



## Examining the role of berAKHLAK core values and work ethic in shaping civil servant performance

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### ABSTRACT

This research investigates the impact of the BerAKHLAK Core Values – comprising Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative principles – and work ethic on the performance of civil servants (Aparatur Sipil Negara/ASN) within the Banjarmasin City Government. Employing a quantitative approach, the study collected data from 201 civil servants using structured questionnaires, with the analysis conducted through regression analysis. The results indicate a contrasting effect of the two independent variables: the BerAKHLAK Core Values demonstrated a negative and significant influence on ASN performance, whereas work ethic showed a positive and significant influence. These findings highlight an intriguing dynamic, suggesting that while adherence to BerAKHLAK values may inadvertently constrain performance – potentially due to rigid interpretations or implementation challenges – strong work ethic consistently enhances employee output. The study underscores the importance of balancing value internalization with practical work behaviors to improve overall civil servant performance.

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## INTRODUCTION

Performance refers to the outcomes of an individual's work in executing assigned tasks in accordance with established standards and criteria (Kawiana, 2020). More comprehensively, performance encompasses both behaviors and results, yet these components must be distinguished: job performance refers to the aggregate of task-related and discretionary behaviors carried out by employees over time that contribute to organizational effectiveness, rather than solely outcomes, which may be influenced by external factors (Motowidlo & Kell, 2012; Pradhan & Jena, 2017). More recently, empirical studies further extend the construct by incorporating adaptive performance, the capacity to respond effectively to changing work conditions, and, in certain contexts, counterproductive work behavior, which detracts from organizational goals (Krijgsheld et al., 2022).

Additionally, employee performance is generally defined as the extent to which an individual successfully fulfills the tasks, responsibilities, and roles assigned to them in accordance with organizational goals and performance standards. It reflects not only the quantity and quality of work produced but also the behaviors and attitudes that contribute to organizational effectiveness (Armstrong & Taylor, 2020). Furthermore, Viswesvaran & Ones (2000) argue that employee performance encompasses both task-related outcomes and contextual factors, such as commitment and adaptability, which collectively determine organizational productivity. Taken together, these perspectives highlight that performance is a multidimensional construct involving task execution, behavioral contributions, and alignment with organizational objectives.

Within the public sector, the performance of civil servants (ASN) has become a recurring concern for government institutions. In many cases, the quality of ASN performance does not align with organizational expectations, largely due to limitations in knowledge and a lack of commitment to delivering effective public services. Empirical studies in Indonesia indicate that this mismatch is often rooted in deficiencies in knowledge, competence, and commitment. For instance, competence limitations, weak commitment, and low cohesiveness among ASN have been identified as core impediments to transforming bureaucratic performance, with knowledge sharing and innovation cited as critical remedies (Hafiz & Frinaldi, 2023). In addition, a normative juridical review highlights that ASN professionalism—comprising integrity, competence, and responsibility—plays a central role in public service effectiveness, though performance is undermined by inadequate performance management systems, unconstructive evaluations, and limited technological support (Almahdaly et al., 2023; Darmayanti et al., 2024). Consequently, civil servants often fail to optimally fulfill their responsibilities, leading to public service delivery that is less productive and inefficient (Agustina & Sarikusumaningtyas, 2024). These findings collectively suggest that the quality of ASN performance is not only a matter of individual accountability but also reflects systemic weaknesses in knowledge, motivation, and institutional design within the bureaucracy.

In the context of civil servants (ASN) in Indonesia, work culture is a decisive factor influencing performance and the effectiveness of public service delivery. A strong organizational culture instills shared values and behavioral norms that guide employees in achieving institutional objectives (Schein, 2017). The implementation of the *Core Values BerAKHLAK*—Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative—serves as a cultural foundation intended to strengthen professionalism and integrity among ASN (Herwanto & Hutasoit, 2023; Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi, 2021). Studies have shown that work culture emphasizing accountability, collaboration, and adaptability fosters higher performance levels by motivating employees to work efficiently and responsibly (Lok & Crawford, 2004; Martins & Terblanche, 2003). Conversely, when civil servants demonstrate weak adherence to cultural values, performance outcomes are often suboptimal, leading to inefficiency in public services (Agustina & Sarikusumaningtyas, 2024). Therefore, cultivating a strong work culture aligned with the *BerAKHLAK* values is essential to enhancing civil servants' performance and ensuring the delivery of responsive, productive, and community-centered governance.

