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The Effect of Bureaucratic Reform and BerAKHLAK Work Culture on Employee Performance at the Regional Civil Service and Training Agency of Garut Regency

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Abstract

Improving the performance of the State Civil Apparatus (ASN) remains a strategic priority in Indonesia's bureaucratic reform agenda. However, structural reform alone does not always lead to optimal employee performance unless it is supported by the internalization of organizational work culture values. Empirical studies that simultaneously examine bureaucratic reform and the BerAKHLAK work culture as determinants of employee performance at the local government level remain limited. This study therefore investigates the effects of bureaucratic reform and the BerAKHLAK work culture on employee performance at the Regional Civil Service and Training Agency of Garut Regency.

This study employed a quantitative explanatory design using a census method involving 77 employees. Data were collected through a structured Likert-scale questionnaire and analyzed using multiple linear regression. The results show that bureaucratic reform has a positive and significant effect on employee performance ($\beta = 0.514$, $p < .05$). The BerAKHLAK work culture also has a positive and significant effect on employee performance ($\beta = 0.330$, $p < .05$). Taken together, both variables significantly influence employee performance, with an R^2 value of 0.638, indicating that 63.8% of the variance in employee performance is explained by the model.

These findings highlight the importance of integrating structural reform with the strengthening of organizational culture values to improve public sector performance.

KEYWORDS

bureaucratic reform; berakhlak work culture; employee performance.

Introduction

Improving the performance of the State Civil Apparatus (ASN) is a strategic issue in public administration because employee performance is widely regarded as a key indicator of public sector organizations' success in achieving development goals and delivering public services (Siagian & Tompo, 2024). Contemporary public administration literature emphasizes that the quality of governance is largely determined by the capacity and performance of civil servants who carry out bureaucratic functions (Denhardt, 2015). In the Indonesian context, improving ASN performance has become an integral part of the national bureaucratic reform agenda, which seeks to establish a government that is effective, efficient, accountable, and service-oriented.

Conceptually, employee performance reflects the extent to which individuals achieve organizational targets effectively and contribute to the institution's strategic objectives (Stephen P. Robbins, n.d.). Therefore, improving ASN performance should not be viewed merely as a managerial concern, but also as a prerequisite for the broader success of public sector reform.

One of the main instruments for improving civil servant performance is bureaucratic reform. Bureaucratic reform can be understood as a systemic transformation of

bureaucratic structures, processes, and organizational culture aimed at enhancing adaptability to environmental changes and societal demands (Pollitt, 2012). Empirical studies indicate that procedural simplification, the strengthening of the merit system, and the digitalization of public administration positively affect administrative efficiency and employee performance (Akbar et al., 2021; Lumenta et al., 2023).

Nevertheless, structural transformation through bureaucratic reform does not automatically guarantee improved performance if it is not accompanied by the strengthening of organizational work culture. Organizational culture, as a shared system of values and norms, has been shown to significantly influence work behavior and individual performance. In the public sector, a work culture that emphasizes professionalism and integrity can enhance employee motivation and performance (Iriany, Ieke Sartika; Mulyaningsih, 2023).

In the Indonesian civil service context, the strengthening of work culture has been institutionalized through the internalization of the ASN core values known as the BerAKHLAK work culture, which emphasizes integrity, professionalism, collaboration, and service orientation. The implementation of these cultural values contributes to improved employee performance by fostering professional and collaborative work attitudes (Widaningsih et al., 2022).

In this study, bureaucratic reform represents the regulatory dimension of institutional theory. Its empirical indicators include commitment to change, process simplification, transparency, implementation of the merit system, and bureaucratic digitalization. These indicators reflect regulatory pressures because they are related to formal rules, administrative procedures, organizational systems, and institutional mechanisms designed to guide employee behavior and improve performance.

The BerAKHLAK work culture represents the normative dimension of institutional theory. In this study, this variable is operationalized through general organizational-culture indicators, namely innovation and risk-taking, attention to detail, results orientation, individual orientation, team orientation, aggressiveness, and stability. These indicators reflect normative pressures because they represent shared values, behavioral expectations, and work orientations that shape how employees perform their duties within the organization. Through this operationalization, the theoretical framework connects formal institutional structures with organizational norms that influence employee performance.

