

**Research article**

# Vertical Collaborative Governance in Corporate University Implementation at a Regional Tax Office

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**Abstract.**

A corporate university is an organization that brings together the learning in an organization and capacity development. The Financial Education and Training Agency (BPPK) in the Financial Education and Training Center (BDK) in Yogyakarta is applying lessons within the relevant regional offices of the Directorate General of Tax (Kanwil DJP) of Jawa Tengah II, specifically with account representative officers in the tax office (KPP). The learning process of a corporate university can be achieved with vertical synchronization and collaborative governance between regional offices. The purposes of a corporate university can be achieved through the optimal and sustainable efforts of the Ministry of Finance. Limitations include: the size of the region's work, the large number of participants (around 400 persons), the annual period of implementation, and changes in the policy and internal organization of the DJP.

**Keywords:** collaborative governance, corporate university, learning, implementation, limitations

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## 1. INTRODUCTION

Based on data from the HR (human resources) Bureau of the Ministry of Finance as of September 1, 2021, the Directorate General of Taxes (DGT) has Government Civil Servants with a total of 46,677 people or 56.74% of all employees within the Ministry of Finance (Kemenkeu) spread across all echelon I units (Kemenkeu, 2021). Organizations have a responsibility to improve the competence of their employees, as is the case for the Ministry of Finance. The Financial Education and Training Agency (BPPK) is an institution in the Ministry of Finance that has the responsibility for improving the competence of employees in every echelon 1 unit, including the DGT. In accordance with Presidential Regulation Number 28 of 2015 concerning the Ministry of Finance and Regulation of the Minister of Finance Number 234/PMK.01/2015 concerning Organization and Work Procedures of the Ministry of Finance, one of the duties and functions of the Ministry

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of Finance is the implementation of education, training, and competency certification in the financial sector. country. The Ministry of Finance then delegated this authority to the Financial Education and Training Agency (BPPK) as the implementing unit for education and training in the field of state finance.

This competency improvement is carried out through education and training (education and training), seminars and the like, both technical and non-technical training. Like employees in other echelon 1 units at the Ministry of Finance, employees at DGT need to increase their competence to support the implementation of their daily duties and training is the portion of activities that are mostly carried out by BPPK. The Tax Education Center (*Pusdiklat Pajak*) as an institution under the Financial Education and Training Agency (BPPK) has a great responsibility in improving the competence of employees at DGT, which number more than forty thousand employees (Kemenkeu, 2021). The work group at DGT that has the highest number of employees is the employee who works as an Account Representative (AR). This is because in the organizational structure of each KPP out of the nine existing sections, the six sections themselves are supervisory sections (Supervision Section 1,2,3,4,5,6) whose employees are AR. Based on the Minister of Finance Regulation Number 210/PMK/2017 s.t.d.d. PMK 184/2020 explained that the Supervision Section has the task of conducting analysis, elaboration, and management in order to ensure that taxpayers comply with tax laws and regulations through planning, implementing, and following up intensification based on data collection and mapping (mapping) of tax subjects and objects, observing tax potential and information control, search, collection, processing, research, analysis, updating, and follow-up of taxation data, supervision and quality control of taxpayer compliance with tax obligations, advice and counseling to taxpayers, supervision and monitoring of tax amnesty follow-up, and manage the administration of the determination and issuance of legal products and tax control products.

The improvement of competence for AR at the Tax Education and Training Center has so far been carried out through training under the name of Basic Account Representative Specialization Substance Technical Training (DTSS AR Dasar) which is carried out classically for 102 hours of training (training hour) for 9 days with 91 hours being the main training activities, 8 Supporting training and education courses are in the form of character building and 4 hours are in the form of lectures. The expected competency standards after participating in the training, participants are able to apply taxation techniques to support the work of Government Civil Servant (ASN) as AR, including: adequate understanding of the types of taxes, applying Standard Operating Procedures,

and applying techniques and methods of financial statement analysis and monitoring practices and potential exploration. tax.