According to Marjuki et al. (2024), the meaning of the word for each value is as follows: 1) Service-Oriented: understanding and fulfilling the needs of the community by being approachable, responsive, solution-driven, and dependable, while striving for continuous improvement; 2) Accountable: performing duties with honesty, responsibility, discipline, and integrity, while ensuring the effective and efficient use of state resources and avoiding misuse of authority; 3) Competent: consistently enhancing personal capabilities to address dynamic challenges, supporting others in their learning, and executing tasks with optimal quality; 4) Harmonious: demonstrating respect toward individuals regardless of background, showing willingness to assist others, and fostering a positive and supportive work environment; 5) Loyal: upholding the values

of Pancasila and the 1945 Constitution, remaining committed to the Unitary State of the Republic of Indonesia and its legitimate government, safeguarding the reputation of fellow civil servants, leaders, institutions, and the state, and maintaining confidentiality of official and state matters; 6) Adaptive: responding promptly to change, continuously innovating, cultivating creativity, and engaging proactively in problem-solving; and 7) Collaborative: encouraging participation from diverse stakeholders, maintaining openness to teamwork that creates added value, and optimizing the use of various resources to achieve shared objectives.

Although the Core Values of BerAKHLAK have been introduced and disseminated within government institutions, challenges remain in their comprehension and practical application. A considerable number of employees still lack a clear understanding of how these values should be integrated into their daily work practices. Empirical evidence supports the significance of these values, as demonstrated by Makhfiroh & Rizana (2023), who found that the Core Values of BerAKHLAK exert a positive and significant influence on employee performance. Similarly, Yozi & Amalia (2024) reported that the implementation of these values positively affects the performance of civil servants (ASN). These findings collectively indicate that stronger adherence to and implementation of BerAKHLAK values are associated with higher levels of ASN performance.

Furthermore, work ethic also plays an important role in determining employees' performance. Work ethic has been consistently identified as a central factor influencing employee performance, with recent empirical studies reaffirming its significance (Saputri et al., 2023). Employees who demonstrate strong work ethic – through discipline, responsibility, and integrity – are more likely to achieve higher levels of task performance and organizational commitment. Research by Makhfiroh & Rizana (2023) highlights that civil servants who internalize ethical values and work diligently tend to provide more efficient and reliable services. Moreover, Konadu et al. (2024) found that employees with a strong ethical orientation adapt better to organizational changes, maintain productivity under pressure, and contribute positively to workplace harmony. Collectively, these findings emphasize that work ethic not only drives individual performance but also strengthens organizational effectiveness, especially in public sector institutions where accountability and service quality are paramount (Dogbe et al., 2024; Edeh et al., 2024; Nofriadi et al., 2024).

The implementation of BerAKHLAK core values within the civil servants of the Banjarmasin City Government continues to encounter obstacles, particularly due to the limited comprehension and internalization of these principles among employees. The effectiveness of internalizing AKHLAK values within the Banjarmasin bureaucracy is strongly shaped by local organizational culture and bureaucratic structure. A hierarchical and rigid system may limit opportunities for creativity, adaptability, and collaboration, thereby constraining the application of values such as Adaptive, Competent, and Service-Oriented. Conversely, cultural norms that emphasize communal harmony and collective responsibility can reinforce values such as Harmonious and Accountable. Thus, the success of AKHLAK implementation depends on the extent to which local cultural practices and structural arrangements align with the value framework, supported by reforms in leadership, performance systems, and capacity building to ensure that these values are effectively translated into daily bureaucratic practice.

