



## **The Effect of Implementation Islamic Values and Employee Work Discipline on The Performance of Moslem Religious Employees at Regional Financial Management in the North Sumatera Provincial Government**

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**ABSTRACT:** *This study aims to look at the effect of implementation islamic values and employee work discipline on the performance of Moslem religious employees at regional financial management, both partially and simultaneously in the North Sumatera Provincial Government. The population was 34 Regional Device Organization (OPDs) in the North Sumatera Provincial Government, and the sample is 102 respondents using a purposive sampling technique with criteria namely muslim employees who work on the task of regional financial management. The data were primary data were obtained by using questionnaires and conducting a survey. The gathered data were analyzed by using multiple linear regression tests for analytical analysis which had been tested by using classic assumption. The result of the research showed that, partially, implementation of islamic values and employee work discipline had positive and significant influence on the performance of Moslem religious employees at regional financial management in the North Sumatera Provincial Government. Simultaneously, implementation islamic values and employee work discipline had significant influence on the performance of Moslem religious employees at regional financial management in the North Sumatera Provincial Government.*

**KEYWORDS:** *Implementation Islamic Values, Employee Work Discipline, Performance of Moslem Religious Employees at Regional Financial Management.*

### **I. INTRODUCTION**

In order to realize good corporate governance and global competitiveness, qualified human resources are needed. At the moment there is a strong acceptance of the competition in the world of work as representing a global presence, the organization requires professional human resources who have integrity in their work. Spiritual competencies have a major role in realizing integration as the key to building noble beliefs and morals based on religious values.

The ability to manage human resources, in the form of employee empowerment will increase employee commitment to the organization. Employees whose commitment will have a major impact on achieving organizational performance. Human resources in this case must be prepared, willing and able to contribute to efforts to achieve organizational goals. Certain values that exist in the organization are potential strengths to direct employees and organizations to achieve their goals. As an organization that is always faced with the development of advances in science and technology, government agencies must have certain moral values that serve as guidelines for their employees to achieve their goals. In some organizations, moral or ethics is then developed towards spiritual or Islamic values (Ancok & Suroso, 2008).

The key to the progress and success of an organization is employee work discipline. Employee work discipline is a primary component that must be possessed by qualified human resources (Sinamo, 2011). In general, the work discipline of mesih employees tends to be low. This can be seen in terms of timeliness. Often there are delays in starting an event, late hours



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of work, delays in the schedule for departure of transportation equipment or other delays caused by time discipline.

The above conditions also occur in the North Sumatera Provincial Government. In the North Sumatera Provincial Government, there are still many Civil Servants (ASNs) who do not have good discipline. This can be seen from the morning applause at the Regional Secretariat of the North Sumatera Provincial Government. ASNs who oversleep at the morning apples, don't even participate at all.

The image of North Sumatra Province as a province that has a peaceful, courteous, religious and friendly society is expected that Muslim ASNs have good work discipline. Employee work discipline is very closely related to the values embraced by someone. Working for a Muslim is a serious effort, by mobilizing all assets, thoughts and, his dhikr to actualize or reveal his meaning as a servant of Allah who must subjugate the world and place himself as part of the best society (Harsono & Santoso, 2006).

The success of the organization in achieving its objectives depends on how much the quality of the employee's performance and the elements in it. Optimal employee performance shown by employees or by all sub-systems of the organization will produce quality work and become the organization's capital to plant the seeds of public trust. Quality of performance is very dependent on values, as well as employee motivation and passion in acting.

Employee performance is an unavoidable demand if a government agency wants to achieve organizational goals. Moreover, employees who are constitutionally formed to provide services to the community. Employee performance is a manifestation of the behavior of an activity that has been carried out and in accordance with predetermined expectations. performance is the answer to success or failure in creating and growing the behavior of employees to work with other employees and also as an indicator of whether the tasks, functions and responsibilities as well as objectives have been achieved optimally.

