



## **Implementation of Core Values "*BerAKHLAK*" In Improving Professionalism and Performance of State Civil Apparatus**

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### **Abstract**

The State Civil Apparatus (ASN) in Indonesia is undergoing a transformative shift with the implementation of the *BerAKHLAK* core values—*Berkualitas* (Quality), *Akuntabel* (Accountability), *Harmonis* (Harmonious), *Loyal*, *Adaptif* (Adaptive), and *Kolaboratif* (Collaborative). Launched in 2021, *BerAKHLAK* aims to enhance professionalism, accountability, and service quality in public administration. However, research on its localized implementation in complex administrative settings like East Java remains limited. This study evaluates the implementation and impact of *BerAKHLAK* on the professionalism and performance of ASN in East Java, with a focus on internalization processes, challenges, and outcomes. The research employed a qualitative case study approach, gathering data from 30 diverse participants, including ASN personnel, supervisors, and service recipients. Data collection methods included semi-structured interviews, focus group discussions, and document reviews. Thematic analysis was conducted within the framework of organizational culture theory and performance management models. The study identified structured implementation strategies such as monthly workshops, mentoring programs, and performance dashboards. Leadership played a critical role in fostering a values-driven culture. Key challenges included resistance from older employees, inconsistent leadership commitment, and limited digital infrastructure. Despite these barriers, *BerAKHLAK* significantly improved service quality, interdepartmental collaboration, and public satisfaction. The findings highlight the transformative potential of *BerAKHLAK* in fostering ethical governance and professionalism. However, strategic leadership, adaptive training, and technological investment are necessary to address challenges and sustain its impact.

**Keywords:** *BerAKHLAK*, performance management, professionalism, public administration, State Civil Apparatus (ASN)

## **Introduction**

The State Civil Apparatus (ASN) in Indonesia plays a crucial role in delivering public services and ensuring effective governance. To address performance challenges, the Indonesian government introduced the *BerAKHLAK* core values *Berkualitas* (Quality), *Akuntabel* (Accountability), *Harmonis* (Harmonious), *Loyal*, *Adaptif* (Adaptive), and *Kolaboratif* (Collaborative) to enhance professionalism and organizational effectiveness. The core values of ASN *BerAKHLAK*, which was launched by President Joko Widodo on 27 July 2021, are not merely a slogan, but rather the fundamental principle that underpins the ASN *BerAKHLAK* (Syaifulloh, 2021). These core values address long-standing issues such as inefficiency, lack of accountability, and public trust erosion in civil services. Studies like those by Widyastuti (2023) have highlighted the importance of these values in improving service quality, particularly in sectors like healthcare, where professionalism and public trust are paramount. However, the existing body of research tends to focus on their conceptual introduction rather than their implementation at the provincial level. East Java, one of Indonesia's most populous and administratively complex provinces, provides a unique context for examining the localized effects of *BerAKHLAK*. With its diverse population and administrative challenges, East Java represents a microcosm of Indonesia's public service dynamics. The limited research addressing how *BerAKHLAK* is internalized within East Java's ASN underlines the need for a comprehensive investigation. By addressing this gap, this study aims to contribute to a deeper understanding of how these core values can transform professionalism and performance in the context of East Java's public administration.

While *BerAKHLAK* has been embraced as a national standard, its operationalization at the provincial level remains inconsistent and under-researched. Studies such as those by Resmawan et al. (2022) and Khaeromah et al. (2023) emphasize the importance of accountability and digital transformation but fail to examine the specific barriers to implementing these principles in localized settings like East Java. Additionally, the focus of much research has been on the conceptual introduction of these values, neglecting their tangible impacts on professionalism and public service delivery. This research proposes a solution that integrates theoretical and practical approaches to address the identified gaps. Drawing on organizational culture theories (Svara & Brunet, 2020) and performance management models (Prasetyo, 2024), the study will assess the real-world implementation of *BerAKHLAK* in East Java. Through case studies, interviews, and focus groups with ASN personnel and service recipients, the research will identify challenges, assess outcomes, and develop tailored strategies for improving the internalization and operationalization of these values. By focusing on East Java's unique administrative and cultural context, the study aims to offer actionable insights for enhancing professionalism and performance in the region.

The scientific literature underscores the importance of leadership, organizational culture, and adaptability in embedding values like *BerAKHLAK* within public administration. Sudha et al. (2023) highlight transformational leadership as a key driver of professionalism and ethical behavior, emphasizing its role in fostering loyalty among civil servants. Similarly, the work of Liu (2024) on professional experience and adaptability supports the inclusion of continuous training programs to enhance ASN capabilities. These studies provide a foundation

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for addressing leadership and skill gaps that may hinder the implementation of *BerAKHLAK* in East Java. Moreover, practical strategies such as leveraging digital tools for accountability, as discussed by Khaeromah et al. (2023), and fostering public-private partnerships (PPPs) for collaborative service delivery, as outlined by Isolana (2021), align with the "Adaptif" and "Kolaboratif" components of *BerAKHLAK*. By integrating these strategies, this study aims to propose a robust framework for addressing both the implementation process and its impact on professionalism and performance among ASN in East Java.

Existing studies provide valuable insights into the theoretical and conceptual underpinnings of professionalism and performance in public administration, but significant research gaps remain. For example, Widyastuti (2023) examines *BerAKHLAK* in healthcare but does not explore its broader application across other sectors or regions. Similarly, Resmawan et al. (2022) focus on accountability within ethical governance but fail to address the challenges of internalizing these principles within specific provincial contexts like East Java. These limitations highlight the need for a localized and interdisciplinary perspective that combines organizational behavior, public service management, and stakeholder input. Furthermore, while studies like those by Widaningsih & Rulandari (2022) emphasize collaboration and innovation within the ASN, they lack practical frameworks for operationalizing these principles. This research seeks to bridge these gaps by focusing on the implementation and impact of *BerAKHLAK* in East Java. Through qualitative and quantitative analyses, the study will identify barriers, assess stakeholder perspectives, and propose actionable solutions for enhancing professionalism and performance among ASN.

