Analysis of the Influence of Training Materials and Methods on the Effectiveness of Training

Frisda Agriani Ambarita[1], Linda Trimurni Maas[2], Isfenti Sadalia[3]

[1,2,3]Master of Management, Universitas Sumatera Utara, Indonesia

Corresponding Author: Frisda Agriani Ambarita

ABSTRACT

Research aims to determine the effect of training materials on Effectiveness of training, training methods on the effectiveness of training and also to determine the influence of materials and training methods together on the effectiveness of training. The study was conducted at Medan Regional Training Office of FETA of the Ministry of Finance. The population used is alumna training with a sample of 94 respondents. The collected data were tested and analyzed using the SPSS program, the instrument test was tested with validity and reliability test, multiple linear regression analysis, hypothesis test with t test and F test, and coefficient of determination (R^2) analysis. The results showed that partially in Third Diploma of STAN Polytechnic of Finance training materials positive effect but not significant on the effectiveness of training, while in general Third Diploma variables positive effect and significant on the effectiveness of training materials. Partially in the Accounting Major and Taxation Major training materials have a positive effect and significant on the effectiveness of training. Simultaneously in Third Diploma of STAN Polytechnic of Finance and general Third Diploma, training materials and training methods have a positive effect and significant on the effectiveness of training. Simultaneously in Accounting Major and Taxation Major, training materials and training methods have a positive and significant effect on the effectiveness of training. The value of coefficient of determination (R^2) training materials and training methods are strong enough to affect the effectiveness of training in Third Diploma of STAN Polytechnic of Finance and general Third Diploma as well as in the Accounting Major and Taxation Major.

Keywords: Training Effectiveness, Training Materials, Training Methods

INTRODUCTION

Human resources have an important role that can affect the success of an organization in order to achieve its goals. Human resources and their quality are a very strategic issue because human quality will support success in carrying out the work. Therefore, improving the competence of human resources both from the aspect of knowledge, skills and attitude aspects need to be done continuously.

The Ministry of Finance has a very strategic role in the country's economy, namely the management of state finances. In carrying out its duties and functions, the Ministry of Finance requires qualified and reliable human resources. To be able to work professionally, the competence of human resources of the Ministry of Finance must be constantly developed. Human Resource competency development can be done in various ways, one of which is through education and training.

Finance Education and Training Agency (FETA) is an echelon I unit within the Ministry of Finance which has the function of held education and training for employees within the Ministry of Finance. Training is carried out both at the central and regional levels. The training held in the regions was carried out by financial training

offices spread across several regions in Indonesia, one of which was the Medan Regional Training Office of FETA. Medan Regional Training Office of FETA is a technical implementation unit in organizing training for employees of the Ministry of Finance in its working area covering the provinces of Aceh, North Sumatra and West Sumatra. The training held at the Medan Regional Training Office of FETA is a technical training for civil servants and basic training for civil servants candidate.

The training held must be able to create skilled trainees, have knowledge and insightful and have the expected abilities in accordance with the training objectives. Therefore, it needs to be measured whether the training held has been effective or not.

To determine whether the training carried out was effective or not, an evaluation of the learning process was carried out. The form of evaluation of the learning process in BDK Medan is in the form of a written test or practical exam conducted at the end of the training. From the results of the test / exam conducted can be seen how the level of understanding of the participants of the training material.

In 2019 there was basic tax technical training aimed at improving the competence of employees of the Directorate General of taxes. This training was held with a duration of 30 working days and has been carried out as many as four generations with a total number of participants as many as 122 people.

To find out how the level of understanding of the participants to the learning, the evaluation of the participants in the form of examinations per subject. The exam questions in this training are in the form of multiple choice and essay. The results of the evaluation of participants there is a composition of the assessment of participants, namely 10% of attendance, 20% of the activity can be in the form of activeness of participants in class or completion of tasks, and 70% of test scores.

From the data obtained from the evaluation of the trainees that of the entire generation, only 77% of the total number of trainees who obtained the final score of ≥ 76 (good criteria and very good criteria), as shown in the following table.

Table. 1 Number of Basic Tax Technical Training

No	Basic Tax Technical Training	Number Of Participants Training	The number of participants who were ≥ 76	Percentage
1	Badge I	31	28	90,32%
2	Badge II	30	24	80,00%
3	Badge III	29	22	68,97%
4	Badge IV	32	20	68,75%
	Total	122	94	77,04%

Source: Medan Regional Training Office of FETA, 2020

Based on the table above it can be seen that of the entire badge only 77.04% of the total number of participants or only 94 people out of 122 participants who have the final score with good criteria (final score ≥ 76). This means that there are still 22.96% or 28 people from 122 trainees who have the final score with sufficient criteria (value < 76). Based on the conditions described above, it means that the effectiveness of the training is still less than optimal, because it is hoped is that the results of the training all participants can get good grades. In addition, the target determined for the

number of participants who pass with good criteria for 2019 is 92%.

In training there are factors that affect the effectiveness of training, including materials, methods, instructors/trainers and infrastructure. In this basic tax technical training, the material is prepared by the trainer in the form of modules, presentation materials, training materials and or forms. The method used by trainers in the delivering the material such as in lectures form, question and answer and discussion. Instructors/trainers in this training are the widyaiswara at Medan Regional Training

Office of FETA and employees of North Sumatera Regional Office of Directorate General of Taxes. The infrastructure used for this training includes all training facilities in Medan Regional Training Office of FETA.

To find out what factors are the most influential, a presurvey of training graduate was conducted. In addition, presurvey was conducted to explore and obtain information on what issues the participants had during the training process. Pre-survey was conducted on 30 respondents who are training graduate and conducted for 2 weeks. The results of the pre-survey are as follows.

