

The Effect of Bureaucracy Professionalism on Employee Performance in Regional Income Management Agency Bandung City

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Abstract

This research starts from the fundamental problems of not yet optimal employee performance at the Regional Revenue Management Agency in the city of Bandung. It is suspected that the problem has not been carried out by Bureaucratic Professionalism on Employee Performance at the Bandung City Regional Revenue Management Agency. This study uses a quantitative approach to determine the relationship between variables in a population through hypothesis testing. The research method used is the Explanatory Survey Method with data collection techniques using a five-scale questionnaire. The number of respondents was 167 people, taken by simple random sampling from a population of 286 people at the Bandung City Regional Revenue Management Agency. The data processing technique uses Structural Equation Modeling (SEM). Based on the results of the research, the exogenous variable, namely the Bureaucratic Professionalism variable on Employee Performance as an endogenous variable, is significant. In detail, the results of this study indicate that: The influence of the Bureaucratic Professionalism variable (X) which consists of: Knowledge Aspects, Skills Aspects, and Obedience Aspects on the Code of Ethics has an effect of 0.33 and a significant 2.78 on Employee Performance (Y). Research findings on the variable of bureaucratic professionalism, namely the Aspect of Honesty and Overall research on the effect of bureaucratic professionalism on employee performance has a positive influence on the regional revenue management agency in the city of Bandung.

Keywords

bureaucratic; professionalism;
employee performance.



I. Introduction

Indonesian moment this currently face related global challenges with construction source power human. Points main construction source power man the located at the source power apparatus government sued for could fulfil standard professionalism and level optimal reliability. because of that apparatus government today should showing quality, professional, innovative, strong, tough, productive as well as Empower To use especially in give professionalism service to society. Beside that apparatus government also required to Upgrade knowledge and expertise by constantly, share creation comfortable, reliable and satisfying service to whole layer society.

Apparatus government hold very important and strategic role in Thing implementation in field government. because of that's for implementation government could walk with effective and efficient, demanded availability apparatus professional government. Effort waiter public truly Becomes servant real society serve people with full sincerity. apparatus government as waiter society must. Becomes source reliable and

reliable power that is currently this faced with demands quality service for always be professional and superior in carry out various good job profession routine nor incidental.

Build source power man apparatus government area for moment this is one challenge biggest must face, is how showing professional apparatus, has ethos high work excellence competitive and ability in operate Duty as well as function as waiter society. Challenge the is reasonable thing where by empirical public area want the government in operate his duties could work optimally in the end could give best service for society. For fulfil demands that, then employee should work deploy all the abilities it has. Likewise, agencies the place work employee, must as strong as power notice all things that can support creation professionalism work suitable employee with demands organization.

Professionalism bureaucracy meant related with Duty subject and function government, namely; service, empowerment, and development. In skeleton fulfillment on demands that so required development and determination system procedure fast, precise, clear and real work as well as could be accounted for so that efficient and successful use.

Professionalism Reliable bureaucracy is could realize capable state administration support fluency and coherence implementation tasks and functions maintenance government, as well as capable respond aspirations public to in organizational activities and programs and be able to give birth innovation new aim for make it easy performance organization as part from form professional apparatus. Harith (2006: 6) states that Professionalism Bureaucracy Among as following:

Professionalism reliable bureaucracy is meant apparatus or employees who work in each service unit government in various levels, have expertise and skills based on science knowledge certain in carry out his job and have moral responsibility or ethics profession in give service to the public and the environment as part from obligation the policy.

Above understanding show that professionalism reliable bureaucracy has power critical, precise and fast in handle profession as well as oriented to the rules used in handle various problem with put the appropriate people with expertise, so every position important held by people who adhere to the ideology of professionalism - based performance individuals, groups and climate communication organizations that can support creation performance reliable employee by whole.