The realization of good performance if each individual in the organization has a high commitment in carrying out the organization's vision and mission. Therefore every ASN as a Government Apparatus is required to have that commitment so that the performance of government organizations that carry out their responsibilities, namely protecting, serving and regulating the people, can be optimal.

Having good regional financial management is one of the vision and mission of an organization. Regional financial management in its implementation certainly cannot yet be categorized as perfect, there are still obstacles that must be corrected in it, especially accounting problems which in certain situations will become one of the technical constraints for executives in regional financial management such as accrual-based SAP implementation which is an accounting policy which must be applied to the management of current state finance, where in the research conducted by (Nasution & Ramadhan, 2018) stated that human resources, incentives and supporting facilities have an effect on Accrual-Based SAP Implementation.

(Syahrída, 2009) asserts that of the many problems that exist in the regional government, one of them is accounting. This statement indicates that regional financial managers in each Regional Device Organization (OPDs) need to be carried out carefully in order to resolve accounting constraints and be able to adequately present financial information. (Mardiasmo, 2004) emphasizes that the financial accountability system of an institution can run well, if there is a good financial management mechanism. This means that regional financial management reflected in the Regional Budget (APBD) has a strategic position in realizing accountable government management.

Other problems in regional financial management are employee performance problems that are still low, this can be seen from the lack of optimizing self potential such as in reporting that is not completed on time, non-optimal work results that are not in accordance with the instructions of the leadership, incomplete evidence of reports office administration in accordance with applicable provisions, and enthusiasm is still lacking, namely lack of heeding



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advice or input from coworkers and leaders and often the resulting data is less accurate, some people who ask for data and reports are not responded to and are not friendly in giving it. Based on the description above, the researcher is interested in researching The Effect of Implementation Islamic Values and Employee Work Discipline on The Performance of Moslem Religious Employees at Regional Financial Management in the North Sumatera Provincial Government.

## II. LITERATURE REVIEW

### **Implementation Islamic Values**

Management that has Islamic values, of course, will carry it out in the company's operational and strategic activities. Religious values will influence someone in making decisions, including managerial decisions (Rice, 1999). If religious values are carried out well, it can be expected that the managerial decisions made will also be good, so as to increase effectiveness. Viewed from the side of Islam and the practice of government has social goals. The same is also concluded by (Pies, Beckmann, & Hielscher, 2010), which states that governance has a social mandate. Governments that apply Islamic values will encourage management to fulfill this mandate. (Is'haq, 2012) also argues that managerial decisions are often made based on their own interests. The existence of Islamic values in making decisions will encourage harmonization and signs.

Managerial decisions that are directed, maintained, and based on good Islamic ethics will give birth to good decisions. Good decisions not only in terms of decisions that can maximize financial performance. With decisions that pay attention to all aspects, it will improve the company's performance in full, financial and non-financial. Performance measured by maqashid sharia is a performance measurement that takes into account various aspects as described above.

### **Employee Work Discipline**

(Nitisemito, 1996) defines that discipline is an attitude, behavior, and act in accordance with the company rules, either written or not. Discipline is also the awareness and willingness of a person to obey all laws and social norms in force. Employee discipline can be seen from the responsibility, attitude, behavior and action of an employee in compliance with all forms of regulation as long as they work at the agency. Good leadership will lead to employee motivation, so with high motivation the employees will have high discipline and ultimately affect the performance of employees. Work discipline owned by employees can affect the performance. It is in line with the research conducted by (Wahyuni, 2008) which shows that better work discipline affects the performance.

