

Islamic Work Ethics, Organizational Culture, and Employee Performance in a Local Government Human Resource Agency: Evidence from North Musi Rawas, Indonesia

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ARTICLE HISTORY

Received: 28 June 26

Final Revision: 07 July 26

Accepted: 12 July 26

Online Publication: 30 September 26

KEYWORDS

Islamic Work Ethics, Organizational Culture, Employee Performance, BKPSDM, Multiple Linear Regression

ABSTRACT

The performance of local government apparatus needs to be strengthened through human resource management that is not only oriented toward technical competence, but also toward ethical values, work culture, and public service responsibility. This study aims to analyze the influence of the implementation of Islamic work ethics and organizational culture on the performance of BKPSDM employees of North Musi Rawas Regency. This research uses a quantitative approach with an associative design. The research sample consisted of 35 employees selected through saturated sampling. Data were collected using a Likert-scale questionnaire and analyzed using SPSS 27 through validity tests, reliability tests, classical assumption tests, and multiple linear regression analysis. The results show that the implementation of Islamic work ethics, organizational culture, and employee performance are in the very high category. Partially, the implementation of Islamic work ethics has a positive and significant effect on employee performance, while organizational culture has a positive but insignificant effect. Simultaneously, the two variables have a significant effect on employee performance with an R-squared value of 0.505. These findings affirm the importance of maintaining and optimizing the values of trust, responsibility, honesty, discipline, and operational work culture in improving apparatus performance. The implications of this study indicate that strengthening Islamic work ethics needs to be integrated with organizational development, performance evaluation, and the development of a more operational work culture in local government institutions. Its contribution lies in strengthening human resource management based on Islamic values in the local government context.

KATA KUNCI

Etika Kerja Islam, Budaya Organisasi, Kinerja Pegawai, BKPSDM, Regresi Linear Berganda

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DOI

10.37034/jems.v8i4.518

ABSTRAK

Kinerja aparatur pemerintah daerah perlu diperkuat melalui pengelolaan sumber daya manusia yang tidak hanya berorientasi pada kemampuan teknis, tetapi juga pada nilai etis, budaya kerja, dan tanggung jawab pelayanan publik. Penelitian ini bertujuan untuk menganalisis pengaruh implementasi etika kerja Islam dan budaya organisasi terhadap kinerja pegawai BKPSDM Kabupaten Musi Rawas Utara. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis asosiatif. Sampel penelitian berjumlah 35 pegawai yang ditentukan melalui teknik sampling jenuh. Data dikumpulkan menggunakan kuesioner berskala Likert dan dianalisis menggunakan SPSS 27 melalui uji validitas, reliabilitas, uji asumsi klasik, serta regresi linier berganda. Hasil penelitian menunjukkan bahwa implementasi etika kerja Islam, budaya organisasi, dan kinerja pegawai berada pada kategori sangat tinggi. Secara parsial, implementasi etika kerja Islam berpengaruh positif dan signifikan terhadap kinerja pegawai, sedangkan budaya organisasi berpengaruh positif tetapi tidak signifikan. Secara simultan, kedua variabel berpengaruh signifikan terhadap kinerja pegawai dengan nilai R-Square sebesar 0,505. Temuan ini menegaskan pentingnya mempertahankan dan mengoptimalkan nilai amanah, tanggung jawab, kejujuran, kedisiplinan, serta budaya kerja operasional guna meningkatkan kinerja aparatur. Implikasi penelitian ini menunjukkan bahwa penguatan etika kerja Islam perlu diintegrasikan dengan pembinaan organisasi, evaluasi kinerja, dan pengembangan budaya kerja yang lebih operasional di lingkungan pemerintahan daerah. Kontribusinya terletak pada penguatan manajemen sumber daya manusia berbasis nilai-nilai Islam di daerah setempat.