The primary objective of this study is to evaluate the implementation of *BerAKHLAK* core values and their impact on professionalism and performance among ASN in East Java. Specifically, the research will examine how these values are internalized by civil servants, identify barriers to their effective application, and assess their influence on ethical behavior, accountability, and public service delivery. The study also aims to provide actionable recommendations for strengthening the integration of *BerAKHLAK* within East Java's public administration. The novelty of this research lies in its localized focus, interdisciplinary approach, and emphasis on stakeholder perspectives. Unlike previous studies, this research integrates insights from organizational culture theories Svara & Brunet (2020) and performance management models (Prasetyo, 2024) with qualitative data from ASN personnel, supervisors, and service recipients. By addressing the unique administrative and cultural context of East Java, the study offers a nuanced understanding of *BerAKHLAK* implementation and its impact on public service outcomes. The scope of this research is carefully defined to ensure a focused and comprehensive analysis of the implementation of *BerAKHLAK* within the State Civil Apparatus (ASN) in East Java. The geographical scope is confined to East Java, allowing for localized insights that consider the unique socio-administrative context of the region. By narrowing the focus geographically, the study aims to provide relevant and actionable recommendations tailored to the specific challenges and opportunities in East Java. The thematic scope centers on the internalization and operationalization of *BerAKHLAK* values, with an emphasis on their impact on professionalism and performance. This includes an in-

depth exploration of how these core values are integrated into daily practices and their measurable effects on enhancing the efficiency and accountability of civil servants.

Additionally, the research covers a broad stakeholder scope, incorporating perspectives from ASN personnel, supervisors, and public service recipients. By including these diverse viewpoints, the study provides a holistic understanding of the implementation process and its outcomes. This multi-stakeholder approach ensures that the findings reflect the experiences and expectations of all parties involved in or affected by the *BerAKHLAK* initiative. By addressing these aspects, the research aims to contribute to the theoretical and practical understanding of *BerAKHLAK* and its role in enhancing public administration in East Java.

## **Literature Review**

### **Professionalism and Ethical Accountability**

Professionalism and ethical accountability are fundamental to effective public administration, particularly within the State Civil Apparatus (ASN). Resmawan et al. (2022) and Widyastuti (2023) emphasize the importance of accountability in maintaining public trust and improving service quality, though their studies primarily lack practical insights specific to regional contexts like East Java. Widyastuti (2023) also highlights the transition in ASN's core values from professionalism, integrity, and trustworthiness (PIA) to the *BerAKHLAK* framework, reflecting efforts to align public service with community needs and expectations while enhancing ethical conduct and service quality.

Ethical accountability, defined as adherence to ethical standards and responsibility for actions, is critical for fostering a professional work culture. Syaputra et al. (2023) argue that internalizing core values ensures ethical public interactions, with leadership playing a key role in inspiring civil servants to uphold these principles (Hartati, 2019). The integration of ethical values not only builds trust but also enhances job satisfaction and institutional credibility. Ivanova et al. (2021) underscore the importance of aligning organizational values with ethical behavior to promote accountability and cultivate a culture of integrity. In summary, professionalism and ethical accountability are interconnected pillars of effective governance. Embedding these values into public administration enhances service delivery, builds public trust, and strengthens the credibility of government institutions.

### **Transformational Leadership and Adaptability**

Transformational leadership is essential for fostering adaptability and resilience within organizations. Sudha et al. (2023) emphasize the role of leadership in motivating employees to internalize organizational values, while Liu (2024) highlights how adaptability and continuous training enhance civil servant competencies. However, these studies do not fully address the interaction of these elements within the *BerAKHLAK* framework. Transformational leadership inspires employees to prioritize organizational goals, fostering trust and respect, which are critical for innovation. Najihah (2024) notes that such leadership enhances employee satisfaction, commitment, and performance by creating an environment conducive to collaboration and trust. Similarly, Al- Ghazali (2020) underscores the positive relationship

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between transformational leadership and career adaptability, emphasizing its role in helping employees navigate complex challenges in fast-paced environments. Integrating transformational leadership with adaptive practices further enhances organizational resilience. Sürücü et al. (2022) highlight how transformational leaders foster a culture of innovation and agility, enabling organizations to respond effectively to external pressures. By creating supportive environments, these leaders enhance both individual and organizational performance. In summary, transformational leadership promotes adaptability and resilience by inspiring and empowering employees, cultivating a culture of change, and driving sustained organizational success.

### **Role of Technology and Collaboration**

Khaeromah et al. (2023) and Widaningsih & Rulandari (2022) identify technology and collaboration as critical drivers of innovation in public service delivery. These studies align with the "*Adaptif*" and "*Kolaboratif*" elements of *BerAKHLAK*, stressing the importance of resource-sharing and public-private partnerships for efficiency and accountability. The integration of technology and collaboration is critical for enhancing professional practices across various sectors. Technology facilitates communication and resource sharing, thereby enabling more effective teamwork (Wannheden et al., 2022). Digital health technologies enhance partnerships in chronic care management by improving communication and defining roles among professionals and patients (Wannheden et al., 2022). In the field of education, Gondwe (2021) and Shubina & Plakhotnik (2021) demonstrate that customized professional development and training in technology augment educators' competencies and cultivate collaboration. Conversely, Darmayani et al. (2020) direct their attention to stereotypes among healthcare professionals rather than technology's role, while Chen & Carliner (2020) underscore its impact on enhancing collaboration in higher education. In summary, technological integration has been demonstrated to enhance communication, teamwork, and service delivery across a range of disciplines.

