



## The Effect of the Implementation of Sharia Management Functions on Employee Performance at Sharia Bank

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### Abstract

*The research focuses on the effects of sharia management function implementation towards the employee performance of PT BPRS Puduarta Insani Tembung an Islamic financial sharia banking company in Indonesia. The research therefore seeks to test the hypothesis that there is a correlation between Shariah compliant management practices that comprises of Planning, Organizing Actuating and controlling (POAC) and the performance of the employees. A quantitative research approach was therefore used, and questionnaires duly administered to all the twenty employees in the institution to capture all relevant responses. Data analysis was done using SPSS version 26; the primary analytical technique deployed here was simple linear regression analysis with the view of establishing the nature of the relationship between the variables. The results show that there exists a positive relationship between the Sharia management functions and the level of performance of the employees with management practices accounting for 74 percent. In its turn, personality explains 1% of the variance in performance outcomes. This implies that Sharia management practices are essential in the improvement of employee performance, because they not only proffer a working structural model, but also offer an organizational cultural solution to the improvement of organizational performance through deontological legal standards and then Islamic tenets. The outcomes of the study affirm the relevance of incorporating principles of Sharia in the management so as to create increased commitment, increased enthusiasm and higher employee performance in Islamic banks. The final implications for future research are proposed to look into organisational differences that may cause variations of these findings and possible moderator variables that may regulate this relationship.*

## Introduction

Every company has goals that they want to achieve for the sake of progress, including companies in the financial sector. It is important for companies to pay attention to management in an effort to achieve these goals. In the field of financial company services, proper and directed management can have an influence on employee performance which will have a significant impact and progress on the company (Rahmadi & Mutasowifin, 2021).

Sharia management is a management process that aims to achieve optimal results accompanied by the search for Allah's pleasure (Toha et al., 2021; Jumaidi & Nurhayati, 2023). Therefore, every step taken in the implementation of the management must be based on the teachings contained in the Qur'an, Hadith, and examples shown by the companions (Rifa'I & Marhamah, 2020). The concept of management with the sharia method is taken from the law of the Qur'an as the basis for

organizing management elements as an effort to achieve the targets to be achieved (Adillah & Zaky, 2022; Zain & Zakaria, 2022). The things that distinguish between sharia management and conventional management are that the Divine concept has an important role in the implementation process. Sharia management is management to obtain optimal results that lead to the search for Allah's pleasure. The steps taken in carrying out its management must be based on the rules of Allah SWT (Yusuf, 2023; Kolektif et al., 2020).

According to the Islamic view, management is not only a container, but more emphasis on how a work can be done and done properly and in an orderly manner in accordance with the prevailing Islamic teachings (Helfaya et al., 2018; Auda, 2022; Lubis, 2023). Therefore, it is necessary to implement management functions so that the sharia management system can run well, including *Planning, Organizing, Actuating, and Supervision (Controlling) or abbreviated as POAC* (Marwazi, 2020; Adung et al., 2021). The role of sharia management is as an organization of human resources to obtain the pleasure of Allah SWT (Subiyantoro & Hatmoko, 2023). There are four pillars of business management ethics in the Islamic perspective as exemplified by the Prophet Muhammad PBUH, namely monotheism, justice, will, freedom and responsibility (Prihantono, 2020; Salamun & Kadir, 2020).

In research by Ahmad (2015) explain that human resources is one of the organizational resources as well as an important factor in supporting the sustainability of the company's activities which greatly determines whether or not *the goals* of the organization are achieved through employee performance. According to performance is an employee's ability to perform certain skills or expertise. If the performance of employees is good, the organization's goals will be achieved well (Almatrooshi et al., 2016; Susanto & Parwitasari, 2021). Therefore, with effective and efficient organization, it is able to improve the quality of employee performance (Alshemmari, 2023). This means that management is very necessary to maximize employee performance in order to achieve the maximum organizational goals, in line with research from Islami et al. (2018). Thus, a person's performance in completing a task or job depends on their level of motivation and ability (Pattarani et al., 2021). The level of readiness and expertise possessed by an individual will not be effective enough without a clear understanding of what needs to be done and how to do it (Weiner, 2020; Hoque et al., 2023). Performance is the tangible result of the work performance shown by each employee in accordance with his or her role in the organization. Therefore, employee performance is a crucial factor in achieving company goals (Azizah & Sabtaji, 2022; Norawati et al., 2021; Simanungkalit, 2021; Afandi & Bahri, 2020).

