# Analysis of E-Learning Commitment-Making Officer for the Effectiveness of Implementation of the Expenditures Budget Working Unit Ministry/Institution in Indonesia

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## Abstract

*This study aims to determine the effect of Commitment-Making Officer Elearning (PPK) on the effectiveness of the budget implementation of working units  managing the State Budget (APBN) in ministries and agencies. The training organized by the Budget and Treasury Education and Training Center is intended to respond to the Covid-19 Pandemic and demands for increased Commitment-Making Officer competencies. The formulation of the research problem raised is bwhat is the influence of motivation, training tools, and learning methods on the performance of budget execution, either partially or simultaneously. The research method used is a mixed method. Quantitative data was obtained through a questionnaire which was delivered to the participants and then processed Statistical Product and Service Solutions (SPSS). Meanwhile, qualitative data was obtained through in-depth interviews with informants or resource persons. The results of the study show that Commitment-Making Officer e-learning is effective in improving the performance of budget execution in the participating working units . From the variables studied, effectiveness is proven by the significant influence of motivation, training tools, and learning methods on the performance of participants in implementing the budget. The effectiveness of such influence is mediated and strengthened by the understanding that results from learning. Of the three independent variables, motivational variables have the greatest influence on performance, both directly and indirectly. As an intervening variable, understanding has the strongest influence on performance when compared to motivation, tools, and methods.*

# I. Introduction

Commitment-Making Officer  (PPK) is an official who is authorized by the Budget User/Budget User Authority to make decisions and/or actions that may result in spending at the expense of the State Budget. This definition is stated in Article 1 number 10 of Presidential Regulation Number 16 of 2018 concerning Government Goods Procurement. In the goods procurement, *Commitment-Making Officer* has the task of engaging with third parties until the goods/services are received. Meanwhile, with regard to payment/settlement of bills, *Commitment-Making Officer* is tasked with preparing plans for implementing activities and

plans for withdrawing funds, submitting agreements/contracts to the State General Treasurer (BUN), test and sign a letter of evidence regarding the right to claim and make and sign a Payment Request Letter (SPP) or other documents that are equivalent to Payment Request Letter (SPP).

As a new training model, KDP E-Learning needs to be known for its effectiveness in improving the performance of participants in implementing the budget for the work unit it manages. In order to get objective answers, it is necessary to conduct research so that valid conclusions are obtained and supported by empirical evidence.

The formulation of the problems raised in this study are as follows:

1. How does the motivation of the training participants affect the performance of budget execution in their work units, both directly and indirectly?
2. How does the training tool affect the performance of budget execution in the work unit, both directly and indirectly?
3. How does the learning method influence the performance of budget execution in the work unit, both directly and indirectly?
4. How does the motivation, tools, and learning methods experienced by the participants during the training affect the performance of budget execution in their work unit?

The object of this research is *Commitment-Making Officer* E-Learning for the 2022 fiscal year with participants not only from employees currently serving as *Commitment-Making Officer*, but also those holding other positions.

Academically, this research is expected to provide empirical evidence about the effect of training participants' motivation, training tools, and learning methods on *Commitment-Making Officer* E-Learning on the effectiveness of implementing *Commitment-Making Officer* tasks in implementing the budget. This research is also expected to be able to add references for subsequent research in the field of education and training. Practically, the results of this study are expected to be taken into consideration in evaluating and improving the implementation of *Commitment-Making Officer* E-Learning.

## II Review of Literature

### 2.1 Literature Review

Implementation of *Commitment-Making Officer* E-Learning with various subjects and facilities provided as input for participants to increase their knowledge and competence. From this point of view, *Commitment-Making Officer* E-Learning is an independent variable that influences the implementation of *Commitment-Making Officer* tasks (dependent variable). Meanwhile, understanding is an intervening variable that acts as an intermediary in realizing effective KDP performance (participants).

Learning tools are important in the implementation of training. The importance of online learning facilities or devices was also expressed by Rahayu(2021). Online learning is very closely related to the use of gadgets or other electronic devices. The functioning of these devices is influenced by the internet network, internet quota, device specifications, and the ability of related parties to operate them.

Learning (face to face) in *Commitment-Making Officer* E-Learning is done through synchronous, virtual meetings through the zoom application. Anggraini (2021) notes that there are important factors in implementing E-Learning at the Ministry of Finance. Service assignments/orders, easy-to-understand training modules, reliable training materials, adequacy of training time, convenience of using E-Learning, and responsive training managers are factors that determine the effectiveness of achieving training objectives.

