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THE EVALUATION OF ACCOUNTING AND TAXATION TRAINING

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ABSTRACT

The Accounting and Taxation training that has been provided is expected to provide education to these students. Accounting and taxation are important subjects for them, because some of these students attend SMK majoring in Accounting. The training includes an introduction to accounting such as making journals and other bookkeeping, as well as tax training including an introduction to the types of taxes and how to calculate taxes and report tax obligations. The purpose of this study was to describe the participants' satisfaction with (1) evaluation of the training on the level of satisfaction of participants (X1), (2) the level of graduation of the trainees (X2), (3) changes in the behaviour of participants after the training (X3). This research is a quantitative descriptive research with a survey method. Measuring the level of satisfaction of participants using a 5-scale questionnaire with respondents totalling 67 participants in accounting and taxation training at the Nurul Ihsan Islamic Boarding School, Tangerang Selatan Banten. The analysis tool uses descriptive. The results of this study indicate that accounting and taxation training has an influence on the development of knowledge and value of accounting and tax reports for students who attend SMK majoring in Accounting.

Keywords: Evaluation; Training; Accounting; Taxation

1. INTRODUCTION

Pesantren is the oldest Islamic religious education institution. Starting from a place where residents learn to study religion, then it grows to need a place for them to stay. The existence of Islamic boarding schools as educational institutions is

recognized in Law number 20 of 2003 concerning the National Education System. Currently, Islamic boarding schools are considered the only educational institutions that still exist to build people's character and personality. (S.H.B. Susetyo, 2020). The Nurul Ihsan Islamic Boarding School focuses on the totality of

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learning about piety, skills and education, which are the hopes of Indonesian Muslims in building Islamic society and civilization in the future and forming a harmonious Indonesian society with highly moral integrity. The Nurul Ihsan Islamic Boarding School has as many as 276 students, consisting of 146 male students and 130 female students and attends elementary schools (SD) as many as 10 students, in MTs / Junior High Schools (SMP) as many as 199 students, in High Schools (SMA) / Vocational High School (SMK) as many as 19 students, who continue to Diploma (D3) level as many as 33 students, and Strata 1 (one) as many as 15 people.

The training program that has been provided is accounting and taxation through PKM, which is organized by the Unpam Accounting S1 Study Program. The program was chosen because it is considered important and is expected to provide education to these students. Accounting and taxation are important subjects for them, because some of these students attend SMK majoring in Accounting. The trainings include an introduction to accounting such as making journals and other bookkeeping, as well as tax training including an introduction to the types of taxes and how to calculate taxes and report tax obligations.

The implementation of this PKM is organized by the Accounting Study Program of Pamulang University in collaboration with lecturers and students in the Faculty of Economics, Accounting Study Program and is supported by the LPPM of Pamulang University which compiles and develops programs according to the needs at the Nurul Ihsan Islamic Boarding School, South Tangerang, Banten.

The target to be achieved, in accounting and taxation education and training activities at the Nurul Ihsan Islamic Boarding School, by providing training to orphanage children at the Nurul Ihsan Islamic Boarding School, South Tangerang, Banten is on how to prepare commercial and fiscal financial reports in accordance with tax standards and regulations. which have been set. To realize the creation of the training target, the author evaluates accounting and taxation training which has been carried out for 3 semesters from 2018 to 2020. The success of a training program is not only based on planning activities that have set targets and certain achievements and goals, and implementation program. However, further efforts are needed in the form of studies and evaluations so that in the future, the quality of education and training will be carried out better so that it can produce a product that is as

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expected. (A.S.S E. , 2016). Sebab untuk menjadi wajib pajak yang ptuh tidak cukup dengan kesadaran dan kemauan untuk membayar pajak saja, dibutuhkan pengetahuan dan kemampuan untuk dapat menghitung pajak mereka, seperti yang diminta sistem Self Assessment, (Irawati, et al., 2019).