Although bureaucratic reform policies and the institutionalization of the BerAKHLAK work culture have been implemented nationally, their effectiveness at the local government level remains uneven. Empirical evidence suggests that the local implementation of bureaucratic reform often encounters organizational capacity constraints, resistance to change, and weak internalization of work culture values (Hidayat et al., 2023; Salomo & Rahmayanti, 2023).

This phenomenon can be observed in the performance achievement data of the Regional Civil Service and Training Agency (BKD) of Garut Regency. The data for 2023–2024 provide an initial descriptive indication of variation in program achievement, particularly in the strategic target related to ASN management. However, because annual targets and realization values may reflect differences in planning assumptions, measurement approaches, and program priorities, the data should not be interpreted as definitive evidence of declining organizational performance. Rather, the figures are used as contextual evidence indicating the need to further examine factors associated with employee performance within the institution.

As shown in Table 1, the achievement of the strategic target related to ASN management changed from 95% in 2023 to 89% in 2024. This change indicates a variation in performance achievement that requires further explanation, particularly because BKD has a strategic role in implementing civil service management functions and supporting bureaucratic reform at the local level. At the same time, the competency development and administrative support programs maintained full achievement. Therefore, the empirical issue in this study is not positioned as a direct decline in overall organizational performance, but as a need to examine whether bureaucratic reform and work culture are associated with employee performance in a local civil service management agency.

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Table 1. Performance Achievement of the Regional Civil Service and Training Agency of Garut Regency, 2023–2024

No.	Strategic Target / Program	2023			2024		
		Target	Realization	Achievement	Target	Realization	Achievement
1	Improved management of the State Civil Apparatus (ASN) aligned with organizational needs and competencies, Regional Civil Service Program	86	82	95%	88	78.32	89%
2	Enhanced civil servant competency, Human Resource Development Program	88	88	100%	88	88	100%
3	Strengthened administrative support of BKD functions – Regional Government Administrative Support Program	100	100	100%	100	100	100%

Source: Regional Civil Service and Training Agency (BKD) of Garut Regency, 2024.

From a theoretical perspective, employee performance in public organizations is shaped by the interaction between bureaucratic systems as the structural dimension and organizational work culture as the cultural dimension. Bureaucratic reform provides the regulatory framework and formal mechanisms that guide civil servants' behavior, while work culture functions as an internal mechanism that shapes employees' attitudes, motivation, and organizational commitment (Stephen P. Robbins, n.d.).

Several previous studies have examined the relationship between bureaucratic reform, organizational culture, and public sector performance. Akbar et al. (2021) reviewed bureaucratic reform in Indonesia and emphasized the importance of institutional restructuring, administrative improvement, and governance reform; however, their study did not empirically test the relationship between bureaucratic reform and employee performance at the organizational level. Lumenta et al. (2023) found that bureaucratic reform was related to performance achievement in a central government institution, yet their study focused more on institutional performance than on employee-level performance in local government. Suardi et al. (2019) examined bureaucratic reform and work culture in relation to employee performance, but the study was conducted in a hospital setting and did not specifically address civil service management institutions. Yulianis & Irawati (2024) investigated bureaucratic reform and employee performance in a local government secretariat, but their model emphasized motivation as an intervening variable rather than the direct integration of structural reform and work culture.

However, empirical studies that simultaneously integrate bureaucratic reform and the BerAKHLAK work culture as determinants of civil servant performance remain limited. The novelty of this study lies in three specific aspects. First, the study focuses on a local civil service management agency, namely BKD Garut Regency, which has a direct role in implementing human resource management and bureaucratic reform policies at the local government level. Second, the study integrates bureaucratic reform and the BerAKHLAK work culture within a single regression model, thereby examining the structural and cultural dimensions of employee performance simultaneously. Third, the study positions the BerAKHLAK work culture within a broader organizational-culture framework, allowing the national work-culture discourse to be examined empirically through measurable organizational behavior. These aspects distinguish this study from previous research that has generally examined bureaucratic reform, organizational culture, or employee performance separately.

