

## Quality of Knowledge and Professional Competence of Customs in Improving Human Resources Performance of Customs and Excise Supervision and Service Office, Type A, Semarang

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**Abstract.** *This study aims to examine the influence of knowledge quality, professional customs competence, and HR performance. The population in this study includes all HR at the Semarang Type A Customs and Excise Supervision and Service Office, totaling 203 people. Considering the number of question items in this study as many as 13, the minimum sample size required is 130 respondents. The sampling technique used is Purposive Sampling, with the following criteria: (1) having a work period of more than 5 years, and (2) having attended technical training more than three times. Measurement of variables is carried out using questionnaires distributed directly to respondents. The measurement scale used is an interval scale of 1–5, with anchor statements from "Strongly Disagree (STS)" to "Strongly Agree (SS)." The data collected were analyzed using the Partial Least Square (PLS) method. The results of the study show that: (1) the quality of knowledge has a positive and significant effect on customs professional competence, (2) the quality of knowledge has a positive and significant effect on HR performance, and (3) customs professional competence has a positive and significant effect on HR performance. These findings emphasize the importance of improving the quality of knowledge in strengthening professional competence and HR performance in the customs environment.*

**Keywords:** Customs; Competence; HR Performance; Knowledge Quality; Professional.

## 1. Introduction

The current era of globalization and digitalization requires organizations to improve the quality of human resources (HR) in order to face increasingly complex challenges. The Semarang Type A Customs and Excise Supervision and Service Office (KPPBC TMP A) is one of the government agencies that plays an important role in supervision and services in the field of customs and excise. To achieve optimal performance, KPPBC TMP A Semarang must have quality and competent HR. In 2023, KPPBC TMP A Semarang recorded quite good performance even though there was a slight decline in several indicators compared to the previous year. The performance of KPPBC TMP A Semarang in 2023 showed good achievements in various metrics, although there was a slight decline compared to the previous year. Although state revenues from the customs and excise sector only reached 93.72% of the target, support for the economy from a stakeholder perspective reached a high index (115.94). The effectiveness of planning and supervision reached its peak with an index approaching or reaching 120.00, and user satisfaction was also recorded well with an index of 108.35. However, the overall NKO for 2023 decreased slightly to 112.19 from 113.37 in 2022. This phenomenon shows that there is still room for improvement in several operational aspects, especially in terms of state revenue and the effectiveness of patrols and surveillance.

This can be seen in the Organizational Performance Value (NKO) table as per table 1 below:

Table 1 Organizational Performance Value (NKO)

