

## **Differential Impact of AKHLAK Core Values on Organizational Performance in Indonesia's Plantation and Forestry SOEs**

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| <b>Keywords:</b>                                                                     | <b>Abstract</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| Organizational culture; organizational performance; state-owned enterprises; SEM-PLS | Organizational performance in state-owned enterprises (SOEs) is strongly influenced by organizational culture, particularly in addressing dynamic business environments and increasing sustainability demands. The implementation of AKHLAK core values as the organizational culture framework for Indonesian SOEs is expected to strengthen employee behavior, organizational alignment, and performance outcomes. However, the contribution of each AKHLAK value dimension may differ, requiring empirical examination to determine which values have the greatest impact on organizational performance. This study aimed to analyze the differential effects of AKHLAK core values, consisting of Amanah, Kompeten, Harmonis, Loyal, Adaptif, and Kolaboratif, on organizational performance in Indonesia's plantation and forestry SOEs. A quantitative research approach was employed using survey data collected from SOE employees and supported by kuantitatif validation through interviews. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) to evaluate the relationships between AKHLAK dimensions and organizational performance. The results showed that Amanah, Adaptif, and Kolaboratif had significant positive effects on organizational performance, whereas Kompeten, Harmonis, and Loyal did not demonstrate significant direct effects. Adaptif had the strongest influence, followed by Kolaboratif and Amanah, with the model explaining 71.3% of the variance in organizational performance. The study concluded that organizational culture influenced performance selectively, depending on how values were internalized and integrated into organizational systems. Therefore, SOEs should prioritize adaptive capabilities, collaboration mechanisms, and trust-based governance to improve sustainable organizational performance. |

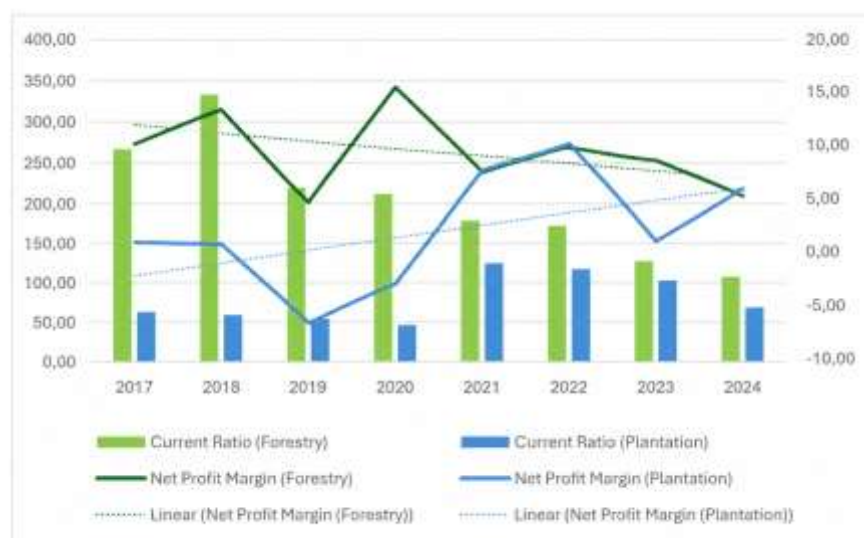
### **INTRODUCTION**

Indonesian SOEs play an important role in supporting national development. They are categorized into 12 sectors, including energy, health, manufacturing, minerals and coal, food and fertilizer, plantation and forestry, financial services, insurance and pension funds, infrastructure, logistics, telecommunications and media, and tourism and support services (Kementerian Badan Usaha Milik Negara, 2025). The plantation and forestry sector holds a strategic position, managing more than 3.75 million hectares of land, comprising 1.18 million hectares of plantations and 2.57 million hectares of forests, while producing commodities such as palm oil, rubber, and timber to support national food and energy security (Kementerian Badan Usaha Milik Negara, 2025). SOEs such as Perhutani and PT Inhutani contribute to carbon sequestration, biodiversity conservation, and environmental, social, and governance (ESG) compliance while seeking to diversify commodity exports beyond oil and gas (Erwinsyah et al., 2025). These contributions highlight the strategic importance of the sector in national development and global environmental commitments. Their operations directly affect global supply chains, which are increasingly influenced by climate change and international sustainability objectives, and are supported by technological tools such as

SIMONTANA forest monitoring and real-time hotspot tracking systems (Kementerian Kehutanan Republik Indonesia, 2024).

These industries face complex operational challenges driven by increasing technological demands and the need for a more competitive work culture to remain relevant in global markets. In today's rapidly changing business environment, organizational culture represents a critical factor influencing organizational success, particularly in contexts characterized by volatility, uncertainty, complexity, and ambiguity (Bortolotti et al., 2015; Horstmeyer, 2019; X. Liu et al., 2023). Organizational culture plays an important role in developing agility and resilience and serves as an essential enabler of strategic alignment, innovation, and organizational learning (Fietz et al., 2021; Hussain et al., 2022; Spicer, 2020). Hofstede's national culture theory highlights the influence of cultural dimensions, including power distance and uncertainty avoidance, on patterns of thinking and behavior (Amirul et al., 2023; Bilan et al., 2022; Bortolotti et al., 2024; Dai et al., 2022; Gambi et al., 2015; Hald et al., 2025; Hofstede & Hofstede, 2005). These perspectives provide a relevant foundation for examining organizational behavior, particularly within Indonesian SOEs.

