

The Internal Context of Organisational Culture in Implementing the BerAKHLAK Civil Service Core Values: Evidence from Sorong City Government, Indonesia

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ABSTRACT:

The implementation of the BerAKHLAK civil service core values at Sorong City Government reveals serious challenges in organisational culture transformation. Although the values have been formally declared and socialised, empirical indicators suggest internalisation has not occurred substantively. The 2023 Integrity Assessment Survey placed Sorong City at 58.20 (“vulnerable” category), well below the national average of 70.97, signalling a gap between formal symbols, declared values, and the basic assumptions shaping civil servant behaviour. This study analyses the internal context of organisational culture in implementing the BerAKHLAK core values at Sorong City Government through Schein’s three levels of organisational culture: artefacts, espoused values, and basic underlying assumptions. A qualitative case-study approach was employed. Data were collected through in-depth interviews with key informants across job levels, participant observation of organisational activities, and document analysis. Data were analysed using the Miles, Huberman, and Saldaña interactive model (data condensation, data display, conclusion drawing), reinforced by triangulation. At the artefact level, BerAKHLAK symbols and systems are widely present but not deeply understood (only 17% of civil servants can give concrete examples; digital system adoption averages 49%). At the espoused-values level, value declaration is not followed by adequate operational and accountability mechanisms (behaviour weighting in performance appraisal is only 20%, with no operational behaviour indicators). At the basic-assumptions level, collective beliefs contradict BerAKHLAK hierarchical dominance, personal relations, and resistance to innovation with sharp inter-level divergence in merit perception (implementing staff 28% vs OPD leaders 68% perceiving merit-based systems). BerAKHLAK internalisation at Sorong City Government remains superficial and has not reached the organisation’s basic assumptions. The three levels show structural misalignment: artefacts are visible but hollow, espoused values are declarative but unbinding, and basic assumptions actively resist the values.

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Cultural transformation requires intervention at the assumption level double-loop learning rather than symbolic reinforcement and normative socialisation.

Keywords: organisational culture; BerAKHLAK; bureaucratic integrity; civil service reform; Schein

Introduction

Implementing the BerAKHLAK civil service core values at local-government level constitutes a complex organisational-culture transformation. Unlike structural or procedural reform achievable through regulatory change, cultural transformation demands shifts in long-embedded ways of thinking, perceiving, and believing. Sorong City Government, like many Indonesian local governments, faces the challenge of realising substantive BerAKHLAK internalisation. Empirical indicators show that although BerAKHLAK has been formally declared and socialised across all regional agencies (OPD), daily civil-servant behaviour does not yet fully reflect the seven core values: service orientation, accountability, competence, harmony, loyalty, adaptability, and collaboration.

Korupsi (2024) conducted by the Corruption Eradication Commission placed Sorong City at 58.20, categorising it as vulnerable and positioning it below the national SPI average of 70.97. This score indicates that integrity risks in local bureaucratic practice remain substantial and cannot be separated from the organisational culture in which public officials work. Recent public-sector integrity literature emphasises that integrity is not secured solely through formal rules, compliance instruments, or anti-corruption procedures. It also depends on whether ethical values are internalised as shared organisational norms, translated into daily administrative behaviour, and reinforced through leadership, openness, accountability, and ethical climate (Firmansyah, 2025; Hamoudah, Othman, Abdul Rahman, & Al-Fadly, 2021; OECD, 2025). In this sense, Sorong City's vulnerable SPI score should be read not only as an indication of procedural weakness, but also as evidence of an unresolved organisational-culture problem in sustaining integrity as routine bureaucratic practice.

