


## Implementation Of BPK Corporate University Policy At The State Financial Audit Education And Training Agency Of BPK RI

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Article Info	ABSTRACT
<b>Keywords:</b> Implementation, Policy, Corporate University	BPK RI Establishes BPK Corporate University in 2021 as a strategy used to achieve BPK's vision and mission, by realizing a link and match between learning, knowledge management, and application of values with BPK's performance targets. Therefore, the author is interested in taking the title "Implementation of BPK Corporate University Policy at BPK RI's PKN Education and Training Center". This study aims to describe and analyze the implementation of BPK Corporate University policy, inhibiting and supporting factors, and efforts to overcome these obstacles. This research method uses a qualitative research method with a descriptive approach. The data collection techniques used are interviews, observations, and documentation. The informants in this study were 19 (nineteen) people who were determined using purposive sampling and snowball techniques. The data analysis technique used is triangulation. Based on the results of the research and discussion, it can be concluded that the implementation of the BPK Corporate University policy at BPK RI's PKN Education and Training Center is still not running well and needs to be optimized, this can be seen in several aspects, namely communication, resources, disposition, and bureaucratic structure. The things that support the implementation of the BPK Corporate University policy are competent human resources, ease of coordination, the formation of a learning committee, and the existence of a digital learning system platform, while the things that hinder are the lack of human resources at the PKN Education and Training Center, the lack of support and role of the learning committee, the lack of employee learning motivation, the unavailability of BPK Corporate University Standard Operating Procedures (SOP), the suboptimal management of the Knowledge Management System (KMS) and Integrated Learning Model (ILM). The efforts made by the PKN Education and Training Center include proposing additional and improving the quality of human resources, increasing socialization, designing various learning methods and media, and improving coordination.
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### INTRODUCTION

Developing human resource competencies is very important to form quality characters with skills, abilities in working and loyalty to work in a company or organization. Competence is something that is associated with ability, knowledge or insight, and attitude that is used as a guideline in carrying out the responsibilities of work carried out by employees. The

success obtained by employees is the result of increasing employee competence during work.

In Human Resources Champions (1996), Ulrich stated that creating ideal HR management is intended to be effective in achieving company goals. The ideal HR function is achieved if the company's HR is successfully managed to produce optimum performance. For this reason, the HR function needs to be played as a strategic partner for other elements in the company. This means that if employee competence is high and meets organizational competency standards, then the employee's way of thinking, attitude, behavior and performance are also good so that they can contribute to achieving the organization's goals and vision and mission.

Through this vision, BPK seeks to optimize its mandate to examine the management and accountability of state finances freely and independently. As a state institution, BPK will actively demonstrate its role through examinations as a form of implementing its mandate and main business. Examination of the management and accountability of state finances carried out by the Central Government, Regional Government, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or agencies that manage state finances. Moreover, BPK will play an active role in examinations at the international level as a form of BPK's involvement in realizing world order.

The implementation of BPK's strategic role in conducting state financial audits in the 2020–2024 period is elaborated in the vision and mission of the 2020–2024 BPK Renstra. To ensure the achievement of the vision and implementation of the mission, BPK has set the goal of increasing quality and beneficial state financial governance. The results of BPK's audits must have an impact on increasing quality and beneficial state financial governance.

The workforce training system does not meet expectations because the skills provided do not match the needs in the field or in the office..Therefore, in providing quality human resources, systematic and planned recruitment and training of workers is needed (Daraba, 2018). Similarly, the transformation of Badiklat PKN from a learning center to a Corporate University with the consideration that the development of Human Resources (HR) is not yet in line with the organization's strategic planning.

To realize the implementation of BPK Corporate University, the first step taken is to determine the governance structure of BPK Corporate University which contains the roles and duties of the parties involved and play a key role in the implementation of BPK Corporate University. The implementation of BPK Corporate University requires the role and synergy of all Echelon I units within BPK. Determination of the management structure of BPK Corporate University is necessary so that the roles and responsibilities of each party involved in the implementation of BPK Corporate University are clear and the implementation of BPK Corporate University can run smoothly.

The next implementation of the BPK Corporate University Policy is the application of a more comprehensive learning method through the integration of the 10:20:70 learning model and using evaluations up to level IV (Kirkpatrick). The 10:20:70 learning model in training is a model that is widely used by organizations to increase the effectiveness of

training programs and human resource development. In this learning model, an approach is taken that is oriented towards behavioral changes that have an impact on employee performance in an organization.

The development of BPK Corporate University's learning technology in the form of a Learning Management System (LMS) and the SISDIKLAT application. LMS is developed as a center for interesting learning activities and has comprehensive features and facilitates the concept of learning from anywhere and anytime. Currently, LMS is still training-based, where teaching materials can only be accessed by people registered for training and are limited only during training.

