

Implementation of Core Values of SOEs "Akhlak" Maqasid Al-Shari'ah Perspective to Improve Legal Compliance

Didi Apriadi

didi.apriadi@gmail.com

Syekh Nurjati Cirebon State Islamic Institute

Sugianto

Syekh Nurjati Cirebon State Islamic Institute

Abstract: The corporate culture of SOEs is known as core values that are set as the identity and glue of work culture supported by continuous performance improvement. Core values are principles and values that become the foundation and reference of a company. Core values in SOEs are known as "AKHLAK" which is also a moral guideline in facing various shocks in the VUCA era (Volatility, Uncertainty, Complexity, Ambiguity). With the theory of maqashid shari'ah is an important concept in the discussion of Islam to realize the benefit of mankind. However, it contributes to making the concept of maqashid shari'ah more applicable and functional for Islamic law in dealing with affairs in the contemporary context, especially in muamalah and worship. This is very important for companies because various problems must be faced by SOEs, namely moral values that are not upheld, so with "AKHLAK" as a moral value that will bring SOEs and individuals in them to progress and contribute to the country.

Keywords: compliance with law, morals, maqasid al-shari'ah

INTRODUCTION

SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) have an important role in Indonesia's development. As in Article 33 Paragraph (2) of the 1945 Constitution concerning economic resources that control the lives of many people in Indonesia, controlled by the state and used as much as possible for the

prosperity of the people, one of which is to form a SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) ¹

To achieve this goal, SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) must be placed in an appropriate legal frame, to accommodate strategic interests to ensure the independence and professionalism of SOEs ² The realization of SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) professionalism is challenged from two aspects, namely the legal and political-economic levels. At the legal level, the Constitutional Court (MK) through Decisions Number 48 and Number 62 / PUU-XI / 2013 has determined that SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) are "an extension of the state", and therefore gave an interpretation of the possibility of widespread state interference with SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) ³

AKHLAK are core values initiated by the Ministry of BUMN, Thohir, and Agustian ⁴ explained that the AKHLAK discovery process begins with an inventory of core values owned by BUMN so that they can produce core values consisting of trustworthiness, competence, harmony, and loyalty, adaptive, and collaborative. Triggering core values is the basis for bringing BUMN to become more professional, accountable, transparent, and competitive ⁵. The implementation of AKHLAK as a core value which is established to be a guide in working properly in the interests of the nation and state must be prioritized, while AKHLAK is an acronym for Trustworthy, Competent, Harmonious, Loyal, Adaptive and Collaborative ⁶. The purpose of this "AKHLAK" value is an obligation given because the government wants the BUMN transformation process to be carried out comprehensively down to every human resource (HR) in it ⁷.

¹ Perspektif Karyawan and Telkomgroup Terhadap, "Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi (Jmbi Unsrat) Perspektif Karyawan Telkomgroup Terhadap Internalisasi" 10, no. 2 (n.d.): 1459-71.

² Jurnal Ilmiah and Wahana Pendidikan, "Evaluation Of AKHLAK Core Values Implementation At PT XYZ Imada Darel Natanel" 9, no. September (2023): 366-77.

³ Yoyo Arifardhani, "Kemandirian Badan Usaha Milik Negara: Persinggungan Antara Hukum Privat Dan Hukum Publik," *Otentik's: Jurnal Hukum Kenotariatan* 1, no. 1 (2019): 54-72.

⁴ Imada Darel Natanel, "Evaluation Of AKHLAK Core Values Implementation At PT XYZ," *Jurnal Ilmiah Wahana Pendidikan* 9, no. 17 (2023): 366-77.

⁵ Ilmiah and Pendidikan, "Evaluation Of AKHLAK Core Values Implementation At PT XYZ Imada Darel Natanel."

⁶ Motivasi Kerja et al., "Pengaruh Pelatihan Internalisasi ' Core Value AKHLAK BUMN ' Terhadap Motivasi Kerja Karyawan Pada PT . Semen Baturaja (Persero) Tbk .," no. July (2021).

⁷ Putri Mutiara Sinera et al., "Strategi Pengembangan Core Values ' Akhlak ' Dalam Kasus Penggabungan Dua Perusahaan (Pt Pertani (Persero) Dan Pt Sang Syang Seri (Persero))" 1, no. 3 (2022): 1-10.



Maqasid Al-Shari'ah's perspective on the BUMN AKHLAK Motto gives rise to relatively the same meaning except for parts such as differences in editorial and development as well as the relationship between maqasid al-shari'ah. Maqasid al-shari'ah is the goal, target, or final result in the form of true benefit through the stipulation of law for humans. So maqasid al-shari'ah is the final and secret goal, even the values or norms and meanings of establishing law.