Three problem layers emerge. First, surface-level cultural elements—symbols, slogans, formal structures, and work systems—are abundant: BerAKHLAK banners adorn government offices and the “Proud to Serve the Nation” slogan is recited at morning assemblies. Yet BKPSDM data (2023) show 38% of civil servants do not fully understand BerAKHLAK's meaning, only 17% can cite concrete application examples, and adoption of digital systems such as e-LPJ and SIAK remains below 50%. Second, declared values are not followed by structured operational mechanisms: socialisation is normative and one-way, no periodic culture monitoring exists, and no cultural KPI or value dashboard is available. Third, deeply-rooted basic assumptions implicitly guide collective behaviour: internal integrity audits (2023) show decision-making, job rotation, and rewards still influenced by personal relations and seniority rather than performance, while the cross-OPD synergy index stands at 57 against a national average of 68. Although Schein's three-level framework has developed over four decades, its application to Indonesian local-government bureaucracy remains limited; most studies use Schein in private or international organisational contexts whose findings are not always transferable to Indonesia's distinctive cultural and institutional setting. This study addresses that gap by applying Schein's framework complemented by Hofstede's cultural dimensions to explain macro-cultural roots to diagnose where and why BerAKHLAK internalisation stalls. The objective is to analyse the internal context of organisational culture across three levels: artefacts, espoused values, and basic underlying assumptions.

2. Theoretical Framework

The gap between declared organisational values and actual bureaucratic practice can be understood through several recent theoretical

and empirical perspectives. In public integrity studies, this gap is commonly described as an implementation gap, where formal integrity standards, codes, and procedures exist but are not consistently translated into daily administrative behaviour (OECD, 2024). From an institutional perspective, the same condition can be read as decoupling: formal structures, policies, and public commitments are maintained to secure legitimacy, while operational practices remain only weakly aligned with those formal expectations (Yucel, 2025). Ethical climate research further shows that ethical behaviour is shaped not only by written rules, but also by shared perceptions, leadership patterns, and collective norms that develop through everyday organisational interaction (Hamoudah, Othman, Abdul Rahman, Noor, et al., 2021). In public-sector organisations, this means that integrity failure should not be treated merely as individual misconduct, but as an organisational-culture problem when formal values are not reinforced by consistent behavioural norms, accountability practices, and ethical leadership (Quinn et al., 2025).

Among these perspectives, Anvari-Clark (2026) framework is the most relevant because it integrates dimensions explained partially by other theories into a single layered analytical structure. Where Argyris and Schön emphasise claim-practice inconsistency, Meyer and Rowan highlight structure-practice separation as a legitimacy strategy, and Victor and Cullen emphasise collective-norm dominance, Schein explains how all three phenomena operate simultaneously across different cultural layers. By distinguishing (a) artefacts, (b) espoused values, and (c) basic underlying assumptions, Schein's approach enables analysis that not only identifies gaps but traces their location and source within the organisation's cultural structure.

Artefacts are surface representations of deeper meaning, often not directly interpretable without contextual reading; their presence cannot automatically be taken to reflect genuinely-held values (Froschauer & Lueger, 2025; Sánchez-Climent, 2024). Espoused values are

consciously-stated normative guides that may function as post-hoc rationalisation not always aligned with actual action; declarations like BerAKHLAK do not become behavioural guides without internalisation into systems and practice (Fiorito & Ehrenhard, 2024; Makhdom et al., 2024). Basic underlying assumptions are collectively-internalised, unconscious beliefs forming the primary basis of organisational behaviour; while relational orientation, seniority, or change resistance dominate, formal values are difficult to translate into practice (Bourne (2024); DiMaggio & Powell (1983); Ghimişi (2022). Rochmansjah & Saputra (2024) cultural dimensions—particularly high power distance, collectivism, and uncertainty avoidance provide the macro-cultural roots explaining why these assumptions persist in Indonesian bureaucracy.

Methods

This study employs a qualitative case-study approach to understand the internal context of organisational culture in implementing the BerAKHLAK core values. Sorong City Government was selected because it faces substantive BerAKHLAK implementation challenges, reflected in the 2023 SPI “vulnerable” category (58.20) and indications of a gap between formal commitment and bureaucratic practice. The case-study strategy follows Yin (2018), appropriate when the boundary between phenomenon and context is unclear and requires in-depth analysis.

