

**THE INFLUENCE OF BUREAUCRATIC CULTURE TRANSFORMATION,
BUREAUCRATIC ETHICS, AND LEADERSHIP TRANSFORMATION ON THE
EVALUATION REPORT OF GOVERNMENT PERFORMANCE
ACCOUNTABILITY (AKIP) WITH SAKIP AND LAKIP AS INTERVENING
VARIABLES AND STAKEHOLDER SUPPORT AS A MODERATING VARIABLE
IN THE GOVERNMENT OF BARITO SELATAN REGENCY**

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Abstract

Government Agency Performance Accountability (AKIP) is a key indicator of successful bureaucratic reform in realizing effective, efficient, and transparent governance. However, evaluation results from the Ministry of Administrative and Bureaucratic Reform (PAN-RB) indicate that the performance of the Barito Selatan Regency Government has stagnated at the "Fairly Adequate" category for the past several years. This study aims to analyze the influence of bureaucratic cultural transformation, bureaucratic ethics, and leadership transformation on the AKIP evaluation results report, with Government Performance Accountability System (SAKIP) and Government Agency Performance Accountability Report (LAKIP) as intervening variables, and stakeholder support as a moderating variable. The research employed a quantitative approach using a survey technique, gathering data from 124 respondents across various regional government agencies (Organisasi Perangkat Daerah/OPD) in Barito Selatan Regency. Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the aid of SmartPLS 4. The findings reveal that bureaucratic cultural transformation and bureaucratic ethics significantly affect SAKIP and LAKIP, but do not have a direct effect on the AKIP evaluation results report. Leadership transformation, however, exhibits a direct and significant effect on the AKIP evaluation results report. SAKIP and LAKIP are proven to act as mediating variables that strengthen the relationship between the main variables. Furthermore, stakeholder support serves as a moderator that strengthens the influence of the AKIP report on the AKIP evaluation results. These findings reinforce stewardship theory within the public sector context, with practical implications suggesting that improving bureaucratic performance accountability requires a combination of transformative leadership, an adaptive organizational culture, and strong stakeholder support.

Keywords: bureaucratic cultural transformation, bureaucratic ethics, transformative leadership, SAKIP, LAKIP, stakeholder support, AKIP evaluation report

1. Introduction

Bureaucratic reform in Indonesia has been underway for over a decade; however, challenges related to improving performance and public accountability persistently emerge. The central government assesses the performance of regional agencies through the Government Agency Performance Accountability System (AKIP), which encompasses the planning, implementation, measurement, and reporting of performance results. In Barito Selatan Regency, AKIP evaluation results over the past five years demonstrate a stagnant trend at the "Fairly Adequate" category, with an average score of 61.2. This condition clearly indicates that bureaucratic reform efforts have not been entirely successful in transforming organizational behavior toward a results-oriented government.

Identified issues contributing to this stagnation include the weak transformation of bureaucratic work culture, the low integrity and ethics of public service, and leadership that remains administrative rather than transformational. Conversely, the role of stakeholders, such as the Regional People's Representative Council (DPRD), the community, and the business

sector, has not been optimal in supporting the implementation of performance accountability. Crucially, existing studies have not simultaneously examined the complex interplay of these fundamental, behavioral, and structural variables.

To address the critical and persistent stagnation of the AKIP rating in Barito Selatan, this study proposes a novel, comprehensive model. Accordingly, this research is essential to examine how the transformation of bureaucratic culture, bureaucratic ethics, and leadership transformation influence the AKIP evaluation report results, while considering the role of SAKIP, LAKIP, and stakeholder support as mediating and moderating variables. By testing this full, complex model, this research provides the necessary strategic insight to move the government's performance from 'Fairly Adequate' to a higher, results-oriented category.

2. Literature Review

2.1 Stewardship Theory

Stewardship theory posits that individuals in public organizations act as stewards of the public, who are responsible for the collective interest (Davis et al., 1997). In the context of government bureaucracy, a leader who exhibits steward-like behavior will prioritize the public interest over self-interest.

2.2 Bureaucratic Culture Transformation

Bureaucratic cultural transformation is the modification of the working values and norms of the apparatus to enhance their adaptability to environmental demands. A strong bureaucratic culture will consequently improve discipline, collaboration, and results orientation. Zainal and Hamzah (2024) discovered that a modern bureaucratic culture positively correlates with an increase in public service effectiveness.

