

### International Journal of Research in Social Science and Humanities (IJRSS)

DOI: <u>10.47505/IJRSS.2023.V4.9.1</u>

E-ISSN: 2582-6220

Vol. 4 (9) September -2023

## Human Resources Bureaucratic Reform Roadmap in Public Service in Malang City

Nindi Zeilla Fa Zuhri <sup>1</sup>, Agus Sholahudin <sup>2</sup>, Roos Widjajani <sup>3</sup>

<sup>1-3</sup> University of Merdeka Malang

Indonesia

#### **ABSTRACT**

The Public Works Department of Highways in Malang City is one of the organizations implementing bureaucratic reform. In the area of public works and co-administration responsibilities, the Regional Work Organization (OPD) is in charge of managing government matters that fall under the purview of the provincial government. In order to improve public services and organizational effectiveness at the Office of Public Works, this study intends to explain and analyze the execution of human resource bureaucracy reform strategies, as well as the motivating and impeding factors for doing so. Highways in Malang City. With Malang City's Public Works Department as its research site, this study is qualitative in nature. sources of information include paperwork, interviews, and observation. Miles and Huberman analysis is used in data analysis. The study's findings show that human resource bureaucratic reform policies have been put into place to improve public services for the Public Works Office of Highways in Malang City as a whole. Based on the analysis of the study's data, this study's conclusion is that these policies have been successfully put into place to enhance public services for the Bina Marga Public Works Office in Malang City. At the Public Works Office of Bina Marga Kota Malang, communication, human resources, bureaucracy, and the attitude of policy implementers toward the implementation of bureaucratic reform are factors driving the implementation of human resource bureaucratic reform policies in improving public services and organizational effectiveness. While the barriers to bureaucratic reform include a lack of socialization, a lack of understanding of it, and the need for contextual reform, there should be a specific strategy because the barriers are not ideal, the quality of the workforce is poor, and the workload is heavy.

**Keywords:** Bureaucratic Reform, Human Resources, Public Service.

#### 1. INTRODUCTION

By enhancing the quality of human resources (government bureaucracy) who are professional with characteristics, integrated, high performing, able to serve the public, neutral, prosperous, dedicated, and adhere to fundamental values and a code of ethics state apparatus so as to provide welfare and a sense of justice to the general public, bureaucratic reform aims to provide the best service to society possible. To promote clean governance, bureaucratic transformation is required (Djani, 2015). The bureaucracy's efficiency and professionalism are still some of the accomplishments that need to be improved. The poor level of efficiency of the bureaucracy in Indonesia is a further issue. Bureaucratic reform is an effort, according to Turner and Hulme Dam (Bratakusumah, 2015), to develop a more efficient administrative structure for enacting social change, achieving political equality, social fairness, and economic growth. This opinion is supported by study findings from the World Bank's Global Competitiveness Report, which show that bureaucratic inefficiency is still the second-most troublesome aspect of the government in Indonesia after the corruption issue. Corruption is a result of this inefficiency (World Economic Forum, 2017).

According to data from the World Bank's Inefficient Government Bureaucracy Index, the efficiency of the Indonesian government decreased on average year from 2008 to 2017 (World Bank, 2018). According to Kurniawan (2005), the definition of public service is "providing services (serving) the needs of other people or communities who have an interest in the organization." In order to provide public service, which is a service to citizens, businesses must take greater responsibility for the people they serve. The ineffective system and the caliber of the personnel running the Indonesian bureaucracy at the time were some of the factors contributing to its slowness. 2016 (Pradipta). As a result, the State Civil Apparatus' (ASN) duty is prioritized due to the bureaucracy's high standards. The position and function of ASN are very important for carrying out and implementing state duties that promote national development as well as for carrying out and implementing public services. Insofar as the Republic of Indonesia is concerned, its national development objectives are to establish an autonomous, empowered, wealthy, and just society (Putra, 2019).

Adhering to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform concerning the Road Map of Bureaucratic Reform of the Ministry of Administrative Reform and Bureaucratic Reform 2020-2024 is one of the continuing

implementations of bureaucratic reform. The Bureaucratic Reform Team, in collaboration with the Ministry of Administrative Reform and bureaucratic reform teams, and the National Civil Service Agency (BKN), coordinate on an ongoing basis to align job grading per work unit in real terms, by salary and other sources of income earned. Government agencies have completed various documents required to be proposed in an integrated manner to the State Ministry for Administrative Reform and Bureaucratic Reform (Kemenpan and RB).

The Public Works Department of Highways in Malang City is one of the organizations implementing bureaucratic reform. In the area of public works and co-administration responsibilities, the Regional Work Organization (OPD) is in charge of managing government matters that fall under the purview of the provincial government. The Regulation of the Minister of Administrative Reform and Bureaucratic Reform concerning the Road Map of Bureaucratic Reform of the Ministry of Administrative Reform and Bureaucratic Reform 2020-2024, one of which is the area of change in HR (Human Resources), serves as the department's manual for implementing bureaucratic reform. An HR management strategy that must be properly implemented from hiring and hiring decisions to terminating employees can result in inept HR. The effectiveness of governance and service delivery will be impacted by this. To create an HR management system that can produce professional personnel, changes in HR management were implemented. The DPU (Public Services Department) in Bina Marga Malang City was the site of this study. This is due to the fact that the Malang City administration was granted a charter by the Ombudsman in 2021 for the designation of High Compliance in Public Services. The Indonesian Ombudsman conducted a survey on public services in all government agencies, which is how the high compliance predicate was discovered. This study aims to describe and analyze the implementation of human resource bureaucratic reform policies in order to improve organizational effectiveness and public services at the Bina Public Works Office in the Clan of Malang City. It also aims to identify and describe the motivating and impeding factors for such implementation. in the Highways Office of Malang City Public Works. The advantages of this research are that it should be able to provide empirical and analytical explanations to develop the bureaucratic reform that organizations need at this time, which is needed by all ASN employees, as well as an additional theoretical framework for developing analytical models to predict theories of bureaucratic reform, organizational effectiveness, and public services. should be able to show good behavior both within the organization and between members of the organization in order to encourage bureaucratic reform and achieve the highest possible standard of public services.

#### 2. FOUNDATION OF THEORY

#### 2.1 Bureaucratic Reform

Bureaucratic reform in developing countries like Indonesia is a necessity or condition sine quanom and is the government's primary concern. Discourses on bureaucratic reform are also considered to have a significant influence on the welfare and prosperity of the people through development on a national basis and target. Bureaucratic reform in Indonesia has entered a new phase since the government launched the grand design of national bureaucratic reform through Presidential Decree No. 81 of 2010 so that efforts to reform the bureaucracy can run more directed and sustainable. Dwiyanto (2003) argues that the size of the bureaucracy is recognized to be very large without a clear connection between function and structure. In line with that, Prasojo (2009) also stated that laws and regulations that should be reconciled as soon as possible are still running slowly so that sectoral arrangements will overlap, even contradict one another, giving rise to institutional and procedural gaps as opportunities for criminal acts to occur. Corruption. The management of state apparatus resources, which is far from professional, the quantity of which needs to be commensurate with the quality expectations, is also a separate problem in the bureaucracy in Indonesia. Public service reform is a strategic point to build good governance practices. Public service reform is believed to broadly impact changes in other aspects of government life so that changes in public service delivery practices can become a leverage point for efforts to change towards good governance.

Public services have historically been the area where the state, represented by the government, interacts with non-governmental organizations. Dwiyanto (2008:20–24) lists several reasons why this is a strategic place to begin the development of good governance in Indonesia. Furthermore, the range of public services makes it simple to explain distinct components of good administration. Offering public services makes it simple to evaluate institutional factors that are used as a guide when evaluating governance procedures. Public services have frequently involved both civil society and market forces. Additionally, all aspects of governance have interests in public services. Because both excellent and bad public service practices have a significant impact on each of the three components of governance, they are both very significant and a crucial stake for each (Indiahono, 2009).

#### 2.2 Public Service

By following the fundamental policies and procedures that have been established, public service is described as "offering services (serving) the needs of other individuals or the public who are interested in the company. Farnham and Horton (2003) claim that the process of putting state apparatus services into practice for the community is called by a variety of names, including public service or public service community service. However, the applications of the aforementioned restrictions are comparable. Government bureaucrats implement public policy as a component of public service. For the adopted public policies to function

https://ijrss.org Page 2

DOI: 10.47505/IJRSS.2023.V4.9.1

well, bureaucrats must be more inclined to care about the public's expectations of the services they receive. The fulfillment of societal wants and desires by government officials is known as public service. The state was established by the public (society) to enhance human welfare. In essence, the demands of society must be met by the state, in this case the government (bureaucrats). Needs in this situation are not personal needs, but rather a variety of needs that the community anticipates. One way the state machinery performs its role as a public servant and a servant of the state is through the public service provided by the bureaucracy. The public bureaucracy's services are provided for the wellbeing of the populace in a welfare state. The most fundamental reason for any government to exist is to provide public services. The maintaining of the rule of law, a sense of security, mutual trust, and effective communication between the government and the community are all necessary for public service to take place. Therefore, stability, distribution, and public services are all included in the roles played by both central and regional governments. The goal of public service is to fulfill or adhere to community/customer expectations. To do this, high-quality services that satisfy the community's requirements and wants must be offered. When expectations and desires match reality, a service is of high quality. To serve as a guide for their implementation, public services must also make reference to and be backed by any applicable laws or regulations. It is also feasible for non-government parties, such as the private sector or the community, to carry out public services in addition to the government party that organizes them. This does not, however, negate the importance of the government's responsibility in providing public services to the populace.

