

INTISARI

Industri jasa audit adalah salah satu industri penyedia jasa profesional yang berbasis pengetahuan (*knowledge*). Dalam sepuluh tahun terakhir, salah satu faktor utama *driving forces* dalam industri jasa audit di Indonesia adalah perubahan cepat dan kontinyu atas regulasi dan standar-standar terkait profesi akuntan. Perubahan-perubahan tersebut menstimulasi semakin berkembangnya kebutuhan pengetahuan (*knowledge*) di industri jasa audit. Kemampuan suatu Kantor Akuntan Publik (KAP) untuk mengelola pengetahuan sangat penting dalam kondisi persaingan, sehingga *knowledge management* (KM) merupakan sumber utama keunggulan kompetitif perusahaan. KAP ADR telah memulai inisiatif KM yang dapat memenuhi kebutuhan perusahaan untuk meningkatkan daya saing dan memberikan *quality service* kepada klien-klien. Setelah sistem KM diimplementasikan selama lebih dari 4 tahun, perusahaan belum pernah melakukan evaluasi atas implementasi proses KM.

Tujuan dari penelitian ini adalah untuk mengevaluasi (*on going evaluation*) implementasi proses KM di KAP ADR, dengan menggunakan model proses KM dari Probst et al. (2000), apakah telah berjalan sesuai dengan harapan dan memberikan manfaat bagi perusahaan, serta untuk mengidentifikasi faktor-faktor penyukses (*key success factors*) dan kendala-kendala dalam implementasi proses KM di perusahaan. Penelitian ini menggunakan penelitian *exploratory* dengan metoda penelitian kualitatif deskriptif. Pengumpulan data menggunakan kombinasi beberapa metoda kualitatif yaitu studi dokumen, wawancara dan observasi.

Hasil penelitian menunjukkan bahwa implementasi proses KM di KAP ADR telah berjalan dengan baik sesuai dengan harapan dan memberikan manfaat bagi perusahaan. Manfaat yang dirasakan antara lain adalah kenaikan pendapatan perusahaan yang signifikan. Dari hasil penelitian ini juga dapat diketahui bahwa terdapat 6 faktor penyukses (*key success factors*) dan 8 kendala-kendala (*barriers/critical factors*) dalam implementasi proses KM di KAP ADR.

Kata Kunci: industri jasa audit, *driving forces*, Kantor Akuntan Publik (KAP), *knowledge*, *knowledge management*, inisiatif KM, alur proses KM, faktor penyukses (*key success factors*), kendala-kendala (*barriers/critical factors*).

ABSTRACT

Audit services industry is one of the knowledge based professional services industries. In the last ten years, one of the main driving forces factor in Indonesia audit services industry has been a fast and continuous changes on regulations and standards related to the accounting profession. The changes stimulate the development of knowledge needs in the audit services industry. The ability of a Public Accounting Firm (KAP) to manage knowledge is very important in the competitive situation, so that knowledge management (KM) represents a major source of competitive advantage. KAP ADR has started KM initiatives to meet the entity's needs to improve competitiveness and provides quality service to clients. After a KM system has been implemented for more than 4 years, the implementation of this KM process has never been evaluated by the entity.

The purpose of this research was to evaluate (on going evaluation) the implementation of KM process at KAP ADR, using Probst et al. (2000) KM process model, whether the implementation has been in line with the expectations and provides benefits for the entity, as well as to identify key success factors and the barriers (critical factors) in the implementation of KM process at the entity level. This research approach is of an exploratory research with descriptive qualitative research methods. The research used a combination of qualitative research data collection, such as study on documentation, interviews and observation.

The results show that the implementation of KM process at KAP ADR has been run well in line with the expectations and provide benefits to the entity. The perceived benefit includes a significant increase in entity's earnings. This research also presents that there were 6 key success factors and 8 barriers (critical factors) in KM implementation process at KAP ADR.

Keywords: audit services industry, driving forces, Public Accounting Firms (KAP), knowledge, knowledge management, KM Inisiatives, KM process model, key success factors, barriers (critical factors).