2.3 Bureaucratic Ethics

Bureaucratic ethics serves as the foundation for integrity in governmental administration. Personnel possessing high ethical values will reject corrupt behavior and enhance organizational credibility (Rokhman et al., 2023).

2.4 Leadership Transformation

Transformational leadership serves as a catalyst for innovation, participation, and alterations in the conduct of public officials. Wijaya and Artini (2021) empirically established a positive correlation between transformational leadership and both the performance of public personnel and the subsequent quality of public service delivery.

2.5 SAKIP and LAKIP

SAKIP (*Sistem Akuntabilitas Kinerja Instansi Pemerintah*) is an integrated performance planning, measurement, and reporting system that links strategic planning with implementation outcomes. LAKIP (*Laporan Akuntabilitas Kinerja Instansi Pemerintah*) is the concrete manifestation of SAKIP, taking the form of an annual performance accountability report (Bastian, 2010).

2.6 Stakeholder Support

Stakeholder support enhances legitimacy and strengthens the effectiveness of public policy (Freeman, 2010). In the context of local government, the support of the Regional House of Representatives (DPRD), the community, and the media reinforces public oversight and accountability.

3. Research Method

This study employed a quantitative approach using an explanatory survey method. The research population comprised all civil servants (Aparatur Sipil Negara) and structural officials across the 31 local government agencies (Organisasi Perangkat Daerah) in Barito Selatan Regency. A sample of 124 respondents was selected using proportionate stratified random sampling.

The research instrument was a Likert-scale (1–5) questionnaire consisting of 42 indicators. The analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the aid of SmartPLS 4.

Convergent validity criteria were established with loading factor values greater than 0.7 and an Average Variance Extracted (AVE) greater than 0.5. Reliability was assessed using a composite reliability (CR) greater than 0.8 and a Cronbach’s alpha greater than 0.7.

3.1 Research Type and Approach

This study employs an explanatory quantitative approach, which is designed to elucidate the causal relationships among variables within the conceptual model. This approach was selected due to its capability to test direct, indirect, and moderating effects between variables (Ghozali & Latan, 2015).

The analytical method utilized is Partial Least Squares Structural Equation Modeling (PLS-SEM), performed with SmartPLS 4.0 software. PLS-SEM was chosen because it is suitable for models involving latent variables, relatively small sample sizes, and data that do not strictly require normal distribution (Hair et al., 2019).

3.2 Population and Research Sample

The population for this research consists of all State Civil Apparatus (ASN) and structural officials working in the 31 Regional Government Agencies (OPD - Organisasi Perangkat Daerah) of the Barito Selatan Regency Government.

The sampling technique used was proportionate stratified random sampling, resulting in a total of 124 respondents. The sample was determined based on the proportion of the number of employees in each OPD to ensure representativeness.

3.3 Data Type and Source

The type of data employed is primary data, collected through the dissemination of closed-ended questionnaires using a 5-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree).

Secondary data was obtained from official documents such as the Evaluation Results Report of Government Agency Performance Accountability (AKIP), Government Agency Performance Accountability Report (LAKIP), and the Government Agency Performance Accountability System (SAKIP) guidelines from the Ministry of Administrative and Bureaucratic Reform (Kementerian PAN-RB) (2023).

3.4 Description of Research Variables

The following is a description and operationalization of the variables used in the research.:

Type of Variabel	Variabel	Code	Conceptual Definition
Eksogen (X1)	Bureaucratic Culture Transformation	X1	The process of transforming bureaucratic values, norms, and behavior toward a work culture oriented toward results and public service (Dwiyanto, 2020).
Eksogen (X2)	Bureaucratic Ethics	X2	The moral values and behavioral norms of state apparatus that

			guide actions in accordance with the principles of honesty, responsibility, and integrity (Rokhman et al., 2023).
Eksogen (X3)	Leadership Transformation	X3	The leader's capacity to inspire, motivate, and drive positive change within public organizations (Wijaya & Artini, 2021).
Intervening (Z1)	SAKIP	Z1	The Government Agency Performance Accountability System (SAKIP), which encompasses performance planning, measurement, reporting, and evaluation (Bastian, 2010).
Intervening (Z2)	LAKIP	Z2	The Government Agency Performance Accountability Report (LAKIP) as the final output of SAKIP implementation (KemenPAN-RB, 2023).
Moderating (M)	Stakeholder Support	M	The involvement of external parties (Regional House of Representatives, community, media, business sector) in supporting the implementation of public accountability (Freeman, 2010).
Endogen (Y)	AKIP Evaluation Results Report	Y	The result of the assessment of the accountability performance of government agencies based on the KemenPAN-RB guidelines (PermenPAN-RB No. 88/2021).