The above understanding, can interpreted that motivation work is factor important influencing level work employee at an organization for reach objective organization by maximum, it means that motivation high work should owned by every employee in something organization and change motivation work expected capable Upgrade quality performance employee in give service to the Community. Financial statements are basically a source of information for investors as one of the basic considerations in making capital market investment decisions and also as a means of management responsibility for the resources entrusted to them (Prayoga and Afrizal 2021). Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

Employee performance related with solution accompanying work quality standard quality high, precision time and quantity results adequate work according to the expected target. Mangkunegara (2000: 76), states that: " Employee performance is results work exhibited by each employee on something work, which becomes tasks as employee at an organization or the place work ". Thought this, shows that performance employee that

related with achievement defined activities to in the work program or policies that have been set organized and formulated organization in planning organization that. When standard they could understood by employees and implemented with right, very possible goals, objectives, vision and mission organization achieved with completely, including performance employees within the Management Agency Regional Income Bandung.

Management Agency Bandung City Regional Income, where tax area is source Opinion of Regional Experts (PAD) who provide contribution big for reception area of the city of Bandung. normative basis in Management tax area is Law no. 28 of 2009 concerning Regional Taxes and Regional Retributions. birth Constitution the aim gives certainty law through application *Closed-list* levy area as well as repair Management tax area through clear arrangement about utilization results levy area. This thing in accordance with Regulation mayor No.1405 on December 20 2016 as change Becomes regulation mayor No. 22 year 2021 regarding Task Principal Management Agency Regional Income is organize function support affairs Management taxes, levies, and income area other. Applicability Bandung City Regulation No. 20 of 2011 about Local Taxes, there are addition authority Management Local Tax from sector Tax Earth and Buildings (UN) of course will change pattern Management Agency work the next Regional Income called BPD. As it is known together that sector tax area is source income main for Bandung City Government, where tax area gives 0.25 contribution of income budget yearly.

Various effort done for reach accountability agency good government, Management Agency Bandung City Regional Income as element servant leader attempted always to do improvement performance. housekeeping performance expected capable Upgrade role as well as the function of the Service as a sub system from system government areas that are trying fulfil aspirations in serve society. In implementation service no once, there is agency government by perfect, always faced with obstacles that hinder implementation service, thing this still limited source power owned humans, including facilities and infrastructure that are still limited which causes performance employee not yet in accordance with expectations and demands perfect service. Understanding more carry on about various obstacles faced by the Management Agency Regional Opinion of Bandung City, researcher convey various lack and try give reason for To do research on the Management Board Bandung City Regional Income, among others : (1) Business look for solution about various obstacles Management with study variables theoretical for developed in study this , (2) Uncover and search point the problem that becomes obstacle in implementation service tax by comprehensive , and (3) Make object study this power pull researcher for develop Management Agency Regional Income become a Management Agency Regional Income as expected give service to public optimally .

II. Research Method

Study this done with use approach quantitative. Then seen from the research review, it is verification because it does Hypothesis test. Judging by its shape, placed in research causality and causality. It is designated for investigate connection because consequence Among professionalism bureaucracy, climate communication organization, and motivation work in influence performance employee on Body Management Bandung City Regional Income. Method study which used is *Explanatory survey*.

The selection of this method is based on the opinion of Singarimbun (1982: 4) that: "research *explanatory* (explanation) or *confirmatory* research highlight research variables and test hypothesis or *testing* formulated *research* before". With Thus, method *Explanatory Survey* no only explain or describe empirical facts encountered in the field,

but will also explain the analysis of the influence of both partially nor simultaneous between the variable that Becomes focus study.

Design study describe various variable which will researched, then make connection Among variable with variable other, so that a will easy formulated problem research, election theory, formulation hypothesis, method research, instrument research, engineering analysis and conclusion research. Design study this describe connection structured variables by comprehensive, that is connection variable free (X) with variable bound (Y) in such a way that the research results can provide answers to the hypothesis study.

