



#### Research Article

# The Influence of AKHLAK Culture (Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative) on the Performance of PT Kilang Pertamina Internasional Refinery Unit III Employees

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#### Abstract.

This study aimed to test or analyze how the influence of AKHLAK culture on the performance of employees of PT Kilang Pertamina International Refinery Unit III. The population in this study were 920 employees of PT Pertamina International Refinery Unit III. The sampling technique in this study used a Stratified random sampling technique. Thus, the respondents of this study were 91 respondents from all functions/sections in PT Pertamina International Refinery Unit III. This study used primary data obtained through questionnaires and simple linear regression analysis methods as data analysis techniques. The results showed that organizational culture had a positive and significant effect on employee performance variables of PT Pertamina International Refinery Unit III.

Keywords: AKHLAK culture, organizational culture, employee performance

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### 1. Introduction

Human Resources (HR) has a very important role in an organization. HR itself is a very important determinant for the effectiveness of running activities within the company. The success and performance of a person in a field of work is largely determined by the level of competence, professionalism and also his commitment to the field of work he pursues. A company is required to be able to improve the quality of existing human resources [1].

Organizational Culture is one of the important instruments in the course of a company so that company goals can be achieved effectively in accordance with expectations. Over time, organizational culture will definitely be formed in a company and the benefits can be felt in contributing to the effectiveness of a company as a whole (Hepiyanto, 2016).

PT Pertamina always upholds its commitment to provide energy and develop new and renewable energy in order to support the creation of national energy independence. Holding the mandate as a holding company in the energy sector since it was established

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by the Ministry of SOEs of the Republic of Indonesia on June 12, 2020. In State-Owned Enterprises (BUMN) companies in this case PT. Kilang Pertamina International Refinery Unit III. As stipulated in the Circular Letter of the Minister of SOEs Number: SE 7 / MBU / 07/2020 dated July 1, 2020 concerning Core Values of Human Resources of State-Owned Enterprises, all SOEs including PT Kilang Pertamina International Refinery Unit III are required to implement the main values of AKHLAK into Corporate Culture. Since it was implemented as a BUMN culture in 2020, AKHLAK culture has not only become core values, but it is also the cornerstone of SOE management reform to respond to changes and demands of a rapidly changing business environment.

The existence of organizational culture is very influential on the behavior of organizational members because of the value system in organizational culture that makes it a guideline for human behavior in an organization that is oriented towards achieving goals or work results of specified performance, so that if the organizational culture is good or appropriate, then it is not surprising that the members of the organization are good people and have quality. In relation to performance, It can be said that performance is the result of the individual as a whole during a predetermined period in carrying out a task, such as work result standards, targets or objectives or criteria that have been determined in advance and have been mutually agreed. In an organization that the existence of a comfortable work environment is very important to encourage employee performance levels. Thus, organizational culture, both directly and indirectly, will affect employee performance [2].

The core values of SOEs are specifically designed for the process of transforming human capital within SOEs to increase the competitiveness of SOEs to become global players and position SOEs as talent factories [3].

Based on previous research conducted by [1], organizational culture and training together have a significant effect on employee performance. Furthermore, research from [4] shows organizational culture has a significant effect on performance. This means that the better the value of organizational culture embraced by employees, the higher the level of performance. This is in line with research from Dede Irfan et al (2019) there is a significant influence between Organizational Culture on employee performance.

#### 2. Literature Review

#### 2.1. Organizational Culture

To further explore the problem of organizational culture, of course, indicators contained in organizational culture are needed. Indicators of organizational culture [5] consist



of:Innovation and risk-taking means that an innovative attitude to dare to take risks must exist in the organization, showing details means that in the organization must show all decisions, analysis, and show more detail about things around, result orientation is defined as focusing on results or income rather than the techniques and processes used to achieve those results, individual orientation is defined to take into account the effect of results on employees in the organization, team orientation is defined as the ability to work in a team, Aggressiveness that individuals or people in the organization have a competitive nature, stability means that organizational activities are emphasized to maintain the status quo to continue to grow and develop.

#### 2.2. Performance

Performance is a real behavior displayed by everyone as work achievements produced by employee in accordance with his role in the company, [6]. Performance indicators are tools to measure the extent of employee performance achievements. Here are some indicators to measure employee performance [5]:

- 1. Quality of work
- 2. Quantity
- 3. Punctuality
- 4. Effectiveness
- 5. Independence

Analysis shows how different aspects of organizational culture are reflected in councilors' interpretations of and practices related to this interactive participatory governance scheme and illuminates the implications of organizational culture for the use of such schemes arte (Winsvold, 2022).

Although based on Taiwanese manufacturing industries these results provide useful insights for manufacturing industries in general. In alternative contexts, the combination of different dimensions of culture and strategy can expected to cause different levels of success in innovation. This study provides robust evidence to explain the organizational climate needed to guide the innovati and flexibility considerations needed for SMEs in the manufacturing industry [7].