Meanwhile, SISDIKLAT is an application related to training services that contains information related to the training calendar, curriculum, syllabus, training registration, selection of training participants to training monitoring. Currently, the SISDIKLAT application is not yet completely perfect and is still in the development stage on several of its features. The LMS Badiklat PKN and the SISDIKLAT application are already integrated with each other and can be used by internal and external employees of the BPK RI.

Another issue that is also very important to note is the mindset issue. Regarding this mindset issue, the most crucial thing is how to change the mindset of top management/leadership. These "Top Leaders" will determine whether Corporate University will be a priority or not. Corporate University is a breakthrough that requires commitment from leaders and employees to be involved together in the learning process so that it can ensure changes in attitudes, behaviors and organizational culture needed to support the process of superior government transformation in the future. If top leaders do not give their strong commitment, then there will be no development of a great Corporate University institution. Because in reality the responsibility for developing competency is a shared responsibility of all BPK work units, not only handled by Badiklat PKN.

The suboptimal commitment and role of BPK leaders can be seen from the absence of special activities at the leadership level related to discussions on the development of BPK Corporate University. Discussion of BPK Corporate University was only briefly included in the agenda of BPK RI's annual work meeting to explain the annual training calendar. Another example is the lack of active leadership in the training needs analysis (AKD) process. AKD is carried out annually to capture training needs based on problems and organizational needs in the following year. AKD must involve all BPK implementers from top to bottom, and collaboratively involve strategic Units/Work Units related to problems faced by BPK, both related to audits/non-audits.

Mindset problems also occur at the BPK implementation level. Employees interpret competency development narrowly, namely as training carried out in a classical manner and employee motivation in following training is mostly to fulfill training hours as regulated in Law Number 5 of 2014 states that ASN competency development is carried out for at least 20 (twenty) hours of lessons in one year and specifically for the Functional Position of Auditor, competency development for BPK auditors in BPK Regulation Number 1 of 2017 concerning State Financial Audit Standards must maintain their competency through continuous education and training of at least 80 (eighty) hours of lessons in 2 (two) years.

In the latest regulation on ASN, namely Law No. 20 of 2023, competency development is included in the component of awards and recognition for ASN. Written in Article 21 Point 8, competency development is part of ASN self-development in addition to talent and career development. Not only that, if Law No. 5 of 2014 concerning ASN stipulates that competency development is a right, then in Law No. 20 of 2023 competency development is an obligation that must be carried out by ASN. As written in Article 49 of Law No. 20 of 2023, ASN is required to carry out competency development through continuous learning in order to remain relevant to the demands of the organization.

In relation to the above research intent, the objectives of this research are: To describe and analyze the implementation of the BPK Corporate University policy at the BPK RI PKN Education and Training Center. To analyze the supporting and inhibiting factors in the implementation of BPK policies. *Corporate University* at the BPK RI PKN Training Institute. To describe efforts to overcome inhibiting factors in the implementation of BPK Corporate University policies at the BPK RI PKN Education and Training Center

## METHOD

The research method used is a qualitative research method with a descriptive approach that focuses on problems based on facts carried out by means of observation, interviews, and literature studies. With a qualitative descriptive approach, the analysis of the data obtained (in the form of words, pictures or behavior), and is not expressed in the form of numbers or statistical figures, but by providing an explanation or description of the situation or condition being studied in the form of an objective narrative description.

In this case, the data needed in the research was obtained from two sources, namely: Primary Data Sources, In this research, primary data was obtained through observation, interviews, and focus group discussions related to the implementation of Corporate University. Secondary Data Sources, Secondary data sources in this study were obtained through literature studies collected from books, journals, papers, newspaper articles, and articles from the internet related to the implementation of Corporate University.

Researchers use purposive sampling and snowball sampling. Purposive sampling is a technique for taking data sources with certain considerations. These certain considerations, for example, the person who is considered to know about what we expect, so that it will make it easier for researchers to explore the object/social situation being studied.

The data obtained, both from primary data and secondary data, will be analyzed qualitatively. In qualitative data analysis, researchers build analysis from the results of interviews or observations of research objects to be described. Thus, data analysis with descriptive methods will describe in detail the research problems and produce recommendations to stakeholders related to the implementation of Corporate University Badiklat PKN BPK RI.

Activities in qualitative data analysis are carried out interactively and continuously until complete, so that the data is saturated. Miles and Huberman offer a general pattern of analysis by following the interactive model as follows; Data Reduction, Data Presentation, Conclusion Drawing.

