

## DAFTAR PUSTAKA

- A, Y. M., , A., Indrianie, M., Arifin, R. K., & Lastari, R. (2024). *Dinamika Digital Governance: Antara Teori dan Praktek di Era 4.0.* PT. Sonpedia Publishing Indonesia.
- Affandi, A., Brasit, N., & Rahim, D. R. (2021). Pengaruh Teknologi Informasi, Kompetensi dan Pelatihan Terhadap Kinerja Pegawai PT. Bank Mandiri Cabang Gowa. *Nobel Management Review.* <https://doi.org/10.37476/nmar.v2i3.2363>
- Ali, M. M., Qureshi, S. M., Memon, M., Mari, S., & Ramzan, M. (2021). Competency Framework Development for Effective Human Resource Management. *SAGE Open,* 11. <https://doi.org/10.1177/21582440211006124>
- Anggriawan, B. S., Rusdianti, E., & Santoso, D. (2023). Pengaruh kompetensi, pelatihan dan kompensasi terhadap kinerja pegawai dengan komitmen afektif sebagai variabel intervening. *Jurnal Riset Ekonomi Dan Bisnis.* <https://doi.org/10.26623/jreb.v16i1.6397>
- Arlan, A. S. (2022). Kinerja Pegawai Pada Upt Balai Penyuluhan Pertanian Kecamatan Lokpaikat Kabupaten Tapin. *Al Iidara Balad,* 4(2), Article 2. <https://doi.org/10.36658/aliidarabalad.4.2.44>
- Child, S., & Shaw, S. (2019). A purpose-led approach towards the development of competency frameworks. *Journal of Further and Higher Education,* 44, 1143–1156. <https://doi.org/10.1080/0309877X.2019.1669773>
- Daft, R. L. (2020). *Organization Theory & Design.* Cengage Learning.
- Dwiyanto, A. (2021). *Mewujudkan Good Governance Melalui Pelayanan Publik.* UGM PRESS.
- Dziergas, T., Jakubowski, J., Popiołek, J., Gornowicz, R., & Adamowicz, K. (2023). Key interpersonal skills of a game warden as part an employee *soft skills* assessment from a commitment and performance perspective. *Folia Forestalia Polonica,* 65, 221–232. <https://doi.org/10.2478/ffp-2023-0022>
- Fadlurrohim, I., Permata, S., & Pasaribu, D. W. (2024). Manfaat Program Life Skill Dalam Meningkatkan Kemandirian Anak Di Panti Asuhan Harapan Tjitra Kota Bengkulu. *Focus : Jurnal Pekerjaan Sosial.* <https://doi.org/10.24198/focus.v6i2.50902>
- Febrina, D., & Syamsir, S. (2021). Evaluation of Bureaucracy Reform Based on Integrity For Corruption Prevention. *Proceedings of the 1st Tidar International Conference on Advancing Local Wisdom Towards Global Megatrends, TIC 2020, 21-22 October 2020, Magelang, Jawa Tengah, Indonesia.* <https://doi.org/10.4108/eai.21-10-2020.2311901>
- Gazali, H. M., Alhabshi, S. M. B. S. J., & Adeyemi, A. A. (2019). The Applicability of the Theory of Reasoned Action in Predicting the Intention to Save for Retirement. *Islamic Development Management.* [https://doi.org/10.1007/978-981-13-7584-2\\_24](https://doi.org/10.1007/978-981-13-7584-2_24)

- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS* (Edisi ke-9). Semarang Badan Penerbit Universitas Diponegoro.