In general, accounting (accounting) can be understood as a process of processing financial data (input) activities in order to produce financial information (output) that is useful for parties with an interest in the company or economic organization concerned. The American Accounting Association in Belkaoui (2011) defines accounting as the process of identifying, measuring, and reporting economic information, to enable clear and firm judgments and decisions for those who use the information, (Listiorini., 2018) Taxes are one of the main sources of state revenue, so the government is trying as much as possible so that the tax target can be achieved. Tax is a tool to discipline the state. (Ningrum., 2019). According to Law no. 28 of 2007, Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law Based on the above background, the problems related to this research can be formulated as follows:

- a. Does the level of satisfaction of the participants in accounting and taxation training affect the evaluation of the training?
- b. Does the passing rate of participants after taking the training exam affect the evaluation of the training?
- c. Does the change in the behavior of the participants after the training have an effect on the evaluation of the training?
- d. Do participants' satisfaction level, participant pass rate, change in participant behavior collectively affect the evaluation of the training?

2. LITERATURE REVIEW AND HYPOTHESIS

The training program as one of the Human Resources development strategies requires an evaluation function to determine the effectiveness of the program concerned. By the evaluation within training activities, then it will be known the level of achievement of the objectives of the training. In general, people assume that the evaluation of the training without receiving direct compensation and is used for the purposes of the state for the greatest prosperity of the people. Judging from the legal aspect that taxes are coercive, like it or not, willingly or not, we cannot avoid

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taxes. Tax is an obligation that we must fulfill as citizens. Through this training and tax consultation, participants become aware of taxation, understand the latest 2016 tax rules, understand how to calculate taxes, understand how to make tax reports. the stages of evaluation of the training program include 5 stages and this was also stated by Teni aryanti, Supriyono, M. Ishaq, namely:

- a. Evaluation Preparation¹
- b. Develop evaluation instruments².
- c. Analyze data³.
- d. Processing and analyzing data⁴.
- e. Compile reports⁵. (W.I.Zai., 2018).

Program is held at the end of the training implementation. Such an assumption is inappropriate, because evaluation is one of the supporters in the training system which, when viewed from the time of its implementation, the assessment activities can be at the beginning of the planning process, in the middle of the implementation process and at the end of the training and post-training activities. (W.I.Zai., 2018). In this section, systematically, discusses the theoretical basis, previous research, frameworks, and hypotheses.

Accountancy

Accounting is used by companies to produce financial information in the form of financial statements. The financial statements will be used by the company to

determine various policies. The financial statements themselves are divided into five, Statements of financial position, income statements, statements of changes in capital, cash flows, and notes to financial statements. According to A Statement of Basic Accounting Theory (ASOBAT) accounting is the process of identifying, measuring and conveying economic information for its users in considering various alternatives and making conclusions. These two definitions contain two meanings, namely: Accounting activities include the process of identifying, measuring, conveying economic information and accounting information that is made to assist owners in making decisions. (L.Listiorini., 2018).

Taxation

Through this tax training, participants become aware of taxation, understand the latest tax rules in 2016, understand how to calculate taxes, understand how to make tax reports. (D.Ramdani, 2017).

Training Evaluation

Training is the process by which people achieve certain abilities to help to achieve organizational goals. Training tends to be short- term oriented, training has an effect on

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performance, and if the training carried out by the company is successful, employee performance will increase by itself. (S.Sulaefi., 2017).

Evaluation plays an important role in all learning and education programs, including education and training programs in non-formal education settings. Many experts also argue about evaluation, including Grounlund and Linn who argue that evaluation is a systematic process in data collection and Information interpretation to determine the level of achievement of teaching objectives. (W.I.Zai., 2018). Arikunto cites what Suchman said that evaluation is a process of determining the results that have been achieved by several activities that are planned to support the achievement of goals, (2010: 1). According to Blaine and Sanders, evaluation is looking for

The dependent variable of this research is Training Evaluation. Evaluation of accounting and taxation training that has been carried out for 3 semesters from 2018 to 2020. The success of a training program is not only based on planning activities that have set targets and certain achievements and goals, and program implementation. However, further efforts are needed in the form of studies and evaluations so that in the future, the quality of education and training will be carried out better so

that it can produce a product that is as expected, (Pranatawijaya, 2019).

Participant Satisfaction Level

Customer/Participant Satisfaction is an attitude of assessment and emotional response shown by the customer after the purchase/consumption process that comes from the comparison of his impression of the actual performance of a product/service and his expectations. (Nuraini, 2018).

