

Canadian
Forces
College

Collège
des
Forces
Canadiennes



THE EXPENDITURE MANAGEMENT COURSE: A BLENDED OPTION

Maj D.R. York

JCSP 42

Exercise Solo Flight

Disclaimer

Opinions expressed remain those of the author and do not represent Department of National Defence or Canadian Forces policy. This paper may not be used without written permission.

© Her Majesty the Queen in Right of Canada, as represented by the Minister of National Defence, 2016.

PCEMI 42

Exercice Solo Flight

Avertissement

Les opinions exprimées n'engagent que leurs auteurs et ne reflètent aucunement des politiques du Ministère de la Défense nationale ou des Forces canadiennes. Ce papier ne peut être reproduit sans autorisation écrite.

© Sa Majesté la Reine du Chef du Canada, représentée par le ministre de la Défense nationale, 2016.

CANADIAN FORCES COLLEGE – COLLÈGE DES FORCES CANADIENNES
JCSP 42 – PCEMI 42
2015 – 2016

EXERCISE *SOLO FLIGHT* – EXERCICE *SOLO FLIGHT*

THE EXPENDITURE MANAGEMENT COURSE: A BLENDED OPTION

Maj D.R. York

“This paper was written by a student attending the Canadian Forces College in fulfilment of one of the requirements of the Course of Studies. The paper is a scholastic document, and thus contains facts and opinions, which the author alone considered appropriate and correct for the subject. It does not necessarily reflect the policy or the opinion of any agency, including the Government of Canada and the Canadian Department of National Defence. This paper may not be released, quoted or copied, except with the express permission of the Canadian Department of National Defence.”

Word Count: 3234

“La présente étude a été rédigée par un stagiaire du Collège des Forces canadiennes pour satisfaire à l'une des exigences du cours. L'étude est un document qui se rapporte au cours et contient donc des faits et des opinions que seul l'auteur considère appropriés et convenables au sujet. Elle ne reflète pas nécessairement la politique ou l'opinion d'un organisme quelconque, y compris le gouvernement du Canada et le ministère de la Défense nationale du Canada. Il est défendu de diffuser, de citer ou de reproduire cette étude sans la permission expresse du ministère de la Défense nationale.”

Compte de mots: 3234

THE EXPENDITURE MANAGEMENT COURSE: A BLENDED OPTION

Tell me and I forget, teach me and I may remember, involve me and I learn.

— Benjamin Franklin

While Benjamin Franklin highlighted the necessity for involvement in order to learn, the type of involvement has undergone a unique change. Although years ago, courses were taught through classroom instruction, in recent years, this traditional approach has seen modifications due to technological advancements. Organizations have benefited from these advancements through the implementation of e-learning, which is “the use of technology to support and enhance learning practice.”¹ Entities who have adopted an e-learning approach have not just included universities but have also included organizations to the extent that it is now an integral learning platform that is utilized by government organizations for personnel training. The Canadian Armed Forces (CAF) and the Department of National Defence (DND) have taken measures to implement eCourse courseware which is managed through the Defence Learning Network (DLN).² This platform is being utilized in order to ensure that personnel are aware of new policies and/or receive training that is necessary to fulfill responsibilities that correspond to their position. While there are benefits associated with e-learning, this essay will argue that e-learning may not be a suitable approach for some courses, specifically the Expenditure Management Course (EMC). Due to the degree of stakeholder accountability associated with correct application of the skills learned through completion of the EMC, a blended approach

¹ T. Mayes and S. de Freitas, “Review of e-learning theories, frameworks and models,” London: Joint Information Systems Committee (2004): 6, <http://www.jisc.ac.uk/whatwedo/programmes/elearningpedagogy/outcomes.aspx>.

² Department of National Defence, “Defence Learning Network (DLN),” last modified 17 Nov 2014, <http://www.forces.gc.ca/en/training-elearning/dln.page>.

which encompasses both traditional and e-learning approaches would be more appropriate. In order to support this argument, the Walt and Gilson policy analysis model as provided within Figure 1, will be utilized as a framework in which to review the policy context, the e-learning process, the e-learning content and the key stakeholders. Finally, to mitigate deficiencies identified with e-learning, blended learning will be proposed as an alternate approach for the EMC.