However, the implementation of classical learning for AR with this model and curriculum has limited funds, infrastructure, teaching resources (*Widyaiswara*) and the limited number of participants who can attend the training. In 2016 the e-learning model was introduced, although it was only limited to requiring participants to study the training module and take formative tests and summative tests first independently. However, the implementation of classical learning and the e-learning model which was introduced in 2016 was only able to provide an average employee training hours of 2.3735% of employee working hours for 1 year in 2016 (BPPK, Laporan Kinerja BPPK 2016, 2016). Based on the Decree of the Minister of Finance number 71/KMK.01/1996 concerning Working Days and Hours in the Ministry of Finance, each employee has 1,507 working hours for 1 year.

At the beginning of 2017, the DGT informed that there were 1,824 employees who had been appointed as AR but had not participated in the Basic Account Representative Specialization Substance Technical Training. Based on this, the Tax Education and Training Center has designed the implementation of training with e-learning distance training more optimally by utilizing the Learning Management System (LMS) page which is located at <https://klc.kemenkeu.go.id/> on the Courses menu in the Tax Course Categories. with the name Account Representative Basic E-learning Technical Training 2017, this learning model will continue to be carried out until 2021. However, the implementation of training with e-learning has not optimally supported the implementation of the work of the organization where the employee is located, there are various tax problems that differ between the area they work in and the lack of alignment of the training carried out through e-learning with the organizational goals of the DGT in each region.

Based on the Minister of Finance Decree Number 974/KMK.01/2016 concerning the Implementation of the Bureaucratic Reform and Institutional Transformation Strategic Initiative Program, one of the Strategic Initiatives established is HR Development through the Ministry of Finance's Corporate University. The Ministry of Finance Corporate University has a goal to create human resources capable of achieving organizational performance targets through learning processes that are relevant, applicable, easily accessible, and have a real impact and build an organization that can share knowledge (knowledge sharing organization). In the Decree of the Minister of Finance, the unit appointed as the initiative champion and initiative owner of the Ministry of Finance of corporate universities is BPPK.

One of the implementations of Corporate University learning strategies is the 10:20:70 learning model. The 10:20:70 learning model is a learning model that involves three learning portions, namely the learning portion of 10% through self-learning, 20% through learning experience, coaching and mentoring and 70% learning through action learning. This Learning Model was implemented starting in 2018 in the Regional Office of the DGT Central Java II with the Yogyakarta Financial Education and Training Center (BDK) as a representative of the BPPK.

Efforts to implement the Corporate University learning model 10:20:70 learning model are based on BDK Yogya's desire to make a greater contribution to service users at BDK Yogya, namely vertical agencies within the Ministry of Finance and efforts to optimize e-learning learning that has been running.

At the same time, the DGT in particular the DGT Regional Office for Central Java II which oversees 12 KPP offices in Central Java faces the challenge of achieving a large tax revenue target each year and the Head of the DGT Regional Office for Central Java II realizes that efforts are needed to increase the capacity of employees whose impact can be directly seen in the achievement of tax revenue targets. The education and training that has been carried out so far is felt to have not met the goals of the organization.

KMK No. 924 of 2018 mandates the implementation of Corporate University learning strategies through collaboration in echelon I units to realize institutional performance targets. Meanwhile, the Central Java Regional Tax Office II has a tax revenue target that must be achieved, on the one hand tax growth from year to year has not satisfied the organization. Realization of Tax Revenue In 2017 only reached 19,920 billion rupiah down almost 50% from the achievement of 2016 revenue (BPS, 2021). The target of implementing Corporate University with a 10:20:70 learning model at the Regional Directorate General of Taxes, Central Java II, are employees who have the task of collecting tax revenues, one of which is the Supervision Section. Account Representative (AR) in the Supervision Section as Fiscal HR has a strategic role in overseeing institutional performance targets, on the other hand, AR is the majority employee in each KPP (Tax Service Office).

The learning of this model has been carried out continuously at the Regional Office of DGT Central Java II and is reviewed annually. The implementation period of the learning is long, the working area is wide, the number of AR participants at the Regional Directorate General of Taxes Central Java II is approximately 400 people and dynamic policy changes have challenges and influences the successful implementation of the learning model.

This paper wants to analyze the problem of how vertical collaborative governance is implemented in a corporate university at the Regional Tax Office of Central Java II. Through this paper, it is hoped that the appropriate vertical collaborative governance model in the implementation of corporate universities can be obtained to increase AR competence in line with DGT's organizational goals and the vertical collaborative governance model can be duplicated to be implemented in other Regional Offices within DGT in implementing corporate university.