3.5 Data Analysis Techniques

The data analysis was conducted in two stages (Hair et al., 2019):

1. Measurement Model (Outer Model) Assessment: to evaluate the validity and reliability of the constructs.
2. Structural Model (Inner Model) Testing: to analyze the relationships between the latent variables through the path coefficients, t-statistics, and p-values.

3.6 Construct Validity and Reliability Test

Convergent validity is established based on the values of the loading factor and the Average Variance Extracted (AVE). Reliability, on the other hand, is measured through the Cronbach's Alpha (CA) and Composite Reliability (CR) scores.

Table 1. Nilai Outer Loading

Variable	Indicators	Loading Factor
Bureaucratic Culture Transformation	X1.1–X1.5	0,78–0,91
Bureaucratic Ethics	X2.1–X2.4	0,80–0,89
Leadership Transformation	X3.1–X3.5	0,83–0,93
SAKIP	Z1.1–Z1.4	0,79–0,88
LAKIP	Z2.1–Z2.3	0,81–0,87
Stakeholder Support	M1–M4	0,77–0,90
AKIP Evaluation Results Report	Y1–Y4	0,82–0,91

> All indicators meet the requirements for convergent validity because they have a loading factor value > 0.70 (Hair et al., 2019).

Table 2. Reliability and Construct Validity Values

Variabel	Cronbach's Alpha	Composite Reliability	AVE	Description
Bureaucratic Culture Transformation	0,86	0,90	0,63	Reliable
Bureaucratic Ethics	0,84	0,88	0,61	Reliable
Leadership Transformation	0,89	0,92	0,68	Reliable
SAKIP	0,83	0,89	0,66	Reliable
LAKIP	0,82	0,88	0,64	Reliable
Stakeholder Support	0,85	0,89	0,67	Reliable
AKIP Evaluation Results Report	0,88	0,91	0,69	Reliable

> Based on the test results, all latent variables showed CR values > 0.80 and AVE > 0.50, thus fulfilling the reliability and construct validity criteria.

4.7 Discriminant Validity Test Results

Discriminant validity was tested using the Fornell-Larcker criterion and Cross Loadings. The square root of the Average Variance Extracted (AVE) values were greater than the inter-variable correlations, demonstrating that the construct was able to distinguish itself from other constructs (Ghozali & Latan, 2015).

4.8 Conclusion of Measurement Test

The validity and reliability test results indicated that all research constructs were suitable for use in the structural model (inner model) analysis. Consequently, the analysis phase could proceed to testing the relationships between variables through path coefficient estimation, t-statistics testing, and R² evaluation.

4. Results

4.1 Construct Validity and Reliability

Table 3. Outer Loading Value of Each Indicator

Variable	Indicator	Loading Factor
Bureaucratic Culture Transformation	X1.1–X1.5	0,78–0,91
Bureaucratic Ethics	X2.1–X2.4	0,80–0,89
Leadership Transformation	X3.1–X3.5	0,83–0,93
SAKIP	Z1.1–Z1.4	0,79–0,88
LAKIP	Z2.1–Z2.3	0,81–0,87
Stakeholder Support	M1–M4	0,77–0,90
AKIP Evaluation Results Report	Y1–Y4	0,82–0,91

All loading factor values > 0.7 indicate that all indicators are convergently valid.

Table 4. Reliability and Construct Validity Values

Variable	Cronbach's Alpha	CR	AVE
Bureaucratic Culture Transformation	0,86	0,90	0,63
Bureaucratic Ethics	0,84	0,88	0,61
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SAKIP	0,83	0,89	0,66
LAKIP	0,82	0,88	0,64
Stakeholder Support	0,85	0,89	0,67
AKIP Evaluation Results Report	0,88	0,91	0,69

All variables meet the reliability (CR > 0.8) and validity (AVE > 0.5) criteria.