Previous studies have reported mixed findings regarding AKHLAK implementation. Some SOEs have successfully internalized competency-related values, whereas others have demonstrated limited improvements in employee productivity and performance (Srimulyani et al., 2023). In Bank Syariah Indonesia, only Adaptif and Amanah values demonstrated clear relationships with improved employee outcomes (Lestari et al., 2022), whereas Hasibuan and Nasution (2025) found that Amanah, Kompeten, and Loyal contributed to sustainable work practices. These findings suggest that employee behavior may serve as an important mechanism for translating AKHLAK values into organizational performance; however, its effectiveness depends on leadership, training, collaboration, and consistency in organizational culture implementation (Sari & Elmi, 2024). Furthermore, although the restructuring of plantation and forestry SOEs into holding companies began in 2020, financial performance during 2017–2024, measured through net profit margin and current ratio, did not demonstrate a significant improvement attributable to the AKHLAK program, as shown in Figure 1. This condition indicates that organizational culture should not be considered a standalone solution for improving performance, as other internal factors, including cultural dimensions based on Hofstede's framework, may also influence the relationship between organizational objectives and performance outcomes.



**Figure 1. Financial Performance of Indonesian Plantation and Forestry SOEs**

Mutua et al. (2025) identified several sustainability barriers within organizational contexts, including organizational culture and ethics, communication, profitability, reporting standards, strategic decision-making, and leadership. These challenges highlight the importance of conducting a more comprehensive analysis of how AKHLAK values are internalized and how the operationalization of values, organizational culture, and performance interacts within the sector, particularly amid Indonesia's efforts to compete in the global environment. Similarly, organizational culture needs to be aligned with service-oriented transformation, resilience, and sustainability to achieve competitive advantage (Collin Ugwuoku, 2025a; Van Hoorn, 2017). This study focuses on productivity as an indicator of employee satisfaction and engagement (Nzuva & Kimanzi, 2022; Tsai, 2011), with the premise of examining the influence of internalized AKHLAK values on employee productivity, customer satisfaction, operational performance, and strategic alignment within the state-owned enterprise (SOE) context. This study is grounded in Hofstede's cultural theory, which emphasizes the role of cultural values in shaping organizational behavior, improving performance effectiveness, and reducing conflict (Hofstede, 2011).

The contributions of this study are as follows: it addresses an important gap in the literature regarding the relationship between organizational culture and organizational performance in Indonesia's SOEs, particularly in the plantation and forestry sector. Unlike previous studies that generally assume cultural value dimensions have uniform relationships with performance outcomes, this study systematically evaluates each AKHLAK value dimension to determine whether their contributions differ. The findings are expected to provide a more evidence-based understanding of how organizational culture operates in practice and offer new theoretical insights into the differential effects of cultural values, as well as practical recommendations for managers and policymakers in developing strategic approaches for SOE employees and stakeholders that align with organizational values.

This research aims to examine how the implementation of AKHLAK values—Amanah, Kompeten, Harmonis, Loyal, Adaptif, and Kolaboratif—can improve the performance of SOEs in the plantation and forestry sectors, as measured through employee productivity, customer satisfaction, operational efficiency, innovation, and strategic consistency. Although AKHLAK values have been associated with positive outcomes related to attitudes, commitment, and collaboration, the factors that build and strengthen the performance effects of AKHLAK remain underexplored (Taras et al., 2010; Zhang et al., 2024). Accordingly, this research examines Hofstede's cultural dimensions, particularly power distance, collectivism, and uncertainty avoidance, and their potential role in shaping the internalization and outcomes of AKHLAK values. This study employs quantitative survey data and kuantitatif interview data from at least five SOEs to support practical implementation and establish a values-driven and culturally cohesive workplace environment (Hasibuan & Nasution, 2025; O'Reilly et al., 2014; Saraswati & Devi, 2023).

The main objective of this study was to determine whether the implementation of AKHLAK as a mandatory organizational culture framework improved organizational performance. A quantitative approach was used to examine the effects of AKHLAK core values—Amanah (Trustworthy), Kompeten (Competent), Harmonis (Harmonious), Loyal (Loyal), Adaptif (Adaptive), and Kolaboratif (Collaborative)—on the performance of SOEs in Indonesia's plantation and forestry sectors. The study applied a deductive quantitative approach to analyze the direct and moderating effects of AKHLAK values and Hofstede's cultural dimensions on five organizational performance indicators: employee productivity, customer satisfaction, operational efficiency, innovation, and strategic consistency. In addition, an inductive kuantitatif approach was used to explore how employees and managers perceived and experienced these values and cultural contexts in daily organizational practices. This

approach provided a comprehensive understanding of how organizational culture influenced performance within complex and dynamic environments.