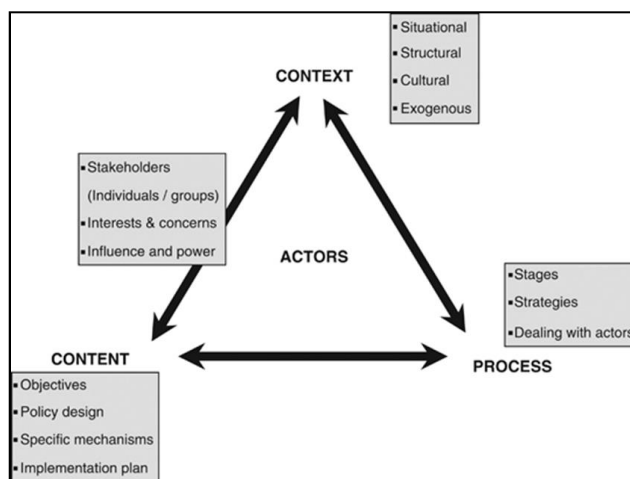


Figure 1 – Policy Analysis Model
Source: Walt and Gilson, Policy Analysis Model, 354.

CONTEXT

In accordance with the Treasury Board of Canada Secretariat (TBS) Directive on Delegation of Financial Authorities for Disbursements, delegation of authority (DOA) within the areas of finance, contracting and human resources is an important control mechanism to enable the departmental and government priorities and objectives to be achieved.³ Through DOAs, a venue is provided that both empowers and develops employees while retaining accountability for the expenditure process. In order to ensure that financial management controls are applied, it is

³ Treasury Board of Canada Secretariat, “Directive on Delegation of Financial Authorities for Disbursements,” last modified 15 March 2011, <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=17060§ion=text>.

expected that delegations are assigned to individuals and managed in a way that demonstrates responsibility and accountability. One key way in which this control is accomplished is by providing the necessary training.⁴

Within DND/CAF, Financial Administration Manual (FAM) Chapter 1014-11 – Control of Financial Signing Authorities provides direction for this requirement by stipulating that the individual must have a current certification of the EMC, if exercising FAA Section 32, 33 or 34 authorities. Documenting this on the DOA form provides validation that the individual has the requisite knowledge and training to correctly exercise their DOA responsibilities.⁵ Therefore, it is extremely important that a comprehensive e-learning instruction be provided in order to enable individuals to effectively exercise their delegated authority with full understanding of the implications should authorities be applied inappropriately.

PROCESS

In the past, instruction would have involved a traditional classroom forum of instructor and students; however this has changed with the advancement of technology. Within DND/CAF, the DLN provides “an enterprise environment for managing, developing and delivering on-line training, as well as for providing the Defence Team with an environment favourable to continuous learning and the sharing of knowledge.”⁶ Given the rise of e-learning and the increasing reliance upon this as a platform within which to provide training, emphasis has been placed on studying possible advantages and disadvantages that are associated with this approach. Allen Jones, a training and development professional, offers that through implementation of e-

⁴ *Ibid.*

⁵ Department of National Defence, *Financial Administration Manual (FAM) Chapter 1014-4-1 – Control of Financial Signing Authorities* (Ottawa: Director Financial Policy and Procedures, 2012), 2-3.

⁶ Department of National Defence, “Defence Learning Network (DLN).”

learning, the resulting reduction in traditional instructors has achieved cost savings.⁷ At a time in which fiscal prudence is extremely important, implementation of e-learning certainly supports DND/CAF endeavors in this regard. According to Assistant Professor Amita Maxwell, e-learning removes geographic obstacles and eliminates travel, provides a more diverse curriculum, provides the flexibility of allowing students to schedule their own time and allows self-paced learning.⁸ DND/CAF is able to benefit from these advantages, due to its extensive cross-country organizational structure. Consequently, on-line training enables learning to take place without the added transportation expenses or complications that could result from the geographic placement of CAF bases and DND Headquarters. As well, the number of courses now offered through DLN is expanding.