## RESEARCH RESULTS AND DISCUSSION

### Overview of the Implementation of the BPK Corporate University Policy at the BPK RI PKN Training Center

BPK RI Regulation Number 3 of 2020 concerning the 2020-2024 Strategic Plan of the Audit Board of Indonesia states that the BPK Vision 2020-2024 is "To Become a Trusted Audit Institution that Plays an Active Role in Realizing Quality and Useful State Financial Governance to Achieve State Goals." In order to achieve this vision, the BPK has prepared 3 (three) missions, namely (1) examining state financial governance and accountability to provide recommendations, opinions, and considerations; (2) encouraging the prevention of corruption and accelerating the settlement of state compensation; and (3) implementing transparent and sustainable organizational governance to be an example for other institutions.

The purpose of the launch of BPK Corporate University focuses on building awareness and delivering information to all leaders, BPK implementers, and external parties regarding the transformation of Badiklat into BPK Corporate University, as well as its benefits for BPK stakeholders both internal and external. In the inauguration, BPK introduced the BPK Corporate University logo. The BPK Corporate University logo is an identity that forms the image of the organization.

Figure 1 BPK Corporate University Logo



Source: PKN Education and Training Agency Documentation

The explanation of the BPK Corporate University logo in Figure 1 includes:

1. BPK's writing  
Affirming the BPK "Brand" as a state institution that audits state finances. The blue color represents the meaning of inspiration, sensitivity, trust, wisdom, stability, reliability and responsibility. Symbolizing that the BPK can maintain stakeholder trust in establishing cooperation.
2. Corporate University Writing  
Affirming that BPK has developed a learning transformation from the Education and Training Agency adapting the principles of Corporate University, which drives organizational performance. The gray color implies eternity, timeless and has the meaning of BPK values (IIP). In addition, it has the most neutral nature among all colors. Symbolizes the improvement of organizational performance and BPK neutrality.
3. Magnifying glass  
Implies auditor skepticism while opening up an objective horizon of thinking, having a great curiosity to dig deeper for information and more up-to-date knowledge. Yellow

means wisdom, intelligent (academic), creative, and skilled in creating ideas and innovating. Symbolizes BPK Corporate University as a place for people to seek knowledge in order to develop competencies that encourage audit sharpness.

4. *Tick Mark*

Implies truth/honesty/integrity. It is an audit technique symbolized by certain symbols in the auditor's working paper, which has a special meaning regarding the testing that has been carried out by the auditor. Symbolizes the accountability of the BPK in carrying out the state mandate

5. Magnifying Glass and Tick Mark

Symbolizes transparency and accountability

The Learning Committee consists of: 1) Steering Chairperson implemented by the Chairman of the BPK; 2) Deputy Steering Chairperson implemented by the Deputy Chairman of the BPK; 3) Chairperson of the Learning Committee implemented by the Secretary General as the Personnel Management Officer (PPK) at the BPK; 4) Deputy Chairperson of the Learning Committee concurrently serving as Chairperson of the Operational Committee implemented by the Head of the PKN Education and Training Center; 5) Expert Committee implemented by the Middle Senior Leadership Officials in all BPK work units; 6) Knowledge Committee implemented by the Primary Senior Leadership Officials in all BPK work units; 7) Operational Committee implemented by the Head of the PKN Education and Training Center as Chairperson of the Operational Committee, the Primary Senior Leadership Officials at each Center at the PKN Education and Training Center as Operational Centers, and the Administrator Officials at each Center at the PKN Education and Training Center as Assistant Operational Centers; and 8) Secretariat implemented by elements of the PKN Education and Training Center.

The duties of the Learning Committee are as follows: 1) directing the Operational Committee based on strategic policies for the development of human resource competencies and knowledge management formulated by the Strategic Committee; and 2) holding a coordination meeting at least once a year with one of the routine agendas discussed being the determination of the annual learning plan.

The duties of the Expert Committee are as follows: 1) adapting the implementation of learning policies in each work unit environment according to the knowledge clusters they have; and 2) coordinating the implementation of learning within the scope of knowledge clusters in each work unit.

The duties of the Knowledge Committee are as follows: 1) leading the implementation of learning activities and development of human resource competencies and knowledge management within the scope of each work unit; 2) coordinating with the Operational Committee in implementing learning activities and development of human resource competencies within the scope of each work unit; and 3) assisting the Operational Committee in compiling learning materials/documents/media according to the areas of expertise and competencies possessed within the scope of each work unit.

The position of Badiklat PKN in the structure of BPK Corporate University is as an Operational Committee tasked with determining and implementing learning policies based

on strategic policies for developing human resource competencies and knowledge management policies. Badiklat is also responsible for supervising the implementation of learning policies that have been set and coordinating with all elements of the Learning Committee within the framework of implementing learning policies that have been set.

