

DAFTAR PUSTAKA

- Abbaspour, A., Rahimian, H., Shaarbafchizadeh, N., Maghari, A., & Danial, Z. (2022). Designing the Competency-Based Training Model of Iranian Medical Tourism. *J Edu Health Promot*;11:149.
- Akinyode, Babatunde., & Khan, Tareef. (2018). Step by Step Approach for Qualitative Data Analysis. *International Journal of Built Environment and Sustainability*. 5. 10.11113/ijbes.v5.n3.267.
- Albloush, Ahmad., Alharafsheh, Malek., Hanandeh, Rami., Albawwat, Ala., & Shareah, Mahmood. (2022). Human Capital as a Mediating Factor in the Effects of Green Human Resource Management Practices on Organizational Performance. *International Journal of Sustainable Development and Planning*. 17. 981-990. 10.18280/ijstdp.170329.
- Alnachef, T.H., & Alhajjar, A.A. (2017). Effect of Human Capital on Organizational Performance: a Literature Review. *International Journal of Science and Research*, 6(8)
- Asian Development Bank. (2020). *A Comparative Analysis of Tax Administration in Asia and The Pacific 2020 Edition*. Filipina.
- Badan Pendidikan dan Pelatihan Keuangan. (2016). *Mewujudkan Kemenkeu Corporate University*. Indonesia.
- Badan Pendidikan dan Pelatihan Keuangan. (2020). *Laporan Kinerja Tahun 2020*. Indonesia.
- Badan Pendidikan dan Pelatihan Keuangan. (2021). *Laporan Kinerja Tahun 2021*. Indonesia.
- Badan Pendidikan dan Pelatihan Keuangan. (2022). *Laporan Kinerja Tahun 2022*. Indonesia.
- Bastiaens, T.J., & Stijnen, P. (2008). *Career Development through E-Learning: The Importance of a Competence-Based Learning Approach*.
- Boahin, Peter., Eggink, Jose., & Hofman, W. (2014). Competency-Based Training in International Perspective: Comparing the Implementation Processes Towards the Achievement of Employability. *Journal of Curriculum Studies*. 46. 10.1080/00220272.2013.812680.
- Brownson, R. C., Royer, C., Chriqui, J. F., & Stamatakis, K. A. (2009). *Understanding Evidence-Based Public Health Policy*. American Journal of Public Health.
- Bryman, A., and Bell, E. (2011). *Business Research Methods*. 3rd Edition. Oxford: Oxford University Press.
- Channar, Z.A., Talreja, & S., Bai, M. (2015). Impact of Human Capital Variables on the Effectiveness of the Organizations. *Pakistan Journal of Commerce and Social Sciences (PJCSS)*, 9(1): 228-240. <http://hdl.handle.net/10419/188192>.
- Colombo, M.G., & Grilli, L. (2005). Founders' Human Capital and the Growth of New Technology-Based Firms: A Competence-Based View. *Research Policy*, 34(6): 795- 816. <https://doi.org/10.1016/j.respol.2005.03.010>.
- Cooper, A.C., Gimeno-Gascon, F.J., & Woo, C.Y. (1994). Initial Human and Financial Capital as Predictors of New Venture Performance. *Journal of*

