



**APPLICATION OF AKHLAK CULTURE AS A MEDIATION VARIABLE OF
WORKLOAD AND WORK ENVIRONMENT ON
ORGANIZATIONAL COMMITMENT
(Study On Non-Permanent Employees Of BNI Pare-Pare Branch)**

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Abstract

Organizational commitment is the force binding individuals to perform an action that is relevant to one or more goals. This study aims to analyze the effect of workload and work environment on the organizational commitment of non-permanent employees of BNI Pare-Pare Branch, either directly or indirectly by using AKHLAK Culture as a mediating variable. This type of research is quantitative research involving 115 respondents to fill out a questionnaire with the results of data processed using SmartPLS 4. Based on the results of data processing and discussion, the conclusion of this study is that when the workload of employees decreases, it does not affect the increase in organizational commitment of BNI Pare-Pare Branch employees, both directly and when AKHLAK Culture is used as a mediating variable. Furthermore, a conducive and comfortable work environment has a significant direct effect on increasing organizational commitment from employees but when it is associated with AKHLAK Culture as a mediating variable, the indirect effect shown has not shown a significant impact.

Keywords: *workload, work environment, AKHLAK Culture, Organizational Commitment*

A. INTRODUCTION

The introduction should be concise and outline the topics to be covered in the manuscript. Prior to the objective, authors should include sufficient background information and a brief literature review to identify current solutions, research limits, author expectations, and the scientific qualities or originality of this study. The author concludes the paragraph with remarks on the significance of the problem and the study aims.

The process of managing human resources in an organization is not an easy thing to do. A common measurement to see how successfully an organization manages human resources is to look at the commitment of each individual employee and of course there must be a benchmark. Human resource management is seen as the main driving factor in determining the success of an organization. This also applies to for-profit organizations such as banks where the quality of human resources is an important factor in the success of banking activities. This happens because if a Bank has quality resources, it can be ascertained that the wheels of the organization will run according to what is

intended to be able to achieve the agreed goals. Thus, it can be said that a Bank company can compete to be able to utilize existing human resources appropriately, effectively, and efficiently where its employees have a good organizational commitment and provide the best for the company.

Commitment linguistically means something you promise to do or loyalty, commitment is something related to something promised to do or loyalty. Furthermore, organizational commitment is the binding force of an individual to perform an action relevant to one or more goals. Meanwhile, the researchers, as cited by Mowday, Steers, and Porter, refer to organizational commitment as "*the psychological strength of an individual's attachment to the organization.*" (Akbar, 2018).

Non-permanent employees of Bank BNI Pare-Pare Branch are part of the human resources at the company that are interesting to research regarding their organizational commitment because there is still a gap between non-permanent employees who still want to continue their careers at this bank to achieve further personal targets when becoming permanent employees but sometimes there are still non-permanent employees who are reluctant to commit to remain part of the company after agreements and employment contracts contemporary ends caused by the workload being implemented.

In line with the previously described phenomenon workload can be one of the variables that can affect the work commitment of bank employees. The objective workload is the entire time consumed or the number of activities performed. Whereas workload is subjectively a measure that a person uses to statements about feeling overloaded (Mahfudz, 2017).

Previous research from Setyoningsih (2019) discovered the empirical fact that workload has a positive and significant effect on employee organizational commitment. Other research that has been carried out by Dewantara and Ikhrum (2019) finding different things where the workload is decreasing will be able to increase the organizational commitment of the employees in the sense that the workload has a significant negative effect on the organization's commitment.

The phenomenon related to employee workload at Bank BNI Pare-Pare Branch is that sometimes in certain conditions such as the end of the month or the end of the year, the workload of employees tends to be heavier and requires good organizational commitment so that employees remain in the company and strive to complete all forms of duties and responsibilities received. When the workload is high, sometimes complaints arise of employee fatigue who are in a tough condition to survive in the company but survive the load condition that is considered incompatible with their working capacity.

In addition to workload, the work environment can also have an influence on the organizational commitment of employees. Previous research from Surito et al (2019) discovered the empirical fact that the work environment has a positive and significant effect on the organizational commitment of employees. Different things were discovered by other researchers from Tarjo and Nasir (2020) where the work environment on organizational commitment shows an influence that is not signifikan.