### **Challenges and Barriers**

The effectiveness of collaboration is impeded by a multitude of challenges, including technological, organizational, and ethical factors. Ridwan (2023) underscores that deficiencies in technological infrastructure impede online interactions, resulting in frustration and diminished collaboration quality. Mitchell (2021) underscores the repercussions of information overload on employee well-being, particularly in remote work environments, accentuating the imperative for balanced workflows. Organizational barriers, including a paucity of motivation and accountability, have also been identified as impediments to effective collaboration (Harahap, 2022). Ethical challenges also arise, with Oboh et al. (2020) underscoring the significance of training to navigate ethical dilemmas in collaborative settings. Addressing these issues necessitates the implementation of robust technology, the cultivation of supportive cultures, and the establishment of strong ethical foundations to enhance collaboration and professional practices.

## **Organizational Culture Theory**

A company, organization, or institution is made up of multiple people, each of whom has different interests (Rhamadona et al., 2023). Organizational Culture Theory, as articulated by Edgar Schein, provides a comprehensive framework for understanding the dynamics of culture within organizations. Schein's model delineates culture into three distinct levels: artifacts, espoused values, and basic underlying assumptions. Artifacts are the visible elements of culture, such as dress codes, office layout, and published values, which can be easily observed but may not fully convey the deeper cultural meanings (Singaram & Mayer, 2022). Espoused values represent the organization's stated norms and rules, reflecting what the organization claims to value, while basic underlying assumptions are the deeply embedded, taken-for-granted behaviors that truly guide how members perceive and react to their environment (Madsen et al., 2021). When applied to the implementation of *BerAKHLAK*, the theory underscores the necessity of internalizing these core values—such as professionalism, accountability, and adaptability—through deliberate efforts in leadership, training, and reinforcement mechanisms. The relevance of this theory lies in its ability to explain how organizational culture shapes the behavior of the State Civil Apparatus (ASN). By fostering a culture aligned with *BerAKHLAK* principles, organizations can ensure that these values guide decision-making and everyday practices. According to Sudha et al. (2023), leadership and ongoing professional development play a critical role in embedding these values into the organizational fabric, highlighting the need for consistent efforts to align culture with desired outcomes. This integration is essential for creating a professional, accountable, and adaptable workforce.

## **Performance Management Models**

Performance management models provide a structured framework for aligning organizational goals with measurable outcomes, making them particularly relevant for evaluating the impact of *BerAKHLAK* values on professionalism and service delivery. These models enable organizations to systematically assess how core values influence critical performance indicators, such as efficiency, effectiveness, and citizen satisfaction.

The basis for the implementation of work performance appraisal is for continuous improvement, setting direction, monitoring, measuring performance, and taking certain necessary actions, to gain an understanding of what, how and why it should be done, including how best to help, facilitate, motivate employees who are underperforming so that they can catch up with other employees who excel (Erialdy et al., 2021). The Balanced Scorecard (BSC), developed by Kaplan and Norton in 1992, is a strategic performance management model that integrates financial and non-financial performance indicators to provide a comprehensive view of organizational performance. The BSC framework consists of four perspectives: Financial, Customer, Internal Business Processes, and Learning and Growth. This multidimensional approach allows organizations to align their activities with their strategic objectives and to monitor performance against these objectives effectively. The BSC has been widely adopted across various sectors, including public institutions. Sirait et al. (2020) highlight the critical success factors for implementing the BSC in public sector institutions, emphasizing the importance of aligning performance measures with strategic goals to enhance accountability

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and transparency. Similarly, Mio et al. discuss the application of the sustainability balanced scorecard, which integrates sustainability metrics into the traditional BSC framework, thereby addressing the growing need for organizations to consider environmental and social impacts alongside financial performance (Mio et al., 2021).

The application of performance management models is further enhanced by integrating digital tools and clear metrics. As highlighted by Khaeromah et al. (2023), such tools are essential for monitoring the implementation and outcomes of *BerAKHLAK*, ensuring that these values are not only adopted but also contribute meaningfully to organizational objectives. By leveraging these models, organizations can create a feedback loop that continuously improves service quality and operational performance.

### **Transformational Leadership Theory**

Transformational Leadership Theory, as articulated by Bass in 1985, emphasizes the role of leaders in inspiring and motivating followers to achieve exceptional outcomes and foster significant organizational change. This leadership style is characterized by four key components: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Leaders who embody these traits create a vision that inspires followers, encourage innovative thinking, and provide personalized support to enhance individual performance (Rehardiningtyas & Almubaroq, 2022). Transformational leadership theory emphasizes the critical role of leaders in inspiring and motivating employees to achieve organizational goals while aligning their actions with core values. This leadership style is particularly relevant in fostering loyalty, ethical behavior, and collaboration—principles that are central to the *BerAKHLAK* initiative. Leaders serve as role models, influencing employees to embrace these values and integrate them into their professional practices.

The application of transformational leadership is evident in its ability to facilitate the internalization of organizational values. By modeling desired behaviors, transformational leaders set clear examples for their teams, creating an environment that encourages innovation and accountability. This leadership approach ensures that values like professionalism, adaptability, and ethical conduct become deeply embedded within the organization, driving both individual and collective success.

### **Research Methods**

The study utilizes a qualitative case study design to investigate the implementation of *BerAKHLAK* core values within the State Civil Apparatus (ASN) in East Java. The research is structured into three stages: preparation, data collection, and data analysis. The preparation stage involves developing research tools, selecting informants, and establishing ethical protocols. During data collection, methods such as interviews, focus group discussions (FGDs), and document reviews are used to gather diverse perspectives. The data analysis stage applies thematic analysis to identify patterns and generate insights into the strategies, challenges, and impacts of value internalization. An interpretive approach is adopted to explore stakeholder experiences, focusing on organizational culture, leadership, and interactions.

