

## **ABSTRACT**

*This research focuses on exploring and understanding how the AKHLAK culture in PT X Semarang, by exploring employees' views regarding the culture. It focuses on identifying the main challenges faced by the company in the culture change process, as well as the difficulties experienced by employees while following the AKHLAK cultural values. This study also aims to assess how change management plays a role in overcoming challenges that arise during the process of implementing a new culture, with the hope of providing insights and appropriate recommendations to improve the effectiveness of AKHLAK culture implementation at PT X Semarang. The method used in this research is qualitative research method, with data collection techniques using interviews with informants from PT X employees, observation, and document study. The results of this study indicate that the transition process between the old culture and the new culture (AKHLAK) has not been optimized, this is indicated by the emergence of various problems such as resistance from employees, lack of understanding of the new culture, ineffective communication, crisis of confidence by employees, lack of role and example of the leader, and there has never been an evaluation of the implementation of AKHLAK culture. Therefore, the findings show that the importance of open communication between the company and employees as a strategy to maximize the transition process of the new culture (AKHLAK) in the state-owned company PT X Semarang.*

**Keywords:** *Internalization, Openness of Communication, AKHLAK Culture*