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Strategy for the Development of International Training at the National Financial Audit Training Agency (Badan Diklat Pemeriksaan Keuangan Negara)

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Abstract: This research aims to identifies the strategy for the development of international training at Badiklat PKN (the National Financial Audit Training Agency). This study adopts a qualitative approach to answer the research questions, utilizing two primary methods: observation and in-depth interviews. The study recommends a growth-focused strategy for Badiklat PKN's international training programs, which includes enhancing infrastructure, increasing human resources, improving training materials. In conclusion, this research underscores the significant role of organizational environment in shaping policies for international training at Badiklat PKN, with a focus on enhancing Badan Pemeriksa Keuangan's global position through high-quality training programs.

Keywords: International Training, Growth-focused Strategy, Organizational Environment.

INTRODUCTION

The establishment of an organization is influenced by its surrounding environment. In management, "environment" refers to the physical surroundings and includes all factors that impact the organization and its activities (Saifudin, 2022). The organizational environment can be divided into internal and external factors. The internal environment includes elements within the organization, such as employees, management, and organizational culture, which define behavior and adaptation to external factors. The external environment consists of factors outside the organization that influence it, such as economic, political, legal, social, and cultural conditions. While internal factors can be controlled, external factors, especially in the case of government institutions, are more challenging to manage and require strategic decision-making.

An organization's success depends on its ability to adapt to both internal and external environments. External environments include both general factors (economic, social, legal, etc.) and specific factors (directly relevant to organizational goals). Different types of organizations—profit-based, non-profit, and political organizations—face different external influences. Government institutions, for example, are deeply influenced by their founding purposes, regulations, and roles within the public sector.

One such government institution is the Audit Board of the Republic of Indonesia or in Bahasa Indonesia known as Badan Pemeriksa Keuangan Republik Indonesia (BPK RI), established by Law No. 15/2006 to audit state finances. It is an independent body, and its operations are influenced by legal frameworks and external regulations from ministries such as the Ministry of State Apparatus Utilization. Furthermore, the BPK has an educational arm, the Badan Diklat Pemeriksa Keuangan Negara (Badiklat PKN), responsible for organizing training and certification for auditors, both internally for BPK employees and externally for others involved in financial auditing.

Since its establishment in 1997 as a Training Center (Pusat Pendidikan dan Pelatihan – Pusdiklat), Badiklat PKN has grown in scope. It was formally reorganized in 2017 to expand its responsibilities, including organizing international training programs. The BPK also established a new training center in Bali, which has been designated as an international training hub. However, its duties remain similar to those of other training centers within the organization.

Given this context, the research explore the development of international training programs within Badiklat PKN. The study will examine the role of the organizational environment in shaping policies for international training, assess the importance of such programs, and evaluate the strategies employed by Badiklat PKN in advancing international training initiatives.

METHODS

This study adopts a qualitative approach to answer the research questions, utilizing two primary methods: observation and in-depth interviews. The researcher has been informally observing the environment at the Badiklat PKN (Indonesian Financial Auditor Training Center) for nearly two years. This research, however, aims to formalize these observations with a structured academic approach.

The study will be conducted in the following steps:

1. **Data Collection**:
   a. **Internal Organization of Badiklat PKN**: Observations will focus on the internal environment of Badiklat PKN, including organizational structure, culture, human resources, budget, and supporting facilities. This will help assess the center's role in shaping international training policies.
   b. **External Environment of Badiklat PKN**: A PESTEL analysis will be conducted through literature studies to examine the political, economic, social, technological, environmental, and legal factors impacting the organization.
   c. **Urgency of International Training**: Interviews will be conducted with key stakeholders, including management, trainers (widyaiswara), and units involved in international training, such as the Public Relations and International Cooperation Bureau.
   d. **Steps Taken by Badiklat PKN**: Analyzing the efforts and strategies implemented by Badiklat PKN for international training development, using SWOT analysis to identify strengths, weaknesses, opportunities, and threats.
2. **Data Analysis**:
   a. **Spradley Model Analysis**: This model will be used to analyze the internal organization environment, following four stages: domain analysis, taxonomy analysis, componential analysis, and cultural theme analysis.
   b. **SWOT Analysis**: To assess Badiklat PKN's position based on internal and external factors, helping to develop strategic recommendations.
   c. **IFAS and EFAS Matrix**: Used to formulate strategies for developing international training at Badiklat PKN, based on the SWOT results.