1. Introduction

Employee performance is an important factor in the success of a government organization because it is related to the quality of task implementation,

responsibility, accuracy of service, and achievement of institutional goals. Performance is not only determined by technical ability, but is also influenced by moral values, motivation, commitment, job satisfaction, leadership, and organizational culture. Islamic work

ethics is one of the important factors because it contains the values of trust, honesty, responsibility, discipline, hard work, and seriousness in work. Several studies show that Islamic work ethics affect improving employee performance through strengthening Islamic motivation, affective commitment, and job satisfaction [1], [2]. In addition to being related to organizational commitment and job satisfaction, Islamic work ethics can strengthen positive employee behavior through the internalization of religious values at work, while organizational culture plays a role in improving performance because it forms patterns of communication, cooperation, leadership, motivation, and job satisfaction within the organizational environment [3], [4].

Several previous studies have shown that Islamic work ethics have a close relationship with improving employee performance. Islamic work ethics is understood as work values that emphasize trust, responsibility, honesty, discipline, seriousness, and work orientation as part of worship. Several studies have found that the Islamic work ethic affects employee performance, both in terms of task completion and contextual work behavior [5], [6]. Islamic work ethics have also been proven to be related to Islamic motivation, job satisfaction, affective commitment, psychological resilience, and the formation of positive organizational behavior [7], [8], [9]. In addition to Islamic work ethics, organizational culture is also widely studied as a factor that affects employee performance. Organizational culture can shape patterns of communication, cooperation, commitment, employee involvement, and job satisfaction that support performance achievement [10], [11]. However, some studies show that the influence of organizational culture is not always direct, but can be influenced by other factors such as leadership, motivation, competence, work discipline, and work environment [12], [13]. Based on these findings, this study was directed to examine the influence of the implementation of Islamic work ethics and organizational culture on the performance of BKPSDM employees of North Muli Rawas Regency.

Although previous studies have discussed Islamic work ethics, organizational culture, and employee performance, studies that specifically test these two variables simultaneously in the context of local government agencies still need to be strengthened. In addition, the results of previous research show that organizational culture does not always have a direct influence on employee performance. Hence, it needs to be retested in different institutional contexts. Based on this gap, this study aims to analyze the influence of the implementation of Islamic work ethics and organizational culture on the performance of BKPSDM employees of North Muli Rawas Regency, both partially and simultaneously.

This research makes a theoretical contribution to the development of the study of human resource management based on Islamic values, especially regarding the role of Islamic work ethics and organizational culture in improving the performance of local government sector employees. In addition, this research makes a practical contribution to the BKPSDM of North Muli Rawas Regency in maintaining and optimizing the values of trust, responsibility, honesty, discipline, and seriousness of work, as well as directing organizational culture to be more connected to work communication, coordination between fields, division of tasks, public services, and employee performance evaluation.

2. Research Method

2.1. Types and Approaches to Research

This study uses a quantitative approach with the type of associative research. The quantitative approach was chosen because this study aims to measure and analyze the influence of independent variables, namely the implementation of Islamic work ethics and organizational culture, on the dependent variable, namely employee performance. A quantitative approach is appropriate to use in studies that test the relationships between variables through numerical data, structured instruments, and statistical analysis [14], [15]. This research is associative research because it seeks to determine the relationship or influence between two independent variables on one dependent variable. This design is in line with *cross-sectional* survey research, which is a study that collects data from respondents at a certain time to analyze the relationship between variables without giving treatment or manipulation to respondents [16], [17]. Based on this, this study is directed to determine the influence of the implementation of Islamic work ethics and organizational culture on employee performance at the North Muli Rawas Regency BKPSDM Office.

2.2. Research Location and Time

This research was carried out at the Office of the Personnel and Human Resources Development Agency of BKPSDM North Muli Rawas Regency. The selection of this location is based on the consideration that BKPSDM is a local government agency that has a strategic role in personnel management, apparatus competency development, and improving the quality of human resources of state civil servants. The research time is adjusted to the research implementation schedule, which includes the stages of preparation, data collection, data processing, data analysis, and preparation of research reports.

2.3. Population and Sample

The population in this study is all employees who work at the North Muli Rawas Regency BKPSDM Office. The population includes civil servants and non-civil

servants who are involved in the implementation of administrative duties, personnel services, and human resource development of the apparatus. In quantitative research, a population is understood as a whole of units or research subjects that have certain characteristics and are the basis for data retrieval, while samples are part of the population that are used to represent these characteristics in the analysis process [18], [19]. If the population is relatively small, then the sampling technique used is saturated sampling or census sampling [20], [21]. This technique is carried out by involving all members of the population as research respondents, so that the data obtained can describe the condition of BKPSDM employees of North Musi Rawas Regency more comprehensively.