#### 3. RESEARCH METHOD

#### 3.1 Research Approach

This study uses qualitative research. Bogdan and Taylor in Moelong (2016) define qualitative research as research that produces descriptive data in the form of written or spoken words from people and the observed behaviour of the people studied. The research approach uses a qualitative approach, so the paradigm used in this study is non-positivist, especially critical theory. The non-positive paradigm is a paradigm that emphasizes the search for meaning in every actor's social actions. According to this paradigm, the most crucial thing is interpretation. This paradigm emphasizes that laws or generalizations (which are causal) are only sometimes needed to understand social phenomena. Thus, every action, including language, has a high symbolic meaning and must be understood as well as possible.

#### 3.2 Research sites

The research location is the research object where the research was conducted. The researcher intentionally (purposive) determined the research location to be used to solve problems in the research subject. This research was conducted at the Public Works Department of Highways Malang City, a government agency providing public services. The scope of this research, namely Policy Implementation Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform concerning the Road Map of Bureaucratic Reform of the Ministry of Administrative Reform and Bureaucratic Reform 2020-2024.

#### 3.3 Data Sources

Primary and secondary data make up the several sorts and sources of research data, which are all quantitative in nature. Primary data is information that researchers have personally collected. The researcher recorded and took notes throughout the interviews with the informants to gather the primary data for this study, which was retrieved as text. Face-to-face interviews between researchers and informants provided researchers with firsthand data. Researcher-gathered information is referred to as secondary data. In order to complete the information from primary sources, secondary data is required. The Road Map for Bureaucratic Reform of the Ministry of State Apparatus Empowerment and Bureaucratic Reform for 2020–2024, documents or profiles of the Malang City DPU Bina Marga, and other secondary data, in the form of journal research and websites, are among the secondary data used in this study.

#### 3.4 Data Collection Techniques

Both primary and secondary data sources will be used in this study's data collection. In-depth interviews were one of the methods used by researchers to acquire data. When conducting a preliminary analysis to identify issues that need further investigation, as well as when there are few or no respondents and the researcher wishes to learn more in-depth information from them, interviews are utilized as a data gathering strategy. This method of gathering data is based on self-reports, or at the very least on individual knowledge and or beliefs. The following action is observation. To get information from the research object being investigated, observations are made directly and then carefully recorded. The number of issues that the employees of the Highways City of Malang's Public Works Office encountered was counted, and observations were drawn from this data. A strategy for taking a closer look at the issues was developed. Lastly, there is documentation. Documents are records of past events and can take the shape of text, drawings, or large-scale artistic creations. The written materials employed by the researchers in this study included rules, policies, and other people's written creations that were downloaded from the internet.

#### 3.5 Data Analysis Techniques

This study used qualitative data analysis as its method of data analysis. Data analysis is the act of systematically gathering information from interviews, field notes, and other sources in order to make it understandable to others and to support research conclusions. Organizing data, categorizing it in terms of units, synthesizing, combining it into patterns, selecting which ones are significant and what to learn, and drawing conclusions that can be communicated to others are all steps in the data analysis process (Sugiyono, 2020, p. 487). The Miles and Huberman data analysis model is employed in this investigation. The explanation of each stage, from the start of data collection to the conclusion drawn, is obvious and cohesive in this model, which is why. According to Sugiyono (2020: 488), Miles and Huberman (1984) argue that activities in qualitative data analysis are carried out interactively and continue constantly until the data is saturated. An analysis based on data is used to establish a hypothesis in qualitative data analysis, which is an inductive process. According to the theory of Miles, Huberman, and Saldana (2014), data were evaluated in various processes, namely in three steps: data condensation, data presentation, and conclusion- or verification-drawing. Data condensation is the process of choosing, focusing, streamlining, condensing, and converting data.

#### 4. RESEARCH RESULT

### 4.1 Implementation of Human Resources Bureaucratic Reform Policies in Improving Public Services Office of Public Works Department of Highways Malang City

Based on the results of the interviews, it was explained that implementing bureaucratic reform in the concept of efficiency as the highest standard in bureaucratic reform could only be applied to the job preparation process. In contrast, in the operational realm, the principle of efficiency cannot be applied because the emphasis is on effectiveness under the burden of life and death situations. Not efficiency where in its implementation, it is necessary to pay attention to the joint itself or, more specifically, pay attention to the peculiarities directed at the operational preparation itself so that the maximum effectiveness of work tasks can be achieved as measured by the dimensions of the area of change as follows. The first is change management. The application of change management in implementing bureaucratic reform in government agencies will increase the organization of government agencies, in this case, the DPU of Highways Malang City. The results showed that seven indicators of change management in the implementation of bureaucratic reform in government agencies (goal setting, highest leader role, bureaucratic reform team, bureaucratic reform road map, employee involvement, communication strategy and changes in mindset and work culture form the change management variable, determining and understanding the goals before bureaucratic reform is implemented as part of change management in the implementation of bureaucratic reform in government agency organizations. The results of this study are consistent with Winardi (2015), explaining that change does not always end well. Therefore, efforts need to be made so that change can be directed toward better conditions. Better than the previous condition; in other words, change means the transition from the previous state to the next state.

The communication strategy is very important so that the leadership elements in the DPU Bina Marga City of Malang and agents of change in bureaucratic reform become an integral part of the change activities carried out in implementing bureaucratic reform in the DPU Highways Malang City. Each work unit in the DPU Bina Marga Malang City is an important part, and nothing is more important than one part to another; because of that, there is a strategy for coordinating how to coordinate their work with other work units, the correlation and connection between the work units must be strong, the strategy carried out by agents of change and strong commitment of all agents of change in following up on SOPs that must be carried out in their duties as agents of change in bureaucratic reform at DPU Bina Marga City of Malang. Changes in the mindset of employees in bureaucratic reform at DPU Bina Marga City of Malang must be considered and become the primary concern and culture at work. The implementation of bureaucratic reform is marked by a change in mindset and work culture of all DPU Bina Marga Malang City employees in carrying out their daily tasks, as well as a reduced risk of failure of implementing the bureaucratic reform program within the DPU Bina Marga Malang City. Change management is very important in the implementation of bureaucratic reform in government agency organizations, which are expected to be a driving force for change to bring DPU Bina Marga City of Malang as a government agency organization to shift or move from current conditions to expected conditions. Therefore, changes managed in a holistic, structured and result-oriented manner will greatly assist DPU Bina Marga City of Malang in the transition period towards the desired bureaucratic condition. Indicators Change management in government agency organizations must pay attention to practices and implementation steps for transformation in government agency organizations because of its uniqueness and powerful hierarchy.

In addition to change management, there is also a human resource management system in which implementing bureaucratic reform in government agencies will increase the organizational effectiveness of government agencies, proven or acceptable. This means that implementing the human resource management system in implementing bureaucratic reform in government agencies will lead to the organizational effectiveness of government agencies. Human resources (HR) are critical organizational assets, so other resources must maintain their roles and functions. Admittedly or not, the success of an organization is strongly influenced by the quality of its human resources. Therefore, it is natural that every organization provides a more

significant portion of the human resource management aspect, including government agency organizations, namely the State Civil Apparatus (ASN). The research results show that the indicators of human resource management systems in implementing bureaucratic reform in government agencies (planning personnel needs, transparent and objective personnel recruitment process, career development evaluation, performance evaluation, enforcement of disciplinary and ethical rules, competency mapping, personnel information system, development and maintenance of capabilities, teamwork, culture and ethics of government agencies, task responsibilities, commitment to service to the state and society) significantly form human resource management system variables.

Regarding employee quality/competence, the appropriateness of employee placement in operational units and to support staff work must be based on the employee's competency. Including the importance of paying attention to the competence of leaders in government agency organizations. Because the organization is very hierarchical, the role of leaders is significant; the word leader in government agencies must be underlined, selecting leaders/placement of positions must be a particular concern in government agencies, leaders in government agencies must be mature from both academic and experience aspects, the two must be combined. HRM (human resource management) management in government agency organizations in implementing bureaucratic reform cannot be separated from management oriented to HRM principles. The influence of limited employee resources in the Malang City DPU Bina Marga is faced with the existing workload and is connected with the additional task of implementing bureaucratic reform, making it challenging to calculate employee workload accurately. That's why the principle of human resource rationalism must be considered.

The area of change in apparatus HR management is a factor that must be considered in bureaucratic reform in government agencies, which aims to create an effective and efficient bureaucracy with the management of employee recruitment and development by considering continuous training. The implementation of Bureaucratic Reform at DPU Highways in Malang City is inseparable from the function of human resource management, which plays an essential role in bureaucratic reform. It is considered urgent to develop modern and professional ASN human resources in order to anticipate changes in the global order and national dynamics that could threaten state sovereignty and people's safety. ASN human resource education development is carried out through an employee development process through a coaching cycle through continuous education, assignments, and training according to needs. The application of better human resource management is expected to create a professional and dignified state civil apparatus. Next is about structuring and strengthening the organization. The results showed that the seven indicators of organizational management and strengthening in the implementation of bureaucratic reform in government agencies (Organizational Arrangement, Organizational Analysis and Studies, Evaluation follow-up, Structure modernization) significantly formed the Organizational Arrangement and strengthening variables, Questionnaire item "Organizational arrangement in government agencies according to MEF (Minimum et al.), proportional growth personnel and organizational right sizing" which are the dominant Organizational Structuring Indicators as a measure of Organizational Structuring and strengthening in the implementation of bureaucratic reform in government agencies with a loading factor of 0.84, which is an important point why the organization must be managed/developed as a counterweight in the activities that occur in the work area. The organizational arrangement is related to understanding tasks, task boundaries and coordination systems between Working Units so that there is no overlap in implementation. In the implementation of Structuring and strengthening organizations in government agency organizations, Organizational Analysis and Studies are based on existing task fields and anticipating possible conflicts against deterrence from outside. The most important thing that needs to be considered in making an organizational review analysis is efficiency and effectiveness in coordinating the framework of the effectiveness of task implementation. As a follow-up to the organizational evaluation, Organizational Analysis and Study, contained in the academic text of organizational validation, is followed up with tiered proposals from the top command to the Chief of Staff. The government agency strategy called for developing a force structure that would turn out to be smaller but of higher quality with the capability to contribute to a wide range of operations across the spectrum of war. Increasingly advanced technology is a must to improve the ability of employees in government agencies by integrating with technological advances. Structural modernization in government agencies requires integration, and an organizational structure operated by human resources with good technological capabilities will impact the efficiency and effectiveness of task execution. Areas of change Structuring and strengthening the organization is a factor that must be considered in bureaucratic reform in government agencies, which aims to increase the efficiency and effectiveness of government agency organizations proportionally according to the needs of carrying out their respective tasks.