AKHLAK culture is the core value of BUMN which is expected to be able to strengthen the organizational commitment of BUMN employees. In 2020 the Ministry of SOEs launched a program called Akhlak BUMN. A concept that

contains a reference for the Ministry of SOEs in managing 115 red plate companies. Akhlak itself is an acronym for Amanah, Kompeten, Harmonis, Loyal, Adaptive, and Collaborative. Morals are actually an effort to reform the management of SOEs. If we look back in 2011 Mustafa Abu Bakar launched *Good Corporate Governance* (GCG). Then in 2013 Dahlan Iskan made a Clean SOE. Rini Soemarno in 2015 created the Integrity Zone and in 2019 made Profit (professional integrity). In the end, Erick Tohir created this Akhlak in 2020 ([Visiintergritas, 2021](#))

Bank Negara Indonesia (Persero) Tbk which is one of the State-Owned Enterprises (BUMN) engaged in banking financial services, and the form of business of Bank BNI is a limited liability company. Bank BNI is a bank that focuses on *the* business banking and *counsumer ritail* segments by providing many banking service products to all customers in all segments. As part of a state-owned company, Bank BNI Pare-Pare Branch requires all employees including non-permanent employees to apply AKHLAK to daily work behavior.

Based on theory, previous research and existing phenomena, the author is interested in conducting a study with the title "The Influence of Work Burden and Work Environment and the Application of AKHLAK Culture as a Moderating Variable on Organizational Commitment (Study on Non-Permanent Employees of Bank BNI Pare-Pare Branch)".

Based on the background description above, the formulation of the problem is compiled as follows:

1. Does workload affect the organizational commitment of non-permanent employees at Bank BNI Pare-Pare Branch?
2. Does the work environment affect the organizational commitment of employees of Bank BNI Pare-Pare Branch?
3. Does workload affect the organizational commitment of non-permanent employees of Bank BNI Pare-Pare Branch if moderated by Moral Culture?
4. Does the work environment affect the organizational commitment of non-permanent employees of Bank BNI Pare-Pare Branch if moderated by Moral Culture?

B. LITERATURE REVIEW

1. Organizational Commitment

Organizational commitment is the degree to which a person identifies himself as part of the organization's organization and desires to continue wanting to continue active participation in it (Badu et al., 2019). Jackson in Badu et al., (2019) that the commitment that an organization's commitment is the level of trust and acceptance of the workforce in the organization's goals and has a desire to remain a part of that organization. Mowday, Steers dan Porter, 1982 in Badu et al., (2019) said that the commitment of the organization as a strong desire to become to become a member of the organization of a particular organization, strives to conform to the wishes of the organization as well as certain beliefs and acceptance of the values and goals of the organization.

2. AKHLAK Culture

AKHLAK is set as a basic value that must be held by all SOEs in running a business

and activities every day, and is expected to be a guide for the behavior of workers both in the office, home, and environment. This obligation is given because the government wants the transformation process of SOEs to be carried out thoroughly to each human resource (HR) in it (Digitalbisa, 2021).

Through the application of the basic values of AKHLAK as a whole and consistently, in the future SOEs are expected to be stronger in running a business and play a role in the progress of the nation and state. A strong position must be owned by all BUMN because their role is so important in Indonesia's efforts to become a developed country and realize Indonesia's vision 2045 (Digitalbisa, 2021).

AKHLAK itself stands for Amanah, Kompeten, Harmonis, Loyal, Adaptive, and Collaborative. Each value has its own elaboration for the application of the code of ethics and code of conduct that will be applied in the Ministry of BUMN (Bumn.go.id).

3. Workload

Workload as a concept that arises due to limited capacity in processing information. When facing a task, individuals are expected to complete the task at a certain level. If the limitations of the individual hinder/hinder the achievement of work results at the expected level, it means that there has been a gap between the expected level of ability and the level of capacity possessed. This gap causes performance *failures*. Thus, workload refers more to how much of the capacity of a limited number of workers is needed to complete a task or job (O'Donnell & Eggemeier, 1986).

Workload is the volume of work that is charged to the workforce in either physical or mental form and is his responsibility. A laborer while performing work receives a load as a result of the physical exertion performed. Heavy work requires frequent rest and short working time. If time is increased, it exceeds the ability of the workforce and can cause fatigue.

A workforce has its own abilities in relation to workload. Perhaps among them it is better suited for physical or mental, or social burdens. But as a general equation, they are only able to carry a load on a certain weight. There is even a burden that feels optimal for a person. This is what placing the right workforce in the right job is all about. The exact degree of a placement includes fit, experience, skills, motivation and so on.