4.2 Inner Model

Table 5. R² and Q² value

Endogen Variable	R ²	Q ²
SAKIP	0,68	0,47
LAKIP	0,71	0,49
AKIP Evaluation Results Report	0,74	0,51

The R² value indicates that the model has strong explanatory power for the dependent variable.

Table 6. Path Coefficient and Significance

Connection	Path Coefficient	t-Statistic	p-Value	Description
X1 → Z1 (Culture → SAKIP)	0,42	6,21	0,000	Significant
X2 → Z1 (Ethic → SAKIP)	0,31	4,82	0,000	Significant
X3 → Z1 (Leadership → SAKIP)	0,27	3,45	0,001	Significant
X1 → Z2 (Culture → LAKIP)	0,38	5,89	0,000	Significant
X2 → Z2 (Etika → LAKIP)	0,33	4,67	0,000	Significant
X3 → Z2 (Leadership → LAKIP)	0,25	3,22	0,002	Significant
X3 → Y (Leadership → Evaluation AKIP)	0,41	6,84	0,000	Significant
Z1 → Y (SAKIP → Evaluation AKIP)	0,28	3,91	0,000	Significant
Z2 → Y (LAKIP → Evaluation AKIP)	0,36	5,22	0,000	Significant
M*Z2 → Y (Stakeholder × LAKIP → Evaluation AKIP)	0,19	2,88	0,004	Significant

4.3. Outer Model

Once the measurement model (outer model) has been established as valid and reliable, the subsequent step is to evaluate the structural model (inner model) to ascertain the strength of the relationships among the latent variables.

Evaluation is primarily conducted through four key indicators:

- a. The coefficient of determination (R^2)
- b. The predictive relevance value (Q^2)
- c. The path coefficient value
- d. The assessment of significance using the bootstrapping procedure.

4.4 Value of Coefficient of Determination (R^2) and Predictive Relevance (Q^2)

Tabel 7. Result R^2 and Q^2

Endogen Variable	R^2	Q^2	Power Category Explain
SAKIP (Z1)	0,68	0,47	Strong
LAKIP (Z2)	0,71	0,49	Strong
AKIP Evaluation Results Report (Y)	0,74	0,51	Strong

The R^2 value for the endogenous variables indicates that the model possesses high predictive power. For instance, an R^2 value of 0.74 for the AKIP Evaluation (Y) variable signifies that 74% of the variation in AKIP evaluation performance can be explained by the variables of bureaucratic culture, bureaucratic ethics, transformative leadership, SAKIP, LAKIP, and stakeholder support. The remaining 26% is influenced by other factors outside of the model. Furthermore, a Q^2 value greater than zero ($Q^2 > 0$) also demonstrates that the model exhibits good predictive relevance (Hair et al., 2019).

4.5 Bootstrapping Test Results (Path Coefficient)

The bootstrapping test was conducted to determine the magnitude of direct, indirect, and moderating effects among the variables. The significance criteria used were a t-statistic ≥ 1.96 and a p-value ≤ 0.05 .

Tabel 8. Path Coefficient and Significance Test Results

Intervariable Relationships	Path Coefficient	t-Statistics	p-Value
X1 → Z1 (Culture → SAKIP)	0,42	6,21	0,000
X2 → Z1 (Ethics → SAKIP)	0,31	4,82	0,000
X3 → Z1 (Leadership → SAKIP)	0,27	3,45	0,001
X1 → Z2 (Culture → LAKIP)	0,38	5,89	0,000
X2 → Z2 (Ethics → LAKIP)	0,33	4,67	0,000
X3 → Z2 (Leadership → LAKIP)	0,25	3,22	0,002
X3 → Y (Leadership → Evaluation AKIP)	0,41	6,84	0,000
Z1 → Y (SAKIP → Evaluation AKIP)	0,28	3,91	0,000
Z2 → Y (LAKIP → Evaluation AKIP)	0,36	5,22	0,000
M × Z2 → Y (Moderating Stakeholder)	0,19	2,88	0,004