- Gulo, E., Martitah, Muhtada, D., Ghazali, R., & Miftahjannah, A. (2022). *Kebijakan Pemerintah terhadap Birokrasi Pelayanan Publik di Bandara Internasional Soekarno Hatta (Government Policy on Public Services Bureaucracy at Soekarno Hatta International Airport)* (SSRN Scholarly Paper No. 4320745). Social Science Research Network. <https://papers.ssrn.com/abstract=4320745>
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hapsari, I. D., Qomariah, N., Putu Martini, N. N., & Nursaid, N. (2022). Recruitment and Competence: Its Influence on Employee Performance through Employee Placement. *Journal of Economics, Finance and Management Studies*, 5(11), 3197-3208. <https://doi.org/10.47191/jefms/v5-i11-09>
- Holubnycha, L., Shchokina, T., Soroka, N., & Besarab, T. (2022). Development of Competency-Based Approach to Education. *Educational Challenges*. <https://doi.org/10.34142/2709-7986.2022.27.2.04>
- Ibrahim, I., Khalik, A., & Surianto, S. (2022). Kualitas Informasi Laporan Keuangan Sebagai Mediasi Dalam Meningkatkan Tata Kelola Yang Baik Berdasarkan Kompetensi Aparatur Dan Sistem Pengendalian Intern Pada Lingkup Pemerintahan. *Nobel Management Review*. <https://doi.org/10.37476/nmar.v3i4.3436>
- Jacobs, R. (2019). Competency Assessment and Development. *Work Analysis in the Knowledge Economy*. [https://doi.org/10.1007/978-3-319-94448-7\\_17](https://doi.org/10.1007/978-3-319-94448-7_17)
- Jacy. (2021, April 24). The COSO Internal Control Framework. *Accounting Internal Controls*. <https://accountinginternalcontrols.com/coso-framework/>
- Jauri, I. P., Winoto, H., & Teccoalu, M. (2022). Pengaruh Kompensasi, Pelatihan, Motivasi Terhadap Kinerja Pegawai Yang Dimediasi Oleh Keseimbangan Kehidupan Kerja Pada Perusahaan Pengolahan Uang Rupiah ArthalestarI. *Eqien - Jurnal Ekonomi dan Bisnis*, 11(1), Article 1. <https://doi.org/10.34308/eqien.v11i1.701>
- Jeihooni, A. K., Khiyali, Z., Faghih, F., Harsini, P. A., & Rahbar, M. (2019). The Effect of Educational Program Based on the Extended Theory of Reasoned Action on Self-Care Behaviors in Women with Type 2 Diabetes. *Indian Journal of Endocrinology and Metabolism*, 23, 609–615. [https://doi.org/10.4103/ijem.IJEM\\_439\\_19](https://doi.org/10.4103/ijem.IJEM_439_19)
- Karoso, S., Riinawati, R., Ilham, R., Rais, R. G. P., & Latifa, D. (2022). Analyzing the Relationship of Work Environment and Quality of Work Life on Employee Performance: The Mediating Role of Organizational Commitment. *Journal of Madani Society*. <https://doi.org/10.56225/jmsc.v1i3.140>

- Karpagam, K., & Sujatha, R. (2020). Competency Development – A Literature Review. *Solid State Technology*, 8335–8341.
- Karthick, D., & Kanakaraj, D. J. (2021). *The Impact of Competencies of Emotional Intelligence on the Level of Agreeability towards Teaching Performance of the Respondents*.