4. Work Environment

The work environment involves all aspects that act and react to the body and mind of the employee. Under the psychology of organizations, the physical, mental and social environment in which employees work and the work that must be analyzed for better effectiveness in improving performance. The main objective is to generate an environment that guarantees ease of work and eliminates all causes of frustration, anxiety and worry. If the work environment is pleasant, then fatigue, monotony and boredom are minimized and performance can be maximized (Hanafi and Yohana, 2017).

The work environment is defined as a place where employees perform their duties and functions, both in physical and non-physical forms around them, and are expected to affect their performance in carrying out their duties and responsibilities as employees (Puspita et al., 2020). The work environment is also considered an important part of employees in carrying out their work activities. By paying attention to a good work environment or creating working conditions that are able to motivate

employees to work, it can have an influence on employee morale (Suratman Hadi, 2019).

One of the important factors that support employee performance is the work environment. Supriadi (2020) stated that work productivity is greatly influenced by the work environment. This is because if the work environment is not good, it has the potential to have a negative impact, namely additional burdens on the employees themselves, and vice versa (Supriadi, 2020).

5. Framework and Hypotheses

Based on the description above, the framework in this study can be described as follows:

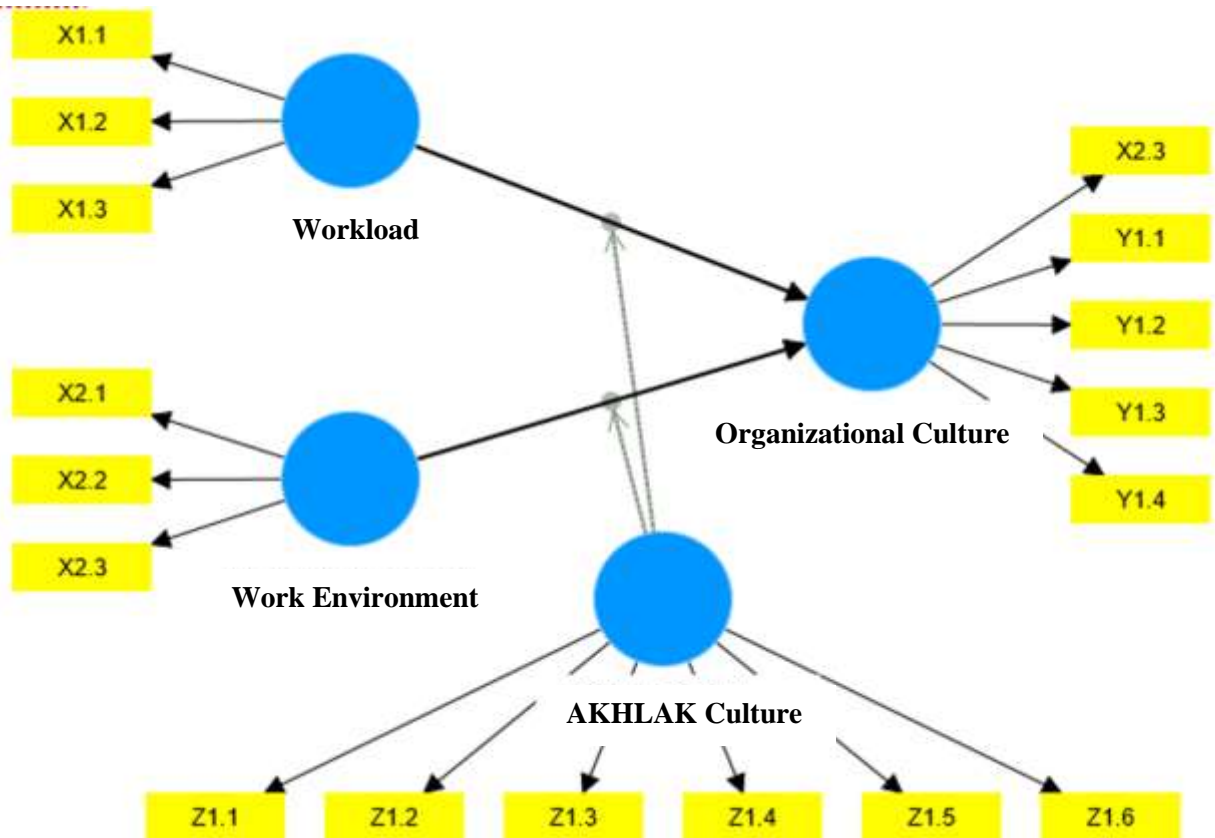


Figure 1. Research Framework

C. RESEARCH METHOD

This study uses a quantitative approach that intends to explain the position of the variables studied and the relationship between one variable and another. This research will explain the causal relationship between the variables through hypothesis testing. In this study, the analysis method used was moderating analysis (MRA) using the SmartPLS program.

