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Human Resource Transformation through the Development of the AKHLAK Core Values Model to Enhance Organizational Performance Efficiency

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ABSTRACT

The increasingly dynamic business environment compels State-Owned Enterprises (SOEs) to undergo comprehensive transformation, particularly in the management of human resources (HR). PT Perkebunan Nusantara IV (PTPN IV), as a plantation-sector SOE, faces challenges in fostering a work culture that is adaptive, competent, and value-driven. The background of this research stems from the limited effectiveness of organizational values internalization and the suboptimal efficiency of organizational performance. The central research question is how to develop an HR transformation model based on the Core Values of AKHLAK (Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative) that can enhance organizational performance efficiency. This study aims to design and test a value-based model of AKHLAK implementation within the framework of work culture transformation at PTPN IV. The research applies a **mixed methods** approach, combining quantitative surveys, in-depth interviews, and document analysis. Preliminary findings indicate that AKHLAK values are significantly associated with the development of work behavior and habits that support sustainable organizational performance. The proposed model is expected to serve as a strategic reference for value-based HR transformation in SOEs.

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1. INTRODUCTION

The rapid pace of global change, accompanied by the challenges of technological disruption, demands that organizations, particularly State-Owned Enterprises (SOEs) continuously renew their management

systems and organizational culture.[1] In this context, human resource (HR) transformation becomes a strategic necessity to address the demands for efficiency, competitiveness, and organizational performance sustainability[2][3]. Adaptive, collaborative human resources who uphold organizational values are a critical foundation in shaping agile and resilient organizations.[4]

PT Perkebunan Nusantara IV (PTPN IV), as one of the SOEs in the plantation sector, plays a vital role in supporting economic resilience and employment, especially in the North Sumatra region[5]. However, the company faces internal challenges, including low effectiveness of work culture and the suboptimal internalization of its core organizational values. These issues impact work behavior patterns, work habits, and ultimately, the efficiency of overall organizational performance.[6]

The government, through the Ministry of State-Owned Enterprises, has established the AKHLAK Core Values (Amanah, Competent, Harmonious, Loyal, Adaptive, and Collaborative) as the fundamental values that must serve as behavioral and cultural guidelines for all SOEs in Indonesia[7][8]. However, at the implementation level, the internalization process of these values still encounters obstacles in shaping consistent and measurable work behaviors, particularly in the plantation sector, which presents its own geographical and social complexities.[9]

Based on these conditions, there is a need for a development model of the AKHLAK values that goes beyond normative frameworks and is capable of internalizing these values into real and measurable work behaviors and habits in the field. This model is expected to accelerate comprehensive HR transformation and drive improvements in both the efficiency and effectiveness of organizational performance[10].

Human resource transformation is a crucial aspect in addressing the challenges of modern organizations, particularly within State-Owned Enterprises (SOEs) such as PT Perkebunan Nusantara IV (PTPN IV)[11][12]. Although the government has introduced the AKHLAK Core Values as a cultural framework for all SOEs, its implementation at the operational level remains inconsistent[8]. This study seeks to address the following research problems: To what extent have the AKHLAK Core Values been internalized in the work behavior of employees at PTPN IV?, How does AKHLAK-based human resource transformation contribute to the formation of productive work habits?, What is the relationship between the implementation of AKHLAK values, work behavior, and work habits in enhancing organizational performance efficiency at PTPN IV?, and What kind of developmental model can effectively integrate AKHLAK values into work systems and organizational culture in a sustainable manner?

This study aims to: Analyze the level of internalization of the AKHLAK Core Values in employees' work behavior at PTPN IV[13], Identify the role of AKHLAK-based HR transformation in shaping productive work habits, Examine the influence of AKHLAK values, work behavior, and work habits on the efficiency of organizational performance, and Develop a sustainable HR transformation model based on AKHLAK values to enhance organizational efficiency and effectiveness at PTPN IV.

Model for developing the quality of Human Resources (HR) based on a more comprehensive and integrated approach has been developed recently, which in practice is called Integrated Human Resource Development (IHRD).[14]

Human Resource Transformation

Human resource transformation is a strategic process aimed at reshaping the roles, competencies, mindsets, and work systems of employees to align with the evolving vision and demands of the organization. According to [2], HR transformation goes beyond administrative functions and encompasses the renewal of work culture, organizational structure, and continuous learning. In the context of State-Owned Enterprises (SOEs), HR transformation serves as a key instrument for building value-based competitive advantage.