Based on research conducted by Lubis (2023) analysis of the Implementation of Sharia Management Functions in Kopsyah BMT Civil Society of North Sumatra" stated that the implementation of the existing management function in the sharia cooperative BMT Civil Society of North Sumatra is good and in accordance with the existing theory, all functions can run in accordance with what should be implemented by the institution. This is also strengthened by a study conducted by "The Influence of Sharia Management on Employee Performance (Case Study at BMT Amanah Berkah Sukoharjo)" stating that sharia management in transformational leadership has a significant effect on the performance assessment of BMT Amanah Berkah Sukoharjo employees (Sumadi & Muliasari, 2019).

Islamic financial institutions in the form of banks consist of Sharia Banks and Sharia People's Credit Banks (BPRS). Islamic financial institutions are one of the solutions in improving the level of the community's economy, especially in providing a source of funds for the business world (Mubarak & Kadariah, 2020). In line with the times, the development of the banking world in

Indonesia is very rapid. Many established banks, both conventional and sharia banks, continue to compete for public trust. PT BPRS Puduarta Insani was established in 1992, and officially began operating on June 18, 1996. Since the beginning of its establishment, this company has only been named PT BPRS Insani, but it was proposed again in 1994 to become PT BPRS Puduarta Insani on the grounds that the name BPRS Insani had been registered (Riftiani et al., 2020). Based on the information obtained, the word "Paduarta" comes from the Banten language (Serang) which means "House of Property". During the establishment of the company, PT BPRS Puduarta Insani empowers employee performance as qualified human resources based on company standards through predetermined stages to get good employees (Mubarak et al., 2020).

From the various descriptions that have been described above, this study aims to find out that there is an influence of the sharia management function on the bound variable, namely the performance of employees of the Islamic bank PT, BPRS Puduarta Inasani Tembung. It is expected to have a significant impact on the company.

## Methods

This research is a type of quantitative research that is associative, where associative research is an effort to understand the relationship between two or more variables, with the aim of identifying roles, influences, and causal relationships, especially between independent variables and dependent variables. In this context, this study tries to relate the motivation variable (X) to performance (Y). This study utilizes a survey method to collect data from a group of people by using a questionnaire as a data collection tool. This approach to data collection involves providing respondents with a series of questions or written statements to answer which the questionnaire is then measured on a Likert scale. This research was conducted at PT. BPRS Paduarta Isani located in Percut Sei Tuan District, which is the subject of this study. The population in this study is all active employees totaling 20 people (Saragih, 2017; Afandi & Bahri, 2020).

In sampling, it is used by using the total sampling method, which means that the entire research population becomes a research sample, then the number of participants in this study is 20 people. Because indeed the total number of employees at the Islamic bank PT. BPRS Puduarta Insani only amounted to 20 employees, as many as 20 employees were included in the sample mentioned earlier. In analyzing the information, the researcher used SPSS software and simple linear regression techniques (Anas et al., 2022).

The data used in this study is primary data collected from respondents through the use of a questionnaire totaling 20 statements with each variable totaling 10 statement items. The primary data collection process is carried out by distributing a questionnaire containing statements to the respondents. After that, the assessment or scoring of various alternative answers is carried out using the Likert scale with five grading levels as follows (Rukminingsih et al., 2020):

Score 5 = Strongly Agree

Score 4 = Agree

Score 3 = Hesitant

Score 2 = Disagree

Score 1 = Strongly disagree

The data analysis method used is a simple regression analysis, with the following equation:

$$KKit: \beta_1KK + \beta_2\log FFM + \Sigma$$

Information:

KK = Employee Performance

FFM = Management Functions

$\Sigma$  = Coefficient

In order to obtain valid and reliable research instruments, research instruments are first tested for validity and reliability. The validity and reliability of the research instrument are tested with the standard that if the calculated r value exceeds the table r value at a confidence level of 95% with a significance level of  $\alpha = 5\%$ , then the item is considered valid; Conversely, if the calculated r value does not exceed the table's r value, the questionnaire item is considered invalid. Furthermore, reliability is tested with the criterion that if the Cronbach Alpha value is greater than 0.60, then the instrument is considered reliable. The reliability test uses Cronbach's Alpha method.