3. **Data Validity Tests**: Four types of validity will be tested: credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity).
4. **Conclusions and Recommendations**: Based on the analyzed data, conclusions will be drawn regarding Badiklat PKN's environment and strategies for international training development, offering recommendations for future improvements.

Data Collection Methods

Three primary data collection techniques will be used:

1. **Observation**: Both participatory and non-participatory observation will be employed.
2. **In-depth Interviews**: Key stakeholders, including structural officials and trainers, will be interviewed to gain insights into the policy-making process for international training.
3. **PESTEL Analysis**: Used to analyze external environmental factors.

Data Analysis Techniques

1. **Spradley Model Analysis**: A structured approach to analyzing data through domain, taxonomy, componential, and cultural theme analysis.
2. **SWOT Analysis**: Used to assess the organization's internal and external environment to form strategic recommendations.
3. **IFAS and EFAS Matrices**: To quantify and evaluate internal and external factors and derive strategic insights for international training development.
4. **Data Validity Tests**: Ensures the reliability and objectivity of the research through various validation methods, including triangulation.

This study aims to provide strategic recommendations for the development of international training programs at Badiklat PKN based on comprehensive internal and external environmental analysis.

This study began with observations made by the author at the PKN Training Agency (Badiklat PKN) between 2022 and 2024, focusing on how the agency developed its international training strategy. Three key strategies were identified:

1. Specialized International Training Center: Among the four training centers owned by Badiklat PKN (in Medan, Yogyakarta, Gowa, and Bali), the Bali Training Center was selected to specifically focus on international training programs. This center is tasked with organizing and managing international-level training.
2. Active Participation in International Activities: Between 2022 and 2024, Badiklat PKN participated in at least six international activities, showing its active involvement in global training and collaboration.
3. Utilizing Website and Social Media: Badiklat PKN has enhanced its online presence by managing a bilingual website (Indonesian and English) at www.badiklatpkn.bpk.go.id, and its Bali Training Center also runs a bilingual Instagram account (@bdpkn_bali). These platforms help promote their international training programs and engage a global audience.

RESULT AND DISCUSSION

About the Bali State Financial Audit Training Center (BDPKN Bali)

The Bali State Financial Audit Training Center (BDPKN Bali) was officially integrated into the organizational structure of the Supreme Audit Agency (BPK RI) on August 24, 2020, following the issuance of BPK Regulation No. 2, which amended BPK Regulation No. 1 of 2019 regarding the organization and structure of BPK's executive body. This followed the formal inauguration of BDPKN Bali on October 10, 2019, by BPK Chairman Prof. Dr. Moermahadi Soerja Djanegara.

Management of BDPKN Bali was appointed on October 8, 2020, two days after the issuance of BPK Secretary General Decree No. 159/2020, which appointed officials to key positions at BPK. BDPKN Bali officially had two Echelon 4 officials: the Head of Training Implementation Division and the Head of Administrative Subdivision.

At the same time, the BDPKN Bali office building and guesthouse were temporarily used by the Bali Provincial Government for COVID-19 patient quarantine. This arrangement was agreed upon between the two institutions and lasted until December 31, 2021. As a result, operational activities at BDPKN Bali from October to December 2020 were not carried out on-site, with only one guesthouse staff and four security personnel present, all working on a temporary basis. The operational work was carried out remotely from Jakarta.

The Bali Training Center faced significant challenges ahead as an international training center. Success would depend not only on hard work and enthusiasm but also on teamwork and cooperation.

