

The Effect of the Implementation of Training Program on the Performance of Investigating Officers in the Armed Forces General Inspectorate

1st Muliani
Language Science Department
Universitas Negeri Makassar
 Makassar, Indonesia
 muliani.education@gmail.com

2nd Alimuddin Mahmud
Language Science Department
Universitas Negeri Makassar
 Makassar, Indonesia
 ali_abkin@yahoo.co.id

3rd Sulaiman Samad
Language Science Department
Universitas Negeri Makassar
 Makassar, Indonesia
 essemsd2011@gmail.com

4th Anshari
Language Science Department
Universitas Negeri Makassar
 Makassar, Indonesia
 anshari@unm.ac.id

Abstract—This study reveals the effect of the implementation of education/training program on the performance of investigating officers in the Armed Forces General Inspectorate. This study aims to determine the effect of the implementation of education/training program on the performance of investigating officers within the Armed Forces General Inspectorate. The sample of this study is the investigating officers in the Armed Forces General Inspectorate; selected using proportionate stratified random sampling technique. This study is a descriptive research with correlational design aiming to describe factors or various variables that affect education/training and the performance of investigating officers in the Armed Forces General Inspectorate. The data analysis technique used is path analysis. Path analysis technique was used to examine the direct and indirect effects of the implementation of education/training on the performance of investigating officers in the Armed Forces General Inspectorate. Path analysis technique was done with the assistance of SPSS computer program version 23.00 at a significance level of $\alpha = 0.05$. The results of this study indicate that the implementation of training/education program has a positive and significant effect on the performance of the investigating officers in the Armed Forces General Inspectorate.

Keywords—*Education, Training, Performance, Investigating Officers*

I. INTRODUCTION

Looking closely at the current environmental developments, as the reform and transparency era progress, the duties and responsibilities of the state apparatus have been under the supervision of the community who demands the government to perform fairly and transparently. The government has realized good governance, especially corruption, collusion and nepotism eradication and discipline encouragement for its servants to deliver the best public services.

TNI or Indonesian National Armed Forces, as one of the components of the nation, also implements reforms reflected through efforts to improve the quality of the implementation of tasks in a professional, effective, efficient and modern manner. Meanwhile, to increase the task achievement of the

TNI, the supervision of the implementation of these tasks must be carried out properly, continuously and consistently. In this case, in terms of carrying out the tasks and functions of work units, there needs to be internal supervision and assistance to all activities carried out by the Government Internal Supervisory Apparatus (APIP) so that there will be no problems found by external parties.

The Armed Forces General Inspectorate (Itjen TNI) grows and develops together with the dynamics that occur in the TNI and the Armed Forces General Inspectorate never stops improving in efforts to strengthen supervision. There are a lot of new things or regulations formulated and audit methodologies, reviews, monitoring and other controls developed to support the achievement of a good, clean, corruption and nepotism free government within the TNI.

The Armed Forces General Inspectorate is the eyes and ears of the TNI Commander in the field of supervision. Sharp eyes and ears are the hopes of the TNI Commander in order to realize organizational goals. In this respect, the Armed Forces General Inspectorate must be able to act as a partner that can be relied upon by all organizations in the TNI. By taking into account the principles of partnership, the Armed Forces General Inspectorate always strives to be critical in looking at a problem, becoming a partner, which not only helps and encourages the achievement of audit objectives, but also encourages every corrective action in accordance with applicable regulations in an effort to make good changes.

However, the implementation of supervision identical with Internal Audit in the Armed Forces General Inspectorate is very relevant with the following definition of Internal Audit by the Institute of Internal Auditors as an international internal audit consortium institution:

“Internal auditor is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operation. It helps an organization accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance process” [1].

Effective control is a measure to ensure that operation can be successful and can secure the resources of organizations/institutions/companies. The Committee of Sponsoring Organization (COSO) of the Treadway Commission defines internal control as follows:

“A process, effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in (1) the effectiveness and efficiency of operations, (2) the reliability of financial reporting and (3) the compliance of applicable laws and regulations” [2].

Furthermore, the Regulation of the TNI Commander Number 16 of 2014 concerning SPIP (Government Internal Supervisory System) within the TNI explains that the effective role of APIP (Government Internal Supervisory Apparatus) requires APIP capabilities at least at level 2 and level 3 including:

- a. Being able to provide adequate confidence in adherence, efficiency and effectiveness of the achievement of the implementation objectives of the tasks and functions of government agencies (assurance activities).
- b. Being able to provide early warning and improve the effectiveness of risk management in the implementation of the tasks and functions of government agencies (anti corruption activities).
- c. Being able to maintain and improve the management quality of the implementation of the tasks and functions of government agencies (consulting activities).

In order to realize the role of the Inspectorate as the APIP within the TNI as mentioned above, the Armed Forces General Inspectorate has existed and will continue to carry out supervision activities as mandated in the Government Regulation Number 60 of 2008 concerning SPIP and the Regulation of the TNI Commander No. 16 of 2014 concerning SPIP within the TNI which include: periodic and continuous audit activities, review of RKA (Work and Budget Plan), LAKIP (Government Agency Performance Accountability Reports) as well as financial reports, evaluation, monitoring and other forms of supervision. It must be admitted that in the course of realizing the goals of the organization, the Armed Forces General Inspectorate is still faced with various dynamics and constraints. Although various efforts to improve audit quality have been carried out, the results of the implementation of supervision and control have not been fully effective and have not been as expected.

