



AKHLAK CULTURE ORGANIZATION COMMUNICATION TOLL ROAD CONSTRUCTION COMPANY (STUDY AT PT JASA MARGA (PERSERO) TBK)

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ABSTRACT

The cultural transformation of AKHLAK in the organization places a strong emphasis on the role of human capital as cultural actors to enhance competitiveness in the global market and position state-owned enterprises (BUMN) as talent factories. As a state-owned enterprise, PT Jasa Marga (Persero) Tbk must undergo transformation with AKHLAK Culture as outlined in the Circular Letter of the Ministry of State-Owned Enterprises Number: SE-7/MBU/07/2020 on Core Values. This includes the establishment of core values as the identity and adhesive for a work culture that supports sustainable performance improvement. This research aims to understand and explain the process of internalization and implementation of organizational culture values at PT Jasa Marga (Persero) Tbk, both at the central office and branches, encompassing construction services, traffic, and transactions as the company's core business with minimum service standards set by the government as the authority. The study adopts an interpretive paradigm with a qualitative approach and ethnographic methods characterized by extensive fieldwork involving data collection through interviews, observations, symbols, artifacts, and various other data sources. The analysis focuses on the central and branch organizations as customer service functions for toll road users. The findings indicate that the implementation of AKHLAK in various units, including the central office, operational work regions, and subsidiaries, has led to unique innovations and creativity, particularly noticeable in operational areas where there is a lack of specific AKHLAK guidance. However, the concentration of commitment reinforcement is limited to the leadership level, creating a gap in implementation in the field units, the core business areas, where the services provided do not align with the core meanings and behaviors of the AKHLAK Cultural Values

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1. INTRODUCTION

Making changes in an organization, the role of communication becomes important. The concept of change within a company refers to change throughout the company. These are not small changes like taking on new employees, improving programs or increasing technological capabilities. All elements of employees in the organization, including

directors, need to anticipate changes in communication. Change requires communication. Official, one-way information is not enough. Because, with every change, people are always found who provide competing information, even misleading false information. Communication that is not very good will make things difficult for yourself because leaders will never win against perception (Kasali, 2006: 13).

Goodman (2001), has discussed several issues regarding changes in a company's communication that require a new communication order for these changes. The role of business in communications is changing audiences and communication channels. In human resources, changes resulting from the wave of globalization have greatly influenced the way of communication within organizations and these changes can be managed effectively through corporate communications. The changes that occur involve the entire company rather than certain parts of the organization, so communication problems are considered appropriate to take on this role.

One of the basic components of change in an organization is cultural change. According to Cameron and Quinn (2006), in order for changes in organizational culture to occur effectively without endangering the function of the organization and the welfare of its individual members, there are several things that need to be considered; First, effective culture change is not easy. Second, there is no ready-made one-criteria-fits-all approach. Third, changing culture effectively without jeopardizing the functioning of the organization and the well-being of individual organizational members can only be done by people of goodwill, who are willing to be very open with each other. Fourth, changing organizational culture always involves changing individual identities. Communication and culture cannot be separated. Culture and communication are two different concepts, but these two concepts are interrelated. Company culture is the behavior, habits and rules of a group of colleagues who interact with each other. This refers to formal and informal communication. Company culture is not static and can change over time. Managers need to know the right time to examine company culture because failure to do so can have a negative impact on the company. Schein and Dyer are several scientists who use the life cycle model to explain the cultural life of a company (Bungin 2019:190).

BUMN Minister Erick Thohir has declared AKHLAK culture as the core values of BUMN through BUMN Minister Circular Letter Number SE-7/MBU/07/2020 dated July 1 2020. This determination coincides with changes to the logo and slogan of the BUMN Ministry. AKHLAK stands for Trustworthy, Competent, Harmonious, Loyal, Adaptive and Collaborative and each value has its own explanation as well as behavioral guidelines and codes of ethics that are implemented in each state-owned company. This cultural change launched by the government is a form of anticipation that these state-owned companies are actors involved in an increasingly dynamic business world. In the modern business world, the term VUCA is known, which is an acronym for volatile, uncertain, complex, ambiguous. The description of the conditions that emerged in 1987 by two world business experts, Warren Bennis and Burt Nanus, is believed to attack all lines of business without exception. Even companies that were successful in the past are increasingly losing their names on the market (BUMN Info, AKHLAK Series, 29 September 2020).

The role of BUMN is significant for the national economy, but there is a high disparity in terms of talent management systems between BUMNs, so the Ministry feels it must carry out transformation and alignment of HR guidelines in BUMN entitled "BUMN Human Capital Transformation". One of these transformations is the alignment of *the core values* of all BUMN into one, namely AKHLAK. Determining *core values* for BUMN HR is an essential action as an identity and work culture that supports the continuous improvement of BUMN performance. With the inception of AKHLAK as a behavioral guideline, the Ministry wants a change in a more positive direction so that all work culture in BUMN has the same principles and perspective, so that every action, both of BUMN personnel and activities, is entirely based on these values. AKHLAK Organizational Culture Transformation emphasizes the role of human capital as a cultural actor to increase competitiveness in the market as a global player and make BUMN a talent factory. To broaden the insight of Jasa Marga's leadership, benchmarking against similar industrial companies, both state-owned companies and overseas companies, includes PT Wijaya Karya, PT Hutama Karya, UEM Group (Malaysia), EXAT (Thailand), OHL (Mexico), Transurban (England), IL&FS Transportation Network (India).