Core Values AKHLAK

The AKHLAK Core Values were introduced by the Indonesian Ministry of State-Owned Enterprises (BUMN) in 2020 as a unified value standard for all personnel within SOEs. AKHLAK is an acronym representing Amanah (Trustworthy), Kompeten (Competent), Harmonis (Harmonious), Loyal, Adaptif (Adaptive), and Kolaboratif (Collaborative). Each value encompasses behavioral dimensions that are expected to shape employee character and foster alignment in organizational culture across all SOEs (Ministry of SOEs, 2020). The internalization of AKHLAK requires a systematic transformation process, both at the managerial level and within individual behaviors.

Work behavior

Work behavior is a manifestation of employees' values and attitudes in carrying out their duties and responsibilities. According to Gibson et al. (2012), work behavior is defined as all forms of individual actions within the organizational context that can influence organizational effectiveness. **Positive work behavior** reflects an alignment between individual values, organizational values, and a strong commitment to the company’s goals.

Work Behavior and Its Relationship to AKHLAK Core Values

Work behavior reflects the degree to which employees translate their internal values and organizational expectations into concrete actions. Gibson et al. (2012) describe work behavior as the entirety of individual actions within an organizational setting that directly or indirectly impact its effectiveness. Such behaviors encompass elements of responsibility, discipline, communication, initiative, and ethical conduct.

In the context of AKHLAK Core Values, work behavior becomes the visible outcome of value internalization. For instance:

a. The value of Amanah (Trustworthy) is reflected in responsible, ethical, and honest actions.
b. Kompeten (Competent) drives employees to continuously improve skills and perform tasks effectively.
c. Harmonis (Harmonious) encourages collaboration and respect within teams.
d. Loyal shapes dedication to organizational goals.
e. Adaptif (Adaptive) fosters flexibility and openness to change.
f. Kolaboratif (Collaborative) promotes teamwork and knowledge-sharing.

When these values are internalized, they do not merely exist as abstract ideals but are translated into measurable behaviors that align with organizational objectives. As such, positive work behavior is both an indicator and a product of successful human resource transformation rooted in values. This alignment between individual conduct and organizational values is essential for building a cohesive culture and achieving sustainable performance in State-Owned Enterprises like PTPN IV.

Work habits

Work habits are patterns of behavior that are formed through repetition and become routines within the workplace environment. According to Duhigg (2012), habits are developed through repeated actions within specific contexts and can serve as powerful levers for enhancing productivity. Positive work habits are essential assets in fostering work efficiency, performance consistency, and adherence to organizational values.

AKHLAK-Based Work Habits and Organizational Efficiency

Work habits, once established, form the behavioral foundation for how tasks are approached and completed within an organization. In high-performance environments, habits are not merely routines, but strategic patterns that reflect the values and culture of the organization. When these habits are shaped by core values such as AKHLAK, they become critical enablers of organizational consistency and efficiency. Each AKHLAK value can be translated into specific work habits:

a. Amanah (Trustworthy): Builds habits of accountability, punctuality, and ethical decision-making.
b. Kompeten (Competent): Encourages continuous learning, attention to detail, and high standards in task execution.
c. Harmonis (Harmonious): Develops habits of respectful communication and emotional intelligence in teamwork.
d. Loyal: Fosters reliability, long-term orientation, and alignment with organizational vision.
e. Adaptif (Adaptive): Cultivates responsiveness to change and proactive problem-solving habits.
f. Kolaboratif (Collaborative): Reinforces habits of cooperation, openness, and shared responsibility.

According to [2], such value-based habits are more sustainable than rules or one-time training because they are internalized and reinforced by repetition. When aligned with organizational goals, these habits contribute directly to operational efficiency, reducing friction, increasing speed of execution, and enhancing the quality of outcomes.

Therefore, building AKHLAK-based work habits is not only a cultural strategy but also a productivity tool essential for ensuring that organizational performance is both efficient and aligned with the ethical standards of the enterprise.

Organizational performance efficiency

Organizational performance efficiency reflects the extent to which an organization can optimally utilize its resources to achieve maximum outcomes. According to Robbins and Coulter (2016), efficiency is a key indicator in assessing operational effectiveness and the contribution of human resources toward achieving organizational goals. In the context of value-based transformation, performance efficiency is not only measured by end results, but also by the quality of work processes that align with the organization's culture and core values.