## 2. METHODOLOGY

This paper is a descriptive study which is intended to provide an overview or affirmation of a concept or symptom, as well as to answer questions on the subject of discussion (Sumanto, 1990). The main data sources are words and actions, the rest are additional data such as documents (Moleong, 2015). Data collection is done by means of library research, namely: searching, researching, studying, recording, and interpreting data (Sugiyono, 2005). The collected data is analyzed by a logico-inductive process, which is a thought process that uses logic to understand patterns and trends in the data (Mertler, 2012). Natalina Nilamsari quotes James Mc. Millan and Sally Schumacer in *Research in Education; A Conceptual Introduction*, states that there are at least four data collection strategies with multi-methods in qualitative research: participatory observation, in-depth interviews, document and artifact studies, and complementary techniques (Nilamsari, 2014). John Creswell in his book *Educational Research, Planning, Implementation, and Evaluation of Qualitative & Quantitative Research* says that Narrative research explores educational research problems by understanding an individual's experience. In addition, the researcher writes into stories that are rearranged chronological events that describe individual experiences in the past, present and future in certain domains and contexts (Creswell, 2015).

## 3. RESULT AND DISCUSSION

Roschelle and Teasley in (Saleh, 2020) said that collaboration more specifically as "mutual engagement of participants in a coordinated effort to solve a problem together" further revealed that collaborative interactions are characterized by shared goals, symmetry of structure, and a high degree of negotiation, interactivity, and interdependence".

This statement is in line with what was conveyed by Camarihna-Matos and Afsarmanesh (2008) that collaboration is a process when entities or groups share information, resources, and responsibilities for a program of activities that are designed, implemented, and evacuated together to achieve mutually agreed goals.

Anne Seguy, Daniel Noyes & Philippe Clermont in their research discusses collaborative decision making facilitated by information and communication technology (ICT) and its impact on decision systems. The researcher analyzed collaborative decision making and defined concepts related to the conditions and forms of collaborative work. The researcher also explains the collaborative decision-making mechanism with the specifications and general conditions of collaboration using the GRAI (Graphs with Results and Actions Inter-related) modeling formalism. Researchers study decision-making mechanisms when collaboration between actors is needed to define the modes of collaboration and conditions for their creation. Each specification related to the reorganization of the decision system caused by collaboration is set to the central idea of decision making. The application of this approach in the field of electronic maintenance shows that collaboration is common and the specifications identified allow for increased definition and management of collaboration in electronic maintenance (Anne Seguy, 2010). To see collaboration processes that involve multiple participation, Cynthia L. Michel (2017) attempts to analyze the rules and procedures for decision-making processes in bureaucracies that encourage or limit collaborative governance. The researcher views that the success of a collaborative process is not only determined by the extent to which the actors involved are interdependent, devote the necessary time and trust each other, but also and more fundamentally by the capacity of public offices to accommodate the process into daily routines.

Jun Yi Hsieh and Kuotsai Tom Liou tried to examine the effect of four dimensions of collaborative leadership on perceived organizational performance and applied the Multi-Dimensional Scaling (MDS) method to estimate the dimensions of collaborative leadership and their structural relationships. The findings from the analysis prove that there are four dimensions of collaborative leadership that contribute to the theory of public sector leadership. The collaborative leadership skills of public employees facilitate their acceptance of organizational rules and their perceived organizational performance (Jun Yi Hsieh, 2016).

Elisabeth R. Gerber and Carolyn G. Loh conducted research on the effects of vertical and horizontal collaboration in public institutions and sought to understand how local governments actually engage in collaboration. Researchers investigate three important questions about intergovernmental collaboration around land use. To what extent are

horizontal and vertical collaboration complementary versus substitute? Do communities that collaborate with each other tend to collaborate more or less with regional organizations, and vice versa? The extent to which the spatial environment influences how governments think about collaboration (Elisabeth R. Gerber, 2014).

Elisabeth R. Gerber and Carolyn G. Loh (2014) concluded that there are internal and external jurisdictional factors (regional culture) that influence collaboration. Researchers distinguish between motivation and opportunity as a driver of collaboration. The researcher found that the collaborative activities of neighboring communities around land use had a significant influence on whether the community would choose to be involved in the planning effort. Regional norms around collaboration appear to be important, as does the availability of partners.