Literature Review

Bureaucratic reform is widely understood as a process of institutional transformation intended to improve the effectiveness, accountability, and adaptability of public sector organizations. In contemporary public administration, reform is closely associated with improvements in administrative structures, managerial processes, performance systems, and governance arrangements that enable public institutions to respond more effectively to changing societal demands (Mulyaningsih, 2022; Turner et al., 2022). In this regard, bureaucratic reform is not merely an administrative adjustment, but a strategic effort to strengthen institutional capacity and improve organizational performance.

From a performance management perspective, bureaucratic reform functions as a structural mechanism that clarifies goals, standardizes procedures, strengthens accountability, and supports the use of measurable performance indicators. Previous studies have shown that reforms related to performance systems, administrative simplification, and organizational restructuring can contribute

to improved effectiveness and more purposeful use of performance information in public organizations (George & Walker, 2019; Melo & Mota, 2020; Vidé et al., 2024). In the Indonesian context, bureaucratic reform is also closely linked to efforts to strengthen merit systems, institutional accountability, and service quality in government agencies (Akbar et al., 2021; Lumenta et al., 2023; Salomo & Rahmayanti, 2023).

However, the outcomes of bureaucratic reform are not always uniform across public institutions. The effectiveness of reform depends on organizational readiness, institutional capacity, and the compatibility between formal reform initiatives and local organizational conditions (Hijal-Moghrabi et al., 2020; Yee & van Thiel, 2020). Studies in the public sector suggest that reforms often produce stronger results when formal structural changes are accompanied by supportive organizational conditions, including constructive work values and adaptive internal behavior (Ahenkan et al., 2018; Zarychta et al., 2020). This indicates that structural reform alone may be insufficient to produce sustainable performance improvement.

In addition to structural reform, work culture is an important determinant of employee performance in public organizations. Organizational culture refers to a system of shared values, norms, and behavioral expectations that shapes how employees perceive their roles, interact with others, and respond to organizational goals. A supportive organizational culture encourages consistency, commitment, collaboration, and orientation toward results, all of which are essential for effective performance in the public sector (Calciolari et al., 2017; Xanthopoulou et al., 2022). In this sense, work culture serves as a normative mechanism that influences how formal organizational systems are enacted in daily practice.

Research has shown that organizational culture has a significant relationship with individual and organizational performance. Strong and constructive cultures tend to foster innovation, discipline, teamwork, and better use of organizational resources, thereby contributing to higher levels of effectiveness and performance achievement (Iddrisu & Mohammed, 2024; Rajala & Sinervo, 2021). In public organizations, work culture also affects the extent to which employees interpret reform policies positively, develop trust in the institution, and maintain work motivation in the face of bureaucratic change (Christensen et al., 2017; Schwarz et al., 2020).

Within the Indonesian public sector, the discourse on work culture has gained greater prominence with the institutionalization of BerAKHLAK as the core values framework for the State Civil Apparatus. As a policy concept, BerAKHLAK represents an important effort to strengthen public service ethics, accountability, professionalism, and collaboration. Nevertheless, in empirical organizational research, work culture may also be examined through broader organizational culture dimensions that reflect behavioral tendencies and work orientations within institutions. Accordingly, in this study, the BerAKHLAK work culture variable is positioned within the broader framework of organizational culture and is operationalized using general cultural indicators, namely innovation and risk-taking, attention to detail, results orientation, individual orientation, team orientation, aggressiveness, and stability. This approach allows the study to capture the practical manifestation of work culture in the organizational setting while maintaining the contextual relevance of BerAKHLAK in the Indonesian civil service environment (Hanifah et al., 2024; Suardi et al., 2019; Sukartini & Gaol, 2022).