Tahun 2023									
No.	PERSPEKTIF / SB / KU	Target	TARGET 2023	Y 2023	Indeks	Y 2022	Indeks	Y 2021	Indeks
<b>PERSPEKTIF STAKEHOLDER</b>									
SB-1	Dukungan terhadap pencapaian yang optimal	1.00 hari	0.99 hari	111.87	109.40	112.74	110.00	113.04	110.00
1a-CP	Membu penyusunan proses kepatuhan	100 (skala 100)	100 (skala 100)	100.00	100.00	100.00	100.00	100.00	100.00
2	1b-N	Indeks penyusunan proses impor barang hitman	100	111.04	111.04	111.04	111.04	111.04	111.04
SB-2	Pemeriksaan negara dari sektor kepatuhan dan cukai yang optimal	100%	100%	100.00	100.00	100.00	100.00	100.00	100.00
2a-CP	Pemeriksaan realisasi pemeriksaan kepatuhan dan cukai	100%	100%	100.00	100.00	100.00	100.00	100.00	100.00
3	2b-N	Bintang pengawasan dan pengawasan cukai yang efektif	100%	100%	100.00	100.00	100.00	100.00	100.00
SB-3	Bintang pengawasan dan pengawasan cukai yang efektif	72%	72.50%	100.73	100.73	100.73	100.73	100.73	100.73
3a-CP	Tingkat stabilitas pengawasan dan pengawasan cukai	81%	81%	100.00	100.00	100.00	100.00	100.00	100.00
4	3b-N	Kepastian pelayanan kepatuhan dan cukai yang tinggi	81%	81%	100.00	100.00	100.00	100.00	100.00
5	4a-CP	Indeks kemampuan pengawasan lain	100 (skala 100)	100 (skala 100)	100.00	100.00	100.00	100.00	100.00
6	4b-N	Kepastian pelayanan kepatuhan dan cukai yang tinggi	81%	81%	100.00	100.00	100.00	100.00	100.00
7	5a-CP	Pemeriksaan kemampuan impor	80%	80%	100.00	100.00	100.00	100.00	100.00
8	5b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
<b>PERSPEKTIF PEMERINTAH</b>									
SB-4	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00	100.00
1a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00	100.00
2	1b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
3	2a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
4	2b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
5	3a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
6	3b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
7	4a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
8	4b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
9	5a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
10	5b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
11	6a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
12	6b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
13	7a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
14	7b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
15	8a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
16	8b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
17	9a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
18	9b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
19	10a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
20	10b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
21	11a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
22	11b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
23	12a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
24	12b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
25	13a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
26	13b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
27	14a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
28	14b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
29	15a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
30	15b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
31	16a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
32	16b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
33	17a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
34	17b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
35	18a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
36	18b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
37	19a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
38	19b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
39	20a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
40	20b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
41	21a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
42	21b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
43	22a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
44	22b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
45	23a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
46	23b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
47	24a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
48	24b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
49	25a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
50	25b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
51	26a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
52	26b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
53	27a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
54	27b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
55	28a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
56	28b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
57	29a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
58	29b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
59	30a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
60	30b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
61	31a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
62	31b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
63	32a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
64	32b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
65	33a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
66	33b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
67	34a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
68	34b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
69	35a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
70	35b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
71	36a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
72	36b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
73	37a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
74	37b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
75	38a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
76	38b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
77	39a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
78	39b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
79	40a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
80	40b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
81	41a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
82	41b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
83	42a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
84	42b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
85	43a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
86	43b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
87	44a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
88	44b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
89	45a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
90	45b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
91	46a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
92	46b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
93	47a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
94	47b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
95	48a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
96	48b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
97	49a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
98	49b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
99	50a-CP	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00
100	50b-N	Pemeriksaan peningkatan dan cukai yang dilaksanakan	80%	80%	100.00	100.00	100.00	100.00	100.00

planning and supervision that has been running well, but still leaves room for improvement, especially in achieving state revenue targets and overcoming the decline in overall NKO. Higher professional competence will help in providing more optimal services and support the success of achieving targets in various aspects. The quality of knowledge and professional competence of HR is a key factor in determining organizational performance (Waheed & Kaur, 2016). High quality knowledge that is relevant to current developments allows employees to adapt quickly, increase work efficiency, and provide the best service to the community and business actors (Corral de Zubielqui et al., 2019).

In-depth knowledge of laws and regulations, national policies, and international regulations in the field of customs and excise is essential in ensuring that services provided are accurate and fast. In addition, an understanding of standard operating procedures (SOPs), information technology used in customs and excise processes, and the latest developments in the field through training and seminars, is crucial. The relevance of knowledge to the times is very important, especially in terms of adapting to technological changes, such as the use of blockchain technology and the Internet of Things (IoT), as well as changes in global regulations and policies (Tseng, 2016). Up-to-date knowledge helps employees make the right decisions, increase innovation and work efficiency, and provide better public services (Lodhi et al., 2017). In addition, high-quality knowledge also supports the development of analytical skills and problem-solving skills, both of which are key aspects of professional competence (Han et al., 2018). These skills enable employees to analyze complex information, predict potential problems, and develop effective and efficient solutions, thereby strengthening the organization's capacity to provide optimal service.

Professional competence in the field of customs ensures excellent service by including strong technical skills, analytical skills, legal and regulatory knowledge, communication skills, and leadership and management. Customs officers with good technical skills will certainly be able to handle and inspect goods, manage documents, and use information technology effectively. Good analytical skills enable quick and accurate identification and resolution of problems (Gomes, 2016). Good communication skills help them interact with business actors and the public, convey information clearly, and explain customs procedures. Overall, all aspects of these competencies ensure that KPPBC TMP A Semarang can provide fast, accurate, and quality services to the public and business actors, face global challenges effectively, and maintain public reputation and trust.