Although BerAKHLAK has been officially designated as the cultural foundation of the state apparatus, its operationalization remains inconsistent. Many civil servants still interpret these values as abstract notions rather than practical behavioral guidelines that should direct administrative conduct, public service delivery, and decision-making processes. This condition is exacerbated by insufficient dissemination, inadequate training and mentoring mechanisms, and the absence of systematic monitoring and evaluation to ensure behavioral transformation. Consequently, the expected shift toward a more professional, ethical, and citizen-centered bureaucracy has not been fully realized. Addressing these challenges requires strategic interventions, including the institutionalization of comprehensive capacity-building programs, the

demonstration of value-based leadership, the incorporation of BerAKHLAK indicators into performance appraisal systems, and the establishment of incentive-sanction mechanisms to reinforce positive behavioral change.

The lack of a comprehensive understanding of the BerAKHLAK core values among civil servants in the Banjarmasin City Government has a direct impact on their overall work ethic and performance orientation. When these values are not fully internalized, employees tend to exhibit a lower level of discipline, responsibility, and initiative in carrying out their duties. This limited awareness often results in bureaucratic practices that are procedural rather than value-driven, with civil servants prioritizing compliance with formal rules over the provision of high-quality, citizen-centered services. Consequently, the expected enhancement of professionalism and integrity in public administration remains constrained. Strengthening the understanding and embodiment of BerAKHLAK is therefore crucial to improving the work ethic of civil servants, as it provides not only moral guidance but also a behavioral framework that can foster motivation, accountability, and collaborative performance in achieving organizational goals.

Moreover, investigating the effect of BerAKHLAK core values and work ethic on the performance of civil servants in the Banjarmasin City Government is an urgent endeavor, as it directly relates to the quality of public service delivery and the realization of good governance. A systematic investigation can provide insights into whether the adoption of BerAKHLAK has been effective in shaping the attitudes, behaviors, and productivity of civil servants, while also identifying gaps that hinder optimal performance. Such findings are essential not only for formulating targeted training and policy interventions but also for strengthening accountability mechanisms and ensuring that government services align with the expectations and needs of the public. Ultimately, understanding this relationship will help establish a sustainable model of bureaucratic culture that supports efficiency, ethical conduct, and trust in public institutions.

In conclusion, the framework of employee performance encompassing task, contextual, and adaptive dimensions offers a comprehensive theoretical basis for analyzing the relevance of AKHLAK values and work ethic in Indonesia's public sector. Each dimension provides a clear behavioral manifestation of these values, demonstrating that AKHLAK and work ethic extend beyond normative guidelines to function as concrete determinants of performance. By integrating this theory, the study underscores that the successful internalization of AKHLAK values and the cultivation of a strong work ethic are essential for enhancing civil servants' effectiveness and ensuring the delivery of high-quality public services.

## RESEARCH METHOD

This study adopts a quantitative research approach to assess the influence of the Core Values BerAKHLAK and work ethic on the performance of the civil servants in the Banjarmasin city government. The study population consists of 689 civil servants, distributed across various administrative units: 43 officers from the Regional Secretariat, 126 officers from the DPRD Secretariat, 215 officers from regional offices, 45 officers from district offices, and 260 officers from village offices. Data collection was carried out using a structured questionnaire designed with reference to established constructs from previous studies. The instrument assessed civil servants' perceptions of the BerAKHLAK Core Values, work ethic, and performance, with responses recorded on a Likert-scale format. To examine the relationships among these variables, the data were analyzed using multiple linear regression analysis. Statistical indicators, including p-values and regression coefficients, were employed to determine the significance, strength, and direction of the associations.

Before proceeding with the analysis, validity and reliability assessments were conducted to verify the accuracy, consistency, and internal coherence of the measurement instruments. To enhance data quality, respondents were provided with clear instructions on completing the

questionnaire and were informed about the purpose of the research, thereby encouraging sincerity and attentiveness in their responses. The results were subsequently interpreted in light of the research objectives and aligned with relevant literature on civil servants' performance within their respective duties. Furthermore, classical regression assumption tests—including normality, heteroscedasticity, and multicollinearity—were performed to evaluate the adequacy and robustness of the data for regression analysis. These diagnostic procedures were deemed essential to ensure the validity, reliability, and credibility of the statistical inferences derived from the study.