Chris Ansell & Alison Gash in their research conducted a review of 137 cases of collaborative governance in various policy sectors. Researchers identified important variables that influence the governance mode resulting in successful collaboration or not. These variables include history of previous conflict or cooperation, incentives for stakeholders to participate, balance of power and resources, leadership, and institutional design. Furthermore, the researcher also identified a series of factors that were very important in the collaborative process itself, namely: face-to-face dialogue, building trust, and developing mutual commitment and understanding. Researchers reveal that a good collaboration cycle tends to develop when collaborative forums focus on “the existence of benefits” that deepen trust, commitment, and mutual understanding (Chris Ansell, 2007).

Wiley & Blackwell (2009) in (Agustini, 2019) revealed that high employee engagement will display excellent performance. There are four main principles that are prerequisites for an employee to have engagement, namely The Capacity to Engagement, The Motivation to Engagement, The Freedom to Engagement and The Focus of Strategic Engagement.

Choi and Moynihan (2019) in (Carmine Bianchi, G. N., 2021) revealed that collaborative governance evaluation from separate events becomes a continuous process, so it can encourage a learning-oriented approach in performance governance, will strengthen results-based approaches and can improve learning forums in collaborative performance management. This is also supported by Carey Doberstein Research, which revealed that nearly 50 percent of policy decisions made in collaborative institutions would not be made in the alternative scenario of unilateral bureaucratic control. The

collaborative excellence embodied in these governance institutions is based on deliberation, and diversity is the result of agreements designed and implemented for successful collaborative governance (Doberstein, 2016).

Gallagher in (Saleh, 2020) states that collaboration is a form of cooperation model between government agencies that has the scope and reach of several government, private and other organizations or institutions whose essence is to create a better work system in order to achieve the desired goals. It was further stated that the five models of cooperation that are often encountered are: collaborative governance, competency-based governance, intentional governance and transformational governance. Meanwhile, Rubado (2019) in (Saleh, 2020) classifies government collaboration into three forms, namely: Horizontal Collaboration, Vertical Collaboration and Cross-sectoral Collaboration.

Muhammad Ilyas in his research concluded that Corporate University is the result of on-the-job training. Organizations began to discuss learning abilities as employee-specific skills in Learning Organizations. The standard of competence required to ensure that employees have the necessary skills to carry out the assigned work is transformed into a kind of organizational learning. Organizations began to refer to their employees as intellectual assets or intellectual capital or knowledge workers who now collectively work to achieve organizational goals and objectives (Ilyas M., 2017).

In their research, Agung Yuniarto et al. revealed that before transforming into the Ministry of Finance Corpu, there was not a single indicator of BPPK's services that was considered very good (SB) by the informants/respondents. The highest score is only good (B) and in fact there is an unfavorable score (KB) from the informant/respondent. The change to Corporate University showed that three of the seven training indicators scored very good (SB) while the other four indicators scored good (B). Likewise, the technical response aspect shows an increase in the quality of the assessment from unfavorable score (KB) to good (B) (Agung Yuniarto, A. V., 2019).

Gary Ewer & Darlene Russ-Eft Explained that based on a limited case study by collecting 62 people from various types of professions in the company to identify the operational factors of a corporate university. The identification results show that these factors are teacher leadership, vendor partnerships, partnerships with outside organizations, use of course prerequisites, time for required training, and an integrated system model (Ewer, 2017).

The Ministry of Finance's Blueprint for Corporate University states that BPPK as a unit that has responsibility for developing human resources for financial management and state assets through the provision of education and training in the implementation



of Corporate University will use all types of learning strategies in structured learning, other forms of learning, and workplace integrated learning. , while the training agency only applies structured learning (BPPK, Keputusan Kepala BPPK Nomor KEP-140/PP/217, 2017).

Based on the above study, the dimension that affects vertical collaborative governance in the implementation of the Ministry of Finance Corpu in Central Java II is the process of forming collaboration that occurs. The collaboration formation model used to analyze the problem is the collaboration formation model as presented by Ansell and Gash using four stages. Ansell and Gash in (Saleh, 2020) explain that government collaboration is more focused on a model in the process of forming or establishing a government collaboration. The model for collaborative governance according to Ansel and Gash consists of four stages, namely starting conditions, institutional design, leadership and collaborative process.