Organizational Performance Efficiency in the Value-Based Conceptual Model

In a value-driven transformation framework, organizational performance efficiency is positioned as the ultimate outcome variable that reflects the effectiveness of internalized values, particularly AKHLAK in shaping work behavior and habits. This efficiency is not merely focused on output metrics, but is deeply rooted in how well organizational processes adhere to ethical standards, cultural norms, and value-based practices. When AKHLAK values are successfully internalized and reflected in consistent work behaviors and positive habits, they contribute to enhanced coordination, reduced waste, improved decision-making, and a stronger sense of accountability among employees. These, in turn, drive operational excellence and performance sustainability.

Key Indicators of Organizational Performance Efficiency may include:

1. Resource Utilization Efficiency: Optimal use of human, financial, and material resources.
2. Time Efficiency: Timeliness in task execution and decision-making.
3. Process Consistency: Alignment between standard operating procedures and actual practices.
4. Error Reduction and Quality Control: Decrease in rework, errors, or compliance violations.
5. Employee Productivity: Output per employee in relation to targets.
6. Value-Driven Performance Alignment: Degree to which work processes and behaviors reflect organizational values (especially AKHLAK).

By placing performance efficiency as the dependent variable influenced by core values (AKHLAK), work behavior, and work habits, this conceptual model emphasizes a holistic transformation approach. It ensures that improvements are not only technical or procedural, but also cultural and ethical, leading to sustainable competitiveness in organizations like PT Perkebunan Nusantara IV.

2. RESEARCH METHOD

This study employs a mixed methods approach, combining both quantitative and qualitative methods to provide a comprehensive understanding of the transformation of human resources through the internalization of AKHLAK Core Values and its impact on work behavior, work habits, and organizational performance efficiency.[15]

Quantitative Approach

The quantitative approach is used to examine the relationships among the research variables: AKHLAK Core Values, work behavior, work habits, and organizational performance efficiency. Data collection is conducted through structured questionnaires distributed to employees of PT Perkebunan Nusantara IV, selected using a stratified random sampling technique based on work units and job levels. The research instruments are developed from theoretical indicators for each variable and tested for validity and reliability. Data analysis is conducted using Structural Equation Modeling (SEM) to examine the causal relationships and to develop a conceptual model reflecting the influence of AKHLAK-based human resource transformation.[16]

Qualitative Approach

The qualitative approach is employed to gain a deeper understanding of the contextual implementation of AKHLAK values in the workplace, and how these values are internalized into employee behavior and work habits. Qualitative data is collected through in-depth interviews with company leaders, HR managers, and employees across different divisions of PTPN IV. Participant observation is also utilized to capture the dynamics of work culture and daily practices. Data analysis is performed using a thematic analysis method to identify patterns, challenges, and strategies relevant to the internalization of AKHLAK values in the organizational context.[16]

Data Integration (Mixed Methods Integration)

The integration of quantitative and qualitative data is carried out at the interpretation stage, allowing for a triangulation of findings that strengthens the validity of the conclusions.[16] This integration supports the development of a contextually grounded and practically applicable human resource transformation model based on the AKHLAK Core Values, tailored to the characteristics and challenges of PTPN IV.

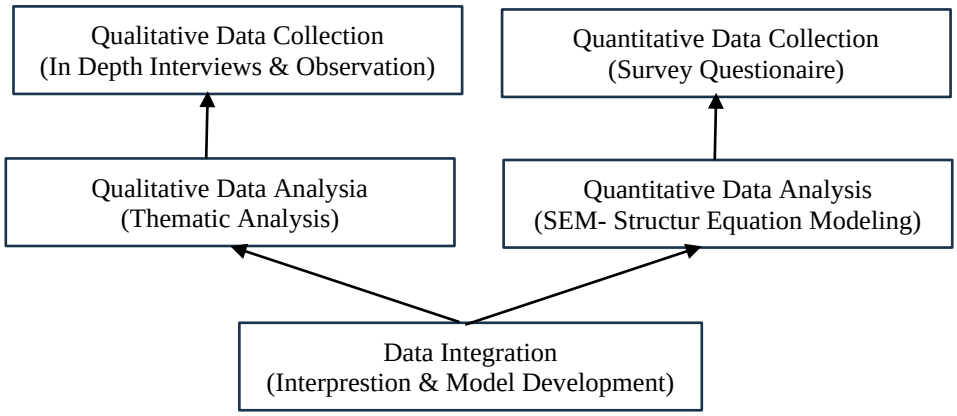


Figure 1. The process of parallel qualitative and quantitative data collection and analysis.