Design study which used study this use Model Equality Structural (*Structural Equation Model*) which aims to find answer to the problem by explaining the relationship between variables through testing hypothesis. There is three Thing main which done in in study this namely; decipher by detailed research activities, variable measurement, and analysis data. Details activity study that is with determine type observation by building a causal relationship from the analyzed variables and test the significance of the relationship between the variables used with the unit the analysis that is employee at Management Agency Regional Income Bandung.

Focus in study this involve two variables, that is variable Professionalism Bureaucracy and Employee Performance Variables. For simplify the analysis process to the research focus this, then related aspects with variable study will explained by detailed and systematic. because that needed existence reject measuring or clear parameters so that make it easy in translate the variables studied. in line with Thing that, variable professionalism bureaucracy will be referring to the theory of Martin and Schinzinger in Harith (2013: 67) who measures variable this through aspect knowledge, aspect skills, aspects adherence to code ethics. On Employee Performance Variables refer to from Russell 's opinion in Sutrisno (2010: 171) suggests performance as the following: *Dimensions of Quality, Dimensions of Quantity, Dimensions of Timelines, Dimensions of Cost Effectiveness, Dimensions of Need for Supervision and Dimensions of Interpersonal Impact.*

Effort simplifies the identification process and to more directed study to variables research, then researcher will put forward definition operational as following:

1. Professionalism bureaucracy (X1) is understanding or belief that attitude and action Management Agency aparat Bandung City Regional Income in organize activity government and service always based on science knowledge and values profession priority apparatus interest public .
2. Employee Performance (Y) is results work achieved by Management Agency employees Bandung City Regional Revenue in skeleton realize vision , mission and goals organization .

Leave from understanding to definition above operational, then researcher could translate operational variable research, namely variable professionalism employees and performance employee as shown in the table below this:

Table 1. Operational Variable Professionalism Bureaucracy

Variable	Aspects	Indicator	No. Items
Professionalism Bureaucracy (X1)	1. Knowledge	Understand Regulation Work	1
		Understand field work	2
		Able to give explanation	3

Variable	Aspects	Indicator	No. Items
	2. Skills	Skilled work	4
		Understand procedure work	5
		Profession solved fast	6
	3. Adherence to the code ethics	Have a sense of responsibility answer	7
		Working in accordance rule	8
		Value fellow employee	9

Source : Harits (2013: 67) processed by researchers 2021

Table 2. Operational Employee Performance Variables

Variable	Dimensions	Indicator	No Item
Employee Performance (Y)	1. <i>Quality</i>	Quality work satisfying	39
		Standard results work	40
		Own aesthetics	41
		Ensure no disabled	42
	2. <i>Quantity</i>	Amount results work	43
		Full patience	44
		Reaching the target	45
		According to work volume	46
	3. <i>Timeliness</i>	Profession appropriate time	47
		Accuracy time work	48
		Accuracy go home work	49
		Profession scheduled	50
	4. <i>cost effectiveness</i>	Working in accordance interest	51
		Skill employee	52
		Appropriate use cost	53
		Utilization facility	54
	5. <i>Need for supervision</i>	Skills work	55
		Understand Duty	56
		Working in accordance function	57
		Awareness for work	58
	6. <i>interpersonal impact</i>	Dominate skill	59
		Able to work together	60
		Understand objective work	61
		Know the procedures	62

Source: Bernardin and Russell in Sutrisno (2010: 179), processed by researchers 2021

III. Result and Discussion

Departing from the Sub - Structure of the Standardized Solution Model Variable X1 which is determined by X1-1 to with X1-3 the effect against Y, that mark standard loading factor Professionalism Bureaucracy on Employee Performance is 0.33. Based on the value that, Variable Professionalism Bureaucracy consisting of from Aspect Knowledge, Aspect Skills and Aspects Adherence to the Code of Ethics influential significant on Employee

Performance in the Management Board Regional Income Bandung. View of t-value, value Professionalism Bureaucracy on Employee Performance of 2.78 The value show that variable Professionalism Bureaucracy consisting of from Aspect Knowledge, Aspect Skills and Aspects Adherence to the Code of Ethics influential significant on Employee Performance in the Management Board Bandung City Regional Income.