The application of the 10:20:70 Learning Model is to develop human resource competencies through the Ministry of Finance Corporate University (Kemenkeu Corpu) as mandated in the Minister of Finance Decree Number 924/KMK.011/2018 concerning the Ministry of Finance Corporate University (Kemenkeu Corpu). Learning in the Ministry of Finance Corpu is based on the principle of link and match with the vision, mission, and performance targets of the Ministry of Finance, the performance targets of each agency in the Ministry of Finance. The purpose of learning is not only to strengthen the performance of individual employees but also to strengthen organizational performance by utilizing a Knowledge Management System (KMS) and fostering a learning culture. To achieve this goal, the Financial Education and Training Agency as the main driver of the Ministry of Finance Corpu seeks to initiate the implementation of Corporate University by involving other units within the Ministry of Finance as mandated in the Minister of Finance Decree Number 924/KMK.011/2018.

In realizing this goal, education centers (*Pusdiklat*) and Financial Education and Training Center units within the BPPK have initiated the implementation of the Ministry of Finance Corporate University (Kemenkeu Corpu). Likewise with the Yogyakarta Financial Education and Training Center, an initiation was carried out to collaborate with Corporate University learning with the Central Java II DGT Regional Office. The process to realize the implementation of the learning is carried out with an approach at the leader organization level. The collaboration between BDK Yogya and the Regional Office of DGT Central Java II in the implementation of the Ministry of Finance Corpu is also an effort of public sector institutions or organizations to adapt in responding to changes in organizational needs that are increasingly rapidly and complex. On the one hand,

BPPK as the main driver of the Ministry of Finance Corpu has an interest in increasing the competence of the Ministry of Finance's HR. The BPPK in this case the Yogyakarta Financial Education and Training Center has the task of being the driving force in the implementation of Corporate University to develop human resources for employees within the Ministry of Finance. So far, it is widely understood that HR development is not in line with the organization's planning strategy, so this requires HR development that is more focused on achieving organizational performance targets. Meanwhile, the Regional Office of DGT Central Java II has an interest in achieving tax revenue targets with the support of competent human resources, which include human resources who work as Account Representatives.

There are two types of collaboration built in the implementation of the Ministry of Finance Corpu, namely collaboration between government institutions (collaboration between governments), namely between BPPK and the Regional Office of DGT Central Java II and internal collaboration within government institutions (collaboration within government) in this case. collaboration between the DGT Office of Central Java II and 12 KPP offices in the DGT Office of Central Java II. At the beginning of the formation of the collaboration, the two organizational leaders (Head of BDK Yogya) as the main mover of the Ministry of Finance Corpu and the Head of the Regional Directorate General of Taxation of Central Java II as the main stakeholders discussed existing resources (power resources), the implementation scheme of collaboration and discussed efforts to build trust from the Supervision and Control Section. Account Representatives are involved in these activities for the sake of increasing their compensation and to achieve link and match with the vision and mission of the organization. This stage is known as the starting condition. The starting condition stage can be done well because both parties, namely the Yogyakarta Financial Education and Training Agency and the Central Java Regional Tax Office II have mutual interests that support each other. Why were the tax office chosen among the many regional offices within the ministry of finance in Central Java and Yogyakarta? This is because the Directorate General of Taxes, in this case the Regional Office of DGT Central Java II, has a more measurable organizational performance target, namely the achievement of tax revenue targets.

The Ministry of Finance Corpu is basically a strategy used to achieve the vision and mission of the ministry of finance by creating a link and match between learning, managing knowledge and applying values with the achievement target of organizational performance. There is a common goal to improve the quality of human resources in the ministry of finance, especially human resources in the Regional Directorate General of Taxes, Central Java II and this is in line with the vision and mission that increasing

employee competence makes it easier to achieve tax revenue, so collaboration in implementing Corporate University learning model 10: 20:70 can be realized.

At the institutional design stage, BDK Yogyakarta and the Regional Office of DGT Central Java II agreed on a design for the implementation of Corporate University in the form of a test mapping formulation in the early stages to measure employee competence, a learning structure design for 10% learning through self-learning with learning material sources from KLC Learning Center, and agree on the design of the learning project to be worked on. The Leadership stage is carried out by providing provisions to the head of the Supervision section as the supervisor of the Account Representative in working on project learning. The provision is in the form of activities to improve tax hard skills and also to increase soft skills such as coaching skills, mentoring in leadership development program activities at the Regional Office of DGT Central Java II.

