

## AKHLAK Culture Health Index in 91 BUMN and The Correlation to Values Contravention in BUMN

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**Abstract.** Under the leadership of Mr. Erick Tohir, the Ministry of BUMN became the first government agency in Indonesia to successfully combine the core values of all state-owned companies known as Badan Usaha Milik Negara (BUMN). The objective of this study is to determine the extent to which the core values of AKHLAK in BUMN have been internalized since it was first announced by the Ministry of BUMN, so that the results obtained can support the Ministry of BUMN to determine future intervention steps and prepare an action plan. This study was conducted quantitatively, using a survey method with stratified random sampling, where the number of respondents will be ensured to meet the total population of each BUMN. The collected data is the respondents' top-of-mind decisions based on the ten behaviors most chosen by the respondents towards their personal values, organizational culture, and expected culture. The study's findings focus primarily on the AKHLAK internalization index, specifically the low value of AKHLAK implementation on the values of Amanah, Harmoni, Loyal, Adaptif, and Kolaboratif. In brief, only the Kompeten value from the core values of AKHLAK in 91 BUMN has a sufficient level of implementation, while the other five values from AKHLAK have resulted in the low category. The findings of this study will contribute as reference material by the Ministry of BUMN, practitioners, and academics as the first benchmark data on BUMN organizational culture measurement. Furthermore, this information can be used to make comparisons between one BUMN to another.

### 1. Introduction

The mega-scandal case by Jiwasraya and Garuda Indonesia was an incident carried out by a state-owned corporation (BUMN), this case greatly drew the attention of the public particularly the Indonesian people. The Jiwasraya case involves top management for manipulating reports and disregarding values [8, 13] resulting in around Rp. 16.8 trillion loss to the country [7, 15]. Furthermore, the trafficking of Harley Davidson, Brompton, and other luxury items by the managing director of Garuda Indonesia is one of the value contraventions committed by the leaders of Indonesian BUMN [8, 9]. According to Zahra et al, various criteria, including age, experience, education level, and self-control abilities, can entice individuals in top management to be involved in fraud [21]. The two incidents mentioned above are evidence of top management's values contravention. According to Sabau et al, employees are more likely to commit fraud and value contravention if senior management does not prioritize ethics and corporate values [20], since they believe integrity and ethics are not a basic principle and priority in the organization. The two case studies mentioned above serve as a background for this research, which seeks to determine the extent

to which corporate culture values are implemented in each BUMN in Indonesia and the correlation to the values contravention.

Bititci et al demonstrate that organizational culture and management style are interdependent [4]. Thus, management style should improve in line with a more advanced measurement of a company's organizational culture [4]. Moreover, Balaji et al attempted to investigate how organizational culture influences customer kindness to employees [3], while Oyemomi et al discovered that measuring organizational culture can directly contribute to improving organizational performance and innovative strategies within a company [19]. Furthermore, according to the results of measurements conducted by Fadnavis et al, there is a positive correlation between organizational culture and team members' ability to engage in structured problem-solving practices and for continuous improvement [10]. According to the studies published by Azeem et al, measuring organizational culture is critical to a company's success and encouraging innovation and competitive advantage [2]. There are various variables and research objects in current research on measuring organizational culture. The originality of this research focuses on the topic of study, namely the level of implementation of AKHLAK values in Indonesian BUMN.

The aims of this paper are to delve deeper into the level of AKHLAK implementation in Indonesian BUMN, particularly since the first AKHLAK values were declared. Furthermore, this study will delve into specific examples of value contravention that happened in BUMN companies, as well as the follow-up initiatives made by Mr. Erick Tohir as the Ministry of BUMN to address the issues that arise, one of them is to unite the core values in each BUMN. This is done so that every BUMN can adhere to the same values, and the Ministry of BUMN can assess the extent to which AKHLAK implementation is carried out by BUMN companies throughout Indonesia. This research was conducted **quantitatively** by using a survey method with a sample of employees from 91 BUMN companies and subsidiaries in Indonesia. This study is expected to serve as educational material for all Indonesian state-owned enterprises (BUMN), as well as academics and experts in related industries. Of course, it is intended that the AKHLAK Culture Health Index (ACHI) will encourage BUMN companies in Indonesia to reflect and adjust in order to improve quality and strengthen the values they embrace, specifically the value of AKHLAK (Amanah, Kompeten, Harmonis, Loyal, Adaptif and Kolaboratif).

## 2. Method

This study was done **quantitatively** by an online survey with stratified random sampling, with 321,852 respondents participating in the survey from 91 BUMN and Subsidiaries. The data were analyzed using free association techniques to capture the respondents' top-of-mind choices based on the 10 behaviors most chosen by the respondents that best represented themselves (Personal Values), the current organization and organizational culture, and the expected culture. Values provided in the survey are customized, so it corresponds to the Ministry of BUMNs circular letter related to AKHLAK. Furthermore, as part of the validation process from ACT's internal report, this study included focus group discussions with consultants that in charge in the project by 91 BUMNs and their subsidiaries.

## 3. Results and Discussion

Every business that has a vision and a purpose to grow should have a corporate culture [18]. This is an endeavor on the part of the firm to establish a strong culture and consistency in the execution of business procedures. In general, a company's culture is the identity, characteristics, and behaviors demonstrated by every employee at work [16]. The culture will also serve as a guide for each employee while they carry out activities in accordance with the competency definition. Furthermore, the significance of culture in an organization influences how employees develop business strategies, especially when a large number of individuals are involved [17]. Of course, in this case, employees must collaborate and innovate in order to meet the organization's goals. In terms of the two major

cases that occurred by Jiwasraya and Garuda Indonesia, the important item that needs to be examined further is how the corporate values of the two companies were when the massive scandal occurred.

