



## Evaluation Of AKHLAK Core Values Implementation At PT XYZ

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### Abstract

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*PT XYZ won the AKHLAK award 2. Based on this phenomenon, this study aims to evaluate the implementation of AKHLAK conducted by PT XYZ so that it can be successful in winning the AKHLAK award. This research was conducted on the implementation of PT XYZ for the period 2021 to June 2022. The type of research is qualitative and the collection technique uses document studies and in-depth interviews. The results of data collection in the form of AKHLAK implementation at PT XYZ were compared with the best practice of implementing core values and analyzed descriptively. The results of the analysis obtained, PT XYZ has implemented 4 aspects of AKHLAK best practice (culture attributes and leadership lays the foundation, levers of change system, new ways to gather and learn, and activating managers by leveraging listening system. However, there is a lack of implementation in the fifth aspect, namely the aspect of HR's evolving role and structure*

**Keywords:** Core values, evaluation AKHLAK, BUMN, AKHLAK award 2022

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### INTRODUCTION

AKHLAK is the core values initiated by the ministry of BUMN, Thohir and Agustian (2020:12) explain that the process of finding AKHLAK begins with an inventory of the core values owned by 108 BUMNs so that they can produce core values consisting of trustworthiness, competence, harmony, loyalty, adaptive, and collaborative. The triggering of core values is the basis for bringing SOEs to be more professional, accountable, transparent and competitive.

Thohir and Agustian (2020: 11) state that in 2030-2040, Indonesia is predicted to experience a demographic bonus period, namely the number of productive age population (aged 15-64 years) is greater than the unproductive age population (under 15 years and under over 64 years). In that period, the productive age population is predicted to reach 64 percent of the total projected population of 297 million people. In order for Indonesia to reap maximum benefits from the demographic bonus, the abundant availability of productive age human resources must be balanced with quality improvements in terms of education and skills, including the relation to morals at work.

This demographic bonus is seen as an opportunity to build a good reputation, conveyed by Thohir and Agustian (2020: 7) that with good morals BUMN crew from the highest to the lowest level, will be a driving factor for good corporate action, good corporate action will lead to reputation and good name. Reputation and good name are organizational fuel to remain sustainable and competitively superior in the market. Thohir and Agustian (2020: 3-7) state that for a professional, reputation and good name are fundamental, so AKHLAK is the

'baseline' of a repetition of this success which is proclaimed by BUMN to form a world-class reputation.

Every part of AKHLAK has an important meaning, Thohir and Agustian (2020:15-36) explain why we have to be trustworthy, because we have to be accountable for what has been entrusted to us, that working with a mandate will keep our morale up, focus on vision and the mini that is carried out, is not adventurous, has no personal interests, and will always be result oriented, which I am sure will be positive because it is done with all my heart.

The second value explains that we must be competent by continuing to learn and improve our capabilities in facing changing challenges. Qualified competence is a must in increasing the nation's competitiveness on the world stage. We all understand the importance of competence. Therefore, including an increase in human resources (HR) in the blueprint for the reform and transformation of the main customary SOEs.

The third value explains harmony, that harmonious cooperation can produce optimal results, that in its management, the board of directors and commissioners are asked to work together and build harmonious relationships in advancing SOEs, directors and commissioners who blame each other hinder the company's progress, this indicates that The work environment is one of the causes of success in doing work.

The fourth value is about loyalty, in carrying out tasks from the leadership, the principle of loyalty is very important, for example, it was stated that the directors or commissioners of BUMN must have loyalty, because the responsibility in BUMN is not light so it must be solid, work together, oriented towards progress and improve the core business of SOEs so that they have positive performance, so as to encourage better performance in order to open up sustainable job creation for the benefit of the people at large.

The fifth value is about being adaptive, that in BUMN as the organizer of the national economy towards the welfare of the Indonesian people, the company is challenged to be adaptive in the midst of business competition, this is motivated by the pandemic incident which has changed all of our lives, changed the way we work, study, and even socialize . the conditions that occur require changes in BUMN companies, starting from the way they work and manage their business so that all parties are required to be more adaptive, continue to innovate and be enthusiastic in moving or facing change by making various out of the box breakthroughs so that the economy recovers.