Table 2 results of Prasurvey of training variables that to be issues for participants in 2019 basic tax technical training

No	Training Variables	Yes		No	
		Frequency	%	Frequency	%
1	Training materials	16	53,3%	14	46,7%
2	Training methods	17	56,7%	13	43,3%
3	Instructor/trainer	5	16,6 %	25	83,4%
4	Training facilities	3	10,0%	27	90,0%

Source: processed data, 2020

Table 2 shows that a number of 53.3% of training participants experienced obstacles in understanding the training material, as many as 56.7% experienced obstacles related to training methods, as many as 16.6% faced obstacles in the explanation given by the trainer, and as many as 10% percent of participants experienced obstacles related to training facilities/infrastructure.

Based on the results of the pre-survey, only a few of participants who consider the instructor/trainer and infrastructure to be an obstacle during training. While most participants consider the factors of training materials and training methods to be obstacles during the training. Therefore, the authors are interested in conducting research on the factors of the training material and training methods.

LITERATURE REVIEW
Training
Training is the process of systematically changing employee behavior to achieve organizational goals. Training relates to the skills and abilities of employees to carry out current work. Training has a current orientation and helps employees to achieve certain skills and abilities in order to be successful in carrying out their work (Arifin, 2014). Training is a series of individual activities in improving skills and knowledge systematically so as to have a professional performance in their field (Widodo, 2015).

Training Methods
Training method means the accuracy of the delivery method used during the training. Training that is inseparable from the development of abilities, measurement of clear goals, and attitude changes can be applied with several choices of methods according to the training environment (Wagonhurst, 2012).

Training Materials
The quality of the training content is something that needs to be considered because the more material the training or the material will further optimize the benefits of training which means the more effective the training. Mangkunegara (2009: 51) states that "training and development materials must be adapted to the objectives to be achieved". The material should be given systematically and based on the stages.

Hypothesis
Based on the conceptual framework of the study, the formulation of hypotheses as follows:
1. Training materials have a positive and significant effect on the effectiveness of training.

2. The training method has a positive and significant effect on the effectiveness of training.

3. Training materials and methods simultaneously have a positive and significant effect on the effectiveness of training.
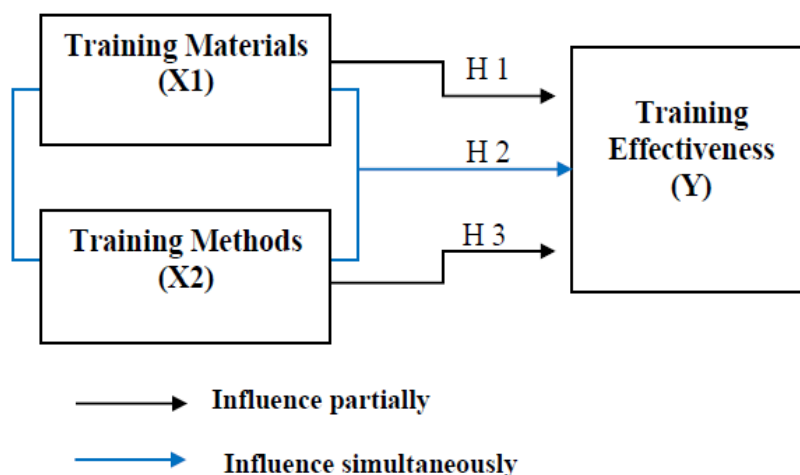

Figure 1. Conceptual Framework

MATERIAL AND METHODS

The research to be conducted by the researcher is a type of survey or field research. Survey research is research conducted by researchers by being directly on the object or in the field, which takes samples from a population and uses questionnaires as a tool for collecting basic data (Singarimbun, 1997). This study uses quantitative data in the form of numbers obtained through the answer score. In this study the researchers used a quantitative descriptive approach. Descriptive research is research to give a clearer picture of social situations and this research focuses more on certain aspects and often shows the relationship between various variables (Nasution, 2018). According to Pendit (2013) explains that quantitative research is research that contains efforts to collect numerical data and use deductive logic in the development and testing of his theory as generally used in the exact-natural sciences and Social Sciences positivists who have a view of all phenomena as something objective. This study began in January-July conducted at the Medan Regional Training Office of FETA, with the address Ekawarni Street No.30, Medan.

Populations are identifiable groups of elements of interest to researchers and related to information problems (Hair et al., 2017). According to Malhotra et al., (2017) the population is the aggregate of all elements that have a similar set of characteristics that encompass the whole for interest in the problem of Marketing Research. The population of this study were employees working in the Directorate General of Taxes of the Ministry of Finance who were participants in the training held at the Medan Regional Training Office of FETA in 2019, especially the basic tax technical training of Batch I to batch IV, namely trainees who passed and did not pass the exams that were held in 2019. The total population in this study amounted to 122 people. The sample is part of the population that will be the object of research (Hair et al., 2017). From the existing population framework sampling which contains a list of all the sample objects that qualify in this study. According to (Malhotra et al., 2017) a sample is a subgroup of population elements selected to participate in a study. This study uses a simple random sampling technique or often called unrestricted probably sampling, in which each training graduate has the same

opportunity to be selected as a member of the sample. The total sample in this study was 94 respondents.

The types and sources of data used in this study are: a) primary Data, is data obtained directly from the main source by using questionnaires and interviews by researchers to respondents, in this case is the trainee at the Medan Regional Training Office of   FETA. b) secondary Data, obtained   through   the   study   of documentation   from   various   writings, articles, journals, books, information from agencies and the internet related to the research carried out.

Data collection techniques in this study as follows: a)   questionnaires,   are   data collection by distributing questions in the form of questionnaires to respondents to obtain data in accordance with the research problems. The questionnaire was distributed to   the   trainees   at   the   Medan   Regional Training Office of   FETA who were the respondents. b) library studies,   which is collecting data by reading literature related to the research variable.

RESULTS

Analysis Of Multiple Linear Regression Equations

A good regression equation model is one that meets the requirements of classical assumptions such as all data are normally distributed, the model must be free from symptoms of multicollinearity and free from heteroskedasticity.   From   the   previous analysis it has been proven that the equation model proposed in this study has met the requirements   of   classical   assumptions   so that the equation model in this study has been   considered   good.   The   model   of multiple linear regression equation obtained the following results.

a) **Multiple   regression   analysis   on graduate of Third Diploma of STAN Polytechnic of Finance**
The   form   of   multiple   linear   regression equation   at   graduate   of   Third   Diploma of STAN Polytechnic of Finance can be explained below.