- Business Venturing, 9(5): 371-395. [https://doi.org/10.1016/0883-9026\(94\)90013-2](https://doi.org/10.1016/0883-9026(94)90013-2).
- Creswell, John W. (2016). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. In SAGE Publications, Inc.
- Direktorat Jenderal Pajak. (2020). Rencana Strategis Direktorat Jenderal Pajak Tahun 2020-2024. Indonesia.
- Direktorat Jenderal Pajak. (2020). Laporan Kinerja Tahun 2020. Indonesia.
- Direktorat Jenderal Pajak. (2021). Laporan Kinerja Tahun 2021. Indonesia.
- Direktorat Jenderal Pajak. (2022). Laporan Kinerja Tahun 2022. Indonesia.
- Dunn, William. (2018). Public Policy Analysis an Integrated Approach. Taylor & Francis.
- Eckhard Schröter., & Manfred Röber. (2015). Values, Competencies, and Public Sector Training: The Value Base of Administrative Modernization, Journal of Public Affairs Education, 21:1, 25-40, DOI: 10.1080/15236803.2015.12001814.
- Eneh, S., Awara, N. (2017). Strategic Human Resource Management Practices and Organizational Growth: a Theoretical Perspective. Global Journal of Social Sciences. 15. 27. DOI:10.4314/gjss.v15i1.3.
- Firdaus, Amin. (2017, December 15). The Implementation of Corporate University in Public Sector: Case Study Ministry of Finance of Indonesia. Governance and Development Policy (GDP). Retrieved from <http://hdl.handle.net/2105/41794>.
- Fonna, N. (2019). Pengembangan Revolusi Industri 4.0 dalam Berbagai Bidang. Guepedia.
- Forman, J.H., Creswell, J.W., Damschroder, L.J., Kowalski, C.P., & Krein, S.L. (2008). Qualitative research methods: key features and insights gained from use in infection prevention research. American journal of infection control, 36 10, 764-71 .
- Ghozali, Ilma., Iswati, Sri., Adam, Subagyo. (2020). Pengembangan Sumber Daya Manusia Berbasis Kompetensi Sebagai Upaya Meningkatkan Kinerja Organisasi di PT.Pertamina Lubricant Jakarta. Ekonika : Jurnal Ekonomi Universitas Kediri. 5. 211. 10.30737/ekonika.v5i2.1094.
- Graneheim, U. H., & Lundman, B. (2004). Qualitative Content Analysis in Nursing Research: Concepts, Procedures and Measures to Achieve Trustworthiness. Nurse Education Today, 24(2), 105-112.
- Guyadeen, D., & Seasons, M. (2018). Evaluation Theory and Practice: Comparing Program Evaluation and Evaluation in Planning. Journal of Planning Education and Research, 38(1), 98–110. <https://doi.org/10.1177/0739456X16675930>.
- Habiburrahman., & Barusman, M. (2012). Efektivitas Program Competency Based Training Dalam Meningkatkan Kualitas Aparatur Pemerintah. Jurnal Manajemen Visionist 1(2). DOI: <http://dx.doi.org/10.36448/jmv.v1i2.664>.
- Hodge, S., & Harris, R. (2012). Discipline, Governmentality and 25 Years of Competency-Based Training. Studies in the Education of Adults, 44, 15.
- Ismawaty, A. (2022). Improving the Competence of State Civil Apparatus in the Vuca Era. Jurnal Hukum Volkgeist, 6(2), 168-177.

- <https://doi.org/10.35326/volkgeist.v6i2.2144>.
- International Labour Organization .2020. Competency-Based Training (CBT): an Introductory Manual for Practitioners.
- Jumas, Dwifitra., Ariani, Vivi., & Asrini. (2021). Effectiveness of Competency-Based Training for construction Labor in West Sumatra. *Jurnal Rekayasa Sipil (JRS-Unand)*. 17. 52. 10.25077/jrs.17.1.52-63.2021.
- Kalimanzila, J., Suryanto,S. (2021). Application of Competence Models in Public Sectors: Reflecting The Disruption Era. *Jurnal Aplikasi Bisnis Dan Manajemen (JABM)*, 7(3), 624. <https://doi.org/10.17358/jabm.7.3.624>.
- Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia. (2018). Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 38 Tahun 2017 tentang Standar Kompetensi Jabatan Aparatur Sipil Negara.
- Kementerian Keuangan Republik Indonesia. (2018). Peraturan Menteri Keuangan Republik Indonesia Nomor 45/PMK.11/2018 tentang Pedoman Analisis Kebutuhan Pembelajaran di Lingkungan Kementerian Keuangan.
- Knies, Eva., Boselie, Paul., Gould-Williams, Julian., Vandenabeele, Wouter. (2018). Strategic human resource management and public sector performance: context matters. *The International Journal of Human Resource Management*. 1-13. 10.1080/09585192.2017.1407088.
- Kobia, M. (2015). Enhancing Public Service Performance through Competency Based Training and Development. *African Association for Public Administration And Management (AAPAM)*.
- Lafleur, Alexandre., Babin, Marie-julie.,Michaud-Couture., Claudie., Lacasse., Miriam., Giguere, Yves & Cantat, Adrien & Allen, Christyne & Gingras, Nathalie. (2021). Implementing competency-based education in multiple programs: A workshop to structure and monitor programs' priorities using ADDIE. *The Journal of Competency-Based Education*. 6. 10.1002/cbe2.1257.
- Landa, Klara., Kamil, Mustofa., & Gusmanti, Reza. (2022). Analisis Efektivitas Pelatihan Berbasis Kompetensi “Meta Sintesis Komponen Pelatihan”. *Jurnal Pendidikan Luar Sekolah*. 10. 76-85. 10.24036/kolokium.v10i1.519.
- Lee, C., Jeon, D., Kim, W., & Lee, J. (2017). Evaluating Training for New Government Officials: A Case Study Using the Success Case Method. *Public Personnel Management*, 46(4), 419–444. <https://doi.org/10.1177/0091026017730382>.
- Lucia, A. D., Lepsinger, R. (1999). *The Art and Science of Competency Models: Pinpointing Critical Success Factors in Organizations*. San Francisco: Jossey-Bass/Pfieffer.
- McCracken, M., Brown, T.C. and O'Kane, P. (2012), "Swimming against the current: Understanding how a positive organisational training climate can enhance training participation and transfer in the public sector", *International Journal of Public Sector Management*, Vol. 25 No. 4, pp. 301-316. <https://doi.org/10.1108/09513551211244124>.
- Mezmir, E.A. (2020). *Qualitative Data Analysis: An Overview of Data Reduction, Data Display and Interpretation*. Research on Humanities and Social Sciences.
- Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data*