## 2.2 Framework

The framework of thought in *Commitment-Making Officer* E-Learning research is as follows:

1. Structured training will increase the participants' understanding and competence in carrying out their duties and work.
2. Understanding the participants will improve their skills and attitudes in completing their work assignments.
3. The effectiveness of E-Learning in achieving learning objectives is influenced by: 1) participant motivation, 2) training equipment or facilities and infrastructure, and 3) learning methods used. All three are independent variables, while understanding is an intermediary variable that will affect the competence of participants.

As a quantitative study, this research groups the research variables into dependent variables and independent variables. In addition to the two, there is an intervening variable which is a link between the independent variable and the dependent variable, namely in the form of understanding. This framework is built on the phenomena experienced by KDP, theories related to learning, relevant literature, and related research (Alwasilah, 2017).
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## 2.3 Research Hypothesis

Based on a review of existing literature and the conceptual framework that was built, this study has the following hypotheses:

1. Participant motivation has a positive effect on increasing participant performance in implementing the budget in their work units, both directly and indirectly.
2. The training tools used by the participants have a positive effect on the performance of the participants in implementing the budget in their work units, both directly and indirectly.
3. The learning method used in the training has a positive effect on the performance of the participants in implementing the budget in their work units, both directly and indirectly.

Simultaneously, motivation, training tools, and learning methods have a positive effect on the performance of participants in implementing the budget in their work units, both directly and indirectly.

# III. Research Method

This study uses a mixed method approach. Quantitative methods will provide information regarding the causal relationship of the independent variable to the dependent variable. Quantitative information does not stand alone, but will be complemented by qualitative data and information. A qualitative approach or method is needed to find out more deeply and explore information that is not revealed through a quantitative approach. The research data was not only obtained from a questionnaire (with a Likert scale) filled in by the respondents, but also supplemented with statements obtained from key informants or competent sources.

In accordance with the constructed conceptual framework, the variables in this study are divided into: 1) independent variables, 2) dependent variables, and 3) intervening variables. The independent variables consist of participant motivation (x1), training facilities (x2), and learning methods (x3). While the dependent variable is KDP performance (Y2). The intervening variable is the understanding (Y1) that is obtained by the participants during the learning process. This intervening variable becomes a link between the independent variable and the dependent variable, although it is possible that the independent variable has a direct influence on the dependent variable.

The research respondents were *Commitment-Making Officer* E-Learning participants Batch V which was held on20 June to 1 July 2022 as many as 170 people from400 participants.More than 50% of respondents have served as *Commitment-Making Officer.* The domination of the next participants is the Payment Instruction Signing Officer (PPSPM), *Commitment-Making Officer* staff, treasurer, and financial management staff. Sampling was carried out using saturated sampling technique, namely all participants in the training batch were selected to be the study population as well as the research sample (Garaika, 2019). Questionnaire data collection was carried out using a google form with a link that was distributed to the training participants.

In accordance with the framework used in this study, the model developed is formulated as follows:

$$Y1 = \beta0 + \beta1\ X1 + \beta2\ X2 + \beta3\ X3 + \mu1$$
$$Y2 = \alpha0 + \alpha1\ Y1 + \alpha2\ X1 + \alpha3\ X2 + \alpha4\ X3 + \mu2$$

where:
Y1 = Understanding
Y2 = Performance
X1 = Motivation
X2 = Device
X3 = Learning method

Qualitative data were obtained through surveys which were distributed in the form of open questions. Interviews were also conducted orally which were conducted virtually or via telephone or in person (off line). The data from the interviews will be triangulated to maintain its validity. Furthermore, the data is used as a support or explanation of the results of quantitative data processing.

# IV. Discussion

## 4.1 Results

Based on the test results, by comparing each r-count value (Correlation Item-Total Correlation) on each question item and r-table for degree of freedom (df)=N-2=170-2=168 and alpha 15%, where the r-table for the alumni questionnaire is 0.17, it can be stated that all the r-count values of each question item are greater than the r-table values. Thus, all question items on the research instrument (questionnaire) are valid to become indicators to measure the variables studied.

Reliability testing is done by using *Reliability Analysis*on the IBM SPSS Statistics 23 program with the results of Cronbach's Alpha values for all variables greater than 0.8. When compared with the value of the reliability criteria mentioned by Triton(2005), the Cronbach Alpha value exceeds the threshold value.This means that all statement items have reliability/consistency that can be accounted for (reliable).

