

Corporate Learning Preparing The Implementation of Corporate Strategy

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Abstract: At present there are needs to transform how organizations develops their human resources, to be more technological savy, efficient and implement alternative approach such as e-learning. Corporate e-learning provides the option for organizations to holds training anywhere, anytime and for anyone. By maximizing these facilities, organizations should be able to distribute training and critical information to multiple locations easily and conveniently. Thus, ensuring access of human capital development from work or even from home. This paper discusses the Electronic Learning Circles in FETA Learning Network in the light of corporate learning theory. According to the paper, the benefits of e-Learning are as follows ; 1) the substantial saving of resources from the elimination of travel expenses; 2) just-in-time access to timely information; 3) the creation of higher retention of content through personalized learning for the employees; 4) corporate e-Learning improve collaboration and interaction between students and lecturers; 5) online training is less intimidating than instructor-led courses.

Key Words: corporate learning strategy, e-learning, cost efficient training, human capital development

Abstrak: Sekarang ini kebutuhan suatu organisasi dalam transformasi pengembangan sumber daya manusia, untuk lebih melek teknologi, efisien, adalah dengan alternatif penerapan menggunakan pendekatan seperti e-learning. *Corporate e-learning* memberikan pilihan bagi organisasi untuk melakukan pelatihan di mana saja, kapan saja dan untuk siapa saja. Dengan memaksimalkan fasilitas ini, organisasi mampu mendistribusikan pelatihan dan informasi penting untuk beberapa lokasi dengan mudah dan nyaman. Sebuah organisasi dapat memastikan akses dalam pengembangan sumber daya manusia dari tempat kerja atau bahkan dari rumah. Tulisan ini membahas Siklus Pembelajaran Elektronik pada Jaringan Belajar di Badan Pendidikan dan Pelatihan Keuangan tentang *corporate learning theory*. Hasil menunjukkan bahwa manfaat dari e-learning adalah sebagai berikut. 1) Penghematan besar sumber daya dari penghapusan biaya perjalanan. 2) *Just-in-time* akses ke informasi yang tepat waktu. 3) Tempat penyimpanan konten yang lebih besar untuk pembelajaran pribadi bagi karyawan. 4) *Corporate e-learning* meningkatkan kolaborasi dan interaksi antara mahasiswa dan dosen. 5) Pelatihan *online* kurang mengintimidasi daripada program yang dipimpin oleh instruktur.

Kata kunci: strategi pembelajaran perusahaan, e-learning, biaya pelatihan yang efisien, pengembangan sumber daya manusia

FETA is an Institute of Education in the Environment Ministry of Finance in charge to realize the existence of an organization that is fit for purpose in order to develop the corporate university in the Ministry of Finance, provide education and training system that flexibly meet the needs of the user units, Providing expertise in the field of management and human resources development. To realize all the tasks that

FETA should adopt a specific strategy to fulfill these duties.

Corporate learning is the capacity of an organization to acquire, apply and share knowledge for the purpose of exploring new solutions and exploiting them to improve efficiency and competitive advantage. While “learning” is a label some companies use to refer to their training department, corporate learning

embraces a much wider notion as it pertains to a company-wide learning culture in which both the organization and its employees constantly learn and adapt.

Increasing the learning capability and organisational knowledge of the workforce, which is an internal resource, is the most appropriate method for survival and achieving long-term success (Alavi et al., 2014:7–8). Organisational learning is the method by which new knowledge is created and insights are gained through experiences of people in a firm (Naranjo et al., 2010:466–480). Organisational learning is composed of many complex elements. Sinkula (1994:35–45) considered organisational learning to be a latent variable that can be measured by three metrics, namely shared vision, commitment to learning and open mindedness. Calantone et al (2002:515–524) proposed an additional factor, which is knowledge sharing. A learning environment within an organisation encourages people to be more open and innovative in seeking new ideas. Employees become more proactive and develop flexible solutions to current and future problems (Gong et al., 2009:765–778).

Organisations committed to learning develop employees and managers who can manage and cope with changes. These individuals are more comfortable in performing new and proactive behaviours. Learning new things improves workforce adaptability, and enables employees to meet confidently unexpected challenges (Bohdana, 2008).