According to Jiwasraya's annual report, which was the company's last official annual report before the company's incident had become public, Jiwasraya has six core company values [12], which are as follows; 1) Professional (carrying out duties and functions correctly, full of responsibility, and committed to improving self-quality), 2) Accurate (producing reliable work as a basis for decision making), 3) Service Excellence (understanding and acting to serve customers beyond expectation), 4) Trustworthy (work attitudes and skills that create disciplined behavior and commitment so that they can be relied on in completing tasks and responsibilities), 5) Integrity (operating consistently in accordance with the company's ideals), and 6) Innovation (thinking outside the system, generating innovations, ideas, or programs that can accelerate business processes). Furthermore, according to Garuda Indonesia's annual report [11], the company has five core values as follows; 1) Synergy (determined to improve the company's performance with the joint efforts of other potential partners), 2) Integrity (highly respect business ethics, be open, and create a trustworthy culture), 3) Customer Focus (improve customer experience to drive long-term success), 4) Agility (building creativity and adaptive behavior to face change), and 5) Safety (providing the best quality products that are safe and comfortable).

Based on the abovementioned, it is possible to conclude that, while both firms are consistent with the organization's values such as Integrity, Customer Focus, and Service Excellence. They can nevertheless committed value contravention that affected the firm, society, and even the country to substantial losses. The question then becomes, have each individual internalized the core values that have been the commitment of management and all employees?

#### **4. The Solution from the Ministry of BUMN**

The Ministry of BUMN is the first government agency to be a pioneer in the AKHLAK program, which seeks to unite the core values of all companies operating under BUMN's auspices. Following the circular letter of the Minister of BUMNs, Number: SE-7/MBU/07/2020 concerning the core values of Human Resources of State-Owned Enterprises, issued on July 1st, 2020, Mr. Erick Tohir, as a Minister of BUMNs, directly instructed all state-owned companies to immediately implement AKHLAK in the business continuity process [5].

AKHLAK itself is a core value in Indonesian spelled consisting of Amanah, Kompeten (Competent), Harmonis (Harmonious), Loyal, Adaptif (Adaptive), and Kolaboratif (Collaborative) [6]. The implementation of AKHLAK as the core values of BUMN is unquestionably important for all related parties, particularly all BUMN companies. Before AKHLAK was declared, every BUMN already had embraced company values, so implementing AKHLAK values would be a significant change and a challenge for both BUMN companies and the ministry of BUMNs. According to Kelling, transformational changes in government agencies will have a high level of resistance [14].

As a result, in order to determine how much the value of this AKHLAK can be implemented by state-owned companies, a measurement and mapping of AKHLAK BUMN cultural health are created, known as ACHI (AKHLAK Culture Health Index), which is carried out by ACT Consulting International as a consultant who plays an important role in assisting the Ministry of BUMNs in carrying out this cultural transformation [1].

#### **5. The Measurement of Culture Health Index**

According to ACT Consulting, there are five objectives for measuring the cultural health of AKHLAK BUMN [1]. 1) AKHLAK implementation, to determine the extent to which AKHLAK behavior is currently implemented in the organizational culture. 2) Value Alignment, which determines the alignment of personal values, existing and expected organizational values, as an indication of attachment and conformity to the transformation's direction. 3) Health Index, based on five comprehensive analyses, to determine the organizational culture's health index. 4) Employee Expectations, to determine employee expectations for the existing culture and organizational culture in

the future, so that it may be improved, and 5) Improvement Areas, to identify items that need to be changed, both obvious and hidden issues.

ACHI's survey methodology consists of six steps [1] as follows; 1) Online Survey, which is data retrieval conducted online via a web-based application that is easily accessible. 2) Stratified Random Sampling, which involves taking samples while considering the strata (levels) in the population in accordance with the required comprehensive analysis, utilizing the Slovin formula. 3) Forced Ranking, in which respondents are asked to select 10 behavioral values that are Top of Mind in order to see cultural perceptions in the sub-conscious, depending on what they most frequently see, hear, and experience. 4) Validity Reliability, which is verification of the validity and reliability of the survey results based on the representation of the number of respondents by strata with a maximum error of five percent. Then 5) Qualitative Validation, in which a Focused Group Discussion was conducted as quantitative data validation, to see specific situations and conditions as an explanation, and 6) Survey Design Customization, in which the answer choices proposed in the survey followed a tested pattern, but adjustments were also made according to the context of each organization, including AKHLAK indicators, survey displays, and additional questions if needed.

The ACHI survey on BUMN companies will be able to see the Organizational Focus Areas [1]. Particularly, The First Area (Sustainability) which will look at matters connected to the focus on providing the basic needs of employees as well as the organization's sustainability. Second Area (Relationship) to examine issues with the importance of excellent relationships among employees, supervisors, partners, and customers. Third Area (Performance) to examine issues concerning the organization's and each employee's focus on an exceptional performance. Fourth Area (Growth) examines issues relating to a focus on long-term development for individuals and the organization as a whole. The Fifth Area (Common Goals) examines issues concerning the focus on the common vision, mission, and values of all members of the company in order to achieve common goals. And Sixth Area (Meaning Purpose) which looks at issues related to the focus on contributing to society and the environment for long-term prosperity, giving meaning to work for all employees.

