



The implementation of kirkpatrick evaluation model in financial management training

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ARTICLE INFO

Article history:

Received Oct 21, 2022

Revised Nov 10, 2022

Accepted Nov 24, 2022

Keywords:

Human Absorption
Development
Training Programs
Program Evaluation

ABSTRACT

Evaluation of the training program is one of the important stages in the implementation of the training program. Evaluation of the training program is carried out with the aim of assessing the level of success or effective and efficiency of all aspects in the training program. Evaluation of the training program at the BPSDM of DKI Jakarta Provincial was carried out using the Kirkpatrick evaluation model at the reaction level. In the evaluation of the training program at BPSDM of DKI Jakarta, it was found that there were still problems in the program evaluation that was not optimal. This research was conducted using qualitative methods with data collection using interview techniques. The data is analyzed using a fishbone diagram, so can get the root of the problem. Based on the results, there are no SOP related to the evaluation, the evaluation system hasn't been updated, lack of awareness of organizers, evaluators and participants. To optimize the evaluation of training programs at BPSDM DKI Jakarta, it can be done: 1) Develop Standard Operating Procedures (SOP) for Program Evaluation; 2) Develop an evaluation system; 3) Provide guidance for participants in the palatia program; 4) Provide training for organizers and evaluators.

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INTRODUCTION

Soetrisno (2009), says that human resource management as an activity that plays an important role because of its wide-reaching functions from planning, procurement, development, maintenance, to termination of employment. Not only the current duties and responsibilities, human resource development also provides an opportunity for HR to always be prepared to face the changing demands of workers who continue to grow at any time (Sedarmayanti & Gunawan, 2020). For this reason, efforts to develop human resources need to be adjusted to the level of urgency and the need for competency improvement that is currently required, one of which is through the preparation of a training program.

The training program is an effort that is arranged and carried out systematically by the organization based on the need for expected competency improvement and to meet performance gaps between employees. Training programs are carried out with the aim of increasing the

knowledge, skills and attitudes of employees through learning experiences (Nugraha, 2020). Training requires human resources to learn more deeply about skills and knowledge that can be translated into competent work behavior so as to create effective performance to meet organizational needs and demands (Widodo, 2018). Based on the Law of the Republic of Indonesia Number 5 of 2014 concerning State Civil Apparatus, it is stated that development through training programs needs to be carried out properly and correctly so as to produce quality human resources and have superior competence. Program evaluation is a stage in the implementation of a holistic training program, for this reason it can be used to assess the level of success or effectiveness and efficiency of all aspects of implementing a training program (Iksan, 2019). Not only is it done to find out the effectiveness and efficiency of training, program evaluation is also used to obtain information related to the deficiencies and weaknesses that exist in program implementation so that later the training program can be improved and its sustainability determined (Haryanto, 2020).

Program evaluation models that are commonly used to assess the effectiveness and efficiency of training program implementation, one of which is the four-level evaluation model developed by Donald L. Kirk Patrick. The four levels include: (1) reaction level which is carried out to measure how the participants react to and satisfaction with the training program; (2) level learning which is carried out to find out how far the participants have mastered the concepts, knowledge, and skills provided during the training by giving practice questions or written tests; (3) the level of behavior carried out to assess the existence of changes in participants' behavior after returning to work; (4) level results which are carried out to test the impact of training on work groups or the organization as a whole. The DKI Jakarta Provincial Human Resource Development Agency is one of the regional apparatuses, which in carrying out its functions pays attention to the competence development of the State Civil Apparatus (ASN) within the DKI Jakarta Provincial Government. Competency development by BPSDM DKI Jakarta is carried out by organizing education and training programs for positions, hereinafter referred to as training and education, to encourage the improvement of the quality of professionalism, dedication, insight development, and ASN competencies every year in accordance with the needs and requirements of each position. Based on the Regulation of the Governor of the Special Capital Region of Jakarta Province number 110 of 2017 concerning the Implementation of Competency Development and Professional Certification of Human Resources, it is stated that in carrying out its functions BPSDM DKI Jakarta must pay attention to the accuracy of the goals and objectives of implementing education and training programs (training) to ensure effectiveness and the efficiency of the training program, one of which is through a series of evaluation stages of training participants' satisfaction with both teachers and training organizers.