Referring to the descriptions above, it can be assumed that a TNI audit chief succeeded in performing his duties to motivate teachers to work if the teachers had carried out their main tasks of educating, teaching, guiding, directing, training, assessing and evaluating students.

In relation to the assumptions above, the answer to the problems aforementioned is needed. Thus, the researcher conducted a study entitled "The Effect of the Implementation of Education/Training Program on the Performance of Investigating Officers in the Armed Forces General Inspectorate".

II. RESEARCH METHODS

Research method is a way to solve problems or develop science using scientific methods. Research method is a very important factor in a study. The method used in this study is a survey method using a correlational design.

Research design is a description or design in a study with the variables to be studied and tested. The design of this study is presented as follows;

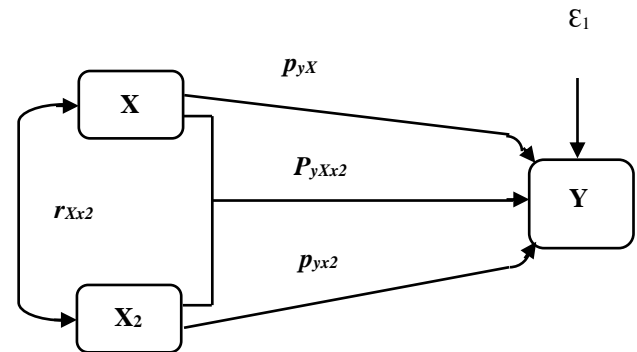


Figure 1. Research Design

This research was conducted in the Armed Forces General Inspectorate consisting of Land Forces (TNI-AD), Naval Forces (TNI-AL) and Air Forces (TNI-AU). Technique of Data Collection: questionnaire, documentation.

Questionnaire. The questionnaire was used to obtain data on the motivation and performance motivation variables. All questions distributed consist of positive and negative questions so that the scores given range from 1 to 5.

Documentation. The documentation method in this study was used to obtain data on the implementation of education/training variable by reviewing documents or archives of the participation of investigating officers in education/training.

Technique of Data Analysis. the data collected was analyzed using descriptive statistics and inferential statistics through multiple regression analysis with the assistance of SPSS 23.0 for Windows software.

III. RESULTS AND DISCUSSION

A. Result

The results of this study use path analysis to examine the effect of education/training, supervisory motivation on the performance of investigating officers in the Armed Forces General Inspectorate. More details can be seen in the following table:

TABLE 1. REGRESSION COEFFICIENTS OF EDUCATION/TRAINING ON THE PERFORMANCE OF INVESTIGATING OFFICERS IN THE ARMED FORCES GENERAL INSPECTORATE

Model	R	R Squared	Adjusted R Squared
1	.866 ^a	.749	.747

Based on the table above, the R value of the simple correlation coefficient analysis is 0.886. After being compared with the table of critical values for r in the degree of freedom of (n-1) 105-1=104 with $\alpha= 0.05$ at 0.195, the variable X has a significant positive correlation to variable Y.

The R Squared value (coefficient of determination) of 0.749 means that 74.9% of the total variation of the performance of the investigating officers within the Armed Forces General Inspectorate (Y) was determined by the multiple regression of education/training (X), performance (Y). This means that the education/training data (X) has a direct effect on the performance of the investigating officers within Armed Forces General Inspectorate (Y) of 74.9% and the remaining 25.1% (100%-74.9% = 25.1%) is the effect of other factors excluded in this study. Furthermore, ANOVA shows an F value of 307,525 with a probability value (sig) of 0.000. Since the sig. value is <0.05, then H_0 is rejected and H_1 is accepted.

The results of the structural model analysis were used to test the proposed hypothesis. Hypothesis conclusion was drawn through the path coefficient and significance for each path studied.

TABLE 2. REGRESSION COEFFICIENTS OF EDUCATION/TRAINING ON THE PERFORMANCE OF INVESTIGATING OFFICERS IN THE ARMED FORCES GENERAL INSPECTORATE

<i>Coefficients^a</i>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	24.433	5.810		4.205	.000
Education/training (X)	8.403	.479	.866	17.536	.000

Based on table 2 of the regression coefficients above, the t value is 17.536 and the t table (0.05.105)=1.980 with a significance level of 0.000 smaller than $\alpha=0.05$. The partial test results show that the β_{yx} path coefficient is 0,000, thus (0,000<0,05) H_0 is rejected, and H_1 is accepted. Therefore, the hypothesis proposed, Education/training (X) affects the performance of the investigating officers within the Armed Forces General Inspectorate (Y), is accepted. The results of the first hypothesis analysis reveal that education/training affects the performance of the investigating officers. This finding indicates that the performance of investigating officers can be improved through the implementation of education/training.

B. Discussion

The results of this survey research using correlational design include the effect of education/training on the performance of investigating officers in the Armed Forces General Inspectorate.

