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A rasch analysis of the employee's acceptance towards corporate culture value *Akhlak* in Indonesian state-owned enterprises

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ABSTRACT

This study aims to determine employee acceptance of the corporate culture values of AKHLAK in BUMN, especially PT Pegadaian. The instrument used is a questionnaire based on the Theory of Resources Based View/ RBV and Theory of Planned Behavior/ TPB. The Rasch modeling was used with a survey method and a cross-sectional 2020 study time approach. The survey was conducted on 362 respondents who were drawn by quota sampling. The results of the analysis show a value of +1.58 logit, which is above the average logit item (+0.00 logit). These results indicate the respondent's agreement on employee acceptance of the corporate culture values of AKHLAK. The score that is most difficult to agree on by the respondents in the instrument on the questionnaire given is the 54th item, namely "Implementing the mandate given with low integrity". While the 11th item, namely "I am interested in a company that provides good health insurance" is the item that is most approved.



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Introduction

Every organization, including companies, needs resources to achieve the goals that have been set (Azhad et al., 2019; Hong et al., 2016). Human Resources / HR is one of the important factors, which can be managed (Azhad et al., 2019), therefore the potential of human resources in the organization can be optimized for development. Human resource knowledge formed in the corporate culture will provide a competitive advantage or competitive advantage for the company to succeed in the future (Hernández et al., 2013).

Corporate culture is made up of "values", "beliefs" and "standards" that influence the thoughts and behavior of people in the company. They are the key factors used to describe a company's culture. Corporate culture determines how employees describe where they work, how they understand the business, and how they see themselves as part of the organization. Culture is also a driver of decisions, actions, and ultimately the overall performance of organizations, both private and public sectors. Corporate culture as a set of opinions, value systems and standards of behavior is unique to each organization and represents the specific character of its function (Hitka et al., 2015).

Changes in the company's corporate culture aimed at components of less visible or missing manifestations are proposed on the basis of the information obtained (Hitka et al., 2015). In obtaining the success of governance, governance, and corporations, corporate culture plays a major role (Wikansari et al., 2020). Several

previous studies have proven that organizational culture contributes or influences the competitive advantage of the organization (Abdul et al., 2018; Azhad et al., 2019; Dyahrini, 2019; Prayogo, 2018; Zhao et al., 2018).

PT Pegadaian is a non-bank financial institution in the form of financing in the form of channeling funds to the public on the basis of the law of pawning. Every State-Owned Enterprise (BUMN) in Indonesia, including PT Pegadaian, which is obliged to apply the Core Values of Human Resources (HR) of SOEs, to become a Corporate Culture. These values are the basis for forming the character of HR in SOEs, Subsidiaries, and Consolidated Affiliated Companies. The Core Values of PT Pegadaian's HR is to apply the AKHLAK Values (Figure 1).