## **2. Research Methods**

The type of research used in this study is an associative explanatory research type, which aims to determine the relationship between two or more variables (Sugiyono, 2012). This study aims to explain hypothesis testing with the intention of justifying or strengthening the hypothesis with the hope that it can ultimately strengthen the theory used as a basis. In this

case, it is to test the influence of knowledge quality, customs professional competence and HR performance.

### 3. Results and Discussion

#### 3.1. HR Performance

The performance in question is formally defined as the value of a series of employee behaviors that contribute, either positively or negatively, to the achievement of organizational goals (Nawawi, 2022). Performance is the performance shown by employees towards their work, attitudes towards work are influenced by economic conditions, challenging types of work, adequate rewards and some of the definitions above show that a person's performance can be seen from the results of an employee completing his work in an organization so that the expected goals can be achieved efficiently and effectively (Kartomo & Slameto, 2016).

Performance is a measure of the quantity and quality of tasks achieved by individuals or groups (Kristianty Wardany, 2020). In carrying out work carried out by individuals or groups, it is expected that the work results can be measured clearly, how often the work is done, whether the work is good or bad and whether it is in accordance with the established standards (Hasanah & Kristiawan, 2019).

The definition of performance is often associated with work results, where HR performance is the result of roles, activities, hard work and efforts in achieving the goals to be achieved (Sedarmayanti, 2017). Performance is a set of results achieved and refers to the actions of achieving and implementing a requested human resource (Bakirova Oynura, 2022). These two definitions can be accumulated as work results in terms of quality and quantity achieved by an employee in carrying out their duties according to the responsibilities given.

The indicators used in this study use measurements developed by Mathis & John H. Jackson (2012), namely: quantity. While the factors that influence individual performance according to (Cascio, 2006):

- a. work quality is measured by employee perception of qualitywork
- b. produced and the perfection of tasks towards employee skills and abilities.
- c. Quantity, is the amount produced expressed in terms such as number of units, number of activity cycles completed.
- d. Timeliness. Is the degree to which activities are completed at the stated start time, seen

from the perspective of coordinating with output results and maximizing the time available for other activities.

- e. Effectiveness. Is the level of utilization of organizational resources (labor, money, technology, raw materials) is maximized with the intention of increasing the results of each unit in the use of resources.
- f. Independence. Is the level at which an employee will be able to carry out his/her work duties.
- g. Work commitment. Is a level at which employees have a work commitment to the agency and employee responsibility to the office.

To measure individual performance, McKenna and Beech (1995) have several indicators. According to McKenna and Beech, the performance indicators that are often used to assess individual employee performance are:

- a. Knowledge, abilities and skills in work/competence
- b. Work attitude, expressed as enthusiasm, commitment and motivation
- c. Quality of work
- d. Interaction, for example communication skills and the ability to relate to others in a team.

The Supervision and Service Office may oversee the Customs and Excise Service Assistance Office or Customs and Excise Supervision Post. Its main task is to carry out supervision and services in the field of customs and excise within its area of authority, in accordance with applicable laws and regulations. In carrying out these tasks, the Supervision and Service Office has several functions, including: providing technical services in the field of customs and excise, providing permits and facilities, collecting and administering import duties, excise, and other state levies, conducting intelligence, patrols, enforcement, and investigations. In addition, this office is also responsible for receiving, storing, maintaining, and distributing documents, processing data and presenting information, managing operational facilities, communications, and firearms, as well as evaluating office work and administration (Source: Regulation of the Minister of Finance Number 188/PMK.01/2016 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Customs and Excise).

Based on several opinions on performance and work achievements, it can be concluded that the performance of Customs HR is the effectiveness and efficiency of employees in carrying out customs and excise functions including supervision, control, and provision of services to

the community and business actors. The performance of customs and excise HR is measured using several elements, namely Trade Facilitators, Industry Supporters, Community Protectors and Revenue Collectors (<https://bctemas.beacukai.go.id/tentang-kami/tugas-pokok-fungsi>).

Table 3.1

Estimation Results of Loading Values of HR Performance Variable Indicator Factors (Y2)

Code	Indicator	<i>Outer loading</i>	Information
Y21	Trade Facilitator	0.797	Valid
Y22	Industry Supporters	0.819	Valid
Y23	Community Protector	0.809	Valid
Y24	Revenue Collector	0.844	Valid

### 3.2. Professional Competence

Competence is a basic characteristic possessed by an individual that is causally related to meeting the criteria needed to occupy a position and contains aspects of knowledge, skills, or personality characteristics that can influence performance (Sabuhari et al., 2020). Three classifications of dimensions and components of individual competence; namely: (a) intellectual competence, (b) emotional competence, and (c) social competence (Spencer, L & Spencer, S, 1993).