2.4. Research Variables

This study consists of two independent variables and one dependent variable. The first independent variable is the implementation of Islamic work ethics, the second independent variable is organizational culture, while the dependent variable is employee performance. In quantitative research, variables are understood as characteristics or constructs that can be observed, measured, and analyzed to explain the relationship between research phenomena [22], [23]. Therefore, each variable in this study needs to be explained conceptually and operationally so that the indicators used in the instrument are really in accordance with the construct to be measured. The operationalization of variables is carried out by reducing the research concept into indicators that can be measured through research instruments, so that the relationship between the implementation of Islamic work ethics, organizational culture, and employee performance can be statistically analyzed [24].

2.5. Data Collection Techniques

The data collection technique in this study was carried out through questionnaires. The questionnaire is used because it is suitable to obtain quantitative data from respondents through a series of structured statements compiled based on the indicators of each research variable [20], [25]. The questionnaire was given to the BKPSDM employees of North Musi Rawas Regency as research respondents. Each statement in the questionnaire uses a Likert scale with five answer options, namely strongly agree, agree, disagree, disagree, and strongly disagree. The Likert scale is relevant to use in survey research because it can measure respondents' attitudes, perceptions, or levels of approval of statements related to research variables [26], [27]. In addition to questionnaires, this study also uses documentation as supporting data [28]. Documentation is used to obtain general information about the profile of the North Musi Rawas Regency BKPSDM, organizational structure, number of employees, and other data relevant to the research. The use of documents as a source of supporting data can help researchers

complete, verify, and reinforce information obtained from the main research instruments.

2.6. Research Instruments

The main instrument in this study is a questionnaire, which is compiled based on the indicators of each variable. The preparation of instruments in quantitative research needs to be based on a clear definition of constructs and indicators so that each statement item truly represents the variable to be measured [24]. Indicators of Islamic work ethics include honesty, trust, responsibility, discipline, hard work, and worship orientation at work. Organizational culture indicators include organizational values, work norms, communication, cooperation, discipline, and commitment to organizational goals. Meanwhile, employee performance indicators include work quality, work quantity, punctuality, responsibility, work effectiveness, and the ability to work together. Before being used in research, the instrument is tested first through validity tests and reliability tests. The validity test was carried out to find out whether each statement item was able to measure the variables being studied. In contrast, the reliability test was carried out to determine the level of consistency of respondents' answers to the research instrument. Validity and reliability are important aspects of the use of questionnaires because they determine the extent to which the instrument is able to produce accurate, consistent, and scientifically accountable data [25], [29].

2.7. Data Analysis Techniques

The questionnaire results were statistically analyzed using SPSS 27 because the research data were numerical and aimed to test the influence of variables. The analysis stages include validity tests, reliability tests, classical assumption tests, and hypothesis tests. Validity and reliability tests are carried out to ensure that the instrument is able to measure constructs accurately and consistently. Furthermore, classical assumption tests, which include normality, multicollinearity, and heteroscedasticity tests, are carried out to ensure that the data meet the requirements of regression analysis, so that coefficient estimates and statistical conclusions can be interpreted appropriately [30], [31]. After the assumption is met, the data is analyzed using multiple linear regression because this study involves two independent variables and one dependent variable, so it is suitable to test the influence of the implementation of Islamic work ethics and organizational culture on employee performance [30], [32].

The multiple linear regression model in this study is as presented in Equation (1). Y is Employee performance, a is Constant, b_1, b_2 are regression coefficient. X_1 is implementation of Islamic work ethics and X_2 is organizational culture. e is errors or other factors outside of the study.

$$Y = a + b_1X_1 + b_2X_2 + e \quad (1)$$

2.8. Hypothesis Test

The hypothesis test in this study was carried out through partial tests, simultaneous tests, and determination coefficients. The partial test, or t-test, was used to determine the influence of each independent variable on employee performance. In contrast, the simultaneous test or F test was used to determine the influence of the implementation of Islamic work ethics and organizational culture together on employee performance. Furthermore, the determination coefficient is used to determine the amount of contribution of the free variable in explaining the change in the bound variable. The use of t-tests, F-tests, and determination coefficients is relevant in regression analysis because they help assess the significance of the influence of independent variables, the feasibility of the model, and the model's ability to explain the variation of dependent variables [30], [32]. With this analysis technique, this study is directed to obtain an empirical picture of the influence of the implementation of Islamic work ethics and organizational culture on employee

performance at the North Musi Rawas Regency BKPSDM Office.