The Corporate University concept at BPK has currently been developed starting from learning needs analysis, learning design, learning method development, implementation to learning evaluation according to the ADDIE model. The ADDIE model is an abbreviation of the five stages of the development process, namely Analysis, Design, Development, Implementation, and Evaluation. The ADDIE model has several advantages, including: Helping to identify structured learning needs, Ensuring learning activities achieve their goals, Helping to measure learning effectiveness, Providing feedback for continuous improvement, Adaptable to various environments.

### **Training Needs Analysis (AKD) and Training Calendar**

The training calendar is intended for internal and external BPK. The internal training calendar consists of CPNS Basic Training; Leadership Training; Examiner Functional Position Training; Technical Examination Training, Non-Examination Technical Training, and International Training. The internal training calendar is submitted to all work units through the official memo of the Head of the PKN Education and Training Agency and the WhatsApp group of the Head of HR Sub-Division or employees appointed by the work unit to coordinate training as a liaison for Training and can also be accessed by all employees through the personnel application, namely SISDM, which is connected to the training application, namely SISDIKLAT.

The external training calendar contains technical inspection training and non-inspection technical training which can be attended by KAP auditors, Government Internal Supervisory Apparatus (APIP), BUMN/D Internal Supervisory Units, State/Regional Financial Managers, and Village Government Apparatus. The external training calendar is delivered via the PKN Badiklat website at the address <https://badiklatpkn.bpk.go.id/>. In organizing external training, Badiklat PKN divides it into 2 (two) types of training, namely:

1. Collaborative External Training with topics, schedules and training locations determined by the PKN Education and Training Agency
2. External Training Request 1 (one) Special Class with a schedule and location that is adjusted to the request of the training participants.

### **Curriculum, Syllabus, Teaching Materials, and Training Programs**

For the curriculum and syllabus, Badiklat PKN already has a database in the form of an application system, namely the Academic System of Training Development (ASTRID) which has been integrated into the SISDIKLAT application. The curriculum and syllabus contained in ASTRID will later become the basis for guidelines in compiling training programs.

Currently, the training program is still going through a manual process compiled by the Planning Division staff and reviewed in stages by the Head of Planning and Head of Pusrengar to be submitted to the Implementation Division or PKN Training Centers as a reference in organizing training. In the future, the preparation of the training program will be done automatically in the SISDIKLAT application.

### Media and Learning Methods

The preparation of learning media is carried out through sequential stages of preparing the curriculum, syllabus, manual and digital teaching materials and other supporting materials such as slides, exercises, case studies, etc. The preparation of learning media, in addition to involving the KSBA Division and the Learning Technology Division, also requires the participation of instructors and practitioners both from within and outside the BPK so that learning is easy to understand, can be applied in work, is relevant, and in accordance with the objectives of the training.

In accordance with the BPK Corporate University framework, learning at BPK applies the 10:70:20 model. This learning model is divided into three approaches, namely 10% education (formal learning) which we usually understand as education and training in class; 20% social learning which involves coaching, mentoring, and development through others (coaching, mentoring, consulting); and 70% experiential learning employees learn and practice while doing work in the workplace (on the job training, job assignment). Thus, the development of BPK employee competencies does not only involve the PKN Education and Training Center but also all work units within the BPK.

The learning method with the Corporate University concept has been implemented in several of these training courses. The new 10:20:70 model is fully implemented in CPNS Basic Training, Leadership Training, and Examiner Functional Position Training. For example, in the Examiner Functional Training, 10% is taken through self-learning first, here participants read the material individually then continue with distance learning and classical for training subjects that require in-depth material or practice. Then 20% is coaching and mentoring to accompany participants in completing tasks 70% on the job training at the designated inspection work unit.

SISDIKLAT is an application related to training services that contains information related to the training calendar, curriculum, syllabus, training registration, training participant selection and training monitoring. Currently, the SISDIKLAT application is not yet completely perfect and is still in the development stage for several of its features. One of the most felt functions of SISDIKLAT is the registration and selection process for training participants. By opening the SISDIKLAT application, employees can see the training calendar and can register directly. After obtaining approval and tiered validation from their superiors and passing the training participant selection by the Planning Division, the employee will automatically be registered for the training. The PKN Badiklat LMS and the SISDIKLAT application can be used by internal and external employees of the BPK RI.

