

Strengthening Culture within the Ministry of Finance: Integration of Core Values BerAKHLAK and Values of the Ministry of Finance

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Abstract

This research focuses on the implementation of the Core Values BerAKHLAK at the Ministry of Finance (Kemenkeu) and its synergy with the Values of the Ministry of Finance in building a work culture that is professional, accountable, and oriented towards public services. Through regulations such as the Decree of the Minister of Finance (KMK) No. 429 of 2022, the values of Moral Character are integrated into the employee performance management system and strengthened by the role of Transformation Ambassadors as the main driver of organizational culture. This process is supported by intensive socialization through various communication channels, both face-to-face and digital, as well as training designed to help employees understand and internalize the values of BerAKHLAK in the context of daily work. The results of the study show that the synergy between the Core Values BerAKHLAK and the Values of the Ministry of Finance creates a stronger organizational culture framework, supports bureaucratic reform, and encourages optimal public services. However, there are several challenges in implementation, such as resistance to change, limited resources, and uneven understanding across work units. Strategic solutions, such as increasing the intensity of socialization, leadership as a role model, monitoring based on performance indicators, and awarding performance-based awards, can strengthen the internalization of these values. With these steps, the Ministry of Finance can realize a work culture that is responsive, innovative, and has integrity in a sustainable manner.

Keywords: Core Values BerAKHLAK, Kemenkeu Values, Bureaucratic Reform, Organizational Culture, Transformation Ambassadors.

Date of Submission: 05-12-2024

Date of acceptance: 17-12-2024

I. INTRODUCTION

Strengthening organizational culture is one of the important elements in improving the effectiveness of the performance of government agencies, including in the Ministry of Finance. The strong organizational culture creates harmony of values, behaviors, and goals; thus, it gives rise to better performance and quality public services. In the context of governmental organization, good culture forms the basis for the implementation of good governance and serves to support the achievement of sustainable bureaucratic reform. This becomes relevant in the light of Dwiyanto (2018). As a strategic institution in state financial management, the Ministry of Finance is still striving to make the organizational cultural values more relevant in answering the challenge of the digital era and changes in the strategic environment.

The relevance of incorporating core values into supporting bureaucratic reform is growing amidst the demands of modernization and professionalism of the state civil apparatus. It is in this context that the Indonesian government has adopted the values of BerAKHLAK, or Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, Collaborative, as the core values of ASN to harmonize individual behavior and performance in the organization. Some of those values within the Ministry of Finance, but not limited to, include integrity, professionalism, synergy, service, and perfection. This is also an integral effort toward strengthening bureaucratic reforms in improving public services, boosting public trust in the government (State Civil Service Agency, 2022).

Within the development of core value culture, the Ministry of Finance builds a harmonious working environment, while at the same time creating an organizational culture performance and results-oriented. This kind of cultural change certainly cannot be separated from the encouragement of ASN's behavior, which is more adaptive to change, collaborative in working, and having high commitment to organizational goals. The

integration of the core values of BerAKHLAK and the values of the Ministry of Finance is expected to increase the quality of state financial governance and at the same time be an example of the implementation of organizational culture relevant to the times (Haryono, 2023).

The integration of the core values of BerAKHLAK into the Values of the Ministry of Finance is one of the strategic steps in establishing organizational culture. Core BerAKHLAK values include those principles that are Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative, which are supposed to be the foundation of behavior for ASN nationally. On the other hand, the Ministry of Finance Values like Integrity, Professionalism, Synergy, Service, and Perfection have long constituted the cultural identity of the organization within the Ministry of Finance. The problem arises of how to harmonize these two sets of values so that they complement rather than reduce the essence of each, so that they may strengthen a work culture which supports bureaucratic reform and enhances organizational performance.

The integration process needs a comprehensive strategy, starting from aligning vision and mission, developing internal policies, to implementing them in daily activities across all work units of the Ministry of Finance. However, this is not a simple challenge. The questions would, therefore, be how to ensure that all employees live and practice these values habitually and consistently, and the extent to which the integration could provide for a more inclusive and adaptive work culture. It means that this research will discuss how to integrate core values in BerAKHLAK with the Values of the Ministry of Finance and analyze its effect on strengthening organizational culture to support bureaucratic reform.

