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THE ROLE OF KNOWLEDGE MANAGEMENT PRACTICE IN ENCOURAGING ACCOUNTING FOR EMPLOYEE PRODUCTIVITY

ABSTRACT

Our current study aims to investigate knowledge management practices within the Indonesian culinary industry, analyze the impact of these practices on the productivity of accounting staff, and identify viable strategies for enhancing knowledge management. An online survey was conducted in this research to gather information from 169 Indonesian culinary businesses. The productivity of accounting staff members and knowledge management procedures are two critical variables measured using established indicators from the literature. To verify the structural link between these variables and validate the model, the data were analyzed using the PLS-SEM approach. The results indicate that all components of knowledge management practices—knowledge reuse, connections between knowledge transfer, internal and external sources, and lifelong learning — have a substantial, favorable impact on the development of conceptions related to knowledge management practices. Furthermore, knowledge management techniques positively and significantly influence the productivity of accounting staff, as evidenced by the quality of financial reports, user satisfaction, the enhancement of organizational image, and the perception of accurate and fair accounting information. Our growing focus has significant implications for the Indonesian culinary industry, particularly regarding the essence of effective knowledge management strategies in raising worker productivity within the accounting field. To gain the support of stakeholders, organizations must prioritize human resource development, ensure greater transparency in accounting information, and incorporate knowledge management into their overall business strategy. As a result, this study will significantly advance our understanding of knowledge management within the restaurant industry. It is unique in its focus on the food industry and its contribution to the advancement of knowledge management in developing nations.

Keywords: knowledge management, accounting staff productivity, culinary industry, knowledge reuse, knowledge transfer, lifelong learning, organizational transparency, human resource development, PLS-SEM

JEL Classification: M10, M41, L66, D83, J24, L22, C38

INTRODUCTION

One of the main pillars of organizational growth and competitiveness is widely regarded as knowledge management. Scholars such as Lee et al. (2016), Mahdi et al. (2019), and Abualoush et al. (2018) emphasize its strategic essential. Knowledge exchange is essential for achieving superior performance in the public and private sectors (Kim & Lee, 2006). Through effective knowledge management, businesses can gain a competitive advantage and increase productivity and innovation over time. In the information age, knowledge management has become increasingly important for organizations seeking to advance and remain relevant in a constantly evolving market.

The necessity for solutions that emphasize the efficient administration of knowledge resources drives efforts in knowledge management. It is essential to strengthen knowledge capabilities that support information management and facilitate effective knowledge flow throughout the organization in order to integrate the concept of knowledge management (Mardani et al., 2018). While research on knowledge management practices is abundant in established nations such as the United States, Australia,

and the United Kingdom, there remains a significant lack of studies focused on knowledge management in emerging markets like Asia and Indonesia (Nasution et al., 2021). Investigating knowledge management in developing economies can provide valuable insights into how best practices can be adapted and implemented across diverse cultural and economic contexts (Cerchione & Esposito, 2017).

In Indonesia, the culinary industry has experienced rapid growth, particularly among medium-sized industrial culinary entrepreneurs. This growth is critical, as knowledge management in countries like Indonesia, where the culinary sector is expanding, remains in its infancy. Besides, research on knowledge management relevant to the food industry is still limited (Attia & Salama, 2018). The food and beverage industry's GDP grew by 4.62% (year-over-year) in the second quarter of 2023. The food industry is projected to account for over 34% of the processing industrial sector's GDP during this same period (BPS - Statistics Indonesia, 2023). Consequently, knowledge management was significantly impacted as the food and beverage sector of the processing industry experienced rapid growth. This relevance is further supported by recent labor productivity trends in Indonesia. Between 2019 and 2024, labor productivity growth experienced significant fluctuations. The pre-pandemic period saw stable improvements, peaking at +3.68% in 2019. However, in 2020, productivity declined sharply by -3.54% due to the impact of COVID-19. Recovery has been modest since then, with growth stabilizing around +1.5% by 2023–2024. These patterns suggest that while the economy is rebounding, the productivity of the Indonesian workforce—including accounting professionals—has yet to return to pre-pandemic levels. For culinary businesses operating on thin margins and facing high competition, this slow recovery amplifies the need for efficient knowledge sharing and staff upskilling to maintain financial resilience and competitiveness (Mulia, 2021; Rahmawati et al., 2023). In this scope, knowledge management emerges not only as a strategic asset but also as a necessary response to systemic productivity challenges.

The culinary sector, especially the food and beverage industry in Indonesia, is the primary focus of this study. This industry significantly contributes to the nation's economy, not only by playing a vital role in people's daily lives but also by generating numerous employment opportunities and substantial revenue (Hurriyah et al., 2024). The growing demand for gastronomic delights and diverse food options in Indonesia underscores the importance of the culinary industry as a research topic. This trend reflects changes in consumer behavior and highlights the need to understand the dynamics of the culinary sector within a developing economic context. By concentrating on the food industry, this study aims to provide insights into relevant and sustainable information management practices, thereby supporting the growth of this sector in Indonesia. This makes the culinary industry serves as an excellent subject for research, as it can act as a testing ground for effective knowledge management strategies that enhance competitiveness and improve business performance.

The core of this study is to address the gap in the literature concerning knowledge management, especially in relation to Indonesia's culinary sector. We will present comprehensive empirical data on the challenges and opportunities associated with knowledge management, specifically regarding professional accounting staff. By focusing on this aspect, we aim to enhance the understanding of financial reporting management, which is crucial for the long-term sustainability of restaurants. Effective financial reporting not only influences investor decisions but also enables companies to develop value-adding and risk-reducing business practices (Moumen et al., 2015; Bui & de Villiers, 2017). This study will emphasize the role of qualified accounting staff in this process and will explore how effective knowledge management strategies can improve the overall performance and competitiveness of Indonesian culinary enterprises.