The study results show that strengthening supervision in implementing bureaucratic reform in government agencies SPIP (Government et al.), handling gratuities, public complaints, handling conflicts of interest, and building integrity zones. Internal Control System, which is carried out thoroughly within the government. SPIP aims to provide adequate assurance for effectiveness and efficiency in administering state governance, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. The target of the activities to be achieved by implementing the SPIP at DPU Bina Marga City of Malang is to increase obedience, efficiency and effectiveness of the implementation of the duties and functions of Satker within the DPU of Highways Malang City. Gratification Handling at the DPU Bina Marga Malang City to be achieved is

increased work discipline of DPU Bina Marga Malang City employees and compliance with applicable laws and regulations so that it will increase productivity and organizational performance within the DPU Bina Marga City Malang. Management of public service complaints is essential to improving the quality of services provided by DPU Bina Marga City of Malang as a government agency organization. The public must know about the readiness of the DPU of Bina Marga Kota Malang in its service to the community and the need to create a system of information mechanisms and complaints from the public is one of the bureaucratic reforms in the framework of enforcing discipline, enforcing rules in order to maintain public order. The results of this research on strengthening supervision reform factors are consistent with what Herbasuki stated (Amy Rahayu, 2018, p. 249). explained that the oversight system in the bureaucracy is an essential aspect of the national development program. This is done to ensure that public organizations are run by what is regulated in law; apart from that, the monitoring system can also prevent ineffectiveness in implementing national development.

Furthermore, Herbasuki explained that the monitoring system ensures everything runs to the organization's vision, mission, goals and targets. The monitoring system has two main objectives: accountability and the learning process. On the accountability side, the oversight system will ensure that ethics and the rule of law use development funds to fulfil a sense of justice in society. On the learning process side, the monitoring system will provide information about the impact of the program or intervention so that decision-makers can learn how to create more effective programs.

In managing governance, the study results show that the indicators for managing governance in implementing bureaucratic reform in government agencies are SOP-AP (Standard et al.), SPBE, open information, and closed information. The selection of information that does not provide information to the public in government agency organizations needs to be appropriately managed. Bureaucratic reform in ASN in the field of intelligence and highly confidential operations cannot be disclosed; there must be limits on which information must be in the public interest and which is not. The application of governance arrangements in the implementation of bureaucratic reform in government agencies will lead to the organizational effectiveness of government agencies. Djani (2015) explained that bureaucratic reform can be classified into three groups: institutional reform, apparatus resource reform, and system and procedure reform. The importance of the principle of efficiency of systems and procedures in bureaucratic reform is also the most critical goal for all organizations, according to what was conveyed by Caiden and Siedentopf (1982: 86). The motivation for administrative reform is due to the many complaints about ineffective government, unresponsive administration and inefficient conditions. Administration, as well as demands for improvements to the performance of government institutions.

In order to improve accountability, it is important to recognize when organizational objectives of government agencies are not being met. This is founded on the justification that a nation's citizens determine whether it will exist or not. Therefore, providing good and responsible service is required of government organizations as ASN DPU Bina Marga City of Malang. Mardiasmo (2006: 3) defines accountability as a duty to account for the accomplishment or failure of the organization's mission in reaching set goals and objectives through a medium of accountability that is used on a regular basis. A key component of the Road Map for Bureaucratic Reform is performance accountability. A clean and accountable bureaucracy, an effective and efficient bureaucracy, and a bureaucracy that provides quality public services are the three key goals of bureaucratic reform mandated by the road plan. The ability of ASN DPU Bina Marga Kota Malang to account for the utilization of the state budget for the best possible public services is a key component of accountability, which is the forerunner of good governance. The emphasis in the notion of performance accountability is on shifting the attitude and cultural framework of bureaucratic administration from workoriented (output) to performance-oriented (outcome). The next stage after deciding on strategic planning is performance measurement. Data about performance will be gathered and recorded during an activity. The attainment of performance expressed in units of performance indicators that will be utilized for performance measurement is known as the performance data. Government organizations must create systems for collecting performance data since this information is necessary for performance evaluation. The performance achievement must be disclosed in a Government Agency Performance Accountability Report (LAKIP) to the authorized party or those who request it at the conclusion of the term. The information from the LAKIP will be used in the last phase to constantly enhance the performance of institutions and agencies (Andiza, 2014).

On policy deregulation, the results of this study are inconsistent with public policy theory, where, in general, policy deregulation is an attempt to improve existing policies/rules. This is done to simplify bureaucracy in services so that public services are more accessible and less complicated. This short bureaucracy has the potential to prevent maladministration in public services. However, in government agency organizations, policy deregulation must be reviewed on overlapping regulations, but if it causes deviations in regulations, it will weaken organizational performance. In terms of public services, the results of the study show that public services provided by organizations are necessary to support organizational readiness and effectiveness. Behaviour at work, especially ASN members of DPU Bina Marga City of Malang, serve the community by providing excellent and quality service, so it is hoped that providing excellent service can increase the effectiveness of the organization as an agency that carries out its primary function as a public servant. An organization can be effective if the organizational goals or values, as set out in the vision and mission, can be achieved optimally with optimal readiness.

There is a tendency for injustice in public services where people far from service providers find it difficult to get services. If this inequality and injustice continue to occur, then this discriminatory service will have the potential to cause latent conflicts in the life of the nation. This potential includes the possibility of national disintegration in the context of services. In addition, there is a tendency for lack of greater authority in the regions, as a result of which public services become ineffective, efficient and economical, and service units may tend to be irresponsible, responsive and not representative of the demands of society. An organizational paradigm has yet to change fundamentally from the conventional service paradigm. This old paradigm is characterized by the behaviour of members of government agencies in providing services to the community. Implementing bureaucratic reform in government agencies Strengthening Public Services will further increase the organizational effectiveness of government agencies. ASN serves the public in the event of various disturbances and threats that can disrupt society, the nation and the state. Service to the community with the benchmark for the success of ASN public services in the public works sector is if the community feels safe and free from all threats and the integrity of the NKRI can be maintained in government agency organizations, which is effective itself because with better effectiveness in government agency organizations, government agency services to the public can also be said to be getting better.

# 4.2 Driving and Inhibiting Factors for the Implementation of Human Resources Bureaucratic Reform Policies in Improving Public Services and Organizational Effectiveness at the Office of the Public Works Department of Highways in Malang City

The driving and inhibiting factors for implementing human resource bureaucratic reform policies in improving public services and organizational effectiveness at the Malang City Highways Public Works Office are explained by supporting and inhibiting factors for implementing bureaucratic reform at the Malang City Highways DPU. Based on Edward III's theory, policy implementation is explained by the following things: The first is communication. Information can be spread both top-down and bottom-up through communication. There must be a certain period set out for communicating information to subordinates in order to prevent information from being distorted. Additionally, the information must be clear, accurate, and consistent. Transmission is the primary component that affects policy communication. An excellent implementation can also be produced via good communication distribution or transmission. Direct training, workshops, and seminars, as well as in-person delivery, are used to coordinate the policy implementation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform for 2020-2024 at DPU Bina Marga Malang City. Clarity is the second consideration. Indicators of communication clarity are a crucial component as well. A public policy's ability to be implemented successfully depends on communication clarity. If desired policy implementation occurs, policy implementers must accept implementation instructions and clearly communicate these policies. Policy implementation communication messages that are not clear in their delivery will likely lead to misconceptions and may even go against the intended purpose.

An information system regarding promotion regulations is necessary for clarity in communication, which results in misinterpretation of the intent and purpose of a regulation. Apart from that, ambiguity is also influenced by the complexity of regulation, so the more complex a regulation is, primarily if an accurate job information system does not support it, the greater the possibility that the regulation will not be implemented properly. The third factor, consistency, is related to the attitude, perception and response of the Malang City DPU Bina Marga government as the implementer in clearly and correctly understanding the implemented mechanisms and guidelines. According to Siagian (2018: 167), assistance from direct superior officials to their subordinates can be in two forms, namely actively providing coaching and guidance in the context of carrying out tasks and providing opportunities to develop abilities, insight and motivate them, such as through employee education and training, socialization, positions, and so on.