The sixth value is about collaboration, that in an interconnected world, cooperation must be the key to overcoming any existing problems. This is also reflected in the formation of 12 clusters in the Ministry of SOEs. By working on the core business synergistically, a value chain and supply chain for each sector will be formed which will provide broader benefits.

AKHLAK was introduced on July 1 2020 as a form of human capital transformation, has a legal basis SE-7/MBU/07/2020 regarding the core values of SOE HR, and SK-115/MBU/05/2022 regarding guidelines implementation of SOE HR AKHLAK values. Every SOE is required to implement the SOE AKHLAK values into a corporate culture, implemented in the daily behavior of every SOE HR, this HR starts from the directors, board of commissioners/supervisory board,

managerial, employees within SOEs, subsidiaries, and consolidated affiliated companies.

State-Owned Enterprises (BUMN) are run in the context of realizing people's prosperity, so that in order to achieve this, BUMN are expected to be able to build identity, create excellence and increase corporate competitiveness. This was also conveyed by Thohir and Agustian (2020: 8) SOEs have a very important role as agents of development in supporting government programs, in terms of independence, prosperity, sustainability, equity and equality. SOEs are also public entities, so SOEs are expected to be managed professionally and accountably. However, as a business entity, from the other hand, SOEs are also expected to provide added value to the economy (eg dividends, taxes, etc. in encouraging national development).

Thohir and Agustian (2020: 8) said that what is currently being built is the basis, to make SOEs more professional, accountable, transparent and competitive. So it is important for BUMN to implement AKHLAK as a form of human capital transformation in order to improve BUMN performance in a sustainable manner, this is considered important considering BUMN has a large contribution to the country which contributes around 10% of gross domestic product (Bruton et al., 2015). according to I'in Anis Maslahah (2022:16) there is a significant positive influence of core values related to employee performance, which means that the better the implementation of core values, the higher employee performance will be, also supported by Kasmawati (2022:55-56) who states that AKHLAK's core values have a positive and significant and real effect on increasing employee productivity.

In its implementation, a code of conduct for each AKHLAK item has been provided through SE-7/MBU/07/2020 and SK-115/MBU/05/2022, as a guideline for every SOE in implementing AKHLAK. The value of trust, is defined as "holding fast to the trust given" with behavioral guidelines, namely fulfilling promises, being responsible for tasks and actions, and adhering to moral values. A competent value is defined as "continuously learning and developing capabilities" with behavioral guidelines, namely increasing self-competence in facing ever-changing challenges, helping other human resources to learn, and completing assigned tasks to the best of their abilities. Harmonious values are defined as "mutual care and respect for differences" with behavioral guidelines for respecting everyone regardless of that person's background, helping others, and building a conducive work environment. The value of loyalty is defined as "dedicated and prioritizing the interests of the nation and state" with behavioral guidelines for maintaining the good name of colleagues, leaders, SOEs and the state, willing to make sacrifices in achieving greater goals, and obeying leaders as long as they do not break the law. Adaptive values are defined as "constantly innovating and being enthusiastic in moving or dealing with change" with guidelines for fast behavior in adapting, continuing to make improvements in line with technological developments, and acting proactively. And the last one is collaborative value which is defined as "building synergistic cooperation" with behavioral guidelines giving everyone the opportunity to contribute, being open in collaborating in the framework of added value, and utilizing various resources for common goals.

The implementation of AKHLAK has several stages, the first stage is the initial stage (initial), this stage is carried out to build awareness and understanding

of all BUMN human resources towards AKHLAK values. The second stage is intervention, this stage is carried out to seek planned changes, so that the behavior implemented by BUMN HR is in accordance with AKHLAK values. The third stage is acceptance, this stage can be reflected when SOE HR is considered to have accepted and supported AKHLAK values. The fourth stage is the stage of behavior change, this stage occurs when the AKHLAK values have been applied to the behavior of SOE HR, which has an impact on creating a conducive work environment.