Based on the description above, can declared that variable Professionalism Bureaucracy consisting of from three Aspect influential positive and significant on Employee Performance in the Management Board Bandung City Regional Income. Statement the contain mean that implementation Professionalism Bureaucracy in the Management Board Bandung City Regional Revenue has been implemented by employees of the Management Board Bandung City Regional Income so that make it easy employee for realize values professionalism priority apparatus interest public. This supported with results interviews and observations that show that the employees already try as good as maybe inside give service to public optimally. This thing shows that influence Professionalism Bureaucracy on employee performance has show positive influence and has implemented with seriousness by the Management Board Regional Income Bandung.

Analysis result that has in accordance with what is stated in Harith (2006: 6) that Professionalism reliable bureaucracy, meant apparatus or employees who work in each service unit government in various levels, have expertise and skills based on science knowledge certain in carry out his job and have moral and ethical responsibility profession in give service to the public and the environment. This show that reliable bureaucracy that precise and fast in handle profession as well as know and understand plot work, rules work in accordance with form professional employees. Listening from results analysis and opinion above, then next researcher study Aspects Professionalism Bureaucracy by sequentially in accordance with who will discussed in the description following this.

3.1 Discussion Aspect Knowledge is the right aspect for measure Professionalism Bureaucracy in the Management Board Bandung City Regional Income

Aspect Knowledge in measure Professionalism Bureaucracy in the Management Board Bandung City Regional Income based on the results of the data obtained through questionnaire represented by 167 respondents capable explain 0.23. Whereas from t- value obtained mark quantity Aspect Knowledge that is of 2.76. This thing show that Aspect Knowledge is the right aspect for measure Professionalism Bureaucracy in the Management Board Regional Income Bandung. Aspect Knowledge consisting of from indicator: Understanding regulation work, understand field work and be able give explanation, have carried out by employees of the Management Board Bandung City Regional Income, so that could improve Employee Performance in the Management Board Bandung City Regional Income thorough.

Aspect Knowledge in question is related with understanding and mastery employee by nice and clear about regulation service, understanding field work and ability give explanation , this show that Aspect Knowledge give important meaning in Employee Performance Improvement in the carry out his job serve society , so employee should own big wish for got knowledge addition in the field work , though based on results research inside variable professionalism breaucracy this that aspect knowledge is the weakest and most needed aspect awareness full from employee for study more for expand his knowledge . Addition knowledge in every field work for employee this is very useful for maintenance activity government in service that prioritizes interest public and implementation Aspect Knowledge this will more also easy for employee in carry out Duty

everyday life and provide a sense of security in service because understand many what societies needs.

Research results show that Aspect Knowledge based on understanding regulation work, that the employees have know and understand regulation necessary work obeyed for operate her job with good. Aspect Knowledge based on understand field work, that the employees have understand plot work from the ordinance acquisition income area until with arrangement inside reporting. Aspect Knowledge based on capable give explanation, that the employees have capable give explanation about whole regulation intended service to public. by existence understanding and mastery of employees to their duties and understand regulation a must service applied to employees to society.

Based on description results study on in accordance with opinion from Dwiyanto (2011: 157) professionalism is understand or confidence that attitudes and actions of the apparatus in organize activity government and service always based on science knowledge and values profession priority apparatus interest public.

Based on results Interview with Head Field General Affairs and Personnel Management Agency Bandung City Regional Income is known that: First, Aspect knowledge oriented to understanding regulation work, done training for employees in accordance field always work got more understanding in the changes that occur within implementation serve society. Second, Aspect Knowledge oriented understanding field work, employee understand the work he does in accordance with field work with given trainings extra needed in accordance field it works. Third, Aspect Knowledge able oriented give explanation, employee own ability at the moment conveys her job good to environment work and environment community in need information.