Furthermore, considering the strategic importance of plantation and forestry SOEs for national development and global sustainability, this study not only examined measurable performance outcomes but also captured the uniqueness of Indonesia's cultural context, which influences daily operations, decision-making processes, and value implementation. The findings are expected to generate practical implications that assist managers and policymakers in strengthening organizational resilience, innovation, and sustainable growth. The relationship between ethical foundations and performance outcomes highlights the strategic role of AKHLAK values as a mechanism for enhancing agility and long-term competitiveness, enabling values-oriented organizations to thrive in an increasingly dynamic global economy.

## METHOD

This study investigated the relationship between AKHLAK values and organizational performance in Indonesian state-owned enterprises (SOEs) in the plantation and forestry sectors using a primarily quantitative design supported by kuantitatif validation. The research applied a structured survey using a four-point Likert scale to measure employees' perceptions of six AKHLAK values—Amanah, Kompeten, Harmonis, Loyal, Adaptif, and Kolaboratif—and their relationships with organizational performance indicators, including employee productivity, customer satisfaction, operational efficiency, innovation, and strategic target achievement. The study population consisted of employees from SOEs, including Perhutani, Inhutani I, Inhutani V, Palawi Risorsis, PTPN III, PTPN I, and PTPN IV, which were selected due to their strategic roles in Indonesia's natural resource management and organizational cultural transformation. Stratified random sampling was used to obtain approximately 300 respondents from staff, middle management, and executive levels. Semi-structured interviews with selected participants were also conducted to enrich and validate the quantitative findings. This design aligned with the perspective that quantitative methods are appropriate for examining complex relationships, while kuantitatif insights strengthen contextual understanding of organizational behavior and culture (Goertzen, 2017; Creswell & Creswell, 2018).

Data collection involved primary and secondary sources. Primary data were obtained through structured surveys and semi-structured interviews, while secondary data were collected from government reports, institutional documents, and relevant literature to support hypothesis development and contextual analysis. The survey measured AKHLAK values as independent variables and organizational performance as the dependent variable using a four-point Likert scale ranging from strongly disagree to strongly agree. Quantitative data were analyzed using descriptive statistics, regression analysis, and Structural Equation Modeling–Partial Least Squares (SEM-PLS), which is appropriate for evaluating measurement and structural models, including reliability and validity assessments (Hair et al., 2019). Kuantitatif data were analyzed thematically using NVivo-assisted coding to identify recurring themes related to the internalization of AKHLAK values and their relationship with organizational performance (Miles et al., 2014). Instrument validity and reliability were assessed through pilot testing, factor loadings, Average Variance Extracted (AVE), Cronbach's Alpha, Composite Reliability, t-statistics, and p-values. Kuantitatif credibility was strengthened through triangulation and member checking (Bonett, 2002; Bonett & Wright, 2015; Sekaran & Bougie, 2010; Lincoln & Guba, 1985).

The study acknowledged several limitations, including its focus on a limited number of plantation and forestry SOEs, relatively small sample size, bureaucratic constraints, geographical dispersion, limited internet accessibility, and restricted opportunities for interviews with senior executives, which may have affected the generalizability and depth of

the findings (Patton, 2014; Creswell & Creswell, 2018; Miles et al., 2014). Ethical standards were maintained through informed consent procedures, confidentiality protection, anonymity, voluntary participation, secure data management, and Institutional Review Board approval in accordance with the Belmont Report and established research ethics guidelines (National Commission, 2018; Creswell & Creswell, 2018). To minimize bias and improve research rigor, the study applied stratified sampling, neutral survey wording, anonymity procedures, triangulation, reverse-coded items, common method bias controls, expert-based instrument development, and validity assessments (Sarstedt et al., 2016; Podsakoff et al., 2003; Hair et al., 2019; Rousseau & Ten Have, 2022). Overall, the research provided a rigorous framework for understanding how AKHLAK values influenced organizational performance and offered evidence-based recommendations for strengthening resilience, cultural alignment, and competitive advantage in Indonesian SOEs.

