

The Implementation of Blended Learning Model in State Budget Expenditure Treasurer Training in Ministry of Finance

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Abstract— This study was conducted to analyze the implementation of blended learning by comparing online and offline learning in State Budget Expenditure Treasurer Training in Ministry of Finance. The blended learning was implemented through e-learning by independent learning in Kemenkeu Learning Center (KLC) platforms, while classical class were held after participants finished independent learning. The study used descriptive qualitative methods with primary and secondary data based on observations, documentation, and interviews with participants, facilitators, and training committee. In addition, it also used data from training monitoring and evaluation reports. The results of the study showed that the process of e-learning was not in accordance with the Term of Reference. Therefore, participants have not optimally carried out e-learning (independent learning), whereas there was good communication and effective learning process in classical learning so that the results of participants evaluations showed that all of them passed the training exam.

Keywords: *blended learning, learning, State Budget Expenditure Training, Kemenkeu Learning Center (KLC)*

I. INTRODUCTION

A. Background

The concept of learning has changed dramatically in this era 4.0. Learning activities are activities that involve several components, including learning participants, facilitators, learning objectives, learning materials, learning methods, learning media, and learning evaluation. A learning participant is a person who acts as a seeker, recipient, and keeper of the learning materials needed to achieve the goals; A facilitator is a person who acts as the manager, catalyst, and other roles that enable effective teaching and learning activities to take place; learning goal is a statement about behavior change (cognitive, psychomotor, affective) that is desired to occur to participants after participating in learning activities; the

learning materials are all information in the form of facts, principles, and concepts needed to achieve goals; the method is an orderly way to provide opportunities for participants to get the information they need to achieve goals; media, namely teaching materials with or without equipment used to present information to participants; and evaluation is a particular way used to assess a learning process and its results.

Simply classical learning has been left behind in training institutions. The emergence of the need for relevant learning and link and match with improving performance had led many training institutions to implement blended learning models. One of them is Financial Education and Training Agency (FETA) Ministry of Finance. Blended learning combines classical learning and e-learning.

Face-to-face learning has advantages and disadvantages. Relying on face-to-face concepts only, the learning goals will not be achieved. On the other hand, the development of communication and information technology is so rapid, including in training. The concept of e-learning is practiced in many training institutions as learning innovation that integrates communication and information technology in learning. E-learning is an application of web-based technology in learning [9].

Although e-learning has many advantages, classical learning is still needed for certain trainings. Combining classical and e-learning makes training more effective because the learning process becomes more directed and it is relevant to the learning objectives. The blended learning is one of the right alternatives to be used in the learning process. The blended learning is a combination of traditional face-to-face and technology-mediated instruction encouraging the adoption of platforms such as online learning and mobile technologies.

Expenditure Treasurer Training is one of the trainings that applies the blended learning model. This paper examines the implementation of blended learning in State Budget Expenditure Treasurer Training in Ministry of Finance. Through this paper, it is expected that there will be an example of best practice in training for Civil Servants (ASN) to obtain treasurer expenditure certification.

B. Research Problems

Based on the background above, the research problems in this research are

1) How is the implementation of blended learning in State Budget Expenditure Treasurer Training in Ministry of Finance?

2) How is the development of blended learning in State Budget Expenditure Treasurer Training in Ministry of Finance?

C. Research Objectives

Based on the problems stated above, the purposes of this research are

1) To present the concept of blended learning in State Budget Expenditure Treasurer Training in Ministry of Finance.

2) To analyze the development of blended learning in State Budget Treasurer Training in Ministry of Finance.

II. THEORITICAL OBJECTIVES

A. Blended Learning

There are many theories about the definition of blended learning. Blended learning is the combination of training media to optimize programs for a specific problem [2]. BL is part of the ongoing convergence of two archetypal learning environments. On the one hand, we have the traditional learning environment that has been around for centuries. On the other hand, we have distributed learning environments that have begun to grow and expand in exponential ways as new technologies have expanded the possibilities for distributed communication and interaction [3]. In addition, Thorne (2003) stated that Blended learning is the most logical and natural evolution of our learning agenda. It suggests an elegant solution to the challenges of tailoring learning and development to the needs of individuals [11]. It represents an opportunity to integrate the innovative and technological advances offered by online learning with the interaction and participation offered in the best of traditional learning. It can be supported and enhanced by using the wisdom and one-to-one contact of personal coaches.

It can be concluded that blended learning is a learning that integrates or combines online learning (e-Learning) and traditional learning (face to face) harmoniously and is needed in conditions that require a combination of various learning environments to achieve learning goals. Barrios, et al (2013) also said that blended format allows flexible use of time and resources and enhances the teaching and learning process. Furthermore, blended learning emphasizes the importance of the figure of the teacher in both face-to-face and blended modes.