Based on results study above, then researcher analyze that looks implementation Professionalism Bureaucracy has run in accordance with understanding aspect knowledge based on understanding regulation work, understand field work and be able give intended explanation. To use achievement performance more employees good to whole Management Agency employee Regional Income Bandung.

3.2 Discussion Aspect Skills is proper aspect for measure Professionalism Bureaucracy in the Management Board Regional Income Bandung.

Aspect Skills in measure Professionalism Bureaucracy in the Management Board Bandung City Regional Income based on the data obtained in results data collection through questionnaire represented by 167 respondents capable explain of 0.74. The results of the data from the t-value, the magnitude of mark Aspect Skills of 10.12. This means that Aspect Skills is proven aspect appropriate for measure Professionalism Bureaucracy in the Management Board Regional Income Bandung. Aspect Skills consisting of from a number of indicators: Skilled in work, understand procedure work and work solved hurry up already fully implemented at the Management Board Bandung City Regional Income, so that could improve Employee Performance in the Management Board Bandung City Regional Income thorough.

Aspect Skills in question related with reliability employee in use equipment office, mastering operational systems and procedures as well as understand need or public wishes. This thing more addressed to ability apparatus in give good, fair and inclusive service that does not only just compatibility skill with the place assignment, employee has own ability as well as skill for understand and translate aspirations need community inside implementation service.

Research results show that Aspect Skills based on skill work, employees skilled in to do related work with administration as in the Management files. Aspect Skills based on

understanding procedure work, employees have skilled in Compiling reports or instruction technically easy inside undergo her job. Aspect Skills based on completed work with fast, that employee has skilled in help client / public in related things with payment tax or dues or all shape income.

The results of the above research have given important meaning that the employees have operate his job in accordance with Aspect Skills based on skilled work, where are the employees? has skilled in to do related work with Management files. While on Aspect Skills based on understand procedure work, employees During operate his job skilled in preparing reports and understanding instruction technical so that easy inside undergo job. While on Aspect Skills based on completed work with fast, that employee in implementation work has skilled in help what the client / public need in related things with payment tax or dues or all shape income.

Based on description results study on in accordance with opinion from Sedarmayanti (2010: 96) that professionalism is a pillar that will put bureaucracy as machine effective skills for government and as an apparatus parameter in work by good. Size professionalism is competence, efficiency and effectiveness as well as responsible answer.

Based on results Interview with the Staff of the Head of the Agency and the Secretary of the Management Agency Bandung City Regional Income is known that: First, Aspect Skills oriented to understanding regulation work, all employees and leaders has understood regulation work that has been Becomes his obligations where are the employees understand how should be in manage files in accordance with her job. Second, Aspect Skills oriented to understand procedure work, employees During it 's inside operate his job already understand right in compile report and understand instruction technical so that easy inside finish the tasks that become her job. Third, Aspect Skills based on completed work with fast, that employee in implementation work has understand and skilled in help what the client / public need in related things with payment tax or dues or all shape income.

Based on results study the above, then researcher analyze that looks implementation Professionalism Bureaucracy has run in accordance with understanding employees on aspects skills on understanding regulation work, understand field work and be able give explanation for reach performance Optimal employees through aspect Skills on Management Board Regional Income Bandung.

3.3. Discussion Aspect Adherence to the Code of Ethics is proper aspect _ for measure Professionalism Bureaucracy in the Management Board Regional Income Bandung.

Aspect Adherence to code Ethics in measure Professionalism Bureaucracy in the Management Board Bandung City Regional Income based on the data collected through questionnaire represented by 167 respondents capable explain of 0.82. Whereas seen of t-value, magnitude mark Aspect Adherence to the Code of Ethics i.e., 11.35, meaning Aspect Adherence to the Code of Ethics is the right aspect for measure Professionalism Bureaucracy in the Management Board Regional Income Bandung. Aspect Adherence to the Code of Ethics which consists of from indicator have a sense of responsibility answer, work in accordance rules, respect fellow employee has implemented by employees at the Management Board Bandung City Regional Income thorough.