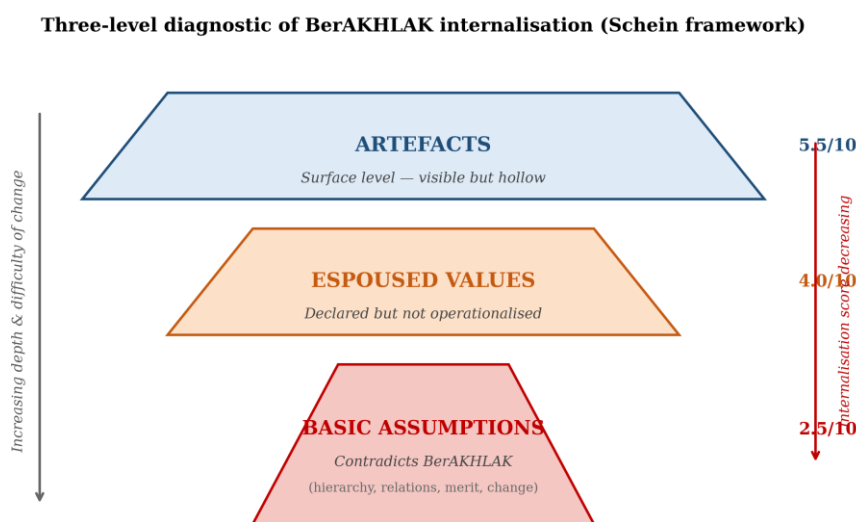
Informants were purposively selected and supplemented through snowball sampling, comprising four categories: strategic-level officials (Regional Secretary, heads of BKPSDM, Bappeda, Inspectorate, and the Organisation Bureau); heads of direct-service OPDs (Civil Registration, Investment/One-Stop Services, Communications, Health, and Education); administrators and supervisors (5–7 echelon III–IV officials across OPDs); and functional officials and implementing staff (3–5 senior functional officials and 8–12 implementing civil servants across grades II–III). Data were collected through semi-structured in-depth interviews mapped to Schein's three dimensions,

participant observation (morning assemblies, coordination meetings, public service delivery, superior-subordinate interaction), and document analysis (strategic planning documents, socialisation modules, individual performance targets, service SOPs, integrity audit reports). Analysis used the Miles et al. (2014) interactive model data condensation, data display, and conclusion drawing—with open, axial, and selective coding. Validity was maintained through source triangulation, method triangulation, and member checking. Ethical clearance was obtained from [Ethics Committee Name and Number]..

Results

Findings map onto Schein's three levels of organisational culture. Overall, BerAKHLAK internalisation is not linear but forms layers that are not fully aligned: at the surface, symbols and systems are administratively present but do not reflect lived practice; at the declarative level, values are formally adopted but not operationalised in measurable mechanisms; and at the assumption level, deeper and relatively stable beliefs shape collective behaviour around power, loyalty, merit, and change. Figure 2 presents the composite three-level diagnostic.

Figure 1. Three-level diagnostic of BerAKHLAK internalisation at Sorong City Government (Schein framework)