The results revealed a positive and significant impact of organizational commitment, job satisfaction and organizational culture on employee's performance. An entrepreneurial orientation has a positive and significant impact on organizational commitment [8].



A research hypothesis is a provisional answer derived from a study which still requires scientific research. The hypothesis of this study is that the organization has a positive and significant influence on performance.

#### 3. Research Methods

This study uses independent variables in the form of organizational culture and dependent variables in the form of performance. The research unit studied is all employees of PT Kilang Pertamina Internasional Refinery Unit III totaling 920 people. This research is a type of quantitative descriptive research. This study took data by distributing questionnaires to employees of PT Kilang Pertamina Internasional Refinery Unit III. According to [9], questionnaire is a data collection technique carried out by distributing a set of questions or written statements to respondents to answer. Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to be studied and then drawn conclusions [10]. Analytical methods in analyzing data are used, namely:

- 1. Data analysis techniques: validity tests, reliability tests and MSI
- 2. Statistical tests: simple linear regression, analysis correlation coefficient, and determination coefficient analysis
- 3. Hypothesis testing: t test

#### 4. Results and Discussion

### 4.1. Respondent Profile

The population of this study is all employees of PT Kilang Pertamina Internasional Refinery Unit III as many as 920 employees. With a sample of 91 respondents using stratified random sampling techniques.

#### 4.2. Instrument Test

The results obtained by researchers after distributing questionnaires are as follows:

In the table above, it can be seen that all r-count statement items are greater than r-table (0.361), then all statement items are declared valid.

The results of the reliability test calculation in table 2, Cronbach's Alpha value in both organizational culture (X) and performance (Y) variables showed above 0.60 (Cronbach's

TABLE 1: Validity Test Result.

Statement Item	R count	R table	Conclusion
1 <sup>st</sup> Statement	.557	0.361	Valid
2 <sup>nd</sup> Statement	.378	0.361	Valid
3 <sup>rd</sup> Statement	.377	0.361	Valid
4 <sup>th</sup> Statement	.477	0.361	Valid
5 <sup>th</sup> Statement	.463	0.361	Valid
6 <sup>th</sup> Statement	.543	0.361	Valid
7 <sup>th</sup> Statement	.623	0.361	Valid
8 <sup>th</sup> Statement	.450	0.361	Valid
9 <sup>th</sup> Statement	.541	0.361	Valid
10 <sup>th</sup> Statement	.662	0.361	Valid
11 <sup>th</sup> Statement	.636	0.361	Valid
12 <sup>th</sup> Statement	.517	0.361	Valid
13 <sup>th</sup> Statement	.569	0.361	Valid
14 <sup>th</sup> Statement	.448	0.361	Valid
15 <sup>th</sup> Statement	.536	0.361	Valid
16 <sup>th</sup> Statement	.500	0.361	Valid
17 <sup>th</sup> Statement	.636	0.361	Valid
18 <sup>th</sup> Statement	.517	0.361	Valid
19 <sup>th</sup> Statement	.569	0.361	Valid
20 <sup>th</sup> Statement	.448	0.361	Valid
21 <sup>th</sup> Statement	.536	0.361	Valid

Alpha > 0.60). These results show that the research instruments used are reliable and qualified to be used as measuring instruments in research.

## 4.3. Hypothesis Testing

Based on the table above, it can be seen that the calculated value is 12.574. This means that the value of realculate is greater than reable. While the significance value on the t test is 0.000 which shows less than 0.05. Thus, it can be concluded that the hypothesis in this study is accepted, namely organizational culture has a positive and significant effect on the performance of employees of PT Kilang Pertamina Internasional Refinery Unit III.

TABLE 2:

Statement Item	R count	R table	Conclusion
1 <sup>st</sup> Statement	.462	0,361	Valid
2 <sup>nd</sup> Statement	.450	0,361	Valid
3 <sup>rd</sup> Statement	.459	0,361	Valid
4 <sup>th</sup> Statement	.553	0,361	Valid
5 <sup>th</sup> Statement	.495	0,361	Valid
6 <sup>th</sup> Statement	.575	0,361	Valid
7 <sup>th</sup> Statement	.586	0,361	Valid
8 <sup>th</sup> Statement	.656	0,361	Valid
9 <sup>th</sup> Statement	.581	0,361	Valid
10 <sup>th</sup> Statement	.548	0,361	Valid
11 <sup>th</sup> Statement	.425	0,361	Valid
12 <sup>th</sup> Statement	.450	0,361	Valid
13 <sup>th</sup> Statement	.495	0,361	Valid
14 <sup>th</sup> Statement	.656	0,361	Valid
15 <sup>th</sup> Statement	.581	0,361	Valid

TABLE 3: Reliability Test Result.

Variable	N of Sample	N of Items	Cronbach's Alpha	Explanation
During the Implementation of WFH in 2020	91	21	0,740	Reliable
After Implementation of WFH	91	15	0,737	Reliable

TABLE 4: Paired Sample t Test Result.