Table 3. Multiple regression analysis at graduatee of Third Diploma of STAN Polytechnic of Finance

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.089	3.376		1.211	0.236
	Training Materials (X1)	0.214	0.126	0.306	1.707	0.099
	Training Methods (X2)	0.770	0.309	0.447	2.493	0.019

a. Dependent Variable: Training Efectiveness
Source: research results, 2021 (data processed)

Based on Table 3 then obtained the form of multiple   linear   regression   equation   in graduate   of   Third   Diploma   of   STAN Polytechnic of Finance as follows :
$Y = 4.089 + 0.214X1 + 0.770X2 + e$
Constant Value (a) for regression value of 4.089 means that if the training material variable (X1) and training method variable (X2) does not exist or equal to zero, then the training effectiveness variable is equal to 4.089.
$\beta_1 = 0.214$, meaning that if the training material   variable   (X1)   increases   and   the training method variable (X2) remains, the

training   effectiveness   variable   (Y)   will increase by 0.214.
$\beta_2 = 0.770$, meaning that if the training method   variable   (X2)   increases   and   the training material variable (X1) remains, the training   effectiveness   variable   (Y)   will increase by 0.770.

b) **Multiple   regression   analysis   on graduate of general Third Diploma**
The   form   of   multiple   linear   regression equation   in   graduate   of   general   Third Diploma can be explained below.

Table 4 multiple regression analysis at graduate of general Third Diploma education level

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.248	1.218		0.204	0.839
	Training Materials (X1)	0.454	0.061	0.602	7.464	0.000
	Training Methods (X2)	0.567	0.125	0.365	4.530	0.000

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (data processed)

Based on Table 4 then obtained the form of multiple linear regression equation in graduate of general Third Diploma as follows :

$Y = 0.248 + 0.454X1 + 0.567X2 + e$

Constant Value (a) for regression value of 0.248 means that if the training material variable (X1) and training method variable (X2) does not exist or equal to zero, then the training effectiveness variable is equal to 0.248.

$\beta_1 = 0.454$, meaning that if the training material variable (X1) increases and the training method variable (X2) remains, the training effectiveness variable (Y) will increase by 0.454.

$\beta_2 = 0.567$, meaning that if the training method variable (X2) increases and the training material variable (X1) remains, the training effectiveness variable (Y) will increase by 0.567.

c) Multiple regression analysis in Accounting Major

The form of multiple linear regression equation in Accounting Major can be explained as follows.

Table 5 multiple regression analysis in Accounting Major

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.265	2.974		1.434	0.161
	Training Materials (X1)	0.231	0.108	0.309	2.146	0.040
	Training Methods (X2)	0.724	0.206	0.507	3.518	0.001

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (data processed)

Based on Table 5 then obtained the form of multiple linear regression equation in Accounting Major as follows:

$Y = 4.265 + 0.231X1 + 0.724X2 + e$

Constant Value (a) for regression value of 4.265 means that if the training material variable (X1) and training method variable (X2) does not exist or equal to zero, then the training effectiveness variable is equal to 4.265.

$\beta_1 = 0.231$, meaning that if the training material variable (X1) increases and the training method variable (X2) remains, the training effectiveness variable (Y) will increase by 0.231.

$\beta_2 = 0.724$, meaning that if the variable training method (X2) increases dan training materials variable (X1) remains the training effectiveness variable (Y) will increase by 0.724.

d) Multiple regression analysis in the Taxation Major

The form of multiple linear regression equation in taxation major can be explained below.

Table 6 multiple regression analysis in the Taxation Major

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.255	1.275		0.200	0.842
	Training Materials (X1)	0.458	0.066	0.611	6.958	0.000
	Training Methods (X2)	0.555	0.140	0.349	3.968	0.000

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (data processed)

Based on Table 6 then obtained the form of multiple linear regression equation in the Department of taxation as follows :

$$Y = 0.255 + 0.458X1 + 0.555X2 + e$$

1. Constant Value (a) for regression value of 0.255 means that if the training material variable (X1) and training method variable (X2) does not exist or equal to zero, then the training effectiveness variable is equal to 0.255.
2. $\beta_1 = 0.458$, meaning that if the training material variable (X1) increases and the training method variable (X2) remains, the training effectiveness variable (Y) will increase by 0.458.
3. $\beta_2 = 0.555$, meaning that if the training method variable (X2) increases and the training material variable (X1) remains, the training effectiveness variable (Y) will increase by 0.555.

Partial hypothesis testing (t-test)
Partial testing (t test) to test the independent variable, namely training materials (X1) and training methods (X2) partially affects the dependent variable, namely training effectiveness (Y) in Basic Taxation Technical Training in 2019.

a) partial hypothesis Test (t-test) in graduate of Third Diploma of STAN Polytechnic of Finance
The results of partial hypothesis testing in graduate of Third Diploma of STAN Polytechnic of Finance can be seen in the following table.

Table 7 partial test results (t-test) at graduatee of Third Diploma of STAN Polytechnic of Finance

Model	t	Sig.
1(Constant)	1.211	0.236
Training Materials (X1)	1.707	0.099
Training Methods (X2)	2.493	0.019

Source: research results, 2021 (data processed)

Based on Table 7 above, the results of testing the hypothesis as follows :
1) First Hypothesis Testing (H1)
From the table it can be seen that the value of the training material variable significance (X1) is equal to 0.099, because this value > of 0.05 it can be said is not significant.

Testing by using the T test is, the value of table t at alpha 0.05 (two tail) df = n-2, 94-2 = 92 is 1986, while the value of t count = 1707 means t count < t table then H0 is accepted and H1 is rejected, thus meaning there is no significant effect of training material variables (X1) on the training effectiveness variables (Y).

2) Second Hypothesis Testing (H2)
From the table it can be seen that the significance value of the training method variable (X2) is equal to 0.019, because this value < of 0.05 it can be said to be significant.