Since AKHLAK Culture was launched on July 1 2020, the Ministry of BUMN has intensively implemented AKHLAK Culture. ACT Consulting International is helping the Ministry of BUMN to prepare behavioral guidelines and at the same time conduct assessments for one semester. Currently, only 35 BUMNs (18 BUMNs and 17 subsidiaries) have measured the AKHLAK Culture health index. The data found is that the average AKHLAK Implementation index is 44.4% or LOW in category C. Employees sometimes implement AKHLAK in their daily work behavior and the level of implementation of AKHLAK in the organization is still low.

The results of the study found that the average Implementation Index for AKHLAK values, namely Trustworthy - Competent - Harmonious - Loyal - Adaptive - Collaborative in 17 BUMNs, was found to be the lowest being HARMONIC (39.0%) and the lowest being ADAPTIVE (35.6%) (ESQNews.id, 2021).



Minister Erick Thohir at the launch of AKHLAK said that Adaptive is an absolute requirement for companies to be able to escape the very tight competition like today. Specifically, the Harmonic and Adaptive values are at the bottom.

Based on this data, the Founder of ACT Consulting, Ary Ginanjar Agustian, said that currently it can be concluded that in general BUMN has good competence and is collaborative. However, it is necessary to pay attention to the lack of focus on the values of Trustworthiness, Loyalty, Harmony and Adaptiveness. Specifically, the Harmonic and Adaptive values are at the bottom. For this reason, Ary Ginanjar suggested the need to immediately internalize Adaptive and Harmonious values.

Internalization can be done through training which is not only cognitive in nature but touches emotional and spiritual aspects so that it is embedded in the belief system and is reflected in carrying out tasks in their respective fields of work. It is hoped that there will be a significant increase in Harmonious and Adaptive values which will help the overall performance of BUMN. (ESQNews.id, 2021).

As one of the State-Owned Enterprises (BUMN), PT Jasa Marga (Persero) Tbk – hereinafter referred to as Jasa Marga, must also replace and/or transform with AKHLAK Culture in accordance with the Circular Letter of the Ministry of State-Owned Enterprises Number: SE-7/MBU/ 07/2020 concerning Core Values for Human Resources of State -Owned Enterprises, one of which is through establishing core values as the identity and glue for work culture that supports continuous performance improvement. The tight competition in the business world requires every company to innovate along with the times.

Jasa Marga is gradually carrying out a company transformation amidst increasingly tight competition in the toll road industry. As a company oriented to the toll road business, Jasa Marga is faced with the challenge of change. The main issues are uncertainty, volatility, complexity and ambiguity that hit the business world. Then there is the demand to continuously make changes in a fast rhythm. This rapid change is caused by technology, the loss of the dimensions of distance and time and the public's need for up-to-date and real-time information.

Benchmarking of Group Companies

Since 2015 Jasa Marga has developed into a Holding Company with various Subsidiaries that have different duties and roles from their parent. However, as a group company that supports its main vision and mission, it is expected to have the same core values in all subsidiaries. As a comparison, the following includes several values from various company groups, including Telkom Group, Mandiri Group, Astra Group and Kalbe Group.

1. Telkom Group has a vision of becoming King of Digital at the regional level. One of its subsidiaries has a business focus on international wholesale, with more than 10 companies in various countries with different partners. As part of a global player, Telin needs to build a culture among these 10 companies but still refers to The Telkom Way.
2. Mandiri Group has a core business in the financial services sector. As the parent of the Holding Company, TIPCE has been established as a core value, however several Subsidiaries have a special emphasis on the values they adhere to, tailored to their vision and mission.

Benchmarking of similar industrial companies to broaden the insight of Jasa Marga's leadership who took part in the Management Workshop, below are included various values from similar companies or those with similar business models, both state-owned and overseas. Among them are as follows: 1. Wijaya Karya 2. Hutama Karya 3. UEM Group (Malaysia) 4. EXAT (Thailand) 5. OHL Mexico 6. Transurban (England) 7. IL&FS Transportation Network (India).

Before the AKHLAK Culture existed, each branch and subsidiary company prepared its own set of values which were aligned with the abbreviations of its branches and subsidiaries, as was done by Jasa Marga by establishing JSMR Values which were adjusted to Jasa Marga's share code. Some leaders see this as needing to be straightened out whether they have followed best practice. Values are the values that exist in every Jasa Marga person, where this is a manifestation of the attitudes and behavior of all Jasa Marga employees which are carried out to support the achievement of company goals properly and correctly, that is, understanding the values which is an element in culture, has not been felt, especially in subsidiaries and there is still a gap in terms of capabilities. This is because the cashless system, which is a change in toll payments that is implemented, requires capability in managing bank settlements and understanding the financial system.