3. Result and Discussion

3.1. Respondent Characteristics

The respondents in this study amounted to 35 BKPSDM employees of North Musi Rawas Regency. Respondents' characteristics were analyzed based on gender, age, employment status, level of education, length of work, and field of work. The results of the analysis showed that all respondents' data could be used because there was no missing data.

Based on Table 1, the study respondents were dominated by women, with 23 people or 65.7%, while men amounted to 12 people or 34.3%. Judging from age, the majority of respondents were in the age range of 25-35 years old, as many as 22 people or 62.9%, followed by respondents aged 36-45 years, as many as 11 people or 31.4%. In terms of personnel status, the most respondents were civil servants, namely 20 people or 57.1%, while PPPK and honorary/contract workers each amounted to 7 people or 20.0%.

Table 1. Respondent Characteristics

Features	Category	Frequency	Percentage (%)
Gender	Male	12	34.3
	Female	23	65.7
Age	< 25 Year	1	2.9
	25-35 Year	22	62.9
	36-45 Year	11	31.4
	45 Year	1	2.9
Employment Status	PNS	20	57.1
	PPPK	7	20.0
	Honorary/Contract Worker	7	20.0
	Others	1	2.9
Final Education	High School/Vocational School/Equivalent	1	2.9
	Diploma	1	2.9
	S1	28	80.0
	S2	5	14.3
Length of Work	< 1 Year	1	2.9
	1-5 Year	9	25.7
	6-10 Year	8	22.9
	> 10 Year	16	45.7
	Multiple/uncategorized answers	1	2.9
Field of Work	Training Training/Development	11	31.4
	Management and Staffing	11	31.4
	Planning and Finance	5	14.3
	Employee Well-being/Pension	4	11.4
	Secretariat/General	4	11.4
Total		35	100.0

Based on the latest education, most of the respondents have a S1 education background of 28 people or 80.0%, followed by S2 education, with as many as 5 people or 14.3%. Meanwhile, respondents with high school/vocational/equivalent education and diplomas amounted to 1 person or 2.9% each. Judging from the length of work, most respondents had a working period of more than 10 years, namely 16 people or 45.7%, followed by a service period of 1-5 years of 9 people or 25.7%, and a service period of 6-10 years of 8 people or 22.9%.

Based on the field of work, respondents are spread across several main areas. The Training/Development and Management and Personnel Sector became the largest group, each amounting to 11 people or 31.4%. Furthermore, respondents from the Planning and Finance fields amounted to 5 people or 14.3%, while the Employee Welfare/Pension and Secretariat/General fields each amounted to 4 people or 11.4%. This composition shows that the research respondents come from various fields of work that are relevant to the institutional tasks of the North Musi Rawas Regency BKPSDM.

3.2. Test of the Validity of Variables for the Implementation of Islamic Work Ethics

The validity test on the variables of the implementation of Islamic work ethics was carried out on 10 statements, namely X1_1 to X1_10. The validity testing criteria are based on the Corrected Item-Total Correlation value. An item is declared valid if the calculated *r* value is greater than the *r* value in the table. With a total of 35 respondents, the *r-value* of the table at the significance level of 5% is 0.334.

Table 2. Results of the Validity Test of the Variables of the Implementation of Islamic Work Ethics

Item	Corrected Item-Total Correlation	r table	Remarks
X1_1	0.780	0.334	Valid
X1_2	0.659	0.334	Valid
X1_3	0.562	0.334	Valid
X1_4	0.784	0.334	Valid
X1_5	0.622	0.334	Valid
X1_6	0.607	0.334	Valid
X1_7	0.739	0.334	Valid
X1_8	0.790	0.334	Valid
X1_9	0.698	0.334	Valid
X1_10	0.742	0.334	Valid

Based on Table 2, all statement items in the Islamic work ethics implementation variable have a Corrected Item-Total Correlation value greater than the table *r* of 0.334. The lowest correlation value was found in item X1_3 of 0.562, while the highest value was found in item X1_8 of 0.790. Thus, all items in the variable of the implementation of Islamic work ethics are declared valid and suitable for use in the next analysis.