Competence is an individual's ability or expertise (Pitafi et al., 2018). Competence is a set of characteristics of knowledge, skills, attitudes, intelligence, and views of a person's interests to carry out their duties efficiently and effectively (Martini et al., 2018). Competence is defined as a basic personal characteristic that is a determining factor for acting successfully in a job or situation (Potnuru et al., 2019). Organizations must ensure that employees have the knowledge, skills, and attitudes in accordance with the goals, objectives, and values of the organization (Pitafi et al., 2018). Competence consists of five types of competency characteristics: Motives, traits, self-concept, knowledge and skills and are related to superior performance in doing work (Spencer, L & Spencer, S, 1993).

Referring to (Cheng et al., 2016) which was then rewritten by (Huang et al., 2019) there are three factors included in professional competence: (1) Knowledge refers to facts and data understood by professionals, which can efficiently improve the achievement of a function through the information obtained. This knowledge is generally emphasized in traditional professional training, because knowledge is an important requirement for actual performance; in addition, knowledge is easier to evaluate; (2) Skills refer to the ability of



professionals to apply knowledge in solving certain problems. Evaluation can be done by observing actual performance or specific performance; (3) Attitude refers to the approach-rejection function of affection to assess a person's attitude by observing dialogue or behavioral performance. However, attitude evaluation is difficult to be objective, but cannot be ignored.

Functional (professional) competence according to (Kozyryeva & Demchenko, 2017) is characterized by professional knowledge and the ability to apply it; communication skills; worker management and the ability to receive and interpret work-related information.

Professional competency indicators according to (Fazilla et al., 2023) include:

1. Critical thinking: Using sound reasoning to analyze problems, make decisions, and find innovative solutions.
2. Professionalism: Demonstrating integrity through work ethic, personal responsibility, professional image, and ethical behavior.
3. Communication: Effective communication and relationship management
4. Leadership skills: Understanding and using digital technology and information for learning
5. Initiative: Taking initiative to maintain effective work habits and produce high-quality results.
6. Resilience: Being resilient and showing responsibility It can be concluded that professional competence in the field of

Customs is a series of skills, knowledge, and abilities possessed by employees to carry out their duties effectively and efficiently. Based on the formulation of professional competency indicators from experts, the indicators that will be used in this study by adjusting the scope of work are:

1. Understanding of relevant customs and excise regulations (Kozyryeva & Demchenko, 2017).
2. Communication skills, related to the ability to convey information effectively to relevant parties, including importers, exporters, and tax authorities (Fazilla et al., 2023).
3. Application of technology: the ability to use relevant information systems and technologies in customs and excise processes (Kozyryeva & Demchenko, 2017)

4. Professional ethics: Comply with the code of ethics and professional standards in carrying out duties in the field of customs and excise (Huang et al., 2019).
5. Professionalism is manifested by integration and resilience in serving the community (Fazilla et al., 2023).

Table 3.2

Estimation Results of Loading Values of Indicator Factors for Customs Professional Competence Variables (Y1)

Code	Indicator	Outer loading	Information
Y11	Understanding of customs and excise regulations	0.926	Valid
Y12	Communication skills	0.876	Valid
Y13	Application of technology	0.840	Valid
Y14	Professional ethics	0.865	Valid
Y15	Professionalism	0.896	Valid

### 3.2.1. The Influence of Customs Professional Competence on HR Performance

Customs professional competence has been proven to have a positive and significant influence on HR Performance, which means that if customs professional competence is better, HR Performance will tend to increase. Previous research states that work experience and human resource competencies have a significant influence on employee performance (Ratu et al., 2020).

Customs professional competence in this study is a reflection of five indicators, namely the indicators of Understanding Customs and Excise Regulations, Communication Skills, Application of Technology, Professional Ethics, and Professionalism, while HR Performance in this study is a reflection of four indicators, namely the indicators of Trade Facilitator, Industry Supporter, Community Protector, Revenue Collector.

