



## Moderation of Islamic Work Ethic Variables on the Influence of Work Environment, Work Motivation, Work Culture and Compensation on Employee Performance

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### Abstract

This study aims to analyze the effect of the work environment, work motivation, organizational culture, and compensation moderated by Islamic work ethic on employee performance. Methods of data collection by distributing questionnaires to the RSI Magelang City. The questionnaire was obtained and then tested as many as 80 respondents with the purposive sampling method. The data was then tested using multiple regression analysis and moderated analysis Regression (MRA) to determine the effect of the independent variable and the effect of moderation on the dependent variable with the help of the SPSS version 23 application. The results showed that (1) the work environment had a significant effect on employee performance, (2) work motivation has no significant effect on employee performance, (3) organizational culture has no significant effect on employee performance, (4) compensation has a significant effect on employee performance, (5) Islamic work ethic is not able to moderate the independent variables, for example, the work environment, work motivation, and organizational culture for their influence on employee performance, but for the compensation variable it can be moderated by Islamic work ethic for its influence on employee performance with a negative coefficient.

## INTRODUCTION

Organizational performance to run optimally requires a strong organizational foundation in order to survive in the competition in the goods and services sector. One of its components is to strengthen and maximize the performance of human resources or in this case employees. The existence of competent, competitive, and well-trained employees who are the main elements in an organization which is expected to be the main factor determining the success of the organization. This is because employees are at the forefront of representing the performance of an organization. Especially in service-based organizations, the better and more professional the employees are, the higher the organizational performance and the impact on the organization's

reputation in the future.

To support organizational performance, it is necessary to pay attention and review employee performance with factors that affect employees as follows: work environment, where employees can do their work in a supportive environment, feel comfortable and good, so they can work professionally (Arta & Sari, 2015). Research by Hendar and Hikmah (2020), Budianto and Katini (2015), the findings indicate that the work environment is very influential on the performance of employees in an organization or company.

Work motivation, The role of employees in The company is very important if the company has employees who work with the poor performance it will hamper the performance of the company itself. Employees who are highly motivated at work will generate value or satisfaction

in carrying out its activities such as in-service and have a positive impact on the company. Therefore, work motivation can be interpreted as the work spirit that exists in employees who make them able to work to achieve goals certain (Yenni, 2019). Research by Ma'ruf and Chair (2020), Noer et al. (2020), the findings indicate that work motivation significantly affects employee performance.

Islamic work ethic is related to the spirit of carrying out duties and obligations accompanied by being honest and always hoping for the pleasure of Allah SWT. Because if employees have an Islamic work ethic, they have the principle that work is also a form of worship and a way to get ridho from Allah SWT. So that the Islamic work ethic inherent in employees will improve the performance of the company where he works (Citra et al., 2018). Research by Zulhelmy and Nanda (2021), Wahyuningsih et al. (2019), the findings explain that Islamic work ethic has an impact on employee performance.

Organizational culture, where employees' perceptions of the organization form a belief in values and expectations, with the formation of a good and correct organizational culture, will motivate employees to work more professionally (Rivai et al., 2009). Research by Dunggio (2020), Maliah (2016), the findings explain that organizational culture affects employee performance significantly and in a positive direction.

Compensation, to maximize the potential of the employees of the company owner or company manager, it is better to provide commensurate compensation to employees who are meritorious in doing their work. With the implementation of a fair and good compensation system, it is hoped that it can encourage organizational employees to improve their performance. Thus, employees will try to improve their performance, because the better their performance, the employees will receive better compensation rewards compared to other employees (Poluakan et al., 2019). Research by Fauzan and Sary (2020), Isvandiari and Fuadah (2017), findings explain where the compensation provided by the organization has a significant impact on employee performance.

The descriptions that have been presented are several factors that are assumed by the author to affect employee performance in an organization that is directly related to organizational performance.