As part of the departmental vision to make DNDLearn - DLN the system of choice for the administration, management, development and delivery of training, L1s must decommission existing courseware delivery platforms and migrate courseware to the DNDLearn- DLN.⁹

DND/CAF personnel are also able to benefit from taking the DLN course at a time that works best within their schedule and enables them to time-manage completion of the course. This would be extremely beneficial in those instances where the individual is a shift worker and, through online accessibility, is now able to take the course at a convenient time within their work schedule.

⁷ Allen R. Jones, "Increasing Adult Learner Motivation for Completing Self-Directed E-Learning," *Performance Improvement* 52, no. 7 (August 2013): 32, <http://web.b.ebscohost.com/ehost/detail/detail?sid=120a044b-d2bc-49af-b45d-59e0a02559f6%40sessionmgr112&vid=0&hid=116&bdata=JnNpdGU9ZWwhvc3QtG12ZQ%3d%3d&preview=false#AN=89719716&db=bth>.

⁸ Amita Maxwell, "Technological Advancements in Methods of Training with Reference to Online Training: Impact and Issues for Organizations," *Researchers World* 3, no. 3 (Jul 2012): 91, <http://search.proquest.com/docview/1034611784?accountid=9867>.

⁹ ADM (Fin), "RDAO Tool: eCourse application decommissioned," last updated 5 Nov 2014, <http://cfo-dpf.mil.ca/en/learning-careers/rdao-tool.page>

As provided by research scholar R. Suhasini and assistant professor Dr. T. Suganthalakshmi, other goals and objectives of e-learning are identified as the reduced need for classroom training and time away from the job. Additionally, employee progress is able to be tracked, ensuring business objectives are supported.¹⁰ In consideration of DND/CAF personnel; they are able to take the EMC via an available work computer, which eliminates the requirement for time away from work. As well, since DLN is accessible via the internet, personnel have the added flexibility to complete the course from a non-DND location, such as a home computer. Finally, by offering mandated courses such as the EMC via the DLN, course completion data is now maintained for each individual. Individuals are able to access and print a certificate of course completion and provide this as proof that they have completed all course requirements. This ensures that only those who have a valid certificate are approved for a DOA. This also supports achievement of departmental objectives directing that only those who have completed the EMC can be approved to have a DOA.¹¹

However, despite the advantages highlighted by proponents of e-learning, there are some identified drawbacks to utilizing this process. According to Health Education Specialist, Marina Costaridis, too much concentration can be placed on acquiring knowledge, rather than focusing on organizational needs such as a workforce that is competent and capable of making decisions. She highlights that training programs should not just be about transferring explicit knowledge but should also provide opportunities to transfer other types of knowledge such as that which is gained through sharing of experiences via conversation.¹² Unlike a traditional course in which

¹⁰ R. Suhasini and T. Suganthalakshmi, "Corporate E-Learning," *Asia Pacific Journal of Management & Entrepreneurship Research* 4, no. 1 (Jan 2015): 176-198, <http://search.proquest.com/docview/1648960013?accountid=9867>.

¹¹ Department of National Defence, *Financial Administration Manual...*, 3.

¹² Marina V. Costarides, "Knowledge Management and E-Learning." *Health Promotion Practice* 15, no. 6 (November 2014): 792, <http://hpp.sagepub.com/content/15/6/790.abstract>.

there is a “cultivation of social community,”¹³ e-learning has introduced a very independent learning process. Consequently, any collaborative discussions that could occur to reinforce the importance of those responsibilities associated with DOAs are not able to take place. Without this, it is hard to both motivate individuals and provide important reinforcement of material when and if needed.

Additionally, dependent upon the position that the individual holds, responsibilities inherent with having a DOA may not be utilized immediately or frequently. “With e-learning, the material that has been taught needs to be reinforced by practice. People need to be disciplined to use the material in the appropriate environment. Feedback needs to be provided at the correct times.”¹⁴ Due to the frequency in which military personnel are posted, an individual may only be in a position for a short time. Therefore the knowledge gained through taking the course may not be immediately reinforced which could result in misapplication of the Section 32 or 34 authority approval.