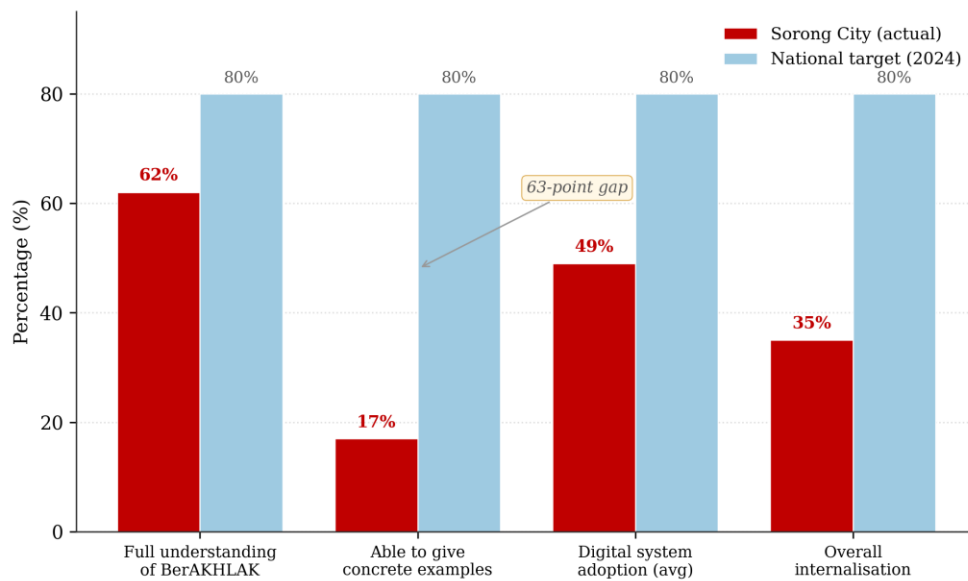


Source: Processed thematic research data, 2026

Figure 2 reveals a consistent pattern: the deeper the cultural level analysed, the further it sits from BerAKHLAK's substantive spirit. Artefacts score 5.5/10 (partial, surface), espoused values 4.0/10 (declarative), and basic assumptions 2.5/10 (problematic, deeply rooted). Crucially, internalisation depth decreases precisely as the difficulty of change increases the central diagnostic insight of this study.

4.1 Artefacts

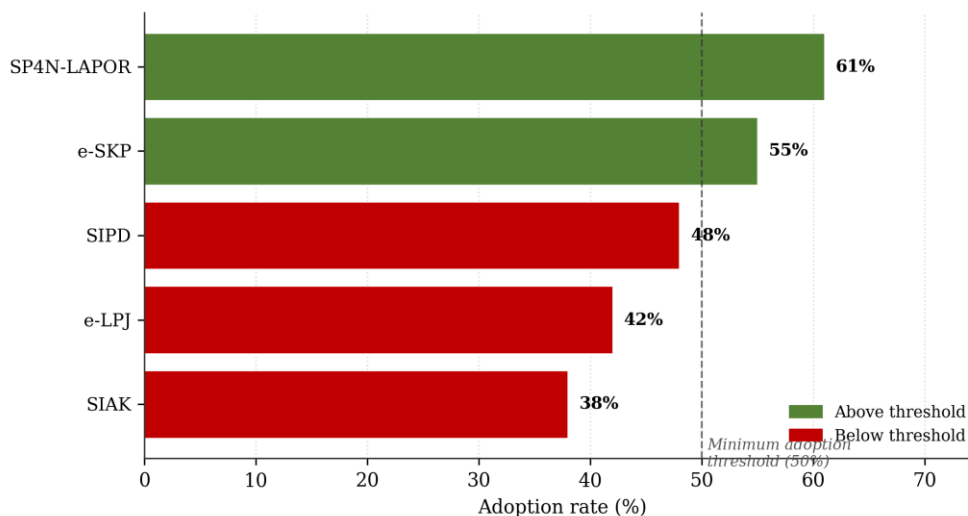
At the artefact level, a paradox of visibility emerges: symbolic artefacts are abundant and evenly distributed across all seven observed OPDs, yet their abundance does not correlate with substantive understanding. Banners, posters, and the seven BerAKHLAK values appear everywhere, but BKPSDM data (2023) show 38% of civil servants do not fully understand their meaning and only 17% can give concrete application examples. Figure 1 quantifies this gap against the national target.

Figure 2. Civil servant understanding of BerAKHLAK in Sorong City versus the national target

Source: Processed thematic research data, 2026

Figure 1 shows all understanding indicators fall far below the 80% national target set by the Ministry of Administrative Reform for 2024. The sharpest gap appears in the ability to give concrete examples, where Sorong reaches only 17% against the 80% target a 63-point gap. This indicates that at the artefact level, BerAKHLAK remains at the surface, where symbols function as ceremonial legitimacy rather than meaning-making media consistent with (Froschauer & Lueger, 2025; Sánchez-Climent, 2024) ceremonial adoption.