Moreover, the ACHI survey will also include the BUMN AKHLAK Culture Health Analysis Index [1], specifically; 1) Positive Energy Index, which will give an analysis of positive energy levels that encourage employee performance in meeting specified targets. 2) AKHLAK Internalization Index, which is an analysis of the degree to which AKHLAK values are experienced and observed by employees in their regular work activities. 3) The Focus Balance Index, which is an analysis of organizational focus based on value distribution, on six areas of awareness in present organizational culture. 4) Alignment of Personal Values Index – Current Organization, which is an examination of the degree to which employees' personal values are aligned with the current company culture. 5) Current Cultural Alignment Index – Expected Culture, which is an analysis of employees' trust in the future direction of company culture transformation. Also, 6) The Total Cultural Health Index, which is the overall degree of organizational cultural health based on a combined examination of the five current indices, is provided.

## **6. Results from 91 BUMN and Subsidiaries**

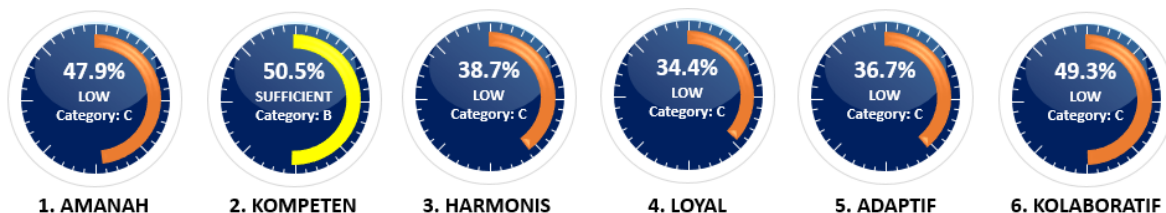
ACT Consulting used data from 91 BUMN and its subsidiaries from September 2020 to September 2021. The following are the average findings obtained from the six indices described in the previous section (See Figure 1).



**Figure 1.** Average AKHLAK Cultural Health Index Dashboard in 91 BUMN.

The Total Cultural Health Index has an average of 63.1 percent out of 91 BUMN, which is considered quite healthy or in category B. Following this dashboard, the AKHLAK Implementation Index result has the lowest value compared to all existing indexes in the ACHI measurement results, which is just 42.9 percent, making this in category C and considered low. Moreover, The Focus Balance Index achieved 73.3 percent, indicating that the level of balance is sufficient and falls into category B. According to the Positive Energy Index by 84.5 percent is classified as healthy and falls into category A. Furthermore, the following is related to the Personal - Organizational Value Alignment Index, which is 54.0 percent with sufficient alignment and is in category B. The final index is the Current - Expected Cultural Harmony Index, which is 60.3 percent with sufficient balance and belongs to category B. In addition, (See Appendix 1) for further information on the results of the average measurement on the AKHLAK culture health index in every BUMN.

Based on the results above, the AKHLAK Implementation Index at 91 BUMN and its subsidiaries has an average of only 42.9 percent, the lowest value when compared to other indices. According to the evaluation results, employees of the 91 existing BUMN only applied AKHLAK at certain periods in their daily work behavior, indicating that the level of AKHLAK implementation in the organization was still low. In more detail to see the average implementation of each AKHLAK values (See Appendix 2). Besides, based on the AKHLAK values (See Figure 2), five values are in category C (low) out of the 91 BUMN and its subsidiaries measured, namely Amanah, Harmonis, Loyal, Adaptif, and Kolaboratif.



**Figure 2.** Average of AKHLAK Implementation Index in 91 BUMN.

According to the current component of the BUMN Core Values Indicator, integrity is one of the indicators in the Amanah value from AKHLAK. As a result, the absence of implementation of the Amanah value demonstrates that the value of Integrity held and executed by 91 BUMN and its

subsidiaries remains relatively low. This demonstrates that integrity is still not a top priority to most BUMN companies. On the other side, when looking at the loyal value, the average generated is still quite low and in the lowest quartile, indicating that the majority of the employees in the 91 BUMN measured still have a low level of loyalty. Of course, based on the outcomes of these measurements, every BUMN company must take substantial actions to ensure an improvement for the next year, one of the options is to carry out comprehensive AKHLAK intervention steps (10 Steps)[1].

## 7. Conclusions

The results of ACT Consulting's measurements using the AKHLAK Culture Health Index (ACHI) revealed that the Amanah, Harmonis, Loyal, Adaptif, and Kolaboratif of 91 BUMN and its subsidiaries remain low. Based on these findings, it is possible to conclude that the low value of Amanah and Loyal to the existing BUMN has a significant impact on the business continuity of these organizations. This is demonstrated by the incidents of value contravention involving top management from the organization, such as the Jiwasraya and Garuda Indonesia cases. Of course, looking at these situations accurately depicts the current state of the organization, in which even the top management of the BUMN does not adhere to and implement the value of Amanah and Loyal. As a result, it is easy for these individuals to disregard the company's values and goals in order to enhance their ego and private interests. This result should be a concern for the Ministry of BUMN in the future in order to prepare an action plan and ensure that other organizations conduct a full measurement, specifically using the AKHLAK Culture Health Index (ACHI), so that every BUMN realizes where they are today and where they want to go in the future. This study has limitations on 91 BUMNs in Indonesia. Thus, the future research might investigate how to assess the organizational values of private companies in Indonesia, so the data will be very beneficial as a benchmark and comparison between state-owned and private companies in Indonesia.