Testing using the T test is, the value of table t at alpha 0.05 is 1.986, while the value of t count = 2.493 means tcount> ttable then H2 is accepted and Ho is rejected, thus meaning there is a significant influence of training method variable (X2) on the training effectiveness variable (Y).

b) partial hypothesis Test (t-test) in general Third Diploma
Partial testing (t-test) used to test the independent variable is the training material (X1) and training methods (X2) partially affect the dependent variable is the effectiveness of training (Y). The results of partial hypothesis testing in general Third Diploma can be seen in the following table.

Table 8 partial test results (t-test) in general Third Diploma

Model	t	Sig.
1(Constant)	0.204	0.839
Training Materials (X1)	7.464	0.000
Training Methods (X2)	4.530	0.000

Source: research results, 2021 (data processed)

Based on Table 8 above, the results of testing the hypothesis as follows :
1) First Hypothesis Testing (H1)
From the table it can be seen that the significance value of the training material variable (X1) is equal to 0.000, because this value < of 0.05 it can be said to be significant.

Testing using the T test is, the value of table t at alpha 0.05 (two tail) df = n-2, 94-2 = 92 is 1.986, while the value of t count = 7.464, means tcount> ttable then H1 is accepted

and Ho is rejected, thus meaning there is a significant influence of training material variables (X1) on the training effectiveness variables (Y).

2) Second Hypothesis Testing (H2)

From the table it can be seen that the value of the training method variable significance (X2) is equal to 0.000, because this value < of 0.05 it can be said to be significant.

Testing using the T test is, the value of the T table at alpha 0.05 is 1.986, while the value of t count = 4.530, means tcount> ttable then H2 is accepted and Ho is rejected, thus meaning there is a significant influence of training method variables (X2) on the training effectiveness variables (Y).

c) **partial hypothesis Test (t-test) in Accounting Major**

Partial testing (t-test) used to test the independent variable is the training material (X1) and training methods (X2) partially affect the dependent variable is training effectiveness (Y). The results of partial hypothesis testing in the accounting major can be seen in the following table.

Table 9 Partial Test Results (t-test) in Accounting Major

Model	t	Sig.
1(Constant)	1.434	0.161
Training Materials (X1)	2.146	0.040
Training Methods (X2)	3.518	0.001

Source: research results, 2021 (data processed)

Based on Table 9 above, the results of testing the hypothesis as follows:

1) First Hypothesis Testing (H1)

From the table it can be seen that the significance value of the training material variable (X1) is equal to 0.040, because this value < of 0.05 it can be said to be significant.

Testing using the T test is, the value of table t at alpha 0.05 (two tail) df = n-2, 94-2 = 92 is 1.986, while the value of t count = 2.146, means tcount> ttable then H1 is accepted and Ho is rejected, thus meaning there is a significant influence of training material variables (X1) on the training effectiveness variables (Y).

2) Second Hypothesis Testing (H2)

From the table it can be seen that the significance value of the training method variable (X2) is equal to 0.001, because this value < of 0.05 it can be said to be significant.

Testing using the T test is, the value of table t at alpha 0.05 is 1.986, while the value of t count = 3.518, means thitung> ttable then H2 is accepted and H0 is rejected, thus meaning there is a significant influence of training method variables (X2) on the training effectiveness variables (Y).

d) **partial hypothesis Test (t-test) in the Taxation Major**

Partial testing (t-test) used to test the independent variable is the training material (X1) and training methods (X2) partially affect the dependent variable is the effectiveness of training (Y). The results of partial hypothesis testing in the Department of taxation can be seen in the following table

Table 10 partial test results (t-test) in the Taxation Major

Model	t	Sig.
1(Constant)	0.200	0.842
Training Materials (X1)	6.958	0.000
Training Methods (X2)	3.968	0.000

Source: research results, 2021 (data processed)

Based on Table 10 above, the results of testing the hypothesis as follows :

1) First Hypothesis Testing (H1)

From the table it can be seen that the significance value of the training material variable (X1) is equal to 0.000, because this value < of 0.05 it can be said to be significant.

Testing by using the T test is, the value of table t at alpha 0.05 (two tail) df = n-2, 94-2 = 92 is 1986, while the value of t count = 6958, means tcount> ttable then H1 is accepted and Ho is rejected, thus meaning there is a significant influence of training material variables (X1) on the variable effectiveness of training (Y).

2) Second Hypothesis Testing (H2)

From the table it can be seen that the significance value of the training method variable (X2) is equal to 0,000, because this

value < of 0.05 it can be said to be significant.

Testing using the T test is, the value of the T table at alpha 0.05 is 1.986, while the value of t count = 3.968, means thitung> ttable then H2 is accepted and H0 is rejected, thus meaning there is a significant influence of training method variables (X2) on the variable effective as training (Y).

Simultaneous Hypothesis Testing (F-Test)

Simultaneous test (F-test) was conducted to determine the effect of the independent variable is the training material (X1) and training methods (X2) simultaneously positive and significant effect on the dependent variable is the effectiveness of training. As for the F test results as described below.

a) F-test results simultaneously at graduate of Third Diploma of STAN Polytechnic of Finance

Simultaneous testing (F-test) used to test the independent variable is the training material (X1) and training methods (X2) simultaneously affect the dependent variable is the effectiveness of training (Y). The results of partial hypothesis testing in graduate of Third Diploma of STAN Polytechnic of Finance can be seen in the following table.

Table 11 Simultaneous test results (F-Test) at graduatee of Third Diploma of STAN Polytechnic of Finance

ANOVA[a]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	180.410	2	90.205	12.340	.001[b]
Residual	204.687	28	7.310		
Total	385.097	30			

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (processed data)

From the table above, it is known that the significance value of 0.001 is less than 0.05, which means that it can be said to be significant.

As for testing with f test is to compare the value of F-table with f-count.