The next indicator is based on Edward III's theory, namely resources. Based on an analysis of human resource resources, they are not yet optimal enough to support the implementation of the policy of the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation concerning the Road Map of Bureaucratic Reform of the Ministry of State Apparatus Empowerment and Bureaucratic Reform 2020-2024. This is caused by the need for more human and budgetary resources as the main actors in carrying out their duties in implementing this regulation. Another indicator is the disposition or attitude of the apparatus. They are related to the attitude of the implementor in supporting a policy implementation. Often, implementors are willing to take the initiative to achieve policies, depending on the extent of their authority. Therefore, the norms will determine what officials may and may not do. Regulation of the Minister for Administrative Reform and Bureaucratic Reform concerning the Road Map for Bureaucratic Reform of the Ministry of Administrative Reform and Bureaucratic Reform 2020- at DPU Bina Marga Malang City. Norms determine the normative limits of the behaviour of members of the organization, the nature and forms of control and supervision, and the managerial style.

The next indicator is the bureaucratic structure. Based on the explanation, it is explained that the implementation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation regarding the Road Map of Bureaucratic Reform of the Ministry of State Apparatus Empowerment and Bureaucratic Reform 2020-2024 at DPU Bina Marga City of Malang has

not run optimally. This is due to the fact that the communication that is running needs to be better for the related parties. Second, the resources for implementing this policy still need to be improved. The lack of human resources and supporting facilities in implementing this regional regulation will directly impact the non-optimal implementation of related regulatory policies. Third, the bureaucratic structure in implementing this regulation could have gone better. This is because the running bureaucracy still needs to be optimal, which can impact implementing policies that are not optimal. The inhibiting factors led to the implementation of bureaucratic reforms that were not contextual at DPU Bina Marga City of Malang because substantive matters, which had become a feature of organizational management, had not been accommodated in the 8 (eight) areas of change that had been implemented. Even though the role of employees is quite significant as parties are interested in the bureaucracy. The current policy of improving the eight areas of change has lost context due to different problems and challenges at DPU Bina Marga City of Malang. In addition, the employee's current understanding of bureaucratic reform is more of an additional improvement. Bureaucratic reform should change employees' character so that they are more in line with their character as public servants and have the competencies needed to bring employees into the era of globalization. The results of data analysis and interviews with qualitative analysis, which explain the causes of the implementation of bureaucratic reform at DPU Bina Marga City of Malang, then further explored the factors that can influence the successful implementation of bureaucratic reform at DPU Bina Marga Malang City so that later the most appropriate bureaucratic reform model can be formulated at DPU Bina Marga City of Malang as an organization to improve organizational efficiency.

#### 5. CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Conclusion

Based on the results of data analysis, the conclusion in this study is change management; the results show that seven indicators of change management in implementing bureaucratic reform in government agencies are part of change management in implementing bureaucratic reform in government agency organizations, especially ASN employees at DPU Bina Marga Malang City with public works. Regarding the human resource management system, the management of HRM in government agency organizations in implementing bureaucratic reform is inseparable from management oriented towards HRM principles. The influence of the limited human resources available at DPU Bina Marga Malang City is faced with the existing workload and is associated with the additional task of implementing bureaucratic reforms, making it challenging to calculate employee workload precisely. The results showed that the seven indicators of organizational management and strengthening in the implementation of bureaucratic reform in government agencies (Organizational Arrangement, Organizational Analysis and Studies, Follow-up evaluation, and Structure modernization) significantly formed the variables Organizational management and strengthening were carried out by understanding tasks, task boundaries and coordination systems between Working Units so that there is no overlap in implementation. In structuring and strengthening the organization, strengthening supervision in the implementation of bureaucratic reform in SPIP government agencies, handling gratuities, public complaints, handling conflicts of interest, and building an Integrity zone, the implementation of DPU Bina Marga Malang City wants to achieve increasing obedience, efficiency and effectiveness of carrying out tasks and the function of Satker in the DPU of Highways Malang City. In managing governance, the study results show that the indicators for managing governance in implementing bureaucratic reform in government agencies are SOP-AP (Standard et al.), SPBE, open information, and closed information. The selection of information that does not provide information to the public in government agency organizations needs to be appropriately managed. The objective of the program in the area of strengthening performance accountability at DPU Bina Marga Kota Malang is the realization of accountability for organizational performance within DPU Bina Marga Kota Malang so that it can carry out tasks effectively, efficiently and accountably, which aims to encourage the bureaucracy at DPU Bina Marga Kota Malang to perform more and can account for its performance and improve performance in achieving the vision, mission and goals of the organization by all the sources it uses. In policy deregulation, the regulations issued are only at the level of making decrees and circulars to subordinate units, which emphasize information on decisions that have been issued. Decrees made by the leadership of DPU Bina Marga City of Malang must comply with or constitute an affirmation of rules and decisions made by the Ministry of Public Works. Furthermore, its nature only applies to internal DPU Highways Malang City DPU Bina Marga Malang City. In public service, behaviour in working as ASN DPU Bina Marga Malang City serves the community by providing excellent and quality service, so it is hoped that it can increase the organization's effectiveness as an institution that carries out its primary function as a public servant.

Overall implementation of the results of data analysis, the conclusion in this research is the implementation of human resource bureaucratic reform policies in improving public services at the DPU Bina Marga Office. Factors driving the implementation of human resource bureaucratic reform policies in improving public services and organizational effectiveness at the Public Works Office of Bina Marga Kota Malang include communication, human resources, bureaucracy and the attitude of policy implementers concerning the implementation of bureaucratic reform. While the inhibiting factors include lack of socialization, lack of understanding of bureaucratic reform, and the need for contextual bureaucratic reform, there needs to be a specific strategy, the obstacles to bureaucratic reform are not optimal, the quality of employees is low, and the workload is high.

#### 5.2 Suggestion

Based on the conclusions above, the suggestions that can be conveyed are that the leaders of the Public Works Office of Highways in Malang City pay more attention to policies that can improve bureaucratic reform, organizational effectiveness and quality of public services, DPU Bina Marga City of Malang to increase knowledge and understanding for bureaucratic reform with guidance and training for employees so that they will understand the goals of bureaucratic reform for government agencies, DPU Highways Malang City employees balance the workload with the abilities of DPU Highways Malang City employees so that work overload does not occur and obtain optimization of work results as well as subsequent researchers who will carry out further research in the field of public administration more specifically on a model of bureaucratic reform so that it is expected to contribute more perfect research models on the same topics.

#### REFERENCES

Abdullah AS, A.-S. (2015). The Impact of Conflict Management on Organizational Effectiveness A Case Study: Ministry of Higher Education of European Journal of Business and Management, pp. 736, 75–85. Retrieved from http://www.jstor.org/stable/3000269

Adeleye, EO 2016. Investigating the Impact of Organization Structure on the Performance of the Nigerian Securities and Exchange Commission NSEC Investigating the Impact of Organization Structure on the Performance of the Nigerian Securities and Exchange. European Journal of Business and Management, 1815, 153–161.

Adi, Yuri. 2018. Bureaucratic Reform to the Improvement of Public Services Challenges for Indonesia. Publicauma: Journal of Public Administration, Medan Area University 6(1):15. doi: 10.31289/publika.v6i1.1494.

Adi, Yuri. 2019. Bureaucratic Reform Barriers: A Case Study on the One Stop-Integrated Service Office in Bone Regency. JKAP (Journal of Public Policy and Administration) 22(2):146. doi: 10.22146/jkap.34536.

Adian Firnas, 2016. Politics and Bureaucracy: The Problem of Bureaucratic Neutrality in Indonesia in the Reformation Era. Political Journal. Vol, 06. No, 01. June

Ahmady, GA, Mehpour, M., and Nikooravesh, A. 2016. Organizational Structure. Procedia-Social and Behavioral Sciences, 2305, 455–462. https://doi.org/10.1016/j.sbspro.2016.09.057

Ajike, EO, Akinlabi, BH, Magaji, N., and Sonubi, AO 2015. Effect Of Conflict Management On The Performance Of Financial Service Organizations In Nigeria: An Empirical Study Of Access Bank PLC. International Journal of Economics, Commerce and Management United Kingdom, III 7, 260–272. Retrieved from http://ijecm.co.uk/wp-content/uploads/2015/07/3716.pdf

Almanae, M. 2007. Organizational environment and its effects on performance - Applied study in insurance companies in Libya. Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis, 553, 9–22. https://doi.org/10.11118/actaun200755030009

Amirullah. 2017. Not Meeting Standards, Kemenko PMK Supports Closing of 25 PTS. October 14th. Retrieved March 29, 2018, from <a href="https://nasional.tempo.co/read/1024678/ntak-memenuhi-standar-kemenko-pmk-mensupport-penutupan-25-pts">https://nasional.tempo.co/read/1024678/ntak-memenuhi-standar-kemenko-pmk-mensupport-penutupan-25-pts</a>

Aminullah, M., Hariyanto, T., & Widjajani, R. (2022). Study on the Implementation of Waste Management Policies in Probolinggo Regency. Cross Current Int J Econ Manag Media Stud, 4(5), 72-80.

Andrews, Rhys, Kenneth J. Meier, Sandra Groeneveld, Kenneth J. Meier, E. Schröter, and Rhys Andrews. 2015. Representative Bureaucracy and Public Service Performance: Where, Why and How Does Representativeness Work? Public Management Research Conference, Aarhus University 22(2015):24.

Anggraini, Diah. 2019. Bureaucratic Reform in the Empirical Perspective and Pathology. International Journal of Kybernology 3(2):1–14. doi: 10.33701/ijok.v3i2.588.

Angkasah, Lalu, Huala Adolf, and Gatot Dwi Hendro Wibowo. 2018. Bureaucratic Reform in the Perspective of State Administration Law. Mediterranean Journal of Social Sciences 8(5–1):35–41. doi: 10.2478/mjss-2018-0094.