Aspect Adherence to the Code of Ethics meant is obedience of employees to a number of must rule done as shape have a sense of responsibility answer this proved with responsible attitude answer to each assigned task trying to finish optimally. Working in accordance with the rules already there is this showed with employees who have carry out Duty in accordance with applicable rules with carry out the tasks that become the

responsibility with good and inside employees work each other value with fellow other colleagues.

Research results this show that aspect adherence to code ethics based on having a sense of responsibility answer, that the employees has obey regulations that require employees speak polite and courteous with colleagues and superiors, as shape responsibility employee inside guard name good company. Aspect adherence to code ethics based on work in accordance rules, that employees has obey all rules and customs positive applied for whole employee, so in implementation profession could live it with good Aspect adherence to code ethics based on respect fellow employees, that employees _ has feel appreciated by others colleague work on advantages and things positive thing he does in the environment work. Aspect adherence to code ethics own strongest value from third aspects that are inside variable professionalism bureaucracy.

The results of the above research have given mean that the employees of the Management Board Income area Bandung city have operate his job in accordance with Aspect adherence to code ethics based on having a sense of responsibility answer, that the employees have obey regulations that require employees speak polite and courteous with colleagues and superiors, as shape responsibility employee inside guard name good company, so created environment good job. Temporary Aspect adherence to code ethics based on work in accordance rules, that employees has obey all rules and customs positive applied for whole employee, so in implementation profession could live it with good. Beside that Aspect adherence to code ethics based on respect fellow employees, that employees _ has feel appreciated by others employee on advantages and things positive thing he does in the environment work.

Based on description results study above, this in accordance with opinion expert according to Siagian (2000: 163) states that what is meant with professionalism is reliability in implementation Duty so that done with quality high, right time, careful, and with easy procedure _ understood and followed by customers.

Based on results Interview with the Staff of the Head of the Agency and the Secretary of the Management Agency Bandung City Regional Income is known that: First, Aspect Adherence to code ethics oriented towards having a sense of responsibility answer, that the employees in each operate his job implemented with should as shape responsibility to what he does. Second, aspect adherence to code ethics works oriented in accordance rule, that in operate his job employee has obey all regulation with good and get used to positive things so that in carry out profession could live it with good. Third, aspect adherence to code value - oriented ethics fellow employee, that polite polite as well as each other value that by automatic already applied in activity work daily where Thing this give convenience employee inside undergo his job.

Based on results study the above, then researcher analyze that looks implementation professionalism bureaucracy has run in accordance with understanding aspect adherence to code ethics based on having a sense of responsibility answer, work in accordance rules, and respect fellow employee to use reach performance more employees good through aspect adherence to code Ethics in Management Board Regional Income Bandung.

Theory Professionalism Bureaucracy used in study this from Martin & Schinzinger in Harith (2013: 67), developed in study this still enough up-to-date, but from three existing aspects that is aspect knowledge, aspect skills and aspects adherence to code ethics, there addition with quite a finding for complement existing ones, namely aspect honesty. Aspect honesty this considered important thing to do owned by all employees, where an employee who have attitude honest will behave in accordance with words and deeds with truth.

IV. Conclusion

Based on results study about Influence Professionalism Bureaucracy on the Performance of Management Agency Employees Income area the city of Bandung, as has outlined previously in Research Results and Discussion, then by comprehensive could concluded as following:

Variable Professionalism Bureaucracy has given influence positive on Employee Performance in the Management Board Bandung City Regional Income, seen from aspects show value that is not same. Research results has show Aspect Adherence to the Code of Ethics give the strongest influence, while aspect other that is Aspect Knowledge show the weakest influence, though thus permanent show positive influence. Thus, could declared that variable Professionalism Bureaucracy, consisting of from: Aspect Knowledge, Aspect Skills and Aspects Adherence to the Code of Ethics has capable improve Employee Performance in the Management Board Regional Income Bandung.

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