LITERATURE REVIEW

Resources-Based View. The Resource-Based View (RBV) in management accounting emphasizes the importance of an organization's internal resources in establishing a sustainable competitive advantage (Ramon-Jeronimo et al., 2019). According to RBV, valuable, rare, unique, and non-substitutable resources (VRIN) are fundamental to achieving a competitive edge (Nayak et al., 2023). This perspective posits that knowledge is one of the primary resources that can provide an organization with a competitive advantage within the framework of knowledge management. By leveraging the knowledge possessed by their employees, information systems, and internal knowledge processes, businesses can enhance innovation, improve operational efficiency, and respond more swiftly to market changes (Al Amiri & Rahim, 2019).

Organizations can identify their unique and difficult-to-replicate knowledge by applying RBV theory within the framework of knowledge management. This encompasses both explicit knowledge, which is readily available and documented, and tacit knowledge, which is embedded in employees' experiences and skills (Fernández-López et al., 2018). Companies that effectively manage and leverage these knowledge resources are more likely to achieve a sustained competitive advantage. According to Nayak et al. (2023), integrating RBV with KM enables firms to understand how their internal knowledge can

be transformed into a valuable asset, thereby generating additional value in a dynamic and competitive business environment. By adopting an RBV approach, organizations can optimize the use of their knowledge to achieve strategic objectives and respond adeptly to market changes.

Dimensions that form Knowledge Management Practice. The term KM encompasses a broad array of procedures and methods employed to efficiently manage knowledge within organizations. North and Kumta (2018) define knowledge management as a systematic endeavor to organize entire companies to achieve their primary objectives. According to Barney (1991), Resource-Based Theory (RBT) posits that firms must possess unique, valuable, and scarce resources to gain a competitive advantage. Knowledge management includes a wide range of practices and strategies aimed at effectively managing knowledge within organizations. North and Kumta (2018) reiterate that KM is a systematic effort to organize entire enterprises to meet their main goals. Barney (1991) further asserts that, according to RBT, for a corporation to attain a competitive advantage, its resources must be scarce, valuable, and unique.

Investigating knowledge management issues within the Indonesian culinary industry necessitates a comprehensive examination of the pursuit and adoption of increasingly effective business models. The objective of this study is to understand and analyze specific knowledge management process skills, including information sharing, lifelong learning, internal and external knowledge integration, and knowledge reuse processes, within the context of the culinary sector. Knowledge reuse refers to the ability to apply knowledge acquired through skills and experience in new settings. Hence, this intelligence becomes embedded in individuals, enabling firms to capitalize on a variety of commercial opportunities and challenges (Dang et al., 2022). This in-depth study objective to provide a more nuanced insight into how knowledge management can be effectively leveraged in the Indonesian culinary sector, thereby fostering innovation, competitive advantage, and sustainable success.

Our study design and model demonstrate that several knowledge management characteristics identified in the literature positively influence the knowledge management measurement index. As outlined by Asrar-ul-Haq and Anwar (2016) and Moshood et al. (2022), this index comprises four primary processes: knowledge reuse, both internal and external knowledge integration, lifelong learning, and information sharing. This study underscores the importance of understanding these elements and effectively managing them within the framework of knowledge management. These findings lay a solid foundation for innovation, collaboration, and sustainable growth in the food and beverage industry by significantly contributing to the creation of effective knowledge management strategies and practices within the sector.

Based on knowledge management research conducted by Nguyen and Mohamed (2011) and Chong et al. (2011), and adhering to the methodological framework proposed by Carlson et al. (2019), this study considers knowledge management configuration and expansion as a reflective-formative variable. Given the distinct characteristics and non-interchangeability of the four identified knowledge management factors, a formative conceptualization approach was selected. This choice aligns with the recommendations made by Mills and Smith (2011), who emphasize the importance of examining the primary impacts of knowledge management dimensions to understand the levels of personal resources. Besides, adjustments made to one dimension may not necessarily have a substantial effect on other dimensions. For example, declines in information sharing could occur independently without substantially impacting knowledge reuse, the integration of internal and external knowledge, or other critical aspects of knowledge management (Moshood et al., 2022). This approach facilitates a deeper understanding of the dynamics of knowledge management within the context of Indonesia's culinary sector. Therefore, we propose the following hypothesis:

- **H1a:** The knowledge reuse process dimension provides positive support for the formation of the formative construct of knowledge management.
- **H1b:** Knowledge dimensions related to internal and external integration provide positive support for the formation of the formative construct of knowledge management.
- **H1c:** The knowledge transfer dimension provides positive support for the formation of the formative construct of knowledge management.
- **H1d:** The lifelong learning dimension provides positive support for the formation of the formative construct of knowledge management.

A comprehensive approach to evaluating a company's performance or achievement goals recognizes that profitability is merely one of many critical components. In addition, maintaining a positive corporate image, as well as staff efficiency and performance, are significant factors (Al Aina & Atan, 2020). While much of the existing empirical research has concentrated on the effect of knowledge management on several dimensions of business performance — particularly financial

metrics such as costs and profits — there remains ample opportunity to identification the impacts of knowledge management on other aspects of corporate performance, including employee productivity, customer satisfaction, and brand reputation (Muhammed & Zaim, 2020; Al-Dmour et al., 2022; Chopra & Gupta, 2020).

Encouraging effective knowledge management significantly enhances the quality of financial reports. An efficient knowledge management system enables companies to gather, store, and manage financial information more effectively. This encompasses reporting guidelines, internal audit procedures, and financial data management (Iqbal, 2021). By facilitating easier and more organized access to financial knowledge, businesses can improve the quality, reliability, and transparency of their financial reporting. This not only ensures compliance with relevant financial standards but also boosts confidence among shareholders and investors (Koolivand et al., 2023). Knowledge management becomes essential for producing high-quality financial reports, which in turn fosters informed decision-making and supports the company's long-term expansion.