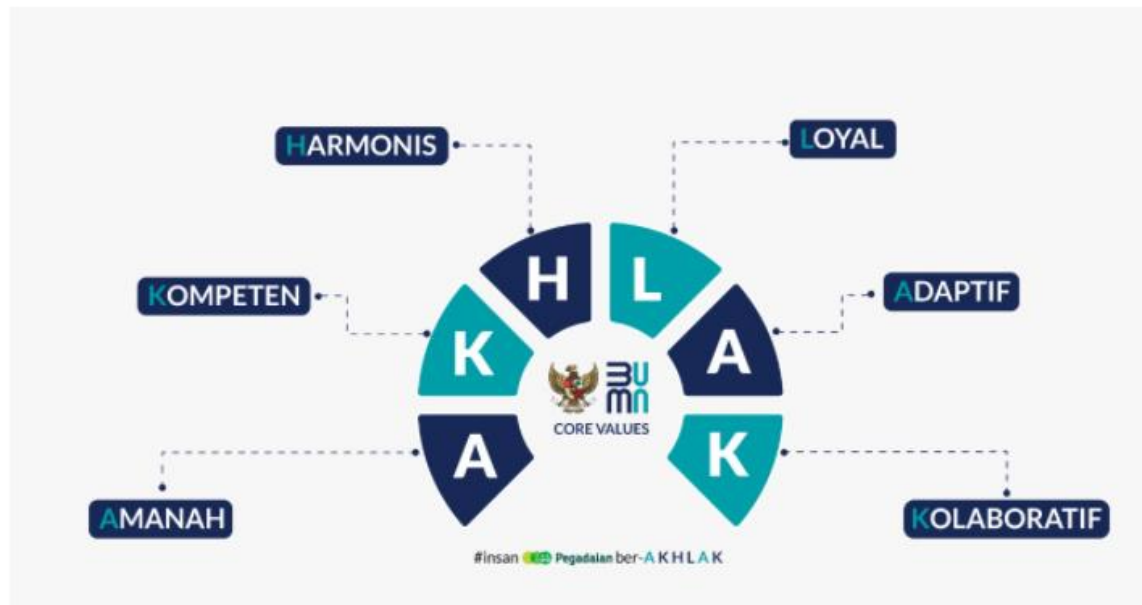


Figure 1. The AKHLAK Value

Source: <https://www.pegadaian.co.id/profil/budaya-perusahaan>, 2020

To support the realization of the Company's vision and mission, in 2020, a corporate culture has been established which must always be studied, understood, internalized, and implemented by all Pegadaian HR. The AKHLAK values consist of: Trustworthy, Competent, Harmonious, Loyal, Adaptive and Collaborative. A firm has a competitive advantage if its resources and capabilities are valuable, scarce, inimitable, organized, and if these resources and capabilities meet unmet customer needs in market segments that are large enough to cover the organization's fixed costs (Hinterhuber, 2013). To find out how to implement the corporate culture value of AKHLAK, it is deemed necessary to conduct a study. Previous research has examined the extent to which the implementation of AKHLAK values in Indonesian SOEs. The results of the study underline that there are only 3 articles that highlight the study of organizational culture in Indonesian SOEs and only 1 article that examines the AKHLAK Value (Arifin et al., 2021). Based on the above background, this study aims to determine employee acceptance of the application of corporate culture Value Morals at PT Pegadaian. The results of this study are expected to be able to evaluate the implementation of the AKHLAK Value at PT Pegadaian and formulate a sustainability strategy for the implementation of the AKHLAK Value in order to increase the competitive advantage of PT Pegadaian. In addition, the results of this study are expected to be a model in the application of the AKHLAK corporate culture, so that it can raise the name of PT Pegadaian as a company in academics and practitioners as a case study of business practices that can be emulated.

Method

The research approach used in this research is quantitative. The perception test of AKHLAK Value acceptance was carried out using Rasch Modeling. Rasch is a model for objective measurement of one's perspective (Sumintono & Widhiarso, 2014). The population for the purpose of this study were employees at PT Pegadaian. With the sampling technique of quota sampling, namely PT employees as many as 362 samples. The data processing in this research objective 2 will be assisted by the Winsteps for Rasch software. One of the goals is to create multiple sequences in most test procedures for the Rasch model

Results and Discussions

Instruments Reliability

A summary of the instrument statistics, consisting of the reliability of the person and the reliability items, is presented in Table 1 which shows that the measurement gives good and reliable results.

Table 1. Statistics Summary of Person and Item Reliability Instruments

	Mean	Separation	Reliability	Cronbach's Alpha
Person	1,58	3,19	0,91	0,88
Item	0,00	3,41	0,80	

The result of the analysis contains two outputs, namely person-output and item-output. The person data in the table show whether or not the respondents are statistically fit, whilst the item table illustrates whether or not the items used in the instrument are fit.

Pearson measure = +1,58 logit shows the average value of respondents in the instrument of acceptance of AKHLAK Value. The average value that is more than logit 0, 0 indicates the tendency of respondents to agree more on statements on various items.

Cronbach's alpha value, namely the value to measure reliability or interaction between person and item as a whole is 0,88. From the value of person reliability which is 0,91 and item reliability 0,80, it can be concluded that the consistency of the answers from the respondents is very good, with the quality of the items in the instrument quite good.