Asyraf, WM 2013. A Comparison Of Partial Least Square Structural Equation Modeling PLS-SEM and Covariance Based Structural Equation Modeling CB-SEM for Confirmatory Factor Analysis. International Journal of Engineering Science and Innovative Technology IJESIT, 25, 198–205.

Austen, Agata, and Bogna Zacny. 2015. The Role of Public Service Motivation and Organizational Culture for Organizational Commitment. Management 19(2):21–34. doi: 10.1515/manment-2015-0011.

Ayagre, P., Appiah-Gyamerah, I., and Nartey, J. 2014. The Effectiveness of Internal Control Systems of Banks. The Case of Ghanaian Banks. International Journal of Accounting and Financial Reporting, 42, 377. https://doi.org/10.5296/ijafr.v4i2.6432

Babatunde, BO, and Adebisi, AO 2012. Strategic Environmental Scanning and Organizational Performance in a Competitive Business Environment. Economic Insights - Trends and Challenges, LXIV1, 24–34. https://doi.org/10.1080/07908318.2014.1000926

Bajorek, Zofia M., and Stephen M. Bevan. 2015. Performance-Related-Pay in the UK Public Sector: A Review of the Recent Evidence on Effectiveness and Value for Money. Journal of Organizational Effectiveness 2(2):94–109. doi: 10.1108/JOEPP-03-2015-0011.

Bratakusumah DS 2015. Administrative Reform In Indonesia: Reform and Challenges. Bangkok: Presented at 2015 SEAN-KOREA International Symposium 21-22 May

Bubilek, O. 2017. Importance of internal audit and internal control in an organization – Case Study. Arcada. Retrieved from https://bit.ly/2I8bSMa

Burja, V. 2012. Environmental Management Systems and Companies' Sustainable Performance in Romania. Annales Universitatis Apulensis Series Oeconomica, 141, 226–236. https://doi.org/10.1128/AEM.02282-08

Channar, ZA, Khan, M., and Haider Shakri, I. 2015. Internal Control Effectiveness and Its Relationship With Financial Performance. IBT Journal of Business StudiesFormerly Journal of Management and Social Sciences, 112, 92–107. https://doi.org/10.1108/11766091011050840

Chaudhry, AM, and Asif, R. 2015. Organizational conflict and conflict management: A synthesis of literature. Journal of Business and Management Research, 9, 238–244. Retrieved from http://www.knowledgejournals.com/PDF/102.pdf

Christine. Angelina, Syahrani and Santi Rande. 2018. Evaluation of the Implementation of the Pkh Family Hope Program in Singa Gembara Village, North Sangatta District, East Kutai Regency. eJournal of State Administration, Volume 6, Number 4, 2018: 8160-8169.

Cordella, Antonio, and Niccolò Tempini. 2015. E-Government and Organizational Change: Reappraising the Role of ICT and Bureaucracy in Public Service Delivery. Government Information Quarterly 32(3):279–86. doi: 10.1016/j.giq.2015.03.005.

Creswell, JW 2014. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches 4th ed.. London ECIY SIP.

Crucke, S., and Decramer, A. 2016. The Development Of A Measurement Instrument For The Organizational Performance Of Social Enterprises. Sustainability Switzerland, 82. https://doi.org/10.3390/su8020161

Damanhuri, Roni Jawandi. 2017. Reactualization of Bureaucratic Reform Towards Good Governance. Proceedings of the National Seminar on Education FKIP UNTIRTA 2017 2(6):297–304.

Data Wardana and Geovani Meiwanda, 2017. Bureaucratic Reform Towards a New, Clean and Dignified Indonesia. Vol, III. No, 1. April

Destler, Katharine Neem. 2017. A Matter of Trust: Street Level Bureaucrats, Organizational Climate and Performance Management Reform. Journal of Public Administration Research and Theory 27(3):517–34. doi: 10.1093/jopart/muw055.

Diyanto R, Darsono, & Purnomo E. 2015. Evaluation of the PKH Family Hope Program for Middle School Students. Journal of Social Studies Vol. 1 No. 3. p. 33.

Donaldson, L. 2006. The Contingency Theory Of Organizational Design: Challenges. In Organization Design - The Evolving State-of-the-Art p. 284. Retrieved from https://link.springer.com/chapter/10.1007/0-387-34173-0\_2

Douglas, Scott, and Albert Meijer. 2016a. Transparency and Public Value—Analyzing the Transparency Practices and Value Creation of Public Utilities. International Journal of Public Administration 39(12):940–51. doi: 10.1080/01900692.2015.1064133.

Douglas, Scott, and Albert Meijer. 2016b. Transparency and Public Value—Analyzing the Transparency Practices and Value Creation of Public Utilities. International Journal of Public Administration 39(12):940–51. doi: 10.1080/01900692.2015.1064133.

Dunn, WN 2014 Public Policy Analysis. Yogyakarta: Hanindita Graha Widya.

Dwiyanto, 2012. Restoring Public Trust Through Bureaucratic Reform. Jakarta: Main Library Gramedia

Dwiyanto, Agus. 2005. Realizing Good Governance through Public Services, Yogyakarta: Gadjah Mada University Press

Epskamp, S. 2015. Simplot: Unified Visualizations of Structural Equation Models, Structural Equation Modeling: A Multidisciplinary Journal. Routledge, July 00, 1–10. https://doi.org/10.1080/10705511.2014.937847

Eruemegbe, GO 2015. Impact of Business Environment on Organizational Performance in Nigeria: A Study of Union Bank of Nigeria. European Scientific Journal, 7881 Sept., 478–494. Retrieved from https://pdfs.semanticcholar.org/2c9d/76f12c8f91c5d867715f21dc4aad6d4d5e7f.pdf

Estalaki, KG 2017. On the impact of organizational structure on organizational efficiency in industrial units: industrial units of Kerman and Hormozgan Provinces. Estacao Cientfika UNIFAP, 73, 95–105. https://doi.org/10.18468/estcien.2017v7n3.p95-105

Eydi, H. 2015a. Analysis of Organizational Effectiveness Approaches Case Study: Sporting Organizations Field, 2015x.

Eydi, H. 2015b. Organizational Effectiveness Models: Review and Apply in Non-Profit Sporting Organizations, 15, 460-467.

Ferdinand, Augustine. 2002. Structural Equation Modeling: in Management Research. Semarang: Diponegoro University publishing body.

Fernades, HJX 1984. Evaluation Of Educational Programs. Jakarta: National Education Planning, Evaluation and Cultural Development.

Frederickson Jackson, 1977. The Spirit of Public, Administration, (San Francisco: Jossey-Bass Publishers

Gardner, L. 2012. Effective Organizations for Management Effectiveness: Another View of Protected Areas Development. In S. Weber Ed., Effective Organizations for Management Effectiveness: Another View of Protected Areas Development pp. 99–104. New Orleans, Oceana: Rethinking Protected Areas in a Changing World: Proceedings of the 2011 George Wright Society Biennial Conference on Parks, Protected Areas, and Cultural Sites. Retrieved from http://www.georgewright.org/gws2011\_proceedings.pdf

Ghozali, Imam. 2018. Amos Version 16.0. Jakarta: PT Gramedia.

Habibie, Dedi Kusuma, and Atika Ulfa Putri. 2019. Corporate University and Development of HR Street-Level Bureaucracy. Iapa Proceedings Conference 346. doi: 10.30589/proceedings.2019.283.

Haedar Akib, and Andi Ihsan. 2017. Bureaucratic Reform in Public Service: A Case Study on the One Stop-Integrated Service. Mediterranean Journal of Social Sciences 8(2):253–58. doi: 10.5901/mjss.2017.v8n2p253.

Hair, JF, Andersons, RE, Tatham, RL, and Black, WC, 1998. Multivariate Data Analysis. Fourth Edition. Prentice-Hall International, Englewood Cliffs, NJ

Hajar, Bakhtiar. 2015. Bureaucracy and Governance in Indonesia: Study on West Sulawesi Province. Procedia Economics and Finance 23(October 2014):223–27. doi: 10.1016/s2212-5671(15)00348-2.

Hanif, Ahmad. 2016. An Analysis of Poverty Reduction Program Based on the Conditional Cash Transfer CCT A Case of the Family Hope Program Implementation. Journal of Public Policy and Administration. 201:56–67.

Haning, M. Thahir. 2018. Bureaucratic Reform in Indonesia: An Overview from a Public Administration Perspective. Journal of Policy Analysis and Public Services 4(1):25–37.

Harbani Pasalong, 2011. Public Administration Theory, Alfabeta, Bandung

Harrisini, Harrisini. 2018. Transparency of Public Services at the Pekanbaru City Investment and One-Stop Integrated Services Service (Dpmptsp). Niara's Journal 10(2):65–71. doi: 10.31849/nia.v10i2.1903.

Haryono, Nana. 2016. Local Government Transparency in Building Good Governance. Public Administration Network 8(2):927–42

Hermansyah, Iwan, Rani Rahman, and Maman Suherman. 2018. The Effect of Accountability and Transparency on the Quality of Public Services (Survey of Kotatasikmalaya Regional Services). Journal of Accounting 13(1):21–29.

Hervani, AA, Helms, MM, and Sarkis, J. 2005. Performance Measurement for Green Supply Chain Management. Benchmarking: An International Journal Vol. 12. https://doi.org/10.1108/14635770510609015

Himsar Silaban, 2014. Problems in Public Administration, Universe of Science, Yogyakarta,

Hitt, MA, Ireland, RD, and Hoskisson, RE 2007. The Uppsala internationalization process model revisited: From liability of foreignness to liability of outsiders. In Journal of International Business Studies 7th ed., Vol. 3, pp. 59–87. Thomson South Western. https://doi.org/10.1080/13571510110051441

Huzaipa. 2014. Policy Evaluation of the Family Hope Program in Sigi Biromaru District, Sigi Regency. Catalogic Journal, Volume 2 Number 7, July 2014, pp 158-169.