The Professional Competence variable has an indicator with the highest outer loading value, namely Understanding of Customs and Excise Regulations, while in the HR Performance variable, the indicator with the highest outer loading value is Revenue Collector. These results indicate that there is a positive relationship between the two indicators, where the better the Understanding of Customs and Excise Regulations, the higher the ability of Revenue Collectors. A deep understanding of customs and tax regulations plays an important role in improving revenue collection performance. In other words, when someone has a strong and comprehensive understanding of customs and excise regulations, they will be more effective in carrying out tasks related to revenue collection, such as identifying sources of income, calculating accurately, and ensuring compliance with applicable regulations.



The Professional Competence variable has an indicator with the lowest outer loading value, namely Technology Application, while in the HR Performance variable, the indicator with the lowest outer loading value is Trade Facilitator. This indicates that the ability to apply technology has an influence on human resource performance, especially in carrying out the function as a trade facilitator. In other words, when a person or team is able to adopt and utilize technology effectively, they will be more prepared and efficient in facilitating the trade process, such as facilitating transactions, increasing data accuracy, or ensuring compliance with trade regulations.

### 3.3. Knowledge Quality / Knowledge Quality

According to Kulkarni et al. (2007), knowledge quality is valuable and useful content for the organization. Soo et al. (2004) assess knowledge quality based on how often the knowledge is used, how useful it is, and how innovative it is. Nonaka (1991) describes knowledge quality as knowledge that is appropriate, meets needs, and is accurate.

Knowledge quality can also be defined as the extent to which ideas, logic, relationships, and situations are understood and usable, relevant, valuable in context, and adaptable. Knowledge that is new, innovative, and useful meets the requirements of knowledge quality (Chan et al., 2008). Knowledge that is frequently reused to create new knowledge is considered high quality (Waheed and Kaur, 2016).

Widodo (2015) emphasized that knowledge quality is about how well ideas and information can be used and adapted as needed. Chou et al. (2015) added that knowledge can be innovative, but if it is not useful for organizational development, then it does not meet the criteria for knowledge quality.

Knowledge quality is the extent to which ideas and information can be used and adapted as needed and reused to create new knowledge is considered high quality.

So the quality of knowledge is the extent to which ideas and information can be used and adapted as needed, and can be reused to create new, more relevant knowledge. Good quality knowledge is knowledge that is easy to apply, adaptable, and helpful in organizational development. Overall, the quality of knowledge includes elements such as accuracy, completeness, timeliness, and relevance of information (Wixom & Todd, 2005).

So that the quality of knowledge is a deep understanding of regulations, procedures, and technologies that are relevant to the tasks and functions of KPPBC. Good quality knowledge is knowledge that is easy to apply, can be adapted, and helps in organizational development. Overall, the quality of knowledge includes elements such as accuracy, completeness, timeliness, and relevance of information (Wixom & Todd, 2005).

Table 3.3

Estimation Results of Loading Values of Knowledge Quality Variable Indicator Factors (X1)

Code	Indicator	<i>Outer loading</i>	Information
X11	Accuracy	0.826	Valid
X12	Completeness	0.904	Valid
X13	Punctuality	0.703	Valid
X14	Relevance of information	0.898	Valid

### 3.3.1. The Influence of Knowledge Quality on HR Performance

The quality of knowledge is proven to have a positive and significant influence on HR performance, which means that the better the quality of knowledge, the higher the HR performance will tend to be. These results confirm the research conducted by De Zubielquiet.al (2019) which states that knowledge quality contributes to performance.

The quality of knowledge in this study is a reflection of four indicators, namely the indicators of Accuracy, Completeness, Timeliness, and Relevance of information, while HR Performance in this study is a reflection of four indicators, namely the indicators of Trade Facilitator, Industry Supporter, Community Protector, Revenue Collector.

The Knowledge Quality variable has an indicator with the highest outer loading value, namely Completeness, while in the HR Performance variable, the indicator with the highest outer loading value is Revenue Collector. These results indicate that there is a positive relationship between the two indicators, where the better the Completeness of knowledge, the higher the ability in Revenue Collector. This indicates that when the knowledge possessed is more complete and comprehensive, individuals or teams will be more effective in carrying out tasks related to revenue collection, such as identifying sources of income, calculating, and ensuring accurate receipts. This means that the completeness of knowledge not only supports a deeper understanding, but also contributes directly to improving practical performance, especially in the context of revenue management.