Structural reform reinforces this pattern. Although OPD restructuring under Ministerial Regulation 25/2021 was formally completed, observation and interviews show it has not shifted real coordination patterns or decision-making hierarchy; functional positions nominally granted greater technical autonomy still operate within pre-reform command structures a clear instance of Meyer and Rowan's (1977) decoupling. Work systems show the same hollowness: digital adoption remains weak, as Figure 3 details.

Figure 3. Digital governance system adoption at Sorong City Government

Source: Processed thematic research data, 2026

Figure 3 shows that of five analysed digital systems, only SP4N-LAPOR (61%) and e-SKP (55%) exceed the 50% minimum adoption threshold, while SIPD (48%), e-LPJ (42%), and SIAK (38%) fall below.

This low adoption is not merely a technical-capacity issue but signals deeper cultural-level barriers examined under basic assumptions. Finally, organisational rituals—morning assembly being the sole regular forum for value recitation—operate one-way without reflective dialogue, leaving BerAKHLAK as organisational rhetoric rather than living values.

4.2 Espoused Values

Sorong City Government has made substantial declarative investment in BerAKHLAK through the RKPD, OPD strategic plans, performance-target documents, and socialisation modules but these declarations are not converted into binding operational mechanisms. Of seven analysed OPD strategic plans, only two (28.6%) contain performance indicators explicitly linked to a BerAKHLAK dimension; the rest use generic formulations such as “improving integrity of human-resource apparatus” without operational programmes or success measures. Values function as “mandatory language” in bureaucratic documents rather than as management instruments a form of loose coupling between formal policy and field implementation.

The performance-appraisal (SKP) system most clearly reveals this gap. Figure 4(a) shows that BerAKHLAK behaviour receives only 20% of total appraisal weight, while 80% remains dominated by quantitative output indicators, and no operational, verifiable behaviour indicators exist.

This structurally communicates that numbers matter more than the values underlying them—consistent with Argyris and (Mueller-Gastell, 2022) espoused theory versus theory-in-use. Socialisation compounds the problem:

BKPSDM programmes rely entirely on one-way transmission without experiential learning, averaging one 2–3 hour session per civil servant annually, far below the recommended 16–24 hours across at least four sessions. Most critically, no culture-monitoring system exists no cultural KPI, no value dashboard, and only a single employee survey (2022, not repeated) meaning internalisation is not measured and therefore not managed.

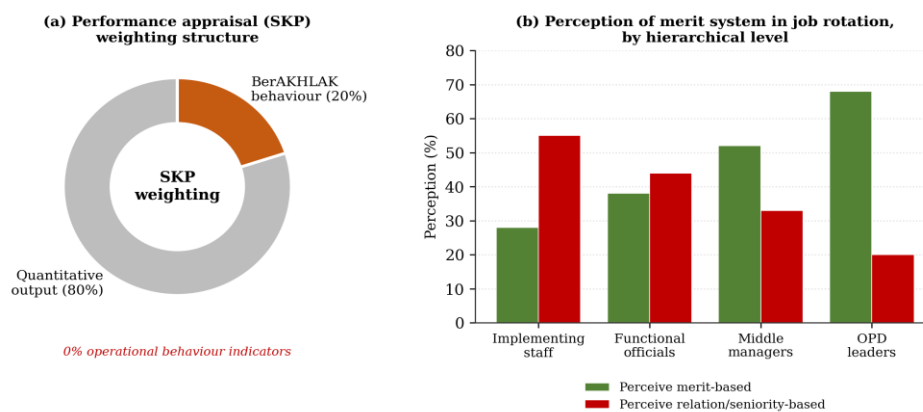
4.3 Basic Underlying Assumptions

Four clusters of basic assumptions actively contradict BerAKHLAK and explain why artefact hollowness and espoused-value failure emerge and persist. First, assumptions about authority and hierarchy:

observation of six coordination meetings showed 78% of idea/solution interventions emerged only after leadership direction, while spontaneous staff proposals before direction occurred in only 9% of moments. Civil servants report it is “safer to wait for direction” and that “initiative without mandate risks misinterpretation,” reflecting Brockway (2025) high power distance and directly obstructing the Adaptive and Collaborative values.