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### Appendix 1: AKHLAK Culture Health Index in 91 BUMN & Subsidiaries

BUMN	AKHLAK IMPLEMENTATION INDEX		FOCUS BALANCE INDEX		POSITIVE ENERGY INDEX		PERSONAL - ORGANISATIONAL VALUE ALIGNMENT INDEX		CURRENT - EXPECTED CULTURAL HARMONY INDEX		TOTAL CULTURAL HEALTH INDEX	
	Grade	Value (%)	Grade	Value (%)	Grade	Value (%)	Grade	Value (%)	Grade	Value (%)	Grade	Value (%)
BUMN 1	C	55,2 %	B	74,9 %	A	95,6 %	C	49,9 %	B	74,9 %	B	70,1 %
BUMN 2	D	28,6 %	A	100 %	B	71,3 %	B	74,9 %	B	74,9 %	B	69,9 %
BUMN 3	C	39,3 %	B	74,9 %	B	73,3 %	C	49,9 %	C	49,9 %	B	57,5 %
BUMN 4	C	32,3 %	B	74,9 %	B	73,1 %	C	49,9 %	C	49,9 %	B	56,0 %
BUMN 5	C	23,2 %	C	49,9 %	C	45,4 %	C	49,9 %	C	49,9 %	C	43,7 %
BUMN 6	C	27,3 %	B	74,9 %	B	66,4 %	C	37,4 %	C	49,9 %	B	51,2 %
BUMN 7	C	35,3 %	B	74,9 %	A	89,8 %	C	49,9 %	C	49,9 %	B	60,0 %
BUMN 8	C	33,3 %	B	74,9 %	B	68,3 %	C	49,9 %	C	37,4 %	B	52,8 %

BUMN	AKHLAK IMPLEMENTATION INDEX		FOCUS BALANCE INDEX		POSITIVE ENERGY INDEX		PERSONAL - ORGANISATIONAL VALUE ALIGNMENT INDEX		CURRENT - EXPECTED CULTURAL HARMONY INDEX		TOTAL CULTURAL HEALTH INDEX	
BUMN 9	C	36,0 %	B	74,9 %	B	70,7 %	B	74,9 %	B	74,9 %	B	66,3 %
BUMN 10	C	38,7 %	C	49,9 %	B	71,8 %	C	49,9 %	C	49,9 %	B	52,0 %
BUMN 11	C	37,6 %	B	74,9 %	B	73,4 %	B	74,9 %	B	74,9 %	B	67,1 %
BUMN 12	C	28,0 %	D	24,9 %	C	44,7 %	D	24,9 %	D	12,5 %	B	27,0 %
BUMN 13	C	41,9 %	B	74,9 %	A	92,5 %	C	49,9 %	B	74,9 %	B	66,8 %
BUMN 14	C	42,9 %	B	74,9 %	A	99,6 %	C	49,9 %	B	74,9 %	B	68,4 %
BUMN 15	C	36,3 %	B	74,9 %	A	87,8 %	C	49,9 %	C	37,4 %	B	57,3 %
BUMN 16	B	51,1 %	C	49,9 %	A	87,7 %	C	49,9 %	C	49,9 %	B	57,7 %
BUMN 17	B	53,2 %	B	74,9 %	A	87,8 %	C	49,9 %	C	49,9 %	B	63,1 %
BUMN 18	C	40,1 %	B	74,9 %	A	93,8 %	C	49,9 %	B	74,9 %	B	66,7 %
BUMN 19	C	31,1 %	B	74,9 %	B	72,1 %	C	49,9 %	C	49,9 %	B	55,6 %
BUMN 20	C	40,6 %	B	74,9 %	B	71,2 %	B	74,9 %	C	49,9 %	B	62,3 %
BUMN 21	C	44,1 %	B	74,9 %	B	73,6 %	C	49,9 %	C	49,9 %	B	58,5 %
BUMN 22	B	53,5 %	A	100 %	A	89,7 %	A	100 %	A	100 %	A	88,6 %
BUMN 23	B	54,9 %	B	74,9 %	A	92,7 %	C	49,9 %	B	74,9 %	B	69,5 %
BUMN 24	B	53,0 %	B	74,9 %	B	74,7 %	C	49,9 %	C	49,9 %	B	60,5 %
BUMN 25	B	55,4 %	A	100 %	A	89,0 %	B	74,9 %	C	49,9 %	B	73,8 %
BUMN 26	B	53,4 %	C	49,9 %	B	73,8 %	C	37,4 %	C	49,9 %	B	52,9 %
BUMN 27	B	54,9 %	B	74,9 %	A	91,1 %	C	49,9 %	C	49,9 %	B	64,1 %
BUMN 28	B	54,8 %	C	49,9 %	A	92,0 %	C	37,4 %	C	49,9 %	B	56,8 %
BUMN 29	B	54,7 %	B	74,9 %	B	74,8 %	C	37,4 %	C	49,9 %	B	58,3 %
BUMN 30	B	54,1 %	A	100 %	A	91,8 %	C	49,9 %	B	74,9 %	B	74,1 %
BUMN 31	B	54,5 %	B	74,9 %	A	90,2 %	B	74,9 %	C	49,9 %	B	68,9 %
BUMN 32	B	50,7 %	B	74,9 %	B	69,8 %	C	49,9 %	C	37,4 %	B	56,5 %
BUMN 33	B	55,5 %	A	100 %	A	94,0 %	A	100 %	B	74,9 %	A	84,9 %
BUMN 34	B	53,3 %	A	100 %	A	89,9 %	B	74,9 %	C	49,9 %	B	73,6 %
BUMN 35	B	54,8 %	C	49,9 %	A	92,0 %	C	37,4 %	C	49,9 %	B	56,8 %
BUMN 36	C	41,5 %	A	100 %	B	74,7 %	C	49,9 %	B	74,9 %	B	68,2 %
BUMN 37	C	41,8 %	C	49,9 %	A	94,0 %	C	49,9 %	C	49,9 %	B	57,1 %
BUMN 38	C	38,6 %	B	74,9 %	A	90,7 %	C	49,9 %	B	74,9 %	B	65,8 %
BUMN 39	C	39,3 %	B	74,9 %	A	91,4 %	C	49,9 %	B	74,9 %	B	66,1 %