Theoretically, this study draws on institutional theory to explain the relationship between formal structures and organizational behavior in public institutions. Institutional theory suggests that organizations are shaped by both regulatory pressures and normative pressures. Regulatory

pressures are reflected in formal rules, administrative procedures, reform agendas, and accountability systems, whereas normative pressures emerge from shared values, cultural expectations, and accepted standards of appropriate behavior within the organization (Salomo & Rahmayanti, 2023; Turner et al., 2022). In the context of this study, bureaucratic reform represents the structural or regulatory dimension, while work culture represents the normative dimension that shapes how employees interpret and implement formal institutional arrangements.

This perspective is important because public sector performance is rarely influenced by a single factor. Instead, performance tends to emerge from the interaction between organizational systems and employee behavior. Structural reform may provide clear rules, performance targets, and administrative support, but its effectiveness depends on whether employees internalize work norms that support discipline, collaboration, initiative, and goal orientation. Conversely, a positive work culture may encourage productive behavior, but without adequate formal systems and reform mechanisms, organizational performance may still remain suboptimal. Therefore, the integration of bureaucratic reform and work culture provides a more comprehensive explanation of employee performance in public organizations (Abane & Brenya, 2021; Maqdlilyan & Setiawan, 2023; Zahrona, 2025).

A number of empirical studies support the relationship between bureaucratic reform and employee or organizational performance. Bureaucratic reform has been associated with improved performance achievement, stronger accountability, and greater responsiveness in public institutions (Lumenta et al., 2023; Melo & Mota, 2020). Similarly, studies on organizational culture have found that work environments characterized by constructive values, collaboration, and results orientation are more likely to produce stronger employee performance and institutional effectiveness (Calciolari et al., 2017; Xanthopoulou et al., 2022). Other studies in Indonesian settings also indicate that bureaucratic reform and work culture are both related to employee performance, although they are often examined separately rather than within an integrated explanatory model (Suardi et al., 2019; Yulianis & Irawati, 2024).

This reveals an empirical gap. Most previous studies either emphasize the structural dimension of reform or focus on work culture as a standalone factor. Limited research has examined both variables simultaneously in a single model, particularly in local government institutions responsible for civil service management. This gap is important because local government agencies operate within complex institutional environments where formal reform policies and cultural dynamics interact directly in shaping employee behavior and performance. In addition, research that places the BerAKHLAK work culture variable within a broader organizational culture framework remains limited, especially in quantitative studies at the regional government level. Therefore, this study seeks to contribute to the literature by integrating bureaucratic reform and work culture as structural and normative determinants of employee performance in a local public sector organization.

Based on this theoretical and empirical review, the conceptual model of this study positions bureaucratic reform as the first independent variable, the BerAKHLAK work culture as the second independent variable, and employee performance as the dependent variable. Bureaucratic reform is expected to influence employee performance through structural improvements in rules, systems, and accountability mechanisms, while work culture is expected to influence employee performance through shared values and behavioral orientations that support effective work practices. Accordingly, the hypotheses of this study are formulated as follows:

H1: Bureaucratic reform has a positive effect on employee performance.

H2: The BerAKHLAK work culture has a positive effect on employee performance.

H3: Bureaucratic reform and the BerAKHLAK work culture simultaneously have a positive effect on employee performance.

Methods

Research Design

This study employed a quantitative approach with an explanatory research design to examine the associations among bureaucratic reform, the BerAKHLAK work culture, and employee performance. A quantitative approach was selected because it enables empirical testing of relationships among variables through statistical analysis, allowing the findings to be interpreted objectively and systematically. This approach is appropriate for testing predetermined hypotheses using structured instruments and statistical procedures, while acknowledging that the cross-sectional design supports association testing rather than definitive causal inference.

Population and Sample

The population of this study comprised all employees of the Regional Civil Service and Training Agency (BKD) of Garut Regency. Given the relatively small population size, a census method was employed, in which all members of the population were included as research respondents. Accordingly, the study involved 77 employees, consisting of 69 civil servants and 8 government employees under work agreements. The census technique was considered appropriate because it allowed the researcher to examine the entire population comprehensively. Because this study employed a census method, the findings represent the perceptions of the entire employee population of BKD Garut Regency at the time of data collection. Therefore, the statistical analysis is primarily intended to model the relationships among variables within this bounded institutional population. The findings may provide analytical insights for similar local government agencies, particularly those responsible for civil service management, but they are not intended for broad statistical generalization beyond the research setting. This limitation is acknowledged in relation to the external validity of the study.