Test resultby using the Histogram test, it can be seen that the results of the normality test form a normal curve and most of the bars are under the curve. Thus, the research data is declared normally distributed.

While the results of the multicollinearity test on the data obtained show thatin research data there is no multicollinearity. This is evidenced by VIF values for all variables that are smaller than 10 (VIF <10) and tolerance values greater than 0.1.

The next classic assumption test isheteroscedasticity test. One method for detecting it is by looking at the graphic plot between the predicted value of the dependent variable, ZPRED,

and the residual, SRESID.*Scatter plots*test results hthe eteroscedasticity of the research data isthere are points that spread above and below the number 0 on the Y axis and do not form a certain pattern, so it can be concluded that there is no heteroscedasticity.

The regression test is intended to determine the strength and significance of the effect of the independent variables on the dependent variable.Based on the numbers shown in the regression results, the model formed is:

1. Y1(Understanding) = 6.034 + 0.398X1(motiv) + 0.207X2(device) + 0.119X3(method) + μ1
2. Y2(performance) = 0.947 + 0.745Y1(understanding) + 0.154X1(motive) + 0.014 X2(device) – 0.021X3(method) + μ2

Model 1 makes understanding the dependent variable which is influenced by motivation (X1), tools (X2), and methods (X3). The motivation variable has an influence with an index of 0.398. The device variable has an influence with an index of 0.207. While the method gives effect with an index of 0.119. Motivation has the greatest influence on understanding. This result is contrary to the study conducted by Zuleni et. All (2022), but in line with Hasbullah's research (2019) who concluded that achievement motivation has a significant effect on the understanding of mathematical concepts. Another study which concludes that motivation has a significant effect on understanding is Jewarut et.all's research (2022). For working people (employees), there is an influence of motivation on understanding, as concluded by Sutrisno et al(2018)in researching employees in the institution administering the training.

Regarding the need for good tools to support online learning outcomes (elearning), concluded byRochim et al. (2021). Meanwhile, the effect of the method variable on understanding is relatively smaller when compared to the motivational and device variables. Research Rahman et al (2020) also concluded that CPNS basic training with the e-learning is quite effective in influencing (increasing) participants' understanding of the learning material. This conclusion also supports the existence of a positive coefficient of the effect of the method on the understanding produced in this study.

In model 2, the independent variable is added to the understanding variable which in model 1 is the dependent variable. Thus, understanding becomes an intervening variable. Meanwhile, the dependent variable in model 2 is the performance of *Commitment-Making Officer* E-Learning participants. Of the four variables in model 2, understanding is the variable with the largest influence index (0.745) and is significant. The magnitude of this coefficient also proves the importance of *Commitment-Making Officer* E-Learning because it can affect the performance of the participants. This conclusion is contrary to the results of Pratiwiningtyas' research (2018) who concluded that an understanding of the accounting information system has no effect on the performance of the SKPD finance section in Kab. Tulungagung. However, Pratiwiningsih's conclusions were later refuted by Saleh's research results (2019). The conclusion drawn by this study with the object of the Education and Culture Office of the City of Bandar Lampung is that understanding of work tasks influences employee performance. The conclusion that understanding has an effect on performance is strengthened by the research results of Ardianty et al (2022). With the research object of the village apparatus, it concludes that the understanding of the principles of good governance has a positive and significant effect on the performance of the village government.

## 4.2 Analysis of the Effect of Motivation Variables on Performance

Based on the results of research data processing, vmotivational variables directly affect KDP performance(Y2)with a coefficient of 0.154.The effect of the training participant's motivational variable (X1) on *Commitment-Making Officer* performance (Y2) has a significance value of 0.009 (smaller thanα= 15%) which means it has a significant effect.This conclusion

is supported by the research of Pratiwiningtyas et al(2018) and research Widagdo (2019) who concluded that work motivation and discipline have a significant influence on employee performance kindly indirectly, the influence of the training participants' motivation on performance (Y2) takes place through the understanding variable (Y1) with a coefficient of0.398, while the influence of understanding (Y1) on performance (Y2) has a coefficient of 0.745. The multiplication of the two coefficients results in a number of 0.296, meaning that each additional 1 unit of motivation indirectly (through understanding) will increase performance by 0.296 units. This effect also took place significantly (significant value of 0.009, less than 0.15).