Strong evidence supporting the contribution of knowledge management to enhancing the quality of financial reports has been provided by empirical research and previous studies. For example, research conducted by Muttakin et al. (2020) and Battisti et al. (2022) shows that the implementation of effective knowledge management techniques can improve the accuracy of financial reports. Moreover, a separate study by Bui and de Villiers (2017) indicates that companies utilizing knowledge management strategies tend to have more precise and organized financial reporting processes. Similarly, Al-Dmour et al. (2022) revealed that effective knowledge management can enhance an individual's ability to analyze financial data. Thus, there is substantial evidence from this empirical research supporting the notion that knowledge management is positively correlated with the quality of financial reports.

Knowledge management plays a crucial role in enhancing user satisfaction with financial reports. It improves the processes of collecting, managing, and distributing financial information, ensuring that reports are delivered accurately, relevantly, and punctually. Pradana and Vanomy (2020) demonstrate that firms employing advanced knowledge management strategies produce more comprehensive and insightful financial reports that better meet users' needs. Similarly, Bui and de Villiers (2017) found that accessible and transparent access to financial information, facilitated by effective knowledge management, increases users' trust and satisfaction with financial reports.

Knowledge management plays a key role in establishing a positive organizational image. By effectively managing, storing, and disseminating knowledge, an organization can cultivate a strong reputation among employees, customers, and other stakeholders. Brito et al. (2020) found that firms that successfully implement knowledge management practices tend to have a more robust market image and can foster greater trust among stakeholders. Also, Ahmad et al. (2017) discovered that efficient knowledge management enhances a business's attractiveness to both employees and investors. Thus, good knowledge management not only helps a business project a positive image but also increases its appeal and strengthens its position within the industry and society.

Knowledge management is critical for developing an accurate and equitable representation of accounting information within a company. By implementing effective knowledge management processes, organizations can enhance their utilization of accounting information for informed and strategic decision-making. Mahlamaki et al. (2018) found that firms with a mature knowledge management system possess a superior ability to interpret accounting information, enabling them to take actions that align with their needs. Furthermore, studies by Al-Dmour et al. (2021) and Battisti et al. (2022) underscore the significance of robust knowledge management in delivering accounting information in a more comprehensive and relevant manner to stakeholders. Knowledge management can positively influence how businesses interpret and apply accounting information to achieve their objectives. Therefore, we propose the following hypothesis:

- **H2:** Knowledge management has a positive influence on the quality of financial reports.
- **H3:** Knowledge management has a positive influence on user satisfaction with financial reports.
- **H4:** Knowledge management has a positive influence on creating an organizational image.
- **H5:** Knowledge management has a positive influence on the correct and fair view of accounting information.

AIMS AND OBJECTIVES

Our current study aims to examine how various knowledge management practices influence the productivity of accounting professionals in Indonesia's burgeoning culinary sector. It focuses on four main dimensions—knowledge reuse, integration of internal and external knowledge, knowledge sharing, and continuous learning—and their contributions to building an effective knowledge framework. The goal is to assess how these elements impact the quality of financial reporting, user satisfaction, organizational reputation, and the fair presentation of accounting data. The findings aim to provide practical

insights for culinary businesses in applying knowledge management strategies to enhance both financial outcomes and operational efficiency. In doing so, the research supports efforts to improve staff capabilities, transparency, and the long-term sustainability of the industry.

METHODS

Research Design

Our primary research strategy is survey-based, chosen to meet the demand for generalizability in our empirical research. The authors collected data for this study by administering an online survey to professional accounting staff in the Indonesian culinary industry. Online surveys enable us to reach a larger number of respondents, encourage broad participation from diverse backgrounds, and gather data on a wider scale. This approach provides a more representative sample of our target group, allowing us to gain a more comprehensive understanding of the issue under investigation. By conducting an online survey, the authors were able to collect data quickly and efficiently, facilitating an in-depth analysis of our topic and yielding significant findings that enhance our understanding of knowledge management within Indonesia's culinary industry.

Variable Measurement

The primary variable examined in this study is knowledge management practices, which are categorized into several aspects, including: (1) knowledge reuse processes, (2) knowledge linkage with internal and external integration, (3) knowledge transfer, and (4) lifelong learning. Each component was assessed using indicators derived from the literature and analyzed through a five-point Likert scale, where respondents rated their level of agreement with the provided statements. The knowledge reuse process was evaluated using four items sourced from the research conducted by Kankanhalli et al. (2011) and Zhang and Li (2016), which measure the extent to which individual knowledge is reused within organizational settings. A four-indicator scale, developed by Wang et al. (2014), assesses an organization's ability to integrate internal and external information into its business operations, thereby examining the relationship between knowledge and both internal and external integration. Knowledge transfer was measured using four factors that indicate an organization's capacity to convey knowledge between individuals and business units, as outlined by Vlačić et al. (2019). Based on a study by Zhao et al. (2018), which explores the extent to which an organization supports continuous learning and its ability to adapt to environmental changes, four variables are utilized to assess lifelong learning. For that reason, an examination of these variables provides a comprehensive understanding of knowledge management techniques within the framework of the Indonesian culinary sector. Four main variables are employed to measure the productivity of accounting employees. We reference the studies by Al-Dmour et al. (2021) and Ritsri and Meeprom (2020) for effective financial reporting variables, as well as for a correct and equitable perspective on accounting information. Likewise, we draw on Ritsri and Meeprom (2020) for insights into user satisfaction with financial reporting, and we reference the study by Brito et al. (2020) regarding the development of organizational image. Each measurement indicator is derived from English literature. However, it is essential to translate these metrics into Indonesian, given that the data is collected by accounting staff in Indonesia.

