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The Relationship Between Basic Values of Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative with Employee Performance in the Implementation of Core Values of BERAKHLAK at the Secretariat of the Regional Representative Council of Bangka Regency.

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ABSTRACT

Indonesia's BerAKHLAK core values are intended to guide the conduct of all civil servants (ASN), but evidence on how the seven values relate to individual performance is limited and mixed. This study examines the association between employees' reported practice of the seven values (Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, Collaborative) and self-rated employee performance at the Secretariat of the Regional House of Representatives (DPRD) of Bangka Regency. A cross-sectional questionnaire was completed by 37 of the 41 civil servants (90%). The data were analysed with multiple regression, zero-order correlations, robust standard errors, bootstrap confidence intervals and influence diagnostics. Jointly, the seven values accounted for 65.6% of the variance in performance (adjusted R^2 = 57.3%). Service-Oriented, Accountable and Collaborative were positively correlated with performance. In the multiple regression, Competent, Harmonious and Adaptive had negative coefficients, although their bivariate correlations with performance were non-significant and most coefficients were sensitive to a few influential respondents, Service-Oriented showed the most consistent association (significant in the main model, bootstrap, and influence-exclusion analyses; HC3 p = .051). The negative coefficients should therefore not be read as evidence that these values harm performance. Given the small, single-unit, self-report sample, the findings are exploratory and support unit-level rather than national conclusions.

1. Introduction

Employee performance is central to the effectiveness of government organisations (Junianto et al., 2020) . In the public sector, performance depends not only on employees' abilities and motivation but also on how far they share the values of the organisation (Fitrah & Karmila, 2021; Junianto et al., 2020) . Public value theory holds that public managers create value for citizens through strategies that are legitimate and operationally feasible (Alford & O'Flynn, 2009; Moore, 1995), the conduct of civil servants is part of the operational capacity through which that value is delivered. Core values are one instrument for shaping such conduct because they serve as internal guidelines that give direction to decisions and behaviour (Elyasa, 2022).

In Indonesia, the Ministry of Administrative and Bureaucratic Reform (KemenPANRB) launched the BerAKHLAK core values and ASN Employer Branding on 27 July 2021. The seven values are Berorientasi Pelayanan (Service-Oriented), Akuntabel (Accountable),

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Kompeten (Competent), Harmonis (Harmonious), Loyal (Loyal), Adaptif (Adaptive) and Kolaboratif (Collaborative), and they apply to all civil servants (Badan Kepegawaian Negara, 2022). They were introduced through Circular Letter of the Minister of PANRB No. 20 of 2021 , and Bangka Regency adopted them as work culture through Circular Letter No. 800/5492 of 2021.

Official indicators for the DPRD Secretariat of Bangka Regency do not settle whether the values matter for performance. Under the Employee Performance Targets (SKP) system, supervisors rate employee behaviour against leadership's specific expectations, supported by continuous feedback and evidence (Permenpan RB, 2022). The Secretariat reports that all employees were rated 'meets expectations' on all seven values in 2022 and 2023 (Sekretariat DPRD Kabupaten Bangka, 2024). In the same period, the Secretariat's agency-level SAKIP score for 2023 was 68.64, category B ('good'), below categories BB, A and AA (Table 1). These indicators are not directly comparable: SKP behaviour ratings are assigned by supervisors to individuals and show no variation across employees, whereas SAKIP evaluates the accountability of the agency's performance management rather than individual performance. Because the SKP ratings do not vary, they cannot show whether employees who practise the values more also perform better. This is the gap the present study addresses.

Table 1 SAKIP Evaluation Results of the Secretariat of DPRD Bangka Regency

Component Assessed		Weight	Score
a.	Performance Planning	30	20,76
b.	Performance Measurement	30	18,43
c.	Performance Reporting	15	10,45
d.	Internal Performance Accountability Evaluation	25	19,00
Total Score from Evaluation			**68,64**
Performance Accountability Level Category			**B**
Interpretation			**(Good)**

Source: Sekretariat DPRD Kabupaten Bangka (2024). Category thresholds follow Ministerial Regulation of PANRB No. 88 of 2021: AA > 90, A > 80–90, BB > 70–80, B > 60–70.