The direct effect of motivation (X1) on performance (Y2) (0.154) is smaller than the indirect effect (0.296). This shows the importance of *Commitment-Making Officer* E-Learning in improving the performance of work unit budget implementation. By participating in *Commitment-Making Officer* E-Learning, participants will gain understanding in order to improve their performance. This is in line with research conducted by Muhammad (2016) that students who have high motivation will try to understand the lesson so that they have good academic achievement. The next research conducted by Irfan (2018) who concluded that student motivation has a positive and significant effect on student achievement. In the world of work, Guterres and Supartha's research (2016) to the teachers also concluded the same thing, motivation has a positive and significant effect on improving performance.

Participant motivation needs to be accompanied by adequate learning facilities. The *Commitment-Making Officer* E-Learning Alumni from the Indonesian Embassy in Rome on behalf of Guilford stated:

"I have my own initiative and willingness to take part in the *Commitment-Making Officer* E-Learning because it is very related to my duties as a *Commitment-Making Officer.* Next, I was facilitated with ST and the opportunity to follow a scheduled synchronous. By participating in *Commitment-Making Officer* E-Learning I have become more understanding and more confident in carrying out tasks. Previously, I only relied on advice from the treasurer."

A different thing happened to the alumni on behalf of Restu Ginting who while participating in E-Learning still got assignments to complete daily work so that the learning phase at KLC was carried out at the time before the end of elearning. The provided quiz can be done, but it fails to upload until it's past the deadline. Because there are quizzes that are not accepted by the system, the person concerned is declared not passed. Even so, the person concerned still gets additional understanding from the various learning processes he/she participates in as stated:

"There was an increase in understanding that I gained by participating in KDP E-Learning. In addition, I am also more confident in completing work related to completing budget bills. My work unit's financial management has become better, orderly, and accountable."

The two alumni statements prove that motivation has a big role to get maximum results, and needs to be supported with facilities, especially opportunities, to follow the learning process optimally. As long as participants follow the learning process, they still benefit from increased understanding and increased performance in budget execution even though the E-Learning stages cannot be completed 100%.

One of the people in charge (PIC) of the training, Mr. Endy Ramdhani said that the participants had different speeds for completing the E-Learning stages in the Ministry of

Finance Learning Center (KLC) system. In general, many participants still completed the stages of the training in the last days of e-learning. When asked about *participant KLC progress*, this informant said:

> "Progress is still slow. Each participant has his own style and method. The PIC cannot ensure that the participants will immediately complete their KLC. There are those that have only reached 30% in one week and some are greater than that. Daily office activities or tasks are still part of the busyness that must be completed by participants so that many complete KLC in the last days of E-Learning. This has the potential to cause KLC connection/access problems because many E-Learning participants can access it at the same time."

The statement above is in line with the submission of Mr. Bambang Sancoko, one of the *Commitment-Making Officer* E-Learning teachers, who stated that "most of the participants attended the training more because of assignments from their leaders." Even so, they still get assignments outside of training. Busyness outside of E-Learning becomes an obstacle in participating in E-Learning so that it has the potential to reduce their motivation.

## 4.3 Analysis of the Effect of Device Variables on Performance

The influence of the training device variable (X2) on performance takes place directly and indirectly. Direct influence hascoefficient of 0.014 withthe significance value of the influence is 0.816, greater than$\alpha$= 0.15 which means the effect is not significant. The indirect effect of the device (X2) on performance (Y2) takes place through understanding (Y1). The value of the coefficient of influence bythis indirect is 0.154. This figure is the product of the coefficient of influence-comprehension (0.207) and the effect of understanding-performance (0.745).The effect of the training device variable (X2) on understanding has a coefficientof 0.207 with a significance value of 0.013 which is still smaller than $\alpha$= 0.15, then the effect takes place significantly.This shows that if the device used by the trainees is better (compatible), it will increase their understanding of the training material delivered.This is in line with Affiani's research results (2020) who noted that the device in the form of a weak internet signal is a weakness in the implementation of employee E-Learning. The importance of online learning infrastructure or devices was also obtained in Rahayu's research(2021)which states that online learning is closely related to the use of gadgets or other electronic devices.

During the *Commitment-Making Officer* E-Learning implementation, Mr. Bambang Sancoko, one of the teachers, stated that "during the learning process there was relatively no internet connection interruption." However, this was not the case for the participants. To the question/statement "during the *Commitment-Making Officer* E-learning course, I have no problems connecting to the internet" there were 2 respondents (1.2%) answered strongly disagree, 8 respondents (4.7%) answered disagree, and 23 respondents ( 13.5%) answered hesitantly. From this data, information can be obtained that some participants are still having difficulty connecting to the internet.