One aspect of organisational learning is knowledge sharing throughout the organisation. Knowledge sharing helps to develop knowledgeable employees, who are crucial to the development of an agile organisation. The quality and scope of this knowledge base affects workforce creativity and the awareness of the benefits of exchanging ideas. Organisational Learning consist of: Commitment to learning, Shared vision, Open mindedness, Knowledge sharing.

Five important lessons about the cost of e-learning can be described as follows. (1) Identify E-Learning Costs. Costing methodology was designed to apply to a variety of technology-assisted delivery modes, and helps colleges to identify the activities directly associated with their unique e-learning approaches, as well as the full range of costs associated with those activities. Another costing methodology, assisted cost calculation (Jones, 2001), focuses on broad areas of organizational structure–instruction, academic support, student services, and institutional support–that are then divided into subcategories. For example, instruction is divided

into course design and development, instructional materials, content delivery, tutoring, and assessment.

Jones’s methodology includes factors that affect the bottom line, such as costs borne by others, the costs of unused capacity, and the costs of adding capacity (Jones, 2001). This methodology also gives institutions the choice of analyzing costs by course, discipline, or type of delivery. This unit of analysis feature is important because it helps colleges match the cost analysis to their particular e-learning circumstances. For example, colleges with very large e-learning systems containing multiple programs, large numbers of courses, and high enrollments may opt to analyze cost by delivery mode. Colleges offering only limited numbers of programs or courses via e-learning, however, may choose to analyze costs by course. Whatever unit of analysis is selected, the final calculation results in cost per student per credit hour for that unit.

(2) Explore Ways to Maximize Human Resources. Sally Johnstone and Russell Poulin, who have studied institutions using the Technology Costing Methodology, note that “the most critical variables affecting the cost of using technology in teaching and learning activities all relate to people” what they do and what they are paid”. Rio Salado College, designed at its inception to deliver instruction primarily with adjunct faculty, exemplifies Johnstone and Poulin’s finding on human resource costs.

(3) Implement Policies to Help Contain Course Development and Production Costs. Unlike a face-to-face course, which the instructor designs alone, developing an e-learning course can mean involving programmers, Web technicians, graphic artists, instructional designers, content specialists, editors, course testers, copyright usage checkers, and others. It is no wonder that Johnstone (2002:14–20) warn, “If we are going to have really good electronically mediated courses, then we need to accept the high costs of designing and developing them”. With this in mind, colleges need some strategies to contain or justify the costs of developing electronic courses.

(4) Consider Scale and Scalability. The scale of an e-learning program is measured by the sheer number of students enrolled in it. Scalability, in contrast, refers to an organization’s capacity to adequately serve large and increasing numbers of e-learning students. Large-scale enrollments drive down fixed costs (Kruse, 2009).

(5) Redesign Large-Enrollment Courses to Reduce Cost and Improve Learning. The Pew redesign

project required that each institution focus on improving student learning, make detailed financial plans, and meet basic readiness criteria (Twigg, 1999: 9–10). Each college had to demonstrate it was ready to participate in course redesign from both institutional and instructional perspectives. Institutional readiness criteria required proof of the organization's desire to reduce or control costs, an adequate information technology infrastructure, and a commitment to learner-centered education. Likewise, the instructional readiness criteria necessitated providing evidence of a substantial number of faculty members with experience in computer-based instruction, a willingness to experiment, courses with the potential for "capital-for-labor substitution," and a plan to "support the on going operation of the redesigned course" (Twigg, 1999:9–10).

Colleges seeking to contain or reduce the costs of e-learning programs will benefit from taking the time to carefully plan a strategy that is in alignment with their goals and program scope. That strategy begins with determining readiness for such an endeavor, and then using a technology costing methodology to determine its true costs. It goes on to explore cost-effective instructional roles and ways to contain the cost of online course development.

A cost-containment strategy requires institutions to come to terms with the realities of scale. It may also necessitate redesigning the traditional course format in order to take full advantage of cost savings associated with technology. Ideally, institutions will develop a strategy that reduces cost while also improving learning.