Research Setting

The study was conducted at the Regional Civil Service and Training Agency (BKD) of Garut Regency, West Java, Indonesia. This institution was selected because of its strategic role as a local government agency responsible for managing civil service human resources and because it is directly involved in the implementation of bureaucratic reform policies and the institutionalization of the BerAKHLAK work culture.

Research Instrument

Data were collected using a structured questionnaire developed on the basis of the indicators for each research variable.

Bureaucratic reform was measured through the dimensions of commitment to change, process simplification, transparency, implementation of the merit system, and bureaucratic digitalization.

The BerAKHLAK work culture variable was operationalized using broader organizational-culture indicators, namely innovation and risk-taking, attention to detail, results orientation, individual orientation, team orientation, aggressiveness, and stability. These indicators were used as empirical proxies to capture how work culture is manifested in daily organizational behavior. Although BerAKHLAK is formally known as the core values framework of ASN, this study does

not measure each of the seven official BerAKHLAK values separately. Instead, it examines the BerAKHLAK work culture as an organizational-culture construct within the Indonesian civil service context. This approach allows the study to connect the national work-culture discourse with measurable cultural characteristics at the organizational level.

The employee performance indicators were adapted from commonly used individual performance dimensions in organizational behavior and public management studies. The dimensions of work quantity, work quality, timeliness, independence, efficiency in resource utilization, teamwork, and initiative were selected because they reflect both task performance and contextual performance in public-sector organizations. These dimensions are suitable for the local government context because employees are expected not only to complete assigned tasks accurately and on time, but also to demonstrate independence, efficient use of resources, collaboration, and initiative in supporting organizational goals.

All indicators were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The Likert scale is widely used to measure attitudes, perceptions, and opinions related to social phenomena.

Data Collection Procedure

Data were collected through the direct distribution of questionnaires to all respondents. Before completing the questionnaire, respondents were informed about the purpose of the study and were given clear instructions to minimize misunderstanding. After collection, the questionnaires were checked for completeness and consistency before the data were processed and analyzed.

Data Analysis Techniques

The data were analyzed using descriptive and inferential statistical techniques. Descriptive analysis was used to describe respondent characteristics and the distribution of responses for each research variable. Inferential analysis was conducted using multiple linear regression to examine the effects of bureaucratic reform and the BerAKHLAK work culture on employee performance.

Before hypothesis testing, instrument quality tests were conducted, including validity and reliability tests. Classical assumption tests were also performed, including tests of normality, multicollinearity, and heteroscedasticity. The hypotheses were tested using the t-test to examine partial effects and the F-test to examine simultaneous effects, with a significance level of 5%. Multiple linear regression analysis was employed to assess the influence of two independent

variables on one dependent variable, both partially and simultaneously.

Result and Discussion

The study involved 77 employees of the Regional Civil Service and Training Agency (BKD) of Garut Regency using a census approach. All distributed questionnaires were returned and declared complete, resulting in a 100% response rate.

Descriptive statistics show that all variables were in the high category, with mean scores of 4.120 for bureaucratic reform, 4.180 for the BerAKHLAK work culture, and 4.200 for employee performance on a five-point Likert scale.

The validity test indicated that all questionnaire items were valid, as the correlation coefficient of each item exceeded the critical value at the 5% significance level and reliable (Cronbach's alpha > 0.70). The classical assumption tests also indicated that the regression model met the assumptions of normality (Sig. > 0.05), multicollinearity (tolerance > 0.10; VIF < 10), and heteroscedasticity (Sig. > 0.05). These results confirm that the regression model was appropriate for further analysis.