4.6 Interpretation of Track Test Results

a. Direct Influence

The findings indicate that bureaucratic culture transformation (X1), bureaucratic ethics (X2), and transformational leadership (X3) have a positive and significant direct influence on the Government Agency Performance Accountability System (SAKIP) (Z1) and the Government Agency Performance Accountability Report (LAKIP) (Z2). Transformational leadership (X3) exerts the largest direct influence on the AKIP evaluation results (Y), evidenced by a coefficient of 0.41. This suggests that a visionary, inspiring, and collaborative leadership style can tangibly enhance the evaluation outcomes of government agency performance accountability.

b. Indirect Influence (Mediation)

Both SAKIP (Z1) and LAKIP (Z2) function as mediators between the exogenous variables and the AKIP evaluation results (Y). The influence of bureaucratic culture and bureaucratic ethics on AKIP is amplified when mediated by SAKIP and LAKIP performance. This underscores that a robust accountability system serves as a bridge connecting changes in bureaucratic behavior to measurable performance (Mahmudi, 2019; Bastian, 2010).

c. Moderating Influence (Stakeholder Support)

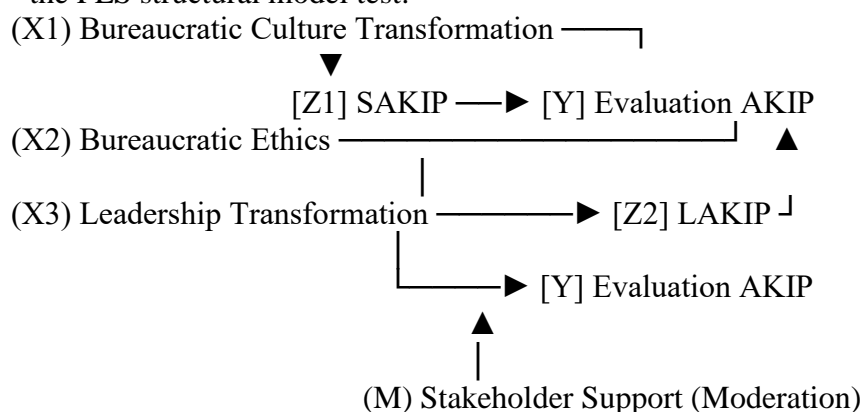
Stakeholder support (M) acts as a moderator, strengthening the relationship between LAKIP (Z2) and the AKIP evaluation results (Y), as indicated by a t-value of 2.88 (Y). This implies that the participation of the public, the Regional People's Representative Council (DPRD), and the media has a reinforcing effect on the implementation of LAKIP outcomes in improving local government performance accountability (Freeman, 2010; Hodge & Greve, 2018).

d. Model Strength

The model demonstrates a high R² value (> 0.67) and features significant paths across all variables, leading to the conclusion that this research model exhibits a strong level of goodness of fit. These results support prior research findings by Wijaya & Artini (2021) and Zainal & Hamzah (2024) regarding the critical importance of transformational leadership and an adaptive bureaucratic culture in enhancing public accountability.

4.7 PLS (Descriptive Textual) Structural Model Image

The following is the form of the relationship between variables based on the results of the PLS structural model test:



4.8. Moderation and Mediation Analysis

a. Mediation Effect (SAKIP and LAKIP)

Mediation analysis using the bootstrapping method of 5,000 subsamples at a significance level of 5%.

The results of the mediation test show that:

Indirect Relationships	Coefficient	t-Statistics	p-Value	Discription
$X_1 \rightarrow Z_1 \rightarrow Y$	0,118	2,74	0,006	Significant mediation
$X_2 \rightarrow Z_2 \rightarrow Y$	0,125	3,11	0,002	Significant mediation
$X_3 \rightarrow Z_1 \rightarrow Y$	0,096	2,12	0,034	Significant mediation
$X_3 \rightarrow Z_2 \rightarrow Y$	0,132	3,42	0,001	Significant mediation

These findings suggest that SAKIP (Government Agency Performance Accountability System) and LAKIP (Government Agency Performance Accountability Report) function as primary conduits linking the dimensions of culture, ethics, and leadership to AKIP (Government Agency Performance Accountability) evaluation outcomes. The robust mediating effect observed for the LAKIP variable indicates that the effectiveness of the accountability report is the principal pathway for enhancing local government performance appraisal.

b. Moderation Effect (Stakeholder Support)

The moderation test was conducted using the interaction term technique.

