

## ANALYSIS OF THE IMPACT OF IMPLEMENTING AKHLAK CORE VALUES BY STATE-OWNED ENTERPRISES (BUMN) ON EMPLOYEE PERFORMANCE AT PT PP SEMARANG-DEMAK

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### Abstract

*This study aims to analyze the impact of implementing the AKHLAK values by State-Owned Enterprises (BUMN) on employees of PT PP Semarang-Demak, particularly within the Toll Road Business Entity (BUJT) and Toll Road Regulatory Agency. Through a four-month internship program, the author was directly involved in human capital activities. The research methods employed include in-depth interviews, direct observation, and literature review. The results indicate that all informants understand and consider the AKHLAK values as important behavioral guidelines for employees. These values have been internalized into daily operational activities and have positively influenced employee performance. However, the evaluation process of the AKHLAK values implementation is not yet structured quantitatively due to the lack of specific measurement tools. This study recommends that PT PP Semarang-Demak develop a more structured and consistent evaluation system, as well as strengthen the internalization of the values through training and leadership example, so that the AKHLAK values can become a work culture that supports the company's long-term performance.*

**Keywords:** AKHLAK, Core Values, Employee Performance, Organizational Culture

### INTRODUCTION

Currently, companies in Indonesia are focusing on human resource issues, especially aspects related to maintaining employee productivity and performance. The dynamic changes in the business environment encourage continuous improvement in HR management. Organizational culture refers to the norms, values, beliefs, and behaviors within an organization that shape its characteristics. A strong organizational culture can enhance employee performance, increase job satisfaction, and support company growth. Organizational culture reflects a company's unique personality formed by shared habits and beliefs, and it significantly influences corporate success ranging from work ethic to adaptability. State-owned enterprises (BUMN) have established a unified corporate culture known as Core Values or "AKHLAK" which includes Amanah (trustworthy), Kompeten (competent), Harmonis (harmonious), Loyal (loyal), Adaptif (adaptive), and Kolaboratif (collaborative). These core values serve as ethical foundations for behavior and decision-making across all subsidiaries (Kementerian BUMN, 2022).

PT PP Semarang-Demak is a joint venture owned by PT PP (Persero) Tbk. and PT Wijaya Karya (Persero), both under the umbrella of BUMN. The company provides infrastructure management services, particularly for the strategic national project of the Semarang-Demak Toll Road. To remain competitive, the company applies various strategies, including implementing a strong organizational culture to improve employee productivity and achieve set goals. Core Value implementation is expected to create a positive work culture, increase employee satisfaction, and improve overall performance. Several studies support this, such as Saffarudin et al. (2021), which found that consistent application of corporate values enhances employee performance and work quality. Similarly, studies in the construction industry show that core values contribute to achieving operational targets and increasing employee satisfaction.

Despite the establishment of AKHLAK principles, challenges often arise in their implementation. Employees may struggle to internalize these values without proper managerial

support. Therefore, analyzing factors influencing the effectiveness of these core values is crucial. This research will collect data through interviews and observations involving employees of PT PP Semarang-Demak who have participated in the Core Value AKHLAK program. The results will be analyzed to determine how these values influence employee performance. Theoretically, this study aligns with the organizational culture theory of Armenakis et al. (2011), which posits that clear and consistent organizational culture enhances commitment, loyalty, and performance. Additionally, the Person-Organization Fit model by Kristof-Brown et al. (2023) suggests that alignment between individual and organizational values improves job satisfaction, motivation, and productivity. This research aims to analyze the extent to which the implementation of Core Value AKHLAK affects employee performance at PT PP Semarang-Demak. It also supports national efforts to promote transparency, accountability, and ethics in BUMN management.

## METHOD

This study employs a qualitative method with a case study approach to understand the influence of implementing the AKHLAK Core Values on employee performance at PT PP Semarang-Demak. A qualitative method was chosen due to its ability to explore perceptions, experiences, and workplace dynamics in depth. The unit of analysis in this study is the employees of PT PP Semarang-Demak, with a focus on managerial-level employees directly involved in the implementation of the AKHLAK Core Values.

Data were collected through semi-structured interviews with three relevant sources: the Director, the Secretary of the Board of Commissioners and Risk & Legal Manager, and an Operational Traffic Staff. In addition, participant observation was conducted throughout a four-month internship program in the Human Capital division, along with internal company document analysis. The data analysis process included data reduction, data presentation, and data triangulation to ensure the validity of the conclusions.

## RESULTS AND DISCUSSION

### Results

In this section, the research findings obtained through a qualitative approach are presented, exploring the perspectives, experiences, and interpretations of informants regarding the implementation of the AKHLAK Core Values and their impact on employee performance at PT PP Semarang-Demak. This analysis is structured to address the research questions and objectives previously established.