The challenges encountered during organizational change are often most pronounced in subsidiaries and branches, where employees in the field may harbor apprehensions about the ongoing transformations within Jasa Marga. This concern among field personnel has been highlighted in a report by PWC (2018), serving as an initial insight for researchers who directly engage in data collection through interviews, data reviews, and observations—a primary instrument in qualitative research.

Communication emerges as a crucial factor closely linked to the process of internalization. Effectively internalizing culture within an organization necessitates robust communication, ensuring that messages from top-level management are well-received by all members. Optimal communication, when consistently executed and clearly understood, facilitates a heightened awareness of organizational culture among employees. This heightened awareness, in turn, enhances the application of organizational culture in their work, thereby improving employee performance. Recognizing the significance of organizational performance in achieving goals, it becomes evident that the intelligence, skills, and conditions of both employees and the organization, along with the rules and values embedded in the organizational culture, collectively influence employee performance. As Prawiro Suntoro emphasizes, performance is the tangible outcome achieved by individuals or groups within an organization to fulfill its goals within a specified timeframe (Tika, 2014). Therefore, the internalization of organizational culture plays a pivotal role in successful implementation, with the process intricately connected to a sequence of actions and interactions relevant to handling, controlling, or responding to organizational phenomena, as elucidated by (Anselm & Corbin, 2003).

The internalization process involves five key stages: awareness, understanding, assessment, acceptance, and implementation. The initial stages of awareness and understanding constitute an inward process, where individuals are exposed to various stimuli, introducing them to the organizational culture. While becoming aware of and comprehending new values is essential, it is insufficient for practical application. Notably, leaders play a crucial role in cultural internalization, serving as role models. Leaders must actively guide employees on the importance of adhering to company rules, reinforced by key performance indicators (KPIs) set as individual and unit performance targets. The involvement and leadership role in AKHLAK Culture internalization foster dialogue and dialectical communication, leveraging communication patterns established in a Communication Blueprint for optimal effectiveness.

In the process of internalizing the AKHLAK Culture, a portrait carried out by ACT Consulting International in July 2021 for 25 state-owned companies as a result of the Harmonious, Loyal and Adaptive factors with a value of C or an average of 38.3%, PT Jasa Marga (Persero) Tbk carried out AKHLAK Culture Health Index for 2021 with the average results for these three factors, namely the Moderate Implementation Index or a value of 57.7% or there is a difference of approximately 20%. According to researchers, the portrait carried out by ACT Consulting International was of 25 state-owned companies that have different core businesses with different core values and vision and mission. These different factors will shape the behavior of leaders and employees in a corporate culture dimension such as innovation and the courage to take risks. This kind of culture provides a competitive advantage for companies in the industry by helping companies differentiate themselves from other companies (Robbins & Judge, 2019).

Several previous studies exploring the internalization of organizational culture and the meaning-making process of organizational values can serve as a roadmap for this research. Neila Komalasari Noor and Erlin Trisyulianti conducted a study on the Model of Internalization of Organizational Culture at Bogor Agricultural Institute. They employed the Analytical Hierarchy Process (AHP) method for data processing, aiming to create a representative result by integrating various expert opinions. The research highlighted insufficient internalization and socialization within the academic community and organizational units of the institute. Another study on the Internalization of Organizational Culture at the Election Supervisory Board of West Sumatra by Meldiya and Eka emphasized both formal and informal aspects of organizational culture. Formal internalization involved processes such as socialization, implementation, measurement, evaluation, and rewards/punishments, while informal aspects included activities like Sharing Sessions and Family Gatherings. Subsequently, Safaruddin, Bunga, and Indah focused on the issues of AKHLAK Culture internalization at PT Semen Baturaja (Persero) Tbk, emphasizing that leadership plays a crucial role in building unity and motivating employees. Fauzi's research analyzed organizational communication through the lens of organizational culture theory by Michael Pacanowsky and Nick O'Donnell Trujillo, highlighting the heuristic nature and broad applicability of this theory in organizational communication studies. Another study discussed the challenges in internalizing RESPECT Organizational Culture at UNPAD Bandung, revealing the lack of serious efforts in socializing RESPECT to the academic community. Finally, Much. Yulianto's research delved into the role of organizational culture, specifically the vision and mission, in shaping the identity and character of PKS party members, fostering loyalty, solidarity, and self-confidence. Tiara's research explored companies adopting organizational culture from successful giants like American and Japanese cultures.

Despite extensive research on organizational culture, there is a noticeable absence in the current literature regarding specific research gaps related to the internalization and implementation of organizational culture values at PT Jasa Marga (Persero) Tbk. Existing studies may not have thoroughly addressed the unique challenges and dynamics of this particular organization, leaving room for this research to identify and fill these gaps.