## RESULTS AND DISCUSSIONS

Prior to the distribution of the questionnaires, validity and reliability analyses were conducted to ensure the robustness and consistency of the research instrument. The validity test results showed that all questionnaire items produced r-values greater than the critical r-table value of 0.1966, thereby confirming their validity. Reliability testing, assessed through Cronbach's Alpha coefficients, demonstrated satisfactory internal consistency across all dimensions: 0.818 for Service-Oriented, 0.937 for Accountable, 0.803 for Competent, 0.728 for Harmonious, 0.576 for Loyal, 0.892 for Adaptive, 0.941 for Collaborative, 0.776 for Work Ethic, and 0.617 for Performance. Since all coefficients exceeded the acceptable threshold of 0.60, the instrument was deemed reliable, indicating strong internal consistency in measuring the intended constructs.

After distributing the questionnaire for one month, 201 respondents were gathered. In addition, classical assumption tests were performed to verify the appropriateness of the data for regression analysis. The normality assessment using the Kolmogorov-Smirnov test yielded a significance value of 0.200, which exceeds the 0.05 threshold, thereby confirming that the data are normally distributed. Multicollinearity diagnostics indicated tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values below 10.00, demonstrating the absence of multicollinearity among the predictors. Moreover, the heteroscedasticity test showed no evidence of variance inequality, affirming that the regression model fulfills the required assumptions for reliable and valid analysis.

The results of the regression analysis are presented in the following tables:

**Table 1.** Result of Partial Test

		Coefficients <sup>a</sup>		Standardized	t	Sig.
Model		Unstandardized Coefficients	Std. Error	Coefficients		
		B		Beta		
1	(Constant)	2.157	.290		7.433	<.001
	Core Values	-.553	.099	-.488	-5.563	<.001
	BerAKHLAK (X <sup>1</sup> )					
	Work Ethic (X <sup>2</sup> )	.980	.096	.896	10.216	<.001

a. Dependent Variable: Performance

Source: SPSS Output, 2025

The results of the analysis reveal that the implementation of Core Values BerAKHLAK exerts a negative and significant influence on employee performance within the Banjarmasin City Government. This outcome indicates that increased adherence to BerAKHLAK values is associated with a decline in employee performance. Such findings suggest that the integration of these values into daily work practices has not yet achieved the intended effectiveness. One possible explanation is the limited comprehension and internalization of BerAKHLAK principles among employees, which hinders their practical application in the workplace. Furthermore, the implementation of these cultural values may inadvertently impose excessive demands or constraints, thereby restricting employees' creativity and autonomy. In addition, the presence of other, more dominant organizational or contextual factors could overshadow the intended benefits of BerAKHLAK,

reducing its positive impact on performance. This highlights the need for more comprehensive socialization, training, and contextual adaptation of BerAKHLAK values to ensure their alignment with employees' work practices and to optimize their contribution to organizational performance.

The findings of this study stand in contrast to the results reported by Yozi & Amalia, (2024), who found that the implementation of Core Values BerAKHLAK exerts a positive and significant effect on the performance of civil servants. Similarly, the present results are inconsistent with the study by Makhfiroh & Rizana (2023), which also demonstrated a positive and significant relationship between BerAKHLAK values and employee performance. These discrepancies highlight the complexity of implementing cultural values in organizational settings and suggest the need for further, more comprehensive evaluation of BerAKHLAK to uncover the underlying factors that may hinder its effectiveness. Such evaluations should not only examine employees' level of understanding and internalization of these values but also assess the organizational mechanisms that support or constrain their practical application.

Moreover, these differences can be explained by contextual factors specific to the local bureaucratic environment. In Banjarmasin, many civil servants perceive AKHLAK as a formal motto rather than as practical behavioral guidance, leading to limited internalization and even resistance when its application is perceived as too rigid or restrictive. The lack of effective socialization, training, and leadership reinforcement further weakens employees' understanding and commitment to the values. By comparison, the positive results observed in previous studies may reflect contexts where organizational culture, leadership support, and performance management systems were more conducive to embedding AKHLAK values into daily practices. Thus, the divergent findings underscore the importance of local cultural and structural conditions in shaping whether AKHLAK values function as enablers or inhibitors of performance in the public sector.