The Role of BDPKN Bali in International Training Development Strategy at Badiklat PKN

Since its establishment in 2019 and formal operation in 2021, BDPKN Bali has been consistently organizing international training programs annually, starting from 2021. Initially, international training was conducted online due to the global COVID-19 pandemic in 2021 and 2022. In 2023, however, the training shifted to offline sessions held at the Bali Training Center.

Here is the list of international training held by BDPKN Bali from 2021 to 2023:

Table 1. International Training Held by BDPKN Bali from 2021 to 2023

Year	Topic	Method
2021	International Training on Auditing SDGs: Climate Action	Online
2022	International Training on Auditing SDGs: Waste Management	Online
2023	International Training on a Green Economy: Energy Transition as part of a green economy.	OfDline

Source: Training Report BDPKN Bali

At the end of 2023, BDPKN Bali released a booklet detailing plans for international training in 2024 and 2025, with two offline training sessions planned for each year. This indicates that Badiklat PKN views BDPKN Bali as a key part of its strategy for the development of international training programs.

International Activities of the PKN Training Agency

During the research period in 2023, the PKN Training Agency (Badiklat PKN) hosted visits from several Supreme Audit Institutions (SAIs) from other countries as part of BPK's bilateral cooperation agreements. One such example is the bilateral cooperation between BPK Indonesia and the SAI of Thailand. The agreement focuses on knowledge sharing and mutual learning in various areas, including training. When training-related topics are discussed, Badiklat PKN is responsible for facilitating discussions with the partner SAI.

Visit from the SAI of Thailand From August 29 to September 1, 2023, Badiklat PKN had the honor of hosting a delegation of 32 people from the State Audit Office of the Kingdom of Thailand (SAO Thailand), led by Mrs. Klednatee Manosan, the Deputy Auditor General. During their visit, the delegation participated in discussions on various topics related to audits and institutional matters, including local government audits, resilience strategies (foresight), and Big Data/IT. The two SAIs also shared experiences regarding audits conducted post-COVID-19 pandemic. A highlight of the visit was an office tour where Badiklat PKN shared

its facilities as a reference for SAO Thailand in planning the development of its own training center.

Visit from the SAI of Kenya On July 24, 2023, Badiklat PKN hosted a delegation from the Office of the Auditor General (OAG) of Kenya, led by Kenya's Auditor General, Ms. Nancy Gathungu. This visit highlighted the international recognition of Badiklat PKN's role in the capacity development of BPK. The Kenyan delegation expressed appreciation for BPK's advancements in public sector auditing and audit capacity development. The visit aimed to further enhance collaboration between BPK and OAG Kenya.

Internal Environment of the PKN Training Agency

Organizational Structure of the PKN Training Agency Badiklat PKN Bali, like other training units within BPK, operates at the Echelon III level. This means it lacks sufficient authority to make strategic policy decisions. Despite its responsibility for organizing international training programs, the Echelon III structure does not grant it the necessary authority to lead initiatives at the forefront of international training development.

According to data from the Human Resources and Public Relations Subdivision, the total number of employees at the PKN Training Agency is 344, with the following breakdown:

Table 2. Total Number of Employees at the PKN Training Agency

Employment Status	Total
Structural Officials	25
Civil Servants (PNS)	183
Government Employees with Work Agreements (PPPK)	8
Civil Servant Candidates (CPNS)	0
Contract Workers	128
Total	**344**

Source: Human Resources and Public Relations Subdivision

Regarding educational background, the breakdown is as follows:

Table 3. Employees Based on Educational Background

Education Level	Total			
	Structural	Executives	P PK	Contract Workers
Doctorate	2	4	-	-
Postgraduate	16	51	-	-
Bachelor's/Diploma IV	7	72	7	15
Diploma III	-	31	1	5
Diploma I	-	4	-	-
Senior High School (SLTA)	-	21	-	104
Junior High School (SLTP)	-	-	-	3
Primary School (SD)	-	-	-	1
Total	**25**	**183**	**8**	**128**

Source: Human Resources and Public Relations Subdivision

The workforce at Badiklat PKN is well-qualified, with 174 employees (51%) holding degrees at the undergraduate, postgraduate, or doctoral level. However, a significant portion of contract employees (125 people or 36%) have a high school or equivalent education, mostly in non-technical roles that do not influence decision-making.