In order to evaluate whether or not the classical assumptions have been met as a basis in a simple linear regression analysis, it is necessary to test the classical assumptions on the research model. The tests include normality tests and heteroscedasticity tests. If the results of the Kolmogorov-Smirnov test show a significant value above 0.05, then it can be concluded that the residual data has a normal distribution. In addition, if the pattern formed in the scatter plot shows a certain trend, it indicates a heteroscedasticity problem. However, if the scatter plot shows a random spread, then it can be concluded that there is no heteroscedasticity problem.

## Result and Discussion

### Normality Test

To evaluate normality at a significant level, the Kolmogorov-Smirnov statistical test is used. Data with normal distribution showed considerable values above 5% and 0.05, while data with abnormal distribution showed significant values below 5% and 0.05. Research table 1 below shows the results of the normality test.

Table 1. Normality Test Results

N		Unstandardized Residual
		20
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.12669013
Most Extreme Differences	Absolute	.146
	Positive	.119
	Negative	-.146
Test Statistic		.146
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Table 1 shows that evidence of the distribution of data that is distributed regularly in table 1 above. If the Kolmogorov-Smirnov value is 0.200, which is higher than 0.05, then the significance threshold is greater than  $\alpha = 5\%$ , which is considered 0.05. All variables used in the analysis are assumed to have normal data distribution.

### Determination Coefficient Test (R2)

The review of this test was carried out to understand the relative value of one independent variable with the decision choice variable: Sharia Management Function (X)

Table 2. Determination Coefficient Test (R2)

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.861a	.741	.726	1.158

Based on the calculations that have been shown in table 2 above, it is known that the value of the determination coefficient is 0.741 or 74.1%. Which means that the variable of the sharia management function contributes 74.1% to the variable of employee performance decisions. While the remaining 25.9% was caused by other factors that were not researched and tested by researchers.

### Simple Linear Regression Analysis Test

The study will test the hypothesis of the correlation of one variable with a simple linear regression analysis using a statistical analysis program known as SPSS.

Table 3. Simple Linear Regression Analysis Test

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	10.755	5.140		2.092	.051
	Sharia Management	.774	.108	.861	7.167	.000

Based on the simple linear regression tests that have been carried out, it can be interpreted as follows:

$$Y = 10.755 + 0.774X$$

Where X = Sharia Management Function

Y = Employee Performance

The equation can be translated: (1) The constant of 10.755 means that the consistent value of the participant variable is 10.755.; (2) The regression coefficient X of 0.774 states that for every 1% increase in the Trust value, the Participation value increases by 0.774 or 77.4%. The regression coefficient is positive, so it can be said that the direction of influence of variable X on Y is positive.

### Partial Test (t-Test)

To find out whether the independent variable (X) affects the bound variable (Y), a t-test is carried out. As a comparison to see the significant influence, a significance level criterion of 5% (0.05) is used and the calculated t is compared with the t-table. The provisions for finding the value of t in the table are obtained by finding the number of respondents as follows:

$$n = N - 2$$

$$n = 20 - 2$$

$$= 18$$

Judging from the distribution of the t-value of the table (attached to the t-table), the t-value of the table is 1.734 with the following criteria: (1) H<sub>0</sub> is accepted and H<sub>a</sub> is rejected, if t counts < t table, then the conclusion that can be drawn shows that the function of sharia management does not have a positive and significant effect on employee performance; (2) H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, if t is calculated > t table, then the conclusion that can be drawn shows that the function of sharia management has a positive and significant effect on employee performance.