## 4.4 Analysis of the Effect of Learning Method Variables on Performance

The direct effect of the learning method variable (X3) on performance (Y2) has a coefficient of -0.021, with a value ofsignificance of 0.700 (greater than$\alpha$= 0.15). This means that the learning method has a negative and insignificant effect on performance. The negative coefficient value is interesting for deepening. Studying and working are two activities that require the seriousness of the doer. The experience of the instructors (results of interviews with the instructors) shows that many participants continue to carry out other official

jobs/tasks while attending synchronous. To the research question, "Are during synchronous many participants while carrying out tasks outside of synchronous?, Mr. Bambang Sancoko (one of the informants) answered, "Yes, while carrying out office duties." This shows that synchronous activities are side tasks besides other official/office duties. As a result, learning actually reduces the quality of the work they are currently doing, including the work of implementing the budget in the work unit that the participants are completing.

Influence inindirect learning methods on the implementation of *Commitment-Making Officer* tasks has a coefficient of 0.089,greater than the coefficient of direct influence. The effect of the learning method variable (X3) on understanding (Y1) has a coefficient of 0.119 with a significance value of 0.116 smaller thanprobability$\alpha$= 0.15. The influence of the learning method (X3) on understanding (Y1) of 0.119 is ongoingsignificant.

Research conducted by Utama(2020)noted that there were differences in saturation in participating in training using zoom for various generations, for example in the X generation he studied, the maximum ideal time to take part in zooming was 3 hours. During synchronous, chat requests often appear asking for permission from participants that they are double zooming or while doing other office tasks. This certainly reduces their concentration in participating in learning (synchronous) so that learning has no significant effect. However, in *Commitment-Making Officer* E-Learning synchronous activities are carried out for a maximum of 3 hours of lessons. With 1 lesson hour equaling 45 minutes, then 3 lesson hours is equal to 135 minutes (2 hours 15 minutes). With a duration of less than 3 hours,

The subjects presented in *Commitment-Making Officer* E-Learning are arranged in such a way according to the applicable laws and regulations. To the research question, "How to determine the subjects taught in *Commitment-Making Officer* E-Learning? Mr. Hasan Ashari (guardian of the *Commitment-Making Officer* E-Learning program) stated:

> "Based on competency units, adjusted to Minister of Finace Regulation Number 50/PMK.OS/2018 concerning Special Work Competency Standards for Budget User Authorities, Commitment Making Officials, and Pay Order Signing Officials."

The suitability of the subjects with the needs in the field was also recognized by the respondents. To the research question/statement "Subjects in *Commitment-Making Officer* E-learning are very suitable for increasing *Commitment-Making Officer* competence," the respondents gave answers with 4.7 (scale 5). Separately, the participant's response was also reinforced by the explanation of Mr. Farno Billy Arthur Gerung, a participant from the Manado State Christian Religion Institute. To the research question "Are the subjects presented in accordance with your needs to support the implementation of the spending budget in the work unit?" he replied "Very useful, moreover the material presented is guided by the latest regulations. In the discussion session in the zoom room, participants can immediately get solutions from competent sources to problems in the work unit. "The various data and information show that the subjects in *Commitment-Making Officer* E-Learning have been prepared in accordance with applicable laws and regulations and the needs of participants. Likewise, the learning process provided has been able to increase competence and provide solutions to problems implementing the budget in the working units of the participants.

## 4.5 Analysis of the Effect of Understanding Variables on Performance

Understanding (Y1) is an intervening variable which is a link between the independent variable and the dependent variable. The effect of understanding (Y1) on performance (Y2) occurs directly. The results of research data processing show that the coefficient of influence

is 0.745. The addition of 1 unit of understanding will add 0.745 performance. This coefficient is the highest among the other variable coefficients in influencing performance. The significance of the effect is 0.000, which is below 0.15 which means it is significant. Because understanding (Y1) is not an independent variable, to increase it must be done through the selected independent variables, namely the most effective increase. The conclusion that there is a significant influence of understanding on performance is supported by Wijaya's conclusion (2021) which stated that training for village officials had a significant effect on improving their performance.

## 4.6 Simultaneous Influence of Motivation, Tools, Methods, and Understanding of Performance

Three independent variables influence the intervening variable, namely understanding (Y1). Together (simultaneously), the three independent variables haveR Square is 0.395 which means that the three independent variables have a correlation of 0.395. The three independent variables can explain 39.5% of the understanding variable, while the rest (60.5%) is explained by variables not present in the research. The calculated F value for model 1 is 36,085 (Ftable of 5.549)with a significance of 0.000. With this information, the F count is greater than the F table so it is concluded that Ho is rejected, or the three independent variables have a significant effect simultaneously on understanding (Y1).