To control the implementation that must be carried out by each SOE, monitoring activities are carried out by ACT Consulting, quoted from [actconsulting.com](http://actconsulting.com), ACT Consulting assists the ministry of SOEs in preparing behavioral guidelines and at the same time conducting an assessment of AKHLAK culture measurements in SOEs using general reports, cultural demographic reports, as well as group discussion report forums, so that you can find out the AKHLAK cultural health index in SOEs, find out how far the implementation of AKHLAK values is in organizational work behavior in the current culture, expected personal and cultural values, know employee expectations for the current culture, know areas organizational improvement, as well as knowing the level of alignment of values between employees' personal values to current and future organizational cultural values. So that the Ministry of SOEs can evaluate each SOE every year and achieve the goal of improving sustainable performance. For SOEs that have implemented AKHLAK well, the ministry will provide rewards in the AKHLAK award as a form of appreciation.

PT XYZ is the first inspection company in Indonesia, this company was founded on October 22, 1956, and is currently incorporated as part of the BUMN Survey Services holding or ID Survey. In mid-2022 the AKHLAK award was held which was held by Accelerated Culture Transformation (ACT) International Consulting as a form of commitment to the ongoing implementation of AKHLAK in all SOEs. At the event PT XYZ won the AKHLAK award 2022 for the category of Subsidiaries of State-Owned Enterprises (BUMN) Manufacturing and Survey Clusters. The results of implementing the AKHLAK values that have been carried out are 58.1% in 2021 and have succeeded in bringing PT XYZ to the AKHLAK award 2022, from these results it can be concluded that there are still 41.9% of the AKHLAK values that have not been implemented by PT XYZ.

Analysis of the implementation of AKHLAK is very interesting to do, because AKHLAK has a good impact on BUMN to become more accountable, professional and competitive, so that BUMN performance can be achieved in a sustainable manner and can generate a good reputation. This evaluation is a step to find out the progress that has been made by BUMN so that it can produce suggestions or recommendations so that the implementation of PT XYZ's AKHLAK continues to increase in the future.

## **METHODS**

The research uses qualitative research methods and is analyzed descriptively. Creswell (in Semiawan, 2010: 7) describes this method as an approach or search in order to explore and understand a phenomenon or event. In understanding these symptoms, researchers must conduct interviews with research

participants in the form of general and broad questions. The results of the interview will become a text data, so that the researcher can continue the research into the analysis stage. The results of the analysis can be in the form of descriptions, descriptions, or themes. So that in the end, researchers can make interpretations to find the deepest meaning. According to Nilamsari (2014: 179) qualitative methods are methods that use several forms of data collection such as open interview transcripts, descriptions, observations, document analysis and other artifacts.

This method was chosen because it can explain and describe every fact and work procedure through a qualitative approach and is analyzed descriptively regarding the application of AKHLAK core values at PT XYZ. So that the results of the data analysis will provide a complete picture of the implementation of the AKHLAK core values at PT XYZ so that it can win an award at the AKHLAK Award. The unit analyzed was PT XYZ's head office, while the research period was 2021, using secondary data in the form of documents regarding the implementation of AKHLAK and PT XYZ's 2021 annual report, as well as primary data in the form of in-depth interviews. The analysis was carried out by comparing the implementation of AKHLAK core values at PT XYZ with best practices in implementing AKHLAK according to Gino et al. (2020) states that there are several things that need to be done in implementing culture, namely:

1. *Culture Attributes and Leadership Lays the Foundation*

Companies must understand that corporate culture must be instilled in every human resource in the company, therefore senior managers must convey an understanding of corporate culture and how this culture is applied in daily work activities. Given that the role of the executive is very important, in implementing the culture, leaders must define what actions are needed by the team, create an optimistic and creative environment, and seek the right results by solving problems.

2. *Sistem Levers of Change*

In implementing the culture, the company must arrange a series of changes at the system level to instill a growth mindset throughout the company, this can be in the form of a reward distribution system and an increase in the intensity of performance reviews.

3. *New Ways to Gather and Learn*

Providing a forum for every human resource in the company to gather and interact together in solving existing problems.

4. *Activating Managers by Leveraging Listening System*

Conduct training for managers in understanding corporate culture, considering the important role of managers in making decisions to achieve company goals.

