

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi nilai-nilai inti AKHLAK (Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif) di PT PLN (Persero) Pusmanpro serta mengidentifikasi kendala dalam penerapannya. Nilai-nilai AKHLAK telah menjadi budaya kerja wajib di seluruh BUMN sejak 2020 sebagai upaya membangun identitas budaya yang etis dan profesional. Menggunakan pendekatan kualitatif deskriptif, data dikumpulkan melalui wawancara mendalam terhadap tujuh informan yang terdiri dari senior manajer, manajer, dan karyawan.

Hasil penelitian menunjukkan bahwa PT PLN (Persero) Pusmanpro telah mengintegrasikan nilai AKHLAK ke dalam struktur organisasi melalui program-program budaya seperti *Corporate Culture Purpose* (CCP), Profesional, Solutif, Proaktif dan Kolaboratif (PASOPATI), Efisiensi Optimal, Kinerja Maksimal (SI JAMAL), dan (Sehat, Bahagia, dan Sejahtera) SI GAJAH, serta membentuk struktur Ranger sebagai agen perubahan. Namun, penerapan nilai tersebut belum sepenuhnya terinternalisasi secara merata. Terdapat kesenjangan antara nilai yang dideklarasikan secara formal dengan praktik aktual, ditandai dengan partisipasi yang bersifat administratif, resistensi terhadap perubahan, serta keterbatasan akses pelatihan bagi pegawai non-Ranger. Nilai AKHLAK masih berada pada level *espoused values* (nilai yang dinyatakan) dan belum mencapai *basic underlying assumptions* (asumsi yang mendasar) menurut teori budaya organisasi Schein.

Temuan ini menegaskan bahwa transformasi budaya tidak cukup melalui formalisasi nilai, tetapi memerlukan proses internalisasi yang menyeluruh, teladan dari pimpinan, serta integrasi ke dalam sistem kerja dan evaluasi. Penelitian ini memberikan kontribusi praktis bagi penguatan budaya kerja di lingkungan PLN dan kontribusi teoritis terhadap studi implementasi nilai inti dalam organisasi BUMN.

Kata kunci: AKHLAK, budaya organisasi, internalisasi nilai, resistensi perubahan, PT PLN (Persero) Pusmanpro.

ABSTRACT

This study aims to analyze the implementation of the core values of AKHLAK (Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative) at PT PLN (Persero) Pusmanpro and to identify the challenges in its application. Since 2020, AKHLAK has been mandated as the standard work culture across all Indonesian state-owned enterprises (BUMNs) as part of a broader effort to build a professional and ethical organizational identity. Employing a descriptive qualitative approach, data were collected through in-depth interviews with seven informants comprising senior managers, manager, and employees.

The research findings indicate that PT PLN (Persero) Pusmanpro has integrated the AKHLAK values into its organizational structure through cultural programs such as Corporate Culture Purpose (CCP); PASOPATI (Professional, Solution-Oriented, Proactive, and Collaborative); SI JAMAL (Optimal Efficiency, Maximum Performance); and SI GAJAH (Healthy, Happy, and Prosperous), as well as by establishing the “Ranger” structure as agents of change. However, the implementation of these values has not been fully and evenly internalized. A gap persists between the formally declared values and actual practices, marked by participation that tends to be administrative in nature, resistance to change, and limited training access for non-Ranger employees. According to Schein’s organizational culture theory, the AKHLAK values remain at the level of espoused values and have not yet reached the stage of basic underlying assumptions.

These findings highlight that cultural transformation cannot be achieved through value formalization alone. It requires a comprehensive internalization process, strong leadership role modeling, and integration into work systems and performance evaluations. This study provides practical implications for strengthening organizational culture within PLN and theoretical contributions to the study of core value implementation in state-owned enterprises.

Keywords: *AKHLAK, organizational culture, value internalization, resistance to change, PT PLN (Persero) Pusmanpro.*