### **Organizational Behavior Theory**

Organizational behavior is the study and application of knowledge about how people act

within organizations. Organizational behavior can be broadly applied to the behavior of people in all types of organizations, such as business, government, and services (Keith & Newstrom, 1985). Organizational behavior provides direction and guidance for the better achievement of organizational goals. In other words, organizational behavior relates to the use of knowledge for the achievement of organizational goals as expected. The research aim is understand achievement of the organization can be known from the performance of the organization itself. While organizational performance is strongly influenced by the performance of employees of the organization. In employee performance, there are several influencing factors, namely employee internal factors, organizational internal factors, organizational external factors. The novelty of research is synergistically affect employee work behavior which then affects employee performance.

### **Employee Performance**

A company to increase production requires competent and qualified employees or human resources. Employees are valuable assets to the company. Having employees who have good performance is expected to improve the performance of the company itself. This means that performance is a process of work carried out so as to produce work output (Wibowo, 2010). To assess employee performance, indicators are needed including (1) employee quality, (2) output quantity, (3) punctuality at work, (4) employee effectiveness, (5) independence, (6) work commitment (Dea, 2020).

### **Work Environment**

Environment an environment where an employee performs his daily work which can affect him in carrying out his duties (Arta & Sari, 2015). To assess how the work environment can affect performance, measuring indicators are needed, including (1) Lighting, (2) air conditions, (3) noise, (4) movement space, (5) safety, (6) cleanliness, (7) family atmosphere and communication between employees and superiors (Pardede & Mustam, 2017). The relationship of the work environment in influencing employee performance, as researched by Sihaloho and Siregar (2019), the findings explains that the work environment has a significant effect on the work environment. This means that the better the work environment is created, the better the employee's performance.

For this reason, the proposed hypothesis is:

H1: The work environment has a significant effect on employee performance.

### **Work Motivation**

Encouragement of a series of processes of human behavior in achieving goals (Wibowo, 2014). To assess how work motivation can affect performance, measuring indicators are needed, including (1) physiological needs or primary needs, (2) safety and security, (3) social, (4) rewards, (5) self-actualization (Robbins, 2006). The relationship of work motivation in influencing employee performance as research Ningtyas et al. (2019), the findings explain that work motivation significantly affects employee performance. This means that if employee motivation is high, employee performance will increase. For this reason, the proposed hypothesis is:

H2: Work motivation has a significant effect on employee performance.

### **Islamic Work Ethic**

Form of an Islamic work ethic can be in the form of attitudes and behavior, values, and doctrines rather than the actualization of religious teachings adopted by the community in this case Islam (Irkhami, 2014). To assess how the Islamic work ethic can affect performance, measuring indicators are needed, including: (1) active and hard working, (2) enthusiastic and thrifty, (3) diligent and professional, (4) efficient and creative, (5) honest and disciplined, (6) independent, (7) rational, (8) simple, (9) physical and mentally healthy (Asifudin, 2004).

### **Organizational Culture**

Organizational culture is an agreement on employee behavior within the organization which is described by always trying to create efficiency, free from errors, focused attention on the results and interests of employees, as well as being creative and accurate in carrying out tasks (Tampubolon, 2012). To assess how organizational culture can affect performance, measuring indicators are needed, including: (1) innovation, (2) detailed attention, (3) work results-oriented, (4) employee interests oriented, (5) moral, (6) work stability (Tampubolon, 2012).

The relationship of organizational culture in influencing employee performance as researched by Massie et al. (2017), concluded that organizational culture has a positive and

significant effect on employee performance. For this reason, the proposed hypothesis is:

H3: Organizational culture has a significant effect on employee performance.

### **Compensation**

Compensation is a counter-achievement to the use of labor or services that have been provided by the workforce (Wibowo, 2010). To assess how compensation can affect performance, measuring indicators are needed, including (1) salary, (2) promotion, (3) bonus, (4) appreciation and recognition (Yasmeen et al., 2013). The relationship of compensation in influencing performance employees as research by Isvandari and Fuadah (2017), concludes that compensation has a positive and significant effect on employee performance. For this reason, the proposed hypothesis is:

H4: Compensation has a significant effect on employee performance.

### **Moderation of Islamic work ethic on the influence of the work environment on employee performance**

Based on the synthesis of several studies including:

Research by Hadiansyah and Yanwar (2015), the findings explain that work ethic affects employee performance significantly and in a positive direction, meaning that the higher the employee's work ethic, the higher the employee's performance. Research by Budianto and Katini (2015), the findings explain that the work environment has a significant effect on employee performance. For this reason, the proposed hypothesis is:

H5: Islamic work ethic can moderate the work environment on employee performance.