### Implementation of Training

The implementation of training is the responsibility of the Implementation Division and PKN Training Centers which are referred to as training committees. The role of the training committee is very important in ensuring the success of a training. The duties of the training committee take place during pre-training, during training, and after training. The training committee coordinates with many parties in the preparation of a training. The coordination carried out includes:

1. Coordination with the Planning Division regarding proposals for selected training participants
  2. Coordination with the Training LO regarding summons and confirmation of attendance of training participants
  3. Coordination with training facilitators regarding availability and learning plans
  4. Coordination with the general sub-section of the PKN Education and Training Agency regarding the availability and layout of classrooms, guest rooms, and other facilities and infrastructure if the training is carried out in a classical manner.
  5. Coordination with the Learning Technology Division for the preparation of the "training house" in the LMS
  6. Coordination with the Evaluation and Development Division regarding training evaluation
  7. Coordination with the Procurement Service Unit (ULP) regarding the provision of food, participant souvenirs, etc.
  8. Coordination with the HR and Public Relations sub-sections regarding documentation of the opening, implementation and closing of training.
  9. Coordination with the Finance sub-section regarding the disbursement of training fees
- Based on an interview with Mrs. Dian Desilia as Head of the BDPKN Medan Training Implementation Section that:

We as the committee have a long task. Before the training, the committee contacts the teacher/instructor then calls the participants, and prepares the place, attendance, stationery, and so on. During the training, the committee also becomes the MC, accompanying and supervising activities in the class. Then after the training is completed, the committee is responsible for printing certificates and compiling reports on the implementation of the training.

With the existence of LMS Badiklat PKN, it has automated several steps in organizing training such as attendance, rundown, materials, assignments and training evaluations. So that the process of printing training certificates becomes easier and more efficient. Training certificates are also directly connected to employee personal data in the SISDM application.

### **Training Evaluation**

All internal and external training must conduct training evaluations. For CPNS Basic Training, Leadership Training, and functional examiner training, training evaluations have been carried out for training evaluations at levels 1, 2, 3, and 4, while for technical training it is carried out with training evaluations at levels 1 and 2.

### **Analysis of the Implementation of BPK Corporate University Policy at the BPK RI PKN Training Center**

The study aims to understand how the implementation of BPK Corporate University policies is viewed from the perspective of policy makers, policy implementers, and policy targets. Furthermore, the study analyzes the suitability between the implementation of BPK Corporate University policies implemented at the PKN training center and the Corporate University policies that should be. In analyzing the Implementation of BPK Corporate University Policies, the study is based on the theory of Public Policy Implementation by

Edward III (1980) who initiated four things that cause a policy implementation to be said to be successful, namely: Communication, resources, disposition, and bureaucratic structure.

### **Communication**

Based on several statements obtained from the results of interviews and also the results of observations in the field, the author draws the conclusion that the implementation of BPK Corporate University from the aspect of communication is still lacking and needs to be optimized. In terms of transmission, the existence of BPK Corporate University is already quite well known although it still needs to be socialized due to the replacement of leaders and employee transfers. In terms of clarity, there needs to be an understanding that BPK Corporate University is not only the responsibility of Badiklat PKN but also the role of all work units in BPK. In terms of consistency, it can be said that the role of the learning committee has not been optimized to be consistent in determining the direction of policies related to competency development.

Suggestions that researchers can provide to the BPK Corporate University running well and in accordance with expectations is the PKN Education and Training Center need to re-socialize related to BPK Corporate University with various communication media both for internal employees of Badiklat PKN and all BPK RI work units. Badiklat also needs to optimize the role of the learning committee in determining the direction of the policy to improve the competence of BPK RI employees. If all parties have the same understanding, all steps of BPK Corporate University implementation can run smoothly and be ready to face obstacles that can be different each year.

### **Resource**

Based on the results of the analysis of resource aspects including human resources, authority, information, and facilities, it can be concluded that the quantity and quality of human resources are the main factors in implementing the BPK Corporate University policy at the PKN Education and Training Center, in addition to the addition of employees and physical facilities are also considered very necessary, while other aspects in the form of non-physical facilities, authority, and information are good enough to support the implementation of the BPK Corporate University policy.

Suggestions that researchers can provide so that the resources needed in the implementation of BPK Corporate University running well and in accordance with expectations is to propose additional employees to the HR Bureau and continuously improve the competence of Badiklat HR by participating in seminars, *workshop*, *And Benchmarking* to other training institutions. Then Badiklat PKN also continues coordination with the Information Technology Bureau in perfecting the training support application and better in managing the budget, especially the PNBPN budget, so that it can gradually update the facilities and infrastructure of Badiklat PKN.

### **Disposition**

Based on the results of the analysis of the disposition aspect which includes support and incentives, it can be concluded that the support of BPK leaders and employees is still weak, if the leaders do not provide strong support and the motivation of employees in participating in training is weak, then there will be no learning organization. Because in

reality the responsibility for developing competency is a shared responsibility of all BPK work units, not only handled by the PKN Education and Training Center. In terms of the incentives provided, it is quite good in supporting the implementation of the BPK Corporate University policy.