Indonesian studies compiled for this research generally report positive associations between BerAKHLAK or AKHLAK values and performance or productivity, but they mostly treat the values as a single construct and were conducted in other agencies (Fitriana & Farida, 2024; Makhfiroh & Rizana, 2023; Nandalia & Rizqi, 2023) . At the level of individual values the evidence is mixed (Section 2.4). This study therefore asks: (1) how is each of the seven values associated with employee performance at the DPRD Secretariat, and (2) how strongly are the seven values jointly associated with performance?

The contribution of this study is primarily empirical and practical. First, it provides unit-level evidence on the association between each of the seven BerAKHLAK values and employee performance, which may provide input for the Secretariat in considering future internalisation activities. Second, the study reports the correlations, diagnostic results, and robustness checks to provide a more complete assessment of the relationships. Third, the findings provide an empirical consideration for interpreting BerAKHLAK-related performance assessments, particularly when supervisor ratings show limited variation and when regression estimates are interpreted alongside their bivariate relationships

2. Theory

2.1. Public Values, core values and the conceptual framework

Moore (1995) explains public value creation through the strategic triangle, which connects the value expected by citizens and their representatives, legitimacy and support from the authorising environment, and the operational capacity required to deliver public services. Public values such as efficiency, accountability, and service quality are also relevant references in good governance (Muhaimina, 2017). In this study, the concept of public value provides a broader theoretical perspective for understanding how public organisations pursue effective service delivery and organisational objectives.

Core values can support this process by providing principles that guide employees' behaviour and work practices. Elyasa (2022) describes core values as internal organisational guidelines that provide direction for decisions and behaviour. Within the Indonesian public sector, the BerAKHLAK core values provide a set of behavioural principles for State Civil Apparatus (ASN), consisting of Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative values. These values are therefore positioned in this study as organisational behavioural values that may be associated with employee performance.

Employee performance is treated as the outcome examined in this study. The conceptual relationship is limited to the association between the seven BerAKHLAK values and employee performance at the Secretariat of DPRD Bangka Regency. Although employee performance may contribute to broader organisational performance and, ultimately, the creation of public value, these subsequent relationships are beyond the scope of this study and are not empirically tested. The conceptual framework is presented in Figure 1.

2.2 Employee Performance

Employee performance refers to the quality and quantity of work produced in carrying out assigned responsibilities (Mangkunegara, as cited in Kusumadewi, 2023) and reflects the extent to which employees contribute to the achievement of organisational objectives (Junianto et al., 2020) . Following Siregar & Sudiartri (2022), this study operationalises employee performance through five dimensions: quantity, quality, discipline, creativity, and responsibility.

2.3 BerAKHLAK Core Values

The *BerAKHLAK* values are intended to strengthen work culture at both central and local government levels (Pascana et al., 2022; Syaputra et al., 2023). In this study, the seven values are defined based on the sources presented in Table 2. Throughout the article, the values are referred to using the English terms provided in Table 2 and are abbreviated as X1–X7 in the statistical analysis and tables.

Table 2. The seven BerAKHLAK core values as defined in this study

Value (Indonesian term)	Definition used	Source
X1 Service-Oriented (Berorientasi Pelayanan)	Providing the best service to the community through continuous evaluation and improvement	Priutomo (2024)
X2 Accountable (Akuntabel)	Taking responsibility for tasks and maintaining transparency in every action	Saraswati & Suhartini (2022)
X3 Competent (Kompeten)	Continuously strengthening skills and capacity to produce high-quality results	Murtinah et al. (2024)
X4 Harmonious (Harmonis)	Mutual respect and a conducive working environment	Elyasa (2022)
X5 Loyal (Loyal)	Dedication to the organisation, putting the interests of the nation and state first	Rahmanendra, cited in Opriana et al. (2022)
X6 Adaptive (Adaptif)	Adjusting to change and innovating at work	Arthania et al. (2023)
X7 Collaborative (Kolaboratif)	Building synergistic cooperation to achieve common goals	Marsikin & Budanto (2023)