The Accrual-Based Financial Reporting and Management training program Batch 56 is one of the training programs organized by the UPT Center for Competency Development and Public Policy at BPSDM DKI Jakarta. The Accrual-Based Financial Reporting and Management training program Batch 56 will be held from 5 July 2021 to 15 July 2021 for all financial staff from various agencies within the DKI Jakarta Provincial Government. This training program is held with the aim of increasing competence, knowledge, skills and insight in using accrual-based regional financial management applications. In this regard, evaluation needs to be carried out to determine the effectiveness and efficiency of the training program. However, based on the results of observations during internship activities, it was found that there were problems or interesting phenomena related to the implementation of the evaluation of education and training programs at BPSDM DKI Jakarta. First, the evaluation has not been carried out effectively because there are several evaluations of the training program (training) that are carried out late or in other words the evaluation will only be carried out long after the training is completed. This has an impact on delays in efforts to improve or follow up on the results of the evaluation of the training program which basically can be overcome by the training organizers in the near future in order to anticipate the same obstacles from recurring in other similar training programs. Second, the evaluation is carried out using different data

collection media, namely the teacher evaluation is carried out using the Training and Education SIM system, while the evaluation of the organizers is still carried out manually using Google Forms so the process takes a long time.

Based on these initial findings, this research is certainly important to do so that the evaluation of training at the DKI Jakarta BPSDM can be carried out effectively and efficiently. The objectives of this research are: (1) Knowing the implementation of training program evaluation, (2) Analyzing the root causes of training program evaluation problems, (3) Providing recommendations for improvement to optimize the implementation of training program evaluation.

RESEARCH METHOD

This study uses a qualitative research method with a descriptive approach. The use of this type of method and approach is used with the intention of collecting, analyzing, and reviewing data or information in the form of an in-depth and objective narrative about the implementation of the evaluation of training programs at BPSDM DKI Jakarta.

RESULTS AND DISCUSSIONS

Evaluation of Participant Satisfaction with Teachers

Evaluation of the participants' satisfaction with the teacher was carried out on the aspect of mastery of the material with a weight of 50%, the learning aspect with a weight of 30%, and aspects of the teacher's appearance with a weight of 20%. The three evaluation aspects are then summarized into 10 component questions which include: the ability to convey concepts or material, the ability to relate concepts or material to practice, the ability to present material in a systematic manner, the use of learning methods that support the teacher, the ability to manage learning time, the ability to respond to questions, tidiness and the modesty of the clothes worn by the teacher, the discipline of attendance according to the schedule, the ability to motivate participants, the ability to communicate and interact with participants.

When the evaluation is carried out, participants are advised to use a mobile phone to fill out the evaluation sheet, use the best quality internet network, and if it is not connected to a good quality internet network, participants can use the computer provided by the training program organizer. After the participants gave an assessment of a number of aspects and questions, then the results of the evaluation of the participants were compiled and processed by adding up the number of options per sub-aspect filled in by the participants and the results were divided by the number of participants so as to produce a satisfaction score per sub-aspect. The satisfaction value per sub-aspect is then multiplied by the weight of the assessment so as to produce a satisfaction score per sub-aspect and the aggregate of each sub-aspect becomes a conclusion per aspect using the rating scale which can be seen in the following table.

Table 1. Teacher evaluation scale

| No | Scale Range | Teacher Qualifications |
|----|-------------|------------------------|
| 1 | 90.1 - 100 | Very satisfy |
| 2 | 80.1 - 90.0 | Satisfying |
| 3 | 70.1 - 80.0 | Good enough |
| 4 | 60.1 - 70.0 | Less satisfactory |
| 5 | 1 - 60.0 | Not satisfactory |

(Source: Data processed)

Thus, from all aspects assessed, the calculation process is then carried out so as to produce evaluation results in the form of recapitulation of teacher assessments by training participants which is presented in the following table.