### **Moderation of Islamic work ethic on the influence of work motivation on employee performance**

Research by Wahyuningsih et al. (2019), findings explain that partially work motivation affects employee performance. Likewise, simultaneously the independent variables of work motivation, Islamic work ethic, and organizational culture affect employee performance. The researcher assumes that the Islamic work ethic is able to moderate the work motivation variable because both have a significant influence on employee performance. For this reason, the proposed hypothesis is:

H6: Islamic work ethic can moderate work motivation on employee performance.

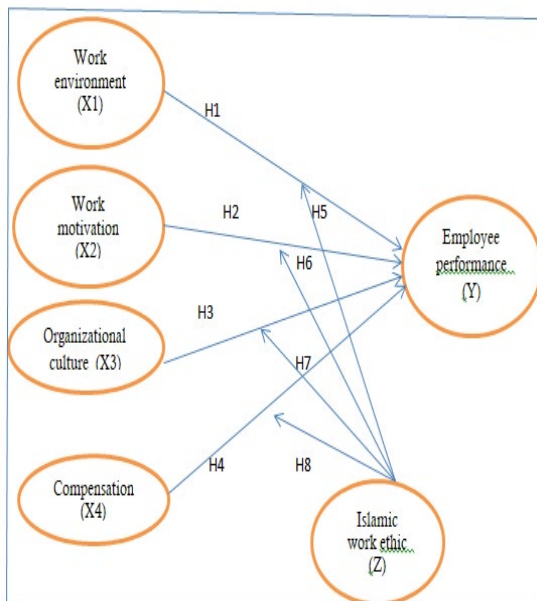
**Moderation of Islamic work ethic on the influence of organizational culture on employee performance**

In a similar study by Sari and Nugraheni (2019), the findings explain that there is a significant influence on employee performance of Islamic work ethic and organizational culture. In addition, organizational culture is able to moderate the Islamic work ethic on employee performance. For this reason, the proposed hypothesis is:  
 H7: Islamic work ethic can moderate work motivation on employee performance.

**Moderation of Islamic work ethic on the effect of compensation on employee performance**

In the research of Isvandiari and Fuadah (2017), findings explain that compensation and work discipline variables affect employee performance significantly Partial. In addition, the two independent variables simultaneously affect employee performance. This means that researchers assume that Islamic work ethic in this case work discipline can be a moderating variable for compensation because these two variables have a significant influence on employee performance. For this reason, the proposed hypothesis is:  
 H8: Islamic work ethic can moderate compensation on employee performance.

Based on the literature review and synthesis of previous research, a research framework is made as follows:



**Figure 1.** Research Framework

This research uses a quantitative approach and includes field research. The quantitative approach in question is research that processes and analyzes funds to obtain certain scientific information based on numbers obtained from data collection in the field (Martono, 2011). The population in this study are permanent and contract employees who work at the Islamic Hospital of Magelang City. The total number of employees of RSI Magelang City is 168 people.

The technique used for sampling is by using the purposive sampling technique, with certain criteria. In this case refer to Sekaran (2011), including: (1) A sample size of more than 30 and less than 500 is appropriate for most studies, (2) If the sample is divided into sub-sample (male/female, junior/senior, etc.), a minimum sample size of 30 for each category is appropriate, (3) In multivariate research (including multiple regression analysis), the sample size is at least 10 times larger than the number of variables from the study, (4) For simple experimental studies with strict experimental control, successful studies are possible with small sample sizes between 10 to 20 pieces. Based on these criteria, this study meets several requirements for the number of samples, namely the number of samples in this study is more than 30 and the number is 10 times greater than the number of variables, then these conditions are met. The number of samples in this study was 80 respondents. In this study, apart from using multiple regression analysis, it also uses Moderated Regression Analysis (MRA), where the model tests the independent variables on the dependent by including the moderating variable (Ghozali, 2016).

The equation of the Moderated Regression Analysis (MRA) model is as follows (Ghozali, 2018).