Second, assumptions about loyalty and relations: informal coordination is dominantly shaped by kinship, ethnicity, and personal-closeness networks rather than system, role, and professionalism. The cross-OPD synergy index of 57 (against a national average of 68) confirms this quantitatively.

In Glanville & Shi (2020) terms, high collectivism creates a loyalty logic building trust on shared group identity rather than impersonal competence obstructing the Harmonious and Collaborative values. Third, assumptions about merit and performance most strongly undermine the Accountable and Competent values. Figure 4(b) reveals a sharp inter-level perception divergence.

Figure 4. Performance-appraisal weighting structure and merit-system perception by job level

Source: Processed thematic research data, 2026

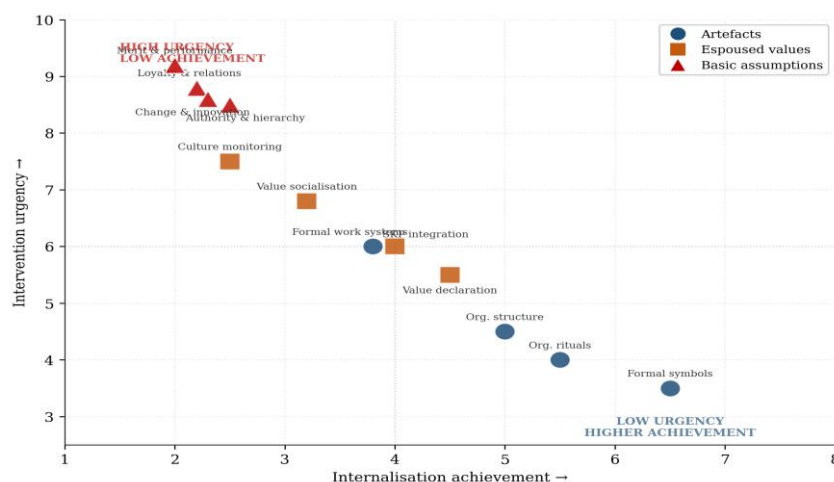
Figure 4(b) shows that at the implementing-staff level—55% perceive job rotation as determined by relational or seniority factors rather than merit, while only 28% perceive a merit-based system. This pattern inverts at the OPD-leader level, where 68% perceive a merit-based system. This divergence is critical: the group most likely demotivated by perceived injustice—implementing staff, the largest in number—holds the most negative perception. When the belief that “the system is unfair” takes root at lower organisational levels, it actively weakens the Accountable and Competent values, as staff no longer see a clear causal link between quality performance and commensurate reward.

Fourth, assumptions about change and innovation: resistance to digitalisation (Figure 3) is not merely a technical-competence issue but

reflects deeper beliefs. Manual systems function not only as work methods but as social media enabling informal negotiation and trust-building; digitalisation is perceived to reduce this relational dimension. A “dual system” emerges where manual practice persists despite available digital systems, indicating the new artefact lacks cultural legitimacy—consistent with (DiMaggio & Powell, 1983) institutional inertia. Resistance is implicit (delay, technical excuses, parallel use) rather than explicit.

4.4 The Gap Across Cultural Levels

Reading the three levels together, the deeper the cultural level, the further it sits from BerAKHLAK’s substantive spirit. Figure 5 maps each indicator by internalisation achievement and intervention urgency.