Table 2. Recapitulation of participants' satisfaction evaluation results with teachers

| No | Subjects | teacher | Theory | Method | Performance | Conclusion | |
|---------|--|---|--------|--------|-------------|------------|----------------|
| | | | | | | Score | Recommendation |
| 1 | Overview of Regional Financial Implementation and Accountability | Tri Wahyono, MPP. | 85.63 | 84.69 | 85.31 | 85.23 | maintained |
| | | M.Ec.Dev., CA., CRMP | 86.67 | 85.87 | 86 | 86.13 | maintained |
| 2 | LRA/LO Revenue Accounting (Cash and Receivables) | Rafrini Amyulianthi, SE., MSAK., CA., CMA., ACPA | 86.25 | 86.25 | 86.88 | 86.47 | maintained |
| | | dr. Ratna Ningsih, M.Sc., Ak., CA | 91.43 | 89.64 | 89.64 | 90.21 | maintained |
| 3 | Expense/ Expenditure Accounting (Liabilities and Cash) | dr. Ratna Ningsih, M.Sc., Ak., CA | 83.64 | 84.09 | 85.91 | 84.57 | maintained |
| | | 83 | 85 | 86 | 84.65 | maintained | |
| 4 | Accountability (UP/TU/GU and LS) | Dr. Muhammad Nur Ram'dhan, SE., M.Acc., AAP., Ak., CA | 87.86 | 87.14 | 88.57 | 87.89 | maintained |
| | | Dr. Muhammad Nur Ram'dhan, SE., M.Acc., AAP., Ak., CA | 87.86 | 87.14 | 88.57 | 87.89 | maintained |
| 5 | Inventory Accounting | Dr. Muhammad Nur Ram'dhan, SE., M.Acc., AAP., Ak., CA | 87.86 | 87.14 | 88.57 | 87.89 | maintained |
| | | dr. Ratna Ningsih, M.Sc., Ak., CA | 85.71 | 87.14 | 87.14 | 86.64 | maintained |
| 6 | Fixed Accounting | dr. Ratna Ningsih, M.Sc., Ak., CA | 88.46 | 87.69 | 88.85 | 88.37 | maintained |
| | | Ningsih, M.Si., Ak., CA | 88.18 | 88.64 | 89.55 | 88.8 | maintained |
| 7 | Accounting for Other Assets and ATB | Ratna Sari | 93.85 | 93.08 | 93.85 | 93.62 | maintained |
| | | Susanti | 94.55 | 93.64 | 93.18 | 93.8 | maintained |
| 8 | Financial statements | Dr. Wita Ramdhanti, SE., Ak., MSA, CA, CPA | 86.36 | 84.55 | 84.09 | 85.02 | maintained |
| | | 85 | 84.38 | 84.38 | 84.59 | maintained | |
| 9 | Notes to Financial Statements | 86.25 | 85.63 | 85 | 85.63 | maintained | |
| | | 85 | 85 | 85.63 | 85.22 | maintained | |
| Average | | | | | | 7.41 | maintained |

(Source: Data processed)

Evaluation of Participant Satisfaction with the Organizer

Evaluation of participants' satisfaction with the organizers of the training program is carried out by each participant to assess the service quality of the training providers. At this stage, participants are asked to assess the service quality of the organizers by filling out an instrument or

an evaluation sheet of participant satisfaction with the organizer through the Google Form platform which has been informed by the training organizer via Whatsapp Group.

Table 3. Operator evaluation scale

| No | Scale Range | Teacher Qualifications |
|----|--------------|------------------------|
| 1 | 0.00 – 4.00 | Not satisfactory |
| 2 | 4.01 – 6.00 | Less satisfactory |
| 3 | 6.01 – 8.00 | Good enough |
| 4 | 8.01 – 9.00 | Satisfying |
| 5 | 9.01 – 10.00 | Very satisfy |

(Source: Data processed)

Thus, from all aspects assessed, the calculation process is then carried out so as to produce a recapitulation of the organizer's assessment by the training participants. This calculation process basically needs to be done three days after the training is held. However, in practice the calculation process often encounters problems for one reason or another, so that the impact of the evaluation process is hampered and even late beyond the specified time limit. The results of the evaluation of participants' satisfaction with the organizers are presented in the following table.