BUMN	AKHLAK IMPLEMENTATION INDEX		FOCUS BALANCE INDEX		POSITIVE ENERGY INDEX		PERSONAL - ORGANISATIONAL VALUE ALIGNMENT INDEX		CURRENT - EXPECTED CULTURAL HARMONY INDEX		TOTAL CULTURAL HEALTH INDEX	
BUMN 40	C	43,7 %	B	74,9 %	A	89,1 %	C	49,9 %	B	74,9 %	B	66,5 %
BUMN 41	C	27,6 %	B	74,9 %	B	64,4 %	C	49,9 %	C	49,9 %	B	53,3 %
BUMN 42	C	42,8 %	B	74,9 %	A	93,2 %	C	49,9 %	C	49,9 %	B	62,1 %
BUMN 43	C	40,9 %	B	74,9 %	A	94,9 %	B	74,9 %	B	74,9 %	B	72,1 %
BUMN 44	C	37,5 %	B	74,9 %	A	92,2 %	C	49,9 %	B	74,9 %	B	65,9 %
BUMN 45	C	44,8 %	B	74,9 %	A	89,1 %	C	49,9 %	C	49,9 %	B	61,7 %
BUMN 46	C	37,7 %	B	74,9 %	A	89,0 %	C	49,9 %	B	74,9 %	B	65,3 %
BUMN 47	C	34,2 %	B	74,9 %	B	72,2 %	C	49,9 %	B	74,9 %	B	61,2 %
BUMN 48	C	37,7 %	B	74,9 %	A	88,4 %	C	49,9 %	B	74,9 %	B	65,2 %
BUMN 49	C	28,6 %	A	100 %	B	65,0 %	B	74,9 %	C	49,9 %	B	63,7 %
BUMN 50	C	46,0 %	C	49,9 %	A	95,5 %	C	49,9 %	C	49,9 %	B	58,2 %
BUMN 51	C	33,5 %	B	74,9 %	B	73,2 %	C	37,4 %	C	49,9 %	B	53,8 %
BUMN 52	C	38,7 %	B	74,9 %	A	92,8 %	C	49,9 %	B	74,9 %	B	66,2 %
BUMN 53	C	42,9 %	B	74,9 %	A	89,3 %	C	49,9 %	C	49,9 %	B	61,4 %
BUMN 54	C	40,7 %	B	74,9 %	A	92,2 %	B	74,9 %	B	74,9 %	B	71,5 %
BUMN 55	C	41,6 %	B	74,9 %	B	72,8 %	C	37,4 %	B	74,9 %	B	60,3 %
BUMN 56	C	40,9 %	C	49,9 %	B	74,5 %	C	49,9 %	C	49,9 %	B	53,0 %
BUMN 57	B	50,1 %	B	74,9 %	A	95,8 %	C	49,9 %	C	49,9 %	B	64,1 %
BUMN 58	C	49,4 %	B	74,9 %	A	94,8 %	C	49,9 %	C	49,9 %	B	63,8 %
BUMN 59	B	51,4 %	B	74,9 %	A	94,8 %	C	49,9 %	C	37,4 %	B	61,7 %
BUMN 60	C	48,0 %	C	49,9 %	A	95,1 %	C	37,4 %	C	49,9 %	B	56,1 %
BUMN 61	B	51,1 %	C	49,9 %	A	95,8 %	C	37,4 %	C	37,4 %	B	54,3 %
BUMN 62	C	43,5 %	C	49,9 %	A	90,0 %	C	49,9 %	C	37,4 %	B	54,1 %
BUMN 63	C	41,6 %	C	49,9 %	A	93,2 %	C	37,4 %	C	49,9 %	B	54,4 %
BUMN 64	C	41,7 %	B	74,9 %	A	91,8 %	C	49,9 %	B	74,9 %	B	66,6 %
BUMN 65	C	42,1 %	B	74,9 %	A	92,6 %	C	49,9 %	B	74,9 %	B	66,9 %
BUMN 66	C	40,4 %	B	74,9 %	A	94,3 %	C	49,9 %	B	74,9 %	B	66,9 %
BUMN 67	C	43,1 %	B	74,9 %	A	95,4 %	C	49,9 %	B	74,9 %	B	67,6 %
BUMN 68	C	45,6 %	A	100 %	A	94,9 %	C	49,9 %	A	100 %	A	78,1 %
BUMN 69	C	38,9 %	B	74,9 %	A	90,6 %	C	37,4 %	B	74,9 %	B	63,3 %
BUMN 70	C	44,0 %	B	74,9 %	A	93,0 %	C	49,9 %	C	49,9 %	B	62,3 %