2.4 BerAKHLAK Organisational values and employee performance: prior evidence

Two mechanisms are commonly discussed in explaining the relationship between organisational values and employee performance. First, internalised values can serve as behavioural guidelines that reduce ambiguity regarding expected conduct and support coordination in decision-making (Elyasa, 2022; Marsikin & Budanto, 2023). Second, from a person–organisation fit perspective, congruence between employees and organisational values has been associated with more favourable work attitudes. Kim (2012)), for example, examined person–organisation fit as a mediator between public service motivation and work attitudes in public organisations.

International evidence on value-related motivation in public organisations has largely focused on public service motivation (PSM), which refers to an individual's predisposition to respond to motives grounded in public institutions (Perry & Wise, 1990). Two recent meta-analyses reported positive associations between PSM and performance, although the strength of the relationship varied across cultural contexts. (Fan et al., 2022) found that the relationship was stronger in cultures characterised by higher power distance. Tang et al. (2024) , based on 83 samples, reported a reliability-corrected correlation of .51 between PSM and job performance, with stronger associations in collectivist (.59) than individualistic (.34) settings. PSM represents individual motivation rather than an organisational value system; therefore, these findings are indirectly relevant to the present study. Nevertheless, they indicate that value-related factors and their relationship with performance may vary across organisational and cultural settings.

Indonesian studies of BerAKHLAK and its corporate counterpart, AKHLAK, generally report positive associations with employee performance or productivity. Makhfiroh & Rizana (2023) reported a significant positive partial relationship between ASN core values and employee performance at a civil registry office in Kebumen. Nandalia & Rizqi (2023) reported positive effects of AKHLAK values on employee productivity at a state-owned postal company, while Fitriana & Farida (2024) found a positive relationship between BerAKHLAK organisational culture and civil servants' performance.

Evidence becomes less consistent when individual values are examined separately. Service orientation and accountability have been reported as positive correlates of performance (Lusinto, 2023; Saraswati & Suhartini, 2022). For competence, Murtinah et al. (2024) reported a positive relationship, whereas Hidayat (2021) found no significant effect. For harmony, Billah et al. (2022) reported a positive effect, while Nawendra (2026) found no significant effect. For adaptive practices, Mahmud et al. (2022) examined adaptive culture in relation to employee performance. Suhardi et al. (2021) reported a positive relationship for loyalty, while Firmansyah & Yustini (2023) reported a positive relationship for collaboration. These findings suggest that the relationship between individual core values and employee performance may vary across values and organisational

settings. The non-significant findings cited above refer to the absence of statistically significant relationships rather than to significant negative effects.

2.5 Hypothesis

The theoretical and empirical evidence reviewed above suggests that each BerAKHLAK value may be positively associated with employee performance. Accordingly, a positive association is expected for each of the seven values. As the seven values constitute a common set of organisational core values, their intercorrelations are also considered when interpreting the results. Therefore, partial regression coefficients are interpreted alongside the corresponding bivariate correlations. The hypotheses are directional, while all statistical tests are conducted using two-sided significance tests.

H1: Service-Oriented is positively associated with employee performance.
H2: Accountable is positively associated with employee performance.
H3: Competent is positively associated with employee performance.
H4: Harmonious is positively associated with employee performance.
H5: Loyal is positively associated with employee performance.
H6: Adaptive is positively associated with employee performance.
H7: Collaborative is positively associated with employee performance.
H8: Jointly, the seven values are positively associated with employee performance

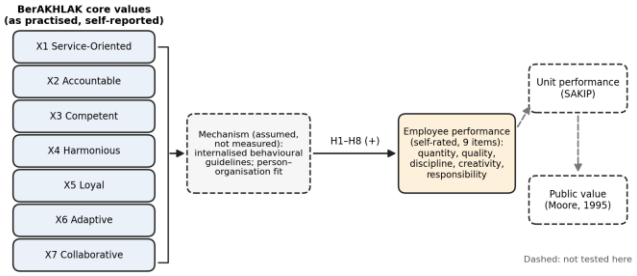


Figure 1. Conceptual framework. The mechanism box describes the assumed pathway; it is not measured in this study. Source: Author's elaboration (2026).