The research was carried out for approximately 2 months from October to December 2022 within the BNI Bank Pare-Pare Branch. The population in this study was 115 non-permanent employees of Bank BNI Pare-Pare Branch. The sample used in this study was a saturated or census sample so that the number of samples in this study was 115 respondents

D. RESEARCH RESULT

Validity Test

Validity test is an analysis of a measure that shows the level of validity of a consumer so that it can be used. Siregar (2012) defines validity as how capable a test or test is to measure what it should measure with the following results:

Table 1. Validity Test Results

Construct	Outer Loadings	P values
X1.1 <- Workload	0,860	0,000
X1.2 <- Workload	0,875	0,000
X1.3 <- Workload	0,944	0,000
X2.1 <- Work Environment	0,849	0,000
X2.2 <- Work Environment	0,944	0,000
X2.3 <- Organizational Commitment	0,750	0,000
X2.3 <- Work Environment	0,922	0,000
Y1.1 <- Organizational Commitment	0,870	0,000
Y1.2 <- Organizational Commitment	0,803	0,000
Y1.3 <- Organizational Commitment	0,884	0,000
Y1.4 <- Organizational Commitment	0,886	0,000
Z1.1 <- AKHLAK Culture	0,870	0,000
Z1.2 <- AKHLAK Culture	0,880	0,000
Z1.3 <- AKHLAK Culture	0,808	0,000
Z1.4 <- AKHLAK Culture	0,780	0,000
Z1.5 <- AKHLAK Culture	0,772	0,000
Z1.6 <- AKHLAK Culture	0,822	0,000

Source: SmartPLS Output 4 (2023)

Based on the table above, it can be seen that the outer loading values for all the constructs that make up the variables have exceeded the number 0.6 and the p values are below the number 0.05 so that all constructs that make up the variables have been declared valid which can then be tested for reliability with the following analysis results:

Table 2. Reliability Test

Variable	Cronbach's Alpha	Result
Workload	0.782	Reliable
Work environment	0.877	Reliable
AKHLAK Culture	0.888	Reliable
Organizational Commitment	0.926	Reliable

Source: SmartPLS Output 4 (2023)

The reliability of a gauge shows the stability and consistency of an instrument that measures a concept. Reliability test is intended to test the same instrument at

different times and give the same results. A construct or variable is said to be reliable if it gives a Cronbach Alpha value ≥ 0.60 as stated by Sugiyono (2016) so that all the constituent variables of this study are declared reliable.

Hypothesis Testing Results

Based on the test results that have been carried out using the SmartPLS 4 software, the results of the hypothesis testing are summarized as follows:

Table 3. Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Workload -> Organizational Commitment	-0,077	-0,074	0,048	1,588	0,112
MORAL Culture -> Organizational Commitment	0,742	0,745	0,064	11,653	0,000
AKHLAK Culture x Work Environment -> Organizational Commitment	0,147	0,143	0,088	1,660	0,097
AKHLAK Culture x Workload -> Organizational Commitment	-0,156	-0,151	0,091	1,713	0,087

Source: SmartPLS Output 4 (2023)

Based on the table above, the results of hypothesis testing can be described as follows:

- 1) Workload has an effect of -0.077 or -7.7% with a t statistic of 1.588 which is less than 1.96 and a p value of 0.112 which is greater than 0.05, meaning that workload has an insignificant negative effect on organizational commitment so that the hypothesis is rejected.
- 2) The work environment has an effect of 0.742 or 74.2% with a t statistic of 11.653 which is greater than 1.96 and a p value of 0.000 which is greater than 0.05 in the sense that work environment has a significant positive effect on organizational commitment so that the hypothesis is accepted.
- 3) Workload has an indirect effect of -0.156 or -15.6% with a t statistic of 1.713 which is less than 1.96 and a p value of 0.087 which is greater than 0.05, meaning that workload has a negative and insignificant effect on organizational commitment if mediated by the application of AKHLAK Culture so that the hypothesis is rejected.

The work environment has an indirect effect of 0.147 or 14.7% with a t statistic of 1.660 which is less than 1.96 and a p value of 0.097 which is greater than 0.05, meaning that the work environment has an indirect positive effect that is not significant on organizational commitment if mediated by the application of AKHLAK Culture so that the hypothesis is rejected.