Instrument Development and Pilot Test

Forward and backward translation techniques were applied in accordance with the principles outlined by Slotegraaf and Atuahene-Gima (2011). The survey was initially translated from English into Indonesian by a qualified translator and subsequently translated back into English to evaluate the accuracy of the translation. Forty graduate students in accounting participated in an experimental survey and were asked to provide feedback on the clarity and comprehensibility of each signal, as well as the overall clarity of the signals. The quality of the translation was validated by findings that indicated no significant alterations to the required items or indicators after testing.

Data Analysis

The Partial Least Squares Structural Equation Modeling (PLS-SEM) data analysis method was employed to ascertain the structural links among variables through empirical means. This procedure considers both first-level and second-level elements of the research model. First-level components include knowledge reuse procedures, knowledge relationships with internal and external integration, knowledge transfer, lifelong learning, and accounting knowledge management. In contrast, second-level concepts encompass knowledge management techniques, an accurate and balanced view of accounting data, user satisfaction with financial statements, and the quality of financial statements. Utilizing graphical tools and statistical analysis, the research hypotheses were tested using PLS-SEM to validate the resulting model and assess the significance of the relationships among the variables.

Data Collection and Samples

To ensure a representative sample, the survey questionnaire was distributed to 268 businesses within the culinary industry, selected from various culinary entrepreneur associations, including café associations, restaurants, and other Indonesian organizations such as the Indonesian Catering Services Entrepreneurs Association. The focus on professional accounting staff was chosen because recent research indicates that they play a significant role in managing financial risks and discovering chances to improve corporate performance (Bui & de Villiers, 2017). The survey was successfully completed by 179 respondents from the selected firms. After data screening, 10 surveys were eliminated due to incomplete or inaccurate responses. Accordingly, the data analysis included 169 complete and valid questionnaires. This approach ensures that the data collected is of sufficient quality to provide an accurate insight into the relationship between knowledge management and organizational performance in Indonesia's culinary sector.

RESULTS

The findings indicate that the information gathered from a representative sample of professional workers in the Indonesian food sector is comprehensive. Notably, 74.6% of the respondents were women, while the remainder were men. This suggests that women predominantly occupy accounting roles within the Indonesian culinary industry. The ages of the respondents ranged from 32 to 48 years. These results align with statistics from the Indonesian Culinary Entrepreneurs Association, which also reports a higher percentage of female workers in accounting within the national tourism industry. These findings underscore the gender dynamics present in the food industry, the composition of the workforce, and the significant role of women in accounting positions that are vital to the travel and tourism sector.

Approximately 87.3% of the overall sample held a bachelor's degree as the highest level of education, constituting the majority of study participants. Postgraduate degree holders represented the next largest group. In addition, most respondents—approximately 53.2%—reported having an average of more than 15 years of work experience. In terms of household income, over 27.5% of participants indicated that their income, when converted to USD, ranged between USD 520 and USD 1,450. These findings provide insights into the educational background, work history, and income levels of individuals in the Indonesian culinary sector. The data reveals the professional backgrounds of accounting staff members within these businesses, which can serve as a foundation for future study on the composition and dynamics of the Indonesian culinary workforce. Based on a survey of 169 respondents, approximately 94.6% of the sample identified as limited liability companies, while the remainder were partnership firms. When converted to USD, most culinary businesses reported an initial investment of less than USD 150,000, accounting for about 37.1% of the total sample. Firms with investments exceeding USD 500,000 comprised approximately 24.1% of the total sample, making them the next most common type of business.

In terms of length of service, 58.1% of the overall sample consisted mostly of respondents with more than 15 years of work experience, while 21.8% reported having between 5 and 10 years of experience. Regarding workforce size, companies in the tourism industry typically employ fewer than 60 individuals, representing approximately 58.1% of the overall sample. In contrast, companies with more than 200 employees account for only 17.3% of the sample. These findings provide an overview of the business profile and operational characteristics of the Indonesian culinary industry.

Model Measurement Procedure

Figure 1 illustrates how PLS-SEM effectively facilitates empirical testing of research hypotheses. In this study, an iterative indicator technique was employed to calculate the Type II reflective-formative hierarchical latent variable score for knowledge management. According to Becker et al. (2012), using the same number of indicators in the knowledge management dimension is considered the optimal method. Initially, reflective and formative measurement models were evaluated to ensure the validity and reliability of the variables within the sample. This assessment was conducted in two steps. Subsequently, a structural model was developed following the approach recommended by Hair et al. (2021).

Within this approach, Knowledge Management Practice (KMP) is conceptualized as a second-order entity comprising multiple interconnected components. Knowledge Linking of Internal and External sources (KLI) involves establishing connections between internal organizational knowledge and external sources. Knowledge Reuse (KR) refers to the systematic process of utilizing existing knowledge. Knowledge Transferring (KT) denotes the intentional sharing of knowledge among organizational members, while Lifelong Learning (LL) emphasizes the continuous enhancement of competencies. This comprehensive paradigm recognizes KMP as a vital element that integrates various aspects and fosters a context-based, holistic approach to knowledge within the organization. To contextualize knowledge management practices, the model also incorporates financial dimensions such as Financial Statement Quality (FSQ), Financial Statement Users' Satisfaction (FSU), Organizational Image Building (OIB), and the assurance of a True and Fair View (TFV) of accounting information.