Education and Training (Training) can be categorized as services. Because training participants benefit from invisible products. As stated by Kotler (2012) that service is an activity or benefit offered by one party to another that is essentially intangible and does not result in any ownership, (Nuraini, 2018). The satisfaction of training participants in the education and training learning process is very dependent on the teacher. The learning process in accordance with the expectations of the training participants is a reflection of the level of competence possessed by the teacher himself. The competence possessed by the teacher will show the quality he/she has. The more competent a teacher is, the more qualified he or she should be and in turn will make the training participants feel satisfied. We call it as The Quality of full customer satisfaction. A product is said to be

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having a good quality if it can give full satisfaction to consumers, namely in accordance with what consumers expect of a product (Nuraini, 2018).

Participant Graduation Rate

Within measuring the effectiveness of learning programs, there are three aspects that need to be measured, namely attitudes, knowledge, and skills. At the learning stage, it is hoped that there will be changes from the training participants in these three aspects according to the objectives of the training program. Without any changes of attitudes, increasing knowledge, and improving skills of students, the program is considered failed. (A.S.S E., 2016).

The success of the learning activity process cannot be separated from the interest, attention, and motivation of the training participants in participating in the training (Nurhayati, 2018). Evaluation of the training participants' satisfaction with the various activities followed and the reaction of these participants can determine the level of achievement of the objectives of the education and training organization. The education and training program is considered successful if the training participants are satisfied with all the elements involved in the implementation process, (Nurhayati, 2018). Evaluation of the level of satisfaction of participants with the training is related

to measuring the increase in the competence of participants, both in terms of knowledge, skills, and attitudes in accordance with the objectives of the training. Learning is defined as principles, facts, and techniques that are understood and absorbed by the participants. (W.I.Zai., 2018).

Behavior Changes After Following the Training

The success of the learning activity process cannot be separated from the interest, attention, and motivation of the training participants in participating in the training. (Nurhayati, 2018). Evaluation of the training participants' satisfaction with the various activities followed. The reaction of these participants can determine the level of achievement of the objectives of the education and training organization. The education and training program is considered successful if the training participants are satisfied with all the elements involved in the implementation process. (Nurhayati, 2018). Evaluation of the level of satisfaction of participants with the training is related to measuring the increase in the competence of participants, both in terms of knowledge, skills, and attitudes in accordance with the objectives of the training. Learning is defined as principles, facts, and techniques that are understood and

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absorbed by the participants. (W.I.Zai, 2018).

3. RESEARCH METHODS

Data Collection Techniques

In this study, the authors used quantitative analysis methods to obtain research data. The steps taken are as follows:

1. The author collects data by distributing questionnaires, where the researched is a predetermined sample.
2. The method of data collection, then determined a tool to obtain data from the elements to be investigated, the tool used in this research is a list of questions or questionnaires.
3. The list of questionnaires was then distributed to the training participants at the Nurul Ihsan Islamic Boarding School Foundation.

Data Analysis

The data analysis technique in this research is to use the calculation of the Statistical Package for Social Sciences (SPSS) version 26.0. Based on the results that have been calculated, the number of samples taken (rounded up) is 100 from the total population of 67 participants. The sample used in this study were 67.

After the data needed in this study is collected, the data will be tested by Validity and Reliability Test. Then data which is passing the test will be tested again with Normality Test Distribution, Multicollinearity Test, and Heteroscedasticity Test. The basis for taking using a normal probability plot is as follows: If the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal, or Residual data is normally distributed if Sig count > 0.05 (Ghozali, 2018). For multicollinearity is if a tolerance value of less than 0.10 or equal to a VIF value of more than 0.10. And for heteroscedasticity if there is no clear pattern, and the points spread above and below the number 0 on the y-axis, then there is no heteroscedasticity.

This study uses a Likert Scale to measure the perceptions, attitudes or opinions of a person or group regarding an event or social phenomenon by distributing questionnaires to collect quite a lot of items relevant to the problem. being studied, and consists of items that are quite clearly liked and disliked. Then the items were tried on a group of respondents who were quite representative of the population to be studied. The variables are measured using a Likert scale, 1 to 5. The

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answers obtained will be scored, namely: scores (5) strongly agree, (4) agree, (3) neutral, (2) disagree and (1) strongly do not agree.

For the next step, the data that has been passing Classic Assumption Test, will be tested by Multiple Linear Regression Test, Coefficient of Determination Test (R²), F Test and t Test.