Suggestions that researchers can provide for supportBPK's internal leaders and employees increasedso that the implementation of the *BPKCorporate University*running well and in accordance with expectations is by re-conducting socialization related to the *BPKCorporate University*,coaching of learning committees, as well as designing a better learning system, increasing learning media to make it more interesting and relevant to work.

### **Bureaucratic Structure**

Based on the results of the analysis of aspects of the bureaucratic structure which include SOP and fragmentation, it can be concluded that the *BPKCorporate University*do not yet have formal guidelinesin the form of a complete SOP that regulates implementationBPKCorporate University. The available SOPs are partial SOPs prepared by each work unit. In terms of bureaucratic structure related to competency development, it is still spread across several work units that are not linear at the Echelon I level.

Suggestions that researchers can provide so that the bureaucratic structure can support the successful implementation of the *BPKCorporate University*isPKN Education and Training Center needs to prepare SOPs as implementation guidelines*BPKCorporate University*so that targets and quality can be measured. BPK RI also needs to combine competency development functions spread across various work units into the Badiklat PKN Bureaucracy structure to be more focused and quality.

### **Supporting and Inhibiting Factors in the Implementation of BPK Corporate University Policies at the BPK RI PKN Education and Training Center**

#### **Supporting Factors for Implementation**

In the implementation of the BPK Corporate University Policy at the PKN Education and Training Center, several factors that support the implementation are as follows:

- a. The Republic of Indonesia's BPK is the only state institution tasked with auditing state finances with competent human resources.

The BPK RI is the only institution that has the authority to audit the management and accountability of state finances. The existence of the BPK is regulated in the 1945 Constitution, where the BPK is stated as an independent institution that is free from the influence of any power in carrying out its duties. Therefore, the BPK RI is the most appropriate place to learn all the knowledge and experience about the management and audit of state finances. Especially for external audits of the BPK at Ministries/Institutions, Central/Regional Governments and BUMN/BUMD.

- b. Ease of Coordination with the BPK RI Representative Office

The Audit Board of the Republic of Indonesia (BPK RI) has representative offices spread across all provincial capitals in Indonesia. This is done to ensure that BPK can carry out its duties in auditing the management and accountability of state finances throughout Indonesia effectively and efficiently. BPK RI representative offices are spread across 34 provinces in Indonesia. For 4 new provinces on the island of Papua, they are still under the

scope of the BPK Representative Office for Papua and West Papua. The representative office is tasked with carrying out audits of state finances at the regional level, including provincial, district, and city governments in its working area. The existence of BPK representative offices also makes it easier for Badiklat PKN to disseminate information related to BPK Corporate University to all regions in Indonesia.

Badiklat PKN also has 4 training centers that are strategically located in various regions in Indonesia. In the Sumatran part of Indonesia, there is BDPKN Medan. In the Java, Kalimantan part, there is Badiklat PKN Jakarta and BDPKN Yogyakarta. In the Bali, Nusa Tenggara part, there is BDPKN Bali. And in the eastern part of Indonesia, namely Sulawesi, Maluku, and Papua, there is BDPKN Gowa. This has an impact on cost efficiency and facilitates the division of training areas.

c. Formation of a learning committee within BPK Corporate University

The structure of the learning committee in BPK Corporate University consists of the top leaders of BPK RI, namely the Chairperson, Deputy, and Members of the Agency up to the implementers at the PKN Education and Training Center. All heads of work units at BPK are included in the learning committee in BPK Corporate University. This can be a form of support and commitment of the leadership towards BPK Corporate University.

d. The existence of *digital learning system platform*

*digital learning system platform* developed by Badiklat consists of *Learning Management System* (LMS) and SISDIKLAT application. Although both are not perfect and still need improvements and additional features, both platforms have greatly helped the work at Badiklat PKN. Many jobs can be automated so that they become more effective and accountable.