The purpose of this research is to elaborate on how the core values of BerAKHLAK are integrated with the Values of the Ministry of Finance in building an organizational culture that is stronger and relevant to the demands of the times. This study will look into the strategic steps the Ministry of Finance has taken in harmonizing the two sets of values, starting from planning, implementation, and evaluation of their implementation in the work environment. It also aims to understand how this integration is translated into the level of organizational policies, employee behavior, and its implementation in daily operational activities across work units.

This study also attempts to find out what factors support the integration process in order to be successful and what kinds of obstacles are faced. Thus, this research provides not only a conceptual description of the integration of organizational values but also practical recommendations on how to strengthen the work culture at the Ministry of Finance. It is expected that the result of this study can be a reference for other government agencies to integrate the national core values with the specific organizational values as an attempt to support the bureaucratic reform and build a professional, collaborative, and result-oriented work environment.

II. LITERATURE REVIEW

2.1 Organizational Culture Theory

Organizational culture can be defined as a collection of values, norms, beliefs, and practices that are shared by members of the organization and guide them in carrying out their duties and interacting in the workplace (Schein, 2010). The major components of the culture of any organization include: artifacts of culture, that is tangible forms of culture, in the form of symbols, slogans, and policies that are shared in common. Basic assumptions underpin member thinking. Through a good organizational culture comes the contribution to the creating of work conditions that enhance the successful performance of an organization toward the achievement of its organizational goals, better cohesion within the ranks, and further strengthening of identity. In the perspective of government organizations, it is essential in supporting bureaucratic reform, work efficiency, and quality public services.

Core values are part of the organizational culture that guides individual behavior and organizational decision-making. In government organisations, core values have strategic importance because they not only regulate individual behavior but reflect the commitment of the government to accountability, transparency, and public service. Core values, according to Robbins and Judge (2017), strengthen organizational identity and become the basis for building an adaptive and collaborative culture.

In Indonesia, core values of BerAKHLAK applied in the environment of ASN establish ASN that is more professional and also in accordance with the demands of the current era. These values are very relevant because they put forward principles such as accountability and service-oriented toward the satisfaction of the community (State Civil Service Agency, 2022). The challenge comes in during implementation, mainly when new values have to be integrated into the already existing culture of the organization.

Introducing core values into the organizational culture of the government necessitates a planned and systematized process. The process of changing an organization's culture can only succeed, as argued by Kotter (2012), if new values are nurtured through visionary leadership, effective communication, and organizational policies that support such cultures. This is important in the sense that it calls for an integration of the core values of BerAKHLAK with those of the Ministry of Finance, such as integrity and professionalism, through changes

not only at the policy level but also in the operation itself, like training employees and strengthening the monitoring system.

2.2 Core Values BerAKHLAK

BerAKHLAK values are the main values meant to become a guiding code of conduct for every Indonesian State Civil Apparatus. The word BerAKHLAK itself is actually an acronym for Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative. These values are based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform (Permenpan RB) Number 38 of 2021, so as to form a professional civil servant with integrity, who is capable of producing quality public services. Core values like these are relevant to the need for bureaucratic modernization that highlights efficiency, transparency, and collaboration in the management or administration of the government.

The implementation of the core values of BerAKHLAK is executed through a series of means such as policy formulation, training, and internalization into the working culture of government organizations. For instance, the value "Service-Oriented" is applied by paying attention to fast, precise, and friendly services for the satisfaction of the community. The value "Accountable" is put into practice by making every action and policy taken by ASN transparent and accountable. Meanwhile, the value of "Collaborative" shows that cross-agency cooperation is important for achieving national development goals (BKN, 2022).