The results of the multiple linear regression analysis indicate that bureaucratic reform and the BerAKHLAK work culture significantly affected employee performance, both partially and simultaneously. In this study, The BerAKHLAK work culture variable was operationalized using broader organizational-culture indicators, namely innovation and risk-taking, attention to detail, results orientation, individual orientation, team orientation, aggressiveness, and stability. These indicators were used as empirical proxies to capture how work culture is manifested in daily organizational behavior. Although BerAKHLAK is formally known as the core values framework of ASN, this study does not measure each of the seven official BerAKHLAK values separately. Instead, it examines BerAKHLAK work culture as an organizational-culture construct within the Indonesian civil service context. This approach allows the study to connect the national work-culture discourse with measurable cultural characteristics at the organizational level. A summary of the statistical results is presented in Table 2.

The coefficient of determination (R^2) of 0.638 indicates that 63.8% of the variance in employee performance was explained by bureaucratic reform and the BerAKHLAK work culture, while the remaining 36.2% was explained by other variables outside the model.

Based on the hypothesis testing results, all proposed hypotheses were supported. Bureaucratic reform had a positive and significant effect on employee performance,

Table 2. Summary of Statistical Analysis Results

Analysis Component	Variable	Mean	β	t	F	R^2	Sig.	Interpretation
Descriptive Statistics	Bureaucratic Reform	4.120	–	–	–	–	–	High
	BerAKHLAK Work Culture	4.180	–	–	–	–	–	High
	Employee Performance	4.200	–	–	–	–	–	High
Partial Test (t-test)	Bureaucratic Reform → Employee Performance	–	0.514	6.851	–	–	0.000	Significant
	BerAKHLAK Work Culture → Employee Performance	–	0.330	6.432	–	–	0.000	Significant
Simultaneous Test (F-test)	Bureaucratic Reform & BerAKHLAK Work Culture → Employee Performance	–	–	–	64.220	–	0.000	Significant
Coefficient of Determination	Regression Model	–	–	–	–	0.638	–	63.8% of variance explained

Source: Primary Data, 2025.

thereby supporting H1. The BerAKHLAK work culture also had a positive and significant effect on employee performance, thereby supporting H2. Simultaneously, bureaucratic reform and the BerAKHLAK work culture had a positive and significant effect on employee performance, thereby supporting H3.

The findings of this study indicate that bureaucratic reform has a positive and statistically significant effect on employee performance, with a regression coefficient of $\beta = 0.514$ ($p < .05$). This result suggests that strengthening structural reform has substantial explanatory power in accounting for variations in civil servant performance at the local government level. Substantively, this influence may be attributed to the formal institutional framework provided by bureaucratic reform, including clearer task distribution, standardized procedures, merit-based systems, and performance-based evaluation mechanisms. Such systemic arrangements reduce role ambiguity and strengthen employees' orientation toward the achievement of organizational targets. From a public performance management perspective, bureaucratic reform functions as a regulatory mechanism that aligns institutional objectives with employee behavior.

These findings are consistent with previous studies showing that procedural simplification and the strengthening of merit systems contribute to improved public sector performance. They also support the argument that structural reform provides an institutional foundation for accountability and organizational effectiveness. In the context of local government, this result confirms that bureaucratic reform remains a significant determinant of performance despite differences in institutional capacity and organizational readiness across public institutions. Thus, the findings reinforce the view that structural reform is not merely administrative in nature, but also instrumental in shaping work processes that support employee productivity and organizational outcomes.

The findings also show that the BerAKHLAK work culture has a positive and statistically significant effect on employee performance, with a regression coefficient of $\beta = 0.330$ ($p < .05$). Although its effect is smaller than that of bureaucratic reform, this variable still makes a meaningful contribution to employee performance. In this study, the BerAKHLAK work culture variable was operationalized using general organizational culture indicators, namely innovation and risk-taking, attention to detail, results orientation, individual orientation, team orientation, aggressiveness, and stability. Accordingly, the positive effect identified in this study indicates that employee performance tends to improve when the organization fosters a work culture characterized by adaptability, accuracy, goal orientation, collaboration, and behavioral consistency.