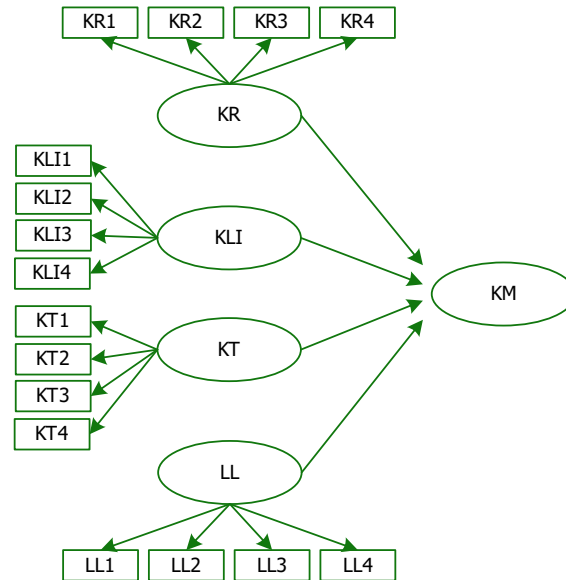


Figure 1. Research model first-order component of KM reflective-formative hierarchy type II.

The overall model considers various factors, including Financial Report Quality (FRQ), Financial Report User Satisfaction (FRUS), Organizational Image Building (OIB), and the assurance of a True and Fair View (TFV) of accounting information. It illustrates how Knowledge Management (KM) influences Accounting Employee Productivity. This model, which outlines the relationship between knowledge management practices and accounting employee productivity, is grounded in four previously developed hypotheses. Also, it examines the impact of these practices on the quality of financial reports, user satisfaction, organizational image, and the provision of an accurate and fair representation of accounting information (see Figure 2).

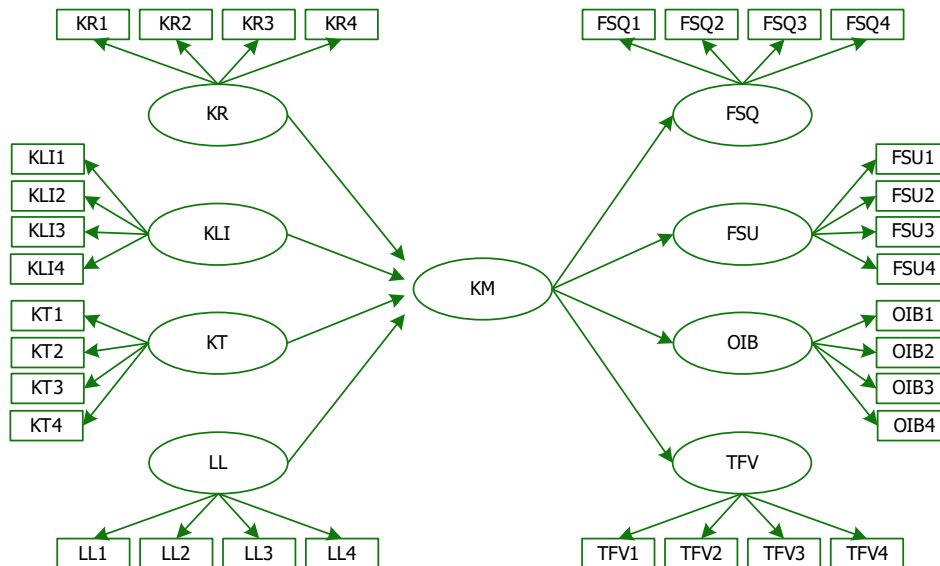


Figure 2. Overall research model.

Initial Analysis. The methodology proposed by Hair et al. (2021) involved analyzing data through a measurement model that included the computation of individual indicator reliability, composite reliability (CR), convergent validity, and discriminant validity. Average Variance Extracted (AVE), composite reliability, and item loadings were considered when evaluating reflective variables. As shown in Table 1, all analytical results exceeded the recommended thresholds, demonstrating strong reliability coefficients (Cronbach's alpha/ α), adequate convergent validity, and high AVE. These analyses provide assurance regarding the construct validity of the variables used and the overall quality of the data.

This is how reliability values are assessed: Hadjaat et al. (2021) suggested a minimum value of 0.7 as a reasonable indicator of reliability for a variable. Hulland (1999) and Fornell and Larcker (1981) state that the Average Variance Extracted (AVE) for each indicator variable must exceed 0.5 and be greater than the unexplained variance to meet the criteria for acceptable convergence.

Table 1. Internal consistency criterion.

Latent Variables	AVE	CR	α
Knowledge reuse process	.82	.94	.86
Knowledge linking of internal and external	.79	.97	.84
Knowledge transferring	.83	.85	.91
Lifelong learning	.74	.89	.5
Financial statement quality	.78	.91	.82
Financial statement users' satisfaction	.81	.92	.87
Organizational image building	.82	.87	.91
True and fair view of accounting information	.77	.89	.82

This study meets the suggested criterion for convergent validity based on the analysis results (see Table 1). With all loading values for the reflective variables surpassing the 0.5 threshold, the indicator loadings from Table 2 demonstrate strong construct validity and reliability (Hair et al., 2021). To ensure that the research instrument is legitimate, trustworthy, and effective in achieving the specified goals, a thorough examination is necessary. A comprehensive investigation is essential to confirm that the research instrument is reliable, valid, and conducive to achieving the intended objectives. This meticulous inspection guarantees that the tools and procedures selected align with the research goals, thereby enhancing confidence in the accuracy and integrity of the analysis. This stage is critical for meeting the study objectives and producing accurate, relevant data. Referring to Table 2, all indicator samples for the construct variable exhibit loadings of at least 0.5, indicating that they meet the established criteria. Specifically, the second indicator in the knowledge reuse process variable has the highest loading at 0.83. The fourth indicator is the largest among the knowledge linking of internal and external variables, with a value of 0.82. Within the knowledge transferring variable, the second indicator also stands out as the largest, with a loading of 0.73. In the lifelong learning variable, the first indicator achieves the highest loading at 0.82. For the financial statement quality variable, the fourth indicator is the highest, reaching a value of 0.84. The third indicator for the financial statement users' satisfaction variable has the highest loading at 0.91. In the organizational image building variable, the third indicator reaches a loading of 0.89. Finally, the fourth indicator is the largest among others in the true and fair view of accounting information variable, with a value of 0.91.