Ibrahim, S., Diibuzie, G., and Abubakari, M. 2017. The Impact of Internal Control Systems on Financial Performance: The Case of Health Institutions in the Upper West Region of Ghana. International Journal of Academic Research in Business and Social Sciences, 74, 684–696. https://doi.org/10.6007/IJARBSS/v7-i4/2840

Ismiyarto. 2018. Organization Intelligence and Bureaucracy Reform at Public Organization in Indonesia. Modern Applied Science 12(2):93. doi: 10.5539/mas.v12n2p93.

Jokanović, B., Tomić, I., and Duđak, L. 2017. Organizational conflict resolution. In XVII International Scientific Conference on Industrial Systems IS'17 Vol. 17, pp. 466–451. https://doi.org/10.1111/1467-9817.12067

Jufrizen, Jufrizen, and Radiman. 2010. Cultural Effectiveness of Public Service Organizations (Case Study of Several Government Hospitals in Medan City). Journal of Accounting and Business Research 10 No. 1(1):44–67.

Kadir, A. Gau. 2015. Cultural-Value-Based Bureaucratic Reform in North Halmahera Regency. Business & Bureaucracy Journal 21(2). doi: 10.20476/jbb.v21i2.4322.

Kalowski, A. 2015. Structure Determining Factors of Business Organization. International Journal of Innovation, Management and Technology, 63, 206–212. https://doi.org/10.7763/IJIMT.2015.V6.603

Kasim, Azhar. 2013. Bureaucratic Reform and Dynamic Governance for Combating Corruption: The Challenge for Indonesia. Business & Bureaucracy Journal 20(1). doi: 10.20476/jbb.v20i1.1862.

Kewo, CL 2017. International Journal of Economics and Financial Issues The Influence of Internal Control Implementation and Managerial Performance on Financial Accountability Local Government in Indonesia. International Journal of Economics and Financial Issues, 71, 293–297.

Kiani, MP, and Kahnoog, NH 2013. Organizational Structure and Organizational Effectiveness. Journal of Basic and Applied Scientific Research, 36, 1071–1078.

Kori, O., T. Sondakh, and A. Laloma. 2015. The Effect of Bureaucratic Reform Policy Implementation on Organizational Effectiveness (A Study at the Regional Secretariat of North Halmahera Regency). Journal of Public Administration UNSRAT 4(32):1417.

Krisnajaya, I. Made, Suripto Suripto, Novi Paramita Dewi, Ambar Teguh Sulistiyani, and Lutfi Untung Angga Laksana. 2019. The Political Process of Bureaucratic Reform: Wonosobo Regional Government Experience from 2011-2015. Journal of Social and Political Sciences 23(2):135. doi: 10.22146/jsp.42589.

Królik, R. 2014. The Impact of Conflict Management on Organizational Culture in Family Business. Journal of Intercultural Management, 64–2, 25–34. https://doi.org/10.2478/joim-2014-0054

Kuipers, Ben S., Malcolm Higgs, Walter Kickert, Lars Tummers, Jolien Grandia, and Joris Van Der Voet. 2014. The Management of Change in Public Organizations: A Literature Review. Public Administration 92(1):1–20. doi: 10.1111/padm.12040.

Kumuthinidevi, S. 2016. A Study on the Effectiveness of the Internal Control System in the Private Banks of Trincomalee. International Journal of Scientific and Research Publications, 66, 600–612. Retrieved from http://www.ijsrp.org/research-paper-0616/ijsrp-p5482.pdf

Kurniawati, Nanik, Abdul Rahman Lubis, Nurdasila Darsono, and Syafruddin Chan. 2018. Does Bureaucratic Reform Improve Good Governance, Service Quality, and Performance of the Archival Offices in Indonesia? IOSR Journal of Business and Management (IOSR-JBM) 20(5):66–73. doi: 10.9790/487X-2005036673.

Kusworo, K. 2019. Bureaucratic Reform Analysis through Performance of Hospital Employees. Bureaucratic Reform Analysis through Performance ... 1(3):192–204.

LPSinambela, 2008. Public Service Reform: Theory, Policy, and Implementation, Jakarta: Bumi Aksara, Third edition of March 2008

Labolo, Muhadam, and Etin Indrayani. 2019. Bureaucratic Reform and The Challenge of Good Governance Implementation in Indonesia. International Journal of Kybernology 3(2):25–42. doi: 10.33701/ijok.v3i2.591.

Lakis, V., and Giriunas, L. 2012. The concept of internal control system: Theoretical aspect. Economics 2012, 912, 11. Retrieved from http://www.zurnalai.vu.lt/ekonomika/article/viewFile/890/412

Leandha, M. 2017. The Minister of Research, Technology and Higher Education is Concerned about the Number of Indonesian Bachelor Graduates from Malaysia. Retrieved March 29, 2017, from https://regional.kompas.com/read/2017/05/21/17445991/menristek.dikti.prihatin.nomor.lulusan.sarjana.indonesia.kalah.dari.mala vsia

Liane Irma Veronsia Leleng, et al 2018. Neutrality of the State Civil Apparatus in the Implementation of the 2015 Regional Head General Elections. (Study in the District of South Minahasa Regency Staring). Vol. 1. No. 1.

Lipsky, DB, and Avgar, AC 2010. The conflict over conflict management. Retrieved from https://digitalcommons.ilr.cornell.edu/articles/775/

Liu, JY 2018. An internal control system that includes corporate social responsibility for social sustainability in the new era. Sustainability Switzerland, 1010. https://doi.org/10.3390/su10103382

Longe, O. 2015. Impact of Workplace Conflict Management on Organizational Performance: A Case of Nigerian Manufacturing Firm. Journal of Management and Strategy, 62, 83–92. https://doi.org/10.5430/jms.v6n2p83

Lusthaus, C., Adrien, M.-H., Anderson, G., Carden, F., and Montalván, GP 2002. Organizational Assessment: A Framework for Improving Performance. Canada: International Development Research Center/Inter-American Development Bank. Retrieved from https://www.idrc.ca/en/book/organizational-assessment-framework-improving-performance?PublicationID=241

MN, Okeke, Oboreh, JC, Nebolisa O., Esione, UO, and Chukwuemeka Odemegwu Ojukwu. 2019. Change Management and Organizational Performance in Selected Manufacturing Companies in Anambra State, Nigeria. The International Journal of Social Sciences and Humanities Invention 6(5):5437–45. doi: 10.18535/ijsshi/v6i5.06.

Mabillard, Vincent, and Raphael Zumofen. 2017. The Complex Relationship between Transparency and Accountability: A Synthesis and Contribution to Existing Frameworks. Public Policy and Administration 32(2):110–29. doi: 10.1177/0952076716653651.

MacKinnon, DP, Coxe, S., and Baraldi, AN 2012. Guidelines for the Investigation of Mediating Variables in Business Research. Journal of Business and Psychology, 271, 1–14. https://doi.org/10.1007/s10869-011-9248-z

Mahadeen, B., Al-Dmour, RH, Obeidat, BY, and Tarhini, A. 2016. Examining the Effect of the Organization's Internal Control System on Organizational Effectiveness: A Jordanian Empirical Study. International Journal of Business Administration, 76, 22–41. https://doi.org/10.5430/ijba.v7n6p22

Maluccio, John and Rafael Flores. 2014. Impact Evaluation Of A Conditional Cash Transfer Program The Nicaraguan Red De Protección Social. Find Discussion Paper Brief. No.2.

Mardikanto, Totok, and Poerwoko Soebiato. 2017. Community Empowerment in Public Policy Perspective. Bandung: Alphabet Publishers.

Matte, R. 2017. Bureaucratic structures and organizational performance: A comparative study of Kampala capital city authority and national planning authority. Journal of Public Administration and Policy Research, 91, 1–16. https://doi.org/10.5897/JPAPR2016.0377

Meier, LL, Gross, S., Spector, PE, and Semmer, NK 2013. Relationship and task conflict at work: Interactive short-term effects on angry mood and somatic complaints. Journal of Occupational Health Psychology, 182, 144–156. https://doi.org/10.1037/a0032090

Muhammad Thahir Haning, 2015. Bureaucratic Reformation: Organizational Design that Supports Public Services in Indonesia, Yogyakarta: Giri Science.

Mulgan, Richard. 2012. Transparency and Public Sector Performance. Australia and New Zealand School of Government 18(July, Occasional Paper No.1):33 pages.

Mulyatiningsih, E. 2011. Applied Research Methods in the Field of Education. Yogyakarta: Alphabet.

Muspawi, M. 2014 Conflict Management Efforts to Resolve Conflicts in Organizations. Journal of Indonesian Politics. Volume 16, Number 2, Pg. 41-46.

Naibaho, Ramli Effendi Idris. 2017. Evaluation of Bureaucracy Reform Program At State Personnel Agency. IJHCM (International Journal of Human Capital Management) 1(02):136–45. doi: 10.21009/ijhcm.012.15.

Nazara, S. and SK Rahayu. 2013. PKH Family Hope Program: Conditional Cash Assistance Program in Indonesia. https://ideas.repec.org/p/ipc/pbbaha/42.html. Retrieved 10 May 2019.