This research introduces a novelty, wherein Jasa Marga, characterized by its formal organizational or bureaucratic structure, poses a primary challenge in uncovering the interpretation and meaning of the AKHLAK Culture. This distinctiveness serves as a differentiator from previous studies.



The objective of this study is to comprehend and elucidate the internalization and execution process of organizational culture values within PT Jasa Marga (Persero) Tbk, covering both the central office and branches. This includes the areas of construction services, traffic, and transactions, which constitute the company's primary business, adhering to the minimum service standards established by the government as the regulatory authority.

2. LITERATURE REVIEW

2.1 Organizational Culture Theory

Organizational Culture Theory - Pacanowsky and O'Donnell Trujillo where there are principles and directions of this theory that culture is a way of life in an organization (a way of living), namely the emotional and psychological climate or atmosphere which includes the moral attitudes and level of employee productivity in the organization. Because this research relies on organizational communication, it is in line with what Geertz (Morissan, 2020) said that organizational culture is a parable (metaphor) of a spider that makes a nest in the form of a web with a complicated design or shape and each web that is made is not the same. with the others. The researcher then has a suspicious assumption that in practice each individual will have the potential to interpret AKHLAK Culture in interacting and communicating with one another as forming the intended spider web.

The assumption that researchers can convey that there is a potential for noise in the internalization of AKHLAK Culture is the distribution of human resources in the head office organization, parent company and 16 subsidiary entities (subsidiaries) in the Jabotabek and Java Island areas (Jasa Marga Annual Report, 2019), so Demographically and psychographically, in these two approaches, the internalization of AKHLAK culture communication, researchers suspect, will be influenced by the values of local human resources.

Organizational culture represents the perceptions of members of the same organization. Individuals with different backgrounds or at different levels in an organization describe its culture in the same terms. However, this does not mean that there are no subcultures. Most large organizations have a dominant culture and numerous subcultures. The dominant culture expresses the high values held by the majority of its members and this gives the organization its distinct personality. Subcultures tend to develop in large organizations to reflect common problems or experiences faced by members in the same department or location (Robbins & Judge, 2019). In the long history of PT Jasa Marga (Persero) Tbk, it was found that many subsidiaries and branches set their own values as a response to the Superior Performance Assessment Criteria (KPKU) of State-Owned Enterprises (BUMN) in understanding the JSMR Values (Honest, Alert, Qualified, Respectful). During the interview, it was stated that the value system for subsidiaries and branches generally still refers to the old JSMR Value Code. However, there is no special program carried out to internalize these values (PWC Cultural Transformation Work Report, 2018). There will be dialectics and a continuous process of meaning that becomes habitualized and then forms a pattern. Other references that can be used as a basis for assessment are several things that are findings of weaknesses from previous research.

Organization is a way of life within an organization. The two experts expressed their broad views regarding organizational culture by stating that, "Culture is not something an organization has, a culture is something an organization is" in other words, culture is not something an organization has, but the organization itself is culture. The essence of organizational life can be found in the culture of the organization in question. In this case, the word "culture" itself does not refer to things such as a person's tribe, ethnicity or cultural background, but according to Pacanowsky and Trujillo, culture is a way of life in a way of living organization. Organizational culture also includes all the symbols of action, routines, conversations and so on and the meanings that organizational members attach to these symbols. The meaning and understanding of organizational culture is achieved through interactions that occur between employees and management leaders. In particular, these two experts adopted the Symbolic Interpretation approach proposed by Geertz (1973) in their theoretical model. Geertz stated that humans make their own webs just as spiders build their own nests. Geertz believes that organizational culture is a metaphorical parable of a spider that makes a web in the form of a web with a complicated design or shape and each web created is not the same as the other. Pacanowsky & O'Donnell-Trujillo (1982) applied these basic principles to organizations, as both employees and managers spun their own webs. People play important roles in organizations, and hence it is very important to study their behavior in relation to the entire organization. They state that members of organizations engage in many communication behaviors that contribute to corporate culture.

2.2 Assumptions of Organizational Culture Theory

Organizations have complex and diverse lives, in this case West & Tuner (2017) put forward three basic assumptions that guide Pacanowsky and O'Donnell Trujillo's ideas in developing Organizational Culture Theory.

1. Organizational members create and maintain a shared sense of organizational reality, which results in a better understanding of an organization's values. This assumption relates to the importance of people in organizational life. Specifically, individuals share in creating and maintaining reality. These individuals include employees,

supervisors and superiors. The core of these assumptions are those held by the organization. Values are standards and principles in a culture that have intrinsic value to a culture. Values show organizational members what is important. People share in the process of discovering company values. Becoming a member of an organization requires active participation in that organization.

