.

The final macro-evaluation was directed to assess the simultaneous, synergistic orchestration of the predictors (F-test). Table 5 generated a colossal F-count statistical index of 110.959, marching in tandem with the lowest possible probability significance level of < 0.001 . The ironclad rules of statistical inference dictate the unambiguous

ACCEPTANCE of the Third Hypothesis (H3) without any margin for doubt.

This macroeconomic and bureaucratic revelation exposes the naked truth: the harmonious, synchronized orchestration of an interactive knowledge-sharing ecosystem, fused directly with high-caliber individual competence, mobilizes an immense, multiplier-effect thrust capable of catapulting the institution toward achieving its ultimate Key Performance Indicator (KPI) targets in global customs facilitation.

Comprehensive Elaboration and Discussion of Research Findings

The Trajectory of Knowledge Sharing Intensity on the Escalation of Employee Performance Metrics

Anchored firmly upon the output of the multivariate regression computation (Table 5), an irrefutable mathematical argument is displayed, proving that organizational cultural elements specifically interactive Knowledge Sharing successfully execute a highly strategic role. This variable contributes tangible, empirical impacts that are profoundly positive and absolutely meaningful as a primary driver for the escalation of Employee Performance at KPPBC TMP Ngurah Rai. The theoretical implication is crystal clear: the more fertile, transparent, and seamlessly facilitated the ecosystem for transferring tacit intelligence and explicit bureaucratic procedures among collegial pillars, the more robust and impenetrable the quality of daily institutional task resolution becomes.

The mechanism of this cross-pollination essentially liberates technical personnel, enabling them to exchange operational tactics, disseminate best practices for resolving complex "red lane" physical inspections, and navigate the intricate loopholes of the CEISA digital platform without friction. This socialization of intellectual capital equips the institutional apparatus with a premium reserve of cognitive literacy necessary to execute work mandates with surgical efficiency, drastically amputating the *learning curve* timeline for personnel undergoing systemic rotation. The most critical operational consequence is the aggressive mitigation of human error probabilities in classifying the Harmonized System (HS) tariffs, a frequent catalyst for intense trade disputes.

This elaborate empirical reality deeply synergizes with the conceptual foundations ratified by recent scholarly investigations, notably the works of (Fauzi et al., 2025) and (Sari & Laily, 2022). These corpuses of academic publication formulate a uniform, universally applicable theorem: a climate characterized by open communication and unimpeded information circulation possesses the sheer force to obliterate departmental ego-silos, thereby suppressing operational error rates to their absolute minimum. Reflecting upon the descriptive statistics where the indicator of camaraderie and trust relations achieved optimal points, it serves as a pacifying signal that the social capital of inter-generational intimacy has functioned as the most cost-effective, yet highly lethal, conduit for knowledge distribution on the field.

Dissecting the Supremacy of Individual Competence Over Aggregate Institutional Performance

A sharper interpretive lens must now pivot to the ultimate determinant of competitive superiority. Referring to the regression compilation (Table 5), the empirical prediction coefficient for the Employee Competence construct was carved at the highest positive margin of 0.503. The sheer magnitude of this coefficient is unequivocally finalized by the monumental statistical reward of an 11.499 t-count alongside a p-value of < 0.001 . This valid, unshakeable reality rolls out the proverbial red carpet, affirming the conclusion that Employee Competence projects a hegemonic, dominant supremacy over the quantitative explosion and qualitative precision of Employee Performance (H2 accepted).

Competence essentially metamorphoses into the "prima donna," grasping the largest degree of authoritative influence within the specific *nature of work* of this institution a domain saturated with hardcore law enforcement technicalities and meticulous fiscal revenue collection. A uniformed Customs and Excise officer, when armed with a lethal combination of legislative intelligence (*knowledge*), tactical mastery in operating X-ray surveillance and big data analytics (*skill*), and shielded by an impenetrable mental armor of anti-corruption integrity (*attitude*), will undoubtedly stand tall, projecting world-class elite service calibers. Such an officer can execute lightning-fast manifest document clearances without hesitation and surgically sweep away logistical bottlenecks at international seaports and airports.

These profound findings are heavily buttressed by the exploratory research of (Goi et al., 2022) focusing on service apparatuses, and (Aniswara & Latifah, 2025) concerning financial managers. Their studies convergently prove that razor-sharp individual capability is the primary detonator for institutional performance explosions. The massive margin of the Beta value for competence which stretches far beyond the coefficient of knowledge sharing transmits a critical managerial distress signal: the architectural blueprint for human resource investments (via mandated advanced formal education, specialized intelligence training, and obligatory professional customs certifications) must be designated as the institution's premier strategic menu. Paradoxically, no matter how profoundly willing colleagues are to share their expertise (via the knowledge-sharing pipeline), the assimilation process will inevitably hit a reinforced brick wall if the foundational hard-skill capacities of the receiving employees are not sharpened to meet the minimum threshold of baseline cognitive competence.