“Learning to learn is defined as ‘the ability to pursue and persist in learning, to organise one’s own learning, including through effective management of time and information, both individually and in groups.’”¹⁵ According to Professor George Iskander, “e-learning provides the right medium for content delivery, attracting students for self-paced learning (learn how to learn) and the appropriate teaching and learning environment for prospective students.”¹⁶ However, one

¹³ Monika Conková, "Analysis of Perceptions of Conventional and E-Learning Education in Corporate Training," *Journal of Competitiveness* 5, no. 4 (Dec 2013, 2013): 76, <http://search.proquest.com/docview/1474462611?accountid=9867>.

¹⁴ Suhasini and Suganthalakshmi, "Corporate E-Learning...", 193.

¹⁵ Ernst D. Thoutenhoofd and Anne Pirrie, "From Self-Regulation to Learning to Learn: Observations on the Construction of Self and Learning," *British Educational Research Journal* 41, no. 1 (2015): 72-84, <http://web.a.ebscohost.com/ehost/detail/detail?sid=446a2999-95e2-43f3-9c89-0db74a1f363a%40sessionmgr4001&vid=0&hid=4114&bdata=JnNpdGU9ZWZwhvc3QtbGl2ZQ%3d%3d>.

¹⁶ George Maher Iskander, "Developing Scale for Assimilate the Integration between Learning Theories and E-Learning," *International Journal of Emerging Technologies in Learning* 9, no. 2 (June 2014): 4, <http://web.b.ebscohost.com/ehost/detail/detail?sid=34241ff1-1116-4297-8f0a->

could argue that this is an all-encompassing statement that may not apply to everyone due to the fact that they may not have the same ability or desire to pursue a learning to learn approach. This is supported by author Janet MacDonald who suggests that not all students at all levels will appreciate the demands of independent study and in order to accommodate these issues, assurance of sufficient face-to-face or online interaction may be beneficial.¹⁷

Another dimension is added to this when considering instances where the course is mandatory. Jones offers that extrinsic motivation is often present in those organizations whose management require completion of self-directed e-learning programs.¹⁸ Unlike a university course in which there may be some perceived benefit, completion of the EMC does not provide any directly perceived rewards. Contrary to this, through course completion, the individual now has additional responsibilities of which they may not be motivated to fully complete in accordance with regulations. Therefore, a lack of interest in the material may impact what they are retaining and could ultimately impact how this information is being applied when authorizing Section 32 or 34.

CONTENT

Equally important as the e-learning process is the content of the e-learning course. Monika Conková provides that, “e-learning commands more than just technologies. Other elements, which include appropriately designed courses, relevant, current content, reliable and strategic teaching plans, and service/support from all levels staff are also considered essential.”¹⁹ More specifically, e-learning may offer positive features such as a course program ability to

a65a2c461608%40sessionmgr112&vid=0&hid=116&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d&preview=false#AN=95409913&db=eue.

¹⁷ Janet MacDonald, *Blended Learning and Online Tutoring: Planning Learner Support and Activity Design* (Aldershot: Gower, 2008), 119.

¹⁸ Jones, "Increasing Adult Learner Motivation for Completing...", 37.

¹⁹ Monika Conková, "Analysis of Perceptions of Conventional...", 77-78.

identify wrong answers after completion of exams and follow-on provision of a detailed response as to why. Students may also be allowed to re-attempt the exam if a failure occurs, thereby reducing any embarrassment of failure in a classroom setting.²⁰ While these positive features are present within the EMC, there are potential negative consequences. The individual may not focus entirely on understanding and learning the EMC course content, knowing that they are able to re-attempt the exam should a failure occur.

As outlined by Renée Derouin, Barbara Fritzsche and Eduardo Salas, Department of Psychology, University of Central Florida, other issues can arise when trainees are given increased control. For example, when individuals are required to determine when the next content is to be viewed and the way that content should be presented, their degree of learning can be reduced as they may be distracted by the decisions to be made.²¹ An additional example of increased content control can be provided in instances where the individual has only to advance through each course screen until the final screen in order for the system to generate a certificate of completion. This is a feature that is present within another DLN course, The Introduction to Defence Ethics.²² Unfortunately, while it is expected that the individual would have read every screen and absorbed the material, there is no way to validate this.