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_3 X_4 + e$$

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_1 X_1 * Z + \beta_2 X_2 * Z + \beta_3 X_3 * Z + \beta_3 X_4 * Z e$$

Description:

- Y = employee performance
- β0 = constant
- β1 X1 = work environment constant
- β2 X2 = work motivation constant
- β3 X3 = organizational culture constant
- β3 X4 = compensation constant
- Z = Islamic work ethic
- e = standar error

## RESULT AND DISCUSSION

**Table 1.** Model 1 Multiple Regression Analysis

Model	Coefficient	t	Sig
Work environment	0.149	2.133	0.036
Work motivation	-0.092	-0.702	0.485
Organizational culture	0.168	1.135	0.000
Compensation	0.168	2.991	0.031
Islamic work ethic	0.421	5.551	0.000
F	=	0.000	
R-Square	=	0.625/ 62.5%	

Dependent variable: employee performance

Based on the results of the table 1 test, showing that the work environment variable has a t-count value of 2.133 and a significance of 0.036, where the significance value is 0.05, it is concluded that the work environment variable is accepted, a. The work motivation variable has a t-count of -0.702 and a significance of 0.485, where the significance value is more than 0.05, it is concluded that the work motivation variable is rejected. The organizational culture variable has a t-count value of 5.251 1.135 and a significance of 0.260, where the significance value is more than 0.05, it is concluded that the organizational culture variable is rejected. The compensation variable has a t-count value of 2.198 and a significance of 0.004, where the significance value is less than 0.05, it is concluded that the compensation variable is accepted.

**Table 2.** Model 2 Moderated Regression Analysis

Model	Coefficient	t	sig
Work Environment	-0.24	-0.47	0.64
Work Motivation	0.18	0.16	0.87
Organizational Culture	-0.89	-1.45	0.15
Compensation	1.25	2.33	0.02
Islamic Work Ethic	0.45	1.50	0.14
Work Environment x Islamic Work Ethic	0.01	0.79	0.43
Work Motivation x Islamic Work Ethic	0.00	-0.25	0.81
Organizational Culture x Islamic Work Ethic	0.02	1.83	0.07
Compensation x Islamic Work Ethic	-0.02	-2.02	0.05

F	0.00
R-square	0.77

Based on the test results in Table 2, the following explanation is obtained. Moderation of Islamic work ethic on the influence of work environment on employee performance. The moderating variable of work environment X Islamic work ethic shows insignificant results because the value is greater than 0.05. Thus, there is no moderation between the work environment and Islamic work ethic on employee performance. Moderation of Islamic work ethic on the effect of work motivation on employee performance. The moderating variable of work motivation X Islamic work ethic shows insignificant results because the value is greater than 0.05, with a coefficient value of -0.004 and significant 0.805, so it can be concluded that there is no moderation of Islamic work ethic on the effect of work motivation on employee performance.

### Moderation of Islamic work ethic on the effect of work motivation on employee performance

The moderating variable of organizational culture X Islamic work ethic shows insignificant results because the value is greater than 0.05, with a coefficient value of 0.016 and significant 0.071, so it can be concluded that there is no moderation of Islamic work ethic on the influence of organizational culture on employee performance.

Moderation of Islamic work ethic on the influence of work motivation on employee performance. The moderating variable of compensation X Islamic work ethic shows significant results with a value less than 0.05, with a coefficient value of -0.015 and a significant 0.047, so it can be concluded that there is a moderating of Islamic work ethic for its influence compensation for employee performance in a negative direction.

## RESULT AND DISCUSSION

### The influence of the work environment on employee performance

In this study the work environment variable or coefficient (X1) is 0.149 and states that each addition of one point for the work environment variable will increase employee performance by 0.149 with a t count of 2.133 and a significance value of 0.036 where the significance value is smaller than alpha 0.05, it can be concluded that the work environment variable has a statistically positive and significant effect on employee performance RSI Magelang City. Thus, the results

of this study empirically reject H0 and accept H1, which states that the work environment has a positive and significant effect on employee performance. The results of this study indicate that the work environment at RSI Magelang City has very comfortable conditions for employees such as smooth air circulation, free space for movement, the absence of disturbing noises, and a clean and orderly working environment supported by a mutually supportive atmosphere between colleagues. Work will improve the performance of the employee.

