

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *good bureaucracy governance*, pengendalian intern, pengembangan kompetensi, dan *soft skills* terhadap kinerja pegawai Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kabupaten Jember, dengan kemandirian entitas sebagai variabel intervening. Dengan menggunakan pendekatan kuantitatif melalui metode Partial Least Squares Structural Equation Modeling (PLS-SEM) dan melibatkan 59 responden dari ASN BPKAD, penelitian ini menemukan bahwa sebagian besar variabel independen berpengaruh positif dan signifikan baik secara langsung maupun tidak langsung terhadap kinerja pegawai melalui kemandirian entitas. *Good bureaucracy governance*, pengembangan kompetensi, dan *soft skills* terbukti memberikan kontribusi signifikan terhadap peningkatan kinerja pegawai. Namun, pengendalian intern tidak menunjukkan pengaruh langsung yang signifikan terhadap kinerja, tetapi tetap berperan penting melalui mediasi kemandirian entitas. Hasil ini menegaskan pentingnya membangun organisasi yang birokratis secara sehat, kompeten, dan berdaya saing dengan memperkuat aspek internal organisasi dan kapasitas personal pegawai.

Kata kunci: *good bureaucracy governance*, pengendalian intern, pengembangan kompetensi, *soft skills*, kinerja pegawai, kemandirian entitas

ABSTRACT

This study aims to analyze the influence of good bureaucracy governance, internal control, competency development, and soft skills on employee performance at the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency, with organizational independence as a mediating variable. Using a quantitative approach through Partial Least Squares Structural Equation Modeling (PLS-SEM) and involving 59 civil servant respondents from BPKAD, the study finds that most independent variables have a positive and significant effect, both directly and indirectly, on employee performance through organizational independence. Good bureaucracy governance, competency development, and soft skills significantly contribute to improving employee performance. However, internal control does not show a direct significant influence on performance but plays a crucial mediating role through organizational independence. These findings highlight the importance of fostering a healthy, competent, and competitive bureaucratic organization by strengthening internal systems and individual employee capacities.

Keywords: good bureaucracy governance, internal control, competency development, soft skills, employee performance, organizational independence