Table 4. Results of Descriptive Analysis of Research Variables

Variable	N	Min	Max	Mean	Mean Item	Std. Deviation	Category
Implementation of Islamic Work Ethics	35	40	50	46.31	4.63	3.825	Very high
Organizational Culture	35	32	50	43.29	4.33	4.302	Very high
Employee Performance	35	40	50	44.60	4.46	4.001	Very high

Based on Table 4, the variables for the implementation of Islamic work ethics obtained a minimum score of 40, a maximum of 50, a mean of 46.31, and a standard deviation of 3.825. When converted to the average value per item, this variable earns a score of 4.63 and falls into the very high category. These findings show that BKPSDM employees of North Musi Rawas Regency have a positive tendency in implementing Islamic work ethics values, such as honesty, responsibility, discipline, trust, and seriousness in work.

The organizational culture variable obtained a minimum score of 32, a maximum of 50, a mean of 43.29, and a standard deviation of 4.302. The average value per item of 4.33 indicates that the organizational culture is in the very high category. This indicates that values, norms, communication, cooperation, and work habits in the organization are positively perceived by respondents and support the implementation of employee duties.

Meanwhile, the employee performance variable obtained a minimum score of 40, a maximum of 50, a

3.3. Variable Reliability Test for the Implementation of Islamic Work Ethics

The reliability test was carried out to determine the internal consistency of the instrument in the variables of the implementation of Islamic work ethics. Based on the results of data processing, a Cronbach's Alpha (CA) value of 0.920 was obtained with a total of 10 statement items. Based on Table 3, the value of Cronbach's Alpha of the Islamic work ethics implementation variable is 0.920. The value is greater than 0.70, so that all items in the Islamic work ethics implementation variable are declared reliable. Thus, the instruments used to measure the implementation of Islamic work ethics have an excellent level of internal consistency and are worthy of use in subsequent analysis.

Table 3. Results of the Reliability Test of the Implementation of Islamic Work Ethics Variables

Variable	CA	Number of Items	Remarks
Implementation of Islamic Work Ethics	0.920	10	Reliable

3.4. Descriptive Analysis of Research Variables

Descriptive analysis was used to provide an overview of respondents' responses to the variables of Islamic work ethics implementation, organizational culture, and employee performance. Each variable is measured using 10 statements with a Likert scale of 1–5, so that the total score of each variable is in the range of 10–50. The results of the descriptive analysis are presented in Table 4.

mean of 44.60, and a standard deviation of 4.001. The average value per item of 4.46 indicates that employee performance is in the very high category. This means that respondents assess that employees have good performance in terms of completing tasks, responsibilities, work quality, punctuality, and achieving work targets.

Overall, the results of the descriptive analysis showed that the three research variables were in the very high category. The variable with the highest average score was the implementation of Islamic work ethics, followed by employee performance and organizational culture. These results provide an initial idea that respondents perceive the implementation of Islamic work ethics and organizational culture, and have the potential to support employee performance improvement.

3.5. Classical Assumption Test Results

Classical assumption tests are performed to ensure that multiple linear regression models meet statistical

requirements before they are used to test hypotheses. The classical assumption test in this study includes the normality test, the multicollinearity test, and the heteroscedasticity test.

The normality test was carried out by looking at the Histogram and Normal P-P Plot of Regression Standardized Residual charts. Based on the histogram graph, the residual distribution shows a pattern that is close to the normal curve. Furthermore, on the Normal P-P Plot chart, the residual points are spread around the diagonal line and follow the direction of the diagonal line. Thus, it can be concluded that the residuals in the regression model are normally distributed.

The multicollinearity test was carried out by looking at the Tolerance and Variance Inflation Factor (VIF) values in the Coefficients table. The results of the multicollinearity test are presented in Table 5. Based on Table 5, the variables of the implementation of Islamic work ethics and organizational culture have a Tolerance value of 0.943 and a VIF value of 1.061. The Tolerance value is greater than 0.10, and the VIF value is less than 10. Thus, it can be concluded that the regression model does not experience symptoms of multicollinearity.