3. Research Method

This study employed a cross-sectional quantitative survey at the Secretariat of the DPRD of Bangka Regency. The population comprised 41 civil servants (PNS) in 15 job positions. Using the Slovin formula at a 5% precision level ($n = 41 / [1 + 41 \times 0.05^2] \approx 37$), 37 respondents were required. Three positions with multiple incumbents, namely policy analysts, office administrators, and data and information processors, were sampled proportionally, with 4 of 5, 13 of 15, and 4 of 5 employees selected purposively, respectively, while all incumbents of the remaining positions (n = 16) were included. In total, 37 employees, representing 90.2% of the population, completed the structured questionnaire in November–December 2024. Most respondents were male (64.9%) and aged 40 years or older (89.2%); 43.2% had completed senior high school, 18.9% held a diploma (D3), 32.4% a bachelor's degree, and 5.4% a master's degree.

The questionnaire contained 34 statements rated on a five-point agreement scale (1 = strongly disagree, 5 = strongly agree). The seven BerAKHLAK values were measured using 4 items for Service-Oriented, 6 items for Accountable, and 3 items each for Competent, Harmonious, Loyal, Adaptive, and Collaborative. Employee performance was measured using nine self-rated items covering quantity (1 item), quality (1 item), discipline (2 items), creativity (2 items), and responsibility (3 items). Scale scores were calculated by summing the item scores. The instrument was piloted with 25 civil servants at a sub-district office in Bangka Regency, and all items exceeded the critical item–total correlation ($r > .396$). In the main study, Cronbach's α ranged from .686 for Adaptive to .951 for Accountable (Table 3), meeting the minimum criterion of $\alpha > .60$.

Data were analysed using SPSS for descriptive statistics, Pearson correlations, ordinary least squares multiple regression with F and t tests, variance inflation factors (VIF), the Kolmogorov–Smirnov test, and Spearman's test for heteroscedasticity. Supplementary analyses, including the Shapiro–Wilk and Breusch–Pagan tests and the robustness checks below, were conducted using Python with statsmodels and SciPy. Regression coefficients were interpreted based on their direction, statistical significance, and 95% confidence intervals; B and β coefficients were not interpreted as percentages of contribution. Three robustness checks were performed: HC3 heteroscedasticity-consistent standard errors (p-values from the t distribution with 29 degrees of freedom); percentile bootstrap 95% confidence intervals based on 5,000 case resamples; and model refitting after excluding observations with Cook's $D > 4/n$, leverage $> 2(k + 1)/n$, or an absolute externally studentised residual > 3. The Holm correction was applied to the seven partial regression tests. All statistical tests were two-sided with $\alpha = .05$. Participation was voluntary, and responses are reported in aggregate. Research permission was granted by the Secretariat of the DPRD of Bangka Regency on 08 November 2024.

4. Results

4.1 Descriptive statistics

All seven values were rated highly (item-level means 4.04–4.37 on the five-point scale; Table 3), with Harmonious the highest. Between 73% and 86% of respondents had an item-level average of 4 or above on each value, and all distributions were negatively skewed (−0.56 to −2.57), indicating ceiling effects. A few respondents gave very low ratings: for example, respondent 10 rated all six Accountable items 1, respondent 23 rated all three Competent items 1, and respondents 21 and 36 rated all nine performance items 2.

Table 3. Descriptive statistics and reliability (N = 37)

Variable	Items	Observed range	M (sum)	SD	M per item	Skewness	α
X1 Service-Oriented	4	7–20	16.16	2.59	4.04	−1.14	.849
X2 Accountable	6	6–30	24.43	4.64	4.07	−1.99	.951
X3 Competent	3	3–15	12.54	2.09	4.18	−2.57	.865
X4 Harmonious	3	7–15	13.11	1.74	4.37	−1.10	.801
X5 Loyal	3	9–15	12.81	2.13	4.27	−0.56	.863
X6 Adaptive	3	8–15	12.62	2.16	4.21	−0.78	.686
X7 Collaborative	3	5–15	12.54	2.68	4.18	−1.78	.897
Y Employee performance	9	18–45	36.32	6.45	4.04	−1.39	.941

Source: author's calculations from the survey data (thesis Appendix 9). M (sum) is the mean of the summed scale score.