## RESULTS AND DISCUSSION

### Inferential Analysis

#### 1. Outer Model

Table 1. Outer Loading Results

| Variable                          | Indicator | Outer Loadings | Validity Result             |
|-----------------------------------|-----------|----------------|-----------------------------|
| Amanah/<br>Credence (X1)          | X11       | 0.856          | VALID                       |
|                                   | X12       | 0.871          | VALID                       |
|                                   | X13       | 0.800          | VALID                       |
|                                   | X14       | 0.850          | VALID                       |
| Kompeten/<br>Competent (X2)       | X21       | 0.884          | VALID                       |
|                                   | X22       | 0.861          | VALID                       |
|                                   | X23       | 0.895          | VALID                       |
|                                   | X24       | 0.901          | VALID                       |
| Harmoni/<br>Harmony (X3)          | X31       | 0.865          | VALID                       |
|                                   | X32       | 0.875          | VALID                       |
|                                   | X33       | 0.874          | VALID                       |
|                                   | X34       | 0.912          | VALID                       |
| Loyal/ Faithful<br>(X4)           | X41       | 0.889          | VALID                       |
|                                   | X42       | 0.901          | VALID                       |
|                                   | X43       | 0.864          | VALID                       |
|                                   | X44       | 0.892          | VALID                       |
| Adaptif/<br>Adaptability (X5)     | X51       | 0.894          | VALID                       |
|                                   | X52       | 0.924          | VALID                       |
|                                   | X53       | 0.907          | VALID                       |
|                                   | X54       | 0.918          | VALID                       |
| Kolaborasi/<br>Collaboration (X6) | X61       | 0.895          | VALID                       |
|                                   | X62       | 0.886          | VALID                       |
|                                   | X63       | 0.900          | VALID                       |
|                                   | X64       | 0.895          | VALID                       |
| Organizational<br>Performance (Y) | Y1        | 0.873          | VALID                       |
|                                   | Y2        | 0.869          | VALID                       |
|                                   | Y3        | 0.855          | VALID                       |
|                                   | Y4        | 0.862          | VALID                       |
|                                   | Y5        | 0.533          | VALID because<br>AVE > 0.50 |



**Figure 2. Measurement Model**

## 2. Inner Model

**Table 2. Hypotheses Fit Analysis**

| Path Coefficient Variables                                     | Original Sample (O) | T Statistics ( O/STDEV ) | P Values | Result          | Hypotheses   |
|----------------------------------------------------------------|---------------------|--------------------------|----------|-----------------|--------------|
| Amanah/Credence (X1) → Organizational Performance (Y)          | 0.215               | 4.047                    | 0.000    | significant     | H1: Accepted |
| Kompeten/Competent (X2) → Organizational Performance (Y)       | 0.074               | 1.615                    | 0.107    | not significant | H2: Rejected |
| Harmoni/Harmony (X3) → Organizational Performance (Y)          | 0.016               | 0.298                    | 0.766    | not significant | H3: Rejected |
| Loyal/Faithful (X4) → Organizational Performance (Y)           | 0.027               | 0.648                    | 0.517    | not significant | H4: Rejected |
| Adaptif/Adaptability (X5) → Organizational Performance (Y)     | 0.333               | 6.346                    | 0.000    | significant     | H5: Accepted |
| Kolaborasi/Collaboration (X6) → Organizational Performance (Y) | 0.255               | 3.764                    | 0.000    | significant     | H6: Accepted |

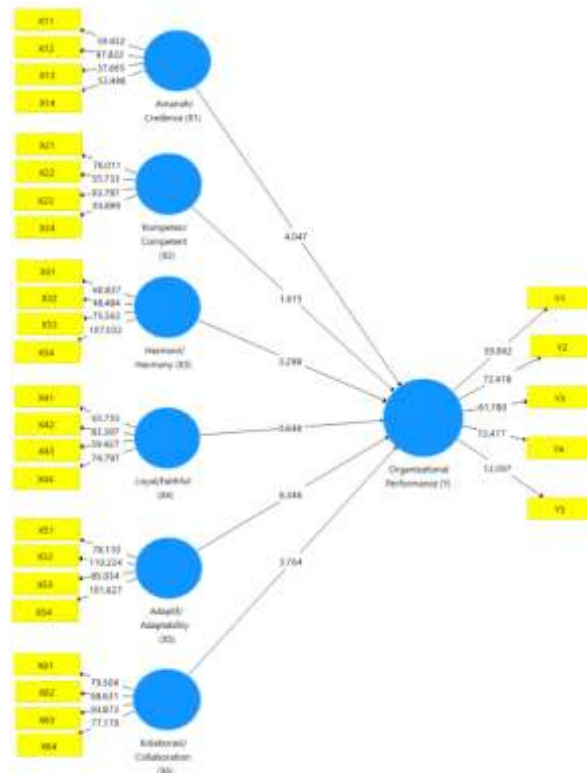


Figure 3. Path Coefficient Fit Analysis – T Statistics

The path coefficient estimates, t-statistics, and p-values in Table 2 and Figure 3 enable the assessment of which cultural values of AKHLAK have a substantial effect on organizational performance. The largest positive and statistically significant path coefficient was observed for Adaptability (X5) exhibits the strongest positive and significant effect (path coefficient = 0.333, t-statistic = 6.346,  $p = 0.000$ ), followed by Collaboration (X6) (path coefficient = 0.255, t-statistic = 3.764,  $p = 0.000$ ), and Credence (X1) (path coefficient = 0.215, t-statistic = 4.047,  $p = 0.000$ ). Conversely, no statistical significance was found for Competence (X2) (path coefficient = 0.074, t-statistic = 1.615,  $p = 0.107$ ), Harmony (X3) (path coefficient = 0.016, t-statistic = 0.298,  $p = 0.766$ ), and Loyalty (X4) (path coefficient = 0.027, t-statistic = 0.648,  $p = 0.517$ ). Therefore, these results provide the main empirical evidence for either accepting or rejecting each of the proposed hypotheses.