2. The use and interpretation of symbols is very important in organizational culture. What this means is that organizational reality is determined by symbols. This perspective underscores the use of symbols in organizations. Symbols are representations of meaning. These symbols are very important to company culture. Symbols include verbal and nonverbal communication within organizations. Often these symbols communicate the values of the organization. Symbols can be slogans that have meaning. The extent to which these symbols are effective depends not only on the media but how the company's employees practice them.
3. Culture varies in different organizations and interpretations of actions within these cultures also vary. Assumptions regarding organizational culture theory vary greatly. Perceptions of actions and activities in these cultures are as varied as the cultures themselves.

3. RESEARCH METHODS

This research adopts an interpretive paradigm. Denzin & Lincoln (2009), define a paradigm as a fundamental image of the core issues in a field of study, providing direction on what should be learned, statements to be expressed, and principles to be followed in interpreting obtained answers. A paradigm can be likened to a window through which individuals observe the external world and act in accordance with their worldview. Generally, a paradigm is a set of fundamental beliefs guiding everyday actions.

Guba's perspective, developed by Thomas Kuhn, interprets a paradigm as a set of fundamental beliefs guiding both daily actions and scientific investigations (Guba, 1990). Bhaskar (1989) defines a paradigm as a set of assumptions and beliefs that must be tested through empirical observations and considered true. Miller (2005) adds that interpretive theory emerged in response to dissatisfaction with post-positivist theories, which were deemed too general, mechanical, and detached to capture the intricacies of human interaction. The application of an interpretive paradigm in research allows researchers to analyze and interpret research problems while considering the complexity of human interactions.

This study adopts a qualitative approach that allows researchers to explore the research topic in-depth. In this context, the researcher will gather detailed information encompassing various dimensions of changes in the AKHLAK Culture at PT Jasa Marga, involving its implementation across different work units scattered in various regions. This factor plays a dominant role in governing the internalization process of communication related to the AKHLAK Culture (Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative) through regulatory manuals. In the qualitative approach, the researcher will be directly involved in the field as the main instrument, observing and investigating the dynamics that occur during the internalization process of the meaning of the AKHLAK Culture, particularly in the habituation within organizational units. This study follows a case study design, examining communication interactions through various sources such as observation, interviews, documents, and other materials as evidence reflecting a profound understanding of the construction of meaning in the AKHLAK Culture. The number of informants in this study is 12 individuals, consisting of three hierarchical levels within the organization: 1) Top level: 2 individuals, 2) Middle level: 4 individuals, and 3) Lower level: 6 individuals.

This study employs ethnography as the guiding method to delve into the research questions. Ethnographic researchers, as noted by Dewan (2018), refrain from seeking generalizations, in contrast to quantitative research, and instead, they carefully consider findings within the specific situational context (Morissan, 2020). The ethnographic research process, resembling other qualitative methods LeCompte & Schensul (2010), is geared towards the primary objective of comprehending the world from the perspective of the studied group, facilitating the optimal realization of the AKHLAK culture.

Several considerations underscore the application of ethnography in this research. Firstly, ethnographic research is designed to focus on a limited number of cases, potentially just one, allowing for an in-depth examination. Secondly, it aims to intricately describe the culture of a group, offering a nuanced and complex portrayal. The study, in this case, extends to the entire group or specific segments, encompassing the various organizations within Jasa Marga, spanning from the central office to branches and subsidiary entities.

Furthermore, the inclusion of unusual events becomes a significant aspect of investigation, especially in light of the transformation of BUMN core values into entities concurrently bound by corporate regulations and publicly owned (Tbk). This strategic choice is justified by the recognition that cultural shifts enable diverse and complementary communication dynamics during both implementation and internalization phases.

Lastly, the exploration of routines emerges as a key element, capturing the daily intricacies of sending and receiving communication messages that contribute to the establishment of a distinct culture. Given that this



government-owned company has been in existence since 1978, it is managed in accordance with Good Corporate Governance (GCG) principles. This approach ensures an upswing in company value, an enhanced corporate image, and the cultivation of positive relationships between the company and its internal and external stakeholders.

4. RESEARCH RESULT

The research focuses on one of the state-owned enterprises (BUMN) that operates toll roads in Indonesia, namely PT Jasa Marga (Persero) Tbk, hereinafter referred to as "Jasa Marga" or the "Company." It was established based on Government Regulation No. 04 of 1978 concerning State Capital Participation in the Establishment of State-Owned Enterprises (Persero) in the Field of Toll Road Management, Maintenance, and Provision, dated February 27, 1978. The company was founded on March 1, 1978, with the name PT Jasa Marga (Indonesia Highway Corporation) and later changed to "PT Jasa Marga (persero)" on May 19, 1981.

In 2016, Jasa Marga conducted a review of its working system known as JM WAY. The Jasa Marga Integrated Management System (JM WAY) resulted from the identification and integration of various processes. It includes processes related to internal work and external resources needed for development, production, delivery to customers, and success in the market. JM WAY integrates several management systems, including ISO 9001:2015, ISO 14001:2015, ISO/DIS 45001:2016, and Baldrige Criteria 2015-2016.