Then, the grouping of people and items can be seen from the separation value. The greater the value of separation, the quality of the instrument in terms of overall respondents and items is better because it can identify groups of respondents and other groups of similar items that are used to look at the grouping more carefully, which is called strata separation (H). In Table 1, it can be seen that the value of person separation is 3,19, so H = 4,58, the number 4,58 is rounded up to 5, which means that there are 5 groups of respondents.

Validity

Rasch modeling processes the accuracy of the data according to the ideal model. Infit is the sensitivity of the response pattern to the target item on the respondent (person), or vice versa. While the outfit measures the sensitivity of the response pattern to items with a certain level of difficulty on the respondent (response) or vice versa (Sumintono & Widhiarso, 2014).

Table 2. Infit MNSQ and Output MNSQ

SUMMARY OF 361 MEASURED (NON-EXTREME) Person

	TOTAL SCORE	COUNT	MEASURE	MODEL S.E.	INFIT		OUTFIT	
					MNSQ	ZSTD	MNSQ	ZSTD
MEAN	359.0	92.0	1.58	.16	1.08	-.10	1.02	-.47
SEM	1.1	.0	.03	.00	.03	.17	.03	.15
P.SD	21.7	.0	.61	.03	.65	3.17	.65	2.77
S.SD	21.8	.0	.61	.03	.65	3.17	.65	2.77
MAX.	458.0	92.0	7.31	.73	4.94	9.90	6.28	9.91
MIN.	305.0	92.0	.37	.14	.25	-6.67	.28	-6.36
REAL RMSE	.18	TRUE SD	.58	SEPARATION	3.19	Person RELIABILITY		.91
MODEL RMSE	.16	TRUE SD	.59	SEPARATION	3.64	Person RELIABILITY		.93
S. E. OF Person MEAN = .03								
MAXIMUM EXTREME SCORE :				1 Person	.3%			

INFIT MNSQ and MNSQ OUTFIT data are based on Table 2, for the person table the average value is 1,08 and 1,02, the ideal value is 1.00 (the closer to 1,00 the better). This value indicates good conditions for measurement. For NFIT ZSTD and OUTFIT ZSTD, the average values in the table person are -0,10 and -0,47 where the ideal value is 0,0 (the closer the value to 0.0 is, the better the quality). This value indicates that the data has a logical estimate. In other words, the data fit the model.

Figure 1 depicts the whole person (left side) and items (right side). The value of N to 54 is +3,44 logit. This value indicates the most difficult value for respondents to agree on in the instrument on the questionnaire given. Meanwhile, item N to 11 is -2,27 logit, which is the easiest item to agree on.