The interview results indicate that all informants possess a solid understanding of the AKHLAK values and their agenda as the primary guideline for daily behavior in the workplace. Mr. Siswantono, as the Director General, emphasizes that the internalization of AKHLAK values is essential, as it helps shape better employee personalities and fosters harmonious cooperation. This view is supported by Mr. Muhammad Iqbal, who states that AKHLAK serves as the main guideline for all company operational activities, not merely as a slogan. However, a more critical perspective comes from Mr. Hilmy, who, although agreeing with the principles of AKHLAK values, highlights certain aspects that are less relevant to field realities and challenges. He stresses that for effective implementation, these values must be consistently applied from leadership down to the lowest staff levels, so they are not merely ideal concepts. This indicates an awareness that applying these noble values requires contextual adaptation to ensure they truly take root in the company's operations.

In practice, PT PP Semarang-Demak implements this organizational culture through two main approaches, consistent with the theory proposed by Pettigrew (1979). The first is the self-executing approach, where the AKHLAK Core Values are automatically adopted as mandatory policies for all employees upon formulation, in line with the Indonesian Ministry of SOEs' circular letter. To measure compliance, the company utilizes formal instruments such as Key Performance Indicators (KPIs) and personal appraisals.

The second approach is non-self-executing, where the internalization of corporate values is carried out more organically through various mechanisms. Mr. Muhammad Iqbal explains that the company organizes development activities such as quality improvement training, team-building activities, and HR counseling services to instill these values. Meanwhile, Mr. Hilmy Ridho provides an example of informal approaches at his level, where he actively instills loyalty values to his colleagues without waiting for formal instructions from superiors. This dual approach, combining formal structures with role modeling and informal initiatives, aligns with Kotter's (2021) view emphasizing the importance of consistency and the role of leaders as role models in aligning strategy with the values to be internalized. The contribution of the AKHLAK Core Value implementation to employee performance is significantly identified in each of its elements.

## Discussion

The value of Amanah (Trustworthy) serves as the foundation of professional ethics within the company. Field findings, as conveyed by Mr. Muhammad Iqbal, show that this value makes employees more cautious and accountable in carrying out their duties, ultimately enhancing teamwork effectiveness.

The value of Kompeten (Competent), or the ability to continuously learn, is crucial in the dynamic infrastructure industry. For example, when the company initiated a new digital payment service at toll gates, employees were encouraged to improve their digital understanding and skills to ensure the product's optimal performance and minimize user complaints.

Next, the value of Harmonis (Harmonious) is manifested through informal social interaction activities, such as morning exercise every Friday, which involves all employees and business partners. This activity has proven to create a more relaxed, familiar atmosphere and strengthen team solidarity, supporting Robbins & Judge's (2009) findings on the positive impact of organizational climate on performance.

The value of Loyal (Loyal) is clear in employee dedication. Mr. Muhammad Iqbal provides an example where employees are willing to work beyond regular hours when necessary, even during annual leave, to ensure the smooth operation of the Semarang-Demak toll road. This commitment reflects high loyalty not only to the company but also to national interests, directly contributing to the reliability and continuity of company operations.

The value of Adaptif (Adaptive) also plays a crucial role. Mr. Siswantonono states that employees have shown positive and flexible responses to various changes, including the implementation of digitalization programs. This adaptability has proven to accelerate organizational transitions and aligns with Yukl et al. (2019)'s view that adaptability is a core competency in modern organizations.

Finally, the value of Kolaboratif (Collaborative) is reflected in synergistic cross-functional teamwork, such as between the operational and finance teams in aligning toll road user data. This collaboration has been shown to accelerate decision-making and improve team output quality, reinforcing the view that a collaborative culture drives innovation and comprehensive solutions.

Although the implementation of AKHLAK values shows positive impacts, the evaluation process still faces significant constraints. Mr. Siswantonono explains that the current evaluation remains integrated into general mechanisms such as Key Performance Indicators (KPIs) and monthly personal appraisals. However, as acknowledged by Mr. Muhammad Iqbal, there is still no specific quantitative measurement tool to assess the success of AKHLAK value internalization itself; the evaluation still focuses on work outputs set by shareholders. To address this gap, personal initiatives have been taken, such as Mr. Hilmy Ridho's informal rewards in his division for colleagues demonstrating behaviors aligned with AKHLAK values. These challenges underscore the need for a more structured evaluation system. According to Wheelen et al. (2015), behavioral indicators must be specifically formulated to measure the extent to which employees genuinely embody the organization's core values. Concepts such as the Balanced Scorecard by Kaplan and Norton also emphasize the importance of incorporating cultural and value dimensions into performance measurement systems to achieve strategic goals holistically.

### TABLE AND FIGURE

The following are the results of direct interviews conducted with the informants regarding: 1) understanding of the AKHLAK; 2) Core Values mplementation of the AKHLAK Core Values; 3) The Impact of the AKHLAK Core Values on Employee Performance.

