

## DAFTAR PUSTAKA

- Ahmad, F., Abdul Hamid, N., Nur Aizat Ahmad, A., Mohd Nawi, M. N., Abdul Abdul Rahman, N. A., & Abdul Hamid, N. A. (2022). THE IMPACT OF TQM ON BUSINESS PERFORMANCES BASED ON BALANCED SCORECARD APPROACH IN MALAYSIA SMEs. *International Journal for Quality Research*, 16(1), 231–242. <https://doi.org/10.24874/IJQR16.01-16>
- Al-Dhaafri, H., & Alosani, M. S. (2022). Role of leadership, strategic planning and entrepreneurial organizational culture towards achieving organizational excellence: evidence from public sector using SEM. *Measuring Business Excellence*, 26(3), 378–396. <https://doi.org/10.1108/MBE-02-2021-0021>
- AlHamad, A., Alshurideh, M., Alomari, K., Kurdi, B. Al, Alzoubi, H., Hamouche, S., & Al-Hawary, S. (2022). The effect of electronic human resources management on organizational health of telecommuni-cations companies in Jordan. *International Journal of Data and Network Science*, 6(2), 429–438. <https://doi.org/10.5267/j.ijdns.2021.12.011>
- Alsuwaidi, M., Alshurideh, M., Al Kurdi, B., & Salloum, S. A. (2021). *Performance Appraisal on Employees' Motivation: A Comprehensive Analysis* (pp. 681–693). [https://doi.org/10.1007/978-3-030-58669-0\\_61](https://doi.org/10.1007/978-3-030-58669-0_61)
- AlZawati, O. K., Alsyouf, I., & Bashir, H. (2020). An exploratory study of common issues and key differences between the European Foundation for Quality Management and the United Arab Emirates Public Sector Excellence Model: public sector organisation results. *International Journal of System Assurance Engineering and Management*, 11(6), 1156–1169. <https://doi.org/10.1007/s13198-020-00965-0>
- Arianto, M. A., Saukah, A., Basthomni, Y., & Wulyani, A. N. (2021). Previous studies have several limitations ....: Indonesian Doctoral Students', Indonesian Academics', and International Authors' Research Gap Strategies in ELT Research Article Abstracts and Introductions. *Journal of Language and Education*, 7(2), 25–44. <https://doi.org/10.17323/jle.2021.11735>
- Armstrong, M., & Taylor, S. (2020). Armstrong's Handbook of Human Resources Management Practice, 15th Edition. In *Human Resource Management*.
- Ashraf, H. A., Ishaq, M. I., & Muhammad Khan, M. (2021). EFQM enablers and business performance relationship: Examining mediating role of organizational learning culture in Pakistani textile sector. *Research Journal of Textile and Apparel*, 25(4), 431–443. <https://doi.org/10.1108/RJTA-01-2021-0004>
- Azeem, M., Ahmed, M., Haider, S., & Sajjad, M. (2021). Expanding competitive advantage through organizational culture, knowledge sharing and organizational innovation. *Technology in Society*, 66, 101635. <https://doi.org/10.1016/j.techsoc.2021.101635>
- Babatunde, O. K. (2021). Mapping the implications and competencies for Industry 4.0 to hard and soft total quality management. *The TQM Journal*, 33(4), 896–914. <https://doi.org/10.1108/TQM-07-2020-0158>
- Bocoya-Maline, J., Calvo-Mora, A., & Rey Moreno, M. (2024). Predictive and

- mediation model for decision-making in the context of dynamic capabilities and knowledge management. *Management Decision*, 62(7), 2164–2188. <https://doi.org/10.1108/MD-06-2023-0956>