### **Performance of Moslem Religious Employees**

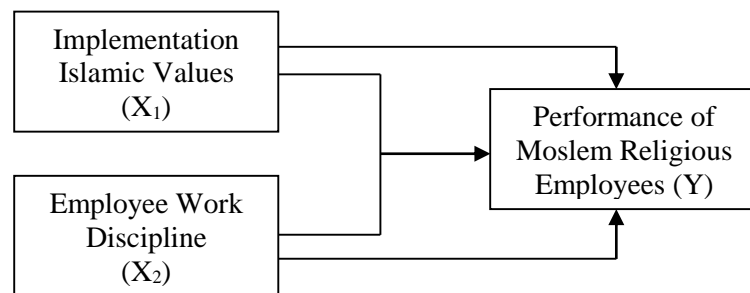
Performance is a condition that must be known and confirmed to certain parties to find out the level of achievement of the results of an agency associated with the vision of an organization or company and knowing the positive and negative effects of an operational policy. In general, the notion of performance is the result of work achieved by a person based on job requirements. A job has certain requirements to be achieved in achieving a goal which is also called a work standard. To determine whether the employee's performance is good or not, it depends on the results of the comparison with the standard work. Job results are the results obtained by an employee or employee in doing work according to job requirements or performance standards.

(Sutojo & Aldridge, 2015) states that performance is a person's success in carrying out tasks, In general, performance is given a limit as a person's success in carrying out a job. While other theories about performance according to (Sutrisno, 2010) suggest, Performance is the quantity, quality and time used in carrying out tasks. Quantity is a result that can be calculated

to what extent a person can successfully achieve a predetermined goal. Quality is how a person performs his duties, namely regarding the number of errors that are made, discipline and determination. Working time is about the number of absences performed, the delay and the length of work period in the year that has been undertaken.

The understanding of performance according to (Bangun, 2012) states that performance is the result of work achieved by employees based on job requirements. An employee or employee is said to have succeeded in carrying out his work or having a good performance, if the work obtained is higher than the performance standard. The above theory when linked in Islam, work and have performance for a Muslim is a must, where he needs serious effort, by mobilizing all assets, thoughts, and dzikir to show that he is a servant of God who must give value to happiness for universe. The point is to prosper the earth, God tells humans to engage in the world of economics, work and try earnestly. Work has a high value with Allah, because work is His command, then work is worship. For a Muslim, living in the world is not only concerned with the hereafter and prioritizes the world, but a Muslim must prioritize both, both the interests of the hereafter and the world.

**Figure 1  
Research Framework**



Based on the problem formulation and theoretical basis described above, the hypothesis in this study is as follows:

H1 : Implementation Islamic Values affects the Performance of Moslem Religious Employees at regional financial management in the North Sumatera Provincial Government.

H2 : Employee Work Discipline affects the Performance of Moslem Religious Employees at regional financial management in the North Sumatera Provincial Government.

H2 : Implementation Islamic Values and Employee Work Discipline affects the Performance of Moslem Religious Employees at regional financial management in the North Sumatera Provincial Government.

The underlying framework of this research can be drawn as in Figure 1.

### III. RESEARCH METHODS

#### Research Design

Based on the data, this research uses primary data. The population was 34 Regional Device Organization (OPDs) in the North Sumatera Provincial Government, and the sample is 102 respondents using a purposive sampling technique with criteria namely muslim employees who work on the task of regional financial management. In terms of the method of analysis, this research is classified as quantitative research that requires hypothesis tests using statistical testing tool.

#### Identification of Variables

Variables used in this research are dependent variable and independent variables. The dependent variable is performance of moslem religious employees (Y), and the independent variables are implementation islamic values (X1) and employee work discipline (X2).

#### Data Analysis Technique



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The data analysis technique in this study is quantitative data analysis. Quantitative data is a test of data and analysis of data by calculating the numbers to answer the problem formulation, as well as calculations for the proposed hypothesis regarding independent variables (implementation islamic values and employee work discipline) comparing the dependent variable (performance of Moslem religious employees), also partially and simultaneous. Then, conclusions were taken to test the data. The data were primary data were obtained by using questionnaires and conducting a survey. The gathered data were analyzed by using multiple linear regression tests for analytical analysis which had been tested by using classic assumption.

## IV. RESULTS & DISCUSSION

### Results

The first step is to do the t test. The t statistical test is conducted to test whether the independent variable (X) individually has a significant relationship or not to the dependent variable (Y).