Although the core values of BerAKHLAK have been established as a standard of ASN behavior, its implementation in the field faces various challenges. One of the main obstacles is resistance to changes in organizational culture, especially in agencies that have been operating for a long time with traditional work patterns. In addition, the diversity of characteristics of government organizations, both in terms of functions and geographical locations, often makes it difficult to harmonize these core values comprehensively. Therefore, adaptive and contextual strategies are needed to overcome these obstacles, including strengthening leadership and monitoring value-based performance (Kotter, 2012).

Application of core values in BerAKHLAK aligns with the vision of national bureaucratic reform to create a clean, effective, and serving government. In efforts to make ASN modernize bureaucracy, values in BerAKHLAK encourage ASN to transform to be change agents oriented toward public interest. In line with the aspirations stated above, core values also cannot be seen as mere personal guidelines but as a guiding philosophy in the establishment of policies and work programs undertaken by government agencies. Based on this, it is expected that the implementation of core values, as intended by Permenpan RB No. 38 of 2021, will increase the quality of governance and enhance the public's trust in the ASN.

2.3 Values of the Ministry of Finance

Integrity, Professionalism, Synergy, Service, and Perfection are the Ministry of Finance values that have become the cornerstone of organizational culture within the Ministry of Finance. These values were formally introduced through the Decree of the Minister of Finance (KMK) Number 312/KMK.01/2011 concerning the Values of the Ministry of Finance. The formation of these values is part of the strategic steps of the Ministry of Finance in an effort to strengthen the work culture that supports bureaucratic reform, transparency, and accountability in state financial management. Throughout history, strengthening the Values of the Ministry of Finance has grown into an important cornerstone in which one can build good governance in this ministry (Suyatno, 2019).

Figure 1. Values of the Ministry of Finance



Actual implementation in the Ministry of Finance regarding the Values is to include values within daily organizational policy and activity. For example, the Value of Integrity means practicing Honesty and maintaining strict principles of internal control to prevent deviation. The value of Professionalism is applied by training the employee, providing competency certification for developing human resources in line with organizational needs. It means that these values must become the guideline of the behavior of each employee in all work units within the Ministry of Finance, either the Directorate General of Taxes, the Directorate General of Treasury, or the Directorate General of Customs and Excise, as stipulated in KMK No. 312/KMK.01/2011 (Ministry of Finance, 2020).

The value of Synergy is implemented through cross-work unit collaboration in various strategic programs, such as an integrated application between DGT and DJBC for the optimization of state revenue. Meanwhile, the value of services is realized through digital-based public service innovations, such as tax e-filing systems and customs services that accelerate import-export processes. The KMK No. 312/KMK.01/2011 value of Perfection or perfectionism gives encouragement for a continuous process of improvement by employees to give their best performances to society and the country as a whole. Haryanto & Kusuma, 2021.

Although it already had strong legal basis, the attempt to implement Values of the Ministry of Finance faces various challenges such as differences in the level of understanding among employees and variety in organizational culture in regional working units. The implementation in KMK is also arranged for through a monitoring and evaluation system to ensure the values are perpetually implemented. However, research shows that strong leadership support and sustainability in the socialization of these values are the main keys in overcoming obstacles to implementation (Nurhadi, 2022).

III. METHOD

This study applies a qualitative approach because the main focus of the research is to explore a deep understanding of the process of integrating core values of Berakhlak in organizational culture at the Ministry of Finance. The qualitative approach offers the researcher an opportunity to understand the context, experience, and perception of Ministry of Finance employees with regard to the application of core values in their daily lives. This approach is more appropriate for the purpose of the research: to explore the phenomena which occur, because it uncovers the meaning contained within social interaction and policies made at the Ministry of Finance. As Creswell (2014) explained in his book, this qualitative approach allows researchers to be flexible in collecting data from the various relevant sources to fulfill the overall research objectives.

In gathering relevant data, this research employed comprehensive methods of collecting data. Firstly, document analysis was done through the study of regulations and policies pertinent to the implementation of core values instilled in Berakhlak at the Ministry of Finance, such as KMK No. 429/2022 and other KMKs related to bureaucratic reform and work culture in ASN. The analysis of this document provides a preliminary understanding of the legal and policy basis underlying the integration of these values (Ministry of Finance, 2022).