Another key feature of e-learning is the ability to instantly update course material across the network, ensuring consistent content and immediate access to current data.²³ For DND/CAF personnel, provision of the most current and consistent course content ensures that the same interpretation of regulations is provided and also enables quick amendment of course material in the event of regulatory updates. While the EMC does provide the knowledge component, it does

²⁰ Suhasini and Suganthalakshmi, "Corporate E-Learning...", 191.

²¹ Renée E Derouin, Barbara A. Fritzsche and Eduardo Salas, "E-Learning in Organizations," *Journal of Management* 31, no. 6 (December 2005): 922-923, <http://jom.sagepub.com/content/31/6/920.abstract>.

²² Department of National Defence, "Defence Learning Network (DLN)."

²³ Suhasini and Suganthalakshmi, "Corporate E-Learning...", 191.

not provide an avenue in which individuals are able to probe further if there are circumstances of uncertainty. The only material that can be accessed after course completion is the final course completion certificate. Hence, should there be additional questions at a later date; the information is inaccessible. This could lead to frustration and ultimately misapplication of Section 32 or 34 authorities, which leads to greater risk to the department.

While the EMC content can be very informative, the latitude that individuals have in terms of advancing through the course and ability to re-attempt the exam, diminishes the importance of their DOA responsibilities. This is further emphasized by the inability of the course content to be fully accessed after exam completion, should additional clarification be required.

STAKEHOLDERS

While the individual who is taking the e-learning course may be perceived as the main stakeholder, within DND/CAF there may be many other key stakeholders. These stakeholders may be fully reliant upon the individual to successfully complete the course as it may be directly related to a job requirement such as the EMC or mandated institutional requirements such as the Introduction to Defence Ethics online course. However, how is success fully determined? According to Derouin, Fritzsche and Salas, the one level of evaluation that is neglected by training researchers and practitioners is how e-learning is impacting organizational goals or results. They elaborate that one of the main reasons that this is not evaluated is that the outcomes from training methods are challenging to measure.²⁴ While perhaps not possible with all DLN courses, a degree of measure of the effectiveness of the EMC can be determined through a review of the Post Payment Verification (PPV) results obtained by the Corporate Departmental Accounting Office (CDAO). In order to support the Chief Financial Officer (CFO) and the level

²⁴ Derouin, Fritzsche and Salas, "E-Learning in Organizations...", 931.

one advisors in ensuring that departmental organisations are exercising proper financial management responsibilities, the CDAO with assistance of the Regional Departmental Accounting Officer (RDAO), conduct PPVs on a sampling of medium and low risk transactions that are processed through the Defence Resource Management Information System (DRMIS).²⁵ As part of their responsibilities, the CDAO analyzed the 2014/2015 PPV results from the RDAOs in order to identify any systemic issues. The findings were articulated within the CDAO's November 2015 Communique, which "revealed with 95% confidence that 24% of transactions have at least one critical error. The most common critical errors are related to the FAA Section 34 certification and lack of auditable evidence."²⁶ As per the CDAO PPV Standard Operating Procedure, a critical error is defined as "serious enough to require that the payment should not have been made (or made at a lower amount). In addition, a critical error also includes any error serious enough to require an adjustment to the financial statements."²⁷ This not only impacts key stakeholders such as local Comptrollers and Responsibility Centre Managers²⁸ but also through the delegated chain of command to CFO and respective level one advisor. The high percentage of critical errors indicates a serious issue in the degree of understanding that individuals have of their Section 34 DOA responsibilities. Consequently, it could be questioned whether the EMC on-line training has been comprehensive enough to ensure that the requisite skills are learned by individuals who have been approved to exercise this DOA. This has a direct impact on those key stakeholders within the chain of command who are both responsible and accountable for sound financial management of the department.

²⁵ Corporate Departmental Accounting Office (CDAO), "Standard Operating Procedures 1.03 – Regional Departmental Accounting Office (RDAO) – Post Payment Verification," last modified 27 August 2013: 4-6, http://cfo-dpf.mil.ca/assets/FinCS_Intranet/docs/en/policy-procedure/rdao-post-payment-verification-sop.pdf.