The results of the research on the hypothesis that the performance of investigating officers in the Armed Forces General Inspectorate (Y) and education/training (X) lead to the assumption model that with the R value of the simple correlation coefficient analysis of 0.886, after being compared with the table of critical values for r in the degree

of freedom of (n-1) 105-1=104 with $\alpha= 0.05$ at 0.195, the variable X has a significant positive correlation to variable Y.

The R Squared value (coefficient of determination) of 0.749 means that 74.9% of the total variation of the performance of the investigating officers within the Armed Forces General Inspectorate (Y) was determined by the multiple regression of education/training (X), performance (Y). This means that the education/training data (X) has a direct effect on the performance of the investigating officers within Armed Forces General Inspectorate (Y) of 74.9% and the remaining 25.1% (100%-74.9% = 25.1%) is the effect of other factors excluded in this study.

Referring to table 2 of the regression coefficients, the t value is 17.536 and the t table (0.05.105)=1.980 with a significance level of 0.000 smaller than $\alpha=0.05$. The partial test results show that the β_{yx} path coefficient is 0,000, thus (0,000<0,05) H_0 is rejected, and H_1 is accepted. Therefore, the hypothesis proposed, Education/training (X) affects the performance of the investigating officers within the Armed Forces General Inspectorate (Y), is accepted. The results of the first hypothesis analysis reveal that education/training affects the performance of the investigating officers. This finding indicates that the performance of investigating officers can be improved through the implementation of education/training.

Based on the coefficient of determination, the R squared value is 0.749. This means that the variation in the performance of investigating officers can be explained by the variation in education/training by 74.9%. The findings in this study are in line with the theoretical studies that good education/training will result in good achievement. Thus, the performance of the investigating officers can increase when they have attended education/training.

Based on the results of the regression analysis, education/training has a significant effect on the performance of the investigating officers. These results indicate that the better the discipline of investigating officers is, the better their performance will be. Based on the distribution of respondents' answers to discipline, respondents are more dominant in agreeing on responsibility dimension. This shows that the investigating officers within the Armed Forces General Inspectorate in the workplace require responsibility for the tasks assigned and are able to work properly and well.

Education/training and employee performance affect each other, as it is assumed that education/training is a response to an organization's needs. One way to improve the quality of organizational human resources is to implement a planned and systematic Education/training program. In other words, education/training in organizations is an improvement in employee performance which includes knowledge and skills, and the formation of attitudes of each employee as desired by the organization [3], [4].

Education is an effort done consciously by each individual, be it parents, family, friends, community, and both formal educational institutions formed by the government and those responsible in Indonesia and non-formal institutions. Education itself varies; there are general education, special education, vocational education, academic education, professional education, character education, and religious education. Educational objectives can be defined as one of the elements of education in the form of a formula for

what students must achieve [3]. For employee, education/training is the development of human resources to improve knowledge, abilities and skills, as well as to improve the performance of investigating officers within the Armed Forces General Inspectorate.

Employee performance can be objectively and accurately evaluated through performance level indicators. These indicators provide opportunities for employees to find out their level of performance and facilitate the assessment of employee performance. Furthermore, employee performance is a description of the level of achievement of the implementation of an activity or program or policy in realizing the goals, mission and vision of the organization stated in the formulation of strategic planning [5]–[7].

The implication of the results of this study is that investigating officers within the Armed Forces General Inspectorate must go through education/training for auditors with the qualifications of investigating officers to conduct audits within the TNI so that the audit strategy when planning, implementing and reporting audit results can be accounted.

IV. CONCLUSION

Based on the hypotheses testing and discussion of research results, it can be concluded that implementation of training/education program has a positive and significant effect on the performance of the investigating officers in the Armed Forces General Inspectorate.

ACKNOWLEDGMENT

Thanks to the Dean of the Faculty of Social Sciences who have provided financial support for this research.

REFERENCES

- [1] Internal Audit Organization Consortium, *Standar Profesi Audit Internal*. Jakarta: Yayasan Pendidikan Internal Audit (YPIA), 2004.
- [2] J. S. McNally, “The 2013 COSO Framework & SOX Compliance: One approach to an effective transition,” *Strateg. Financ.*, hal. 45–52, 2013.
- [3] D. S. Gutomo, “Pengaruh Pendidikan dan Pelatihan Terhadap Kinerja Pegawai Badan Perpustakaan Daerah Samarinda,” vol. 5, hal. 11, 2017.
- [4] M. Hasibuan, *Manajemen Sumber Daya Manusia*. Jakarta: PT. Bumi Aksara, 2010.
- [5] L. Langbein, “Economics, public service motivation, and pay for performance: complements or substitutes?,” *Int. Public Manag. J.*, vol. 13, no. 1, hal. 9–23, 2010.
- [6] R. L. Mathis dan J. H. Jackson, *Human resource management: Essential perspectives*. Cengage Learning, 2011.
- [7] J. O. Mitchel, “The effect of intentions, tenure, personal, and organizational variables on managerial turnover,” *Acad. Manag. J.*, vol. 24, no. 4, hal. 742–751, 1981.