The core processes (Proses Inti) are driven by customer and stakeholder demands, providing products and services to meet these requirements. These core processes include Transaction Service Management, Traffic Service Management, Construction Service Management, Toll Road Business Development, and Other Business Development.

Support processes (Proses Pendukung) emerge based on the needs of core or planning processes, directly or indirectly supporting core processes.

Planning processes (Proses Perencanaan) are executed based on business plans and Jasa Marga's goals, aiming to anticipate changes in the business environment and maintain consistency in product quality and organizational performance.

Review and Improvement processes (Proses Tinjauan dan Perbaikan) are carried out by examining the results of various elements of the working system that require enhancement or refinement.

In line with the Minister of SOE Circular Letter No. SE-7/MBU/07/2020 dated July 1, 2020, regarding the Core Values of SOE Human Resources, Jasa Marga implements the AKHLAK values (Amanah, Kompeten, Harmonis, Loyal, Adaptif, and Kolaboratif) as the foundation for behavior for all employees. The company officially changed its values from APIC (Agility, Professionalism, Integrity, and Customer Focus) to AKHLAK through Director Decree No. 58/KPTS/2020 dated July 29, 2020.

Jasa Marga has prepared a phased approach for cultural transformation, including Awareness (Socialization), Understanding (Internalization), Acceptance (Adoption), and Commitment (Reinforcement). This aims to consistently and gradually shape the AKHLAK culture within the company.

The AKHLAK core values consist of six values and 18 main behaviors, emphasizing principles such as Amanah (trustworthiness), Kompeten (competence), Harmonis (harmony), Loyal (loyalty), Adaptif (adaptability), and Kolaboratif (collaboration). By applying these values, Jasa Marga is committed to creating an ethical and productive work environment (Source: Strategic Transformation Office PT Jasa Marga (Persero) Tbk, 2020).

The core values of Jasa Marga consist of four fundamental values, namely, APIC (Agility, Professionalism, Integrity, and Customer Focus), as explained in the following table:

Table 1 Four Core Values of Jasa Marga

A – Agility	Agile and full of enthusiasm in facing changes and continuously growing.
P – Professionalism	Possessing the best competencies and taking responsibility in systematically completing tasks, while paying attention to caution and being forward-oriented.
I – Integrity	Consistency between thoughts, words, and actions based on honesty, truth, and justice, as well as adherence to applicable rules and ethics.
C – Customer Focus	Providing the best and sustainable services to customers across the entire business process chain according to customer needs and expectations.

Based on its concept, organizational culture grows and emerges through a dialectical process where individuals bring their respective habits. The transformation of AKHLAK in Jasa Marga, a state-owned company established in 1978, has undergone a long journey from being the authority for toll road management to becoming a

toll road operator with public shares since 2007. In an interview with the researcher, Aprilia from the Corporate Transformation division explained that the command culture is still strong, but the command to embrace AKHLAK was quickly responded to. In 2020, all units in Jasa Marga were instructed to adopt the AKHLAK culture. Despite the tension between the command culture and the new culture, Jasa Marga successfully internalized AKHLAK quickly, implementing it in a top-down manner, unlike the APIC approach that emerged from bottom to top in 2018.

Transformation from APIC to AKHLAK



Figure 1 Core Value AKHLAK

Source: Strategic Transformation Office PT Jasa Marga (Persero) Tbk, 2020



Figure 2 Cross Matriks APIC dan AKHLAK

(Source: Strategic Transformation Office PT Jasa Marga (Persero) Tbk, 2020)

The transformation of Jasa Marga's culture from APIC to AKHLAK demonstrates a continuity of values and behaviors, with AKHLAK being more comprehensive and emphasizing consistency, commitment, and supervision. According to Ira from Jasa Marga Learning Institute, core values such as trustworthiness and integrity from APIC are still present in AKHLAK but are strengthened and consistently implemented. Jon Katzenbach, a corporate culture researcher, states that behavioral changes are more accessible through cultural transformation. However, the researcher highlights that AKHLAK does not explicitly mention customer-oriented values, unlike APIC, which emphasizes Customer Focus.

Agus Pramono explains that even though AKHLAK doesn't explicitly state a customer focus, the values within AKHLAK encompass customer-centric aspects. Human resources are molded to understand that all actions aim to meet customer needs. Etymologically, AKHLAK has a close connection to religious teachings, encompassing moral, personal, social, and spiritual dimensions. Therefore, the transformation to AKHLAK in Jasa Marga reflects values rooted in religious teachings and implemented in a corporate context.

In the context of values and meaning networks at PT Jasa Marga, core company values become the guiding principles for decisions and actions. These values are formed through a lengthy process, influenced by the perspectives and common goals of individuals within the organization. Trust and these values create an ideological framework that guides the organization through challenging or uncertain situations. As a state-owned enterprise, Jasa Marga is bound by operational rules, such as Law No. 38 of 2004 on Roads and Government Regulation No. 15 of 2005 on Toll Roads, creating a commitment to adhere to these values optimally.