This result is in line with organizational culture theory, which explains that shared values and norms influence behavioral consistency, work orientation, and commitment to organizational objectives. A supportive work culture encourages employees to perform their duties more effectively, respond to organizational demands more constructively, and maintain stronger coordination in carrying out public service responsibilities. Therefore, the contribution of the BerAKHLAK work culture variable in this study should be understood in terms of the broader characteristics of organizational culture reflected in the instrument, rather than as a direct measurement of the seven official core values of ASN.

From an institutional theory perspective, work culture functions as a normative mechanism that reinforces the implementation of formal organizational systems. While bureaucratic reform provides rules, structures, and formal procedures, organizational culture shapes how these formal

arrangements are interpreted and enacted in daily work practices. This means that employee performance is influenced not only by the existence of formal reform policies, but also by the presence of a work culture that supports discipline, cooperation, precision, and orientation toward results. In this regard, the findings suggest that the effectiveness of structural reform may be strengthened when it is accompanied by a supportive organizational culture.

The coefficient of determination ($R^2 = 0.638$) indicates that bureaucratic reform and the BerAKHLAK work culture together explain 63.8% of the variance in employee performance within the study sample. This value suggests that the two predictors are relevant in the model. However, the remaining 36.2% of variance indicates that other factors not included in this study may also contribute to employee performance, such as leadership style, motivation, competence, workload, organizational support, digital readiness, and employee engagement. Therefore, the R^2 value should be interpreted descriptively and within the limitations of a two-predictor, self-report model in a single institution.

The results imply that efforts to improve employee performance in public organizations should be designed in an integrated manner. Structural improvements through bureaucratic reform need to be accompanied by the strengthening of organizational culture so that formal changes are translated into consistent work behavior and tangible performance improvement. Practically, this means that local government institutions should not only focus on administrative restructuring and merit-based management, but also foster a work environment that promotes innovation, attention to detail, teamwork, and a strong orientation toward organizational goals.

This study has several limitations. First, the work culture variable was measured using respondents' perceptions, which may introduce subjective bias. Second, the study employed a cross-sectional design, which limits the ability to explain causal relationships over time. Third, the research was conducted in a single local government agency, which may limit the generalizability of the findings. Future studies are therefore recommended to use longitudinal designs, include broader institutional settings, and employ more refined measures of organizational culture to provide stronger empirical evidence on the relationship between bureaucratic reform, work culture, and employee performance.

Conclusion

This study aimed to examine the effects of bureaucratic reform and the BerAKHLAK work culture on employee performance at the Regional Civil Service and Training Agency of Garut Regency. The findings indicate that bureaucratic reform has a positive and statistically significant effect on employee performance. Similarly, the BerAKHLAK work culture also has a positive and significant effect on employee performance. Simultaneously, both variables significantly affect employee performance, leading to the acceptance of all proposed hypotheses.

Quantitatively, the model explains 63.8% of the variance in employee performance ($R^2 = 0.638$, $p < .05$). The regression coefficients show that bureaucratic reform ($\beta = 0.514$) has a more dominant effect than the BerAKHLAK work culture ($\beta = 0.330$), although both variables make significant contributions to improving employee performance.

The findings imply that efforts to improve employee performance in local government institutions should be carried out in an integrated manner. First, local governments need to strengthen the substantive implementation of bureaucratic reform through the refinement of merit systems, procedural simplification, and results-based performance management. Second, organizational culture should be reinforced by

fostering work values and behavioral patterns that support innovation, attention to detail, results orientation, teamwork, and organizational stability. Third, strategies to improve ASN performance should combine structural reform with the strengthening of a supportive organizational culture so that formal changes can be translated into consistent work behavior and measurable performance improvement.

This study has several limitations. It employed a cross-sectional design and relied on perception-based data, both of which may limit the ability to explain causal relationships over time and may introduce subjective bias. In addition, the study was conducted in a single local government agency, which may limit the generalizability of the findings. Future research is therefore recommended to use longitudinal designs, include broader institutional settings, and apply more refined measures of organizational culture to strengthen empirical evidence on the relationship between bureaucratic reform, work culture, and employee performance.

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