#### Variable Control Path Coefficient Result

Table 3. Path Coefficient with Control Variables

| Path Coefficient With Control Variables                  | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( O/STDEV ) | P Values |
|----------------------------------------------------------|---------------------|-----------------|----------------------------|--------------------------|----------|
| Amanah/Credence (X1) → Organizational Performance (Y)    | 0.211               | 0.212           | 0.049                      | 4.265                    | 0.000    |
| Kompeten/Competent (X2) → Organizational Performance (Y) | 0.054               | 0.055           | 0.043                      | 1.267                    | 0.206    |
| Harmoni/Harmony (X3) →                                   | 0.001               | -0.001          | 0.052                      | 0.027                    | 0.978    |

|                                                                          |        |        |       |       |       |
|--------------------------------------------------------------------------|--------|--------|-------|-------|-------|
| Organizational<br>Performance (Y)                                        |        |        |       |       |       |
| Loyal/Faithful<br>(X4) →<br>Organizational<br>Performance (Y)            | 0.057  | 0.060  | 0.043 | 1.324 | 0.186 |
| Adaptif/Adaptabil<br>ity (X5) →<br>Organizational<br>Performance (Y)     | 0.305  | 0.304  | 0.050 | 6.060 | 0.000 |
| Kolaborasi/Collab<br>oration (X6) →<br>Organizational<br>Performance (Y) | 0.276  | 0.276  | 0.061 | 4.567 | 0.000 |
| Origin SOE →<br>Organizational<br>Performance (Y)                        | 0.084  | 0.084  | 0.022 | 3.901 | 0.000 |
| Level Position →<br>Organizational<br>Performance (Y)                    | 0.116  | 0.116  | 0.027 | 4.286 | 0.000 |
| Gender →<br>Organizational<br>Performance (Y)                            | -0.030 | -0.030 | 0.022 | 1.363 | 0.173 |
| Last education →<br>Organizational<br>Performance (Y)                    | -0.002 | -0.003 | 0.023 | 0.094 | 0.925 |
| Length of<br>Employment →<br>Organizational<br>Performance (Y)           | -0.007 | -0.006 | 0.026 | 0.261 | 0.794 |
| Marital Status →<br>Organizational<br>Performance (Y)                    | -0.007 | -0.008 | 0.023 | 0.305 | 0.761 |
| Working Unit →<br>Organizational<br>Performance (Y)                      | -0.014 | -0.013 | 0.020 | 0.683 | 0.495 |

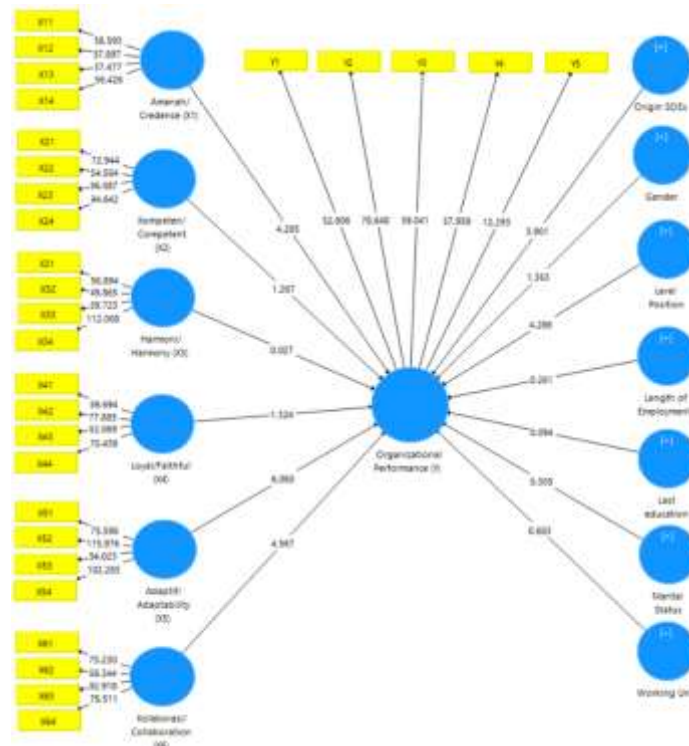


Figure 4. T Statistics with Control Variables

Table 3 and Figure 4 show that only two control variables were positively and significantly related to organizational performance: that is Origin SOEs ( $\beta = 0.084$ ,  $T = 3.735$ ,  $p < .05$ ) and Level Position ( $\beta = 0.116$ ,  $T = 4.195$ ,  $p < .05$ ). The other of control variables (gender, education level, length of employment, marital status, working unit) were not positively and significantly related to organizational performance.