- Analysis: A Methods Sourcebook (3rd Edition ed.). United Kingdom, London: SAGE Publications, Inc.
- Moore, Helen. (1996). Why Has Competency-Based Training Become the Solution? Prospect.
- Ndou, S.D., Sebola, M.P. (2015). Capacity building in Local Government: An analysis for application of competency-based training in South Africa.
- Newcomer, Kathryn & Hatry, Harry & Wholey, J.S.. (2015). Handbook of practical program evaluation: Fourth edition. 10.1002/9781119171386.
- Nugroho, R. (2014). Public Policy (5th Edition ed.). Jakarta: PT. Elex Media Komputindo.
- Nurhajati, Widi., & Bachri, Bachtar. (2018). Pengembangan Kurikulum Diklat (Pendidikan dan Pelatihan) Berbasis Kompetensi dalam Membangun Profesionalisme dan Kompetensi Pegawai Negeri Sipil (PNS). Jurnal Pendidikan (Teori dan Praktik). 2. 156. 10.26740/jp.v2n2.p156-164.
- Obi-Anike, H.O., Ekwe, M.C. (2014). Impact of Training and Development on Organizational Effectiveness: Evidence from Selected Public Sector Organizations in Nigeria. European Journal of Business and Management, 6, 66-75.
- Patton MQ. (2002). Qualitative research and evaluation methods. 3rd ed. Thousand Oaks, CA: Sage.
- Poniatowicz, Marzanna., Dziemianowicz, Ryta., & Kargol-Wasiluk, Aneta. (2020). Good Governance and Institutional Quality of Public Sector: Theoretical and Empirical Implications. European Research Studies Journal. XXIII. 529-556. DOI:10.35808/ersj/1608.
- Prabawati, Indah., Meirinawati, Oktariyanda, Trena. (2018). Competency-Based Training Model for Human Resource Management and Development in Public Sector. Journal of Physics: Conference Series. 953. 012157. 10.1088/1742-6596/953/1/012157.
- Prasetyo, B., & Joeliaty. (2018). Analisis Model Pelatihan Sumber Daya Manusia Berbasis kompetensi Pada Perusahaan PT. Pindad. Jurnal Muara Ilmu Ekonomi Dan Bisnis, 2(2), 285-299. <https://doi.org/10.24912/jmieb.v2i2.955>.
- Purnamawati. (2011). Peningkatan Kemampuan Melalui Pelatihan Berbasis Kompetensi (CBT) Sebagai Suatu Proses Pengembangan Pendidikan Vokasi. Diakses dari http://www.ft_unm.net/jurnal_MEDTEK.vol3_No2_Oktober_2011.
- Ramlall, Sunil. (2003). Organizational Application Managing Employee Retention as a Strategy for Increasing Organizational Competitiveness The Cost of Employee Turnover. Applied H.R.M. Research. 8.
- Sarkar, Shulgana. (2013). Competency Based Training Need Assessment – Approach in Indian companies. Organizacija. 46. 10.2478/orga-2013-0025.
- Schraeder, M., Tears, R.S. and Jordan, M.H. (2005), "Organizational culture in public sector organizations: Promoting change through training and leading by example", Leadership & Organization Development Journal, Vol. 26 No. 6, pp. 492-502. <https://doi.org/10.1108/01437730510617681>.
- Simkovic, M. (2013). Risk-Based Student Loans. Wash. & Lee L. Rev., 70: 527. <https://scholarlycommons.law.wlu.edu/wlulr/vol70/iss1/8/>.