Table 5. Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
Implementation of Islamic Work Ethics	0.943	1.061	Multicollinearity does not occur
Organizational Culture	0.943	1.061	Multicollinearity does not occur

Table 6. Multiple Linear Regression Results

Variable	B	Std. Error	Beta	t	Sig.	Ket.
Constant	5.394	7.070	-	0.763	0.451	-
Implementation of Islamic Work Ethics	0.652	0.134	0.624	4.871	< 0.001	Significant
Organizational Culture	0.208	0.119	0.223	1.744	0.091	Insignificant

Based on Table 6, the multiple linear regression equation is obtained as shown in Equation (2). The equation shows that the value of the constant is 5.394. The regression coefficient of the Islamic work ethics implementation variable was 0.652 with a significance value of < 0.001. Because the significance value is less than 0.05, the implementation of Islamic work ethics has a positive and significant effect on employee performance. This means that the higher the implementation of Islamic work ethics, the higher the performance of employees.

$$Y = 5.394 + 0.652X_1 + 0.208X_2 + e \quad (2)$$

The heteroscedasticity test was carried out by looking at the Scatterplot graph between the Regression Standardized Predicted Value and the Regression Standardized Residual. Based on the Scatterplot chart, the residual dots are randomly spread above and below the number 0 and do not form a specific pattern, such as a constricted, widened, or wavy pattern. Thus, it can be concluded that the regression model does not experience symptoms of heteroscedasticity.

Based on the results of the normality, multicollinearity, and heteroscedasticity tests, the regression model in this study has met classical assumptions. Therefore, the data are feasible to use for multiple linear regression analysis.

3.6. Multiple Linear Regression Test

Multiple linear regression tests were carried out to determine the influence of the implementation of Islamic work ethics and organizational culture on employee performance at the North Musi Rawas Regency BKPSDM Office. The dependent variable in this study is employee performance, while the independent variable is the implementation of Islamic work ethics and organizational culture. The results of the multiple linear regression test are presented in Table 6.

The organizational culture variable has a regression coefficient of 0.208 with a significance value of 0.091. The significance value is greater than 0.05, so that organizational culture does not have a partial significant effect on employee performance. Although the regression coefficient is positive, the influence of organizational culture is not statistically strong enough to explain the improvement in employee performance independently. Furthermore, the results of the simultaneous test on Table 7 showed an F value of 16.355 with a significance of < 0.001. Because the significance value is less than 0.05, the implementation of Islamic work ethics and organizational culture together has a significant effect on employee performance.

Table 7. Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	275.185	2	137.592	16.355	< 0.001
Residual	269.215	32	8.413	-	-
Total	544.400	34	-	-	-

The amount of contribution of independent variables to dependent variables can be seen from the value of the determination coefficient. The results of the analysis based on Table 8 showed an R value of 0.711 and an R-squared of 0.505. The R Square value of 0.505 shows that the implementation of Islamic work ethics and organizational culture is able to explain the variation in employee performance by 50.5%. Meanwhile, the remaining 49.5% was influenced by other variables outside this research model. Thus, the regression model used has sufficient ability to explain the performance of employees at the North Musi Rawas Regency BKPSDM Office

Table 8. Determination Coefficient Results

R	R Square	Adjusted Square	R-Std. Error of the Estimate
0.711	0.505	0.475	2.901

3.7. Discussion

The results of the study show that the implementation of Islamic work ethics has a positive and significant effect on the performance of BKPSDM employees of North Musi Rawas Regency. These findings are in line with previous research that shows that the *Islamic work ethic* plays an important role in improving employee performance, both in terms of task completion and contextual work behavior [5], [6]. The suitability of these findings confirms that the values of trust, responsibility, honesty, discipline, and seriousness in work not only function as moral principles, but also as a practical encouragement in improving the quality of employee work. This is also supported by previous research that confirms that Islamic work ethics are related to the formation of positive work attitudes, psychological resilience, and religious orientation in carrying out work [7], [8].