F-count value of 12,340, and the value of F-table (in Table F) is equal to 3.00. Thus obtained results F count (12.340) > F table (3.00) then H_0 rejected and H_1 accepted. It can be concluded that hypothesis 1 (H_1) is

accepted, which means that training materials and training methods simultaneously have a positive and significant effect on the effectiveness of training in graduate of Third Diploma of STAN Polytechnic of Finance.

b) F-test results simultaneously in general Third Diploma

Simultaneous testing (F-test) used to test the independent variable is the training material (X1) and training method (X2) simultaneously affect the dependent variable is the training effectiveness (Y). The results of partial hypothesis testing in general Third Diploma can be seen in the following table.

Table 12 Simultaneous test results (F-Test) at general Third Diploma

ANOVA[a]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2527.150	2	1263.575	144.895	.001[b]
Residual	531.959	61	8.721		
Total	3059.109	63			

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (processed data)

From the table above, it is known that the significance value of 0.001 is less than 0.05, which means that it can be said to be significant.

As for testing with f test is to compare the value of Ftable with f count.

F-count value of 144,895, and the value of F table (in Table F) is equal to 3.00. Thus obtained the result of F count (144.895) > F table (3.00) then Ho is rejected and H1 is accepted. It can be concluded that hypothesis 1 (H1) is accepted, which means that training materials and training methods simultaneously/together have a positive and significant effect on the effectiveness of training in general.

c) F-test results simultaneously in the Accounting Major

Simultaneous testing (F-test) used to test the independent variable is the training material (X1) and training methods (X2) simultaneously affect the dependent variable is the training effectiveness (Y). The results of partial hypothesis testing in the

accounting major can be seen in the following table

Table 13 Simultaneous Test Results (F-Test) In Accounting Major

ANOVA^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	226.991	2	113.495	16.991	.001^b
Residual	213.752	32	6.680		
Total	440.743	34			

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (processed data)

From the table above, it is known that the significance value of 0.001 is less than 0.05, which means that it can be said to be significant.

As for testing with f test is to compare the value of F-table with f-count.

F-count value of 16,991, and the value of F table (in Table F) is equal to 3.00. Thus obtained results F count (16.991) > F table (3.00) then H_0 rejected and H_1 accepted. It can be concluded that hypothesis 1 (H_1) is accepted, which means that training materials and training methods simultaneously/together have a positive and significant effect on the effectiveness of training in the Accounting Major.

d) F-test results simultaneously in the Taxation Major

Simultaneous testing (F-test) used to test the independent variable is the training material (X1) and training methods (X2) simultaneously affect the dependent variable is the effectiveness of training (Y). The results of partial hypothesis testing in the taxation Major can be seen in the following table

Table 14 Simultaneous Test Results (test-F) in the Taxation Major

ANOVA^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2408.548	2	1204.274	128.736	.001^b
Residual	523.859	56	9.355		
Total	2932.407	58			

a. Dependent Variable: Training Effectiveness
Source: research results, 2021 (processed data)

From the table above, it is known that the significance value of 0.001 is less than 0.05, which means that it can be said to be significant.

As for testing with f test is to compare the value of Ftable with f count.

F-count value of 128,736, and the value of F table (in Table F) is equal to 3.00. Thus obtained results F count (128.736) > F table (3.00) then H_0 rejected and H_1 accepted. It can be concluded that hypothesis 1 (H_1) is accepted, which means that training materials and training methods simultaneously/together have a positive and significant effect on the effectiveness of training in the Taxation Major.

Coefficient of determination (R2) of each major

Coefficient of determination is used to see the magnitude of the influence of the independent variable to the dependent variable. So it can be seen how much influence the training materials and training method variables on the effectiveness of training. The following are the results of the coefficient of determination.

a) coefficient of determination (R2) at graduate of Third Diploma of STAN Polytechnic of Finance

The results of the test coefficient of deterimasi (R Square) performed on graduate of Third Diploma of STAN Polytechnic of Finance as follows.

Table 15 the value of the coefficient of determination (R Square) at graduatee of Third Diploma of STAN Polytechnic of Finance

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.684^a	0.468	0.431	2.704

a. Predictors: (Constant), Training Methods, Training Materials
Source: research results, 2021 (processed data)

Based on Table 15, it can be seen that the value of the coefficient of determination (R2) obtained a value of 0.468. This means that there is a variable training materials (X1) and training methods (X2) affect the training effectiveness variable (Y) of 46.8% while the remaining 53.2% is influenced by other variables outside of the variables studied.

b) F-test results simultaneously in graduate of general Third Diploma

The results of the coefficient of deterimasi Test (R Square) conducted in graduate of general Third Diploma as follows.

Table 16 values of the coefficient of determination (R Square) at graduatee of general Third Diploma

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.909ᵃ	0.826	0.820	2.953

a. Predictors: (Constant), Training Methods, Training Materials

Source: research results, 2021 (processed data)

Based on Table 16, it can be seen that the value of the coefficient of determination (R^2) obtained a value of 0.826. This means that there is a variable training materials (X1) and training methods (X2) affect the training effectiveness variable (Y) of 82.6% while the remaining 17.4% is influenced by other variables outside of the variables studied.

c) F-test results simultaneously in the Accounting Major

The results of the coefficient of deterimasi (R Square) test conducted in the accounting department as follows.

Table 17 coefficient of determination value (R Square) in Accounting Major

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718ᵃ	0.515	0.485	2.585

a. Predictors: (Constant), Training Methods, Training Materials

Source: research results, 2021 (processed data)

Based on Table 17 can be seen that the value of the coefficient of determination (R^2) obtained a value of 0.515. This means that there is a variable training materials (X1) and training methods (X2) affect the training effectiveness variable (Y) by 51.5% while the remaining 48.5% is influenced by other variables outside of the variables studied.

d) f-test results simultaneously on Taxation Major

The results of the coefficient of deterimasi (R Square) test conducted in the Taxation Major as follows.

Table 18 coefficient of determination value (R Square) in Taxation Major

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.906ᵃ	0.821	0.815	3.059

a. Predictors: (Constant), Training Methods, Training Materials

Source: research results, 2021 (processed data)

Based on Table 18, it can be seen that the value of the coefficient of determination (R^2) obtained a value of 0.821. This means that there is a variable training materials (X1) and training methods (X2) affect the training effectiveness variable (Y) of 82.1% while the remaining 17.9% is influenced by other variables outside of the variables studied.