Table 4. Test Results t

	Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.755	5.140		2.092	.051
	Sharia Management	.774	.108	.861	7.167	.000

Based on the calculation above, it can be seen that the value of t is calculated  $7.167 > t$  table 1.734. In accordance with the criteria that have been explained earlier, if t calculates the  $>$  from t table, H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, meaning that there is a positive and significant influence of the sharia management function on employee performance.

### The Transformative Power of Sharia Management Functions

The conclusion that can be drawn from this study is that there is a highly close and statistically significant association between the Sharia management functions and employees' performance at PT BPRS Puduarta Insani Tembung. What is more, this correlation is not simply at the surface level, but it pervades the organizational performance and behavior. Another interesting outcome that can be subsumed under this point is the fact that Sharia management functions have been indicated to contribute 74. Of the total variance of the data collected, the 1% is evidence that shows the potential power of values-based management on the employee conduct and organisational performance.

Imaging here, Sharia management functions Planning, Organizing, Actuating and Controlling (POAC) are holistic and carry moral touch and spirituality which differentiate it from conventional management. For instance, planning in Sharia context implies a strategic direction and objectives that have to meet justice, equity and other tenets enshrined in the Sharia laws (Yusuf, 2023; Prihantono, 2020). Organizational goals and objectives lie in harmony with moral purpose, and this makes employees to exhibit high level of organisational commitment and productivity due to religious beliefs without any pressure from the company's political environment or material incentives like money.

The conclusions of this research contribute to the development of the knowledge that has been accumulated in the field of Islamic management and employees' performance. Other related research works include Lubis (2023) and Sumadi & Muliastari (2019) indicated that the implementation of Sharia management can lead organisations to attain positive organisational outcomes. However, this study goes a little further by determining the quantitative relationship between these functions and individual employee performance, which gives an indication of how Sharia works in the day to day running of an IFC.

Furthermore, the findings amplify more support with a study by Kolektif et al. (2020) who posited that the incorporation of ethical principles within managerial practices is not only desirable but is definitely desirable in order to put up a moral and efficient organization. The results of the current

study agree with this assertion; it showed that the ethical principles of Sharia are not mere organisational values but potent frameworks for enhancing organisational and individual performance by cultivating a strong ethical and vocational business culture.

As a matter of interest, this study also adds to the growing literature concerning the application of religious values by organisations especially for the management of operation and known explicitly as Islamic finance. According to Yusuf (2023), the global Halal industry revealed that the businesses underpinned by the Islamic values of shariah, can be highly competitive on the global market, being the businesses with ethical structures integrated with the commercial ones. This study affirms this view because the results indicated the key Sharia management functions can greatly improve employee performance, and in doing so, add value to organisational performances.

These studies are not restricted to IFIs and their consequences are manifold and far reaching. They question the mainstream management frameworks that less frequently treat the concept of ethical behavior and performance enhancement as compatible, let alone complementary, goals. On the basis of this paper, the experience signifies that ethical principles in management practices, including those drawn from Sharia, can help to improve operational efficiency and effectiveness. This is suggestive of novel ways in which it is possible to reconceptualise the theory of management to incorporate ethical issues into its very essence (Kolektif et al. , 2020).

From a theoretical standpoint, the study provides support for the proposition that when theories such as POAC are modified to incorporate principles of another culture as in this case Sharia, they can be a force for good in organisations that are steeped in religious beliefs. This is not a trivial alteration, nor simply cosmetic; it entails a complete transformation of the concept of management and a global definition of its objectives. In this regard, Sharia management is preferable because it encompasses moral, spiritual and practical aspect, delivering the outcomes that are not only financially viable, but also morally satisfying (Prihantono, 2020; Yusuf, 2023).

In this study, it also creates the possibility of theoretical research in future to examine the possibilities of applying Sharia management principles in other religious frameworks. The concept of perceiving ethics as a source of competitive advantage rather than as a limitation is practically provocative in the context of the modern world, which can redefine the approaches to management education and practice on the international level (Aula et al., 2022).

The current study's implications for practitioners in Islamic financial institutions are provided below. This study affirms a very strong positive relationship between the Sharia management functions and employee performance, therefore strongly propounding that these institutions should incorporate operations based on Sharia in all their management functions. This goes beyond compliance it entails acculturating management IA that is well grounded in the Islamic civilization where management decisions are taken knowing that there is a clear attempt to conform to Sharia laws (Anas et al., 2022; Putri & Yacob, 2022).