The model in this study is stated in the equation below:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

The coefficients of the multiple linear regression equation above can be interpreted as follows:

Y = Dependent variable (Training Evaluation)

α = Constant of the regression equation, the value of Y if X = 0 (constant price)

X₁ = Participant Satisfaction

X₂ = Participant Graduation Rate

X₃ = Behavior Change Variables After Attending Training

$\beta_1, \beta_2, \beta_3, \beta_n$ = The direction number or regression coefficient.

e = Interference Variable (error term).

4. RESULT AND DISCUSSION

Validity test

Table 2 Participant Satisfaction Level Variable (X₁)

Statemen t	Rcount		Rtable	Explanation
TkPa1	0,562	>	0,202	VALID
TkPa2	0,651	>	0,202	VALID
TkPa3	0,669	>	0,202	VALID
TkPa4	0,647	>	0,202	VALID
TkPa5	0,619	>	0,202	VALID
TkPb1	0,585	>	0,202	VALID
TkPb2	0,672	>	0,202	VALID
TkPb3	0,679	>	0,202	VALID
TkPb4	0,702	>	0,202	VALID
TkPb5	0,759	>	0,202	VALID
TkPc1	0,610	>	0,202	VALID
TkPc2	0,686	>	0,202	VALID
TkPc3	0,776	>	0,202	VALID

TkPc4	0,440	>	0,202	VALID
TkPc5	0,409	>	0,202	VALID

Source: SPSS Version 26.0 output processed by researchers, 2021

Table 3 Variable Participant Graduation Rate

Statemen t	Rcount		Rtable	Explanation
KK1	0,264	>	0,202	VALID
KK2	0,375	>	0,202	VALID
KK3	0,368	>	0,202	VALID
KK4	0,225	>	0,202	VALID
KK5	0,395	>	0,202	VALID
KK6	0,331	>	0,202	VALID
KK7	0,398	>	0,202	VALID
KK8	0,375	>	0,202	VALID
KK9	0,357	>	0,202	VALID
KK10	0,328	>	0,202	VALID

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Source: SPSS Version 26.0 output processed
by researchers, 2021

**Table 4 Behavior Change Variables
After Attending Training (X3)**

Statement	Rcount	Rtable	Explanation
PPMP1	0,301	> 0,202	VALID
PPMP2	0,554	> 0,202	VALID
PPMP3	0,437	> 0,202	VALID
PPMP4	0,456	> 0,202	VALID
PPMP5	0,308	> 0,202	VALID
PPMP6	0,332	> 0,202	VALID
PPMP7	0,468	> 0,202	VALID
PPMP8	0,587	> 0,202	VALID
PPMP9	0,417	> 0,202	VALID
PPMP10	0,417	> 0,202	VALID

Source: SPSS Version 26.0 output processed
by researchers, 2021

**Table 5 Training Evaluation
Variables**

Statement	Rcount	Rtable	Explanation
EPa1	0,349	> 0,202	VALID
EPa2	0,276	> 0,202	VALID
EPa3	0,330	> 0,202	VALID
EPa4	0,624	> 0,202	VALID
EPa5	0,609	> 0,202	VALID
EPb1	0,343	> 0,202	VALID
EPb2	0,502	> 0,202	VALID

EPb3	0,513	> 0,202	VALID
EPb4	0,307	> 0,202	VALID
EPb5	0,413	> 0,202	VALID
EPc1	0,496	> 0,202	VALID
EPc2	0,453	> 0,202	VALID
EPc3	0,603	> 0,202	VALID
EPc4	0,603	> 0,202	VALID
EPc5	0,580	> 0,202	VALID

Source: SPSS Version 26.0 output processed
by researchers, 2021

Based on tables above, it is known that the rcount value of the training evaluation variable (Y) is greater than the value of rtable (rcount > rtable) and all statement items are declared valid because the value (rcount > rtable) is 0.202. It can be concluded that all variable statements are declared valid.

Reliability Test

A questionnaire can be said to be reliable if the respondents' answers to the statements in the questionnaire are consistent or stable from time to time.