The results of this study are supported by previous research conducted by Hendra and Hikmah (2020), howed that the work environment variable had a positive and significant effect on employee performance. Meanwhile, research conducted by Meirina (2013), shows that the work environment variable has no effect on employee performance. This means that the presence or absence of a good and orderly work environment does not affect the employee.

#### **The effect of work motivation on employee performance**

The coefficient of work motivation is -0.092 which states that each additional 1 point of motivation has no significant effect so it does not increase employee performance by -0.092 with a t count of -0.702 and a significance value of 0.485 greater than alpha 0.05. So it can be concluded that the work motivation variable has a statistically insignificant effect on the performance of employees of RSI Magelang City. Thus, Hypothesis 2 which states that work motivation has a positive and significant effect on employee performance (Y) is rejected and Hypothesis 0 is accepted. This indicates that work motivation does not change the employee's performance.

Mangkunegara and Prabu (2009) state that humans are social beings who want. This desire occurs continuously and will only stop when the end of his life arrives. In addition to the unlimited wants of each employee, a need that has been satisfied does not become a motivating tool for the perpetrator, only an unfulfilled need will become a motivator. According to Luthans (2006), in principle, an employee is motivated to carry out his duties depending on the strength of the motives that influence him. Whether it's getting a salary or a sense of comfort received when carrying out work.

The results of this study support the results of previous research conducted by Suwati (2013), resulted in work motivation decisions not having a significant effect on employee per-

formance. This study also does not support the results of research conducted by Ningtyas et al., (2019), whose research results work motivation variables have a positive and significant effect on employee performance.

#### **The influence of organizational culture on employee performance**

In this study the organizational culture variable or coefficient value of 0.168 states that each addition of one point of the organizational culture variable will increase employee performance by 0.168 with a t count of 1.135 with a significance value of 0.260 with a significance value greater than alpha 0.05, it can be concluded that the organizational culture variable has a statistically positive and insignificant effect on employee performance at RSI Magelang City.

In this case, it means that hypothesis 3 is rejected and hypothesis 0 is accepted. Thus, through this research, the variable of organizational culture is considered weak by respondents so the management of the Magelang City Islamic Hospital must continue to strive to improve organizational culture, especially in order to improve the performance of the employees themselves. The results of this study support previous research conducted by Masambe et al., (2015), concluded that organizational culture has no significant effect on employee performance.

#### **The Effect of Compensation on Employee Performance**

The results in this study of the compensation variable or coefficient value of 0.247 stating that each addition of one point of the compensation variable will increase employee performance by 0.247 with a t count of 2.991 with a significance value of 0.004 with a smaller significance value, from alpha 0.05, it can be concluded that the compensation variable statistically has a positive and significant effect on the performance of employees of RSI Magelang City. Thus, the results of this study empirically reject H0 and accept H4, which states that compensation has a positive and significant effect on employee performance. This indicates that the compensation received by the employees of RSI Kota Magelang is commensurate with what has been given to the company. Both compensation in the form of salary, self-esteem, and recognition for what has been done and given to RSI Magelang City.

The results of this study support previous research regarding the relationship of compensation variables to employee performance conducted by Posuma (2013), which resulted in the

conclusion that compensation has a significant effect on employee performance.

**Moderating effect of Islamic work ethic on the influence of work environment, work motivation, organizational culture, and compensation on employee performance.**

The test results show that the Islamic work ethic variable only moderates the compensation variable in a negative direction, while for other independent variables the work environment, work motivation, and organizational culture cannot be moderated by the Islamic work ethic for its effect on employee performance.

**CONCLUSION AND RECOMMENDATION**

Based on the results of research through the stages of data collection, data processing, and data analysis, it is concluded that (1) the work environment has a significant effect on employee performance, (2) work motivation has no significant effect on employee performance, (3) organizational culture has no significant effect on employee performance, (4) compensation has a significant effect on employee performance, (5) Islamic work ethic is not able to moderate the independent variables including work environment, work motivation and organizational culture on its influence on employee performance, but for compensation, the variable can be moderated by Islamic work ethic for its influence on employee performance with a negative coefficient.

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