5. *HR's Evolving Role and Structure*

Restructuring HR so as to enable the change of old culture to a better culture

## **RESULTS & DISCUSSION**

### ***Results***

AKHLAK implementation at PT XYZ is carried out by the Cultural Internalization Team (TIB) consisting of 2 scopes. The first scope is the corporate culture program (programmatic program), which is a cultural program that is determined corporately based on the lowest attributes in almost all UK's (the three

lowest attributes corporately, excluding pay and benefits) to increase employee engagement, as well as changes in the behavior of AKHLAK who want to massively built for all employees to support the achievement of company performance targets. The second scope is the work unit (UK) culture program (specific program), which is a follow-up culture program determined by each UK based on the lowest attribute in the UK (excluding pay and benefits) to increase employee engagement, as well as changes in AKHLAK behavior who wish to built specifically for UK employees to support the achievement of UK performance targets. PT XYZ has 5 programs that have been defined and must be carried out by TIB which are shown in table 1, and a reflection of the program on AKHLAK values in table 2.

Tahun 2022				
No	Program Budaya		Penilaian	
	Korporat	UK	Laporan (Bulanan)	Kalibrasi (Triwulan)
1	<i>Great Leader Program</i>	<i>Great Leader Program</i>	Aktivitas dilaporkan	-
2	Program Pilihan (3,4, atau 5)	Ditentukan UK	Aktivitas dilaporkan	-
3	<i>Performance Dialogue</i>	Ditentukan UK	-	Rekap <i>coaching</i> yang di input ke cloud
4	<i>Knowledge Sharing</i>	Ditentukan UK	-	Dokumen CoP yang di upload ke KM Portal
5	Kegiatan 5S	Ditentukan UK	-	Form audit 5S yang di upload ke <i>link cloud</i> /aplikasi 5s

**Table 1. Culture Program**

No	Nama Program Budaya		Nilai AKHLAK
	Korporat	UK	
1	<i>Great Leader Program</i>	<i>Great Leader Program</i>	Seluruh nilai AKHLAK
2	-	Ditentukan oleh UK	
3	<i>Performance Dialogue</i>	Ditentukan oleh UK	Kompeten
4	<i>Knowledge Sharing</i>	Ditentukan oleh UK	Kompeten, Adaptif
5	Kegiatan 5S	Ditentukan oleh UK	Harmonis dan Kolaboratif

**Table 2. Reflection of the Program on AKHLAK Values**

The first program is the great leader program which reflects the attributes of collaboration & teamwork as well as the overall AKHLAK values. coordination regarding the needs of other departments/fields in order to solve existing problems and provide mutual solutions by prioritizing integration, innovation, and collaboration that encourage superior performance and excellent service.

The second program, run by UK, this program must reflect the attributes of the Employee Engagement Index (EEI) that you want to improve, as well as the AKHLAK value that you want to build, program submissions by UK's must have clear information regarding program objectives, parties involved in the program, indicators of success, how the program will take place, implemented when, and implemented by whom.

The third program is performance dialogue, as a forum for formal and informal communication between superiors and subordinates, either individually or in groups regarding performance achievement and employee self-development needs. This program reflects the attributes of immediate manager and performance management as well as competent AKHLAK values, in relation to the best performance and competency development, but with coaching sessions, all AKHLAK values can become communication material in giving feedback. The purpose of this program is to bring out AKHLAK values in employees through understanding the meaning and purpose of their work, ensuring the achievement of employee targets, as well as facilitating communication and strengthening superior-subordinate work relationships so that work relations become more pleasant. Indicators of the success of this program are implementation of coaching in work units according to targets, implementation of AKHLAK values by employees, better superior-subordinate communication, and achievement of performance targets and employee self-development needs. The role of employees in this program is to understand AKHLAK's core values and display them in behavior, understand and carry out tasks as well as possible to achieve the best performance, and understand self-development that needs to be carried out to support performance and future careers. Meanwhile, the role of superiors in this program is to understand AKHLAK's core values and become a role model and invite employees/teams to implement AKHLAK behavior, ensure that team members do their jobs well so that KPIs are achieved and give appreciation for positive things and performance achievements, as well as developing potential and employee career while increasing employee contribution to the company.