#### Hypotheses H1 (Amanah/Credence (X1) → (Y) Performance): Accepted

The results of this research support Hypothesis H1 and confirm that Credence/Amanah has a statistically significant, positive effect upon organizational performance. A path coefficient of 0.215 indicated that Amanah/Credence was positively correlated with Organizational Performance. Additionally, the calculated t-statistics were 4.047 (exceeding the critical value of 1.96), and the p-values were 0.00 (less than 0.05). Therefore, it can be inferred that Credence/Amanah is not only a normative value but also a quantifiable factor contributing to organizational performance. From a theoretical standpoint, the above-mentioned findings are in line with the Theory of Trust-Based Organizations, which indicates that organizations with integrity will experience less opportunistic behavior in interactions among individuals within the organization and will have better working relationships and thus enhanced consistency in policy implementations (Mayer et al., 1995).

In addition, due to the complex environments associated with many SOEs, such as plantations and forestry, these entities require trust-based mechanisms to ensure effective operations. The above-mentioned findings may be attributed to both institutional and cultural factors. As previous studies have demonstrated, values based on integrity and trust positively affect organizational outcomes, yet their impact is contingent upon context and the level of internalization within the organization (Lestari et al., 2022; Guiso et al., 1995; Goertzen, 2017; Hasibuan & Nasution, 2025). Furthermore, cultural dimensions related to high power distance and collectivism reinforce the importance of trust within hierarchical relationships (e.g., authority and coordination), as they rely on trust-based values (Hofstede & Hofstede, 2005). In such contexts, Amanah reduces transaction costs associated with transaction uncertainty, facilitates smooth coordination, and increases the speed at which decisions can be made. This

is especially important in sectors characterized by regulatory pressures and operational complexity, where loss of trust can result in reduced efficiency and lower organizational performance.

### **Hypotheses H2 (Kompeten/Competence (X2) → (Y) Performance): Rejected**

Conversely, the research findings indicate that X2, Kompeten/Competent, has a path coefficient of 0.074; however, the significance level does not meet the required criteria. Specifically, the calculated t-statistic ( $1.615 < t\text{-table } (1.96)$  and  $p\text{-value } 0.107 > 0.05$ ). Consequently, this variable does not affect organizational performance (Y), therefore rejecting hypothesis H2. These empirical findings conflict with other research studies that emphasize competence as the most important determinant of performance (Agha et al., 2011; Rahmawati, 2018; Ouellette et al., 2020; Afy-Shararah & Rich, 2018). Theoretically, competence is typically viewed as a key enabler of innovative practices and productivity through continual skill acquisition and the development of organizational capabilities. Organizational Learning Theory (Argyris & Schon, 1978) and Capacity Building Theory both support the view that knowledge, skills, and attitudes contribute to the achievement of organizational effectiveness. However, the empirical findings from this study demonstrate that, for Indonesian state-owned enterprises in the plantation and forestry sectors, the theoretical assumptions regarding the linkages between competence and performance are not being fulfilled (Afy-Shararah & Rich, 2018).

The explanation for this relationship may lie in the fact that the linkage between competency and performance is contingent upon various contextual and systemic aspects related to competency. Specifically, although competency is conceptually associated with performance, several mechanisms (e.g., learning systems, innovation capacity) necessary to operationalize competency and ultimately lead to measurable results. Consequently, without these mechanisms, competency will remain dormant. An example of this finding is supported by Bogale et al. (2025), who recently posited innovation capacity as a mediator between learning culture and performance. Moreover, additional reasons for this relationship exist in the cultural dimension. While Indonesia has been identified as a moderately masculine society that values competition (Hofstede & Hofstede, 2005), it also exhibits a strong collectivist orientation that emphasizes social relationships, trust, and adaptability. When group harmony and relational dynamics prevail over individual technical abilities as indicators of organizational success, competence is less likely to drive success. According to Hofstede & Hofstede (2005), collectivist cultures favor collective affiliation and reciprocal obligations. Likewise, Koc et al. (2021) indicated that, in collectivist environments, performance is influenced by a range of social and structural factors beyond individual competencies. Hence, competence operates as an element within a larger system rather than an isolated determinant.

### **Hypotheses H3 (Harmonis/Harmony (X3) → (Y) Performance): Rejected**

Results from this study show that Harmony had a path coefficient of 0.016 but was not significant due to the t-statistic value ( $0.298 < t\text{-table } (1.96)$  and the  $p\text{-value } 0.766 > 0.05$ ). Therefore, Harmony (X3) did not have a statistically significant effect on improving organizational performance (Y); therefore, hypothesis H3 is rejected. These results suggest that Harmony plays a secondary role as a facilitator of an effective working environment rather than a key determinant of performance. The present study's findings are in line with prior research suggesting that Harmony exhibits fewer levels of internalization than other AKHLAK value types (Ginanjar, 2021). Even though Harmony is theoretically associated with concepts related to care, understanding/empathy, and acceptance of difference, it seems to have an indirect impact on tangible organizational outcomes.