DISCUSSION
Effect of Training Materials on The Effectiveness of Training

The results of the respondents who graduated from Third Diploma of STAN Polytechnic of Finance showed that the results of the study had a positive effect but not significant with a value of 0.099 where the value is greater than 0.05. This can happen because the trainees who graduated from Third Diploma of STAN Polytechnic of Finance have gained more knowledge about the material presented, especially on taxation materials obtained while in college and the training materials delivered were well understood by the trainees, so the effect is not significant on the effectiveness of training. However, for general Third Diploma the result of study shows a positive and significant results with a value of 0.000 is smaller than 0.05. This happens because the trainees who come from general Third Diploma have not obtained material related to taxation while in college. Thus it can be concluded that the training material can be distinguished in its presentation, where the training material is presented more

completely than the most basic, including the understanding of tax terms that are still strange to the participants.

The results of the study of respondents majoring in Accounting showed that training materials have a positive and significant effect on the effectiveness of training. This can be seen from the value of 0.040 which is smaller than 0.05, and for the majoring of taxation also shows the same result with the value of 0.000 where the value is smaller than 0.05.

If it is related to the four indicators, in terms of the suitability of the training material, the more appropriate the training material to the instructional objectives, the more effective the training because the training material must be prepared in accordance with the purpose for which the training is held. Furthermore, in terms of the presentation of training materials, the higher the regularity or the more systematic the presentation of training materials, the easier it is for participants to absorb the content of training materials, and this will increase the effectiveness of training. Likewise, in terms of ease of understanding, if the material is more easily understood by participants, the effectiveness of training will be higher. In terms of suitability to the participants 'work, if the training material is more relevant to the participants' work, it will help the participants in completing their work and in the end the training will be more effective.

This is in accordance with the opinion of Handoko (2001) the quality of training materials is something that needs to be considered because the quality of the content or material will further optimize the benefits of training which means the effectiveness of training can be achieved.

Based on the results of the survey, the respondents ' assessment of training materials, there is one indicator that is still not optimal, namely ease-to-understand indicator, because the average assessment of respondents is 3.13 with sufficient category. This is illustrated by the two components of the question on this indicator, the component of the content of training

materials presented briefly and clearly, received an average assessment of 3.05 sufficient categories and also the content of training materials easily understood component of 3.21 sufficient categories. This means that improvements still need to be made in the presentation of training materials to be easily understood. The presentation of the material is short, clear will help participants in understanding the content of training materials delivered by the trainer.

Effect Of Training Methods On The Effectiveness Of Training

The results showed that there is a positive and significant influence between training methods and training effectiveness. This is evidenced by the significance at each level of education and each major, namely 0.019 for Third Diploma of STAN Polytechnic of Finance, 0.000 for Third Diploma, and 0.001 for accounting majors and 0.000 for taxation majors where each value is smaller than the alpha of 0.05. This means that the effectiveness of training is determined by the training method, and applies to all participants both Third Diploma of STAN Polytechnic of Finance and general Third Diploma and also for participants with accounting majors and taxation major. The positive influence means that the higher the training method, the more the training effectiveness increases. This means that the training method becomes important in increasing the effectiveness of training.

The use of training methods aims to make training materials delivered by trainers to the participants can be delivered well as expected. Method is one of the tools to achieve the goal. There are various training methods that can be used. Various types of existing methods need to be utilized and adapted to the needs so that instructional goals can be achieved. The more varied the use of training methods, it will support the improvement of the ability to understand the knowledge and the ability to master the knowledge provided. In addition, the higher the conformity of the training method to the

needs of the participants, the more the effectiveness of the training increases.

This is in line with the opinion of Halim and Ali (1997) in order to achieve the training objectives, the trainer should choose the training method that best suits the content, to involve the participants in the learning process and it is further explained that the training has a better chance of success when the training method is carefully chosen.

Based on the survey results, the results of respondents' assessment of training methods can not be said to be good because it gets an average value of 3.338 categories enough. And the two indicators contained in the training method also received sufficient assessment, namely indicators of the use of varied methods and indicators of suitability of the method to the needs of participants.

This means that the variable training methods need to be improved so that the effectiveness of training can be further improved. More varied training methods need to be used and it is necessary to use interesting training methods so that participants are enthusiastic during the training. In addition, in using training methods, it is necessary to consider the available time, not to use methods that result in wasted time so much that it is ineffective. The use of training methods also needs to consider suitability to the needs of participants.

This is also in line with the input given by respondents, that the importance of varied methods including group discussions, question and answer, case studies, video viewing, and games.

Effect Of Training Materials And Training Methods On The Effectiveness Of Training
Based on the results of simultaneous testing (F-test) that the variable training materials (X1) and training methods (X2) simultaneously significantly affect the effectiveness of training (Y).

This is evidenced from the test results, the F-test results at each level of education and each major, for Third Diploma of STAN

Polytechnic of Finance significance value obtained 0.001, for general Third Diploma of 0.001, for accounting major of 0.001, and for the taxation major also amounted to 0.001. The overall significance value is less than alpha 0.05.

This shows how good any training material prepared if not delivered with a good method, then the results are not maximized so that the effectiveness of training is also not maximized. So to realize effective training, training materials and training methods must be simultaneously good to support the realization of effective training.

The value of coefficient of determination (R2) in Third Diploma of STAN Polytechnic of Finance amounted to 0,468 or 46.8%, in general Third Diploma amounted to 0,826 or 82.6 %, in accounting major 0,515 or 51.5% and in taxation major amounted to 0,821 or 82.1%.

It appears that the influence of training materials (X1) and training methods (X2) on the effectiveness of training (Y) is relatively strong because the value of the coefficient of determination (R2) is high enough that is above 50% at each level of education and each major.

When viewed in the variable effectiveness of training, there are indicators that the average value of the category is sufficient that the indicator of the ability to master the knowledge with an average value of 2.88, it means that the ability of participants in solving multiple choice questions and case problems still can not be said to be good.