As part of BPK RI, Badiklat PKN shares its organizational culture, which is rooted in BPK's core values: Independence, Integrity, and Professionalism.

1. Independence: BPK values independence at the institutional, organizational, and individual levels.
2. Integrity: The agency fosters honesty, objectivity, and firmness in upholding principles, values, and decisions.
3. Professionalism: BPK emphasizes prudence, accuracy, and adherence to applicable standards.
4. The organizational culture at Badiklat PKN is assessed using 10 main characteristics: initiative, risk tolerance, direction, integration, management support, control, identity, reward systems, and conflict tolerance.

Individual Initiative

Badiklat PKN promotes a high degree of responsibility, autonomy, and initiative among employees. Although it is a government agency, decision-making is not entirely top-down. Employees are encouraged to share ideas and suggestions, and open discussion spaces are provided, allowing individual initiatives to flourish.

Badiklat PKN has a well-measured risk management system. Each unit is responsible for assessing its own organizational risks, in line with BPK's broader regulations on risk management. Top-level policy decisions are made by the Head of Badiklat PKN, with input from lower-level staff. This approach allows for a good balance between strategic leadership and organizational creativity. Management meetings are held weekly, ensuring coordination and alignment across all units within Badiklat PKN. Management is actively involved in work planning and performance evaluations. Regular meetings and evaluations ensure effective communication and support for staff.

Employees are bound by strict rules, and performance is measured through established systems. These controls ensure that employees follow formal guidelines and that any violations affect their performance evaluations. Employees feel a strong sense of identity as part of the "extended family" of Badiklat PKN. Even former employees maintain a connection through a WhatsApp group that includes both current and retired staff, strengthening organizational loyalty and community. Although the agency does not offer financial rewards beyond government salary scales, it uses promotions and transfers as a form of non-monetary reward. For example, in 2023, a staff member was promoted to a structural position. Badiklat PKN does not have a high tolerance for open conflict. Conflicts are typically managed in a way that prevents them from becoming public issues, in line with BPK's risk management protocols. Communication is open at all levels, with many formal and informal channels available. WhatsApp is commonly used for exchanging ideas and feedback, and employees can directly approach structural officials with sensitive issues if needed.

PESTEL Analysis

Despite being an independent body outside the government structure, BPK RI (the Audit Board of Indonesia) is still heavily influenced by political regulations. BPK is governed by laws such as the Indonesian Constitution and other relevant legislation. For example, Article 14 of Law No. 15/2006 states that BPK members are elected by the DPR (People's Representative Council) with consideration of the DPD (Regional Representative Council), indicating that BPK is influenced by political bodies.

BPK's budget is managed within the state budget and must be submitted for approval by the DPR (Article 25 of Law No. 15/2006). This shows that BPK is financially impacted by Indonesia's economic environment. For instance, during the COVID-19 pandemic, BPK's

budget was reduced in accordance with the government's financial policies, as outlined in Government Regulation No. 1/2020.

BPK's social environment is influenced by government and parliamentary policies. BPK's Strategic Plan (2020–2024) aligns with the National Medium-Term Development Plan (RPJMN), ensuring that BPK's work responds to national development priorities and the impact of the COVID-19 pandemic. This alignment allows BPK's audits to be relevant for decision-making by the government and other stakeholders, contributing to national goals.

BPK has embraced information technology to improve efficiency, effectiveness, and strategic development. Notably, BPK has developed BPK-Go, a multifunctional app accessible to all staff, facilitating various organizational processes and improving business operations within BPK.

Environmental issues also significantly influence BPK, particularly in its international training activities. Between 2021 and 2023, BPK consistently conducted international training programs focused on environmental issues, especially related to the Sustainable Development Goals (SDGs). Themes like Climate Action (2021), Waste Management (2022), and Energy Transition (2023) were regularly featured, demonstrating that environmental factors play a crucial role in shaping BPK's training programs.