The most crucial stage in the collaborative implementation of a corporate university is in the collaborative process phase. In this stage, various activities are carried out in the form of vertical collaboration between the DGT Regional Office of Central Java II in this case the DP3 Sector (Potential and Revenue Data) with the Supervision Section located in 12 Tax Service Offices (vertical offices) spread across the Central Java II region with the total number of supervision sections is 31 (12 KPP offices with each KPP there are 3-4 Supervision and consultation sections) and currently after the reorganization the number of supervisory sections is approximately 70 sections.

In the collaborative process phase, the Ministry of Finance Corpu implements a 10:20:70 learning model which begins with the stages of test mapping and supervisor assessment, analysis of test results, coaching and mentoring in the implementation of action learning, hardskill enrichment, softskill enrichment and the formation of COP (community of education). practice) Group and meeting of COP members. The stages of this activity are a series of 10:20:70 learning models implemented in an integrated manner, namely: 10% in the form of self-learning and structured learning models designed by BDK Yogyakarta either through e-learning or technical guidance through face-to-face, 20% in the form of coaching, mentoring and community of practice and 70% in the form of integrated learning at work by completing project assignments in the form of action learning reports to explore tax potential in line with the participants' daily main tasks.

Regional Office of DGT Central Java II plays a role in regulating the rhythm of a series of activities such as distributing test mapping materials to each KPP to be carried out by each AR with the supervision of the Internal Compliance Section in each KPP, Providing direction so that each section head gives an assessment to AR related to the variables of

communication, initiative, creativity, and achieving tax revenue targets, holding meetings for enrichment of soft skills and hard skills, Establishing COP Group and arranging meeting times for COP Group. In addition, the Regional Office also supervises the completion of project assignments (action learning) from each Section which is carried out periodically every 3 months and prepares document administration (assignment letters and travel administration) for meetings to discuss progress on action learning as well as assignments for enrichment activities. material done offline.

The vertical collaborative governance interaction is carried out on an ongoing basis based on the collaborative process phase that has been agreed upon by the Regional Office of DGT Central Java II and BDK Yogyakarta. Initial interaction is done by asking for AR performance data material which is filled in by his direct supervisor in each tax service office. Vertical collaborative governance is then carried out on synchronizing participant data such as the realization of the relevant acceptance, data on communication skills, willingness, cooperation and innovation. Vertical collaboration is also carried out in an effort to ensure that the stages in implementing the 10:20:70 Corporate University learning model can run well, such as the distribution of mapping materials to measure hard skills related to tax knowledge for AR, which is divided into 5 main materials, namely General Provisions and Governance. Methods of Taxation (KUP), Income Tax (PPH), Value-Added Tax (PPN), Financial Statement Analysis (ALK), Materials for Requests for Data and Information Explanation (SP2DK) and communication materials in the form of counseling and mentoring.

Vertical collaboration between the DGT Regional Office of Central Java II and each Tax Service Office in this case the head of echelon III units is also carried out to ensure that each supervisory section head (echelon IV unit) involved can support 20% learning related to mentoring, coaching and learning experience. Meanwhile, the Yogyakarta Financial Education and Training Center prepared the materials for Community of Practices, sharing success stories on potential exploration and the format of progress reports on the implementation of action learning on these activities and also attended offline activities for enrichment of materials. Counseling activities are also carried out by each Head of the Supervision and Exploration of Tax Potential Section for each AR in completing action learning so that the progress of completion is in accordance with the agreed learning stages of the Ministry of Finance Corpu.

To support 10% learning, the Yogyakarta Financial Education and Training Center prepares participants with ALK learning materials by optimizing the use of the Learning Management System (LMS) which is located at <https://k1c.kemenkeu.go.id/>. In addition, based on the results of the mapping of the hard skill competencies of the participants,

BDK Yogya created a structured learning containing a model for delivering guidance, evaluation and training methods as well as broadcast materials for KUP, PPH, PPN, ALK subjects and coaching materials (communication with taxpayers) as well as cases that will be discussed during classical technical guidance for Section Heads and AR.