Table 6 Reliability Statistics

	Variable	Cronbach's Alpha	N of Items	Explanation
1	Participant Satisfaction Level Variable	0,92	15	Reliable
2	Participant Graduation Rate	0,683	10	Reliable
3	Behavior Change Variables After Attending Training	0,770	10	Reliable

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4	Training Evaluation Variables	0,843	15	Reliable
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Source: SPSS Version 26.0 output processed by researchers, 2021

Table 7 Coefficient of Determination

Model	R	RSquare	Adjusted R Square	Std Error of The Estimate
1	0,496a	0,246	0,210	2,381
a. Predactors: (Constant), X3, X2, dan X1				
b. Dependent Variable: Y				

Source: SPSS Version 26.0 output processed by researchers, 2021

Based on table above, it is known that the value of the coefficient of determination or R square is 0.246. The value of R Square 0.246 is derived from squaring the value of the correlation coefficient or "R", which is $0.496 \times 0.496 = 0.246$. The magnitude of the coefficient of determination (R Square) is 0.246 or equal to 24.6%. These results indicate that the variables of participant satisfaction

level (X1), participant graduation rate (X2), and changes in participant behavior (X3) together (simultaneously) affect the training evaluation variable (Y) by 24.6%. While the rest (100% - 24.6% = 75.4%) is influenced by other variables outside this regression equation or variables not examined. The magnitude of the influence of other variables is also known as error (e).

Table 8 Multiple Linear Regression Analysis

Model	Unstandardized Coefficient		Standardized Coefficients	T	Sig.
	B	Std Error			
1 (Constant)	59,799	3,946		15,153	0
X1	0,234	0,059	0,599	3,934	0
X2	-0,157	0,105	-0,2	-1,501	0,138

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X3	-0,054	0,118	-0,074	-0,456	0,65
a. Dependent Variable: Y					

Based on table above the results of the calculation of computerized data processing using the output of SPSS Version 26.0, the regression equation is obtained as follows:

$$Y = 59,799 + 0,234TKP - 0,157KK - 0,054PPMP + e$$

The coefficients of the multiple linear regression equation above can be interpreted as follows:

1. The constant (α) = 59,799 means that if the value of X (influence of the level of satisfaction of participants, pass rate of participants, and changes in participant behavior) = 0 (zero), then the value of Y (training evaluation) will show the level or equal to 59,799 or in other words, if there is no influence on the level of participant satisfaction, participant graduation rate, changes in participant behavior, the training evaluation will be 59,799 points.
2. $\beta_1 = 0.234$ This shows the regression coefficient of the evaluation variable of the participant's satisfaction level has

a positive regression direction, where every 1 (one) point increase in the X1 value (the influence of the participant's satisfaction level) then the Y value (training evaluation) will decrease by 0.234 points.

3. $\beta_2 = -0.157$ This shows that the regression coefficient of the participant's graduation rate variable has a negative regression direction, where every 1 (one) point decrease in the X2 score (participant's graduation rate) then the Y value (training evaluation) will decrease by -0.157 points.
4. $\beta_3 = -0.054$ This shows the regression coefficient of the variable implementation of participant behavior change has a negative regression direction, where every 1 (one) point decrease in the X3 value (implementation of participant behavior change) then the Y value (training evaluation) will decrease by -0.054 points.

F Test (Simultaneous)**Table 9 F Test (Simultaneous)**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	116,507	3	38,836	6,848	0,000b
Residual	357,284	63	5,671		
Total	473,791	66			

a. Dependent Variable: Y
b. Predictors: (Constant), X3, X2, dan X1

Source: SPSS Version 26.0 output processed by researchers, 2021

Based on table above, it is known that the significance value (sig.) is 0.000. Because the value of sig. $0.000 < 0.05$ (sig. < 0.05), then according to the basis of decision making in the F test, it can be concluded that the hypothesis is accepted or in other words the level of participant satisfaction (X1), participant passing rate (X2), and changes in participant behavior (X3) simultaneously affect the evaluation of training (Y). Based

on the calculated F value is 6.848. Because the calculated F value is $6.848 > F$ table 2.70 (Fcount $>$ Ftable), then as the basis for decision making in the F test, it can be concluded that the hypothesis is accepted or in other words the level of participant satisfaction (X1), participant pass rate (X2), and changes the behavior of the participants (X3) simultaneously affect the evaluation of the training (Y).

t test (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
1	(Constant)	B	Std. Error	Beta	
		59,799	3,946		15,153
	X1	0,234	0,059	0,599	3,934
	X2	-0,157	0,105	-0,2	-1,5
	X3	-0,054	0,1180,4	-0,074	-56

a. Dependent Variable: Y

The significant value is less than 0.05, it means that the independent variable partially affects the dependent variable

Discussion

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The Effect of participant satisfaction level on the training evaluation

Based on the results of the study, it was proven that the variable of participant satisfaction level had a significant effect on the evaluation of the training. From the results of the t-test calculation, it can be seen that $t_{count} < t_{table}$ ($3.934 > 1.66105$) with a significant value (sig.) of the participant satisfaction level variable of $0 < 0.05$. Then it can be concluded that H1 or the first hypothesis is accepted. This means that there is an influence of the level of participant satisfaction (X1) on the evaluation of the training (Y).