Table 2. Items and loadings of the latent variable. (Note: ***p < 0.001; **p < 0.01; *p < 0.05)

Constructs and Indicators Sample (n = 169)	Loadings	t-value
Knowledge management practice		
Knowledge reuse process		
Indicator 1	.73	27.23***
Indicator 2	.83	32.53***
Indicator 3	.73	11.13***
Indicator 4	.76	27.19***
Knowledge linking of internal and external		
Indicator 1	.77	11.22***
Indicator 2	.72	12.11***
Indicator 3	.73	24.16***
Indicator 4	.82	20.42***
Knowledge transferring		
Indicator 1	.68	12.27***
Indicator 2	.73	17.21***

(continued on next page)

Table 2. Continued.

Constructs and Indicators Sample (n = 169)	Loadings	t-value
Indicator 3	.68	21.24***
Indicator 4	.62	14.18***
Lifelong learning		
Indicator 1	.82	18.27***
Indicator 2	.77	19.71***
Indicator 3	.71	21.74***
Indicator 4	.76	19.68***
Financial statement quality		
Indicator 1	.78	31.29***
Indicator 2	.82	32.21***
Indicator 3	.81	43.28***
Indicator 4	.84	18.19***
Accounting employee productivity		
Financial statement users' satisfaction		
Indicator 1	.81	28.92***
Indicator 2	.82	37.22***
Indicator 3	.91	38.38***
Indicator 4	.78	31.17***
Organizational image building		
Indicator 1	.69	35.11***
Indicator 2	.85	37.19***
Indicator 3	.89	48.26***
Indicator 4	.79	21.34***
True and fair view of accounting information		
Indicator 1	.81	27.14***
Indicator 2	.82	21.28***
Indicator 3	.86	35.17***
Indicator 4	.91	32.26***

Based on the criteria proposed by Gaski and Nevin (1985) for evaluating discriminant validity, Table 3 shows that no correlation between variables exceeds their respective reliabilities. This indicates that, when compared to indicators in other constructs, each variable exhibits a stronger relationship with indicators within the same construct. Thus, these findings support the application of the construct and instill confidence in the interpretation of the analysis results by confirming the presence of satisfactory discriminant validity for all variables in this study.

Table 3. Correlation matrix using the Fornell-Larcker criterion. Notes: the other is the correlation coefficient, M: Mean, and SD: Standard Deviation.

Variables	AVE	1	2	3	4	5	6	7	8
KR	.82	.89							
KLI	.79	.12	.84						
KT	.85	.21	.25	.88					
LL	.83	.05	.14	.07	.83				
FSQ	.76	.07	.18	.01	-.22	.87			
FSU	.91	-.04	-.21	-.16	-.12	-.31	.85		
OIB	.84	-.03	-.08	-.07	-.17	.43	.55	.82	
TFV	.73	.06	.09	.03	-.17	.43	.69	.56	.85

According to Fornell and Larcker (1981), the square root of the AVE value consistently exceeds the off-diagonal correlations, as demonstrated by the analysis presented in Table 3. The AVE for knowledge management techniques ranged from 0.84 to 0.89, while for accounting personnel productivity, it ranged from 0.87 to 0.92. The correlations among the variables

varied from -0.20 to 0.70 . Differential validity was confirmed, as there were no correlations exceeding their respective reliability estimates. Consequently, the measurement model meets the psychometric standards required for this research, instilling confidence in the appropriateness and interpretation of the variable constructs. Table 3 illustrates strong discriminant validity, evidenced by the absence of any correlation exceeding the reliability of any variable. These findings enhance the conceptual framework within the context of the research, indicating that the causality between knowledge management techniques and accounting employee productivity can be examined with greater clarity and consistency.

Direct Impact Assessment. According to preliminary data analysis results, the coefficient for knowledge transfer is 0.25 , for lifelong learning is 0.30 , for knowledge integration (both internal and external) is 0.31 , and for the dimensions of the knowledge reuse process is 0.32 . These coefficients create a formative relationship for the concept of knowledge management practices using Partial Least Squares (PLS). The results indicate that the factors constituting the dimensions of knowledge management practices are interconnected and strongly affect the construct, thereby supporting hypotheses H1a, H1b, H1c, and H1d. Overall, this highlights the importance of information reuse processes, the integration of knowledge both internally and externally, knowledge transfer, and lifelong learning within knowledge management methodologies. These findings have substantial implications for developing effective knowledge management strategies within organizations. The findings of this study indicate that accounting employee productivity is significantly influenced by the "second-order" concept of knowledge management methods (Table 4).

Table 4. Summary of the structural model. Note: *** $p < 0.001$.

KMP: Index Weights (Formative Type II Model)						
Second-Order Construct	First-Order Constructs	Weight		t-value		VIF
KMP	H1a: KR	.32		26.19***		2.23
	H1b: CLI	.31		22.48***		2.56
	H1c: KT	.25		15.53***		1.71
	H1d: LL	.30		22.22***		2.14
KMP's direct relationship to Accounting Employee Productivity						
			β		t-value	
H2: KMP \rightarrow FSQ			.167		13.127***	
H3: KMP \rightarrow FSU			.216		12.237***	
H4: KMP \rightarrow OIB			.113		11.488***	
H5: KMP \rightarrow TFV			.218		10.375***	

This influence is evident in four key areas:

1. The quality of financial reports which is correlated with knowledge management techniques at a coefficient of 0.167 .
2. User satisfaction with financial reports, with a coefficient of 0.216 .
3. Organizational image building which has a correlation of 0.113 .
4. And the accurate and fair representation of accounting information, with a coefficient of 0.218 .