The influence of the implementation of Islamic work ethics on employee performance shows that religious values can be a source of internal motivation at work. Employees who view work as a mandate tend to have a stronger commitment to completing tasks responsibly, disciplined, and honestly. These findings are in line with previous research that shows that *Islamic work ethics* can encourage positive organizational behaviors, such as openness, concern for the organization, and the courage to convey useful ideas [9], [33]. In the context of the BKPSDM of North Musi Rawas Regency, these values are important because the performance of the apparatus is not only related to the achievement of administrative targets, but also to the integrity of public services.

The findings of this study also reinforce the results of previous research, which affirmed that Islamic work ethics play a role in improving employee performance through strengthening Islamic motivation, job satisfaction, affective commitment, and organizational commitment [1], [34]. In this study, the implementation of Islamic work ethics is the most powerful variable that

explains employee performance compared to organizational culture. This shows that the encouragement of personal values that come from beliefs, trust, and awareness of work as worship has a real influence on employee work behavior. In line with previous research, Islamic work ethics can strengthen the meaning of work, reduce negative work behavior, and encourage employees to work more responsibly [7], [8].

Organizational culture has a positive influence on employee performance, but it is not significantly so. These findings show that organizational culture in BKPSDM North Musi Rawas Regency is not fully a direct factor that determines performance, but rather plays a supporting role that needs to be linked to a more operational work system. Organizational values, norms, and habits need to be translated into daily work practices, such as effective communication, coordination between fields, clarity of responsibility, cooperation, service orientation, and measurable performance evaluation. This interpretation is in line with previous research that shows that the influence of organizational culture on performance does not always work directly, but can be through intermediate variables such as job satisfaction, organizational commitment, employee engagement, and work motivation [10], [11].

The results of this study can also be compared with previous research that showed that employee performance is not only influenced by organizational culture, but also by leadership, work motivation, and religious values [35], [36]. The comparison strengthens the understanding that employee performance is the result of the interaction of various factors, both individual and organizational factors. In this study, the implementation of Islamic work ethics is more dominant because it is directly related to the personal awareness of employees in carrying out their duties. Meanwhile, organizational culture needs the support of other factors so that its influence on performance can be more real and measurable.

Simultaneously, the implementation of Islamic work ethics and organizational culture has a significant effect on employee performance. These findings are in line with previous research that shows that religious values, ethical leadership, and organizational culture can complement each other in improving employee performance [5], [35]. These results confirm that it is not enough to improve employee performance only based on individual values, but also needs to be supported by a healthy organizational environment. Thus, Islamic work ethics acts as an internal moral encouragement, while organizational culture acts as an external framework that directs employee work behavior.

The value of the determination coefficient showed that the implementation of Islamic work ethics and organizational culture was able to explain some of the variation in employee performance. In contrast, others

were influenced by factors outside the research model. This condition is in line with previous research that shows that employee performance is not only influenced by organizational culture, but also by other factors such as transformational leadership, employee engagement, work motivation, work environment, and job promotion [10], [37]. Both studies emphasized that organizational culture is more effective in encouraging performance when supported by reinforcing variables, such as

employee involvement and work motivation. In addition to organizational culture, employee performance also needs to be understood through other reinforcing factors such as transformational leadership, transactional leadership, self-creativity, work commitment, work motivation, and job satisfaction [12], [13]. Therefore, factors such as leadership, motivation, competence, work discipline, job satisfaction, work environment, and reward system need to be considered in further research.