Participants are selected through purposive sampling to ensure diverse representation, including ASN personnel, supervisors, and public service recipients. A total of 30 participants are targeted to achieve data saturation. Semi-structured interview guides, FGD protocols, and document analysis tools are used to examine participants' understanding of *BerAKHLAK*, implementation challenges, and its impacts on professionalism and performance. Data collection involves semi-structured interviews for in-depth individual insights, FGDs to explore collective perspectives, and document analysis to review formal policy and training frameworks. Data from these methods is transcribed, summarized in tables, and analyzed systematically.

Thematic analysis is used to process qualitative data, starting with familiarization and coding to identify themes related to professionalism, performance, challenges, and strategies. These themes are interpreted within the theoretical framework, providing a comprehensive understanding of the research questions. Findings are presented narratively, supported by participant quotes, tables, and diagrams, with comparative analysis to highlight differences among stakeholder groups. Overall, the study offers actionable insights into the implementation of *BerAKHLAK* values, emphasizing professionalism and performance enhancements in East Java's civil service. The findings are expected to guide similar initiatives in other regions.

## Results

### Implementation Strategies

The study reveals that the implementation of *BerAKHLAK* in East Java's ASN follows a structured process involving leadership-driven initiatives, training programs, and policy dissemination. Leadership plays a pivotal role in shaping a culture that aligns with the core values, and supervisors emphasize the importance of "Harmonious" and "Collaborative" teamwork, which fosters cohesion among civil servants. Training programs were identified as crucial for the internalization of these values, though participants highlighted inconsistencies in the frequency and quality of these sessions. Key challenges include resistance to change and limited resources for capacity-building activities, particularly the difficulty in operationalizing "Adaptif" due to rapid technological advancements and limited digital infrastructure in some regions. These findings underscore the need for strategic and tailored implementation efforts, particularly in addressing contextual challenges unique to East Java.

Table 1: Participant Code of Implementation Process of *BerAKHLAK* in East Java ASN and Challenges Faced

Participant Code	Excerpt	Codes	Number of Excerpts	Number of Participants
P1	"To me, the core values of <i>BerAKHLAK</i> are about promoting quality service and accountability.	"Quality service", "Accountability",	3	3



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	My department has initiated monthly workshops where we discuss real-world applications of these values in our projects. It's a hands-on way of understanding and practicing them."	"Monthly workshops		
P5	" <i>BerAKHLAK</i> represents a cultural shift in governance. We emphasize 'Berkualitas' by using performance dashboards to monitor service delivery. These dashboards help integrate quality and accountability into our daily work."	"Cultural shift", "Quality emphasis", "Performance dashboards"	3	3
P14	"I think <i>BerAKHLAK</i> encourages teamwork and adaptability. We have implemented a mentoring program where senior officers guide junior staff on applying these values."	"Teamwork", "Adaptability", "Mentoring program"	3	3

The table provides a holistic view of the practical implementation and thematic significance of the BerAKHLAK values within organizational contexts. The table offers a detailed breakdown of participant excerpts, codes, and themes, reflecting how these values—such as quality service, accountability, and teamwork—are embedded into day-to-day operations. For instance, Participant P1 highlights how monthly workshops provide a hands-on approach to understanding and applying these principles in real-world scenarios. Similarly, Participant P5 emphasizes a cultural shift supported by performance dashboards, which integrate quality and accountability into governance. Meanwhile, Participant P14 focuses on teamwork and adaptability, underpinned by a mentoring program aimed at fostering collaboration between junior and senior staff. These excerpts underscore the multifaceted ways in which BerAKHLAK values are enacted across various levels of the organization.

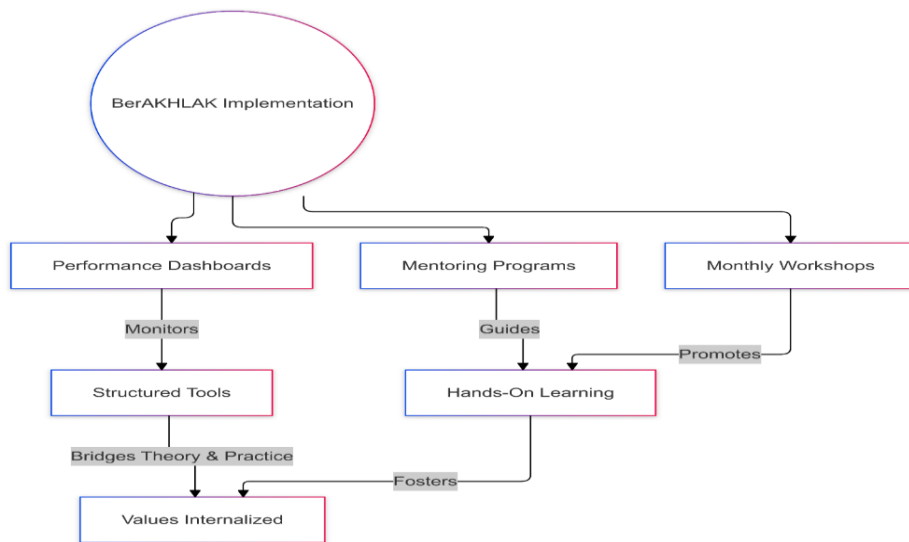
The word cloud complements these insights by offering a visual representation of the most frequently occurring themes and concepts derived from the participants' feedback. Dominant terms such as values, service, and quality visually reinforce the significance of these core ideas, while related terms like dashboards, mentoring, and teamwork illustrate the practical tools and approaches used to bring these values to life. Together, the table and word cloud highlight not only the theoretical importance of BerAKHLAK values but also their tangible impact on fostering a culture of quality, accountability, and collaboration within the organization. This connection between detailed qualitative data and visual synthesis provides a robust framework for understanding how organizational values can drive meaningful cultural and operational change.