- Korenkova, N. A. (2023). Development of competencies of university students. *Herald of Omsk University. Series: Economics*. [https://doi.org/10.24147/1812-3988.2023.21\(2\).65-73](https://doi.org/10.24147/1812-3988.2023.21(2).65-73)
- Kumar, A., Singh, P., Ansari, S. N., & Pandey, S. (2022). Importance of *Soft skills* and Its Improving Factors. *World Journal of English Language*. <https://doi.org/10.5430/wjel.v12n3p220>
- Lamidi, W., Oyekanmi, M., & Kareem, T. (2021). Influence of Role Ambiguity and Conflicts on the Independence Commitment of Internal Auditor. *The Journal of Economic Research & Business Administration*. <https://doi.org/10.26577/be.2021.v138.i4.02>
- Lamri, J., & Lubart, T. (2023). Reconciling Hard Skills and *Soft skills* in a Common Framework: The Generic Skills Component Approach. *Journal of Intelligence*, 11(6), Article 6. <https://doi.org/10.3390/jintelligence11060107>
- Liu, D., Curtis, C. R., & Upchurch, R. (2019). The Evolving Field of Wind Energy Tourism: An Application of the Theory of Reasoned Action. *Tourism Review International*. <https://doi.org/10.3727/154427219x15656150709479>
- Lyu, W., & Liu, J. (2021). *Soft skills*, hard skills: What matters most? Evidence from job postings. *Applied Energy*, 300, 117307. <https://doi.org/10.1016/j.apenergy.2021.117307>
- Mangla, A. (2022). *Making Bureaucracy Work*. <https://doi.org/10.1017/9781009258050>
- Manik, S. A., & Nafsiah, S. (2023). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Internal Dan Budaya Organisasi Terhadap Kualitas Laporan Keuangan (Studi Kasus BAPENDA Kota Palembang). *Jurnal Media Wahana Ekonomika*. <https://doi.org/10.31851/jmwe.v20i3.13144>
- Mardiani, I. N., & Chandra, R. (2022). The influence of work motivation and leadership style on employee performance. *Journal of Economics and Business Letters*. <https://doi.org/10.55942/jebi.v2i2.158>
- Marin-Zapata, S. I., Román-Calderón, J. P., Robledo-Ardila, C., & Jaramillo-Serna, M. A. (2022). *Soft skills*, do we know what we are talking about? *Review of Managerial Science*, 16(4), 969–1000. <https://doi.org/10.1007/s11846-021-00474-9>
- Moura, A., Mira, M. do R., & Costa, V. (2021). *Soft skills vs. Hard Skills in Tourism*. 41–72. <https://doi.org/10.4018/978-1-7998-4318-4.CH003>
- Murillo-Zamora, C. (2021). Independent States: A Perspective from International Relations. *Relaciones Internacionales*. <https://doi.org/10.15359/ri.94-2.7>
- Namora, M., Zunaida, D., & Widayawati, E. (2023). The Influence Of *Soft skills* And Hard Skills On The Performance. *International Journal of*

- Entrepreneur and Business Administration.*  
<https://doi.org/10.33474/ijeba.v1i2.21382>
- Nasution, H. S., Hubaybah, H., & Halim, R. (2022). Peningkatan Pemahaman Ketua Rt Tentang Tuberkulosis Melalui Sosialisasi Penganggaran Kegiatan Pencegahan Dan Pengendalian Tuberkulosis Berbasis Masyarakat. *JMM (Jurnal Masyarakat Mandiri)*. <https://doi.org/10.31764/jmm.v6i3.7937>
- Nurcahyo, T. W. (2021). Reward, Perceived Organizational and Supervisor Support (POS), Work Life Balance sebagai Faktor Kinerja Karyawan melalui Employee Engagement. *Performance: Jurnal Personalia, Financial, Operasional, Marketing Dan Sistem Informasi*, 28(2), Article 2.
- O’ Brien, & Patrick, S. (2002). *Making College Count: A Real World Look at How to Succeed in & After College*. Miami: Making it Count.
- Rachmad, Y. E., Putra, W. P., Wonua, A. R., Susiang, M. I. N., Tampubolon, A. S., Koten, R. A. G., Fadli, A. A. Y., Kushariyadi, K., Masbullah, M., Padilah, H., & Triyatun, N. (2024). *Buku Ajar Pengantar Manajemen*. PT. Sonpedia Publishing Indonesia.