BPK is legally governed by Law No. 15/2006, which underscores its dependence on national laws. While BPK is considered an independent body, it is still subject to regulations set by the Indonesian government, which limits its autonomy and operational freedom.

Spradley Model Analysis

As explained by Sugiyono (2016), the Spradley model analysis consists of four stages: domain analysis, taxonomy analysis, componential analysis, and cultural theme analysis. Below are the findings from the analysis:

a. Domain Analysis

The researcher observed the organizational culture at the PKN Training Agency (Badiklat PKN) in promoting international training development at BPK RI. The organization adopts the core values of BPK RI, which include integrity, independence, and professionalism. These values are outlined in BPK Regulation No. 2/2011 on the Code of Ethics of the Audit Board of Indonesia. Among these values, professionalism stands out as a key factor in developing international training programs. This value is seen as essential for BPK's ability to adapt to global dynamics, which has contributed to strong support for international training initiatives at Badiklat PKN.

b. Taxonomy Analysis

1) Integrity is defined as a quality that reflects unity, honesty, hard work, and adequate competence. It is expected to foster moral values in everyday behavior and in carrying out duties according to the Pancasila (Indonesian state philosophy), religious principles, ethics, and regulations.
2) Independence means an impartial attitude and action in carrying out audits, free from external influences, helping to address issues like corruption, collusion, and nepotism (KKN).
3) Professionalism refers to the ability, expertise, and commitment to one's profession. This value encourages the continuous improvement of skills and the use of professional forums to enhance performance and public trust in BPK's audits.

These core values guide all personnel at Badiklat PKN, ensuring that decisions and policies align with integrity, independence, and professionalism, reinforcing the support for international training development.

c. Componential Analysis

The researcher observed internal relationships within Badiklat PKN. The core values of integrity, independence, and professionalism are seen as indivisible and fully embraced by all personnel. There are no distinct features that contrast these values; rather, they form a cohesive foundation for the organizational culture.

d. Cultural Theme Analysis

The components of organizational culture at Badiklat PKN are interconnected and contribute to the strategy for developing international training programs. The emphasis on professionalism and international collaboration fosters higher standards for training delivery. Practices like technology use and international forums strengthen cross-country collaboration. Symbols and rituals reinforce the agency's international recognition, helping to create an organizational culture that supports the ongoing development of international training.

Through Spradley's model analysis, the researcher found that the organizational culture at Badiklat PKN is highly conducive to the strategy of developing international training. Values such as integrity, transparency, and accountability play a key role in aligning Badiklat PKN with international best practices.

SWOT Analysis of PKN Training Agency

Strengths:

1. **Strategic Regional Location**: PKN Training Agency has technical units in key locations, including Bali, a popular tourist area. Bali's appeal helps attract diverse audiences for training programs, both local and international.
2. **Networking Ability**: PKN benefits from strong connections through BPK's leadership in regional and international audit organizations, which boosts its global outreach and socialization of training programs.
3. **Auditor Experience from BPK**: BPK Auditors' involvement in international audit activities enhances the credibility and expertise of PKN's training staff, especially in attracting international participants.
4. **Position in World SAI Association**: BPK's role as the host of INCOSAI XXVI (2028) and chair of INTOSAI (2028-2031) strengthens PKN's global reputation and trustworthiness in organizing national and international training.
5. **Affordable Training Costs**: PKN offers competitive training prices, significantly lower than similar programs (e.g., in India), making it an attractive option for cost-conscious participants.

Weaknesses:

1. **Limited Accessibility**: Some of PKN's training centers, such as the Bali Training Center, are located in remote areas with limited public transportation, which may deter potential participants due to accessibility issues.
2. **Human Resource Constraints**: The Bali Training Center, being newly operational, suffers from a lack of adequate staff and uneven quality, which may impact the efficiency and quality of training programs.
3. **Infrastructure Challenges**: The Bali Training Center has infrastructure issues, such as limited transportation, guest rooms, internet connectivity, and entertainment facilities, which could reduce the appeal and smooth operation of training events.
4. **Many Levels in Decision Making**: The organizational structure, with many layers of decision-making, causes delays in policy decisions and planning, which could hinder the timely execution of training activities.