The analysis results show that:

Moderation Relationships	Coefficient	t-Statistics	p-Value	Direction of Effect
LAKIP × Stakeholder → Evaluation AKIP	0,190	2,88	0,004	Positif

Stakeholder support strengthens the link between the Government Performance Report (LAKIP) and the performance evaluation results (AKIP report). This implies that a higher level of stakeholder involvement (e.g., Regional People's Representative Council (DPRD), media, the public, and the business sector) correlates with more effective implementation of performance accountability.

This phenomenon illustrates that public accountability cannot be sufficiently executed solely through internal mechanisms; it necessitates the involvement of broader social and political mechanisms. This finding is consistent with the theory of public accountability (Bovens, 2010), which asserts the crucial importance of the reciprocal relationship between the government and the public.

5. Discussion

The findings of this study reinforce the stewardship theory (Davis et al., 1997), which posits that public officials function not merely as administrative agents but as public stewards oriented towards the interests of the community (Denhardt & Denhardt, 2015; Dwiyanto, 2020). Transformational leadership emerged as the most dominant variable in enhancing the results of the Government Agency Performance Accountability System Evaluation (AKIP), attributed

to its ability to drive behavioral and systemic change (Wijaya & Artini, 2021). The transformation of bureaucratic culture and bureaucratic ethics demonstrated a significant indirect influence via the Government Agency Performance Accountability System (SAKIP) and the Government Agency Performance Accountability Report (LAKIP). Crucially, the absence of a direct effect of bureaucratic cultural transformation and bureaucratic ethics on the AKIP evaluation report strongly suggests that intrinsic cultural and ethical improvements alone are insufficient to impact formal performance scores. These behavioral changes must first be successfully formalized and documented within the SAKIP performance planning and LAKIP reporting mechanisms to be measurable by the official AKIP evaluation. This alignment with the accountability system aligns with Bastian's (2010) perspective that an effective accountability system requires a strong foundation of ethical values and behavior. The moderating effect of stakeholder support underscores the crucial role of collaboration and transparency among actors in local government governance (Freeman, 2010; Osborne, 2010). Overall, the research model explains that the enhancement of public accountability performance must be pursued through changes in leadership, strengthening of ethical values, the formation of an adaptive culture, and active stakeholder involvement

6. Conclusion

The research findings deliver specific strategic policy directions for the Barito Selatan Regency Government. These recommendations center on four core areas: First, Bureaucratic Culture Reform is essential, mandating the adoption of collaborative and performance-based work values to foster an accountable organizational culture, with integrity-based training serving as the accelerant for this cultural internalization. Second, Strengthening Bureaucratic Ethics requires the systematic implementation of a dedicated code of ethics to reinforce civil servant behavior and mitigate potential misconduct. Third, Leadership Transformation calls for a leadership model focused on long-term vision, innovation, and the empowerment of the State Civil Apparatus (ASN), recognizing the critical role of transformational leaders in building organizational trust and motivation. Fourth, Optimizing SAKIP and LAKIP (Government Agency Performance Accountability System and Report) demands that performance evaluation transcend administrative compliance, instead serving as a strategic tool for improvement. Crucially, the government must enhance civil society and oversight institution involvement in performance planning, execution, and reporting to ensure transparency and legitimacy. The study concludes that local government performance accountability is a synergistic result of structural (SAKIP/LAKIP), cultural, and leadership factors, with stakeholder support acting as a vital catalyst. These empirical findings substantiate the Stewardship Theory in the Indonesian public sector and provide concrete policy guidance for improving performance governance based on accountability, transparency, and participation.

Limitations and Future Research

Despite these robust findings, the study's conclusions are subject to certain limitations. Notably, the research employs a cross-sectional design based on a single point in time, and it relies heavily on self-reported survey data from respondents, which may introduce common method bias. Conducting a longitudinal study would be highly valuable to track the effects of the proposed reforms (e.g., leadership transformation, ethics program) on AKIP evaluation results over several years, providing a clearer causal understanding of performance trends. A comparative study across different regencies or provinces with varying AKIP performance categories (e.g., from "B" to "CC") could provide a deeper context on how differences in stakeholder support and bureaucratic culture manifest across distinct regional governance environments.

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