Previous research has emphasized that a strong and adaptive work culture, coupled with an effective performance control system, plays a critical role in enhancing productivity (Saputri et al., 2023). A conducive work culture fosters employee consistency and engagement, while simultaneously creating an inclusive and positive work environment that supports sustainable improvements in performance. Therefore, further studies are essential to explore how BerAKHLAK values can be more effectively aligned with organizational systems and employee needs to achieve the desired improvements in public sector performance.

Moreover, the results of this study demonstrate that work ethic exerts a positive and significant influence on the performance of civil servants within the Banjarmasin City Government. This finding implies that employees who possess a stronger work ethic tend to display higher levels of performance, as a strong sense of responsibility, perseverance, and dedication contribute directly to the achievement of organizational goals. In practice, civil servants with a high work ethic approach their tasks with enthusiasm, discipline, and a positive attitude, which enables them to carry out their duties more effectively and deliver higher-quality outcomes. These results are consistent with the findings of Saman et al., (2022), who also concluded that work ethic plays an essential role in enhancing employee performance. A strong work ethic not only drives individual productivity but also promotes professionalism and accountability, thereby strengthening overall organizational performance. Consequently, fostering and reinforcing a culture of high work ethic among civil servants can be considered a strategic effort to improve both the efficiency and the quality of public service delivery.

Individuals with a strong work ethic are characterized not merely by their commitment to completing assigned tasks, but also by their orientation toward contributing to the long-term success and sustainability of the organization. Such employees generally demonstrate a proactive attitude, taking initiative in addressing challenges and seeking innovative solutions to enhance the quality of their work. This proactive behavior reflects a mindset that values continuous improvement, where employees strive not only to meet current performance standards but also to

elevate them over time. As highlighted by Fitriyani et al., (2019), this orientation fosters a work environment in which productivity is conceptualized not simply as the immediate outcome of task completion, but as a sustainable achievement rooted in the internalization of strong personal and organizational values. In this sense, a strong work ethic becomes a driving force for organizational resilience and adaptability, enabling the institution to maintain high performance standards while evolving in response to changing demands.

**Table 2.** Result of Simultaneous Test

Model		ANOVA <sup>a</sup>				
		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	13.675	2	6.838	58.392	<.001 <sup>b</sup>
	Residual	23.185	198	.117		
	Total	36.860	200			

a. Dependent Variable: PERFORMANCE (Y)

b. Predictors: (Constant), WORK ETHIC (X<sup>2</sup>), CORE VALUES BERAKHLAK (X<sup>1</sup>)

Source: SPSS Output, 2025

The results presented in the table illustrate the simultaneous influence of Core Values BerAKHLAK and work ethic on the performance of civil servants in the Banjarmasin City Government. The analysis confirms that, taken together, these variables significantly affect employee performance. A strong work ethic emerges as a key determinant of improved performance, as it encourages discipline, responsibility, and proactive behavior in completing tasks. In contrast, the implementation of Core Values BerAKHLAK, while conceptually important, demonstrates a negative effect on performance. This paradox suggests that the integration of BerAKHLAK values within the organizational culture has not yet been effectively realized. Many employees perceive these values merely as slogans or formal mottos, rather than as practical guidelines for professional behavior. As a result, the values are not consistently applied in daily activities and are often regarded as irrelevant to existing work practices.

According to Ghози & Shodiq (2025), the limited effectiveness of BerAKHLAK implementation can be attributed to the lack of comprehensive socialization and internalization strategies, which prevent employees from fully understanding and embodying these values. Consequently, the insufficient institutionalization of BerAKHLAK within the workplace hampers its potential to positively influence performance, underscoring the need for more effective dissemination, training, and cultural reinforcement to align employees' behavior with the intended organizational values.