5. **Lack of Agreed Concept Direction (Blueprint)**: The absence of a clear blueprint or strategic direction can lead to confusion about organizational goals and success metrics, affecting overall effectiveness.

In summary, while PKN Training Agency has strengths in its strategic location, networking, and affordable pricing, it faces challenges related to accessibility, infrastructure, human resources, decision-making efficiency, and a clear organizational direction.

IFAS and EFAS

Based on the SWOT analysis, an **IFAS (Internal Factor Analysis Summary)** and **EFAS (External Factor Analysis Summary)** were conducted as follows:

- **Step 1**: Weighting of each factor in the strength and weakness dimensions based on the SWOT analysis data.
- **Step 2**: The total weight for strengths and weaknesses is 1.0 (100%).
- **Step 3**: Weighting is based on the relative strength of each factor.
- **Step 4**: Each factor is rated on a scale of 1 to 4, where 4 indicates high importance and significance for Badiklat PKN.

Internal Factors (IFAS)

Table 4. Internal Factors (IFAS)

Internal Factor	Weight	Rating	Weighted Value Terbobot
I. Strenghts			
• Strategic Location	0,10	3	0,30
• Networking Capabilities	0,15	4	0,60
• Experience of BPK Auditors	0,05	2	0,10
• Position in Global SAI Organizations	0,15	4	0,60
• Affordable Training Costs	0,05	3	0,15
Sub Total	0,50	16	1,75
II. Weaknesses			
• Limited Accessibility	0,10	2	0,20
• Human Resource Limitations	0,05	2	0,10
• Infrastructure Challenges	0,10	4	0,40
• Complex Decision-Making	0,05	2	0,10
• Lack of a Defined Blueprint	0,20	4	0,80
Sub Total	0,50	14	1,60
Total	**1,00**	**2**	**0,15**

Source: Research Results

Table 5. External Factors (EFAS)

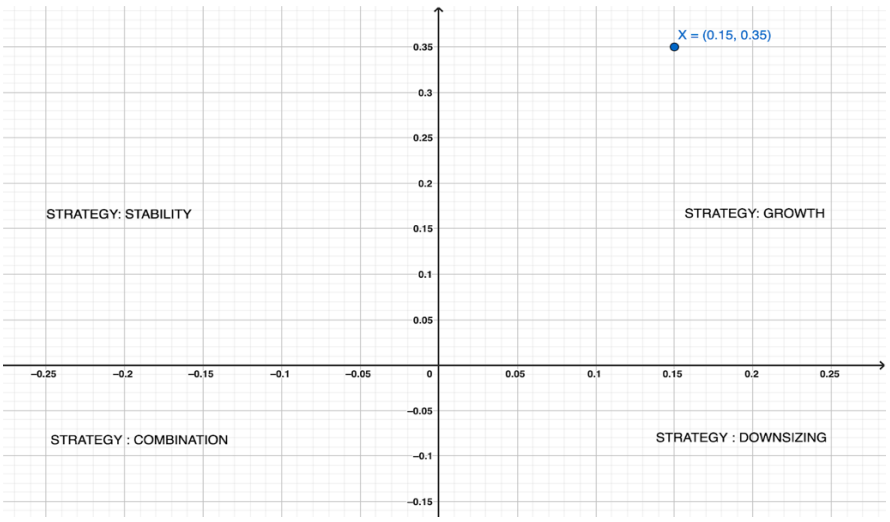
External Factors	Weight	Rating	Weighted Value Terbobot
I. Opportunities			
Global Collaboration	0,20	4	0,80
Online Training Programs	0,05	2	0,10
Tailored Training Programs	0,15	4	0,60
Promotion of Sustainable Practices	0,10	3	0,30
Sub Total	0,50	13	1,80
II. Threats			
Pandemics and Health Crises	0,15	3	0,45
Political Instability	0,15	4	0,60
Technological Changes	0,05	2	0,10
Environmental Risks	0,05	2	0,10
Competition	0,10	2	0,20
Sub Total	0,50	13	1,45
Total	1,00	0	0,35