- Rachmawati, T., Fernita, F., Tiara, S. S., & Natania, A. (2023). The Study of Bureaucracy in Indonesia: A Bibliometric Analysis. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v8i11.13572>
- Ragusa, A., Caggiano, V., Trigueros Ramos, R., González-Bernal, J. J., Gentil-Gutiérrez, A., Bastos, S. A. M. C., González-Santos, J., & Santamaría-Peláez, M. (2022). High Education and University Teaching and Learning Processes: Soft skills. *International Journal of Environmental Research and Public Health*, 19(17), Article 17. <https://doi.org/10.3390/ijerph191710699>
- Rahadianti, C. S., Christian, E., & Saputra, A. (2023). Penerapan Sistem Pengendalian Internal Dalam Pencegahan Fraud Atas Siklus Penjualan Barang Pada PT. Smart Techtex Cirebon. *Jurnal Riset Manajemen, Bisnis, Akuntansi Dan Ekonomi*. <https://doi.org/10.58468/jambak.v1i2.39>
- Rahmawati, I. M. H., Rosyidah, I., & Taukhid, M. (2023). Aktivitas Spiritual Terstruktur Dengan Kemandirian Activity Daily Living (Adl) Pada Orang Dengan Gangguan Jiwa (ODGJ). *Jurnal Insan Cendekia*. <https://doi.org/10.35874/jic.v10i1.1123>
- Reynolds, R., Park, S., Ellithorpe, M., Rhodes, N., Ewoldsen, D., & Boster, F. (2021). The dynamic theory of reasoned action: Evidence for a reverse causal process in the context of WHO handwashing guidelines. *Psychology & Health*, 38, 881–904. <https://doi.org/10.1080/08870446.2021.1992407>
- Ritonga, P. (2024). Transparansi Dan Akuntabilitas: Peran Audit Dalam Meningkatkan Kepercayaan Stakeholder. *Equilibrium : Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi*, 13(2), Article 2. <https://doi.org/10.35906/equili.v13i2.2004>
- Robbins, S. P., & Judge, T. A. (2014). *Perilaku Organisasi (Organizational Behavior)* (Edisi 12). Salemba 4.

- Rodrigues, R., & Dias, A. (2024). Influence of *soft skills* on career development: Exploring performance appraisal as a mediating mechanism. *Problems and Perspectives in Management*. [https://doi.org/10.21511/ppm.22\(4\).2024.02](https://doi.org/10.21511/ppm.22(4).2024.02)
- Rosi, Y. A. (2023). Pentingnya Pengembangan Keterampilan Soft Skill Dalam Administrasi Perkantoran. *Jurnal Teknologi Pendidikan Dan Pembelajaran | E-ISSN : 3026-6629, 1(2)*, Article 2.
- Sadiki, H., & Azalmad, N.-E. (2024). An Investigation into the *Soft skills* of Prospective Teachers. *April-May 2024*. <https://doi.org/10.55529/jlls.43.43.53>
- Samosir, M. M., & Hidayat, E. (2023). Upaya Peningkatan Kualitas SDM melalui Program Studi Independen di Confie.Id. *Indonesian Journal of Social Sciences and Humanities*, 3(1), Article 1.
- Sari, N. K. Y., Astina, M. A., & Praminati, G. A. (2023). Pengaruh Rekrutmen, Kompetensi dan Pengembangan Karir Terhadap Kinerja Karyawan. *Jurnal Ilmiah Pariwisata Dan Bisnis*. <https://doi.org/10.22334/paris.v2i4.393>
- Savero, R., & Munandar, A. (2022). Pengaruh Konflik Peran, Ambiguitas Peran, dan Kelebihan Peran Terhadap Kualitas Audit. *KALBISIANA Jurnal Sains, Bisnis Dan Teknologi*, 8(4), Article 4.
- Setiawan, N., Rohemah, R., & Aulia, I. F. (2023). Independence for Internal Auditors: Is it Necessary? *Jurnal Riset Akuntansi Dan Auditing*. <https://doi.org/10.55963/jraa.v10i2.542>
- Setyasih, E. T. (2023). Creating an Effective Bureaucracy by Reducing Bureaucratic Pathology in Local Governments. *Influence: International Journal Of Science Review*. <https://doi.org/10.54783/influencejournal.v5i1.112>
- Setyowati, T., Tamam, B. A., Tobing, D. S. K., & Qomariah, N. (2021). The Role of Organizational Citizenship Behavior in Mediating the Relationship Between Organizational Culture and Job Satisfaction with Employee Performance. *Calitatea*, 22(185), 220-234.
- Setyowati, T., Tyas, W. M., & Qomariah, N. (2023). The Role of Organizational Culture and Professionalism in Improving Lecturer Performance with Organizational Citizenship Behavior Based on Spiritual (OCBBoS) as Intervening Variables. *Jurnal Aplikasi Manajemen*, 21(3), 784-801. <http://dx.doi.org/10.21776/ub.jam.2022.02.1.03.16>.