Table 9. Synthesis of Research Results and Discussion

Aspects Analyzed	Research Results	Brief Discussion
Characteristics of respondents	The respondents totaled 35 employees with diverse backgrounds of gender, age, employment status, education, working hours, and fields of work.	The diversity of respondents shows that data is obtained from employees with different characteristics and work experience, so that it can describe the condition of the North Muli Rawas Regency BKPSDM in a more proportional manner.
Implementation of Islamic work ethics	The implementation of Islamic work ethics is in the very high category and has a significant positive effect on employee performance.	The values of trustworthiness, responsibility, honesty, discipline, and diligence serve as both moral and practical drivers that support the improvement of employee performance..
Organizational culture	Organizational culture is in the very high category, but it does not have a significant partial effect on employee performance.	Organizational culture is well perceived, but it has not yet become a strong direct factor in determining performance. Organizational values need to be translated into more operational communication, coordination, division of tasks, and work evaluation.
Employee performance	Employee performance is in the very high category.	Employees show a positive tendency in completing tasks, responsibilities, work quality, punctuality, and achieving work targets.
Simultaneous influence	The implementation of Islamic work ethics and organizational culture together has a significant effect on employee performance.	A combination of individual values and the organizational environment influences employee performance. Islamic work ethics become an internal moral impulse, while organizational culture becomes an external framework.
Coefficient of determination	The R-squared value is 0.505, so the two variables explain the 50.5% variation in employee performance.	The research model is quite capable of explaining employee performance. However, there are still other factors outside the model, such as leadership, motivation, competence, work discipline, job satisfaction, work environment, and reward system.
Implications of the outcome	Islamic work ethics need to be maintained and optimized, while organizational culture needs to be directed to have a greater impact on performance.	BKPSDM North Muli Rawas Regency needs to maintain the application of Islamic work values while optimizing organizational culture through a clear work system, effective communication, and objective performance evaluation.

Based on a comparison with previous research, the findings of this study strengthen the evidence that the implementation of Islamic work ethics is an important factor in improving employee performance. These findings are consistent with previous research that confirms that Islamic work ethics can shape positive work behaviors, strengthen responsibility, and support organizational effectiveness [6], [33]. However, the findings on organizational culture show more contextual results because the effect is positive but not yet statistically significant. These results extend previous research showing that organizational culture requires the support of other managerial factors, such as adaptive leadership, competencies, career development, and a clear work system in order for organizational values to have a more tangible impact on employee performance [38], [39].

This research provides the implication that the implementation of Islamic work ethics needs to be maintained and optimized as the basis for employee performance management. The values of trust,

responsibility, honesty, discipline, seriousness, and work orientation as worship need to continue to be integrated in employee development, leadership examples, and objective performance evaluation. Organizational culture also needs to be optimized so that it is not only a formal value of the organization, but is truly present in work practice through effective communication, coordination between fields, clear division of tasks, productive cooperation, and public service orientation. Thus, improving employee performance needs to be done through strengthening individual values as well as improving the organization's work system.

This study has limitations in the scope of respondents and the variables used. The study was only conducted on BKPSDM employees of North Muli Rawas Regency with a limited number of respondents. Hence, the research findings need to be understood in accordance with the institutional context. In addition, this study only examines the implementation of Islamic work ethics and organizational culture, while employee performance can

be influenced by other factors such as leadership, motivation, competence, work discipline, job satisfaction, work environment, and reward system. The use of questionnaires also makes the data highly dependent on respondents' perceptions, so it has not fully described the dynamics of work behavior in depth.

Based on the findings of the research, the BKPSDM of North Muli Rawas Regency needs to maintain and optimize the application of Islamic work ethics values in employee work activities through leadership examples, apparatus coaching, strengthening discipline, and objective performance evaluation. Organizational culture also needs to be optimized so that values, norms, and work habits can be more connected to employee performance achievements. Further research can expand the object of study in other government agencies, add more diverse variables, and use interviews or observations so that the analysis of employee performance is not only based on quantitative data, but also includes a deeper understanding of work practices in the field.

4. Conclusion

Based on the results of the research, the implementation of Islamic work ethics, organizational culture, and the performance of BKPSDM employees of North Muli Rawas Regency are in the very high category. The results of multiple linear regression showed that the implementation of Islamic work ethics had a positive and significant effect on employee performance. In contrast, organizational culture had a positive but not statistically significant effect. Simultaneously, the implementation of Islamic work ethics and organizational culture had a significant effect on employee performance, with a contribution of 50.5%. In comparison, the remaining 49.5% was influenced by other factors outside the research model. These findings show that the value of trust, responsibility, honesty, discipline, seriousness, and work orientation as worship are important factors in encouraging employee performance. Meanwhile, organizational culture still needs to be optimized so that values, norms, and work habits can be more connected to operational work practices, such as effective communication, coordination between fields, clear division of tasks, and objective performance evaluation. This research is limited to one agency and two independent variables, so the next study is recommended to expand the object of study and add other variables such as leadership, motivation, competence, work discipline, job satisfaction, work environment, and reward system.

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