RESEARCH METHODS

The type of research used in this research is a qualitative research method⁸ by understanding the description of what happens according to what is in the field of study⁹. Then the data source used in this research is secondary data which is supported by primary data. Apart from the literature study, the data collection technique for this research also carried out data collection from observations, interviews, and documentation. The data obtained were then analyzed qualitatively and presented descriptively, namely by describing, illustrating, and explaining according to problems that are closely related to this research¹⁰.

RESULTS AND DISCUSSION

SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara)

SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) are business entities whose capital comes entirely or largely from separated state assets, and are one of the economic actors in the national economic system, alongside private businesses and cooperatives¹¹. In its development, BUMN, especially BUMN Persero, faces the risk of losses leading to bankruptcy, when its management is carried out unprofessionally, not based on efficiency principles, and the principles of good corporate governance are not implemented¹². As regulated in Article 1 number 1 of Law Number 19 of 2003 concerning SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara), "BUMN is a business entity whose capital is wholly or largely owned by the state through direct participation originating from separated state assets.

The main objectives and missions of BUMN established by the government are as mandated in the Preamble to the 1945 Constitution of the Republic of Indonesia,

⁸ Muhammad Rijal Fadli, "Memahami Desain Metode Penelitian Kualitatif," *Humanika, Kajian Ilmiah Mata Kuliah Umum* 21, no. 1 (2021): 33–54.

⁹ Ibid.

¹⁰ I Wayan Suwendra, *Metodologi Penelitian Kualitatif Dalam Ilmu Sosial, Pendidikan, Kebudayaan Dan Keagamaan* (Nilacakra, 2018).

¹¹ I Made Asu Dana Yoga Arta, "Status Kepemilikan Badan Usaha Milik Negara (BUMN) Persero Setelah dikuasai Oleh Pihak Swasta," *Jurnal IUS Kajian Hukum Dan Keadilan* 5, no. 2 (2017): 177–88.

¹² Ibid



which is the philosophical basis for its founding. In the preamble, it is stated that the founding of the Indonesian state and government was to advance general welfare and social justice for all Indonesian people¹³. In reality, BUMN plays an important role in encouraging the running of a country's economy and also increasing the country's competitiveness. In Indonesia, BUMN is defined as a company whose government ownership is above 50%. Various countries have different patterns of BUMN development. Management of BUMN in Indonesia since the formation of the Ministry of BUMN at the beginning of reform has been the responsibility of the Ministry of BUMN¹⁴.

BUMN's Core Values "Akhlak" are in line with Maqasid Al-Shari'ah

Maqasid Al-Shari'ah is an explanation of the aims and objectives of the shari'a (shari'ah maker), which in this case is Allah and his Messenger, in establishing and making a shari'ah (law)¹⁵. According to Imam al-Ghazali, *maslahah* is defined as something that brings benefits or prevents harm. That is why, in simple terms, *maslahah* can be interpreted as bringing benefits and avoiding damage. In its development, Islamic law has 'illah with the aim of benefit. Therefore, it is impossible for a law to suddenly exist without the reasons that led to the enactment of that law, so 'illah becomes an important factor so that awareness of context is always continuous in every thought and not only focused on the text. The explanation above shows that 'illah is a presentation of *ulus al-fiqh* which in this case includes *qawa'id al-usuliyah al-lughawiyah*. It is stated that it must exist in every law because it is impossible for a provision to exist without there being a background to it.

The use of *maqasid al-shari'ah* as a method cannot be done unless it is supported by evidence. This means that when determining the legal status of an issue through *maqasid al-shari'ah* it must be accompanied by and based on arguments. This shows that the law established based on *maqasid al-shari'ah* is not based solely on reason or logic¹⁶. The purpose of the rule above is the importance of distinguishing between what is called *al-maqasid* as the main goal to be achieved and what is called *al-wasilah*, namely as an intermediary to convey the goal. Meanwhile, *al-wash* is something that is used to achieve goals in the form of an intermediary or media called *al-dhari'ah*.

¹³ Marwah M Diah, "Restrukturisasi BUMN Di Indonesia: Privatisasi Atau Korporatisasi?," (No Title), 2003.

¹⁴ Toto Pranoto, *Holding Company BUMN: Konsep, Implementasi, Dan Benchmarking* (Lembaga Management, Fakultas Ekonomi dan Bisnis, Universitas Indonesia, 2017).

¹⁵ Sururi Maudhunati and Muhajirin Muhajirin, "Gagasan Maqashid Syari'ah Menurut Muhammad Thahir Bin al-'Asyur Serta Implemenasinya Dalam Ekonomi Syari'Ah," *Jurnal Hukum Ekonomi Syariah* 6, no. 02 (2022): 195–209.

¹⁶ Sinera et al., "Strategi Pengembangan Core Values ' Akhlak ' Dalam Kasus Penggabungan Dua Perusahaan (Pt Pertani (Persero) Dan Pt Sang Syang Seri (PERSERO).)"