These results confirm that the application of effective knowledge management practices positively impacts accounting employee performance in terms of financial report quality, user satisfaction, organizational image, and the accurate perception of accounting information. Furthermore, they provide strong support for all proposed hypotheses (H2, H3, H4, and H5). The implications of these findings can help organizations maximize the productivity and outcomes of their accounting staff, as well as enhance the overall performance of the organization by improving knowledge management processes.

DISCUSSION

Research findings indicate that several aspects of knowledge management practices—including knowledge transfer, relationships between internal and external sources, knowledge reuse, and lifelong learning—significantly contribute to the development of positive constructs in knowledge management practices. Three results validate the critical role of these dimensions in enhancing overall knowledge management practices, with positive and substantial formation coefficients.

The strong support for each dimension shows how effectively addressing these factors can improve an organization's overall knowledge management procedures. The result is that to manage knowledge more effectively and improve overall organizational performance, businesses must comprehensively consider each of these characteristics and incorporate them into their knowledge management strategy.

This result aligns with the perspective that emphasizes knowledge reuse as a process involving the collection, verification, preservation, and retrieval of knowledge within an organization (Kankanhalli et al., 2011). Thus, the importance of knowledge management in the corporate environment is further underscored by the positive and substantial correlation between the quality of financial reports and the perceived effectiveness of knowledge management practices. Previous studies have also recognized that knowledge management strategies serve as a source of competitive advantage that complements an organization's long-term success strategy, rather than merely acting as a supplementary element (Abualoush et al., 2018; Ramon-Jeronimo et al., 2019). These findings underscore the necessity of integrating knowledge management practices into organizational strategy and prioritizing them to improve the quality of financial reports and effectively achieve long-term objectives.

The intricate connection between organizational performance and the capabilities of knowledge management processes was covered in research conducted by Nayak et al. (2023). The findings of the present study are in line with a previous paper, indicating that the four process capabilities in knowledge management practices—acquisition, conversion, application, and protection of knowledge—are significant indicators of business performance. Studies suggest that effective knowledge management strategies can lead to improved business outcomes. These results demonstrate that successful knowledge management techniques not only enhance operational performance directly but also indirectly contribute to higher-quality financial governance. Then, knowledge management strategies play a crucial role in maximizing overall organizational performance and establishing a foundation for effective and transparent financial governance.

Additional research demonstrates the significant impact that knowledge management strategies have on user satisfaction with financial reporting regarding a company's performance. A substantial body of research on this subject, especially concerning manufacturing firms, indicates that knowledge management practices not only influence internal business components but also have a measurable effect on the overall value of the company. The extent to which readers of financial reports are satisfied serves as an indicator of how knowledge management strategies indirectly enhance corporate value, according to a study by Martelo-Landroguez and Cepeda-Carrión (2016). These findings suggest that knowledge management strategies should also consider how internal knowledge influences the perceptions and actions of external users, such as financial analysts, investors, and other stakeholders. To improve user satisfaction with financial reports and ultimately increase overall company value, it is essential for organizations to focus on and develop effective knowledge management methods. Some research also indicates that a company's performance is significantly impacted by how information management strategies affect users' satisfaction with financial reports. Extensive studies on this topic, particularly concerning manufacturing firms, show that knowledge management practices not only impact internal business components but also have a measurable effect on the overall value of the company (Ulfah et al., 2021). The level of satisfaction among readers of financial reports serves as an indicator of how knowledge management strategies indirectly enhance corporate value.

In an environment characterized by strong direct consumer connections, knowledge management techniques can help businesses enhance public perception of their brands and products. By effectively leveraging both internal and external knowledge, companies can improve their reputation and build customer trust. This, in turn, can increase brand loyalty and enhance overall business performance. Consequently, recognizing the vital role that knowledge management plays in shaping an organization's reputation within the Indonesian culinary sector underscores the need for implementing focused, integrated strategies to effectively manage corporate knowledge for long-term success.

The findings of previous studies in this field align with the conclusion that knowledge management methods are significantly linked to the accuracy and fairness of accounting information. Research conducted by Battisti et al. (2022) indicates that implementing effective knowledge management techniques in businesses can enhance the quality, transparency, and reliability of the financial data reported in accounting statements. Besides, a separate study by Koolivand et al. (2023) suggests that organizations employing robust knowledge management strategies tend to have more reliable and transparent financial reporting processes. The implementation of knowledge management techniques—such as the deployment of advanced information systems, the establishment of standard operating procedures, and the provision of knowledge management training for staff—can significantly enhance the credibility and reliability of the accounting data provided. This positive relationship is not only supported by theoretical frameworks but is also corroborated by empirical data from previous research in this field. Such findings underscore the critical importance of effective knowledge management in

improving the quality and reliability of accounting information, which can assist organizations in making more informed decisions and fostering stakeholder trust.

CONCLUSIONS

The conclusions drawn from this study have significant implications for both academic and practical domains. First and foremost, organizational management is a practical consideration, particularly in Indonesia's culinary sector. The findings indicate that effective knowledge management strategies can enhance various aspects of organizational performance, including the accuracy and reliability of accounting information, the quality of financial reports, and the satisfaction of users of these reports. This underscores the importance for businesses in this industry to prioritize knowledge management alongside operational and financial considerations. Secondly, this inference underscores the importance of developing company strategies that integrate knowledge management techniques. To improve internal operations, strengthen client relationships, and build a strong reputation in a competitive industry, businesses must consider how to incorporate knowledge management practices into their overall business plan.

