

Knowledge sharing adalah aktivitas yang bernilai dalam organisasi terutama dalam kompetisi ekonomi yang berbasis pengetahuan. Beberapa peneliti melakukan studi tentang *knowledge sharing* dari sudut pandang yang berbeda-beda. Studi ini dilakukan untuk memahami faktor-faktor yang mempengaruhi sikap dan keinginan individu anggota tim dalam berbagi pengetahuan. Karena secara empiris *knowledge sharing* terbukti memiliki hubungan positif dengan kesuksesan bisnis, maka penelitian ini diharapkan mampu mengidentifikasi faktor-faktor tersebut, agar dapat digunakan sebagai landasan bagi pengembangan perilaku *knowledge sharing* untuk efektivitas tim audit.

Penelitian ini dilakukan pada Badan Pemeriksa Keuangan Republik Indonesia dengan sample sebesar 202 anggota team audit (auditor). *Theory of Reasoned Action* digunakan untuk meneliti *salient beliefs* dari individu auditor yang mempengaruhi sikap terhadap *knowledge sharing* dan keinginan untuk berbagi pengetahuan (*intention to share knowledge*). *Salient beliefs* dikembangkan berdasarkan *social cognitive theory*, *economic exchange theory* dan *social cognitive theory (self efficacy)*.

Hasil penelitian menunjukkan bahwa variable *expected trustworthiness* ($\beta=0.086$, $t=2.232$, $p\text{-sig}=0.027$, $r=0.37$), *expected association* ($\beta=0.220$, $t=4.417$, $p\text{-sig}=0.000$, $r=0.542$), *expected contributions* ($\beta=0.251$, $t=4.695$, $p\text{-sig}=0.000$, $r=0.547$) memiliki pengaruh positif terhadap sikap terhadap *knowledge sharing*. Sedangkan variable *expected rewards* ($\beta=-0.112$, $t=-3.908$, $p\text{-sig}=0.000$, $r=-0.165$) yang secara teoritis merupakan faktor motivasi dalam *knowledge management*, ternyata memiliki pengaruh negatif pada sikap terhadap *knowledge sharing*. Selanjutnya, sikap terhadap *knowledge sharing* ($\beta=0.674$, $t=11.146$, $p\text{-sig}=0.000$, $r=0.619$) ternyata berpengaruh positif terhadap keinginan untuk berbagi pengetahuan (*intention to share knowledge*).

Kata kunci: *knowledge management*, *knowledge sharing*, *salient beliefs*, sikap, keinginan, tim audit

Abstract

Knowledge sharing is a valuable activity in the organization especially in term of knowledge economy based competition. Several researchers conducted the study about knowledge sharing in different perspectives. This study is conducted to understand the factors affecting the attitude and intention of individuals in knowledge sharing within the team context. Since, empirically, knowledge sharing is proved had positive relationship with the success of business, this research is expected to identify those factors. So it can be used by organization to develop knowledge sharing behavior for team's effectiveness.

This research is conducted at the Audit Board of Republics of Indonesia with the total sample of 202 audit team's members (auditors). Theory of Reasoned Action is being used to examine the salient beliefs of individual auditor that affect on the attitude toward knowledge sharing and the intention to share knowledge. The construct of salient beliefs are based on the social exchange theory, economic exchange theory and social cognitive theory (self efficacy).

The results showed that expected trustworthiness ($\beta=0.086$, $t=2.232$, $p\text{-sig}=0.027$, $r=0.37$), expected association ($\beta=0.220$, $t=4.417$, $p\text{-sig}=0.000$, $r=0.542$), expected contributions ($\beta=0.251$, $t=4.695$, $p\text{-sig}=0.000$, $r=0.547$) have positive effect on the attitude toward knowledge sharing. The expected rewards ($\beta=-0.112$, $t=-3.908$, $p\text{-sig}=0.000$, $r=-0.165$) that was theoretically proposed as motivating factors in knowledge management, is proved had a negative effects on the attitude toward knowledge sharing. The last results is the attitude toward knowledge sharing ($\beta=0.674$, $t=11.146$, $p\text{-sig}=0.000$, $r=0.619$) has a positive effects on the intention to share knowledge.

Keywords: *knowledge management, knowledge sharing, salient beliefs, attitude, intention, audit team*