In practice, company values, as depicted in AKHLAK (Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative), are considered a cohesive unit without one value being more important than the others. This results from the continuous habituation of work culture, not a short-term effort. Each branch can interpret the AKHLAK culture according to its understanding, but it remains consistent with existing values and meanings.

The importance of these values is reflected in operational tasks, such as toll road services and maintenance. Readiness, accuracy, and responsiveness to the needs of toll road users are prioritized. Toll road maintenance is also integrated with AKHLAK values, creating an individual portfolio in achieving Key Performance Indicators (KPIs). Company management involves not only rules and regulations but is also based on value systems and ethical behavior awareness.



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In the hierarchical culture, norms and behaviors emphasize control, reliability, and compliance with rules. Implementing AKHLAK values creates consistent work ethics, especially in operational management. The role of management in creating an ethical culture involves serving as a role model, communicating ethical expectations, providing ethical training, rewarding or penalizing ethical or unethical actions, and providing protection mechanisms to address ethical dilemmas.

Awards, such as the Best Learner Award, serve as efforts to motivate employees and enhance their performance. All of these contribute to creating a work environment that reflects company values and consistently supports the company's vision and mission.

Pacanowsky & O'Donnell-Trujillo (1982) state that organizational culture is not just something owned (artifacts, structure) but is also a process of understanding. The implementation of AKHLAK Culture at Jasa Marga requires the organization's role as a container in formulating, designing, and implementing cultural transformation programs.

Effective communication climate in Jasa Marga is a key element in maintaining organizational sustainability. As a state-owned enterprise, Jasa Marga is influenced by regulations and must adhere to the principles of Good Corporate Governance (GCG). Risk management, one aspect of GCG, is integrated through the Anti-Bribery Management System (SMAP) to enhance understanding and measure employees' awareness levels. The periodic assessment of GCG in 2021 achieved a score of 98.20 with the predicate "Excellent," indicating the company's commitment to good governance. Annual work programs are developed based on the Corporate Work and Budget Plan (RKAP) and involve all business lines to achieve operational, financial, and human resources targets. Regular monitoring by the Board of Directors evaluates the company's performance. According to the researcher, this process creates a blueprint for corporate governance that repeatedly influences organizational communication.

The organizational communication climate at Jasa Marga is influenced by internal and external interactions, such as call centers serving toll road users. Challenges, such as national holidays, lead to press releases and shifts in customer behavior affecting communication climate. Traffic management using technology like JMTC and the integration of AKHLAK culture with 24-hour service reflect Jasa Marga's commitment. Government regulations and corporate governance also influence organizational practices, with the Government playing a dominant role in the General Shareholders Meeting (RUPS). Changes in regulations, such as Government Regulation No. 19 of 2021, also affect land acquisition processes and toll road development.

Company culture can be transmitted to employees through various forms such as stories, rituals, symbols, and language. Symbols include office space, types of executive cars, and the presence of corporate aircraft. Office size, furniture design, facilities, and employee attire are symbols influencing perceptions of importance, desired equality by management, and expected behavior. Additionally, corporate culture is internalized through media such as banners, videos, and regularly held events. Ira, a respondent, mentions that periodic banners, videos, and events help internalize cultural values, especially related to AKHLAK. This understanding aligns with the four evolving communication perspectives: transmissionist, display, meaning-making, and ritual perspectives.

In ethnographic research, relevant questions concern how a group of people perceives or responds to a phenomenon. Ethnographers aim to understand the world from the perspective of the group under study. Each organization has a culture with expected behaviors, both written and unwritten. This culture includes values, rituals, and personalities shaping how an organization operates.

Jasa Marga, as a dispersed organization in various regions, faces diverse environments and cultures. Since the socialization of the AKHLAK Culture in July 2020, Jasa Marga has various working units scattered throughout Indonesia. In the internalization and implementation of the AKHLAK Culture, different perspectives and expressions may arise due to different locations and working cultures.

In the last two years, the implementation of AKHLAK in various working units of Jasa Marga has created diverse perspectives and expressions. This occurs because the AKHLAK guide or handbook is not yet available. Agus Pramono, Bandung Area Manager, states that the implementation of AKHLAK in various work areas is different and not well-organized. However, this is considered acceptable as long as the values are genuinely executed.

In organizational culture, ethical standards can be shaped by considering risk tolerance. Managers are encouraged to take risks and innovate. However, differences may arise between the head office and branch or regional/area units in Jasa Marga subsidiaries. Performance standards are measured according to minimum service standards set by the authorities. Area managers are responsible for creating a conducive work environment and motivating skill improvement. In this context, D'Aprix (1982) suggests that a manager must understand the "right touches" for their subordinates. Perception errors can occur due to the lack of an AKHLAK guide or handbook,

allowing each work area to interpret and innovate according to its understanding. This highlights the importance of effective communication processes in preventing perception errors and ensuring correct understanding.