One commonly cited advantage of e-learning and active learning media in general is that it places the learner at the center of training (Kozlowski&Bell, 2006:900–916). Based on the constructivist approach to learning, e-learning and other active learning media allow for active participation that facilitates knowledge gain (Lee&Lee, 2008:32–47). As we have argued, such an advantage necessitates some degree of learner control, and therefore we see active participation as a potential benefit of learner control. This applies as well to active learning media in general because research has supported their positive influence on learning and adaptive transfer (Bell&Kozlowski, 2008:396–316). There is a large volume of research on active approaches to learning that often include e-learning technology and learner control. As has been discussed throughout this paper, one of the overall goals of e-learning is to allow for active participation. This is indeed one of the reasons

that learner control is considered a hallmark of e-learning. Ultimately, there is little doubt that learner control allows for active participation in training

Research has elaborated the benefits of using e-learning suggesting it has the potential to increase institutional reputations, improve quality of teaching and learning, and provide for more flexibility in student learning (Hendersen, 2003). Instructor attitude towards the use of technology in teaching has been shown to be a crucial determinant of the involvement in e-learning (Fraser&Fraser, 2001:240–256). Some researchers suggest online instructors need to change their attitude to adopt an online mode of teaching (Mehlinger, 1995). Some instructors fear an increase in the use of distance or e-learning technologies may decrease the need for instructors and challenge their authority (Stratford, 2000:7–12).

The most significant reasons behind active resistance to computer integration into teaching practices are feelings of frustration and incompetence, because instructors would have to move outside their comfort zone if they were to apply technology in their work (Murray&Campbell, 200:3–6). Thus, instructor confidence and competence is important although it does not necessarily lead to successful implementation of technology in e-learning teaching (Page, 1999:15–18). All these aspects need to be acknowledged in order to help instructors integrate technology into their practice. The nature of instructor attitude in response to e-learning is a focus in this study. It is not surprising that more technology is used in teaching, but the barriers still exist since the technology innovation process is ongoing.

The barriers (e.g., time, support, models, infrastructure, and culture) to technology adoption persist and even reappear with new technologies (Brzycki & Dudt, 2005:619–641). There is almost universal recognition that new advances in information and communication technologies have a tremendous potential to address some of the fundamental challenges facing higher education. Perhaps more than any other factor, rapid advances in information and communication technologies offer educational organizations the tools needed to respond to today's realities and tomorrow's challenges. They promise to play a huge role in the formal training and continuing education of agricultural professionals and other graduates. They are ideally suited to the rapid dissemination of knowledge from any place in the world to almost any place else and allow collaboration and discussion over vast spatial and temporal distances (Raab et al, 2001: 217–229).

Perhaps the most exciting manifestation of the application of these technologies for education is the emerging field of e-learning. E-learning is the most recent evolution of distance learning—a learning situation where instructors and learners are separated by distance, time, or both. E-learning (sometimes also defined as “Internet-enabled learning”) uses network technologies to create, foster, deliver, and facilitate learning, anytime and anywhere. “E-learning is characterized by speed, technological transformation, and mediated human interactions” (Raab et al, 2002:209–219).

Capper (2010) lists the benefits to learning online that are unique to the medium: (a) Any time; A participant can access the learning program at any time that is convenient not just during the specific 1–3 hour period that is set for a conventional course. The episodes can be quick snatches at odd times or long late-night sessions. Cross-time zone communication, difficult to arrange in real time, is as easy as talking to someone across town when using the Internet, (b) Any place; The participants do not have to meet. That means they can be anywhere. International sharing is feasible. Individuals can log on at work, home, the library, in a community learning center, or from their hotel when traveling, (c) Asynchronous interaction; Unlike face-to-face or telephone conversations, electronic mail does not require participants to respond immediately. As a result, interactions can be more succinct and to-the-point, discussion can stay more on-track, and people can get a chance to craft their responses. This can lead to more thoughtful and creative conversations, (d) Group collaboration; Electronic messaging creates new opportunities for groups to work together by creating shared electronic conversations that can be thoughtful and more permanent than voice conversations. Sometimes aided by online moderators, these net seminars can be powerful for learning and problem solving.

New educational approaches; many new options and learning strategies become economically feasible through online courses. For instance, the technology makes it feasible to utilize faculty anywhere in the world and to put together faculty teams that include master teachers, researchers, scientists, and experienced professional developers. Online courses also can provide unique opportunities for teachers to share innovations in their own work with the immediate support of electronic groups and expert faculty.