The effect of the participant's passing rate on the training evaluation

Based on the results of the study, it was proven that the variable of the participant's graduation rate had a significant effect on the evaluation of the training. From the results of the t-test calculation, it can be seen that $t_{count} < t_{table}$ ($-1.501 < 1.66105$) with a significant value (sig.) of the participant's graduation rate variable of $0.138 > 0.05$. It can be concluded that H2 or the first hypothesis is rejected. This means that there is no influence of the participant's passing rate (X2) on the training evaluation (Y).

The effect of changes in participant behavior on the training evaluation

Based on the results of the study, it was proven that the participant's behavior change variable did not significantly affect the evaluation of the training. From the results of the t-test calculation, it can be seen that $t_{count} < t_{table}$ ($-0.456 < 1.66105$) with a significant value (sig.) of the participant's graduation rate variable of $0.65 > 0.05$. So it can be concluded that H2 or the first hypothesis is rejected. This means that there is no influence of the participant's graduation rate (X3) on the training evaluation (Y).

The influence of the level of satisfaction of participants, the level of graduation of participants, the level of satisfaction of participants has a significant effect on the evaluation of the training.

Participants' level of satisfaction (X1), participant's passing rate (X2), and changes in participant's behavior (X3) simultaneously affect the training evaluation (Y). Based on the calculated F value is 17.089. Because the calculated F value is $17.089 > F_{table}$ 2.70 ($F_{count} > F_{table}$), then as the basis for decision making in the F test it can be concluded that the hypothesis is accepted or in other words the level of participant satisfaction (X1), the participant's passing rate (X2), and the behavior

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changes of the participants (X3) simultaneously affect the evaluation of the training (Y).

The results of the study show the following: (1) The context of the Accounting and taxation training program at the Nurul Ihsan Islamic Boarding School, South Tangerang-Banten has met the requirements in the government regulations regarding the implementation of training. The education and training organizer needs to analyze the training targets (participants) in accordance with the training objectives; (2) Enter the education and training program, that the curriculum is relevant to the needs and objectives of the training. The education and training organizer has not analyzed the level of accounting and taxation training participants' needs according to the participants' interests. The available training and education facilities have

not been able to support the implementation of the training; (3) The process of the training program, which is related to the learning media used, has not fully supported the implementation of the training. The teaching method applied by the teacher has not been fully implemented as planned. The implementation of the training is in accordance with the training schedule, but the material has not been delivered optimally so that additional training time is needed. (4) The results of the training program, the quality of graduates from accounting and taxation training are not in accordance with those required by PSAK and Law Number 36 of 2008. The number of graduates of the accounting and taxation training exams in 2018 - 2020 has not met the graduate target.

5. CONCLUSION AND SUGESTION

Conclusion

This research was conducted to find out the answer to the problem formulation proposed in this study, namely the evaluation of accounting and taxation training at the Nurul Ihsan Islamic Boarding School. Based on the analysis and discussion that has been done previously, the

results of this study can be concluded as follows: (1) The attitude of the participants in accounting and taxation training at the Nurul Ihsan Islamic Boarding School before attending the training was at the level of Lack of Understanding about accounting and taxation but after

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participating in this training activity is now at the level of Understanding; (2) The level of participant satisfaction has a significant effect on the evaluation of the training; (3) The passing rate of participants (X2) has no significant effect on the evaluation of the training (Y); (4) Changes in participant behavior did not significantly affect the evaluation of the training; (5) The level of participants' satisfaction (X1), the participants' passing level (X2), and

the changes in the participants' behavior (X3) simultaneously affect the evaluation of the training (Y).

Suggestion

Further research is expected to expand the research area, so that research results are more able to be concluded broadly. Future studies are recommended to use other segments that can be compared and make analysis more deep and comprehensive.

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