4.2 Correlations

Service-Oriented (r = .49), Accountable (r = .37) and Collaborative (r = .56) were significantly correlated with performance, whereas Competent (r = −.22), Harmonious (r = −.14), Loyal (r = .21) and Adaptive (r = .01) were not (Table 4). The seven values were only modestly intercorrelated ($|r| \leq .37$); Service-Oriented correlated significantly with Competent and Collaborative. A simple overall index (mean of the seven value scores per item) correlated r = .40 with performance (p = .013; R^2 = .16).

Table 4. Pearson correlations among study variables (N = 37)

Variable	1	2	3	4	5	6	7
2 Accountable	.30						
3 Competent	.37*	.16					
4 Harmonious	.13	−.03	.16				
5 Loyal	.19	−.14	−.05	.19			
6 Adaptive	.04	.29	−.04	−.12	.31		
7 Collaborative	.34*	.32	−.16	.09	.06	.21	
8 Employee performance	.49*	.37*	−.22	−.14	.21	.01	.56*

Columns 1–7 refer to the numbered variables: 1 Service-Oriented, 2 Accountable, 3 Competent, 4 Harmonious, 5 Loyal, 6 Adaptive, 7 Collaborative. * p < .05 (two-tailed).

4.3 Multiple regression

The model was significant, $F(7, 29) = 7.89$, $p < .001$, $R^2 = .656$, adjusted $R^2 = .573$ (residual SE = 4.21). Residuals were consistent with normality (Shapiro–Wilk p = .99; Kolmogorov–Smirnov p = .200) and constant variance (Breusch–Pagan p = .25), and variance inflation factors were low (1.14–1.60), so multicollinearity was not a concern. Service-Oriented, Accountable, Loyal and Collaborative had significant positive coefficients (H1, H2, H5, H7 supported; Table 5). Competent, Harmonious and Adaptive had significant negative coefficients, contrary to H3, H4 and H6. H8 was supported. The B coefficients give the change in the performance score (range 9–45) associated with a one-point change in a value score, holding the other six values constant. The intercept has no substantive meaning because value scores cannot be zero.

Table 5. Multiple regression of employee performance on the seven values (N = 37)

Value	r	B	SE	β	95% CI of B	t	p	VIF	Hypothesis
X1 Service-Oriented	.49*	0.952	0.343	.382	[0.25, 1.65]	2.78	.009	1.60	H1 supported
X2 Accountable	.37*	0.433	0.180	.311	[0.06, 0.80]	2.41	.023	1.41	H2 supported
X3 Competent	−.22	−0.941	0.397	−.305	[−1.75, −0.13]	−2.37	.025	1.39	H3 not supported (negative)
X4 Harmonious	−.14	−0.952	0.430	−.258	[−1.83, −0.07]	−2.21	.035	1.14	H4 not supported (negative)
X5 Loyal	.21	0.867	0.388	.287	[0.07, 1.66]	2.23	.034	1.39	H5 supported
X6 Adaptive	.01	−0.896	0.382	−.301	[−1.68, −0.11]	−2.34	.026	1.39	H6 not supported (negative)
X7 Collaborative	.56*	0.844	0.312	.351	[0.20, 1.48]	2.70	.011	1.43	H7 supported

Dependent variable: employee performance. Constant = 24.274 (SE = 8.842). r = zero-order correlation with performance; * p < .05. "Not supported (negative)" means the coefficient is significant but opposite in sign to the hypothesis.