Table 3. Recapitulation of participant satisfaction evaluation results with the organizer

| No | Aspect | Satisfaction Level | | | | | Score |
|----|---|--------------------|----|----|---|----|-------|
| | | TM | KM | CM | M | SM | |
| I | LEARNING | | | | | | |
| 1 | Availability of time to study the material in full | | | | | | 90.43 |
| 2 | Clarity of e-learning stages | | | | | | 91.30 |
| 3 | The ability of online tutorial teachers to deliver material in a systematic and applicable manner | | | | | | 92.17 |
| 4 | The ability of online tutorial teachers to respond to questions | | | | | | 91.30 |
| 5 | The ability of online tutorial teachers to communicate and interact with participants | | | | | | 92.17 |
| | Average | | | | | | 91.46 |
| | Weight | | | | | | 5% |
| | LEARNING Aspect Value | | | | | | 27.44 |
| | Average | | | | | | 91.48 |
| II | THEORY | | | | | | |
| 1 | The suitability of the material presented with the learning objectives | | | | | | 92.17 |
| 2 | Ease of understanding the description of the material in each video/teaching material (learning module) | | | | | | 89.57 |
| 3 | Correlation between self-test questions and final exams tested with learning objectives | | | | | | 90.43 |
| 4 | Effectiveness of learning on impact in doing work | | | | | | 89.57 |
| | Average | | | | | | 90.43 |
| | Weight | | | | | | 30% |
| | MATERIAL Aspect Value | | | | | | 27.13 |

| | | | |
|-----|--|--------------|------------------|
| III | TECHNOLOGY | | |
| 1 | App user convenience | | 93.91 |
| 2 | Easy access to e-learning applications via mobile/tablet | | 93.04 |
| | Average | | 93.48 |
| | Weight | | 30% |
| | Value aspect of TECHNOLOGY | | 28.04 |
| IV | MANAGEMENT | | |
| 1 | Organizer services for training participants | | 94.78 |
| 2 | Politeness, attention and friendliness of the organizers in helping the learning process | | 96.52 |
| 3 | The ability of the organizers to provide information and respond to questions in the e-learning WA Group if there are problems | | 93.91 |
| | Average | | 95.07 |
| | Weight | | 10% |
| | OPERATOR Aspect Value | | 9.51 |
| | AVERAGE VALUE OF PARTICIPANT SATISFACTION | | 92.12 |
| | CRITERIA | | RECOMMENDATION |
| | Theory | Very satisfy | × maintained |
| | Method | Very satisfy | Upgraded |
| | Performance | Very satisfy | Need improvement |
| | GENERAL | Very satisfy | Not recommended |

(Source: Data processed)

Root Cause Analysis in Training Program Evaluation

To analyze the root causes of phenomena or obstacles in the evaluation process of training programs at the DKI Jakarta Provincial Human Resources Development Agency, an analysis using *fishbone diagrams* is needed. According to Gaspers (2002) in (Hamidy, 2016), analysis with *fishbone diagrams* is a structured approach to analyze and find the causes of existing problems, discrepancies, and gaps. According to Maarif & Kartika (2021), analysis with *fishbone diagrams* graphically can describe in detail all the causes related to the problem, which is done by making a *fishbone diagram framework*, formulating the main problem, looking for the main factors that influence or result in the problem, find the cause for each group of causes of the problem, and the results are depicted in a *fishbone diagram*.