For this reason, it is necessary to improve the training material, the material needs to be easily understood by participants and at the same time the training methods used are more varied and adapted to the needs of participants, so that the ability of participants not only to understand knowledge but also to be able to master the knowledge provided by solving multiple choice questions and case problems well.

From the description above it can be said that if the material / training materials delivered in accordance with the objective instructional, presented systematically,

easily understood by participants and relevant to the work of participants, and at the same time the methods used are more varied and tailored to the needs of participants, then participants will be able to understand the knowledge and be able to master the knowledge provided and able to show a change in attitude that participants believe will be able to practice the knowledge that has been obtained.

Managerial Implementation
Based on the results of the analysis described above, the managerial implications for agency leaders is:

1. Training organizers should pay more attention to training materials and training methods because of their relatively large influence on the realization of training effectiveness. For this reason, the training organizers need to coordinate with the trainers to prepare short and clear learning materials, prepare handouts and deliver them to participants one week before the training begins so that participants can read the material first. Learning materials in the form of handouts preparation should be distinguished for participants with Third Diploma of STAN Polytechnic of Finance and participants with general Third Diploma, which for General Third Diploma the learning materials are made more detailed such as there are definitions and comprehensions of tax terms.

2. Better preparation and coordination with trainers to determine what methods can be used in training so it could be more varied and in accordance with the needs of trainees such as questions and answers, group discussions or case studies, video viewing, games and so on.

CONCLUSIONS AND RECOMMENDATIONS
CONCLUSIONS
Based on the results of research and discussion in the previous chapter it is concluded as follows:

1. Partially in Third Diploma of STAN Polytechnic of Finance, training materials have a positive effect but not significant on the effectiveness of training, while in general Third Diploma variable training materials have a positive effect and significant on the effectiveness of training.

2. Partially in the Accounting Major and Taxation Major, training materials have a positive effect and significant on the effectiveness of training.

3. Simultaneously in Third Diploma of STAN Polytechnic of Finance and general Third Diploma, training materials and training methods have a positive effect and significant on the effectiveness of training.

4. Simultaneously in Accounting Major and Taxation Major, training materials and training methods have a positive and significant effect on the effectiveness of training.

5. The value of coefficient of determination (R^2) training materials and training methods are strong enough to affect the effectiveness of training in Third Diploma of STAN Polytechnic of Finance and the general Third Diploma as well as in the Accounting Major and Taxation Major.

RECOMMENDATIONS
Based on the conclusions in this study, it can be put forward some suggestions as follows:

a. For Medan Regional Training Office of FETA

1. Effective training has an integrated training process, starting before the training begins, during the training and after the training is carried out. The Medan Regional Training Office of FETA should also focus its attention maximally on the three stages of the process.

2. Evaluation of training materials and methods by providing questionnaires after the training process is carried out, as feedback to determine whether the

training materials and methods are appropriate and in accordance with the needs of participants.

3. The training material needs to be prepared and delivered briefly and clearly and easily understood by the trainees, so it is expected that participants can easily master the content of the training material.

4. Training materials should be distinguished between participants whose education is Third Diploma of STAN Polytechnic of Finance and general Third Diploma. For participants with general Third Diploma, more detailed training materials should be made, such as definitions and understanding of tax terms because they have never studied taxation.

5. Develop training methods that are used so that the training does not run monotonous so that trainees can follow the training held with enthusiasm such as providing equal opportunities for participants to be directly involved during the training with questions and answers, group discussions or case studies. Make a variety in the delivery of the material by utilizing various media such as videos, images, illustrations that can arouse the response of the trainees. Doing repetition in an interesting way, if the material is delivered in a formal way then for repetition can be delivered informally such as the holding of games and so forth.

b. For The Next Researcher

The results of this study can be used as a reference for further research in developing similar research by expanding or adding other variables that affect the effectiveness of training that have not been studied and discussed in this study.

REFERENCE

1. A.A Anwar Prabu Mangkunegara. 2015. *Manajemen Sumber daya Manusia Perusahaan*. Bandung: Remaja Rosdakarya.
2. Akinoglu, Orhan dan Ruhan Ozkardes. 2017. The Effects of Problem Based Active Learning in Science Education on Student's Academic Achievment, Attitude, and Concept Learning, *Educational Journal, 3:71   81.*
3. Alliger, Goerge M., dan Janak, Elizabeth A. 2011 "Kirkpatrick's Levels of Training Criteria: Thirty Years Later", *Personnel Psychology.*
4. Andayani, Nur Rahmah dan Priskila Makian Andriyan. 2016. Pengaruh Pelatihan Kerja dan Motivasi Kerja terhadap Kinerja Pegawai Bagian PCI Elektronik International (Studi pada Pegawai PCI Elektronik International). *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis Vol. 4,   No. 1, July 2016, 41-46.*
5. Arifin, Zainal. 2014. *Penelitian Pendidikan: Metode dan Paradigma Baru.* Bandung: Remaja Rosdakarya.
6. Bertelsen, E.N., J.T. Larsen, L. Petersen, J. Christensen, dan S. Dalsgaard. 2016. *Childhood Epilepsy, Febrile Seizures, and Subsequent Risk of ADHD.* Pediatrics 138(2): 1-9.
7. Carman, J.M. 2015. *Blended Learning Design: Five Key Ingredients*. Learning Technical Report. Agilant.
8. Eko Widodo, Suparno. 2015. *Manajemen Pengembangan Sumber Daya Manusia.* Yogyakarta: Pustaka Pelajar.
9. Dwiyogo, Wasis D. 2018. *Pembelajaran Berbasis Blended learning*: Edisi 1. Depok: Rajawali Pers.
10. Gagnon, G.W. & Collay, M. 2011. *Designing for learning: Six Elements in Constructivist Classroom.* California: Corwin Press.Inc.
11. Ghozali, Imam. 2013. Aplikasi *Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi. Semarang: Badan.* Penerbit Universitas Diponegoro.
12. Hair, Joseph E, Jr et al. 2014. *A Primer on Partial Least Squares Structural Equation Modeeling {PLS-SEM).* SAGE Publications, Inc. California.   USA.
13. Hair, Joseph F. Jr. et al. 2010, *Multivariate Data Analysis 7th Edition.* Pearson Education Limited. Harlow. England .