Furthermore, interviews with Ministry of Finance employees or Transformation Ambassadors will be conducted in order to obtain a direct perspective on how the core values of BerAKHLAK are applied in their daily work. This interview is intended to explore the level of understanding, challenges, and impact of the implementation of these values from the perspective of individuals involved in the transformation process. Besides this, there will also be observation of the implementation in the field to see how far the values of AKHLAK can be reflected in the working practices of the units in the Ministry of Finance, both regarding policy and between employees.

IV. RESULTS AND DISCUSSION

4.1 Integration of Value into Organizational Structure

Embedding core values of Moral Values in the Ministry of Finance organizational setting follows the integration approach, whereby changes take a strategic course with full-force implementation to ensure such values are accepted and upheld properly by all. First, insert the values of BerAKHLAK in official documents that apply at the Ministry of Finance, such as the Decree of the Minister of Finance (KMK) No. 429 of 2022. With its inclusion in internal regulations, this becomes a guide which every employee must follow. With such a structure, the Moral Core Values shall not only be voluntary, but bound on one's obligation in which all levels of an organization shall have to comply.

In addition, to implement such values even stronger, this Core Values of Moral Integrity is also included in the performance management system of employees. With these values included as an indicator within appraisal, the Ministry of Finance encourages every employee to understand such theory of values, applying them into daily activities accordingly. This assessment, based on the core values, will ensure that workers work with integrity, are oriented toward the optimum in public services, and show competence and accountability in performing their duties.

With this system, it is expected that these values will be instilled in the work culture of employees to make it more professional and efficient. Besides, through the performance appraisal, AKHLAK value application can give encouragement to each employee to contribute optimally to achieving organizational goals and missions. This not only improves the quality of individual work but also strengthens the organizational culture that supports the achievement of the Ministry of Finance's vision in providing the best service to the public. Thus, integration of the values of the Moral Core Values not only forms a better work culture, but also becomes the foundation for the long-term success of the organization.

4.2 Socialization and Training

Socialization of the core values of BerAKHLAK in the Ministry of Finance is very important and becomes the first step toward the understanding and internalization of the set core values by all employees. The purpose of socialization is to introduce the importance of the core values comprehensively to all employees within the Ministry of Finance for Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, Collaborative. Good socialization will give rise to the common awareness of the ends or benefits and values involved in applying those values into everyday activities. It also brings a sharp sense of how these could be turned into concrete patterns of behavior at work. In the process, socialization was conducted through various communication media: face-to-face meetings/quality control groups, webinars, and internal media such as the Ministry of Finance Learning Center portal.

In this regard, the Ministry of Finance socializes the core values of BerAKHLAK through various methods that suit the needs and characteristics of the employees. One of the effective methods is an internal campaign involving high leaders as role models in educating the values of Morality. Besides that, question and answer sessions and group discussions were also conducted to give room for employees to understand better the meaning and application of each BerAKHLAK value in the context of their work. The Ministry of Finance also utilizes various digital communication media, such as email and information-sharing platforms, to reach employees across all work units efficiently and comprehensively.

While socialization has been provided, further training is given with deeper explanation and understanding on the application of the core values of BerAKHLAK in daily practice within the workplace. This kind of training will develop skills and provide insight to ASN regarding the implementation of the values within their operational context. Meanwhile, training is also given on these topics: developing competence, which is more hard skills, to the aspects needed in the implementation of soft skills in BerAKHLAK values, such as collaborative ability, change tolerance, and quality improvement toward the delivery of public service. Moreover, the self-service improvement toward a more accountable working mentality should also be considered, since training will help civil servants engage in reflection processes themselves.

This will be important in monitoring from time to time the effectiveness of socialization and training that has been carried out so that the Ministry of Finance can monitor how far the values of AKHLAK have been applied in the daily activities of employees. Evaluation may be done through employee satisfaction surveys, interviews, and direct observation in the field. Evaluation results would provide the basis for further improvements or adjustments regarding socialization and training processes that aim at a better reception of AKHLAK values. Continuous monitoring will assure smooth integration of BerAKHLAK values and create positive changes within the Ministry of Finance organizational culture change.