²⁶ ADM (Fin), "CDAO Communique – November 2015 – No: 004/15," last accessed 12 April 2016, <http://cfo-dpf.mil.ca/en/news-updates/cdao-communique.page>

²⁷ Corporate Departmental Accounting Office (CDAO), "Standard Operating Procedures..., 10.

²⁸ *Ibid.*, 4-6.

BLENDING LEARNING

Given the degree of stakeholder accountability associated with correct application of the skills learned through completion of the EMC, strong consideration should be placed on modifying the current EMC approach. According to Conková, although e-learning is popular today, results from e-learning are still perceived as not quite meeting expectations and there are concerns expressed in various studies regarding the effectiveness and appropriateness of its application.²⁹ This is also supported by Alaattin Parlakkilic, Gülhane Military Medical Academy, who argues that hoping that learners will absorb the e-learning courseware material is not always working. Therefore for all situations, the e-learning process must be tailored to the detailed characteristics of the learners, which would accommodate their skills and job requirements for the subject area.³⁰

In order to achieve better learning outcomes and solve some of the inherent issues, some researchers have provided innovative solutions such as blended learning.³¹ Blended learning “consists of a combination of classroom training, on-the-job training, and computer technology.”³² This approach achieves the cost savings that would be associated with e-learning as well as provides the personal influence of classroom instruction, which could be offered in the form of instructor-led seminars or live coaching.³³ According to Jones, learners want to feel a connection to others as well as a sense of belonging within a community.³⁴ Through a

²⁹ Monika Conková, "Analysis of Perceptions of Conventional...", 78.

³⁰ Alaattin Parlakkilic, "E-LEARNING CHANGE MANAGEMENT: Challenges and Opportunities," *Turkish Online Journal of Distance Education (TOJDE)* 14, no. 4 (October 2013): 56, [http://web.a.ebscohost.com/ehost/detail/detail?sid=3425a0d5-d4ce-4509-9fcd-290ece87efee%40sessionmgr4001&vid=0&hid=4214&bdata=JnNpdGU9ZWwhvc3QtbGl2ZQ%3d%3d&preview=fal](http://web.a.ebscohost.com/ehost/detail/detail?sid=3425a0d5-d4ce-4509-9fcd-290ece87efee%40sessionmgr4001&vid=0&hid=4214&bdata=JnNpdGU9ZWwhvc3QtbGl2ZQ%3d%3d&preview=false#AN=97589386&db=eue)

³¹ Monika Conková, "Analysis of Perceptions of Conventional...", 78.

³² Alan M. Saks, Robert R. Haccoun, and Monica Belcourt, *Managing Performance through Training and Development* (Toronto: Nelson Education, 2016), 154.

³³ Maxwell, "Technological Advancements in Methods of Training...", 93.

³⁴ Jones, "Increasing Adult Learner Motivation for Completing...", 37.

collaborative classroom setting, blended learning would fulfill this requirement, providing an opportunity for feedback, reinforcement and an atmosphere of community learning. This is supported by “recent studies [which] found students to be of the opinion that technology enhances the learning experience – while maintaining, however, that face-to-face interaction with lecturers and fellow students is important.”³⁵ Many organisations are becoming aware of positive aspects of blended learning. As noted by authors Alan Saks, Robert Haccoun, and Monica Belcourt, blended learning is becoming increasingly the norm as it allows participants to learn in ways that appeal to them, enables multiple outcomes to be reached and increases the potential that the training will be applied when on the job.³⁶ The positive benefits of this approach are clearly evident in the following study results.

When compared with the e-learning group, the blended learning groups were 27 percent to 32 percent more accurate in task performance and performed the tasks 41 percent to 51 percent faster. The overall analysis shows that a well-defined blended learning approach results in greater workforce productivity.³⁷

Additionally, another study has found that blended learning “has been found to be 13 percent more effective than classroom instruction for teaching declarative knowledge, and 20 percent more effective for teaching procedural knowledge.”³⁸

In order to augment the current EMC approach, a classroom portion could be added utilizing experienced members of a base as instructors. In this way, knowledge is transferred in a collaborative atmosphere thereby ensuring individuals understand the importance of the responsibilities inherent within the authorities that they have been delegated. Furthermore, this

³⁵ Eduardo Morais, Carla Morais, and João Paiva, "Myths and Realities of E-Learning: Exploratory Survey of Higher Education Students," *E-Learning and Digital Media* 11, no. 3 (June 2014): 301, <http://ldm.sagepub.com/content/11/3/300.abstract>.