4.4 Robustness checks

Table 6 compares the ordinary least squares estimates with three alternatives; HC3 p-values use the t distribution with 29 degrees of freedom. Five respondents exceeded the influence thresholds described in the Research Method (respondents 8, 10, 21, 23 and 36); respondent 36 had the largest influence (Cook's D = .73, studentised residual = −3.52), followed by respondent 10 (Cook's D = .60, leverage = .62). Service-Oriented was the most consistent: its bootstrap interval excluded zero, its coefficient remained significant in the reduced sample, and its HC3 p-value was .051. Accountable showed the same pattern, but its HC3 p-value was .170. Competent remained negative, with a bootstrap interval excluding zero and a significant coefficient in the reduced sample, although its HC3 p-value was .060. Harmonious, Loyal and Collaborative were not robust: their bootstrap

intervals included zero and their coefficients were not significant in the reduced sample, where the Collaborative coefficient fell from 0.844 to −0.065. Adaptive was significant only under HC3 (p = .044). After Holm correction across the seven partial tests, no coefficient was significant (smallest adjusted p = .066, for Service-Oriented).

Table 6. Sensitivity of the regression coefficients to estimation method and influential respondents

Value	B (OLS)	p (OLS)	p (HC3)	Bootstrap 95% CI of B	B (excl. 5 cases)	p (excl. 5 cases)
X1 Service-Oriented	0.952	.009	.051	[0.29, 1.86]	1.038	.033
X2 Accountable	0.433	.023	.170	[0.01, 1.03]	0.555	.033
X3 Competent	−0.941	.025	.060	[−2.20, −0.10]	−1.574	.016
X4 Harmonious	−0.952	.035	.114	[−2.03, 0.33]	−0.241	.684
X5 Loyal	0.867	.034	.072	[−0.17, 1.60]	0.658	.071
X6 Adaptive	−0.896	.026	.044	[−1.63, 0.14]	−0.526	.162
X7 Collaborative	0.844	.011	.256	[−0.47, 1.70]	−0.065	.891

OLS: full sample, N = 37 (R^2 = .656, adjusted R^2 = .573). Excluding respondents 8, 10, 21, 23 and 36: N = 32, R^2 = .550, adjusted R^2 = .419, F(7, 24) = 4.19, p = .004. Bootstrap: 5,000 case resamples, percentile intervals. Source: author's calculations. HC3 p-values use the t distribution with 29 degrees of freedom.

5. Discussion and conclusion

5.1 Overall association

The seven BerAKHLAK values jointly explained 65.6% of the variance in self-rated employee performance (R^2 = .656), with an adjusted R^2 of 57.3%. Given the sample size of 37 respondents and seven predictors, the adjusted R^2 provides a more conservative indication of model fit. However, the multiple regression result reflects the differential weighting of the seven values, including coefficients with different directions. In comparison, a simple equally weighted index of the seven values showed a Pearson correlation of r = .40 with employee performance, corresponding to approximately 16% of shared variance. These results indicate a positive overall association between the seven values considered jointly and employee performance, but the magnitude of the association depends on how the individual values are modelled. Because the study uses cross-sectional data, the findings do not establish that stronger implementation of the values causes higher employee performance.

5.2 Values with positive associations

Service-Oriented showed the most consistent positive association with employee performance: it was significant in the main model, in the bootstrap analysis, and after excluding influential observations, and its HC3 p-value was .051. It also showed a significant bivariate correlation with performance (r = .49). This finding is consistent in direction with Lusinto (2023), who reported a positive association between customer-service orientation and employee performance. Accountable showed a positive association in the main regression model, in the bootstrap analysis, and after exclusion of influential observations, but the association was not statistically significant when HC3 standard errors were applied. Collaborative had the strongest bivariate correlation with performance (r = .56); however, its partial coefficient was not statistically significant in any of the three robustness checks and was sensitive to the exclusion of respondent 36, who reported low scores for both collaboration and employee performance. Loyal showed a positive coefficient in the main model but was not statistically significant under the HC3, bootstrap, or influence-exclusion analyses. These findings are directionally consistent with prior studies of accountability, loyalty, and collaboration (Firmansyah & Yustini, 2023; Saraswati & Suhartini, 2022; Suhardi et al., 2021). However, those studies examined different outcomes and organisational settings, and the associations observed in the present study may also partly reflect common method variance.