The simultaneous analysis of these factors underscores the interconnected nature of the elements influencing civil servant performance. The study indicates that the effective implementation of Core Values BerAKHLAK, when accompanied by a strong work ethic, has the potential to significantly enhance the performance of ASN within the Banjarmasin City Government. However, findings from interviews with the Head of the Organizational Section of the Banjarmasin City Regional Secretariat revealed that several civil servants still demonstrate low levels of commitment and responsibility in fulfilling their duties, which in turn negatively affects the quality of public service delivery. Such shortcomings are often linked to insufficient motivation, limited training opportunities, and inadequate organizational support systems, all of which contribute to a weakened work ethic and suboptimal service outcomes. Nevertheless, as emphasized by Marjuki et al., (2024), the consistent application of BerAKHLAK values can help foster a healthy, ethical, and productive work environment, thereby improving service delivery and strengthening organizational performance. Moreover, the internalization of these values not only enhances individual accountability but also promotes institutional credibility, ultimately increasing public trust and satisfaction with government services. This highlights the importance of integrating value-based cultural reinforcement with strategies for capacity building and motivation to ensure sustainable improvements in public sector performance.

To enhance the performance of civil servants in the Banjarmasin City Government, several strategic efforts are required. First, continuous capacity-building initiatives should be implemented to ensure that the BerAKHLAK core values are not only socialized but also applied in daily administrative practices through practical training, case studies, and role-modeling. The internalization of these values must be strengthened by encouraging leaders to act as role models and mentors, thereby transforming BerAKHLAK from formal knowledge into an embedded organizational culture. At the same time, fostering a strong work ethic is essential by promoting discipline, accountability, and professional responsibility through reward mechanisms for high-performing employees and constructive feedback for those who underperform. Since the adaptation of new values and work methods may initially disrupt established routines, a gradual and supportive change management approach is needed to facilitate smooth transitions. Furthermore, BerAKHLAK values and work ethic indicators should be integrated into performance appraisal systems so that evaluations reflect both technical outputs and ethical behavior. Finally, continuous monitoring and feedback mechanisms must be established to track progress in value internalization and work ethic development, ensuring that adjustments can be made based on empirical evidence for sustained improvement in performance.

## CONCLUSION

The findings of this study reveal that the implementation of the BerAKHLAK core values exerts a negative and significant influence on the performance of civil servants in the Banjarmasin City Government. This suggests that greater adherence to BerAKHLAK values is paradoxically associated with a decline in performance. Such a phenomenon can be attributed to the limited understanding and internalization of these values, as work achievements among civil servants are often driven more by compliance with administrative procedures and statutory obligations than by intrinsic motivation. Consequently, the imposed work culture tends to remain at the level of knowledge acquisition without meaningful comprehension or practical application, making it difficult to embed BerAKHLAK as an integral part of both organizational culture and individual behavior. Furthermore, the process of implementing these values in daily activities demands significant adjustments in habits, work methods, and cognitive frameworks, which may initially disrupt established routines and thereby temporarily reduce performance before a full adaptation occurs.

In contrast, work ethic demonstrates a positive and significant influence on the performance of civil servants in the Banjarmasin City Government. This finding implies that the stronger the work ethic exhibited by employees, the higher their level of performance. The cultivation of sound work ethics motivates civil servants to adopt more constructive attitudes and behaviors in fulfilling their duties and responsibilities, thereby enhancing overall organizational effectiveness. Moreover, when examined simultaneously, both the implementation of the BerAKHLAK core values and the strengthening of work ethic are shown to exert a significant combined effect on performance. This suggests that the successful integration of BerAKHLAK values, when accompanied by a strong work ethic, has the potential to substantially improve the performance of Banjarmasin's civil servants.

Furthermore, this research contributes to the development of a civil servant performance evaluation model by highlighting the need to balance values-based and work-based approaches. The findings demonstrate that while work ethic consistently supports higher performance, the influence of AKHLAK values depends on how effectively they are internalized within the bureaucratic context. To prevent AKHLAK from remaining a mere slogan, the study recommends integrating these values into the ASN performance appraisal system through concrete measures such as systematic socialization and training, leadership commitment to modeling values-based behaviors, alignment of performance indicators with AKHLAK principles, and regular monitoring

to ensure accountability. In this way, civil servant performance can be evaluated more comprehensively, capturing both technical outcomes and the internalization of values essential for sustainable public sector effectiveness.

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