Ndahiro, Steven, Jaya Shukla, and Joseph Oduor. 2015. Effect of Change Management on The Performance of Government Institutions in Rwanda. International Journal of Business Management Review 3(5):94–107.

Ngakil, Ibnu, and M. Elfan Kaukab. 2020. Transparency and Accountability of Village Financial Management in Wonosobo Regency. Journal of Economics, Management, Accounting and Technology 3(2):92–107. doi: 10.32500/jematech.v3i2.1283.

Nugroho, Riant. 2014. Public Policy: Formulation, Implementation and Evaluation. Publisher PT. Elex Media Komputindo.

Nwogwugwu, N., and LO Adiro. 2015. Bureaucratic Dysfunction and the Crisis of Nigeria's Public Administration. The International Journal of Business & Management 3(7):179–85.

Oginni, BO, and Adesanya, AS 2013. Business Environmental Factors: Implications on the Survival and Growth of Business Organizations in the Manufacturing Sector of Lagos Metropolis. Business and Management Research, 23, 146–155. https://doi.org/10.5430/bmr.v2n3p146 10.1093/jopart/mui027.

Olu, O., and Dupe Adesubomi, A. 2014. Impact Of Conflict Management On Employees' Performance In A Public Sector Organization In Nigeria. Management Strategies Journal, 231, 64–70.

Olubayo Thomas, Olajide. 2014. Change Management and Its Effects on Organizational Performance of Nigerian Telecoms Industries: Empirical Insight from Airtel Nigeria. International Journal of Humanities Social Sciences and Education (IJHSSE) 1(11):2349.

Omisore, BO, and Abiodun, AR 2014. Organizational Conflicts: Causes, Effects and Remedies. International Journal of Academic Research in Economics and Management Sciences, 36, 118–137. https://doi.org/10.6007/IJAREMS/v3-i6/1351

Oni-Ojo, E., Iyiola, O., and Osibanjo, A. 2014. Managing Workplace Conflicts in Business Environment: The Role of Alternative Dispute Resolution. European Journal of Business and Management, 636, 74–83. Retrieved from <a href="http://covenantuniversity.edu.ng/Profiles/Osibanjo-Omotayo-Adewale/Managing-Workplace-Conflicts-in-Business-Environment-The-Role-of-Alternative-Dispute-Resolution-ADR">http://covenantuniversity.edu.ng/Profiles/Osibanjo-Omotayo-Adewale/Managing-Workplace-Conflicts-in-Business-Environment-The-Role-of-Alternative-Dispute-Resolution-ADR</a>

Oppong, M., Owiredu, A., and Abedana, VN 2016. The Impact of Internal Control on the Performance of Faith-Based NGOs in Accra. Research Journal of Finance and Accounting, 712, 110–125. Retrieved from https://www.researchgate.net/publication/304674283\_The\_Impact\_of\_Internal\_Control\_on\_the\_Performance\_of\_Faith-Based\_NGOs\_in\_Accra

Osborne, Stephen P., and Kerry Brown. 2012. Managing Change and Innovation in Public Service Organizations.

Oyewobi, LO, Windapo, AO, and Rotimi, JOB 2013. The effects of business environments on corporate strategies and performance of construction organizations. Proceedings 29th Annual Association of Researchers in Construction Management Conference, ARCOM 2013, Sept., 691–701. Retrieved from http://www.scopus.com/inward/record.url?eid=2-s2.0-84911385954danpartnerID=tZOtx3y1

Parhizgari, AM, and G. Ronald Gilbert. 2004. Measures of Organizational Effectiveness: Private and Public Sector Performance. Omega 32(3):221–29. doi: 10.1016/j.omega.2003.11.002.

Patton, Savicky. 1991. Basic Methods of Policy Analysis and Planning. Prentice Hall. Pollit.

Presidential Regulation (PERPRES) Number 81 of 2010. Grand Design of Bureaucratic Reform 2010-2025

Piercy, Niall, Wendy Phillips, and Michael Lewis. 2013. Change Management in the Public Sector: The Use of Cross-Functional Teams. Production Planning and Control 24(10–11):976–87. doi: 10.1080/09537287.2012.666913.

Piskunov, VA, Manyayeva, VA, Tatarovskaya, TE, Dan Bychkova, EY 2016. Risk-Oriented Internal Control: The Essence, Management Methods At Small Enterprises. Mathematics Education, 117, 2710–2731.

Potocan, V. 2006. Business Operations Between Efficiency and Effectiveness. Journal of Information and Organizational Sciences, 302, 251–262.

Prasojo E., Kurniawan T. 2008. Bureaucratic Reform and Good Governance: Cases of Best Practices from a Number of Regions in Indonesia. Paper in The 5th International Symposium of Indonesian Anthropological Journal

Prasojo E., Kurniawan T. 2008. Bureaucratic Reform and Good Governance: Cases of Best Practices from a Number of Regions in Indonesia. Paper in The 5th International Symposium of Indonesian Anthropological Journal

Pratiwi. 2015. Bureaucratic Reform in Indonesia: Innovation, Challenges and Typologies. International Institute of Administrative Science - AGPA (August 2014):1–17.

PricewaterhouseCoopers. 2015, March. Organization effectiveness. PricewaterhouseCoopers International Limited PwCIL, March. Retrieved from

https://www.google.co.id/search?q=Organisation+effectiveness+Revolution is ing+how+businesses+think+about+organization+design, +partnering+with+clients+to+design+and+implement

+the+organizational+models,+and+developing+structures+that+will+deliver+maximum+agi

Purnomo. 2016. Evaluation Team Recommends Closing A Number of PTS. Retrieved September 9, 2017, from http://keInstitutionan.ristekdikti.go.id/index.php/2016/06/06/tim-evaluation-rekomendasikan-penutupan-senomor-pts/

Son, Fadilla. 2012. New Public Governance. Malang: UB Press

Rachman, Marjoni, and Nurlaeli Pandam Sari. 2019. Reformation of Public Service in the Perspective of Human Resource Development and Reinforcement of Organizational Culture. Espacios 40(18).

Rahmandany, FW, Sadhana, K., Wiyani, W., & MerdekaMalang, RW Policy of the Mayor of Surabaya, Indonesia Regarding Health Protocols in the Context of Preventing Covid-19

Rae, K., Subramaniam, N., and Sands, J. 2008. Risk Management and Ethical Environment: Effects on Internal Audit and Accounting Control Procedures. Journal of Applied Management Accounting, 61, 11–30. https://doi.org/10.1.1.826.8324

Rahmawati, Siti Haerani, Muh. Idrus Taba, Nurjannah Hamid. 2016. Measures of Organizational Effectiveness: Public Sector Performance. IRA-International Journal of Management and Social Sciences. ISSN 2455-2267; Vol.05, Issue 02 Pg. 203-214. http://research-advances.org/index.php/RAJMSS. Access date: 13 May 2021.

Apostle, Imran, Daniel Rogger, and Martin J. Williams. 2017. Management and Bureaucratic Effectiveness: A Scientific Replication S-33301-GHA-1. Policy Brief (June):1–31.

Ratminto and Atik Septi Winarsih. 2005. Service Management. Yogyakarta: Student Libraries

Rawlings, Laura B. and Rubio, Paula, M. 2013. Evaluating the Impact of Conditional Cash Transfer Programs Lessons from Latin America. World Bank Policy Research Working Paper 3119, August.

Ria, Mai Damai, Hermanto Siregar and Deddy Bratakusumah. 2016. Analysis Of Bureaucratic Reform Influence On Local Government Performance: A Case Study Government Of West Java Province. Civil Service Vol. 10, No.1, June 2016, p. 51 - 67

Rogers, Matt. 2017. Bureaucratic Structures and Organizational Performance: A Comparative Study of Kampala Capital City Authority and National Planning Authority. Journal of Public Administration and Policy Research 9(1):1–16. doi: 10.5897/jpapr2016.0377.

Rudi Kinandung, 2012. Factors Affecting the Effectiveness of Government Bureaucracy. Vol,1. No, 1. June

Runtaki, Hadisuwarto, 2001. Looking for Participatory Public Service Solutions. YAPPIKA, Jakarta.hl. 32

Saira Khatoon and Ayesha Farooq. 2016. Impact of Organizational Change on Organizational Performance. Type: Double Blind Peer Reviewed International Research Journal Publisher: Global Journals Inc 16(3). doi: 10.1300/j394v05n01\_12.

Samosir, Collateral P. 2013. Analysis of the Effectiveness of the Implementation of the 2011 Family Hope Program. Journal of Borneo Administrator 92: 208–29.

Saputra, Romi. 2017. The Influence of Organizational Bureaucracy Reformation and Working Culture through Employees Performance towards Organizational Performance South Lampung Regency of Lampung Province. International Journal of Social Sciences 47(1):35–52.

Saputra, Trio, and Bunga Chintia Utami. 2017. Bureaucracy Reform Public Service Government Provincial Riau Map. Journal of Regional Development and Financing Perspectives 4(4):231–44. doi: 10.22437/ppd.v4i4.3803.

Schmidt, Eduard, Sandra Groeneveld, and Steven Van de Walle. 2017. A Change Management Perspective on Public Sector Cutback Management: Towards a Framework for Analysis. Public Management Review 19(10):1538–55. doi: 10.1080/14719037.2017.1296488.

Schrodt, PA, and Gerner, DJ 2004. An Event Data Analysis of Third-Party Mediation. Journal of Conflict Resolution, 483, 310–330. Retrieved from http://www.jstor.org/stable/3176211

Now, U. 2006. Research Methods for Business: A Skill-Building Approach. New York: Jhon Wiley & Sons, Inc.