**Hypotheses H4 (Loyal/Faithful (X4) → (Y) Performance): Rejected**

Based on the results of this study, we find that the path coefficient from Loyal/Faithful to performance is 0.027; however, it does not satisfy the condition of statistical significance since the t-statistic value ( $0.648 < \text{t-table } (1.96)$ ) and the p-value  $0.517 > 0.05$ . Therefore, the results show no relationship between Loyalty (X4) and Organization Performance (Y). As such, we reject the null hypothesis (H4). The results demonstrate that loyalty is not a key factor in determining performance; however, loyalty is a complementary cultural aspect. These results are consistent with previous research demonstrating that Indonesian state-owned enterprises in the plantations and forestry sectors display a lower level of loyalty internalization than other values (Ginanjar, 2021). While loyalty is typically associated with a sense of belonging and long-term commitment to an organization that can lead to higher levels of productivity (Taylor et al., 2002), empirical data obtained from Indonesian state-owned enterprises have demonstrated that such a commitment does not necessarily equate to measurable performance outcomes.

From a theoretical standpoint, loyalty is very much related to both Organizational Commitment Theory (which identifies three types of commitment based upon affective, continuance, and normative dimensions (Meyer & Allen, 1991)) and Professional Dedication Theory (which focuses on prioritizing organizational responsibilities over personal interests as a way to enhance performance (Greenhaus & Beutell, 1985)). However, the empirical results obtained from this study provide evidence that although these forms of commitment are important, they do not necessarily provide a direct means to improve performance without additional organizational mechanisms to support them. A possible explanation for the difference between the theoretical and empirical results in this study could be cultural or contextual factors. For example, in countries with high power distance, such as Indonesia, loyalty manifests itself through respect for authority (i.e., obedience) rather than through proactive employee making a contribution. Cultural differences, along with the power distance dimension, will influence how individuals interact in hierarchically structured environments. Such structures create a situation where employees are most likely to follow instructions from superiors but are least likely to engage in open dialogue, collaborate with others, or engage in critical thinking and feedback (Hofstede & Hofstede, 2005; Giresun Üniversitesi & Uzun, 2020). As discussed in Ferreira et al. (2025) and Dai et al. (2022), hierarchical loyalties can limit the ability to collaborate and increase transparency and, therefore, inhibit the potential for organizational development.

**Hypotheses H5 (Adaptif/Adaptability (X5) → (Y) Performance): Accepted**

The results of this study show that Adaptif (Adaptability) has a path coefficient of 0.333 and meets all significance requirements: t-statistic ( $6.346 > \text{t-table } (1.96)$ ) and p-value  $0.000 < 0.05$ . This means Adaptif/Adaptability (X5) has a positive and significant effect; hypothesis H5 is accepted. Among the factors analyzed, the most strongly associated with performance was adaptability, which was seen as the primary driver of performance in that particular environment. The data collected were consistent with prior research demonstrating that adaptability allows organizations to stay competitive in fast-paced and changing environments (Trenerry et al., 2021; Am et al., 2020); and is essential for keeping operational performance stable in times of uncertainty (Taras et al., 2010; Denison & Mishra, 1989; Kotter & Heskett, 1992; Kirkman et al., 2006; Lewicki et al., 1989).

Additionally, research has indicated that adaptive organizational cultures enhance operational efficiency and best-practice management processes (Bortolotti et al., 2024).

These findings provide a theoretical framework based upon Change Management Theory (Kotter & Schlesinger, 1979; Lewin, 1947). Change management theory stresses the need for continuous transformation processes: unfreezing, change, and refreezing, to create and sustain organizational stability. However, in practical applications, organizations face challenges

sustaining stability after undergoing change. Adaptability enables organizations to ensure sustainability during the post-change phases of transformation. Additionally, Disruptive Innovation Theory demonstrates that organizations that do not adapt will become obsolete as they compete with more innovative organizations driven by disruptive innovations (Am et al., 2020; Trenerry et al., 2021). Thus, adaptability represents not only a reactive capability but also a necessary strategic approach. Organizations may be viewed as dynamic systems that continually adjust to changes in their environment. As such, organizations have the capacity to transform uncertainty into opportunity (Boehe & Barin Cruz, 2010). Organizational adaptability also promotes greater resiliency and reduces organizational stress when responding to change (Magnani & Zucchella, 2018).

Adaptability's strong association with performance can be attributed to the cultural and institutional contexts in which companies operate. Indonesia has a medium level of uncertainty aversion and a long-term orientation that fosters flexible, forward-thinking organizational behavior (Hofstede & Hofstede, 2005). These two cultural attributes support proactive adaptation to environmental volatility while maintaining strategic focus (Lumpkin et al., 2010). While there are studies that indicate that adaptability may be limited in hierarchical systems and systems governed by rules (Ma et al., 2024; Watts et al., 2020), the data indicate that in spite of their hierarchical nature, adaptability continues to be very important in the state-owned enterprises in Indonesia's plantation and forestry sectors. This is because adaptability works alongside other cultural values such as trust and cooperation to facilitate flexibility within the boundaries of the formal system (Xu & Gao, 2025; Ma et al., 2024; Watts et al., 2020). When combined with long-term orientation, adaptability is embedded in organizational routines that enable sustained, resilient performance over time (Gamage & Tajeddini, 2022; Fang et al., 2024).