Jasa Marga's corporate culture, which has been in existence since its establishment in 1978, is still influenced by operational rules. Over time, many subsidiaries and branches of Jasa Marga have established their own set of values in response to the Code of Ethics and Values of Jasa Marga (JSMR). In facing a dynamic environment, every organization needs to adapt to survive. Organizational culture, as a crucial resource, can assist the organization in adapting. This study identifies three core values upheld by Jasa Marga: Integrity, Amanah, and Adaptability.

Integrity, as the primary value, emphasizes honesty and consistency between actions and words. Managers and company directors state that integrity serves as the main reference in task execution. Amanah, as the second value, encompasses consistency, commitment, and execution with control. In interviews, Amanah is considered the foundation for behaving professionally. Adaptability, as the third value, emphasizes speed, flexibility, resilience, and the ability to change. In this context, change and innovation are recognized as keys to organizational success.

The study also examines the importance of trust within the organization. Trust, as a cognitive bias, is considered a key factor in evaluating individuals or organizations. The implementation of values such as Amanah is seen to contribute to the formation of trust. Although the AKHLAK Culture is recognized as a crucial part of Jasa Marga's core business, the analysis suggests that the term "culture" might be less accurate. The AKHLAK Culture is more of an "Ethics Management" that is mandatory. In this perspective, culture cannot be generalized, and each company has unique values and culture.

In this context, the research identifies several counterproductive issues to AKHLAK values, such as poor road conditions and a lack of collaboration in addressing these issues. Further efforts are needed to overcome the mismatch between the set values and the actual conditions in the field.

In the final analysis, organizational adaptation to environmental changes and the implementation of cherished values becomes key to long-term survival. This research provides profound insights into how the AKHLAK Culture plays a role in shaping behavior and values at Jasa Marga, while also highlighting challenges and potential conflicts that the company may face.

4. CONCLUSION

The outcome of the ethnographic research is a comprehensive cultural portrait of the studied group, blending the perspectives of cultural group members (emic) within Jasa Marga's head office and subsidiary entities, along with the researcher's observations (etic). Since the launch of the AKHLAK Culture on July 1, 2020, mandated by the Minister of BUMN for all State-Owned Enterprises (BUMN), especially at Jasa Marga, several key points can be deduced:

a. AKHLAK Jasa Marga Organizational Culture:

1. The transformation from the old APIC culture to AKHLAK signifies a shift in the definition and meaning of behavior, aiming for a more comprehensive and improved culture at Jasa Marga. The AKHLAK Values, particularly emphasizing integrity, align with legal obligations, such as Law No. 38 of 2004 concerning Roads and PP No. 15 of 2005 concerning Toll Roads. The regulations serve as guidelines and technically form the Service Level Agreement (SLA) for the company's core business. Moreover, the Ministry of BUMN, being the majority shareholder, contributes to entrepreneurial aspects, while the Ministry of PUPR dictates the road network blueprint and operational regulations. The implementation of AKHLAK Culture is viewed as harmonious with pre-existing rules, forming a chain of processes and work procedures connecting practical actions within the organization. In contrast to Pelindo Marine Service's research, concerns are raised about implementing the AKHLAK Culture policy, anticipating difficulties in changing and readjusting cultural values. Potential confusion among organizational members due to dual cultural values is also anticipated. Pelindo's work assessments still lack specificity and transparency, leading to complaints regarding promotions and position rotations.
2. AKHLAK Culture lacks explicit values focusing on safeguarding and monitoring customer interests in line with Minimum Service Standards (SPM).
3. AKHLAK Culture's formation follows a top-down process initiated by the Ministry of BUMN for all BUMN companies to adopt it as their core values.
4. Organizational culture is not created by management but by all members, and leaders do not produce culture; instead, it is the members who shape it (Pace, Faules 2018:98).

b. Internalization of AKHLAK Cultural Communication:

1. Internalization of AKHLAK Values has reached the commitment stage, where the Jasa Marga Group roadster actively implements and identifies improvements that can influence others.
2. Communication programs utilize various channels, including social media, banners, spirit slogans, daily



quizzes, and content, to socialize the transformation of AKHLAK Values. However, this strategy is primarily observed at the head office, lacking uniformity in regional or branch offices.

3. Lack of uniformity in placing the AKHLAK identity/logo on company letterheads as a corporate writing product.

c. Implementation of AKHLAK Organizational Culture:

1. Implementation of AKHLAK in various work units, including the head office, operational areas, and subsidiaries, leads to diverse innovations and creativity due to the absence of AKHLAK guidelines or manuals, especially in operational areas.
2. The implementation concentrates on strengthening commitment, predominantly within the leader's scope, with the expectation that team behavior will habitually follow from top to bottom.
3. A gap is identified in the implementation within fieldwork units, the core business of the company, where service products do not align with the main meaning and behavior of AKHLAK Cultural Values.

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