4.3 Optimizing the Role of Transformation Ambassadors

The Ministry of Finance Transformation Ambassadors are individuals appointed to be the main drivers in the implementation and strengthening of organizational culture change, as well as the implementation of core values within the Ministry of Finance. The transformation ambassadors play an important role in supporting the Bureaucratic Reform and Institutional Transformation Program of the Ministry of Finance in an effort to enhance the quality of public services and the internal performance of the organization.

In 2024, the determination of the Transformation Ambassador of the Ministry of Finance will be conducted through Decree of the Minister of Finance Number 210 of 2024. The mentioned decree regulates the composition and functions of the Transformation Ambassadors as a collaborative team that comprises a Change Champion, a Change Agent, and a Lighthouse Team. This team is responsible for supporting the Bureaucratic Reform and Institutional Transformation programs within the Ministry of Finance, including the implementation of the organization's core values and culture in an effort to raise the quality of public services and internal efficiency. This decision also establishes the role of the Transformation Ambassador as a liaison for both the central leadership and work units in conveying the message of change, while at the same time serving as a role model for employees within the Ministry of Finance.

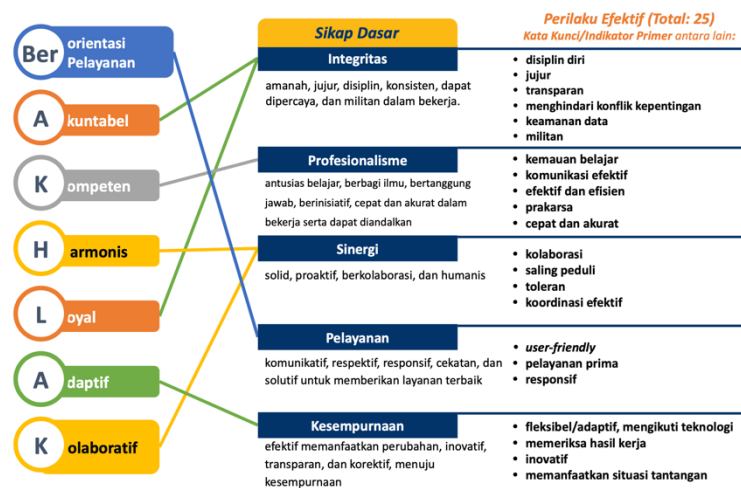
The Transformation Ambassadors play a very important role in connecting organizational culture with the implementation of changes that happen within the Ministry of Finance. As agents of change, Transformation Ambassadors are not only responsible for spreading core values such as integrity, professionalism, synergy,

service, and perfection but also act as role models in implementing organizational culture in line with the Core Values of Morality. They serve to ensure that every employee understands and internalizes these values in every aspect of their work. Transformation Ambassadors help in synergy building among work units and the strengthening of a positive work culture through inter-unit collaboration and facilitation of information exchange, while ensuring consistent implementation of the organizational culture throughout the Ministry of Finance. Hence, the Transformation Ambassadors are supporting institutional transformation and building up an organizational culture that can become more efficient, more transparent, and oriented towards the optimal provision of services to citizens.

4.4 Alignment of Core Values with Moral Values

All through, moral values and the Values of the Ministry of Finance go hand in glove and thus give a very firm cultural framework that eventually helps to achieve organizational objectives. The value of Integrity in the Values of the Ministry of Finance combines to make the values of Accountability and Loyalty in Morality to ensure that staff are transparent and responsible for whatever decision they make. The value of Professionalism supports the value of Competence, which means to ensure employees continue their efforts to improve their ability and competence in facing work challenges. The value of Synergy is in line with the value of Harmonious and Collaborative, which intends to prioritize harmonious cooperation among employees and between work units. The value of Service is also in line with the value of Service-Oriented, which further strengthens the commitment of employees to serving the community. Finally, the value of Excellence in the Values of the Ministry of Finance supports the value of Adaptive in Morality to encourage innovation and continuous improvement in every line of work. These two values will create a synergistic effect to build a solid, professional, and sustainable results-oriented work culture.