In e-learning, the participants are responsible for their own learning, while the facilitators are responsible for creating situations that encourage participants' initiatives, motivations, and responsibilities for lifelong learning [10]. This is similar to what Wong et al. (2014) showed that certain aspects, especially the readiness of students to adopt blended learning, will have an impact on the overall

assessment. The training committee will provide a website/e-learning website that provides complete learning materials both interactive and non-interactive. Participants' activities in accessing learning materials through e-learning can be detected by what they are learning, how they are progressing, how their learning progresses are, their scores on learning outcomes, etc [5].

E-learning is done through independent learning, which is active learning activities driven by motives to master a competency and built on the knowledge or competencies that have been owned [7]. In line with Rusman (2018), Daryanto (2017) and Wahyuningsih (2017), learners are responsible for their own learning. E-learning is cyber-based that has been received well and is used widely today [8]. Face-to-face learning is a conventional learning model that brings together teachers and participants in one room at the same time with certain materials. This classical learning uses a variety of media and learning methods to achieve goals. Viet Anh (2017) did experiment to build an assessment-centered blended learning (BL) framework to assess learners, to analyze and to evaluate the impact of the technology support in the form of formative assessment in students' positive learning. The result is that formative assessment evaluation form is more efficient when supported by technology such as LMS. Ho *et al.* (2014) concluded that access, flexibility, cost effectiveness, increasing interaction, forming a network of teachers and involving administrators, instructors and school leaders were factors that contributed to the success of the blended learning model.

B. Expenditure Treasurer

Based on the Regulation of Minister of Finance of the Republic of Indonesia Number 162/PMK.05/2013 about Position and Responsibility of Treasurer in Working Unit of State Budget Manager, Expenditure Treasurer is a person who is appointed to receive, save, pay, administer, and account for money for the purposes of state expenditure in the implementation of the State Budget in working units of the State Ministry/Institution.

As Treasury Officers, the Expenditure Treasurer is functionally responsible to the State General Treasurer (BUN) Authority and personally responsible for all the money/securities managing by BUN in implementing the State Budget. Minister/Chairperson of the Institution has an authority to appoint Expenditure Treasurer to carry out treasury duties. Not all Civil Servants (ASN) can become Expenditure Treasurer because they must fulfil several requirements to become Expenditure Treasurer, namely (article 9 PMK 162 of 2013):

- 1) Having a treasury certificate through a certification process organized by Ministry of Finance.
- 2) Minimum high school education or equivalent and
- 3) Minimum II/b or equivalent

C. State Budget Expenditure Treasurer Training

One of strategies to achieve the vision and mission of the Ministry of Finance is by implementing Corporate University of the Ministry of Finance (Kemenkeu Corpu). It creates a link and match between learning, knowledge

management, and implementing values with the Ministry of Finance's performance targets. FETA is a unit in Ministry of Finance that has responsibility to build an integrated education and training system for human resources in Ministry of Finance to embody Corporate University.

Technological developments have consequences on shifting learning methods. Learning material must be easily accessible anytime and anywhere. In addition, human resources development must be more focused on achieving organizational performance targets. An applicative, relevant, accessible, and impactful learning can boost to achieve organizational performance targets. One of the trainings that is the core of the Ministry of Finance's business is State Budget Expenditure Treasurer Training.

State Budget Expenditure Treasurer Training aims to supply knowledge, skills and attitudes of civil servants, TNI soldiers or members of the National Police who will occupy the position of expenditure treasurer or expenditure treasurer assistant, so that they can carry out their duties according to applicable regulations. This training is to meet the strategic needs of user units, namely the availability of human resources that meet competency requirements as expenditure treasurers/BPP.

The learning model of State Budget Expenditure Treasurer Training is blended learning that combines face-to-face learning and non-face-to-face learning. Non-face-to-face learning is e-learning by self-learning through the KLC platform. Blended learning is a joint learning model between conventional learning and e-learning so that the learning process will run optimally because the two models can complement each other with their respective strengths.

Expenditure Treasurer as treasurer manager is required to have technical abilities related to the treasury duties. State Budget Expenditure Treasurer Training is basic substantive technical training. In technical training that requires skills to apply/perform (level C on bloom taxonomy), through blended learning, trainees will learn independently at the concept level and do the exercises, followed by face- to-face learning to describe and simulate what has been learned.