BUMN	AKHLAK IMPLEMENTATION INDEX		FOCUS BALANCE INDEX		POSITIVE ENERGY INDEX		PERSONAL - ORGANISATIONAL VALUE ALIGNMENT INDEX		CURRENT - EXPECTED CULTURAL HARMONY INDEX		TOTAL CULTURAL HEALTH INDEX	
BUMN 71	C	38,4 %	B	74,9 %	B	72,3 %	C	49,9 %	C	49,9 %	B	57,1 %
BUMN 72	C	39,5 %	B	74,9 %	B	74,6 %	C	49,9 %	B	74,9 %	B	62,8 %
BUMN 73	C	39,6 %	B	74,9 %	B	74,6 %	C	49,9 %	B	74,9 %	B	62,8 %
BUMN 74	C	36,5 %	C	49,9 %	B	65,3 %	C	49,9 %	C	37,4 %	C	47,8 %
BUMN 75	C	41,7 %	A	100 %	A	91,2 %	B	74,9 %	A	100 %	A	81,6 %
BUMN 76	C	40,9 %	B	74,9 %	B	74,6 %	B	74,9 %	C	49,9 %	B	63,0 %
BUMN 77	C	38,9 %	B	74,9 %	A	91,7 %	B	74,9 %	B	74,9 %	B	71,1 %
BUMN 78	B	60,4 %	B	74,9 %	A	90,4 %	C	49,9 %	C	49,9 %	B	65,1 %
BUMN 79	C	43,6 %	B	74,9 %	A	88,4 %	B	74,9 %	C	49,9 %	B	66,3 %
BUMN 80	C	44,6 %	A	100 %	A	91,8 %	B	74,9 %	B	74,9 %	A	77,2 %
BUMN 81	C	40,9 %	B	74,9 %	A	88,3 %	C	49,9 %	B	74,9 %	B	65,8 %
BUMN 82	C	31,4 %	B	74,9 %	B	67,4 %	C	49,9 %	C	49,9 %	B	54,7 %
BUMN 83	C	44,8 %	B	74,9 %	A	88,6 %	B	74,9 %		49,9 %	B	66,6 %
BUMN 84	C	44,7 %	B	74,9 %	A	91,9 %	C	49,9 %	B	74,9 %	B	67,3 %
BUMN 85	C	45,1 %	B	74,9 %	A	89,9 %	B	74,9 %	B	74,9 %	B	71,9 %
BUMN 86	C	43,4 %	B	74,9 %	A	92,2 %	C	37,4 %	C	49,9 %	B	59,6 %
BUMN 87	C	44,4 %	C	49,9 %	A	88,3 %	C	49,9 %	C	49,9 %	B	56,5 %
BUMN 88	C	46,0 %	C	49,9 %	A	93,1 %	C	49,9 %	C	49,9 %	B	57,8 %
BUMN 89	C	43,6 %	B	74,9 %	A	89,1 %	C	49,9 %	B	74,9 %	B	66,5 %
BUMN 90	C	42,9 %	B	74,9 %	A	88,9 %	C	49,9 %	B	74,9 %	B	66,3 %
BUMN 91	C	46,4 %	A	100 %	A	93,1 %	B	74,9 %	B	74,9 %	A	77,9 %
AVERAGE	C	42,9 %	B	73,3 %	A	84,5 %	B	54,0 %	B	60,3 %	B	63,1 %

## Appendix 2: Average of AKHLAK Implementation Index in 91 BUMN & Subsidiaries

BUMN	AMANAH	KOMPETEN	HARMONIS	LOYAL	ADAPTIF	KOLABORATIF						
BUMN 1	B	59,1 %	B	69,1 %	C	37,2 %	C	42,8 %	B	69,4 %	B	53,5 %
BUMN 2	C	32,1 %	C	32,0 %	D	22,5 %	D	21,3 %	C	33,7 %	C	29,8 %
BUMN 3	C	42,2 %	B	51,9 %	C	32,3 %	C	28,1 %	C	39,5 %	C	41,9 %
BUMN 4	C	38,2 %	C	35,7 %	D	19,7 %	D	21,4 %	C	45,0 %	C	33,6 %
BUMN 5	D	18,3 %	D	22,0 %	C	25,6 %	D	24,4 %	D	11,0 %	C	37,8 %