In this rule, wasilah or media has the same law as the goal. Because without media, of course, the goal cannot be achieved properly, so regardless of the status of the goal, the status received by wasilah is the same. However, of course, wasilah exists and is needed not because of its essence but because it is essentially an intermediary for the realization of something else which is none other than the goal or al-maqasid itself ¹⁷. So BUMN's core values "AKHLAK" are in line with Maqasid Al-Shari'ah, namely that every law must have a 'god, goal, and benefit. The term Morals in BUMN's core values is the organizational culture value. Core values' AKHLAK which are established by the Minister of BUMN as a behavioral guide that must be implemented in daily behavior and in forming the work culture of Human Resources itself which is formed from legal compliance made by BUMN.

Implementation of the Core Values "AKHLAK" as Core Values in State-Owned Enterprises Regarding Legal Compliance

Core values s AKHLAK are the main values of BUMN which must be implemented and guided by every person or human resource of BUMN which is a new value system as a symbol of the BUMN transformation that will be undertaken. Organizational cultural values Core values s AKHLAK BUMN established by the Minister of BUMN as a behavioral guide that must be implemented in daily behavior in forming a work culture by Human Resources (HR) of State-Owned Enterprises. As stated in the Circular Letter of the Minister of BUMN Number.16 SE-7/MBU/07/2020 on July 1 2022 concerning Core Values (Core values) for Human Resources of SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara), where the new value system is not only applied within the ministry but will be implemented by all companies. Determining Core Values and AKHLAK for Human Resources of SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) is an essential action as an identity and work culture that supports the continuous improvement of BUMN performance.

The aims and objectives of establishing the Core Values and AKHLAK through the Circular Letter of the Minister of BUMN Number. SE-7/MBU/07/2020 is for every SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) Human Resource to know, implement, and internalize the main values (core values) of BUMN HR seriously, consistently, and consistently, to give birth to daily behavior and shape BUMN work culture that is in line with these core values. The principles underlying the processes and mechanisms for managing BUMN are based on statutory regulations and business ethics consistently and sustainably. Determining the core values of "AKHLAK" for BUMN Human Resources is an essential action as an identity and work culture that supports the continuous improvement of BUMN's

¹⁷ Zahro Fatimatuz, "Kriteria Aborsi Legal Menurut Hukum Positif Di Indonesia Di Tinjau Dari Perspektif Maqashid Asy-Syari'ah" (UIN khas Jember, 2023).



performance. Previous state-owned companies had different core values. The core values "AKHLAK" which were designated as a symbol of transformation and were then harmonized across all BUMN, were based on one of the five priority programs stated by the President of the Republic of Indonesia Joko Widodo in 2019-2024, namely paying attention to human resource development towards the technology & information era.

The Ministry of BUMN, which can support the implementation of these priorities, launched a new set of values in the form of Core Values "AKHLAK" as an effort to develop BUMN's human resources. The role of BUMN is significant for the national economy, but there is a high disparity in terms of management systems between BUMNs, so the Ministry feels it must carry out transformation and alignment of HR guidelines in BUMN entitled "Transformation of BUMN Human Capital", namely "AKHLAK". The aims and objectives of establishing the Core Values and AKHLAK through the Circular Letter of the Minister of BUMN Number. SE-7/MBU/07/2020 is for every SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) Human Resource to know, implement, and internalize the main values (core values) of BUMN HR seriously, consistently, and consistently, to give birth to daily behavior and shape BUMN work culture that is in line with these core values. The scope of application of the Core values "AKHLAK" is to all Human Resources of SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara) starting from the Board of Directors, Board of Commissioners/Supervisory Board, management/employees, and employees/workers within SOEs or State-Owned Enterprises (BUMN, Badan Usaha Milik Negara), subsidiaries, and affiliated companies consolidated.

CONCLUSION

In order to achieve the goals and missions of State-Owned Enterprises (BUMN), this research highlights the importance of implementing the core value of BUMN called "AKHLAK" and its relationship with Maqasid Al-Shari'ah. The research results show that the core value of BUMN's "AKHLAK", which involves moral and ethical aspects, is in line with the principles of Maqasid Al-Shari'ah, where every law must have goals, interests and benefits. This study highlights that the implementation of the core value "AKHLAK" in BUMN is not only a guide to daily behavior, but also as an identity and work culture that supports continuous improvement in BUMN performance. In addition, this change in core values as part of the transformation of BUMN reflects the government's commitment to developing human resources towards the technology and information era. The successful implementation of these values, as regulated in the Circular Letter of the Minister of BUMN Number. 16 SE-7/MBU/07/2020, it is hoped that it can create a work culture that is consistent with BUMN's core values and improve the overall performance of BUMN.



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