Independent learning in e-learning uses Kemenkeu Learning Center (KLC) at klc.kemenkeu.go.id. The training organizers provide guidance for independent learning through communication facilities (whatsapp group, e-mail and others) at least two working days before independent study. During independent learning, participants are given independent assignments that must be done and collected. The assignments are evidence of attendance during independent learning.

Independent learning activities (e-learning) are carried out for 7 working days before classical learning (face-to-face). During e-learning activities, training participants follow activities according to instructions for 3 hours. Furthermore, after completing independent learning activities (e-learning), participants attend classical learning activities (face-to-face) which are held for five working days. The total learning hours (LH) of Budget Expenditure Treasurer Training is 56 LH. Each LH is 45 Minutes.

The curriculum that must be followed by State Budget Expenditure Treasurer Training participants is as follows.

TABLE I. BUDGET EXPENDITURE TREASURER TRAINING CURRICULUM

Activities	Learning Hours (LH)		
	Face-to-Face	Non Face-to-face	TOTAL
Main Subjects			
a. State Revenue and Expenditure System	4 LH	3 LH	7 LH
b. Management of Inventory Money	4 LH	5 LH	9 LH
c. Audit and Payment Billing	5 LH	3 LH	8 LH
d. Expenditure Treasurer Taxation	5 LH	3 LH	8 LH
e. Bookkeeping,	10* LH	7 LH	17 LH
f. Task and Function of Expenditure Treasurer	5 LH		5 LH
Lecture	Management of State Finance	2 LH	2 LH

Source: TOR of State Budget Expenditure Treasurer Training, Budget and Treasury Training Center

In the TOR of State Budget Expenditure Treasurer Training, the requirements of the training participants are as follows:

1) Administrative requirements

- a) Civil servants, TNI soldiers or members of the National Police
- b) Minimum First Class Junior Supervisor Tk I (II/b); and
- c) Assigned by the leader of working unit.

2) Competency requirements

- a) Minimum education equivalent to high school
- b) If you are not from the Finance Department, you should have learned materials of Financial Management of the Central Government Working Unit training; and
- c) Mastering computer applications (equivalent to MS Word and Ms Excel) at the basic level.

3) Qualifications of the facilitators

- a) General qualification
 - Widayaiswara/ Lecturer; and/or
 - Technical officials; and/or
 - Practitioners/ expert who are competent in their fields
- b) Specific qualifications: facilitator must pass Treasurer Training of Trainers (TOT) held by Budget and Treasury Training Center
- c) For lecturers, at least occupy echelon II positions

Evaluation model of State Budget Expenditure Treasurer Training was carried out by evaluating level 1 and level 2 (Kirkpatrick's training evaluation model). Level 1 is Reaction to measure how participants react to the training (e.g., satisfaction). Level 1 is evaluation of training implementation in accordance with applicable regulations in Financial Education and Training Agency (FETA) while Level 2 is Learning to measure what participants have learned, or measure their learning with a comprehensive exam. Level 2 is through training exams for participants who meet the requirements for taking the exam. The model of the exam is the comprehensive exam. Then, the participants who pass the comprehensive exam have the right to take the treasurer certification examination based on the provisions of the Directorate General of Treasury. There are no Level 3 and 4 Evaluation in State Budget Expenditure Treasurer Training.

III. RESEARCH METHODOLOGY

This study used descriptive qualitative method by observations, interviews, and documentations. The research data were primary and secondary data. Primary data were obtained by doing observations directly to the participants, facilitators, and training committee when e-learning and classical learning were held. The observations were opened in which the researchers asked general questions to the participants that allowed them to freely give their opinions. In depth interviews were conducted with the participants through group focus interviews, while facilitators and training committee were through open-ended interviews.

Secondary data were sourced from the Monitoring and Evaluation Report of the State Budget Expenditure Treasurer Training compiled by the Evaluation and Information Section of BDK Yogyakarta. This report contains the title of the program, the objective of the program, location, list of participants, the results of training evaluation including evaluation of training implementation, participants evaluation, facilitators evaluation, analysis of evaluation results, and the recommendation of learning.

The population of the study was the participants of State Budget Expenditure Treasurer Training Batch I that was held in BDK Yogyakarta from 18 February 2019 to 1 March 2019 which was 30 participants.

IV. DISCUSSION

State Budget Expenditure Treasurer Training Batch I was attended by 30 participants, all of whom were from the Directorate General of Taxes (KPP and KP2KP) in Central Java, DIY, Sulawesi and Jakarta. There were 3 participants who had become Expenditure Treasurer but they hadn't had certificates yet because they were newly appointed Expenditure Treasurer, while others were executors. The participants consisted of 13 men and 17 women. All have educational backgrounds from D1 and D3 Politeknik Keuangan Negara STAN.