The fourth program is knowledge sharing, which is a knowledge sharing program that benefits both employees and companies, namely Knowledge Sharing Community of Practice (CoP) and Knowledge Sharing non-CoP (morning calls, meetings, benchmarking). This program reflects the attributes of talent management & development, as well as competent and adaptive AKHLAK values in relation to proactive employees to continue learning and developing capabilities as well as being open to the latest information/knowledge. The purpose of this program is the occurrence of two-way communication and knowledge flow which becomes a learning process, sharing knowledge that is useful for work and developing knowledge, and conveying information that all employees in a work unit need to know. Indicators of success in running this program are the implementation of knowledge sharing according to targets and employees using this knowledge in work processes so as to encourage the creation of new knowledge, innovation, and new Subject Matter Experts (SME). The role of employees in this program is to actively participate, improve self-competence, and convey creative ideas and embody innovation. The role of SMEs in this program is to become resource persons in the process of sharing knowledge and are willing to help others learn.

The fifth program is 5S activities, which stands for Seiri, Seiton, Seiso, Seiketsu, and Shitsuke (Sort, Set in Order, Shine, Standardize, and Sustain). This program reflects the attributes of collaboration & teamwork as well as harmonious and collaborative AKHLAK values with respect to enhancing a comfortable and conducive work environment. This program has the objective of generating morale through regularity, building a comfortable and conducive work environment, and

increasing work effectiveness and productivity. Indicators of success in this program are routine implementation of 5S according to targets, a comfortable, safe and conducive work environment, as well as increased productivity. The role of employees in this program is to understand 5S, care about and commit to implementing 5S together, and play an active role in 5S implementation. The role of the 5S team in this program is to schedule the 5S implementation and audit, as well as monitor the 5S implementation.

### **Discussion**

#### **Culture Attributes and Leadership Lays the Foundation**

In implementing culture attributes and leadership lays the foundation, Gino et al. (2020) stated that to pave the way for employee understanding of new core values so that they can eventually be adopted, senior leadership must define cultural attributes that embody their views of AKHLAK's core values and will ultimately inform how the business is run every day. Given executive support and accountability for culture change, a great deal of emphasis is placed on setting the tone for the culture within top leadership and then spreading those ideas through the rest of the organization.

"...Leaders have communicated AKHLAK offline and online. Offline through leadership meetings conveyed by directors and in corporate strategy. Online through e-posters, animated videos, audio paging, and the results of the e-posters and so on are also shared on the WhatsApp group..."

This information explains that the leadership has communicated AKHLAK's core values through various media, management as work unit leaders (change leaders) have defined cultural attributes that embody their views on AKHLAK's core values and will ultimately inform how the business is run every day, great leader program refers to collaboration and teamwork attribute, performance dialogue refers to immediate manager and performance management, knowledge sharing refers to talent and management and performance management attribute, and kegiatan 5S refers to collaboration and teamwork attribute.

#### **Levers of Change System**

Gino et al. (2020) stated that in implementing the culture, the company must arrange a series of changes at the system level to instill a growth mindset throughout the company, this can be in the form of a reward distribution system and increasing the intensity of performance reviews. In practice, PT XYZ has conducted performance reviews on a regular basis, so that management can continue to monitor the performance of each HR.

"...There are 2 performance reviews, the first is related to MOH behavior once every two weeks, for those related to performance targets once a year..."

It can be concluded that performance reviews based on AKHLAK behavior for each HR are carried out once every 2 weeks, and performance reviews based on performance targets are carried out once a year. Meanwhile, in giving rewards, PT XYZ has prepared a series of appreciations in the form of incentives for each employee.

"...There are those who give rewards, called incentives related to performance scores, there are also appreciations once a year for the behavior of employees and work units that are in accordance with AKHLAK, as well as giving

prizes and appreciation for innovation champions from competitions held by the innovation council..."

The distribution of awards at PT XYZ is not limited to achieving performance scores, but also related to individual and work unit achievement of AKHLAK, and innovation competition championships run by the innovation council.

### **New Ways to Gather and Learn**

Gino et al. (2020) said that companies must provide a place for every company HR to gather and interact together in solving existing problems.

"...There is such a thing as a morning call once a week or once every two weeks for gathering and discussing the challenges that will be faced by the UK, then there is a coffee talk which is a forum for management and trade unions to meet once a month. There is also a culture corner once a month where change leaders and change agents meet..."