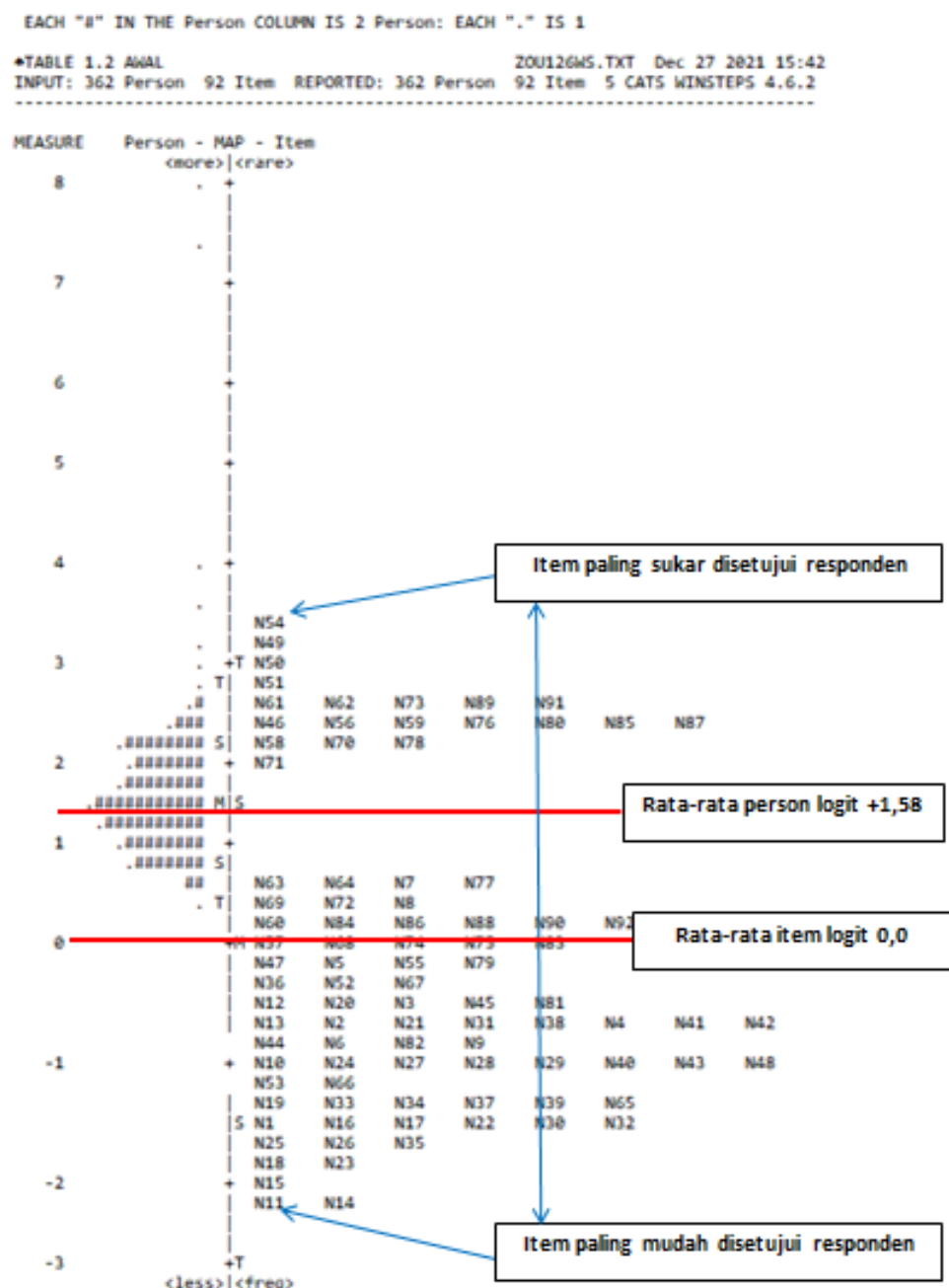


Figure 1. Scalogram

Rating Scale

The analysis of the validity of the rating scale is a verification test whether the rating / rating options used confuse the respondents or not. Rasch model analysis provides a verification process for the rating assumptions given in the instrument (questionnaire).

Table 3. Rating Scale

SUMMARY OF CATEGORY STRUCTURE. Model="R"

CATEGORY LABEL	SCORE	OBSERVED COUNT	%	OBSVD AVRGE	SAMPLE EXPECT	INFIT MNSQ	OUTFIT MNSQ	ANDRICH THRESHOLD	CATEGORY MEASURE	
1	1	1289	4	-.77	-1.31	1.82	1.81	NONE	(-3.41)	1
2	2	4112	12	-.89*	-.77	.79	.79	-2.23	-1.34	2
3	3	3211	10	.44	.49	1.00	.95	.03	-.04	3
4	4	12541	38	1.76	1.86	1.00	.98	-.13	1.33	4
5	5	12151	36	2.80	2.70	1.00	.98	2.33	(3.50)	5

OBSERVED AVERAGE is mean of measures in category. It is not a parameter estimate

In Table 3 above, it can be seen that the average observation starts from logit -0,77 with a score of 1 (strongly disagree). Then the choice with a score of 2 (disagree) with a logit value of -0,89 and an option with a score of 3 (quite agree) of +0,44 logit which increases to +1,76 logit for the choice of score 2 (agree) and increases to +2,80 logit for the choice of score 1 (strongly agree). It can be seen that between choice scores 1 and 2 there was a decrease, which means that respondents could not confirm choice 1 (strongly disagree) or 2 (disagree).