Collaborative learning has gained significant attention to improve student learning in educational ap-

proaches (Dillenbourg & Traum, 2006:121–151; Liu & Lee, 2005:821–837, 2005; Zurita & Nussbaum, 2004: 289–314). Among various scenarios of collaborative learning, collaborative web exploration, where learners work together to explore the Web, has become a key learning activity in educational contexts because it facilitates learners with greater access to various information and greater opportunities to learn collaboratively with peers (Lee, 2005:423–439; Kuiper et al, 2009:668–680). Such collaborative learning activities often takes place in various situations, such as problem solving (Kuiper et al, 2009: 668–680), learning in the library (Twidale et al, 1997:761–783), proposal planning and school coursework (Morris et al, 2010:401–410). Learners could thus experience knowledge restructuring by exploring, sharing and discussing information and thoughts (Morris et al, 2006).

Due to the educational benefit of the collaborative web exploration, various designs of face-to-face web exploration groupware that support learners to search the web information together was proposed. With the facilitation of groupware, learners can share their search results and work together on the results to collaboratively solve problems (Aneiros & Estivill-Castro, 2005). Such a groupware is based on shared-display design, which means users could simultaneously use of easy input devices such as computer mice to collaborate in a shared computer with a single shared display (Morris et al, 2006; Stewart et al, 1999; Ryall et al, 2004; Scot et al, 2003:220–228). For instance, in the study by (Ryall et al, 2004), they utilized a shared computer with an interactive table with multi-touch function to support face-to-face collaborative web exploration. Such a shared-display approach could promote the shared understanding of the task among learners (Liu & Kao, 2007:285–299; Liu et al, 2009:127–142) and increase the awareness of members’ work status (Dietz & Leigh, 2001:219–226; Morris et al, 2010:401–410).

METHOD

In order to attain its goal of sustainable bureaucracy reform, governance improvement, and institution reinforcement, MoF had set competitive human capital as one of its strategic objective. To fulfill this target, a clear and holistic approach of integrating education and training through the concept of corporate university, to ensure that it links and matches to

the organization strategy is the policy direction and strategy taken by MoF.

As an institute under the Ministry of Finance (MoF), FETA is responsible to educate and develop the human capital of the ministry. With the enactment of Law no 4 Year 2014, every civil apparatus are obliged to undergo self-development for at least 80 working hours/year. Of the obligated training hours, half of the training hours are the responsibility of FETA.

At present there are around 63.000 employees that are stationed all around Indonesia, from the big cities, to rural, and even remote area. To facilitate training and development of MoF employees, FETA have 7 training centers; specializing in specifics fields of public finance, and 12 regional offices that organize specialized, and general training courses. The training centers are mainly located in Jakarta while the regional offices are located in strategic city in Indonesia, namely: Medan, Pekanbaru, Palembang, Cimahi, Magelang, Yogyakarta, Malang, Denpasar, Pontianak, Balikpapan, Makassar, and Manado.

FETA Strategic Plan is a series of action plans and basic activity agreed jointly between the top management and the components of the organization. The Strategic Plan will be the guidelines for the employee in achieving FETA's vision and mission, of the FETA pay attention to internal factors and strategic environment. Through strategic planning, organization considers the internal strengths and weaknesses of the organization, opportunities of the organization, as well as potential challenges that might arise in achieving its target.

Strategic direction and policy of the Ministry of Finance as mentioned above is implemented by the FETA through 3 policy direction, namely: (1) an organization that is fit for purpose in developing corporate university in the Ministry of Finance, (2) availability of education and training system that flexibly meet the needs of the stakeholders, (3) availability of expertise service in the field of human resources management and development.

To support the policy direction, FETA had laid 8 strategies, namely: (1) Strategies to achieve an organization that is fit for purpose in developing corporate university in the Ministry of Finance are: a) restructuring FETA through the strengthening planning, development, and evaluation of training functions, b) increasing the capacity of the Education and Training Center, Regional Training Office, Regional Leadership Training Office. (2) HR strategy

to achieve highly competent and competitive human resources is as follows: a) excellent quality and high quantity of education and training capable to fulfill needs of training for all employees as well as a priority in favor *nawacita*, b) development learning organization framework and system within the Ministry of Finance that links and matches HR training and competency requirements, to help achieve Ministry of Finance strategic objectives, c) providing high quality education in-STAN Polytechnic State Finance. (3) Strategy in creating flexible education and training that meets the needs of the stakeholders are: a) increasing FETA human resources capacity in order to anticipate the needs of HR competencies of the Ministry of Finance in the future, b) developing training cooperation in line with the prioritize needs of human resources responsible in managing public finances, c) developing appropriate program design through accurate training needs analysis data conversion, d) developing knowledge management for education and training directed to be a prime part of knowledge management system of the Ministry of Finance.