Selden, SC, and Sowa, JE 2004. Testing A Multi-Dimensional Model Of Organizational Performance: Prospects And Problems. Journal Of Public Administration Research And Theory, 143, 395–416. https://doi.org/10.1093/jopart/muh025

Shabbir, MS 2017. Organizational Structure and Employee's Performance: A Study of Brewing Firms in Nigeria. American Research Journal of Business and Management, 31, 1–16.

Shabri, SM, Al, R., Saad, J., and Bakar, AA 2016. The Effects of Internal Control Systems on Cooperative 's Profitability: A Case of Cooperative ABC Berhad. International Review of Management and Marketing, 6, 240–245. Retrieved from http://www.econjournals.com/index.php/irmm/article/view/3946

Sihombing, stump. 2016. Public Service Innovation and Reform Towards Good Local Governance. Global Journal of Politics and Law Research 4(1):64–72.

Siira, K. 2013. Organizational Conflict, Conflict Management, And Communication: A Social Complexity Perspective.

Simangunsong, Fernandes, and Imelda Hutasoit. 2018. Implementing Roadmap Model Ahead Indonesian Bureaucratic Reform through Quick Wins Method. Academy of Strategic Management Journal 17(6):1–15.

Polite, Dedi. 2019. The Expenditure Process of the State Budget (APBN) Funds with the State Treasury and Budget (SPAN) System in the Perspective of Bureaucratic Reform: Case Study at the State Treasury Service Office Denpasar. International Research Journal of Engineering, IT & Scientific Research 5(6):12–17.

Spaho, K. 2013. Organizational Communication and Conflict Management. Management Croatia, 181, 103–118. https://doi.org/10.1515/nor-2017-0125

Sri Hartini, Setiajeng Kandarsih and Tedi Sudrajat, 2014. Policies of Political Neutrality for Civil Servants in the Election of Regional Heads" (Study in Central Java). Vol, 1. No, 3.

Sugiyono 2017. Business Research Methods. 13th printing. Alphabet. Bandung.

Suharto, Edi, and Djuni Thamrin. 2012. PKH Family Hope Program: Cutting the Chain of Nation's Child Poverty. Aspirations 31:1–20.

Supriyatno, Budi. 2014. Role of Government Reform in Bureaucracy in the Region. Scientific Research Journal 2(1):11–22.

Supriadi, B. (2018). Poncokusumo Ecotourism Development through Grand Strategy Matrix Analysis. Pesona Tourism Journal, 3(2), 119-133.

Suwandoko, and Rodiyah. 2018. The Implementation of Bureaucratic Reform Pillars in Increasing Taxpayer Compliance at Semarang Tax Service Office. Journal of Indonesian Legal Studies 3(1):5–28.

Syafie, Inu. 1992. Introduction to Government Science. Bandung: PT Refika Aditama.

Syawie, Muhammad. 2011. Poverty and Social Inequality. Information journal Volume 16 No.3 pp 213-219

Taher, MA, Kumar, A., and Sharfuddin, M. 2008. Conflict Management and Its Impact on Organizational Performance: A Study on Some Industrial Enterprises in Bangladesh. The Chittagong University Journal of Business Administration, 23 July 2014, 9–31.

Tanlain, Jelita Candra Putri. 2018. Effectiveness of Public Services. 13–33. doi: 10.31219/osf.io/fzhd6.

Teddlie, C., and Yu, F. 2007. Mixed Methods Sampling. Journal of Mixed Methods Research, 11, 77–100. https://doi.org/10.1177/2345678906292430

Teo, T. 2013. Handbook of Quantitative Methods for Educational Research. New Zealand: Sense Publishers. https://doi.org/10.1007/978-94-6209-404-8

Thoha, Miftah. 2003. Bureaucracy and Politics in Indonesia, Jakarta: PT. King of Grafindo Persada

Todaro, Michael and Stephen C. Smith. 2002. Economic Development. Boston: Addison Wesley.

Tonder, C. Van, Havenga, W., and Visagie, J. 2008. The Causes of Conflict in Public and Private Sector Organizations in South Africa. Managing Global Transitions, 64, 373–401. Retrieved from <a href="http://osearch.proquest.com.innopac.up.ac.za/docview/902852338?accountid=14717">http://osearch.proquest.com.innopac.up.ac.za/docview/902852338?accountid=14717</a>

Totok Wahyu Abadi, Nunung Prajarto, and Budi Guntoro. 2015. Capacity and Bureaucratic Culture in Accessibility of Public Information Based on E-Government in Sidoarjo. Journal Of Government and Politics 6(2):214–27. doi: 10.18196/jgp.2015.0016.

Turkalj, Ž., Fosić, I., and Dujak, D. 2008. Conflict Management in Organization. Interdisciplinary Management Research, Josip Juraj Strossmayer University of Osijek, Faculty of Economics, Croatia, 4 May 2008, 505–5015. https://doi.org/10.2139/ssrn.3137762

Turner, Mark and Hulme, 1997. Governance, Administration and Development : Making the State Work, MacMillan Press, London, 1997

Age, Hasman. 2019. Application of the Principles of Accountability and Transparency in Public Services at the Marisa District Office. Journal of Chemical Information and Modeling 53(9):1689–99.

Utomo TWW 2011. Building Good Governance Through Decentralization in Indonesia (Recognizing Some Inhibiting Factors in The Implementation Stage. Limits of Good Governance in Developing Countries. Yogyakarta: Gadjah Mada Press University

Van der Voet, J., Kuipers, BS & Groeneveld, SM 2014. Held Back and Pushed Forward: Leading Organizational Change in a Complex Public

Verhoest, Koen. 2015. Performance of Public Sector Organizations: Do Management Instruments Performance of Public Sector Organizations: Do Management Instruments Matter? Paper Voor Het Politicologenetmaal Den Haag, Netherlands. (January 2006).

Waldo, Dwight, ed, Ideas and Issues in Public Administration, McGraw-Hill Book Company Inc, New York, 1953

Walliman, N. 2011. Research Methods: The Basics. Oxon: Taylor and Francis e-Library. https://doi.org/doi:10.4324/9780203836071

Wanza, Lucy, and Janet Kagwiria Nkuraru. 2016. Influence of Change Management on Employee Performance: A Case of University of Eldoret, Kenya. International Journal of Business and Social Science 7(4):190–99.

Widiasih, W., and Dalulia, P. 2015. Comparative Study of Business Process Management Implementation in Profit and Nonprofit Institutions. Conference: Integrated National Seminar on Industrial Engineering Science, At Brawijaya University, Malang, East Java, Business Process Management, A-5-2. Retrieved from <a href="https://www.researchgate.net/publication/289868435\_Studi\_Komparasi\_Implementasi\_Manajemen\_Proses\_Bisnis\_pada\_Lembaga\_Profit\_dan\_Nonprofit">https://www.researchgate.net/publication/289868435\_Studi\_Komparasi\_Implementasi\_Manajemen\_Proses\_Bisnis\_pada\_Lembaga\_Profit\_dan\_Nonprofit</a>

Widodo, J. 2011. Public Policy Analysis: Concepts and Applications of Public Policy Process Analysis. Malang: Bayumedia Publishing.

Wijaya, Adi Literature. 2018. The Public Service Ethics in Bali in The Bureaucratic Reform Era. Journal of Public Administration and Local Governance 2(2):1. doi: 10.31002/jpalg.v2i2.1075.

Williams, Martin J., Yuen Yuen Ang, Michael Bernhard, Derick Brinkerho, Jennifer Brinkerho, Yanı́lda Marı́a Gonzalez, Tobias Haque, Dan Honig, David Jacobstein, Julien Labonne, Brian Levy, Zoe Marks, Peace Medie, Dan Rogger, and Bo Rothstein . 2018. Beyond State Capacity: Bureaucratic Performance, Policy Implementation

Yeremias. T. Keban. 2008. Six Strategic Dimensions of Public Administration. Concepts, Theories and Issues, Media Style, Yogyakarta

Yildirim, Julide, Servet Ozdemir and Ferudun Sezgin. 2014. A Qualitative Evaluation of a Conditional Cash Transfer Program in Turkey: The Beneficiaries' and Key Informants' Perspectives. Journal of Social Service Research. Volume 40, 2014 - Issue 1.

Yulianti, D., and Hermawan, D. 2015. Design an Effective Organizational Structure to Achieve Public Goals. Public Spirit, 10 Organizations, 93–114. https://doi.org/10.1007/s12665-010-0828-4

Yusriadi Yusriadi and Umi Farida, 2017. Bureaucracy Performance in Public Services in Indonesia. Administrare Journal: Journal of Scientific Thought and Office Administration Education Vol. 6, No. 1, January-June 2019, Pages 17-24. DOI: https://doi.org/10.26858/ja.v6i1.9434. Access Date 2 May 2020

Zauhar Soesilo, 2007. Administrative Reform, Concepts, Dimensions, and Strategy, Magelang: Bumi Aksara

Zheng, W., Yang, B., and McLean, GN 2010. Linking organizational culture, structure, strategy, and organizational effectiveness: Mediating role of knowledge management. Journal of Business Research, 637, 763–771. https://doi.org/10.1016/j.jbusres.2009.06.005

Zofia M Bajorek Stephen M Bevan , 2015, Performance-related-pay in the UK public sector, Journal of Organizational Effectiveness: People and Performance, Vol. 2 Iss 2 pp. 94-109 http://dx.doi.org/10.1108/JOEPP-03-2015-0011, Access date 13 May 2021.

https://ijrss.org Page 17

DOI: <u>10.47505/IJRSS.2023.V4.9.1</u>