### Factors Inhibiting Implementation

In the Implementation of the BPK Corporate University Policy at the PKN Education and Training Center, in addition to supporting factors, there are also several factors that hinder the Implementation of the BPK Corporate University, namely as follows:

a. Lack of number of human resources at Badiklat PKN

The number of human resources at the PKN Education and Training Center is very limited. Since it was still an echelon II unit, namely Pusdiklat until now it has developed into an Echelon I unit of Badiklat PKN, the number of employees has not experienced a significant increase. The availability of human resources in Badiklat is still far when compared to the formations that should be filled. The recruitment of the BPK RI is more focused on filling the position as an examiner because the main task of the BPK RI is as an examiner. This has an impact on supporting positions in work units outside of examiners such as the PKN Education and Training Center. The increase in the number of employees at the PKN Education and Training Center comes from employee transfers. Moreover, there has been no increase in the number of instructors since 2021, because recruitment is difficult and has specific tasks.

b. Lack of support and role of learning committee

The implementation of BPK Corporate University really needs the support and role of the learning committee. The learning committee is attached to the position, not the

individual, because job changes occur very often. Coaching the learning committee is very necessary to increase understanding, especially for a joint commitment to making BPK Corporate University a success. Currently BPK CorpU management is still focused on Badiklat PKN and lacks support and participation from other work units. The PKN Education and Training Institute has also not been optimal in providing coaching for the learning committee, even though it is stated in the BPK Decree that the learning committee must meet at least once a year.

c. Lack of employee motivation to learn

Employee motivation in participating in training is mostly to fulfill training hours. Some employees even follow the same training topic for several years. Employees also interpret competency development narrowly, namely as training that is carried out classically only, while distance learning and self-learning training are carried out with the motivation to fulfill training hours of 40 JP for examiners and 20 JP for non-examiner employees.

d. Unavailability of Standard Operating Procedures (SOP) of BPK Corporate University

SOPs are built with the aim of overcoming time and resource constraints, and creating uniformity of behavior for members of the organization. SOPs also serve as a guideline for policy implementers in solving problems and making daily routine decisions even though the problems are complex. Badiklat PKN has not yet prepared an SOP as a guideline for the implementation of BPK Corporate University.

e. The management of the Knowledge Management System (KMS) and Integrated Learning Model (ILM) is not yet optimal

There are two important things in a Corporate University, namely the Knowledge Management System (KMS) and the Integrated Learning Model (ILM). This is in accordance with one of the missions of the BPK Corporate University, namely improving knowledge management through an integrated and reliable knowledge management system.

Many organizations do not yet or do not know the potential of hidden knowledge (knowledge + experience) owned by their employees. Based on the Delphi Group Research (in Setiarso: 2007) shows that knowledge in the organization is stored in a structure of 42% in the minds (brains) of employees; 26% paper documents; 20% electronic documents; 12% electronic-based knowledge.

The activities of the BPK Knowledge Management Team are still in the form of documenting activities on knowledge development in their work units and have not been managed for the needs of knowledge development at BPK. In fact, KMS is very useful for mitigating the risk of loss of knowledge, mitigating the risk of repeating the same work, and the need for standardization of HR competencies.

Meanwhile, ILM at BPK applies the 10:70:20 learning model. This learning model is divided into three approaches, namely 10% education (formal learning) which we usually understand as education and training in class; 20% social learning involving coaching, mentoring, and development through others (coaching, mentoring, consulting); and 70% experiential learning employees learn and practice while doing work in the workplace (on the job training/OJT, job assignment). The implementation of the 10:70:20 model at BPK has been quite good, especially for the application of long training such as CPNS Basic Training,

Leadership Training, and Functional Examiner Training, while for other types of training such as technical training, only 10% formal learning has been implemented.

**Efforts to overcome the inhibiting factors in the implementation of BPK Corporate University policies at the BPK RI PKN Education and Training Center**

a. Propose additions and improve the quality of Human Resources

The increase in the number of training that must be held by Badiklat PKN each year tends to increase along with the need for employee training. Badiklat PKN through a team from the Sub-Division of HR and Public Relations and HR Analysts of Apparatus at Badiklat PKN has made efforts to add employees by conducting workload analysis (ABK) and coordinating it with the HR Bureau.

b. Increasing socialization related to BPK Corporate University

Badiklat PKN has been conducting socialization related to BPK Corporate University to both internal, external and international employees. BPK Corporate University socialization for internal employees has been conducted to all BPK work units shortly after the launch of BPK Corporate University. Then in the following years, BPK Corporate University socialization was conducted by introducing various training methods provided by Badiklat PKN and also socializing by inserting BPK Corporate University materials in various Badiklat PKN events.

c. Designing various learning methods and media

The BPK Corporate University learning model is a 10:70:20 learning model, namely 10% education (formal learning) which we usually understand as education and training in class; 20% social learning which involves coaching, mentoring, and development through others (coaching, mentoring, consulting); and 70% experiential learning employees learn and practice while doing work in the workplace (on the job training, job assignment).

The learning method with the 10:20:70 concept has been fully implemented in the CPNS Basic Training, Leadership Training, and Examiner Functional Position Training. For example, in the Examiner Functional Training, 10% is taken with self-learning first, here participants read the material individually then continue with distance learning and classical for training subjects that require in-depth material or practice. Then 20% is coaching and mentoring to accompany participants in completing tasks 70% on the job training at the designated inspection work unit.