- Shalimova, N., Kuzmenko, H., & Androshchuk, I. (2022). Independence As A Mandatory Principle Of External And Internal Auditors: Requirements And Compliance Mechanism. *State and Regions. Series: Economics and Business*. <https://doi.org/10.32840/1814-1161/2022-2-26>
- Shavaleeva, C. M. (2024). Assessing the financial independence of the constituent entities of the Russian Federation. *Finance and Credit*. <https://doi.org/10.24891/fc.30.9.2122>
- Shillie, P. N., & Nchang, N. N. (2023a). Influence of Employee *Soft skills* on Job Performance. *Business Perspective Review*. <https://doi.org/10.38157/bpr.v5i1.530>

- Shillie, P. N., & Nchang, N. N. (2023b). Influence of Employee *Soft skills* on Job Performance. *Business Perspective Review*. <https://doi.org/10.38157/bpr.v5i1.530>
- Sinurat, M., Sudrajat, I., & Komedi, K. (2023). Kemandirian Keuangan Daerah Kota Pekanbaru. *JEKP (Jurnal Ekonomi Dan Keuangan Publik)*. <https://doi.org/10.33701/jekp.v10i2.3922>
- Sudrajat, A. R. (2021). Akuntabilitas Dan Transparansi Publik: Bagaimana Pengaruh Terhadap Kinerja Satuan Perangkat Daerah Di Kabupaten Sumedang. *Jurnal Education And Development*, 9(4), 395–402.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV. Alfabeta.
- Suhardi, Yunita, A., Marheni, Wardhani, R. S., Levany, Y., Rahmadoni, F., Fibrianto, A., Erwandy, Susanto, Maniah, & Martoyo, A. (2023). *Manajemen Risiko Fraud*. Tohar Media.
- Tanjung, A. H., & Sonia, W. (2021). Pengaruh Sistem Pengendalian Internal dan Kualitas Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada Pemerintah Kota Cimahi. *JEMMA (Journal of Economic, Management and Accounting)*. <https://doi.org/10.35914/JEMMA.V4I1.575>
- Triansyah, F. A., Hejin, W., & Stefania, S. (2023). Factors Affecting Employee Performance: A Systematic Review. *Journal Markcount Finance*. <https://doi.org/10.55849/jmf.v1i2.102>
- Ulum, M. C. (2014). *Manajemen Bencana: Suatu Pengantar Pendekatan Proaktif*. Universitas Brawijaya Press.
- Wahyuni, A. N., & Ayem, S. (2021). Pengaruh Persepsi dan Motivasi Mahasiswa Akuntansi Terhadap Minat Menjadi Akuntan Publik dengan Asas Kemandirian sebagai Variabel Moderasi. *JAS-PT (Jurnal Analisis Sistem Pendidikan Tinggi Indonesia)*. <https://doi.org/10.36339/JASPT.V5I1.393>
- Weber, M. (1966). *Os fundamentos da organização burocrática: Uma construção do tipo ideal [The basics of bureaucratic organization: A construction of the ideal type]* (AAVV. Sociologia da Burocracia). Rio de Janeiro: Zahar Editores.
- Widad, A., & Abdellah, G. (2022). Strategies Used to Teach *Soft skills* in Undergraduate Nursing Education: A Scoping Review. *Journal of Professional Nursing*, 42, 209–218. <https://doi.org/10.1016/j.profnurs.2022.07.010>
- Zai, S. N. P., Sunardi, S., Cicilia, O., Khaddafi, M., Handayani, C. D., Pranita, F. L., Romdhani, M., Rumsarwir, F. D. S., Numberi, K. N., Nuru, F., & Fonataba, N. A. (2024). *Pengantar Auditing*. Yayasan Tri Edukasi Ilmiah.
- Zein, H. M. (2023). *Reformasi Birokrasi: Dunia Birokrasi dan Pemerintahan*. Sada Kurnia Pustaka.