**Figure 1.** Word Cloud of BerAKHLAK Values

The word cloud illustrates the *BerAKHLAK* initiative, emphasizing its key themes and frequently mentioned terms. These terms underscore the initiative's focus on promoting a values-driven culture, emphasizing ethical governance and quality public service. Prominent terms such as "*BerAKHLAK*," "values," "service," "quality," and "accountability" reflect the core principles, while supporting terms such as "dashboards," "mentoring," and "workshops" illustrate practical tools and strategies for implementation. The use of color and scattered word arrangement suggests an inclusive and dynamic visualization, capturing both the theoretical foundation and practical application of these values. The incorporation of contextual terms such as "projects," "daily," and "teamwork" underscores the initiative's integration into routine work and its promotion of collaboration. In summation, the word cloud effectively conveys how *BerAKHLAK* propels cultural and operational transformation through the alignment of values, structured tools, and daily practices.

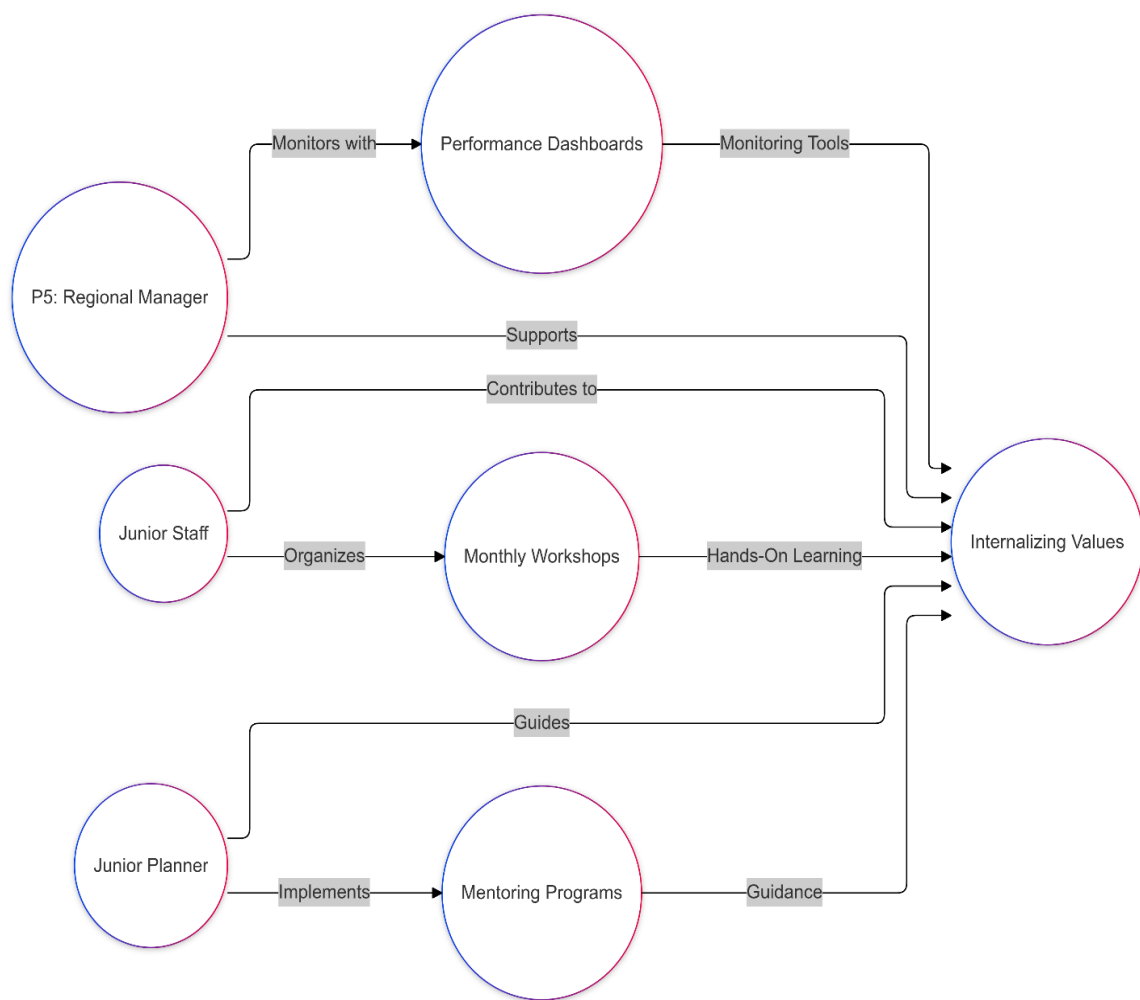
The cycle diagram for "Implementation Strategies for *BerAKHLAK*" outlines how interconnected tools and processes work to embed *BerAKHLAK* values within an organization. At its center, *BerAKHLAK* Implementation branches into three key strategies: Monthly Workshops, Mentoring Programs, and Performance Dashboards.



**Figure 2.** Diagram of BerAKHLAK Implementation

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Monthly workshops foster hands-on learning by engaging employees in practical applications of values like quality and accountability. Mentoring programs provide personalized guidance, connecting senior and junior staff to promote teamwork and align actions with organizational principles. Performance dashboards serve as structured tools to monitor and evaluate progress, bridging theoretical values with daily practices through measurable outcomes. The ultimate goal, Values Internalized, is achieved through the integration of these strategies, ensuring that *BerAKHLAK* principles become deeply ingrained in the organizational culture. The interconnections among workshops, mentoring, and dashboards form a cohesive framework, enabling continuous improvement and the seamless adoption of ethical governance and quality service. This diagram serves as both a roadmap and an evaluation tool for successfully embedding *BerAKHLAK* values. The social network diagram for "Implementation Strategies for *BerAKHLAK*" elaborates on the cycle diagram by introducing the roles of particular stakeholders and their contributions to the successful internalization of *BerAKHLAK* values. It emphasizes how **P1: Junior Staff**, **P5: Regional Manager**, and **P14: Junior Planner** interact with core strategies—Monthly Workshops, Performance Dashboards, and Mentoring Programs—to operationalize the initiative.