3. RESULTS AND DISCUSSION

Quantitative Research Results

Based on the data obtained from questionnaires distributed to respondents within PT Perkebunan Nusantara IV, the analysis was conducted using the Structural Equation Modeling (SEM) approach with the SmartPLS software. Validity and reliability tests indicated that all indicators for each variable had loading factor values > 0.7 and Cronbach's alpha as well as composite reliability values > 0.7, indicating that the research instruments used were both valid and reliable.

The results of the hypothesis testing revealed the following:

1. Core Values AKHLAK (X) have a positive and significant influence on Work Behavior (M1) (t-value > 1.96, $p < 0.05$).
2. Core Values AKHLAK (X) also have a significant effect on Work Habit (M2).
3. Work Behavior (M1) and Work Habit (M2) simultaneously have a positive influence on Organizational Performance Efficiency (Y).
4. Core Values AKHLAK (X) also exert a direct influence on Organizational Performance Efficiency (Y), although the indirect effects mediated through work behavior and work habits show stronger path coefficients.

Qualitative Research Findings

Through in-depth interviews with several department heads and HRD staff at PT Perkebunan Nusantara IV, it was found that the implementation of AKHLAK values has been formally integrated into company policies. However, in practice, the application remains largely procedural in several work units.

Several factors were identified as influencing the effectiveness of AKHLAK internalization, including:

1. Lack of value-based training,
2. Divergent interpretations among managers regarding the meaning and practical application of AKHLAK,
3. Limited supervision and monitoring in shaping consistent work habits.

Some informants noted that the internalization of AKHLAK is most strongly reflected in the values of Competence (*Kompeten*) and Trustworthiness (*Amanah*), while the values of Adaptiveness (*Adaptif*) and Collaboration (*Kolaboratif*) were perceived to be less optimally implemented at the operational level.[17]

Discussion

a. The Influence of AKHLAK Core Values on Work Behavior and Habits

These findings support the view of Djamaluddin (2021), who argues that consistently internalized organizational values can shape constructive work behavior and habits. The AKHLAK values particularly Competence, Trustworthiness, and Loyalty have been shown to encourage employees to work with greater discipline, responsibility, and a strong work ethic.

b. The Mediating Role of Work Behavior and Habits

Work behavior and habits were proven to serve as significant mediators in linking AKHLAK values to organizational efficiency. This aligns with work habit theory (Duhigg, 2012) and organizational behavior theory (Gibson et al., 2012), both of which emphasize that habits shaped by values can drive sustainable efficiency and effectiveness in the workplace.

c. Organizational Performance Efficiency as the Outcome

Organizational efficiency improves as structured, collaborative, and adaptive work patterns are formed. These findings reinforce the perspective of Robbins and Coulter (2016), who assert that efficiency results from consistent work systems, a strong value-based culture, and measurable work behavior.

Research Implications

1. Theoretical Implication: This model reinforces the argument that human resource transformation cannot rely solely on technical training; it must also involve the structured development of values and work habits.
2. Practical Implication: PT Perkebunan Nusantara IV needs to establish an integrated value reinforcement system within performance management—starting from recruitment, continuing through training, and extending to employee evaluation.

This study emphasizes that human resource transformation within State-Owned Enterprises (SOEs), particularly at PT Perkebunan Nusantara IV, cannot be separated from the internalization of fundamental organizational values. The AKHLAK Core Values serve as a critical instrument in fostering a strong work culture, shaping effective work behavior and habits, and ultimately driving organizational efficiency and performance excellence. Achieving this requires a long-term commitment from all levels of management to ensure that these values are not merely slogans but become an integral part of the work identity embraced by every individual within the organization.

4. CONCLUSION

Based on the results of this study, the following conclusions can be drawn the AKHLAK Core Values have a positive and significant influence on the development of employee work behavior and work habits at PT Perkebunan Nusantara IV. Values such as Trustworthiness (Amanah), Competence, and Loyalty serve as the foundation for responsible and professional work behavior. Work behavior and work habits function as mediating variables that strengthen the relationship between the internalization of AKHLAK values and organizational performance efficiency. Employees who exhibit positive work behavior and maintain consistent work habits tend to contribute more significantly to operational efficiency. Organizational performance efficiency is not solely determined by systems and technology, but also highly dependent on the values, attitudes, and work patterns of human resources. The transformation of work culture based on AKHLAK has been proven to be an effective strategy for achieving sustainable performance improvement.

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