The 10:20:70 learning design model applied in the Ministry of Finance Corpu is in accordance with the provisions of the ASN Law. In Article 210 to Article 213 of Government Regulation Number 11 of 2017 concerning Civil Servant Management it is stated that competency development in the form of non-classical training is carried out at least through e-learning, workplace guidance, distance training, internships, and exchanges between civil servants and employees. private.

The 10:20:70 model of learning is carried out continuously/integrated by taking into account the largest composition of 70% in the form of integrated learning at work, 20% in the form of coaching, mentoring, and Community of Practice, 10% in the form of self-learning and structured learning models. The 10:20:70 model of learning activities are carried out by means of self-learning, learning by others, coaching and mentoring. The support of the Central Java Regional Directorate General of Taxes II in the form of vertical collaborative governance has been manifested in activities that have been carried out since the first time, namely mapping / mapping through AR competency tests, both hard skills and soft skills. This mapping is carried out by sending materials for the mapping to the Regional Office of DGT Central Java II in the Data, Revenue and Potential Tax (DP3) sector and the DP3 Division forwarding the materials to the KPP through the General and Internal Compliance Sub-Section (SUKI) for implementation. The results of this activity are then compiled at the regional office level to be forwarded to the Yogyakarta Financial Education and Training Center to be corrected (for hard skill competencies) and then juxtaposed with soft skill materials to be studied and reviewed to determine the focus of learning materials that are 10% and action learning programs for learning 70 % as well as the implementation of 20% learning through Community of Practice (COP) Gathering activities and technical guidance on taxation related to special materials needed by AR in the Regional Office.

The implementation of learning with the 10:20:70 model uses an action learning project instrument that must be carried out by the Account Representative in the Supervision Section and direct guidance by the Head of the relevant section. Another instrument used in this learning model is the existence of independent learning activities through links at the Ministry of Finance Learning Center (KLC) related to potential exploration materials and the existence of instruments in the form of learning experiences related to successful stories of extracting tax potential from the Account Representative,

Head of Supervision and Consultation Section and from Widiasiwara who had been an Account Representative.

## 4. CONCLUSION

Implementation of the 10:20:70 Learning model which lasted for approximately one year with the vertical collaborative governance of the Central Java Regional Tax Office II with the Account Representative and the Head of the Supervision Section within the Tax Service Office as the development of a learning strategy implementation based on the Ministry of Finance of the Corporate University in increasing multiplication competence tax potential by the Account Representative and Kasi Waskon II-IV provides the following performance results:

1. Through an intensive approach to the Head of the DGT Regional Office for Central Java II and great support from the Tax Education and Training Center, the learning model can be designed to be implemented in 2018 and the implementation process will last until 2021 with various adjustments following the dynamics of the DGT organization.
2. The growth of Central Java II tax revenues experienced a significant increase above the percentage of achieving the national growth target and received a certificate of appreciation from the Minister of Finance in 2018.
3. The Head of the DGT Regional Office for Central Java II instructed to increase the activities of the 10:20:70 learning model by providing action learning projects that were originally only 1 for each section to 4 action learning projects for each AR so that on average each section has 50 action learning projects.
4. Several other DGT Regional Offices wish to implement the 10:20:70 learning model in KPPs in their working areas.
5. The challenge in implementing the 10:20:70 model learning is the fact that the competency test results show that there are different abilities at the level of fellow ARs or at the level of their direct superiors. This condition causes the design of learning materials that will be used during tax technical guidance to be made appropriately and carefully.
6. The implementation of technical guidance four times (9 JP each) was deemed insufficient by the participants, this was because the number of participants was more than 60 and each participant was willing to share related to the taxation

cases, he faced so that time was not sufficient. In addition, the results of the post test score which are still below the average indicate that it is not enough to achieve the level of understanding and increase the ability of participants if it is only carried out for one day (08:00 to 17:00 hours) but requires further activities in the form of enrichment. in the form of learning at work, coaching and mentoring as well as interaction in the form of discussion forums and training that is sustainable and well structured.

7. In the early stages of implementing the 10:20:70 learning model, it is only effective after the annual SPT receipt ceremony is completed (after April), so that a series of action learning activities cannot be carried out optimally from detecting tax non-compliance to follow-up handling.
8. There are several Section Heads and AR who are mutated or promoted so that the action learning that is carried out is hampered because they have to start over from the beginning.

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