E. DISCUSSION

Effect of Workload on Organizational Commitment

Sunyoto (2012:64) argues that too much workload can cause tension in a person,

causing stress. This can be caused by the level of expertise required is too high, the speed of work may be too high, the volume of work may be too much and so on. While other opinions express workload opinions that emphasize the demands of the tasks that must be carried out by employees.

The results of the study show that the workload has an insignificant negative effect on organizational commitment, meaning that when the workload decreases, the organizational commitment of BNI Pare-Pare branch employees will experience a slight increase.

CRM has a direct influence on the satisfaction of Telkomsel hello customers. So it can be said that when customers feel the services provided by PT. Telkomsel is in accordance with what is expected, so this certainly minimizes the impact of the gap between the expectations of the service by the customer and the reality of the service received by the customer, which in turn creates a feeling of satisfaction for the customer. The results of this study are in line with research conducted by Zaree and Darabpour (2014). The results of this study indicate that CRM which has a coefficient significance value of less than 1% (0.000) indicates that CRM can affect customer satisfaction to be effective.

Commitment is the intention or determination to explain something that is a very strong driving force to achieve goals (Swastika, 2011). It was further explained that organizational commitment is an attitude or behavior of a person towards the organization in the form of loyalty and the achievement of the vision, mission and goals of the organization. (Ardiansyah & Surjanti, 2020).

The Effect of Work Environment on Organizational Commitment

The work environment is defined as a place where employees carry out their duties and functions, both in physical and non-physical forms around them, and are assessed to be able to influence their performance in carrying out their duties and responsibilities as employees. (Puspita et al., 2020). The work environment is also considered as an important part of employees in carrying out their work activities. By paying attention to a good work environment or creating working conditions that are able to motivate employees to work, it can have an impact on employee morale (Suratman Hadi, 2019).

The results of the study found that the work environment has a significant positive effect on organizational commitment so that it can be interpreted that when the work environment is given more attention and increases comfort in working, an employee will feel at home working in a company so that organizational commitment will increase.

Organizational commitment can also be defined as an attitude in which employees/individuals identify themselves with the organization, feel involved with the organization, and are loyal to the organization which is manifested in the dimensions of having strong beliefs and acceptance of organizational values and goals, willingness to devote their abilities to achieving organizational goals, and a strong desire to maintain membership in the organization (Arifin et al., 2016).

The Effect of Workload on Organizational Commitment If mediated by the application of AKHLAK Culture

The results of the study found that the workload has a negative and insignificant

effect on organizational commitment if mediated by the application of AKHLAK Culture so that it can be interpreted that the applied AKHLAK Culture has shown an influence on organizational commitment but when used as a mediating variable, AKHLAK Culture has not been able to become a mediator variable. to increase the indirect effect of workload on organizational commitment.

AKHLAK is set as a basic value that must be upheld by all SOEs in conducting business and carrying out activities every day, and is expected to be a guide for the behavior of workers both in the office, at home and in their environment. This obligation is given because the government wants the BUMN transformation process to be carried out thoroughly, down to every human resource (HR) in it (Digitalbisa, 2021)

The Effect of Work Environment on Organizational Commitment If mediated by the application of AKHLAK Culture

The results of this study indicate that work environment has an indirect positive effect that is not significant on organizational commitment if mediated by the application of AKHLAK Culture. Therefore it can be said that AKHLAK culture has not been able to become a mediating variable to increase the indirect influence of the work environment on efforts to increase organizational commitment from BNI Pare-Pare Branch employees. Through the application of the basic values of AKHLAK in a comprehensive and consistent manner, it is hoped that in the future SOEs will be able to run a stronger business and play a role in the development of the nation and the state. A strong position must be owned by all SOEs because their role is so important in Indonesia's efforts to become a developed country and realize the vision of Indonesia 2045 (Digitalbisa, 2021). However, in practice it takes time and process to optimize the influence of the implementation of the AKHLAK Culture which is applied in all SOEs. At the time this research was carried out, it was still in the transition process of implementing AKHLAK culture as a company where there were still employees who did not fully understand the details of AKHLAK culture but had. implement it in the work process because most of it has similarities with the 46 BNI culture that has been implemented and guides employees in carrying out work.

F. CONCLUSION

Based on the results of data processing and discussion, the conclusion of this study is that when the workload of employees decreases, it does not affect the increase in organizational commitment of BNI Pare-Pare Branch employees, both directly and when AKHLAK Culture is used as a mediating variable. Furthermore, a conducive and comfortable work environment has a significant direct effect on increasing organizational commitment from employees but when it is associated with AKHLAK Culture as a mediating variable, the indirect effect shown has not shown a significant impact.

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