**Figure 3.** Diagram of Internalizing Values of BerAKHLAK

Key individuals, including P1 (Junior Staff), P5 (Regional Manager), and P14 (Junior Planner), play specific roles in this process. P1 organizes Monthly Workshops to foster hands-on learning, P5 uses Performance Dashboards to monitor progress and ensure accountability, and P14 implements Mentoring Programs to provide guidance and promote teamwork. These tools—workshops, dashboards, and mentoring—serve as enablers, connecting individual contributions to the overarching goal. The interconnections between these components highlight a collaborative framework where practical engagement and analytical monitoring work in harmony. Workshops encourage active learning, dashboards provide measurable insights, and mentoring programs facilitate knowledge transfer. Together, these strategies ensure the successful internalization of BerAKHLAK values, creating a cohesive and values-driven organizational culture.

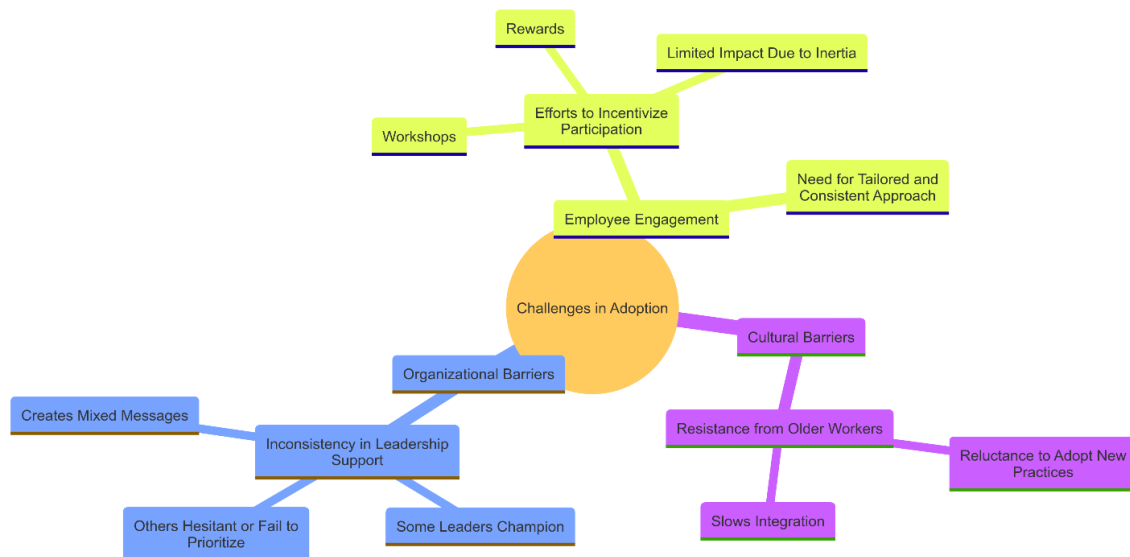
The implementation process aligns with the Organizational Culture Theory (Schein, 1990), which underscores the significance of leadership and training in fostering a shared organizational culture. Leaders play a decisive role in promoting these values through role modeling and accountability mechanisms. However, the observed gaps in training consistency highlight a more extensive need and challenges in adoption for structured capacity-building frameworks, as emphasized by Liu (2024).

The Challenges in Adoption explores the obstacles faced during the implementation of the *BerAKHLAK* core values, focusing on cultural and organizational barriers. One significant challenge is resistance from employees, particularly older workers who are accustomed to traditional methods and less receptive to adopting new practices. For instance, P7, a 45-year-old Head of Unit, stated, “The biggest challenge is resistance from older employees who are accustomed to traditional methods.” Similarly, P16, a 33-year-old Public Complaints Officer, remarked, “While some leaders champion these values, others are reluctant to adopt new practices.” These excerpts underscore the critical need to address both employee resistance and leadership inconsistencies to ensure the successful adoption of *BerAKHLAK* values across the organization.

Table 2: Participant Code of Challenges in the Adoption of BerAKHLAK Values

Participant Code	Excerpt	Codes	Number of Excerpts	Number of Participants
P7	"The biggest challenge is resistance from older employees who are accustomed to traditional methods."	"Resistance from older employees"	2	2
P16	"While some leaders champion these values, others are reluctant to adopt new practices."	"Leadership support inconsistencies"	2	2

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**Figure 4.** Challenges in Adoption of BerAKHLAK Values

This reluctance can slow down the integration of *BerAKHLAK* values into daily operations and hinder organizational progress. Another key issue is inconsistency in leadership support. While some leaders actively champion and promote the implementation of these values, others are hesitant or fail to prioritize them. This inconsistency creates mixed messages, leaving employees unclear about the importance of the initiative and reducing overall effectiveness. Participants expressed frustration with this lack of alignment, emphasizing the need for unified leadership commitment to drive change. Efforts to incentivize participation, such as through workshops or rewards, also face varying levels of success. While these initiatives aim to engage employees and encourage their involvement, their impact is often limited by organizational inertia and the aforementioned resistance from certain groups. Participants noted that a more tailored and consistent approach to incentivization may be necessary to address these challenges effectively.