RESULTS AND DISCUSSIONS

Cost Of Learning

Training components consists of material, subject matter expert (SME), accommodation, food and beverages for participants, and travel costs. In classical methods the bulk training expense came from SME's honorarium, food and beverage, and travelling costs. The example is as follows:

The cost of a regular training, with the length of 70 training hours and is held full board at the training center dormitories Rp. 122.762.500. It consists of 18.97% for studying materials, 28.47% for SME, 32.11% for food and beverages, and transportation from the participants' office at 18.82%.

The total FETA participants' data for the year 2010-2014 are 199.450. The data break down from 2010-2014 are 24.574, 40.444, 42.666, 47.670, and 39.096 participants.

The trend of participants increase did not take place in 2014 due to budget cut. Training hours data as a reference of training hours to working hours percentage for each employer shows the same pattern for the year 2010-2014 are 3,1%, 2,7808%, 3,1996%, 3,4951%, and 3,3135%. This number had yet to reach the agreed ideal target of 5%.

The training hour's data indicates that there are still plenty of employers who did not have access to develop their competency.

These illustrations are done with the assumption that the participants consisted of 50% of local participants and 50% of participants coming in from a different city.

The above illustrations shows that these costs mainly arises due to the courses being held through classical method. In this method participants follows a course inside a classroom for the whole duration.

Although training and self-development are part of the responsibility of unit and individual. Employee leaving the office for training also affects the productivity of an office. The responsibility of an employee during his leave for training would still needs to be fulfilled by other employees. Thus it creates further workload for the rest of the employee and affects the output of a unit. This often creates reluctance from supervisors and managers to allow employees to go into training, as they fear that the reduce output would affect the performance of the office as a whole.

E-learning would help in addressing the above mentioned problems. Training held through e-learning system allow FETA to cut back on expense and reduce reluctance of stakeholders to prohibit their employees from attending training. Thus it would also help MoF in a whole, as it creates access and chances for the employees to further develop and hone their competencies and skill.

The main expense of e-learning are on content designs and SME. The cost of content design in e-learning is equal to the cost of content design in classical method. The difference between them are in classical method the materials are printed according to the number of participants whereas in e-learning the materials are converted into a digital media. Thus the cost of printing the material being converted into cost to design the media. Furthermore the cost of conversion only took place once in comparison to the needs to continuously printing the materials for the participants.

SME cost would also be greatly reduced. This could be seen from two perspectives. From recorded presentation and from audience outreach. For recorded lecture, the lecture can be accessed by multiple number of students from different batch. The materials recorded previously is a one-time cost reoccurrence. Perhaps the initial cost might be higher, but in the long run, if the class is a sustainable and annual class, the cost would be covered. Second from the audience outreach. A classical class is limited by the capacity of the room where a class is conducted. Through e-learning, a class is not limited by a room. The class can be accessed at any time, from any

place, an asynchronous interaction, and group collaboration would take place.

With the system, employees could access the course from their office, the leisure of home, or even on the go. This helps create efficient time management for the employer, they would not need to spend too much time out off the office to attend the training, thus ensuring that they would still be able to achieve their assigned targets. Furthermore this method helps to cut the expense on food and beverage, and travel stipends. Ensuring that FETA would have more financial resources to hold more training, and widen the outreach of the participants.

Dynamic Training Contents

One of the limitation of classical method is the lengthy process of content update. Training modules are prepared for an extended period of time, making it rigid to be updated. On the other hand policies are very dynamic, and often training modules are not able to catch up to up-to-date information.

That limitation are able to be addressed through e-learning. The involvement from the course participants through forums and interactive discussion and materials would help to keep the content of the course up-to-date. Although classical methods is designed to be andragogy, this very much depends on the SME in managing the class. If the SME are able to move the class, the discussion and materials would be interactive, and open the possibilities for the participants to contribute to it. More often than so, participants feels reluctant to contribute due to the trainer's demeanor. In the end, instead of applying andragogy in class, what happens is the class is taught in a pedagogy way.

In e-learning participants are pushed to be involved in the learning process, trainers/lecturers are positioned as facilitators to encourage participation, for them to be more active. This allows the participants to open up and contributes in line to the subject of the courses. Allowing free flow of information from the trainers/lecturers and participants, and participant to participant. Ensuring the materials to be dynamic and not restricted to the materials presented by the lecturer.