Based on data obtained by researchers through interviews related to blended learning in the State Budget Expenditure Treasurer Training, the following results were obtained.

A. E-Learning

When participants accessed learning through KLC, not all participants could access KLC properly. There were a number of disturbances due to slow access, poor signal so that it was often interrupted during learning. Participants also couldn't access e-learning as they should because they had to do office assignments, so they had difficulties to allocate time to participate in e-learning.

In e-learning, participants had to read all the materials provided at the KLC. Then, they had to do some existing tasks at the KLC. In independent learning process, they were expected to have sufficient knowledge.

Several participants didn't read all downloaded modules, but they could submit independent learning assignments as a requirement for following classical learning. Participants said that they got some new knowledge from the modules even though they didn't learn on the schedule.

The concept of e-learning is that participants have sufficient knowledge to join the classical learning process. The completeness of independent learning will determine the effectiveness of classical learning.

B. Face to Face

The face-to-face learning should be used to discuss the materials that had not been understood yet by the participants and to practice treasury tasks. Some materials such as Inventory Cash Management, Acceptance Test and Billing Payment, as well as bookkeeping and applications require a lot of practices to improve participants' skills regarding their next assignments.

In fact, the classical learning was also filled with repetition of basic materials, so that the facilitators must pursue time to discuss the materials, while time was limited.

Task and Function of Expenditure Treasurer was given in classical learning as preparation for participants to face the test both the comprehensive exam and the certification exam.

The training committee had prepared learning materials and media (LCD, blackboard, flip chart, learning videos and others) in a classroom.

Basically, the participants had high intelligence, so it is easy for facilitators to deliver the materials. In Addition, the homogeneous background of the participants made the learning process more effective. In the end, there were 29 participants whom attended the class and one participant resigned. They took the comprehensive exam and passed the exam with a minimum of good predicate.

Next, only 26 participants could take the certification exam and all were declared to pass the certification exam, while the three participants could not take the certification exam because of administrative reasons.

C. Communication

There was intense communication between the participants and training committee. The participants were invited in a Whatsapp group. They were joined the group before e-learning activities began. There were so many

participants' questions related to administration, how to submit the assignments, how to login to the KLC, and the implementation of the training program. The training committee was an admin in the group. The admin reminded participants of certain deadlines, for example when they had to register, when they had to login to the KLC, when they had to submit the assignments. Communication among participants was also established well in the Whatsapp group. In addition, communication between participants, training committee, and facilitators was also established well during classical class.

V. DISCUSSION

Based on the results and discussion, the researchers concluded as follows.

The training participants have not done the independent learning process in accordance with the Terms of Reference by allocating 3 Learning Hour (LH) per day to study. Therefore, they have not yet carried out the independent learning processes optimally, so the implementation of blended learning can't achieve optimal results. The reasons are:

- 1) They find difficulties to allocate time between studying on e-learning and doing office tasks;
- 2) They have difficulties completing e-learning due to a lack of internet access;
- 3) They don't have support from their employers in the office.

Even though, they have not yet completed all the materials in e-learning, they have to submit the assignments because formally the assignments are the requirement to be able to attend face-to-face learning. There is good communication between the facilitators, the training participants, and the training committee. The admin reminds the participants on a particular timeline proactively.

The development of blended learning in State Budget Expenditure Treasurer Training is carried out by conducting a comprehensive evaluation of the training implementation. All this time the evaluations carried out are levels 1 and 2, so it is necessary to evaluate at levels 3 and 4 to be able to develop this blended learning effectively. Blended learning development is also by optimizing the concept of learning as a change in behaviors so that when they return to work, they are able to carry out their treasury tasks well. This can be done through CoP (Community of Practice) as part of social learning (20%) and assignments by superiors as a form of integrated learning in the workplace (70%). Although learning materials are available at the KLC and participants can access anytime and anywhere, they still need direct feedback and assistance in learning.

VI. SUGGESTIONS

Regarding the implementation of blended learning in State Budget Expenditure Treasurer Training, the researchers present the following suggestions.

1. The training committee should provide e-Learning materials and classical learning materials. Those two materials should be different.

2. The training committee must ensure that the participants have done all the obligations during the e-learning so that they are really ready to join the classical learning.
3. Both participants and their superiors must realize the importance of training, so the participants can do e-learning optimally. The institutions must support their employees when they join the training because it will have an impact on improving business performance itself.
4. The participants need sufficiently high-speed internet connection so that KLC is more easily and quickly accessed.
5. The participants' qualified backgrounds both in terms of age and education make this training successful. The success of this training is proven by the graduation of 100% of participants taking the exams.

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