The Synergistic Correlation Between Intellectual Collaboration Ecosystems and Foundational Skill Fortification

The culminating phase of this evaluative discourse trains its analytical spotlight on the joint correlational interaction proven by the ANOVA test (Table 5). The gigantic numerical sequence of the F-count, scaling into the hundreds (110.959), heavily guarded by a p-value of < 0.001 , ruthlessly dismantles the null hypothesis argument, thereby legitimizing the conceptual acceptance of H3 by acclamation.

The managerial interpretation is monumentally weighty: the parallel, orchestrated integration between the infrastructural facilitation of Knowledge Sharing and the aggressive cultivation of Employee Competence forms a holistic, unified alliance. Together, they trigger a constructive, positive multiplier effect that is incredibly essential and supremely absolute in injecting lifeblood into the sustainability and reliability of Employee Performance metrics among the frontline border guardians at KPPBC TMP Ngurah Rai.

The essence of this macro-finding aggressively debunks a persistent organizational myth: the strategy of chasing optimal bureaucratic report cards cannot solely rely on the isolated intellectual genius of a solitary civil servant. It demands a sophisticated architectural intervention that mandates a culture of mutual assistance, the *transfer of experiences*, and the relaying of tacit skills across departmental desks. Conversely, hosting an advanced customs case-study dissection (*sharing session*) will possess zero clinical efficacy in resolving field problems if the younger audience lacks the robust academic competence required to synthesize, absorb, and translate those complex guidelines into daily technical execution frameworks.

The synthesis of these field findings perfectly aligns with and validates the deductive scientific postulates birthed by preceding academics such as (Trisnawati et al., 2025) and (Hanani & Juniarto, 2024). They argue that the collaborative fusion of an environment fertilizing cross-literacy (*sharing*) and the wealth of cognitive human capital (*competency*) manifests as a "double-edged sword." This secret recipe acts as an infinite leveraging instrument, capable of hoisting the aggregate barometer of public service success toward an undeniable echelon of perfection within the international customs landscape.

4. CONCLUSION

Drawing exclusively upon the comprehensive empirical narrative, the surgical execution of statistical data tables, and the robust foundation of inferential argumentation, the essence of this research is distilled into a definitive conclusion: This academic experimental study mathematically cements the

proof that the institutionalization of a knowledge-sharing culture, operating in tandem with the technical competency qualifications of bureaucratic personnel whether scanned partially (T-Test) or dissected as a synergistic coalition (F-Test/ANOVA) is unconditionally proven to transmit a magnetic, positive, and overwhelmingly significant leveraging stimulus. This stimulus directly steers the trajectory of Employee Performance at the Ngurah Rai Medium Customs and Excise Supervision and Service Office.

Specific micro-analysis dissecting the regression beta coefficients further patents the reality that the Employee Competence variable is destined to seize the throne of exclusive supremacy, acting as the primary, dominant motor propelling the largest creation of operational effectiveness. The harmonization of investing in the mental capacity, intelligence, and technical know-how of staff when seamlessly incubated alongside a transparent, collegial, daily social ecosystem that guarantees the relaying of learning experiences (tacit/explicit sharing) constitutes the essential formula. This formula is the ultimate determinant ensuring the accelerated, absolute augmentation of the service excellence guarantee at the Republic of Indonesia's most strategic international foreign exchange gateway.

Firmly rooted in the diagnostic implications of this heavily argued research, strategic and pragmatic policy trajectories are highly recommended for the upper-echelon managerial authorities at KPPBC TMP Ngurah Rai. A dual-pronged approach (twin strategy) must be aggressively triggered simultaneously: (1) Reengineering the architectural system of collaborative culture by mandating cross-departmental expertise transfer spaces. This includes the digitalization of dissemination platforms via e-library knowledge base forums and the enforcement of routine coaching clinic mentorship mandates for newly rotated cadres. This must be coupled in parallel with (2) An aggressive policy to forcefully inject investments intended to rapidly overhaul and deepen the intellectual hard skills capabilities of individual apparatuses. This is achievable through strict quotas for mandatory participation in specialized customs technical workshops and the enforcement of advanced professional brevet certification accreditations.

Only by relentlessly institutionalizing the harmonic integration of collaborative knowledge sharing networks (working synergistically to polish core competencies) can the armada of civil bureaucrats continually mutate into a more formidable, agile, and tactically supreme force. Such an evolved workforce will be perfectly equipped to unravel the labyrinthine complications of logistical surveillance, international excise loading/unloading, and documentary administration with brilliant efficiency, surgical precision, and acute accuracy. Ultimately, this will flawlessly satisfy the rigorous demands for premium hospitality output and public service excellence demanded by global stakeholders, exporters, importers, and international travelers navigating the world-class tourism nexus of Bali.

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