Paired Differences			
Mean	12,574		
Std. Deviation	12,574		
Sig (2-tailed)	0,000		

### 5. Results and Discussion

The results of hypothesis testing conducted in this study can be concluded that the hypothesis proposed is acceptable, namely the AKHLAK Culture (Amanah, Competent, Harmonious, Loyal, Adaptive, Collaborative) has a positive and significant effect on the performance of employees of PT Kilang Pertamina Internasional Refinery Unit III. This means that if the influence of organizational culture increases, employee performance



will also increase significantly. Employees are actors or subjects in achieving company goals, because employees are planners, regulators, and implementers of all activities to achieve company goals. Employees contribute to the company in the form of abilities, skills, and expertise, while the company in this case can provide and create safe and comfortable working conditions for employees while working but still keep up with the changing times.

Organizational culture is a variety of values that envelop the distinctive mindset, ideas, and behaviors held and carried out by human resources in an organization to achieve its goals (Fahmi, 2017). Organizational culture is a descriptive attitude, not like job satisfaction which is more evaluative (Hepiyanto, 2017). AKHLAK culture is set as a basic value that must be held by all SOEs in running business and activities every day, and is expected to be a guide for the behavior of workers both in the office, home, and environment. This obligation is given because the government wants the BUMN transformation process to be carried out thoroughly to every human resource (HR) in it. In line with the opinion (Anshari, 2017) performance is an achievement or work result in activities or activities or programs that have been planned in advance to achieve the goals and objectives set by a company and implemented within a certain period of time which is influenced by several factors. According to (Anshari, 2017) The performance possessed by the bureaucracy is essentially a result of work requirements that must be met by employees. Performance is largely determined by qualified employees.

The results of this study support previous studies, namely research conducted by Wahyu (2017), which states that companies that have an organizational culture and are able to implement the values of the organizational culture adopted will affect employee performance. To carry out certain work or activities, company management must be able to manage organizational culture well so that it has a crucial role in achieving company goals. SFurthermore, research conducted by Naufal (2019), which also states that organizational culture has a positive and significant influence on the performance of members in an organization.

Based on the calculation results, a correlation coefficient value of 0.800 is obtained which shows the relationship between the physical work environment and work productivity has a strong relationship. While the results of the coefficient of determination test are known that the value of the coefficient of determination is 0.640. This means that the organizational culture variable in this case AKHLAK culture can explain the performance of employees of PT Kilang Pertamina Internasional Refinery Unit III by 64%, while for the remaining 36% (100% - 64%) is influenced by other factors that are not included in this study.



Based on the results of the analysis of the frequency distribution of respondents' responses regarding organizational culture variables (X), it shows that there are two questionnaire item statements that are quite dominantly answered neutrally by respondents, namely discussion to various parties to make the right decision and la sacrifice to achieve greater goals. This means that some employees are still hesitant and have not implemented the AKHLAK culture evenly in every company activity. So this can be an input to the Human Capital function of PT KPI RU III to continue to emphasize the AKHLAK culture in every company activity from simple things.

Based on the results of the analysis of the frequency distribution of respondents' responses regarding performance variables (Y) shows that the perception of leaders is dominated by very agreeable answers where the content of this questionnaire is related to the performance appraisal of employees of PT Kilang Pertamina Internasional Refinery Unit III, but there are several statements of questionnaire items that show disagreement, namely punctuality and attendance and able to commit to the work given, This shows that some of the performance of employees of PT Kilang Pertamina Internasional Refinery Unit III is of special concern in carrying out and completing their work.

Although the limitations in research are in the process of data collection, the information provided by respondents through data collection tools, namely questionnaires, sometimes does not all show the true opinions of respondents. This can happen because there are different responses in each respondent. Other factors that can also influence such as honesty factors and the psychological state of each respondent in filling out the questionnaire.

# 6. Finding and Conclusion

Based on the discussion and the results of the analysis that has been carried out, it was concluded that the organizational culture variable in this case the AKHLAK culture has a positive and significant effect on the performance variable of employees of PT Kilang Pertamina Internasional Refinery Unit III with a strong level of relationship.

# 7. Implications, Limitations, and Suggestions

Based on the results of the analysis that has been done, the suggestions that researchers can give are as follows:



- 1. Based on respondents' responses regarding organizational culture, it can be seen that the AKHLAK culture in the company has been in good condition, but still needs to be improved even better. Such punctuality in attendance is suggested to be able to be improved. This is done so that the AKHLAK culture created can be implemented consistently and is expected to improve employee performance.
- 2. Organizational culture is one of the important instruments in the course of a company so that company goals can be achieved effectively and in accordance with expectations. It is expected that in the future employees can periodically evaluate the improvement, effectiveness, and quality of ability so that their performance can be more effective with more optimal results and improvements occur every year.
- 3. For future researchers, it is expected to be able to develop and improve the quality of this research using different theories, variables, and indicators such as mental attitudes, working conditions, and so on so that it can be further deepened and developed to improve employee performance.

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