Figure 2. Alignment of Ministry of Finance Values and Morals



4.5 Challenges in Strengthening the Culture of the Ministry of Finance

The challenges to create the synergy of AKHLAK Core Values and Ministry of Finance Values are the aspects that have to be overcome so that an effective implementation can be attained in this organization. There is a difference in understanding by the employees, especially those in the regional units. Not all staff can understand the deeper link between these two value sets; therefore, they often only symbolically apply them, not substantially. This problem is caused by some factors, one of which is ineffective socialization. The resistance to change still happens, especially among senior employees who tend to keep their old pattern of working. Sometimes this work pattern goes against the principles of MORAL and the values of the Ministry of Finance, which hinders changes in organizational culture. Resources, in terms of time, budget, and manpower, are limited.

These limitations often make balanced training and socialization hard to implement, so internalization of values cannot optimally reach all work units. Measurement is inconsistent. Difficulties in the evaluation of value implementation effectiveness, such as in units with large workloads or lack of technology access, lead to problems in acquiring data accuracy in order to assess synergy developments. Addressing these challenges calls for increased socialization, resource support, and the development of more reliable evaluation systems.

4.6 Solutions to Overcome Challenges

A number of solutions may be applied more strategically in overcoming such challenges related to creating synergy between the Core Values of AKHLAK and the Values of the Ministry of Finance. Among these, one is indeed more intensive socialization, which can be done by holding integrated training in forms that are more interactive-workshops, seminars, or group discussions. Moreover, such training can serve as a medium of induction towards core values, and through induction, synergy will be found between AKHLAK and the values of the Ministry of Finance in daily work. In addition, through the use of digital media, such as e-learning and educational videos and internal portals, information access can be further expanded so that high-value socialization materials will be well-received at both the center and the region.

The role of leadership is a very important solution. Unit leaders are expected to be an example by showing a real commitment to the implementation of these values. Leadership behaviors and actions that reflect synergy between BerAKHLAK and the values of the Ministry of Finance will inspire others to follow their example. Moreover, a personal and participatory approach-involving employees in designing value internalization programs-will give a sense of responsibility and ownership of the success of the program so that the implementation can run more effectively.

For the program to be sustained and effective, there is a need to enhance the capacity to monitor and evaluate. Some of the performance indicators intended to measure the extent at which these values are put into practice can include both internal and external satisfaction surveys. The Transformation Ambassadors can also be actively used in monitoring and reporting values implementation in their units. An extra stimulus might be to offer some form of awards or incentives for those units or individuals demonstrating the best performance in embedding such values, like work culture rewards or competency improvement opportunities, to help give the much-needed push towards the success of synergy.

V. CONCLUSIONS AND RECOMMENDATIONS

The implementation of the AKHLAK Core Values in tandem with the Values of the Ministry of Finance has become one strategic effort in creating a work culture that is integritious, professional, and public-service-oriented. Different understandings, resistance to change, limitations in resources, and inconsistent measurement are among the challenges which create barriers to the optimum internalization of these values. However, interventions that involve intensive socialization approaches, leadership roles acting as role models, participatory approaches, and good monitoring systems may strengthen these values' implementation across its organizational units.

For this scaling, it is recommended that the Ministry of Finance open access to more digital and interactive trainings for the core values and practices; by that way, even regional unit staff will get introduced and involved in what was exactly called core values. The monitoring capacity must be stepped up through certain performance indicators while ensuring full involvement of the Transformation Ambassadors as major drivers. This award to units or individuals for their successful implementation of synergy between BerAKHLAK and the Values of the Ministry of Finance will add motivation. Thus, the Ministry of Finance can enhance a supporting work culture for bureaucratic reform and institutional transformation in a continuous manner.

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