- Bocoya-Maline, J., Rey-Moreno, M., & Calvo-Mora, A. (2024). The EFQM excellence model, the knowledge management process and the corresponding results: an explanatory and predictive study. *Review of Managerial Science*, 18(5), 1281–1315. <https://doi.org/10.1007/s11846-023-00653-w>
- BPK. (2009). *Undang-Undang Nomor 25 Tahun 2009 tentang Pelayanan Publik*. <https://peraturan.bpk.go.id/Details/38748/uu-no-25-tahun-2009.pdf>
- BPPK. (2024, December 4). *Penilaian Self-Assessment Unit Sampel Learning Organization Tahun 2024*. <https://klc2.kemenkeu.go.id/kms/knowledge/penilaian-self-assessment-unit-sampel-learning-organization-tahun-2024-5e0a5deb/detail/>
- Calvo-Mora, A., Blanco-Oliver, A., Roldán, J. L., & Periáñez-Cristóbal, R. (2020). TQM factors and organisational results in the EFQM excellence model framework: an explanatory and predictive analysis. *Industrial Management & Data Systems*, 120(12), 2297–2317. <https://doi.org/10.1108/IMDS-12-2019-0701>
- DJP. (2019, March). *selayang pandang DJP*. <https://pajak.go.id/id/selayang-pandang-djp>
- DJP. (2020a). *Renstra DJP 2020-2024*. <https://www.pajak.go.id/sites/default/files/2020-09/KEP-389PJ2020.pdf>
- DJP. (2020b, January). *Reformasi Perpajakan DJP*. <https://pajak.go.id/id/reformdjp?cv=1>
- DJP. (2020c, January). *Struktur Organisasi DJP*. <https://pajak.go.id/id/struktur-organisasi>
- DJP. (2020d, January). *Struktur Organisasi Kantor Pusat DJP*. <https://pajak.go.id/struktur-organisasi-kantor-pusat>
- DJP. (2020e, November). *Buku Renstra DJP 2020 - 2024*. [https://www.pajak.go.id/sites/default/files/2020-11/Buku\\_Renstra\\_DJP\\_2020-2024.pdf](https://www.pajak.go.id/sites/default/files/2020-11/Buku_Renstra_DJP_2020-2024.pdf)
- DJP. (2023a). *Kesiapan DJP Dalam Melindungi Sistem Inti Adminsitrasii Perpajakan*. <https://pajak.go.id/id/artikel/kesiapan-djp-dalam-melindungi-sistem-inti-administrasi-perpajakan>
- DJP. (2023b, December). *Survei Kepuasan Pelayanan dan Efektivitas Penyuluhan dan Kehumasan Direktorat Jenderal Pajak Tahun 2023*. [https://pajak.go.id/sites/default/files/2023-08/Pelaksanaan\\_Survei\\_Kepuasan\\_Pelayanan\\_dan\\_Efektivitas\\_Penyuluhan\\_dan\\_Kehumasan\\_Direktorat\\_Jenderal\\_Pajak\\_%28DJP%29\\_Tahun\\_2023.pdf](https://pajak.go.id/sites/default/files/2023-08/Pelaksanaan_Survei_Kepuasan_Pelayanan_dan_Efektivitas_Penyuluhan_dan_Kehumasan_Direktorat_Jenderal_Pajak_%28DJP%29_Tahun_2023.pdf)
- DJP. (2024a, January). *Peta Strategis DJP*. <https://www.pajak.go.id/id/peta-strategis-dan-iku-direktorat-jenderal-pajak-tahun-2024>
- DJP. (2024b, May). *Lapkin DJP 2023*. <https://www.pajak.go.id/id/laporan-kinerja-djp-tahun-2023>
- Elsaied, M. M. (2021). Servant leadership and career commitment: The mediating role of organizational-based self-esteem. *Human Systems Management*, 40(6), 871–884. <https://doi.org/10.3233/HSM-211230>
- Felício, T., Samagaio, A., & Rodrigues, R. (2021). Adoption of management control systems and performance in public sector organizations. *Journal of Business*

- Research*, 124, 593–602. <https://doi.org/10.1016/j.jbusres.2020.10.069>