14. Hamalik, Oemar, 2017. *Manajemen Pengembangan Kurikulum*, Bandung:. Remaja Rosda Karya.
15. Handoko. T. Hani. 2017. *Manajemen Personalia dan Sumber Daya Manusia*, Edisi II. BPFE Yogyakarta: Yogyakarta.
16. Hasibuan, Malayu. 2016. *Manajemen Sumber Daya Manusia. Jakarta*: Penerbit Bumi Aksara.
17. Haywood, K. Michael, 2011, "Effective Training: Toward a Strategic Approach", The Cornell H.R.A. Quarterly, December.
18. Istijanto. 2019. *Aplikasi Praktis Riset Pemasaran-Cara Praktis Meneliti Konsumen dan Pesaing*. Jakarta: Gramedia Pustaka Utama.
19. Jackie dkk. 2015. *Rencana Usaha Yang Rasional*. Jakarta Selatan: Yayasan Bina Karsa Mandiri.
20. Madyunin. 2012. *Analisis Faktor-Faktor Yang Mempengaruhi Efektivitas Pelatihan Perikanan Budidaya (Studi Kasus Di Wilayah Kerja Balai Diklat Perikanan Banyuwangi)*. Jurnal Sosek KP, 7(2), 217-232.
21. Malhotra, N. K. 2015. *Essentials of Marketing Research: A Hands-On Orientation*. England: Pearson Education Limited.
22. Malhotra, N. K., & Birks, D. F. 2016. *Marketing Research: An Applied Approach Updated Second European Edition*. England: Pearson Education Limited.
23. Mangkunegara, A.A. Anwar Prabu. 2016. *Manajemen Sumber Daya Manusia Perusahaan*. Bandung: Remaja Rosdakarya.
24. Mathis, R.L. & J.H. Jackson. 2016. *Human Resource Management: Manajemen Sumber Daya Manusia. Terjemahan Dian Angelia*. Jakarta: Salemba Empat.
25. Mudjiman, Haris, 2016. *Belajar mandiri: self-motivated learning*, Surakarta: Andi Offset.
26. Mulyatiningsih, E. 2011. *Metode Penelitian Terapan Bidang Pendidikan*. Yogyakarta: Alfabeta.
27. Nasution. 2018. *Berbagai Pendekatan dalam Proses Belajar & Mengajar.* Cetakan kedua belas. Jakarta: Bumi Aksara.
28. Onibala, Natalia R., Tewal, Bernhard. Sendow, Greis M. 2017. The Effect Of Education, Training And Career Development To Employee Performance At Kantor Pelayanan Kekayaan Negara Dan Lelang Manado. *Jurnal EMBA. Vol.5 No.2.*
29. Rivai, Veithzal dan Sagala, Ella Jauvani. 2019. *Manajemen Sumber Daya Manusia untuk Perusahaan dari Teori ke Praktik*. Jakarta: Raja Grafindo.
30. Rozalena, Agustin dan Dewi, Sri Komala. 2016. *Panduan Praktis Menyusun Pengembangan Karier Dan Pelatihan Pegawai (edisi 1).* Jakarta: Penebar Swadaya Grup.
31. Rusman, 2019. *Model-Model Pembelajaran , Edisi kedua.* Jakarta: PT. Raja Grafindo Persada.
32. Salinding, R. 2011. *Analisis Pengaruh Pelatihan Terhadap Produktivitas Kerja Karyawan Pada PT. Erajaya Swasembada Cabang Makassar*. Skripsi. Universitas Hassanudin Makassar.
33. Santoso, Singgih. 2012. *Panduan Lengkap SPSS Versi 20*. Jakarta: PT Elex Media Komputindo.
34. Sastrohadiwiryo, Siswanto 2013. *Manajemen Tenaga Kerja Indonesia, Pendekatan Administrasi dan Operasional. Jakarta*: Bumi Aksara.
35. Singarimbun, Masri dan Sofian Effendi, *Metode Penelitian Survei,* Jakarta: LP3ES, 2018.
36. Sugiarto, Iwan, *Mengoptimalkan Daya Kerja Otak Dengan berfikir Holistik dan Kreatif*. Jakarta: Gramedia, 2014.
37. Sugiyono. 2016. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: PT Alfabet.
38. Suprayekti. 2013. *Interaksi Belajar Mengajar*. Jakarta: Departemen Pendidikan Nasional.
39. Sutarno NS. 2016. *Perpustakaan dan Masyarakat*. Jakarta: Sagung Seto.
40. Sutrisno, Edi. 2019. *Manajemen Sumber Daya Manusia Edisi pertama*. Jakarta: Kencana Prenada Media Group.
41. Syarif, Izzudin. 2012. Pengaruh Penerapan Model Blended Learning terhadap Motivasi dan Prestasi Belajar Siswa SMKN 1 Paringin. *S2 thesis, UNY*.
42. Taniredja, Tukiran dan Faridli, Efi Miftah, dan Harmianto, Sri.2020. *Model-Model Pembelajaran inovatif dan Efektif*. Cetakan ketujuh. Bandung: Penerbit Alfabeta.
43. Wagonhurst,Carole,2002,*Developing Effective Training Programs*, The

Journal of Research Administration. Volume XXXIII, Number II.

44. Werther, William B. & Keith Davis. 1996. *Human Resources And Personal Management*. Edisi kelima. New York: McGraw-Hill.

45. Wyatt, Thomas., and Chay Yue Wah. 2011. "Perception of QWL: a Study of Singaporean Employees Development", *Management Memo, p.8-17.*

46. Yusuf, Burhanuddin. 2015. "*Manajemen sumber daya manusia di Lembaga keuangan syariah,*" Jakarta: Raja Grafindo Persada.

******