The results underscore the importance of knowledge management professionals in developing competent and knowledgeable human resources. To ensure that employees become well-versed in knowledge management techniques and effectively integrate them into their daily work, organizations must invest in training and development. By fostering a transparent and equitable representation of accounting information, organizations can also enhance openness and trust among stakeholders, including investors, regulators, and the general public. This transparency can contribute positively to an organization's long-term viability and reputation. Ultimately, these findings highlight the necessity for further research to fully understand the dynamics of the link between organizational performance and knowledge management techniques. Investigating the contextual factors and interventions that may influence the effectiveness of knowledge management strategies could provide deeper insights for scholars and practitioners in this field. Organizations in the culinary industry, as well as in other sectors, can improve performance, gain a competitive advantage, and enhance their knowledge management practices by considering these implications. This method will enable them to navigate a more complex business environment effectively.

Given the reported factors, several research constraints must be considered. First, the validity of the results may be compromised by limitations in measuring knowledge management practices. Knowledge management ideas are often complex and difficult to quantify accurately, despite efforts to utilize established indicators from the relevant literature. Capturing the intricate and subjective dimensions of variables such as knowledge reuse, knowledge transfer, and lifelong learning in surveys can be especially challenging. Second, subjective factors—such as evaluating the quality of financial reports, user satisfaction, projecting a favorable company image, and presenting an accurate and impartial representation of accounting data—can introduce constraints when assessing the productivity of accounting staff. Even with diligent efforts to select appropriate indicators from pertinent research, respondents' subjective opinions and perceptions may influence the outcome. User satisfaction with financial reports and the enhancement of an organization's image are two examples of subjective variables that are susceptible to individual bias. Third, it is vital to consider the limitations associated with the small sample size when collecting data. Although the poll attracted a considerable number of participants, the small sample may not adequately represent the diversity of Indonesia's culinary scene. This limitation could restrict the generalizability of the results and influence the conclusions drawn from the study. Fourth, the validity of the study may also be compromised by deficiencies in the data collection methods. While online surveys are chosen for their efficiency, they may be more susceptible to respondent bias and exhibit lower response rates compared to more direct data collection techniques. These factors could affect the representativeness of the sample and the quality of the data gathered.

Some design recommendations and study ideas can assist future scholars who wish to deepen their understanding of knowledge management within the culinary industry. First and foremost, it is critical to broaden the research focus by incorporating a diverse range of companies within the culinary sector. A more comprehensive understanding of the potential and challenges associated with knowledge management can be achieved by examining the practices of both small and large restaurant chains. Subsequent studies could enhance their methodology by employing a more extensive qualitative approach, such as conducting in-depth interviews or case studies with relevant stakeholders in the food industry. This approach would enable academics to explore multiple perspectives and provide a more holistic understanding of the dynamics of knowledge management strategies in real-world settings.

Moreover, researchers should consider broadening the scope of their investigations by incorporating elements such as the use of Information and Communication Technology (ICT) in knowledge management, sustainability considerations, and the effect of innovation on Knowledge Management Systems (KMS) processes within the food sector. Too, collaboration

between researchers and professionals in the food industry could be highly beneficial. By combining academic insights with the practical experiences of industry participants, research related to knowledge management can become more relevant and impactful, ultimately informing policy and practice.

Finally, it is recommended that future scholars explore Corporate Social Responsibility (CSR) and sustainability within the framework of knowledge management in the food sector. A preliminary step is to examine the relationships between knowledge management techniques and the principles of sustainability and social impact. This investigation may facilitate the development of ethical and sustainable business strategies. Understanding the complex interplay among knowledge management, sustainability, and social responsibility is essential for fostering ethical and sustainable practices in the culinary industry, thereby enhancing the sector's positive effects on both the environment and society.

ADDITIONAL INFORMATION

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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РОЛЬ ПРАКТИКИ УПРАВЛІННЯ ЗНАННЯМИ В ЗАОХОЧЕННІ ОБЛІКУ ПРОДУКТИВНОСТІ ПРАЦІВНИКІВ

Це дослідження має на меті вивчити практики управління знаннями в індонезійській кулінарній індустрії, проаналізувати вплив цих практик на продуктивність бухгалтерського персоналу та визначити життєздатні стратегії для покращення управління знаннями. У межах цього дослідження було проведено онлайн-опитування для збирання інформації від 169 індонезійських кулінарних підприємств. Продуктивність працівників бухгалтерії та процедури управління знаннями є двома важливими змінними, які автори вимірювали за допомогою встановлених показників із літератури. Для перевірки структурного зв'язку між цими змінними та валідації моделі дані були проаналізовані за допомогою методу PLS-SEM. Результати вказують на те, що всі компоненти практик управління знаннями – повторне використання знань, зв'язки між внутрішніми та зовнішніми джерелами, передача знань і навчання впродовж життя – мають суттєвий сприятливий вплив на розвиток концепцій, пов'язаних із практиками управління знаннями. Крім того, методи управління знаннями позитивно й суттєво впливають на продуктивність праці бухгалтерського персоналу, про що свідчить якість фінансових звітів, задоволення користувачів, покращення іміджу організації та сприйняття точної й справедливої бухгалтерської інформації. Зростання уваги до індонезійської кулінарної індустрії має значні наслідки для неї, особливо щодо важливості ефективних стратегій управління знаннями для підвищення продуктивності праці в бухгалтерському секторі. Щоб заручитися підтримкою стейкхолдерів, організації повинні визначати пріоритети розвитку людських ресурсів, забезпечувати більшу прозорість бухгалтерської інформації та інтегрувати управління знаннями у свою загальну бізнес-стратегію. Отож, це дослідження значно поглибить розуміння управління знаннями в ресторанному бізнесі. Воно унікальне тим, що зосереджується на харчовій промисловості й робить внесок у розвиток управління знаннями в країнах, що розвиваються.

Ключові слова: управління знаннями, продуктивність праці бухгалтерського персоналу, кулінарна промисловість, повторне використання знань, передача знань, навчання впродовж життя, організаційна прозорість, розвиток людських ресурсів, PLS-SEM

JEL Класифікація: M10, M41, L66, D83, J24, L22, C38