### **Ethical and Professional Standards**

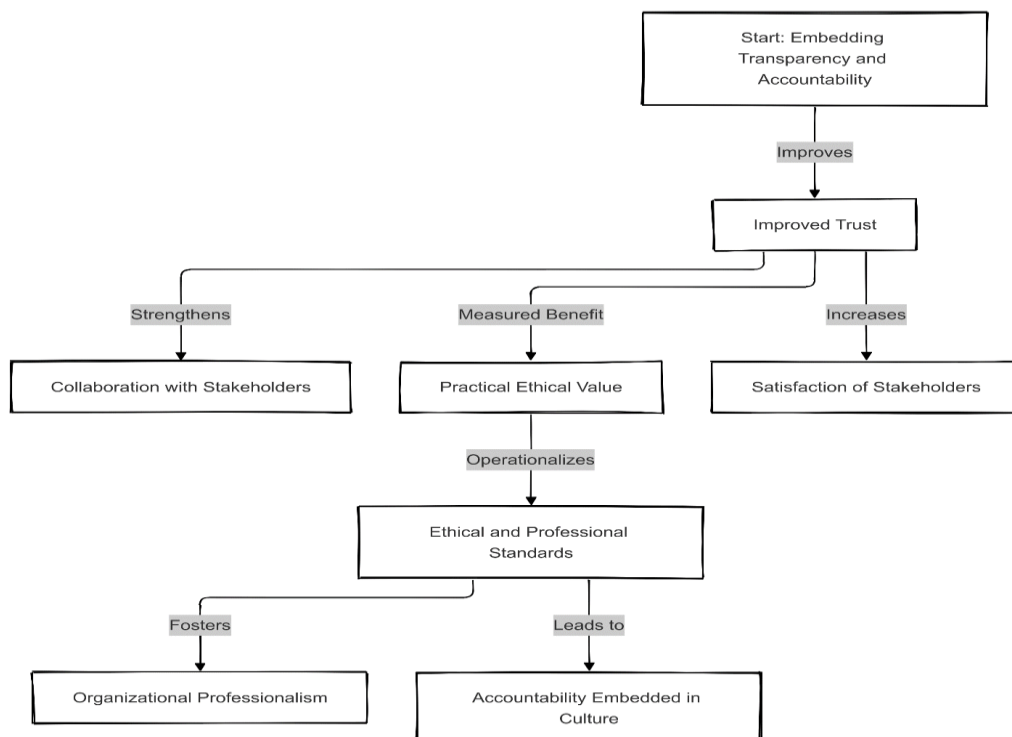
The Ethical and Professional Standards theme highlights the profound impact of BerAKHLAK's values in promoting ethical behaviour, accountability and trust within organisations. By emphasising transparency and professionalism, this theme underlines the importance of ethical responsibility and its role in strengthening organisational integrity. Transparency is presented as a cornerstone for building trust with stakeholders, which is essential for effective public service and organisational credibility. One of the key aspects of this theme is the promotion of ethical responsibility. BerAKHLAK's values encourage employees to prioritise ethical practices in their daily activities, ensuring that decisions and actions are consistent with principles of integrity. This focus on responsibility is essential to maintain the professionalism required in public service. Another critical component is transparent documentation, represented by the value of accountability. This principle ensures that every decision and action is clearly documented, creating a traceable and defensible process. Transparency reduces potential conflict and promotes a culture of openness within the organization.

Improved trust is another outcome of this theme. By embedding transparency and accountability into organisational practices, the BerAKHLAK values increase trust between the organisation and its stakeholders. This trust strengthens collaboration and satisfaction, benefiting both internal and external stakeholders. For example, P2, a 34-year-old supervisor, emphasised how 'accountable' enforces transparent documentation and noted its role in fostering improved trust with stakeholders.

Table 3: Participant Code of Increasing Trust through BerAKHLAK Values in Organisational Practices

Participant Code	Excerpt	Codes	Number of Excerpts	Number of Participants
P18	"'Kolaboratif' encourages partnerships with marginalized communities."	["Marginalized community partnerships"]	2	1
P18	"Rural areas still lack adequate representation."	["Addressing rural representation gaps"]	2	1

The importance of this theme lies in how BerAKHLAK values operationalise ethical and professional standards. Transparent documentation and accountability mechanisms not only improve internal processes, but also contribute to greater stakeholder trust.



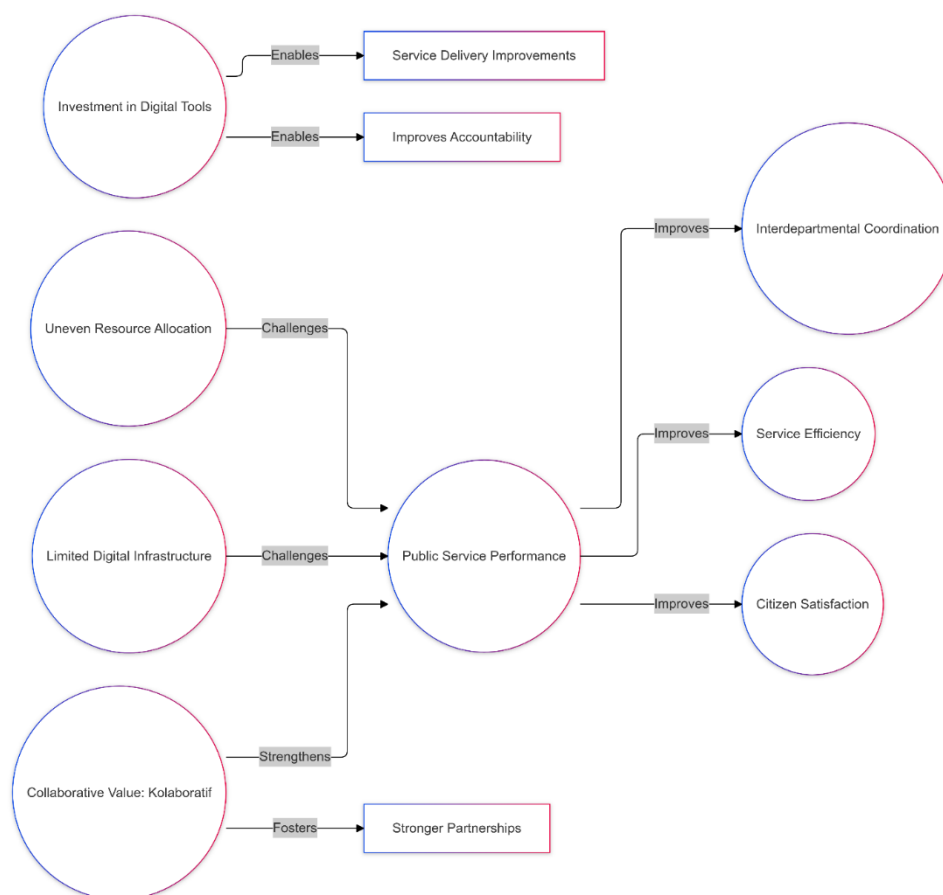
**Figure 5.** Diagram of Start: Embedding Transparency Accountability