- Skorková, Zuzana. (2016). Competency Models in Public Sector. *Procedia - Social and Behavioral Sciences*. 230. 10.1016/j.sbspro.2016.09.029.
- Spencer, L., Spencer, S. (1993). *Competence at Work: Models for Superior Performance*. New York: John Wiley & Sons, Inc.
- Stewart, J., Hedge, D.M., & Lester, J.P. (2000). *Public Policy: An Evolutionary Approach*.
- Strauss, A., & Corbin, J. (1990). *Basics of Qualitative Research*. Newbury Park, CA: Sage Publications.
- Sumarno. 2020. Pentingnya Pengembangan Kompetensi Aparatur Sipil Negara (ASN) Berdasarkan Competency Based Training (CBT) Di Lembaga Pelatihan. *Jurnal Agriwidia* 1(3).
- Suryanto, A., Nurdin, N., Irawati, E., Andriansyah, A. (2023). Digital transformation in enhancing knowledge acquisition of public sector employees. *International Journal of Data and Network Science*, 7(1), 117-124.
- Tamronglak, Amporn. (2019). Strategic workforce planning for Thailand public sector. *International Journal of Public Sector Performance Management*. 5. 6. 10.1504/IJSPSPM.2019.096649.
- Theodoulou, Stella Z. and Chris Kofinis. (2004). *The Art of the Game: Understanding Policy Making*. Thomson Wadsworth.
- Uysal, Gürhan. (2014). Stages, Content and Theory of SHRM: An Exploratory Study. *Journal of Modern Accounting and Auditing*, 10(2), pp.252-256.
- Vandenabeele, W. V., Leisink, P. L. M., & Knies, E. (2013). Public Value Creation and Strategic Human Resource Management: Public Service Motivation as a Linking Mechanism. in P. L. M. Leisink, P. Boselie, M. van Bottenburg, & D. M. Hosking (Eds.), *Managing Social issues: A public values perspective* (pp. 37–54). Cheltenham: Edward Elgar.
- Virtanen, T. (2000). Changing competences of public managers: tensions in commitment, *International Journal of Public Sector Management*, Vol. 13 Iss: 4, pp.333 – 341.
- Wongnaa, Camillus., Boachie, Williams. (2018). Perception and adoption of competency-based training by academics in Ghana. *International Journal of STEM Education*. DOI:10.1186/s40594-018-0148-x.
- Wright, P.M., Smart, D.L., McMahan, G.C. (1995). Matches between human resources and strategy among NCAA basketball teams. *Academy of Management Journal*, 38(4): 1052-1074. <https://doi.org/10.5465/256620>.
- Wu, Jui-Lan. (2013). The Study of Competency-Based Training and Strategies in the Public Sector: Experience from Taiwan. *Public Personnel Management*. 42. 259-271. DOI:10.1177/0091026013487124.
- Xiao, Y., Watson, M. (2019). Guidance on Conducting a Systematic Literature Review. *Journal of Planning Education and Research*, 39(1), 93–112. <https://doi.org/10.1177/0739456X17723971>.
- YuniartoA., HubeisA. V., SukmawatiA. (2019). Faktor-faktor Kunci Kesuksesan Implementasi Corporate University dalam Rangka Transformasi Badan Pendidikan dan Pelatihan Keuangan. *Jurnal Aplikasi Bisnis Dan Manajemen (JABM)*, 5(3), 466. <https://doi.org/10.17358/jabm.5.3.466>.
- Yüksel, İsmail. (2010). How to Conduct a Qualitative Program Evaluation in the

Light of Eisner's Educational Connoisseurship and Criticism Model. Turkish Online Journal of Qualitative Inquiry. 1.

Zumrah, A.R. (2015), "How to enhance the impact of training on service quality? Evidence from Malaysian public sector context", *Journal of Workplace Learning*, Vol. 27 No. 7, pp. 514-529. <https://doi.org/10.1108/JWL-06-2014-0048>.