When the understanding variable (Y1) is added for regression with performance (Y2), the information obtained is a calculated F value of 100.938 with a significance of 0.000. Taking into account the amount of research data obtained, the F table is 5.649. Thus, F count is greater than F table so that Ho is rejected, H1 is accepted which means that motivational variables (X1), tools (X2), methods (X3), and understanding (Y1) simultaneously influence performance (Y2). With an R square value of 0.710, the four variables can explain the performance variable of 71%, while the rest (29.0%) is explained by variables outside the study. With a significance value of 0.000, it can be seen that the influence of the four variables (X1, X2, X3, and Y1) on performance (Y2) is significant.

By comparing the total coefficients in all paths, it can be seen that the motivation-understanding-performance path is the path with the highest coefficient value. This path is the best path to improve the performance of the work unit's budget implementation. All paths through the understanding variable are positive and significant. This shows that KDP E-Learning has effectively achieved its goals, increasing the competence of participants in carrying out their work unit budgets. The strong influence of understanding on performance is clear evidence of the need for KDP E-Learning. In fact, some participants suggested that *Commitment-Making Officer* E-Learning be followed by further training. This was conveyed by Tono Murdiyanto, a participant from the Office of the Ministry of Religion Kab. Serdang Bedagai who stated, "It is necessary to carry out further e-learning for *Commitment-Making Officer* ". This statement is in line with the inputs of other participants submitted to the PIC of the training, Mr. Endy Ramdhani, namely "the need for the use of the Whats Apps Group to become a community of practice (COP) after the training ends". Through the COP, alumni can still update their knowledge about *Commitment-Making Officer* duties and related laws and regulations.

# V. Conclusion

Based on the description and discussion that has been done, this study has the following conclusions:

1. The motivation of *Commitment-Making Officer* E-Learning participants has a significant effect on the performance of participants in implementing the budget in their work units, both directly and indirectly (through the understanding variable).
2. The training tools used to support *Commitment-Making Officer* E-Learning have a significant effect on *Commitment-Making Officer* performance in implementing the budget in their work units, both directly and indirectly.
3. Learning methods affect performance both directly and indirectly. Directly no significant negative effect and directly significant positive effect.
4. Understanding has the biggest and most significant direct effect on performance. Understanding is the most important thing in improving the performance of *Commitment-Making Officer* E-Learning participants in implementing the budget in their respective work units.

Referring to the research title, the conclusions obtained from this study are *E-Learning Commitment-Making Officer* provides an effective influence on the implementation of the budget of the participating work units. This effectiveness occurs because of the creation of a correct understanding of the learning material. Even though the participants are not currently serving as *Commitment-Making Officer*, they can take advantage of the material they receive to improve their performance related to the implementation of the spending unit budget that they manage.

Based on the discussion and research conclusions, some of the suggestions given in this study are:

1. Implementation of *Commitment-Making Officer* E-Learning needs to be continued to support the improvement of the participants' performance in implementing the budget in their work units. E-Learning will increase the understanding of the participants, and this understanding will contribute greatly to improving the performance of the participants in implementing the spending budget of the satker managed by the participants.
2. *Commitment-Making Officer* E-Learning Organizers need to include requirements so that participants can be relieved of their daily duties. This is intended so that participants have strong motivation in participating in e-learning and can focus on studying all the learning materials provided.
3. *Commitment-Making Officer* E-Learning Organizers need to require participants to be on camera at synchronous (online face-to-face). Participants who are off camera (especially not present) at synchronous time are considered not participating in e-learning and are declared not passing (not participating) so they are not entitled to receive a training certificate.
4. Learning materials need to be supplemented with materials on settlement of state financial losses and anti-corruption knowledge. This is intended so that participants know the consequences they must bear if they violate the applicable laws and regulations.
5. Subsequent research needs to be conducted to determine other factors (besides motivation, tools, and learning methods) that affect performance improvement as a result of training.

Considering that this research was only conducted on *Commitment-Making Officer* E-Learning batch V for the 2022 fiscal year, the results of this study cannot be generalized to all E-Learning activities held by the Budget and Treasury Training Center or those held by other training institutions. Hopefully this study will be useful for improving the quality of training delivery and adding to the body of knowledge in the future.

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