**Table 1.** Interview Results on Understanding of AKHLAK Core Values

What is your view on the AKHLAK Core Values implemented in this company?		
Informant 1	Informant 2	Informant 3
The AKHLAK Core Values are very important to be implemented in daily activities. When applied, they can shape individuals into better persons in accordance with the values, thus fostering good collaboration.	It serves as a fundamental guideline that must be followed in carrying out operational activities, and must align with the AKHLAK values.	It contains good values, although some of them are less relevant to field conditions regarding operations. I strongly agree and hope that these values are not just a slogan but are truly implemented from leadership down to subordinates.

Source: Data Processed (Author)

**Table 2.** Implementation of AKHLAK Core Values

What steps and policies have been implemented to support the adoption of the AKHLAK Core Values at PT PP Semarang-Demak?		
Informant 1	Informant 2	Informant 3
Key Performance Indicators (KPIs) and personal appraisals are used to assess whether employees meet the required criteria, and to remind them of the AKHLAK values.	Conducting comprehensive audits by identifying findings that deviate from the Core Values, and reporting them in annual meetings. Programs include teamwork activities, employee quality improvement training, and HR counseling services.	There is no specific program implemented. What I do is apply the values to my colleagues by always being loyal to the company, even without being told or when no leaders are present. In my opinion, loyalty is the core value of AKHLAK.

Source: Data Processed (Author)

**Table 3.** The Influence of AKHLAK Core Value Implementation on Employee Performance

How do the AKHLAK Core Values affect work methods, and does the implementation of these values have a direct impact on achieving targets or employee productivity?		
Informant 1	Informant 2	Informant 3
It has a fairly significant impact on achieving the targets set by the company. The impact of its implementation includes, for example, when there is the addition of digital programs, our adaptability is emphasized.	It has a strong impact, especially on the personal character of each employee. For instance, unhealthy work habits will gradually be eliminated, and employees become more careful in carrying out their duties.	It has a positive impact on team loyalty, particularly in the field and traffic divisions.

Source: Data Processed (Author)

**Table 4. Employee Performance Evaluation Process Regarding the Implementation of**

AKHLAK Core Values How do you evaluate the success of employees in implementing the AKHLAK Core Values within this company?		
Informant 1	Informant 2	Informant 3
By using performance assessments (personal appraisal). If certain aspects are not handled well, improvements are required in the following month and re-evaluated afterward.	There is currently no specific tool to measure the implementation of the AKHLAK Core Values. At the moment, we still rely on Key Performance Indicators (KPIs) established by the shareholders.	The evaluation of success, especially regarding the AKHLAK values, is still limited. However, in the traffic division, I personally take the initiative to provide rewards to my colleagues.

Source: Data Processed (Author)

## CONCLUSION

Based on the research findings regarding the implementation of the AKHLAK Core Values and their impact on employee performance at PT PP Semarang-Demak, it can be concluded that the AKHLAK values have been well understood by most employees. They acknowledge that the values of Trustworthy (Amanah), Competent (Kompeten), Harmonious (Harmonis), Loyal, Adaptive, and Collaborative serve as important foundations for behavior and decision-making in the workplace. However, despite a relatively widespread understanding of these values, their implementation still faces contextual challenges in the field. The implementation of AKHLAK has been carried out through various mechanisms, including self-executing approaches, wherein the formulation of policies enables automatic application within the company, which will later be assessed through Key Performance Reviews. Additionally, non-self-executing approaches have also been applied, where the internalization of corporate values is conducted through specific mechanisms and involvement from relevant parties to achieve organizational goals. Both mechanisms have proven effective in embedding these values. This aligns with organizational culture theory, which emphasizes the importance of systems, structures, and symbols in shaping a cohesive work culture. Leadership role modeling plays a crucial role in aligning values and actions within the work environment. The impact of AKHLAK values on employee performance is evident in the form of increased accountability, adaptability, and a work ethic aligned with the company's vision. These values help foster a more positive and productive work environment. However, the evaluation process of this value implementation remains qualitative and lacks specific measurement tools. The development of behavior indicators and value-based assessment systems is necessary to enable objective measurement of AKHLAK and its integration into human resource management strategies.

## RECOMMENDATIONS

For the management of PT PP Semarang-Demak, it is recommended to strengthen the evaluation system for the implementation of AKHLAK values by developing clear and relevant behavioral indicators. This can be achieved through collaboration between the HR team and each work unit to ensure consistent, inclusive, and measurable internalization of values across all individuals. In addition, specialized training for unit leaders should be provided to enable them to act as role models in the practical application of AKHLAK values. The implementation of Core Values also needs to be adjusted to field dynamics and operational needs. Flexibility in interpreting these values—without compromising their ethical essence—is essential to maintain their relevance across different operational contexts. An inter-level organizational dialogue approach will aid in identifying barriers and formulating more adaptive implementation



strategies. For future research, it is recommended to conduct quantitative studies using value-based measurement instruments to examine the correlation between the level of AKHLAK internalization and specific performance indicators such as productivity, job satisfaction, and employee loyalty. Research with broader scope, covering other projects under PT PP (Persero) Tbk or other state-owned construction enterprises (BUJT), would provide a more comprehensive understanding of the effectiveness of AKHLAK in the infrastructure sector.

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