Validity of Respondents (Person) and Items

The measure of unidimensionality is used to evaluate the ability of the developed instrument to measure what it is supposed to measure. In Table 3, it can be seen that the results of the raw data variance measurement are 63,7%. This shows that the minimum unidimensionality requirement of 20% has been met. This value means special (more than 60%).

Table 4. Unidimensionality

Table of STANDARDIZED RESIDUAL variance in Eigenvalue units = Item information units				
		Eigenvalue	Observed	Expected
Total raw variance in observations	=	253.2690	100.0%	100.0%
Raw variance explained by measures	=	161.2690	63.7%	65.6%
Raw variance explained by persons	=	21.1609	8.4%	8.6%
Raw variance explained by items	=	140.1081	55.3%	57.0%
Raw unexplained variance (total)	=	92.000	36.3%	34.4%
Unexplnd variance in 1 st contrast	=	21.4800	8.5%	23.3%

The following table 5 summarizes the results of the person and item validity tests by describing the MNSQ and PT-Measure Corr values. All items have reached the critical value of MNSQ and PT-Measure Corr. It can be seen that there are no items that have a standard error of measurement greater than 0, 11, which means that all items are measured with a good level of precision.

The number of logit items from MEAN and SD, namely: $1,08+0,65 = +1,73$. Based on the Person Fit Order test, there are criteria for respondents with an INFIT MNSQ value of more than +1,73. There are 3 respondents (person) with an INFIT MNSQ value of more than +1,73, namely: N54 (+1,93), N51 (+1,90), and N80 (+1,82). All three are misfit persons.

Table 5. Summary of Person Fit Order

Mean	359.3	92.0	1.60	.16	1.08	-.1	1.02	-.5		61.8	56.4	
P. SD	22.3	.0	.73	.09	.65	3.2	.65	2.8		11.5	3.8	

The results of the study show that there are no items that are included in the inappropriate category and a small proportion of respondents (persons) are misfit, namely 0.03% who are included in person misfit. Therefore, in this study it can be verified that there is no real interference or impact on the model when performing statistical analysis. All items and respondents (person) of the employee acceptance questionnaire on the AKHLAK Value are in accordance with the model.

Conclusions

In this study the number of separation/ H is 4,58 which is rounded up to 5. The number 5 means that there are 5 groups of respondents. The greater the value of separation, the quality of the instrument in terms of overall respondents and items is better because it can identify groups of respondents and groups of other similar items as obtained in this study. There are no items in this study that are included in the inappropriate category and a small proportion of respondents (persons) are misfit, namely 0,03% who are included in person misfit. The sensitivity of the output statistics to outliers will make it easier to identify and correct fitness problems or the fit between the data and the model. All items and respondents (person) of the employee acceptance questionnaire on the AKHLAK Value are in accordance with the model.

Changes in the company's corporate culture aimed at the less visible or missing manifestation components were proposed on the basis of the information obtained, as was the case with PT Pegadaian. In this study, the results showed a value of +1,58 which was above the average logit item (+0,00 logit), which proved the respondents' approval, namely the acceptance of PT Pegadaian employees on the corporate culture value of AKHLAK. Acceptance of changes in corporate culture is expected to support the company's competitive advantage. This is in line with the results of previous studies proving that corporate culture has a positive effect on the performance of State-Owned Enterprises in Indonesia.

The results showed that the most difficult value for respondents to agree on in the instrument on the questionnaire given was item 54, namely "Implementing the mandate given with low integrity". In this context, integrity becomes an item in the AMANAH attribute, as an indicator in the corporate culture variable, Value AKHLAK. Based on the theory, the trust is carried out with high integrity, but the item states that the trust is carried out with low integrity. The results of previous research prove that integrity affects employee performance (Wetik et al., 2018), then employee performance will affect organizational performance (Rahmadani, 2019). Organizational performance, including the company, will affect the competitive advantage of the company. On the other hand, item 11, "I am interested in companies that provide good health insurance", is the easiest item to agree to. This item is easy to approve, because health insurance is one of the attractions for someone to become an employee at a company.

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