From the data above, it can be concluded that the company has provided a forum for every HR to gather and interact in solving problems. This forum also exists in PT XYZ's 2021 cultural program, namely performance dialogue, as a forum for discussion between superiors and subordinates individually, as well as individually. -groups, the role of superiors is very important, superiors need to know the conditions or problems being faced by their team so they can provide the best solutions and support through coaching sessions from the program. The cultural internalization team also provides a knowledge sharing program as a forum for HR to continue learning from an expert brought in by the company, in order to equip HR with useful knowledge to overcome problems that may occur in the future.

In 2022, PT XYZ innovates by holding a new cultural program called the great leader program, this is also used as a forum for structural members to hold meetings and discuss finding solutions to problems being faced by the company.

### **Activating Managers by Leveraging Listening System**

Gino et al. (2020) stated that companies must conduct training for managers in understanding corporate culture, considering the important role of managers in making decisions and communicating regarding corporate culture and its application in daily life and providing feedback for employee performance to achieve company goals.

"...There is a training run by management in increasing understanding of morals with the theme of making management a role model once a year..."

This shows that there is training for management in increasing understanding of AKHLAK's core values. The 2021 annual report also explains that the company has socialized every HR regarding AKHLAK's core values by conducting training based on AKHLAK for work unit heads as change leaders and the cultural internalization team as change agents.

### **HR's Evolving Role and Structure**

Gino et al. (2020) stated that companies must restructure HR so as to enable the change of old culture into a new culture, and improve the implementation of the new culture better.

"...Since AKHLAK's core values were established in 2020 the HC division has not undergone any structural changes, the HC division still has 4 sections including administration, procurement and industrial relations sections, training and

career management sections, and organizational and cultural development, within the organizational development section and culture there are 2 sub-sections, namely organizational development and corporate culture development, the teams formed for implementation, are not included in the structure of the human capital division, the form of assignments...”

From this statement, the human capital division did not make changes to the structure, but PT XYZ formed a team that plays a role in implementing moral values such as a cultural internalization team, an innovation board, and a 5S team. The team was not formed into a structural or functional position, but was appointed by the corporate culture development division as a form of assignment.

## CONCLUSION

PT XYZ won the AKHLAK award 2022 because it has communicated these core values in accordance with best practices into 4 aspects as follows:

1. In the aspect of culture attributes and leadership lays the foundation.

Leaders have communicated AKHLAK's core values through various media, management as head of the work unit (change leader) of the company also underwent several trainings and deepening of understanding AKHLAK so that they can become role models and convey AKHLAK values to every employee.

2. In the aspect of the levers of change system

Performance review and award distribution have been carried out well. Performance reviews based on AKHLAK behavior for each HR are carried out once every 2 weeks, and performance reviews based on performance targets are carried out once a year. Meanwhile, in giving rewards, PT XYZ has prepared a series of appreciations in the form of incentives for each employee. The distribution of awards at PT XYZ is not limited to achieving performance scores, but also related to individual and work unit achievement of AKHLAK, and innovation competition championships run by the innovation council.

3. In the aspect of new ways to gather and learn

Company has provided a forum for every HR to gather and interact in solving problems, this forum is also in PT XYZ's 2021 cultural program, namely performance dialogue, as a forum for discussion between superiors and subordinates individually, as well as individuals, the role of superiors is very importantly, superiors need to know the conditions or problems being faced by their team so they can provide the best solutions and support through coaching sessions from the program. The cultural internalization team also provides a knowledge sharing program as a forum for HR to continue learning from an expert brought in by the company, in order to equip HR with useful knowledge to overcome problems that may occur in the future.

4. In the aspect of activating managers by leveraging listening system

Company has conducted training for management to improve understanding of AKHLAK's core values. The 2021 annual report also explains that the company has socialized every HR regarding AKHLAK's

core values by conducting training based on AKHLAK for work unit heads as change leaders and the cultural internalization team as change agents.

5. In the aspect of HR's evolving role and structure

Human capital division did not make changes to the structure, but to adjust to the needs of implementing AKHLAK, PT XYZ formed a team that plays a role in implementing moral values such as a cultural internalization team, an innovation board, and a 5S team. The team was not formed into a structural or functional position, but was appointed by the corporate culture development division as a form of assignment.

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