BUMN	AMANA H	KOMPETE N	HARMONI S	LOYAL	ADAPTIF	KOLABOR ATIF						
		%		%		%						
BUMN 6	C	33,6 %	C	37,2 %	D	24,3 %	D	12,1 %	C	27,7 %	C	28,8 %
BUMN 7	C	48,0 %	C	40,0 %	C	36,0 %	D	12,0 %	C	32,0 %	C	44,0 %
BUMN 8	C	46,2 %	C	28,2 %	C	25,6 %	C	33,3 %	C	33,3 %	C	33,3 %
BUMN 9	C	35,5 %	C	48,4 %	D	19,4 %	C	29,0 %	C	38,7 %	C	45,2 %
BUMN 10	B	52,1 %	C	34,6 %	C	38,8 %	C	30,9 %	C	30,3 %	C	45,2 %
BUMN 11	C	44,4 %	C	44,6 %	C	33,4 %	C	29,5 %	C	40,5 %	C	33,3 %
BUMN 12	C	25,4 %	C	32,1 %	D	24,5 %	C	30,0 %	D	21,7 %	C	34,0 %
BUMN 13	B	59,4 %	C	44,9 %	C	46,1 %	D	24,2 %	C	29,6 %	C	48,3 %
BUMN 14	B	53,7 %	B	57,4 %	C	29,6 %	D	13,0 %	B	53,7 %	B	50,0 %
BUMN 15	C	38,6 %	C	37,8 %	C	34,2 %	C	31,2 %	C	33,5 %	C	42,5 %
BUMN 16	C	39,8 %	B	68,3 %	C	39,0 %	B	61,7 %	C	32,2 %	B	65,4 %
BUMN 17	C	43,6 %	B	69,2 %	C	49,8 %	B	52,4 %	C	35,0 %	B	69,4 %
BUMN 18	C	46,9 %	B	53,0 %	C	32,8 %	C	27,0 %	C	44,3 %	C	36,6 %
BUMN 19	C	37,0 %	C	38,3 %	D	23,4 %	D	24,7 %	C	36,9 %	C	26,5 %
BUMN 20	B	56,3 %	C	37,1 %	C	30,1 %	D	23,9 %	C	37,3 %	B	58,8 %
BUMN 21	B	51,5 %	B	50,0 %	C	44,1 %	C	32,4 %	C	36,8 %	B	50,0 %
BUMN 22	C	43,1 %	B	70,6 %	C	49,1 %	B	54,8 %	C	29,6 %	B	73,9 %
BUMN 23	C	36,4 %	B	71,2 %	B	53,8 %	B	59,1 %	C	38,6 %	B	70,5 %
BUMN 24	C	42,3 %	B	69,8 %	B	51,1 %	B	53,1 %	C	31,8 %	B	70,2 %
BUMN 25	C	39,8 %	B	72,6 %	B	51,6 %	B	58,1 %	C	32,7 %	A	77,4 %
BUMN 26	C	43,4 %	B	73,5 %	C	46,2 %	B	50,0 %	C	35,0 %	B	72,4 %
BUMN 27	C	45,1 %	B	69,8 %	C	49,1 %	B	63,6 %	C	31,3 %	B	70,4 %
BUMN 28	C	42,3 %	B	70,6 %	B	52,0 %	B	57,0 %	C	39,9 %	B	67,0 %
BUMN 29	C	40,4 %	A	78,9 %	C	45,8 %	B	53,5 %	C	40,9 %	B	69,0 %
BUMN 30	C	43,3 %	B	69,8 %	B	51,6 %	B	55,1 %	C	31,6 %	B	73,4 %
BUMN 31	B	52,4 %	B	66,7 %	C	45,3 %	B	52,4 %	C	35,7 %	B	74,6 %
BUMN 32	C	46,7 %	B	65,0 %	C	42,5 %	B	60,0 %	C	35,0 %	B	55,0 %
BUMN 33	C	45,6 %	B	73,0 %	B	51,3 %	B	64,1 %	C	30,6 %	B	68,4 %
BUMN 34	C	38,5 %	B	72,6 %	B	52,3 %	B	56,1 %	C	34,8 %	B	65,6 %
BUMN 35	C	42,5 %	B	70,0 %	C	49,6 %	B	61,4 %	C	39,7 %	B	70,0 %
BUMN 36	C	44,9 %	B	51,7 %	C	32,2 %	B	27,4 %	C	47,4 %	C	45,4 %
BUMN 37	B	50,2 %	B	52,6 %	C	26,9 %	B	36,2 %	B	54,4 %	C	30,6 %

BUMN	AMANA H		KOMPETE N		HARMONI S		LOYAL		ADAPTIF		KOLABOR ATIF	
BUMN 38	C	39,2 %	B	42,7 %	C	28,4 %	B	42,1 %	C	45,6 %	C	33,8 %
BUMN 39	B	50,2 %	B	45,3 %	C	30,0 %	B	29,0 %	C	38,5 %	C	43,0 %
BUMN 40	B	51,9 %	B	51,1 %	C	45,9 %	B	27,0 %	C	32,3 %	B	53,8 %
BUMN 41	C	26,5 %	D	23,1 %	C	27,9 %	D	23,8 %	C	31,3 %	C	32,7 %
BUMN 42	C	48,5 %	B	55,6 %	C	44,1 %	C	30,4 %	C	34,5 %	C	43,8 %
BUMN 43	C	43,6 %	B	58,1 %	C	40,7 %	D	24,4 %	C	43,6 %	C	34,9 %
BUMN 44	C	45,7 %	B	53,0 %	D	23,0 %	C	26,1 %	C	41,7 %	C	35,7 %
BUMN 45	C	47,0 %	B	55,4 %	C	44,6 %	C	30,1 %	C	39,8 %	B	51,8 %
BUMN 46	C	43,7 %	C	43,7 %	C	31,2 %	C	34,0 %	C	34,4 %	C	39,1 %
BUMN 47	C	42,1 %	C	35,8 %	C	33,4 %	C	26,4 %	C	26,7 %	C	40,7 %
BUMN 48	C	38,2 %	C	45,1 %	C	27,3 %	C	36,1 %	C	43,2 %	C	36,0 %
BUMN 49	C	27,2 %	C	39,2 %	D	19,9 %	D	18,5 %	C	30,0 %	C	36,5 %
BUMN 50	B	71,0 %	B	61,6 %	C	25,1 %	D	16,0 %	B	63,9 %	C	38,1 %
BUMN 51	C	40,0 %	C	34,9 %	C	26,7 %	C	32,1 %	C	30,7 %	C	36,6 %
BUMN 52	C	42,2 %	C	45,7 %	C	25,0 %	D	23,1 %	B	62,4 %	C	33,9 %
BUMN 53	B	52,0 %	C	44,9 %	C	44,9 %	C	33,9 %	C	28,3 %	B	53,5 %
BUMN 54	B	63,4 %	C	47,3 %	C	43,8 %	C	30,4 %	D	16,1 %	C	42,9 %
BUMN 55	C	43,1 %	C	43,1 %	C	46,2 %	C	29,2 %	C	32,3 %	B	55,4 %
BUMN 56	C	46,3 %	C	40,5 %	C	47,1 %	C	29,8 %	C	26,4 %	B	55,4 %
BUMN 57	B	70,0 %	C	49,0 %	C	45,8 %	C	41,1 %	C	40,3 %	B	54,2 %
BUMN 58	B	64,2 %	B	53,2 %	B	59,6 %	C	31,2 %	C	38,5 %	C	49,5 %
BUMN 59	B	66,8 %	B	54,3 %	B	51,7 %	C	46,4 %	C	32,4 %	B	56,8 %
BUMN 60	B	69,4 %	B	57,3 %	C	39,5 %	C	30,6 %	C	37,9 %	B	54,8 %
BUMN 61	B	71,1 %	C	49,6 %	C	40,5 %	C	36,8 %	C	49,2 %	B	59,1 %
BUMN 62	B	53,7 %	C	46,3 %	B	58,5 %	C	41,5 %	D	22,0 %	C	39,0 %
BUMN 63	B	53,6 %	C	48,2 %	C	34,5 %	C	35,8 %	C	39,5 %	C	38,0 %
BUMN 64	C	48,1 %	C	49,3 %	C	33,0 %	C	37,8 %	C	43,6 %	C	38,1 %
BUMN 65	B	52,0 %	C	48,8 %	C	31,0 %	C	40,1 %	C	42,4 %	C	38,4 %
BUMN 66	C	49,9 %	B	51,7 %	C	31,9 %	C	33,1 %	C	36,4 %	C	39,4 %
BUMN 67	B	54,0 %	C	49,6 %	C	32,8 %	C	39,1 %	C	44,5 %	C	38,5 %
BUMN 68	B	61,8 %	B	55,9 %	C	38,2 %	C	32,4 %	B	55,9 %	C	29,4 %
BUMN 69	C	42,9 %	B	60,0 %	D	19,3 %	B	51,4 %	C	32,9 %	C	27,1 %
BUMN 70	B	63,8 %	B	59,6 %	C	48,9 %	D	23,4 %	C	25,5 %	C	42,6 %