- Fonseca, L. (2022). The EFQM 2020 model. A theoretical and critical review. *Total Quality Management & Business Excellence*, 33(9–10), 1011–1038. <https://doi.org/10.1080/14783363.2021.1915121>
- Fonseca, L., Amaral, A., & Oliveira, J. (2021). Quality 4.0: The EFQM 2020 Model and Industry 4.0 Relationships and Implications. *Sustainability*, 13(6), 3107. <https://doi.org/10.3390/su13063107>
- Gnan, L., & Palumbo, R. (2024). Guest editorial: What does combining soft and hard TQM take to achieve organizational excellence? *The TQM Journal*, 36(3), 665–678. <https://doi.org/10.1108/TQM-03-2024-425>
- Haerizadeh, M., & M, V. S. (2022). Bridging organizational performance gaps using the EFQM excellence model. *Quality Management Journal*, 29(4), 248–266. <https://doi.org/10.1080/10686967.2022.2112926>
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hassan, R. R., Abu Talib, M., Dweiri, F., & Roman, J. (2024). An Artificial Intelligence (AI) Framework to Predict Operational Excellence: UAE Case Study. *Applied Sciences*, 14(6), 2569. <https://doi.org/10.3390/app14062569>
- Hemphill, J. K., & Coons, A. E. (1957). Development of the Leader Behavior Description Questionnaire In R.M. Stogdill & A.E. Coons (Eds.), Leader behavior: Its description and measurements. In *Leader behavior: Its description and measurement*.
- Igartua, J. J., & Hayes, A. F. (2021). Mediation, Moderation, and Conditional Process Analysis: Concepts, Computations, and Some Common Confusions. *Spanish Journal of Psychology*, 24(6). <https://doi.org/10.1017/SJP.2021.46>
- Kemenkeu. (2014). *Sistem Pengelolaan Kinerja Risiko Kemenkeu*. <https://kemenkeu.go.id/profile/pengelolaan-kinerja-resiko/sistem-pengelolaan-kinerja-resiko>
- Kemenkeu. (2022). *KMK 300 Tahun 2022*. [https://djpb.kemenkeu.go.id/portal/images/dokumen\\_PPID/kmk\\_300\\_kmk01\\_2022.pdf](https://djpb.kemenkeu.go.id/portal/images/dokumen_PPID/kmk_300_kmk01_2022.pdf)
- Kemenkeu. (2024a). *Tumbuh Positif, Menteri Keuangan Laporkan Total Penerimaan Negara Hingga Juli 2024 Capai Rp 1.545,4 Triliun*. <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Penerimaan-Negara-Hingga-Juli-2024>
- Kemenkeu. (2024b, January 3). *APBN 2023 Ahead the Curve, Menkeu: Mampu Sehatkan APBN Sendiri, Ekonomi, dan Lindungi Masyarakat*. <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/APBN-2023-Ahead-the-Curve>
- Kemenkeu. (2024c, January 10). *Kinerja APBN 2023 Luar Biasa, Capai Target Lebih Cepat dan Sehatkan Ekonomi Nasional*. <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Kinerja-APBN-2023-Luar-Biasa?cv=1>
- Khan, M. A., Ismail, F. B., Hussain, A., & Alghazali, B. (2020). The Interplay of Leadership Styles, Innovative Work Behavior, Organizational Culture, and Organizational Citizenship Behavior. *SAGE Open*, 10(1). <https://doi.org/10.1177/2158244019898264>

- Kolzow, D. R., Smith, C. C. C., Serrat, O., Dilie, H. M., Zeeshan, S., Ng, S. I., Ho, J. A., Jantan, A. H., Massey, J., Sulak, T., Sriram, R., Dennis, R. S., Bocarnea, M., Hai, T. N., Van, Q. N., Herbert, S. L., So-Jung Kim, Kyoung-Seok Kim, Y.-G. C., Guillaume, D. O., Honeycutt, D. A., ... Ingram, O. C. J. (2021). Unit 5 Theories of Leadership. *International Journal of Organizational Leadership*, 1(1).