Source: Research Results

Strategic Recommendations

By consolidating the IFAS and EFAS results, the direction for **Badiklat PKN's strategy** in international training is determined. The **Grand Strategy Matrix** coordinates are:

- **X-axis** (Strength - Weakness): 0.15
- **Y-axis** (Opportunity - Threat): 0.35



Source: Research Results

Figure 1. Grand Strategy Matrix Coordinates

This leads to a strategy direction of **(0.15; 0.35)**. Based on the analysis, the suggested strategy for **Badiklat PKN** regarding international training is a **development-focused strategy**.

Data Validity Test

The researcher conducted **source triangulation** by comparing statements from various informants with observations and other data sources. All informants were found to be credible and provided statements consistent with the actual conditions on the ground.

The informants were key management and structural officials at **Badiklat PKN** and the **Public Relations and International Cooperation Bureau**, ensuring that they were directly involved in or had relevant responsibilities for the international training development strategy. Additionally, the researcher, being part of the management at **Badiklat PKN**, conducted **participatory observations**. To ensure the trustworthiness of the study, the researcher documented all findings and interviews meticulously, allowing readers to cross-check the results against the research data.

CONCLUSION

This research highlights the significant role of the organizational environment at Badiklat PKN in shaping policies for international training development. Both internal and external environmental factors influence the decision-making process. Key internal factors include organizational culture, which affects policy determination and decision-making speed, as well as the level of support from implementers. Human resources also play a critical role in the quality of international training policies, as discussions between staff and structural leaders shape the policy outcomes. The effectiveness of these policies depends on their relevance to existing theories and practices, addressing the current environmental conditions and available resources.

In addition to internal factors, external factors such as political, economic, social, technological, environmental, and legal conditions also impact policy decisions. These factors determine what policies are chosen, when they can be implemented, and whether they will be implemented fully or partially.

The research further emphasizes the importance of international training for Badiklat PKN and BPK (Supreme Audit Agency) as a whole. International training enhances BPK's position in global audit organizations, showcasing the quality of its auditors as Subject Matter Experts (SMEs) and the quality of training programs offered. This strengthening of position is especially crucial due to BPK's leadership role in international audit organizations starting in 2028.

Considering internal and external factors, as well as the existing resources at Balai Diklat PKN Bali, the research concludes that a growth-focused development strategy is most relevant for Badiklat PKN's international training programs. This strategy includes enhancing infrastructure, increasing human resources, and improving training material quality. Given its current role, Balai Diklat PKN Bali is identified as the ideal location for implementing this strategy.

The findings are expected to provide valuable insights for the development of international training policies at Badiklat PKN and other similar institutions. Understanding the role of organizational environment, the importance of international training, and the development strategy applied will hopefully help Badiklat PKN in formulating a strategic blueprint, plans, and standards for future international training programs.

However, the study has limitations. It focuses only on Badiklat PKN and Balai Diklat PKN Bali, which have unique conditions that may not be applicable to other institutions. The qualitative nature of the research also leaves room for potential subjectivity in analysis.

For future research, the author suggests expanding the focus to include other institutions offering international training to provide a more comprehensive comparison. Additionally, conducting quantitative research could minimize subjectivity and provide more measurable, effective, and efficient strategies for international training development.

In conclusion, this research underscores the significant influence of the organizational environment at Badiklat PKN in shaping international training policies. International training is not only a necessity but also a strategic step to strengthen BPK's position as Indonesia's representative in global audit organizations. By leveraging existing strengths and addressing weaknesses, Badiklat PKN can contribute to the development of high-quality training programs that support national capacity-building and strengthen Indonesia's international standing.

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