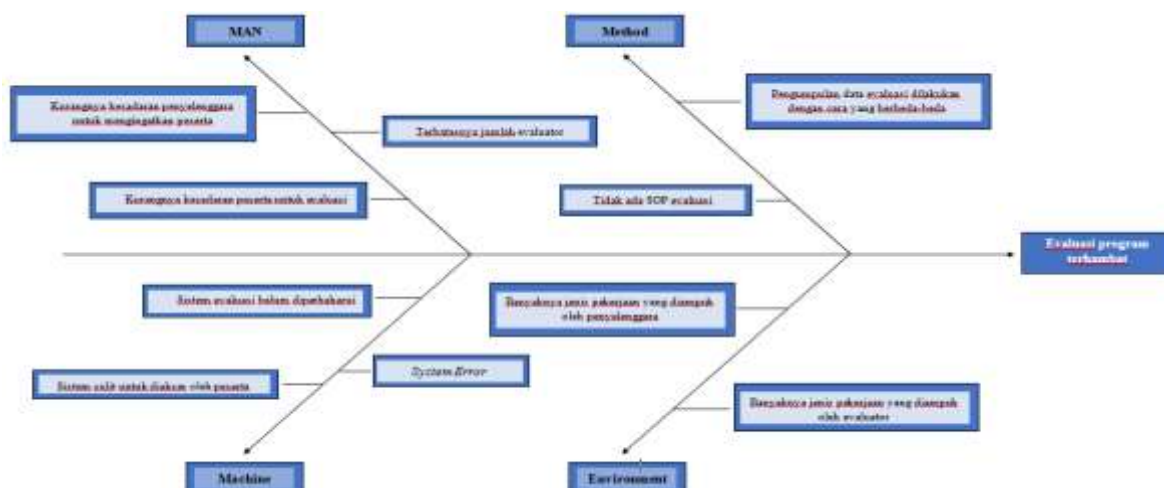


Figure 1. Fishbone Analysis Results

(Source: Data processed)

In this study, the results of the *fishbone analysis* are shown in Figure 1. Based on the results of the analysis, it can be seen that the phenomena or obstacles in the implementation of the evaluation of the training program are due to the following things:

1. Human (*Man*)

The lack of awareness of the training program organizers to always remind participants to give an assessment on the training evaluation sheet that has been informed, has also resulted in a low awareness of participants to provide an assessment or evaluation of the training program, so that the impact of the calculation process or data processing of the training program evaluation results needs to be delayed until all participants give an assessment. In addition, although all participants have given an assessment, the calculation process or data processing of the evaluation results cannot be carried out immediately.

2. Machine (*Machine*)

The evaluation system has not been updated, so that the participant satisfaction evaluation sheet for the organizers cannot be adapted to the evaluation of the implementation of online training programs. As a result, calculations or data processing cannot be done automatically using the system, but the calculation process must be done manually by the evaluator.

3. Method (*Method*)

The evaluation of the training program at BPSDM DKI Jakarta does not refer to a Standard Operating Procedure (SOP) for evaluation. This is because procedures or SOPs related to the implementation of program evaluation have never been prepared before. So that the impact of the education and training evaluation process cannot be carried out effectively and efficiently, and is prone to experiencing problems related to time and awareness of the implementation and training participants. Not only that, without any procedures or SOPs governing the implementation of evaluations, the process of collecting evaluation data for training programs at BPSDM is currently carried out using different methods.

4. Environment _ _

Program evaluation organizers and executors (evaluators) within the DKI Jakarta BPSDM environment, have more than one task and responsibility. As a result, evaluation of training programs needs to be carried out simultaneously with other work, so that the completion takes a long time.

Recommendations for Improvement in Training Program Evaluation

Based on the results of the *fishbone analysis*, the recommendations that can be given to answer the existing problems are: 1) Develop a Standard Operating Procedure (SOP) Evaluation, 2) Develop an evaluation system (SIM Training), 3) Provide direction for training program participants and 4) Provide training for organizers and evaluators.

CONCLUSION

Program evaluation is an important stage in the implementation of training programs, because it can be used to assess the level of success or effectiveness and efficiency of all aspects of the implementation of the training program so that information regarding existing deficiencies or weaknesses is obtained. Evaluation of the training program at the DKI Jakarta Provincial Human Resources Development Agency was carried out using the Kirikpatrivck evaluation model at the reaction level which was divided into two types, namely evaluation of participant satisfaction with teachers and evaluation of satisfaction with organizers. However, the implementation of the two types of evaluation has not been carried out optimally. This is because there are still a number of problems that hinder the evaluation process. For this reason, recommendations for improvement are needed to optimize the implementation of the evaluation of training programs at BPSDM DKI Jakarta Province, as follows: Develop Standard Operating Procedures (SOP) Evaluation, develop an evaluation system (SIM Training), provide direction for training program participants, provide training for organizers and evaluators.

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