- Král, M. (2022). 20-Year History of Performance Measurement in the Local Public Sector: A Systematic Review. *International Journal of Public Administration*, 45(9), 726–740. <https://doi.org/10.1080/01900692.2021.1891425>
- Lachowicz, M. J., Preacher, K. J., & Kelley, K. (2018). A novel measure of effect size for mediation analysis. *Psychological Methods*, 23(2), 244–261. <https://doi.org/10.1037/met0000165>
- Laurett, R., & Mendes, L. (2019). EFQM model's application in the context of higher education. *International Journal of Quality & Reliability Management*, 36(2), 257–285. <https://doi.org/10.1108/IJQRM-12-2017-0282>
- Lin, Z., & Carley, K. M. (2003). *Literature on Organizational Performance* (pp. 5–33). [https://doi.org/10.1007/978-1-4757-3703-5\\_2](https://doi.org/10.1007/978-1-4757-3703-5_2)
- Martusewicz, J., Szewczyk, K., & Wierzbic, A. (2022). The Environmental Protection and Effective Energy Consumption in the Light of the EFQM Model 2020—Case Study. *Energies*, 15(19), 7260. <https://doi.org/10.3390/en15197260>
- Menteri Keuangan. (2014). *KMK 467 Tahun 2014*. <http://repository.beacukai.go.id/peraturan/2014/11/f1a3bea0521c2c3f657d2b7500ded446-467~kmk-01~2014-pengelolaan-kinerja-di-lingkungan-kemenkeu.pdf>
- Mitsiou, D., & Zafiropoulos, K. (2024a). Exploring the Relationships between the Enablers and Results Criteria of the EFQM Model 2013 in the Context of the Greek Public Administrative Services. *Administrative Sciences*, 14(4), 79. <https://doi.org/10.3390/admsci14040079>
- Mitsiou, D., & Zafiropoulos, K. (2024b). Quantitative study of the causal relationships among the EFQM model 2020 criteria in the Greek public sector context. *Journal of Business Economics and Management*, 25(4), 731–750. <https://doi.org/10.3846/jbem.2024.21788>
- Neo, B. S., & Chen, G. (2007). Dynamic Governance: Embedding Culture, Capabilities and Change in Singapore. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1477817>
- Neyroud, P., AlMansoori, B. K., Davies, A., & AlKaabi, F. A. M. (2023). Developing organisational excellence: Applying benchmarking for guiding and measuring police agency performance – Abu Dhabi Police case study. *International Journal of Police Science & Management*, 25(4), 484–499. <https://doi.org/10.1177/14613557231184694>
- Notanubun, Z. (2021). The Effect of Organizational Citizenship Behavior and Leadership Effectiveness on Public Sectors Organizational Performance: Study in the Department of Education, Youth and Sports in Maluku Province, Indonesia. *Public Organization Review*, 21(1), 1–18. <https://doi.org/10.1007/s11115-020-00475-4>
- Oelsner, E. C., Krishnaswamy, A., Balte, P. P., Allen, N. B., Ali, T., Anugu, P., Andrews, H. F., Arora, K., Asaro, A., Barr, R. G., Bertoni, A. G., Bon, J., Boyle,

- R., Chang, A. A., Chen, G., Coady, S., Cole, S. A., Coresh, J., Cornell, E., ... Zakai, N. A. (2022). Collaborative Cohort of Cohorts for COVID-19 Research (C4R) Study: Study Design. *American Journal of Epidemiology*, 191(7). <https://doi.org/10.1093/aje/kwac032>
- Ogbeibu, S., & Gaskin, J. (2023). Back from the Future: Mediation and Prediction of Events Uncertainty through Event-Driven Models (EDMs). *FIIB Business Review*, 12(1), 10–19. <https://doi.org/10.1177/23197145221121084>
- PANRB. (2014). *PERMENPAN NOMOR 53 TAHUN 2014*. <https://peraturan.bpk.go.id/Details/132771/permendpan-nomor-53-tahun-2014>