BUMN	AMANA H	KOMPETE N	HARMONI S	LOYAL	ADAPTIF	KOLABOR ATIF						
		%		%		%						
BUMN 71	C	42,7 %	C	45,8 %	C	28,2 %	C	28,2 %	C	39,6 %	C	45,8 %
BUMN 72	C	42,0 %	C	47,6 %	C	38,7 %	C	30,2 %	C	33,0 %	C	45,3 %
BUMN 73	C	49,2 %	C	44,6 %	C	35,2 %	C	25,9 %	C	35,2 %	C	47,7 %
BUMN 74	C	32,2 %	C	40,7 %	C	33,9 %	C	33,9 %	C	30,5 %	C	47,5 %
BUMN 75	B	51,8 %	C	49,1 %	B	53,6 %	D	17,3 %	C	34,5 %	C	43,6 %
BUMN 76	C	35,9 %		39,1 %	B	50,0 %	C	34,4 %	C	37,5 %	C	48,4 %
BUMN 77	C	42,8 %	B	52,3 %		26,4 %	C	28,6 %	B	51,6 %	C	31,7 %
BUMN 78	B	72,3 %	B	60,7 %	B	50,3 %	B	58,4 %	B	62,2 %	B	58,4 %
BUMN 79	B	53,4 %	B	61,6 %	C	32,5 %	C	31,0 %	C	37,0 %	C	46,3 %
BUMN 80	B	58,8 %	C	46,0 %	C	43,2 %	C	26,0 %	C	38,0 %	B	55,4 %
BUMN 81	B	53,5 %	C	41,2 %	C	40,2 %	D	23,5 %	C	30,3 %	B	56,4 %
BUMN 82	C	44,1 %	C	30,5 %	C	35,6 %	D	20,3 %	D	15,3 %	C	42,4 %
BUMN 83	B	60,4 %	C	45,5 %	C	39,3 %	C	27,6 %	C	34,1 %	B	62,0 %
BUMN 84	B	59,5 %	C	41,8 %	C	48,2 %	C	28,6 %	C	28,4 %	B	61,8 %
BUMN 85	B	56,4 %	C	45,9 %	C	40,8 %	C	25,5 %	C	36,7 %	B	65,2 %
BUMN 86	C	33,3 %	B	51,5 %	C	39,4 %	C	27,3 %	C	42,4 %	B	66,7 %
BUMN 87	B	56,4 %	C	41,7 %	B	50,5 %	D	22,3 %	C	29,5 %	B	65,8 %
BUMN 88	B	60,4 %	C	44,4 %	B	53,0 %	C	25,8 %	C	31,4 %	B	61,1 %
BUMN 89	B	56,6 %	C	38,3 %	C	47,9 %	C	31,6 %	C	31,7 %	B	55,2 %
BUMN 90	B	54,2 %	C	42,5 %	C	45,8 %	C	30,0 %	C	31,7 %	B	53,3 %
BUMN 91	B	58,6 %	B	52,2 %	C	45,5 %	C	26,5 %	C	34,7 %	B	60,6 %
AVERAGE	C	47,9 %	B	50,5 %	C	38,7 %	C	34,4 %	C	36,7 %	C	49,3 %