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Trust emerges as a measurable benefit, demonstrating the practical value of integrating these ethical principles into daily organisational practice. By reinforcing ethical responsibility and fostering trust, the BerAKHLAK initiative ensures that professionalism and accountability become fundamental to the organisation's culture. The results align with the insights of Sudha et al. (2023) and Resmawan et al. (2022), which emphasize the role of leadership and accountability in enhancing professionalism. Transformational leadership theory provides a useful lens for understanding the variability in professionalism outcomes. Leaders who actively model ethical behavior and accountability foster higher levels of professionalism, although this dependence on leadership suggests a need for more systemic approaches to embedding these values.

### **Performance Enhancements**

The implementation of *BerAKHLAK* has significantly improved the performance of public services in East Java. Respondents noted significant improvements in service efficiency, citizen satisfaction and interdepartmental coordination. One of the most impactful aspects of the initiative has been the collaborative value '*Kolaboratif*', which has fostered stronger partnerships both within government agencies and with external stakeholders, leading to more effective and cohesive service delivery.



**Figure 6.** Diagram of Public Service Performance

However, challenges remain in scaling up these improvements consistently across the province. Limited digital infrastructure and uneven resource allocation, particularly in rural

areas, have been identified as significant barriers to achieving widespread and sustainable performance improvements. These challenges highlight the need for targeted interventions to address inequalities and create an enabling environment for the consistent implementation of *BerAKHLAK* values.

The findings are consistent with performance management models (Kaplan & Norton, 1992) that emphasise the alignment of values with measurable outcomes. While the improvements in efficiency and citizen satisfaction are commendable, the study underscores the need to overcome structural barriers to sustain and expand these gains. The findings of Khaeromah et al. (2023) also suggest that investment in digital tools could play a key role in improving accountability and service delivery in East Java. This integration of values, technology and strategic planning is essential to fostering long-term improvements in public service performance.

**Inclusivity and Equity**

Inclusivity and Equity examines how the values of *BerAKHLAK* foster a more inclusive and equitable public service environment. Central to this is the value of "*Kolaboratif*" (Collaboration), which emphasizes building meaningful partnerships with marginalized communities. For instance, P18, a research analyst, noted that "*Kolaboratif*" encourages partnerships with marginalized communities but also acknowledged that rural areas still struggle with representation and resource disparities.

Table 4: Inclusivity and Equality through *BerAKHLAK* Values in Public Services

Participant Code	Excerpt	Codes	Number of Excerpts	Number of Participants
P18	" <i>Kolaboratif</i> encourages partnerships with marginalized communities."	["Marginalized community partnerships"]	2	1
P18	"Rural areas still lack adequate representation."	["Addressing rural representation gaps"]	2	1

These partnerships aim to address historical inequalities by including underrepresented groups in decision-making and service delivery processes. Through such efforts, public service organizations can develop solutions that reflect the needs and aspirations of marginalized populations, fostering a sense of belonging and shared responsibility. Despite these strides, significant challenges remain, particularly in rural areas, where infrastructural and systemic barriers hinder equitable representation and resource distribution. Rural populations often lack adequate platforms to voice their concerns, exacerbating the urban-rural inclusivity gap. Efforts to improve equity have focused on engaging underrepresented groups, but participants stress the importance of moving beyond symbolic gestures to implement meaningful and targeted strategies.



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This discussion underscores the importance of collaboration and innovative strategies to bridge representation gaps and ensure equitable outcomes for all, particularly underserved rural communities. These findings align with Widyastuti (2023) and Isolana (2021), who emphasize including diverse perspectives to achieve both efficiency and inclusiveness in public service. While progress has been made, achieving meaningful equity requires sustained efforts to address systemic challenges and foster collaboration that goes beyond symbolic inclusivity.

### **Conclusion**

The study highlights the critical role of leadership, training and organisational tools in implementing the *BerAKHLAK* values within the East Java State Civil Apparatus (ASN). The findings show that leadership-driven initiatives such as mentoring programmes, performance dashboards and monthly workshops are crucial in fostering a culture of professionalism, accountability and collaboration. However, challenges such as older workers' resistance to change, inconsistent leadership commitment, and limited technology infrastructure hinder full integration. These barriers highlight the need for strategic, contextualised approaches to capacity building and technological upgrading. Despite these challenges, the *BerAKHLAK* initiative has had a positive impact on service quality, professionalism and citizen satisfaction by embedding ethical and collaborative practices in daily operations.

This research contributes to a deeper understanding of how organisational culture, driven by core values, can enhance public service professionalism and performance. By applying organisational culture theory and performance management models, the study provides a robust framework for evaluating and operationalising values-based initiatives such as *BerAKHLAK*. The findings underscore the importance of unified leadership, adaptive training programmes and collaborative tools in overcoming systemic barriers and fostering a values-driven public administration. These findings have broader implications for similar initiatives in other provinces, providing actionable strategies for embedding ethical governance and improving public trust in public services.

Future research should explore the long-term impact of the implementation of *BerAKHLAK*, particularly on staff morale, interdepartmental coordination and public satisfaction. Further studies could also explore the role of digital transformation in bridging gaps in adaptability and accountability across regions. Investigating cross-provincial comparisons and stakeholder-driven co-design of implementation strategies would enrich understanding and guide the effective scaling of such initiatives across Indonesia.

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