Personalized Learning

In a classical class room, the heterogeneity of the participants plays a vital role in the class learning

process. Each and every participants have a different set off academic background, skill, thought process, and understanding of subject. Trainers/lecturers need to adapt to the class participants to ensure that the lessons message is received throughout the class. This often results in either the trainers are being too fast or too slow in delivering the materials. Creating disadvantages for sections of the participants. Synchronous learning imposed the participants to absorb and understand the materials in line with the speed of the trainers.

E-learning accommodates both synchronous and asynchronous learning. Either through streaming of lectures of video on demand, participants are able to choose the tempo of learning that suits them best. Participants would be able to rewind and replay records, or read up digital modules at their own tempo and time. The method allows the participants to personally construct a learning environment that would suits them best. Participants would be able to choose their best time to study. They won't need to worry on whether they would be dragging the class down due to their inability to cope with other participants studying tempo.

By catering to their best learning environment, participants would be able to better retain the learning content and thus helps them to achieve the goal of the course personally. Less stress to cope with other participants will also boost the participants learning process.

Enjoyable Learning Experience

Classical methods often emphasize on the role of trainers/lecturers in class to deliver the instructional design of a course. The class learning style is mostly directed by the trainers/lectures. The charisma, style, and demeanor of a trainer influenced how the class would be participating in the lecture. If the lecturer style suits the participants, the participants would be able to engage in the class, on the other hand if it does not, participants would feel reserve to engage in the class. This condition creates boundaries between participants and in the end the conduciveness of a class.

Indirect communication in e-learning such as video conference, streams, or video on demand reduces the tension between participants and lecturers. Participants would feel more at ease as they believe that they are not continuously watched by the lecturers. This conditions helps the participants to better

enjoy the course. Participants would not feel pressured by the trainers/lecturers and would be able to express themselves more freely.

CONCLUSION

Developing a learning organization framework and system that links and matches HR training and competency requirements, is vital to help achieve Ministry of Finance strategic objectives. Corporate university is the concept that was chosen to be implemented by FETA to help creates a competent and highly competitive MoF employee. Corporate university is essentially a concept of nonstop learning, both in the classroom and in the workplace (Blended Learning). The implementation of corporate university would further assure that the training course and the competencies derived from it, links and matches to the competencies that are needed to achieve MoF goal.

Each echelon units in MoF should integrate they're human resource development needs to FETA. At present echelon units in MoF are setting budget aside for their own human resources development. Thus it adds additional burden to the units, not only they are pressured to attain their main target as a unit, they are also burdened to be responsible in developing their human resources. The responsibility of developing the employees of MoF should be leaved to FETA. Echelon units should cooperate and coordinate with FETA to develop the best training course design for their specific units. FETA would act as a consultant and executor of human resources development, while echelon units would send representative on their behalf to develop human resource development policy. As a consultant FETA together with the representatives would formulate a human resource policy direction for off and on the job integrated learning programs.

Corporate University is a concept that involves all managerial levels within the organization's learning process. This involvement would lead to an improved organizational performance. Corporate university aims for education and training, to impact on the organization performance. It is basically not the establishment of the institution but it is a paradigm shift, that every leader is a HR manager, responsible for human resource development programs related to the field or in the unit. The most important element in the corporate university is knowledge management and organizational learning.

Learning organization is an organization of trained human resources, in creating, achieving, and converting knowledge or information, building knowledge and attitude to reflect FETA's new strategy in fulfilling stakeholder's needs. There are three stages in the development of a learning organization. Firstly, the organization and the company concentrates on improvement of business processes. Secondly, focus on improving the completion of MoF goals. Thirdly, the concept of learning is fully embedded in the organization as FETA strategy.

Learning is as follows: (a) FETA development as a learning organization as a reference (benchmark) for other echelon I unit within the Ministry of Finance, (b) The development of training programs that links learning in course and its application in the workplace.

In a learning organization, the head of the technical unit must assign employees to follow the training in accordance with the needs of the employee. After attending training, employees needs to be assigned in accordance with the competencies that had been attained from the training. In this case, there will be links (link and match) between the training held and the fulfillment of competencies to achieve the strategic objectives of the Ministry of Finance.

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