#### **Hypotheses H6 (Kolaboratif/Collaboration (X6) → (Y) Performance): Accepted**

The results from this research indicate that Collaboration has a path coefficient of 0.255, which meets all the required statistical standards: the t-statistic (3.764) is greater than the t-table (1.96), and the p-value (0.000) is less than 0.05. Therefore, Collaboration (X6) positively affects organizational performance (Y). Hypothesis H6 is therefore supported. As indicated above, the current results support previous research that has emphasized teamwork, collaboration and cross-functional synergy as key drivers of organizational success (Hackman, 2002; Weare et al., 2014). For example, collaboration will enable performance outcomes greater than the sum of individual contributions by acting as an integrating mechanism for the utilization of resource, knowledge, and capability across organizational units. Empirical data also indicates that companies with collaborative working arrangements have increased knowledge sharing, accelerated learning and improved efficiency across their supply chain (Celestini et al., 2022; Wu & Chiu, 2018).

In terms of theory, these results are based upon the Cooperation Theory (Weare et al., 2014) which views collaboration as a joint commitment to a common goal rather than simply the allocation of tasks among individuals. In addition, the results were based upon the Organizational Synergy Theory (Hackman, 2002), which emphasizes the importance of cross-functional integration in creating collective value. For this reason, collaboration involves much more than a formal structure or occasional meeting. Rather, it represents a dynamic co-creation process resulting in synergistic outcomes.

In the case of SOEs in the plantations and forestry sectors, there is very high complexity associated with operations, and, therefore, high interdependence between units. As such, collaboration acts as a binding mechanism to enable coordinated execution and holistic problem solving.

The significant impact of collaboration can be attributed to the interaction between cultural and structural factors. Indonesia has a cultural profile that includes high collectivism

(Klein et al., 2024; Hoxha & Ramadani, 2023; Hofstede & Hofstede, 2005). High collectivism encourages teamwork, shared goals and cooperative behaviors (Hofstede & Hofstede, 2005; Öncel, 2013). However, high power distance promotes a hierarchical organizational structure, which can inhibit lateral communication and restrict open participation (Ferreira et al., 2025; Giresun Üniversitesi & Uzun, 2020; Dai et al., 2022). The presence of these two opposing forces creates a paradox: culture would encourage collaboration, yet structural hierarchies could potentially hinder its application. The results of this study demonstrate that, despite potential limitations posed by structural hierarchies, collaboration remains effective when collectivistic conditions outweigh structural limitations. Furthermore, moderate masculinity and long-term orientation promote consensus building and sustainable collaboration, thereby promoting a longer-term view of collaboration to sustain organizational performance (Bozani, 2021; Hofstede & Hofstede, 2005).

### **Control Variable Analysis**

The study's findings demonstrate that organizational context and structural position are greater predictors of performance outcome than are demographic characteristics. Moreover, the findings provide substantial evidence in support of the study's major finding: Strategic Cultural Factors are stronger predictors of performance than are Demographic Characteristics. While the Demographic Variables were found to be statistically insignificant, three of the four key AKHLAK Values investigated, namely: Credence (Amanah), Adaptability (Adaptif), and Collaboration (Kolaboratif), were found to be strongly and significantly correlated with Performance. These results support the notion that Organizational Culture can serve as a powerful engine for creating effective organizational strategies and long-term competitive advantage (Denison & Mishra, 1995).

### **AKHLAK's Role: Vitamins for Stability, Medicine for Performance**

The research results presented above need to be taken with a clear mind. It looks like you're studying an organizational machine that works outside of how it's supposed to, by theory, all AKHLAK values provide the fuel for performance. But the study finds that the Competence, Harmony, and Loyalty values seem to operate more as complementary factors than as primary drivers of performance enhancement within SOEs in the plantations and forestry sectors. Here's a type of irony. Values that were long considered "cornerstones" did not function as significant variables, as if the organization had become immune to their presence. In other words, these values may have become standard practices to such a degree that the difference in perception at the respondent level was not sufficient to result in enhanced performance.

## **CONCLUSION**

The study concluded that organizational culture influenced performance in a selective, contextual, and systemic manner rather than through a uniform or linear relationship. Based on SEM-PLS analysis of data from 648 respondents in state-owned plantation and forestry companies, the model explained 71.3% of the variance in organizational performance, indicating that Amanah (Trustworthy), Adaptif (Adaptive), and Kolaboratif (Collaborative) functioned as direct performance drivers, while Kompeten (Competent), Harmonis (Harmonious), and Loyal (Loyal) served as supporting values that strengthened organizational cohesion and commitment when integrated into organizational systems. The findings challenged the assumption that all cultural values directly influenced performance equally and instead emphasized that cultural effectiveness depended on how values were prioritized, operationalized, and embedded into governance, learning, collaboration, key performance indicators (KPIs), and performance management mechanisms. Practically, organizations were encouraged to move beyond symbolic cultural implementation by developing adaptive learning systems, transparent governance, cross-functional collaboration, and measurable culture-based

performance indicators. Overall, the study strengthened a systems-thinking perspective in which cultural transformation required alignment among values, structures, processes, and environmental demands to improve organizational performance and sustainability.

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