Figure 5. Gap map of BerAKHLAK internalisation across Schein’s three cultural levels

Source: Processed thematic research data, 2026

Figure 5 reveals a clear gradation. Artefact indicators cluster in the higher-achievement, lower-urgency quadrant; espoused-value indicators occupy a transitional middle position; and basic-assumption indicators concentrate in the low-achievement, high-urgency quadrant.

This confirms that BerAKHLAK's implementation success remains superficial: artefacts and some values have formed, but without change at the assumption level. Table 1 summarises findings across the three levels.

Table 1. Summary of findings across Schein's three cultural levels

Level	Status	Principal Finding
Artefacts	Partial / surface	Symbols abundant but hollow: only 17% give concrete examples; digital adoption below 50% for three of five systems; structural reform decoupled from real practice; rituals one-way.
Espoused values	Declarative	Declared but unbinding: only 2/7 OPDs link indicators to BerAKHLAK; appraisal behaviour weight only 20% with 0% operational indicators; one-way socialisation; no culture monitoring.
Basic assumptions	Problematic / rooted	Four clusters contradict BerAKHLAK: hierarchy (78% ideas after direction); relational loyalty (synergy index 57); merit scepticism (staff 28% vs leaders 68% merit perception); change resistance (dual system).

Source: Processed thematic research data

, 2026

5. Discussion

The three levels of Schein's framework are not three separate objects of study but a single layered system in which each level determines the others. The central proposition demonstrated here is that the failure of BerAKHLAK internalisation at Sorong City Government is caused not by insufficient artefacts or scarce value declarations, but by structural misalignment among the three interdependent levels.

At the artefact level, the findings reveal a paradox of visibility: the more value symbols are displayed, the greater the risk symbols replace the values themselves. Valente (2025) calls this the artefact trap evaluators may misread artefact abundance as evidence of internalisation when only symbolic obligation has been fulfilled. The BerAKHLAK artefacts at Sorong respond to institutional pressure from the Ministry of Administrative Reform rather than express organic internal change, consistent with

(Muriany & Sanjak Ruhunlela, 2024) decoupling. The low e-LPJ and SIAK adoption (Figure 3)—technological artefacts formally set as work standards yet running parallel to manual practice—is the most concrete marker: new artefacts appear, old practices persist. Yet concluding the problem stops at the artefact level would mislead; this hollowness is a surface symptom of absent support at the two deeper levels.

At the espoused-values level, the large declarative investment is not converted into binding operational mechanisms—Schein (1985) dangerous dual function of espoused values, which can serve as authentic guide or as post-hoc rationalisation. The clearest gap is appraisal operationalisation: although SKP includes a behaviour component, the dominance of quantitative output weight (Figure 4a) structurally communicates that numbers matter more than values—Cioaba & Nitu-Granzulea (2025) espoused theory versus theory-in-use. The absence of a culture-monitoring system is

most critical: in Schein, 1985) view, measurement mechanisms are a primary culture-shaping element, because what is consistently measured is communicated as “what truly matters.” The absence of cultural KPIs and periodic surveys signals that BerAKHLAK internalisation is not important enough to measure consistent with the (OECD, 2024) public integrity framework. This failure, however, expresses basic assumptions that actively resist the values binding.

At the basic-assumptions level, four clusters explain why artefact hollowness and espoused-value failure emerge and persist. The authority-hierarchy assumption is rooted in Glanville & Shi (2020) high power distance, where subordinates do not feel entitled to act beyond explicit mandate, directly obstructing the Adaptive and Collaborative values. The loyalty-relations assumption intersects with Southwest Papua’s kinship-rich socio-cultural context; in (Glanville & Shi, 2020) terms, high collectivism creates a loyalty logic building trust on shared identity rather than impersonal competence operating as an “informal constitution” more binding than formal declaration. The merit-performance assumption most affects the Accountable and Competent values: since reward systems are, in Schein (1985) view, a primary culture-shaping mechanism, their misalignment with declared values teaches that values are rhetoric and that managing the right relations is more valuable embedded as Schneider (2025) cultural toolkit. The change-innovation assumption explains digitalisation resistance through (DiMaggio & Powell, 1983) institutional inertia, reinforced by (Deacon et al., 2025) high uncertainty avoidance.