5.3 The negative coefficients for Competent, Harmonious and Adaptive

The negative coefficients should not be interpreted as evidence that Competent, Harmonious, or Adaptive reduces employee performance. As shown in Figure 2, the bivariate correlations and standardised regression coefficients differ in magnitude and, for Adaptive, in direction. Competent, Harmonious, and Adaptive received relatively high ratings, with item-level means of 4.18, 4.37, and 4.21, respectively, and their bivariate correlations with performance (−.22, −.14, and .01) were not statistically significant.

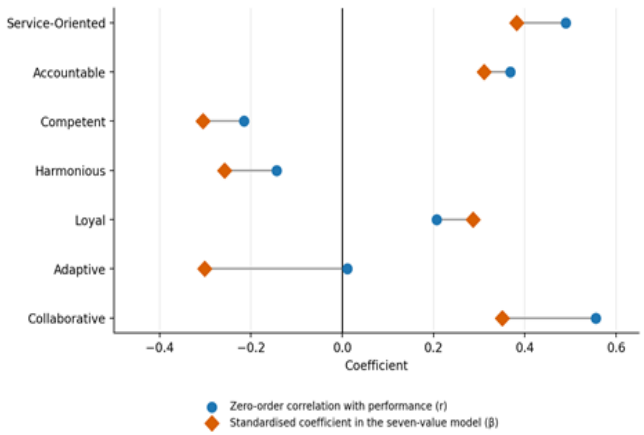


Figure 2. Zero-order correlations (r) and standardised regression coefficients (β) for the seven values (N = 37).
Source: Author's calculations based on survey data.

Additional models show that the negative coefficients arise conditionally, that is, only when other values are held constant. Adaptive is the clearest case: its coefficient was close to zero when entered alone (B = 0.03) and became negative only after Accountable (B = −0.32), Collaborative (B = −0.33), or all other values (B = −0.90) were controlled, while Adaptive was positively correlated with Loyal (r = .31), Accountable (r = .29), and Collaborative (r = .21). This is the pattern expected under statistical suppression rather than a substantive negative relationship. Competent behaves differently. Its coefficient was −0.66 when entered alone and −1.41 (p = .003) when Service-Oriented was controlled, and it was no longer significant in the full model without Service-Oriented (B = −0.46, p = .253). Because Competent correlates with Service-Oriented (r = .37) and Service-Oriented is the strongest correlate of performance (r = .49), the Competent coefficient largely reflects what remains after removing variance shared with Service-Oriented. For Harmonious, none of the two-value models produced a significant coefficient.

Influential respondents do not explain all three. Excluding the five influential respondents reduced the Harmonious (B = −0.24, p = .684) and Adaptive (B = −0.53, p = .162) coefficients to non-significance, but the Competent coefficient became larger (B = −1.57, p = .016), and it remained negative when each of the five was excluded singly (B = −0.88 to −1.26). An exploratory item-level check suggests a measurement contribution: the Competent item on supporting colleagues at work had the most negative correlation with performance (r = −.32, p = .052), the item on working as optimally as possible was intermediate (r = −.23), and the item on improving one's skills was uncorrelated with performance (r = −.01). The first is closer in content to Harmonious than to skill development, so the Competent scale may partly capture helping behaviour rather than competence.

These checks describe how the negative coefficients arise but do not identify a substantive mechanism. Given the small sample (N = 37), the three-item scales, and the ceiling effect for Competent (skewness = −2.57), they should be interpreted cautiously. Explanations such as bureaucratic routines that constrain competent staff, or an emphasis on harmony that discourages open disagreement, are possible but cannot be assessed with these data and are left to qualitative follow-up (Section 5.6).