- Periañez-Cristobal, R., Calvo-Mora, A., Rey-Moreno, M., & Suárez, E. (2021). Organisational profiles: key factors and results from the EFQM model perspective. *Total Quality Management & Business Excellence*, 32(15–16), 1850–1873. <https://doi.org/10.1080/14783363.2020.1787144>
- Rahmati, M. H., & Jalilvand, M. R. (2024). An optimal organizational excellence model for the public sector. *International Journal of Quality & Reliability Management*, 41(3), 944–963. <https://doi.org/10.1108/IJQRM-03-2023-0098>
- Ringle, C. .., Wende, S., & Becker, J.-M. (2024). *SmartPLS 4*. Bönnigstedt. <https://www.smartpls.com/>
- Rofaida, R., & Ciptagustia, A. (2021). UPGRADING KINERJA BISNIS MELALUI DIGITAL LITERACY : UPAYA UNTUK MEMPEROLEH KEUNGGULAN BERSAING DI ERA REVOLUSI INDUSTRI 4.0. *AdBisprenur*, 5(3), 211. <https://doi.org/10.24198/adbisprenur.v5i3.26709>
- Rosak-Szyrocka, J., Źywiołek, J., & Shahbaz, M. (2023). Quality Management, Value Creation, and the Digital Economy. In *Quality Management, Value Creation, and the Digital Economy*. <https://doi.org/10.4324/9781003404682>
- Sarstedt, M., Ringle, C. M., & Hair, J. F. (2021). Partial Least Squares Struktural Equation Modeling. In *Handbook of Market Research*. [https://doi.org/10.1007/978-3-319-57413-4\\_15](https://doi.org/10.1007/978-3-319-57413-4_15)
- Schmidl, S., Wenig, P., & Papenbrock, T. (2022). Anomaly detection in time series. *Proceedings of the VLDB Endowment*, 15(9), 1779–1797. <https://doi.org/10.14778/3538598.3538602>
- Sciarelli, M., Gheith, M. H., & Tani, M. (2020). The relationship between soft and hard quality management practices, innovation and organizational performance in higher education. *The TQM Journal*, 32(6), 1349–1372. <https://doi.org/10.1108/TQM-01-2020-0014>
- Sekaran, U., & Bougie, R. (2016). Research methods: A skill building approach. John Wiley & Sons. In *Leadership & Organization Development Journal*.
- Singh, R., Rema, V., Choudhary, M., Fukey, L. N., & Kandpal, V. (2022). Quality 4.0 in Healthcare: Application of the EFQM Excellence Model. In *Empirical Economics Letters* (Vol. 2).
- Sütőová, A., Teplická, K., & Straka, M. (2022). Application of the EFQM Model in the Education Institution for Driving Improvement of Processes towards Sustainability. *Sustainability*, 14(13), 7711. <https://doi.org/10.3390/su14137711>
- Takona, J. P. (2024). Research design: qualitative, quantitative, and mixed methods approaches / sixth edition. *Quality & Quantity*, 58(1), 1011–1013. <https://doi.org/10.1007/s11135-023-01798-2>
- Tarí, J. J., Portela Maquieira, S., & Molina-Azorín, J. F. (2023). The link between

- transformational leadership and the EFQM model elements. *Business Process Management Journal*, 29(2), 447–464. <https://doi.org/10.1108/BPMJ-10-2022-0498>
- Tuesta-Tapia, A. C., Vázquez-Sánchez, A., & Amador-Hidalgo, L. (2024). Excellence in the management of local action groups: an empirical investigation of critical success factors. *International Journal of Quality & Reliability Management*. <https://doi.org/10.1108/IJQRM-02-2024-0058>
- Vo, T. T. D., Tuliao, K. V., & Chen, C. W. (2022). Work Motivation: The Roles of Individual Needs and Social Conditions. *Behavioral Sciences*, 12(2). <https://doi.org/10.3390/bs12020049>
- Zairi, M., & Youssef, M. A. (1995). Quality function deployment. *International Journal of Quality & Reliability Management*, 12(6), 9–23. <https://doi.org/10.1108/02656719510089894>