These four clusters close the analytical chain with a unifying explanation: BerAKHLAK artefacts lose meaning and espoused values fail to bind not for two different reasons but because both confront the same basic-belief system about hierarchy, relations, merit, and change that coherently rejects the values’ substance. The deep analysis across Schein’s three levels thus yields the core proposition: failure stems from structural misalignment among interdependent levels, not from insufficient artefacts or

declarations. This is why adding banners, slogans, and normative socialisation has little effect: interventions operate at the artefact level while behaviour is controlled by far deeper assumptions (Oyo, 2025) single-loop learning. Genuine transformation demands double-loop learning that reconstructs the basic assumptions themselves.

Practically, the findings suggest a differential intervention strategy. At the artefact level, symbols and systems require functional alignment with daily practice rather than mere presence. At the espoused-values level, value declaration must be converted into binding mechanisms—operational behaviour indicators in appraisal, cultural KPIs, value dashboards, and periodic monitoring. At the basic-assumptions level, the deepest and most determinative intervention requires transformational leadership and organisational learning that create repeated new experiences proving merit-based, professionally-collaborative, and adaptively-initiative behaviour yields better results and is rewarded by the system—(Schein, 1985) cognitive redefinition. A uniform strategy that works only at the surface is inherently inadequate.

Limitations include the single-case design, which provides depth but limits statistical generalisation; comparative studies across Indonesian local governments would strengthen external validity. Cultural-level scores derive from thematic coding rather than standardised culture instruments; future research could triangulate with validated organisational-culture surveys. The cross-sectional design captures one point in time; longitudinal research could trace how assumption-level interventions reshape internalisation over the multi-year horizon cultural transformation requires.

5. Conclusion

BerAKHLAK internalisation at Sorong City Government reaches only the organisation’s surface layer, not the basic-belief level that determines civil-servant behaviour. At the artefact level, symbolic infrastructure has been built massively but operates in a void of meaning:

values are physically present but not understood, digital systems are mandated but not adopted, and value-recitation rituals run one-way without reflection—functioning as symbolic legitimacy toward external pressure rather than transformation instruments. At the espoused-values level, declarations are consistent in planning documents and socialisation but not converted into binding operational mechanisms: indicators rarely link to values, appraisal is dominated by quantitative output (behaviour weight only 20%, operational indicators 0%), socialisation is one-way, and no culture monitoring exists—reflecting the espoused theory versus theory-in-use gap.

At the basic-assumptions level, four belief clusters contradict BerAKHLAK and operate unconsciously: authority/hierarchy assumptions deeming subordinate initiative risky (obstructing Adaptive and Collaborative); identity-based relational loyalty over professionalism (obstructing Harmonious and Collaborative); merit-system scepticism (undermining Accountable and Competent, with staff 28% vs leaders 68% merit perception); and innovation framed as threat (culturally, not technically, driven digitalisation resistance). These form a coherent belief system rooted in high power distance and collectivism, reproduced by deeply-embedded collective cognitive structures. The failure stems not from insufficient artefacts or

declarations but from structural misalignment among the three interdependent cultural levels—the single-loop learning trap. Genuine transformation of organisational core values demands double-loop learning that reconstructs basic assumptions through transformational leadership, meaningful organisational-experience design, and accountability systems making new values more advantageous than old patterns. Without shifting intervention from surface to root, BerAKHLAK will remain an aspiration on documents and office walls, absent from civil servants' daily real decisions.

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Conflict of Interest

The authors declare no conflict of interest.

Data Availability Statement

Qualitative data supporting this study are available from the corresponding author upon reasonable request, subject to ethical restrictions protecting informant identities.

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