³⁶ Saks, Haccoun, and Belcourt, *Managing Performance...*, 194.

³⁷ Anonymous, “The Next Generation of Corporate Learning: Thomson Job Impact Study shows the Power of Blended Solutions,” *American Society for Training & Development* 57, no. 6 (2003): 47, <http://search.proquest.com/docview/227024106/fulltextPDF/2ABBD4FA66A64DCBPQ/1?accountid=9867>

³⁸ Saks, Haccoun, and Belcourt, *Managing Performance...*, 253.

would assist in reducing the number of high risk errors that have been prevalent during PPVs, thereby reducing the financial impact to the Department.

CONCLUSION

The Walt and Gilson model was utilized as a framework in which to discuss the context, process, content and stakeholders associated with taking the EMC via an e-learning approach. The EMC is based upon the context that before an individual can receive a DOA form authorizing approvals for Section 32, 33, or 34; they must first complete the EMC via an e-learning course on the DLN. Advantages relatable to an e-learning process were identified as the elimination of travel, reduction of time away from work and added flexibility regarding when and where the course is taken. Additionally course content can be updated immediately when required. However, drawbacks were also highlighted that were linked to an inability to motivate individuals to learn and the potential for loss of knowledge through lack of reinforcement or immediate application. In addition, it was identified that while some individuals may enjoy learning to learn, others may still prefer a more face-to-face approach to learning and if the individual is in a circumstance where they are required to take the course, lack of interest may impact retention of the information. As well, should the individual wish to review what was learned at a later date, other than the certificate, the course material is inaccessible. These disadvantages can have an impact on the effectiveness of the EMC, thereby impacting an individual's ability to conduct their DOA in accordance with regulations. This can also have a direct impact on other key stakeholders who are within the delegated chain of command and share a responsibility and accountability for the sound financial management of the Department. In order to mitigate the drawbacks that are related to e-learning, adoption of a blended learning approach for the EMC would provide both the cost savings of e-learning and the personal

influence of traditional classroom instruction. Through collaborative instruction, the individual would receive the necessary reinforcement and motivation that would provide a sound basis from which they are then in a better position to take the EMC via the DLN and fulfill their DOA responsibilities.

Ultimately, given the degree of stakeholder accountability that is associated with correct application of the skills learned through completion of the EMC, a blended learning approach would be more appropriate.

BIBLIOGRAPHY

- ADM (Fin). "CDAO Communique – November 2015 – No: 004/15." Last accessed 12 April 2016. <http://cfo-dpf.mil.ca/en/news-updates/cdao-communique.page>.
- . "RDAO Tool: eCourse application decommissioned." Last updated 5 Nov 2014. <http://cfo-dpf.mil.ca/en/learning-careers/rdao-tool.page>.
- Anonymous. "The Next Generation of Corporate Learning: Thomson Job Impact Study shows the Power of Blended Solutions." *American Society for Training & Development* 57, no. 6 (2003): 47.
<http://search.proquest.com/docview/227024106/fulltextPDF/2ABBD4FA66A64DCBPQ/1?accountid=9867>.
- Canada. Department of National Defence. *Financial Administration Manual (FAM). Chapter 1014-4-1 – Control of Financial Signing Authorities*. Ottawa: Director Financial Policy and Procedures, 2012.
- Conková, Monika. "Analysis of Perceptions of Conventional and E-Learning Education in Corporate Training." *Journal of Competitiveness* 5, no. 4 (Dec 2013, 2013): 76.
<http://search.proquest.com/docview/1474462611?accountid=9867>.
- Corporate Departmental Accounting Office (CDAO). "Standard Operating Procedures 1.03 – Regional Departmental Accounting Office (RDAO) – Post Payment Verification." Last modified 27 August 2013: 4-6. http://cfo-dpf.mil.ca/assets/FinCS_Intranet/docs/en/policy-procedure/rdao-post-payment-verification-sop.pdf.
- Costarides, Marina V. "Knowledge Management and E-Learning." *Health Promotion Practice* 15, no. 6 (November 01, 2014): 790-794.
<http://hpp.sagepub.com/content/15/6/790.abstract>.
- Department of National Defence. "Defence Learning Network (DLN)." Last modified 17 Nov 2014. <http://www.forces.gc.ca/en/training-elearning/dln.page>.
- Derouin, Renée E., Barbara A. Fritzsche, and Eduardo Salas. "E-Learning in Organizations." *Journal of Management* 31, no. 6 (December 01, 2005): 920-940.
<http://jom.sagepub.com/content/31/6/920.abstract>.
- Iskander, George Maher,. "Developing Scale for Assimilate the Integration between Learning Theories and E-Learning." *International Journal of Emerging Technologies in Learning* 9, no. 2 (06, 2014): 4-8. <http://web.b.ebscohost.com/ehost/detail/detail?sid=34241ff1-1116-4297-8f0a-a65a2c461608%40sessionmgr112&vid=0&hid=116&bdata=JnNpdGU9ZWwhvc3QtbGl2ZQ%3d%3d&preview=false#AN=95409913&db=eue>.