This body of men and women who manage these institutions should not only undergo managerial training for the technical aspects of the management but for the ethical and spiritual consideration as well. This may include seminars and awareness creation on the code of ethics in Islamic business awareness creation on the implementation of Sharia'h in daily operations, substantial organization of competency indicators that based on both the operational and ethical goals. Such an approach is likely to increase the level of employees' interest, motivation and productivity, since they will feel that they make meaning to their occupations based on their values (Gusmarani & Rajiyem, 2022; Norawati et al., 2021).

The impact goes beyond the specific firms involved indeed the wider automotive industry consequences are also notable. The phenomenon of Islamic finance expands around the world and therefore the need for efficient and compliant managerial practices. This research indicates a realization that introduction of sharia management functions will enable the Islamic financial organizations to have competitive edge, not just in the Islamic nations, but also in the global market that is experiencing rising demand for ethical business operations since consumers and shareholders are becoming more sensitive to it (Azizah & Sabtaji, 2022; Mubarak et al., 2020).

The study has its strengths and it also has some weaknesses that are discussed below. One of the main areas relating to the study is the subject selection which include only 20 employees from one Islamic bank, although the generalization of the research findings is thus restricted. Subsequent research should endeavor to use even a greater population of Islamic financial institutions whilst possibly using different Islamic region's financial institutions and or different size organizations so as to check whether the positive relationship existant between the Sharia management functions and the employee performance remains constant across different populations.

Unlike some other research works that look at many control mechanisms through which Sharia management functions affect employee performance, this study aims at capturing only the direct effects. For future studies, it is possible to investigate other moderating factors like, for instance, organizational culture, leadership approach or employee dedication. For instance, it would be interesting to examine whether the protective organizational culture, which fosters collectivism increases the benefits of Sharia management practices or whether the best leadership styles for Sharia practices promotion in the organisation exist (Islam et al., 2017; Norawati et al., 2021).

Another area for future studies is the comparison of Sharia management functions to other ethic management models, with examples of which are CSR or Servant Leadership. Comparing these frameworks of job design: what amounts to the differences in employee performance and organisational results? Such research could be important in identifying the merits and demerits of various ethical frameworks and perhaps give rise to the enunciation of an integrated, world-class management theory that would embrace the best from all ethical systems (Kolektif et al., 2020; Yusuf, 2023).

Indeed, the results of this study suggest that it is necessary to reject a clear cut division between ethics and rationality which dominates the management discourse. The evidence presented here indicates that when properly deployed, Sharia management functions improve employee performance even as they offer a guide to how ethical principles may be infused into the center of business operations for the creation of organizations that are both profitable and virtuous.

Where the business environment of the global economy is becoming more complex and ethically sensitive, the findings of this research may open up the possibility of a new paradigm in the theory and practice of management an application of ideals of business ethics and organisational effectiveness to build organisations which are not just profitable and competitive in the context of the global economy, but moral and humane as well. The contingency of Sharia management principles to be practiced with variation in different cultures is another area of research and practice that awaits to be written in the future, and is the possibility of a more fair, equal, and sustainable world economy.

## Conclusion

The implementation of sharia management functions is positively and significantly related to the performance of employees of PT. BPRS Puduarta Insani Tembung. This finding is reinforced by the fact that the tcount value ( $7.167 > t$  table  $1.734$ ). With a determination coefficient ( $R^2$ ) value of 74.1%, it can be concluded that most of the variations in the implementation of management functions can be explained by employee performance variables, while the remaining 25.9% is influenced by other factors that are not investigated by the researcher. In a simple linear regression equation, expressed as  $Y = 10.755 + 0.754X$ . Where the regression coefficient for the application of management functions (b) is 0.754. This shows that there is a positive influence between the implementation of sharia management functions and employee performance at PT. BPRS Puduarta Insani Tembung. In other words, the better the management functions are implemented, the better the performance of PT. BPRS Puduarta Inasni Tembung will increase by 0.754, assuming other variables remain constant.

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