The Knowledge Quality variable has an indicator with the lowest outer loading value, namely Timeliness, while in the HR Performance variable, the indicator with the lowest outer loading value is Trade Facilitator. These results indicate that there is a relationship between the two indicators, where the better the Timeliness in knowledge, the higher the role as a Trade Facilitator. This means that when information or knowledge is delivered in a timely manner, individuals or teams will be more prepared and effective in facilitating the trade process, such as facilitating transactions, ensuring regulatory compliance, or increasing efficiency in the supply chain.

### 3.3.2. The Influence of Knowledge Quality on Customs Professional Competence

This study proves that the quality of knowledge has a positive and significant effect on Customs Professional Competence, which means that the higher the quality of knowledge mastered by human resources, the higher their professional competence in the field of customs. These results confirm the results of research which state that quality knowledge is needed to improve technical skills, and understanding of organizational processes and standards (Gustafsson & Lazzaro, 2021).

The quality of knowledge in this study is a reflection of four indicators, namely the indicators of Accuracy, Completeness, Timeliness, and Relevance of information, while the professional competence of customs in this study is a reflection of five indicators, namely the indicator of Understanding of Customs Regulations, Andexcise, Communication skills, Application of technology, Professional ethics, and Professionalism.

The Knowledge Quality variable has an indicator with the highest outer loading value, namely Completeness, while in the Professional Competence variable, the indicator with the highest outer loading value is Understanding of customs and tax regulations. These results indicate that there is a positive relationship between the two variables, where the better the level of Completeness of knowledge possessed, the higher the Understanding of customs and tax regulations. In other words, when the knowledge possessed is more complete and comprehensive, a person will be better able to understand and apply regulations related to customs and taxation.

The Knowledge Quality variable has indicators with outer valueslowest loading, namely Punctuality, while in the Professional Competence variable, the indicator with the lowest outer loading value is Technology Application. These results indicate that there is a relationship between the two indicators, where the better the Timeliness in knowledge, the higher the Understanding of Technology Application. This means that the timeliness of knowledge not only plays a role in process efficiency, but also contributes to increasing technology application.

### 3.3.3. Indirect Effect of Knowledge Quality on HR Performance through Customs Professional Competence Mediation

Customs professional competence mediates the influence of Knowledge Quality on HR Performance. This means that the knowledge possessed by employees must be of high quality in order to contribute optimally to improving their professional competence, especially in the field of customs. With a deep and continuously updated understanding of customs regulations, procedures, and policies, employees can carry out their duties more effectively and efficiently.

In addition, improving the quality of knowledge also supports employees in facing operational challenges, ensuring compliance with regulations, and improving services to stakeholders. Therefore, investment in training, education, and skills development is a strategic step in building superior professional competence in the customs sector. Employees who are competent in their fields will find it easier to carry out their duties, so that work becomes more effective and efficient. This is expected to contribute greatly to HR performance.

#### 4. Conclusion

The higher the quality of knowledge possessed by human resources, the more their professional competence in the field of customs will increase. This means that aspects such as Accuracy, Completeness, Timeliness, and Relevance of information will contribute significantly to improving Understanding of customs regulations, Communication skills, Application of technology, Professional ethics, and the overall level of Professionalism. The better the quality of knowledge possessed, the higher the performance of human resources. This means that the effectiveness of the role as a Trade Facilitator, Industry Supporter, Public Protector, and Revenue Collector is greatly influenced by the Accuracy, Completeness, Timeliness, and Relevance of information related to customs. The better the professional competence in the field of customs, the more the performance of human resources will increase. This means that Understanding of customs regulations, Communication skills, Application of technology, Professional ethics, and Professionalism will have a positive impact on improving performance in the role as a Trade Facilitator, Industry Supporter, Public Protector, and Revenue Collector. Professional competence in the field of customs acts as a mediator in the relationship between the quality of knowledge and human resource performance. In other words, the knowledge possessed by employees must be of high quality in order to effectively support the development of their professional competence in the field of customs. This competence then contributes to improving employee performance, both in carrying out customs duties, ensuring compliance with regulations, and increasing operational efficiency.

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