- Jones, Allen R. "Increasing Adult Learner Motivation for Completing Self-Directed E-Learning." *Performance Improvement* 52, no. 7 (08, 2013): 32-42.
<http://web.b.ebscohost.com/ehost/detail/detail?sid=120a044b-d2bc-49af-b45d-59e0a02559f6%40sessionmgr112&vid=0&hid=116&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%3d%3d&preview=false#AN=89719716&db=bth>.
- MacDonald, Janet. *Blended Learning and Online Tutoring: Planning Learner Support and Activity Design*. Aldershot: Gower, 2008.
- Maxwell, Amita. "Technological Advancements in Methods of Training with Reference to Online Training: Impact and Issues for Organizations." *Researchers World* 3, no. 3 (Jul 2012, 2012): 87-95. <http://search.proquest.com/docview/1034611784?accountid=9867>.
- Mayes, T. and S. de Freitas. "Review of e-learning theories, frameworks and models." London: Joint Information Systems Committee (2004).
<http://www.jisc.ac.uk/whatwedo/programmes/elearningpedagogy/outcomes.aspx>.
- Morais, Eduardo, Carla Morais, and João Paiva. "Myths and Realities of E-Learning: Exploratory Survey of Higher Education Students." *E-Learning and Digital Media* 11, no. 3 (June 01, 2014): 300-313. <http://ldm.sagepub.com/content/11/3/300.abstract>.
- Parlakkilic, Alaattin. "E-LEARNING CHANGE MANAGEMENT: Challenges and Opportunities." *Turkish Online Journal of Distance Education (TOJDE)* 14, no. 4 (10, 2013): 54-68.
- Saks, Alan M., Robert R. Haccoun, and Monica Belcourt. *Managing Performance through Training and Development*. Toronto: Nelson Education, 2016.
- Suhasini, R. and T. Suganthalakshmi. "Corporate E-Learning." *Asia Pacific Journal of Management & Entrepreneurship Research* 4, no. 1 (Jan 2015, 2015): 176-198.
<http://search.proquest.com/docview/1648960013?accountid=9867>.
- Thoutenhoofd, Ernst D. and Anne Pirrie. "From Self-Regulation to Learning to Learn: Observations on the Construction of Self and Learning." *British Educational Research Journal* 41, no. 1 (2015): 72-84.
<http://web.a.ebscohost.com/ehost/detail/detail?sid=446a2999-95e2-43f3-9c89-0db74a1f363a%40sessionmgr4001&vid=0&hid=4114&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%3d%3d>.
- Treasury Board of Canada Secretariat. "Directive on Delegation of Financial Authorities for Disbursements." Last modified 15 March 2011. <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=17060§ion=text>.
- Walt, Gill and Lucy Gilson. "Reforming the Health Sector in Developing Countries: The Central Role of Policy Analysis." *Health Policy and Planning* 9, no. 4 (1994): 353-370.
<http://heapol.oxfordjournals.org/content/9/4/353>.