Due to limited resources, for technical training only 10% formal learning is applied but is held with various learning methods such as self-learning, distance learning, and classical. Furthermore, it is expected that internal technical training can also be carried out using blended learning as has been implemented in the previous International training, namely Audit Training in The Blue Economy: The Development of Audit Design Matrix on Fishery, Coastal, and Mangrove which was just held on October 28 to November 8, 2024 via distance learning and then continued on November 11 to 15, 2024 via classical at BDPKN Bali.

d. Coordinate with main work units related to competency development

Badiklat PKN always tries to coordinate with work units related to competency development, especially in determining training needs. These work units include:

- 1) Human Resources Bureau (HR Bureau) in terms of fulfilling competency standards listed in the HCDP, employee recruitment and job promotion plans, and functional appointments as well as employee assessment results to determine their training needs.
- 2) The Main Directorate of Planning, Evaluation, and State Financial Audit Policy (Ditama Renvaja) in terms of needs analysis based on the BPK's strategic plan and initiatives, audit evaluation results, and BPK's policy direction.
- 3) The Main Inspectorate in terms of training needs analysis based on the results of internal reviews of BPK audits, and improving the integrity and code of ethics of BPK employees.
- 4) State Financial Auditorate I to VII and Investigative Auditorate in terms of analyzing training needs related to audits
- 5) Information Technology Bureau in terms of improving training support applications
- 6) And other work units according to training topic needs

This is as stated by Mr. Eko Purwanto that:

We, Badiklat, cannot stand alone in determining the direction of competency development. Every year we routinely coordinate with related work units, we call them main work units such as the HR Bureau, Ditama Renvaja, Itama, IT Bureau and other work units according to the training topics that we want to discuss.

## CONCLUSION

The results of the research and discussion that have been described previously, then the researcher can draw the following conclusions in this study: The implementation of BPK Corporate University at the State Financial Audit Education and Training Agency of BPK RI is considered to still not be running well and needs to be optimized seen from several aspects as follows: Communication is still lacking and needs to be optimized. In terms of transmission, the existence of BPK Corporate University is quite well known although it still needs to be socialized, there needs to be an understanding that BPK Corporate University is not only the responsibility of Badiklat PKN but also the participation of all work units at BPK. In terms of consistency, the role of the learning committee has not been optimized to be consistent in determining the direction of policies related to competency development. Resources: based on the analysis that has been carried out, the quantity and quality of human resources are the main factors in implementing the BPK Corporate University policy, in addition, the addition of employees and physical facilities is also felt to be very much needed, while other aspects in the form of non-physical facilities, authority, and information are felt to be good enough to support the implementation of the BPK Corporate University policy. Disposition: based on the analysis that has been carried out, the support of BPK's internal leaders and employees is still weak, if the leaders do not provide strong support and employee motivation in participating in training is weak, then a learning organization will not occur. In terms of the incentives provided, it is good enough to support the implementation of the BPK Corporate University policy. Bureaucratic Structure: BPK Corporate University does not yet have formal guidelines in the form of complete Standard Operating Procedures

(SOP) that regulate the implementation of BPK Corporate University. The available SOPs are partial SOPs prepared by each work unit. In terms of bureaucratic structure related to competency development, it is still spread across several work units that are not linear at the Echelon I level. In the implementation of the BPK Corporate University at the State Financial Audit Education and Training Agency of the Republic of Indonesia, there are several factors that support the implementation of the BPK Corporate University, including the Republic of Indonesia being the only state institution tasked with auditing state finances with competent human resources, ease of coordination with the BPK RI representative office, the formation of a learning committee in the BPK Corporate University, and the existence of a digital learning system platform. Several obstacles faced that made the implementation process of the BPK Corporate University run less well, these include factors inhibiting the implementation of the BPK Corporate University at the State Financial Audit Education and Training Agency of the Republic of Indonesia, namely the lack of human resources at the PKN Education and Training Agency, lack of support and role of the learning committee, lack of employee learning motivation, the unavailability of Standard Operating Procedures (SOP) for BPK Corporate University, the management of Knowledge Management System (KMS) and Integrated Learning Model (ILM) is not yet optimal. Various efforts to overcome the inhibiting factors for the implementation of BPK Corporate University at the State Audit Education and Training Agency of BPK RI include proposing the addition and improving the quality of Human Resources with various types of competency development such as training, workshops, and seminars, increase socialization related to BPK Corporate University, design various learning methods and media that are interesting and relevant to work, coordinate with the main work units related to competency development.

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