5.4 Practical implications

Three implications can be drawn for the Secretariat, with the understanding that they are based on a single organisational unit and self-reported data. First, internalisation activities within the Secretariat may give attention to Service-Oriented and Accountable, which showed the most consistent positive associations across the analyses. Second, the value-specific results do not provide a basis for reducing attention to Competent, Harmonious, or Adaptive. The seven values are designed to operate as a set, and the negative regression coefficients do not provide reliable evidence of adverse effects. Third, the SKP behaviour ratings, which assigned all employees the same “meets expectations” rating, provide limited information for distinguishing areas for improvement. A more differentiated assessment, such as multi-rater ratings supported by behavioural anchors, could provide additional evidence for examining the relationship between the values and employee performance. At the KemenPANRB level, future evaluations could similarly consider modelling the seven values jointly, using performance measures that are independent of the respondent, and reporting robustness analyses.

5.5 Limitations

Sample size and power. With 37 respondents and seven predictors, the study has limited statistical power. In a sensitivity analysis based on the authors' calculations, power of .80 at α = .05 was reached only for an overall R^2 of approximately .33 or a single-predictor partial R^2 of approximately .19, and power for a medium effect (f^2 = .15) for one predictor was approximately .63. The observed R^2 should therefore be interpreted cautiously, and non-significant results should not be read as evidence of no association.

Single unit and selection. The sample comprised 90.2% of the staff of one organisational unit, and the 21 respondents from the three sampled positions were selected purposively. The findings therefore describe relationships within this unit, selection effects cannot be excluded, and generalisation to other government agencies is not warranted.

Self-report. Values and performance were rated by the same respondents, at the same time, on the same agreement scale, which may introduce common method variance (Podsakoff et al., 2003) and social desirability in self-descriptions. The questionnaire also asked respondents to avoid the "undecided" option, which may have pushed responses toward agreement. Ceiling effects (skewness as low as −2.57) limited variation in the measures. Performance was self-rated rather than assessed using SKP or supervisor ratings.

Measurement. Several scales contained only three items, and the Adaptive scale had a Cronbach's α of .686, below the conventional .70 threshold. Some items in different scales are similarly worded (for example, an Adaptive item on solving problems creatively and a

performance item on innovating at work), so conceptual overlap between value and performance items cannot be ruled out.

Design and analysis. The cross-sectional design supports associations, not causal claims. Seven partial tests were conducted, and none remained significant after Holm correction; the results were also sensitive to five influential observations, whose exclusion was treated as a sensitivity analysis rather than a recommendation to remove them. Finally, the purely quantitative design can characterise how the negative coefficients arise but cannot establish the substantive reasons for them (Section 5.3).

5.6 Future research

Future studies should consider larger samples across multiple government units, use performance measures obtained from supervisors or administrative records such as SKP, and apply latent-variable approaches that can examine BerAKHLAK as a higher-order construct while also testing specific mechanisms such as person–organisation fit. Qualitative studies, such as interviews or focus groups could further examine how employees understand and enact Competent, Harmonious, and Adaptive values in bureaucratic settings, particularly in light of the negative conditional associations observed in the present study. Such evidence could help determine whether these associations reflect measurement characteristics, shared variance among the values, or substantive relationships that warrant further investigation.

5.7 Conclusion

In one regional secretariat, the seven BerAKHLAK values were jointly associated with self-rated employee performance, with the multiple regression model explaining 65.6% of the variance and an adjusted R^2 of .573. However, an equally weighted index of the seven values showed a lower association with performance (R^2 = .16). Service-Oriented showed the most consistent positive association across the main and robustness analyses. Accountable and Loyal showed positive associations in the main analysis, although their statistical significance was sensitive to the robustness specifications, while Collaborative showed a positive bivariate association but was not robust in the partial analyses. The negative coefficients for Competent, Harmonious, and Adaptive should not be interpreted as evidence that these values reduce employee performance, as the conditional coefficients were generally sensitive to the robustness analyses and did not establish negative bivariate relationships. Given the single-unit setting, small sample, and self-reported measures, the findings should be interpreted as unit-specific evidence rather than as causal or broadly generalisable effects. The findings also highlight the value of more differentiated and multi-source assessment of BerAKHLAK and employee performance in future evaluations.

Declarations

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