**Table 1**  
**Partial Hypothesis Testing Results (t)**

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	19.448	2.564		7.584	.000
	Implementation Islamic Values	.275	.060	.407	4.580	.000
	Employee Work Discipline	.118	.048	.217	2.444	.016

a. Dependent Variable: Performance of Moslem Religious Employees

Based on the results of data analysis, it can be seen that: (1) the Constant Value of 19,448 means that the Implementation Islamic Values and Employee Work Discipline variables are worth 0, the Performance of Moslem Religious Employees is worth 19,448; (2) Beta coefficient values for Implementation Islamic Values variables are positive at 0.275, which means that every increase in the variable Implementation Islamic Values, the Performance of Moslem Religious Employees will increase by 0.275 assuming other variables are considered constant; (3) The Beta Coefficient value for the Employee Work Discipline variable is 0.118, which means that each increase in the Employee Work Discipline variable will increase the Performance of Moslem Religious Employees by 0.118 assuming other variables are considered constant.

The results of hypothesis testing can also be seen from table 1. The conclusions are as follows. First, the influence of Implementation Islamic Values on the Performance of Moslem Religious Employees. The test results on the effect of the variables Implementation Islamic Values on the Performance of Moslem Religious Employees indicate a significant and positive influence. This can be seen from t count greater than t table ( $4,580 > 1,984$ ). based on this, the hypothesis test accepts H1.

Second, the influence of Employee Work Disciplines on the Performance of Moslem Religious Employees. The test results on the influence of the Employee Work Discipline variable on the Performance of Moslem Religious Employees indicate a significant and positive influence. This can be seen from t count greater than t table ( $2,444 > 1,984$ ). Based on this, the hypothesis test accepts H2.

The second stage, test simultaneously with the F test. The F statistical test is conducted to test whether the independent variable (X) simultaneously has a significant relationship or not to the dependent variable (Y).



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**Table 2**  
**Simultaneous Hypothesis Testing Results (F)**  
**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	72.727	2	36.364	14.139	.000 <sup>a</sup>
	Residual	254.616	99	2.572		
	Total	327.343	101			

a. Predictors: (Constant), Implementation Islamic Values, Employee Work Discipline

b. Dependent Variable: Performance of Moslem Religious Employees

In table 2 above, it can be seen that the magnitude of the calculated F value (14,139) > F table (3,088). This result shows that the hypothesis test accepts H3, so that it can be seen that the implementation of the Islamic Values and Employee Work Discipline simultaneously influences the Performance of Moslem Religious Employees at Regional Financial Management in The North Sumatera Provincial Government.

## Discussion

The results of partial hypotheses for the Implementation Islamic Values variable are Implementation Islamic Values that have a significant and positive effect on the variable Performance of Moslem Religious Employees. Based on these results, it can be concluded that the influence of Implementation Islamic Values on the Performance of Moslem Religious Employees is very close. This result is in line with the theory described earlier that Management, which has Islamic values, will certainly carry it out in the company's operational and strategic activities. Religious values will influence someone in making decisions, including managerial decisions (Rice, 1999). If religious values are carried out well, it can be expected that the managerial decisions made will also be good, so as to increase the effectiveness and Performance of Moslem Religious Employees at Regional Financial Management in The North Sumatera Provincial Government.

The results of partial hypotheses for the Employee Work Discipline variable is the Employee Work Discipline which has a significant and positive effect on the variable Performance of Moslem Religious Employees. Based on these results, it can be concluded that the effect of Employee Work Discipline on the Performance of Moslem Religious Employees is very close. This result is in line with the research conducted by (Wahyuni, 2008) which shows that high employee work discipline will affect the performance of employees.

The results of simultaneous hypotheses for the implementation of Islamic Values and Employee Work Discipline variables are the Implementation of Islamic Values and Employee Work Disciplines that have a significant effect on the variable Performance of Moslem Religious Employees. Based on these results, it can be concluded that the influence of the Islamic Values and Employee Work Discipline Implementation on the Performance of Moslem Religious Employees is very close.

## V. CONCLUSION & SUGGESTION

### Conclusion

Based on the results of the research and discussion previously stated, we can draw conclusions from the research on the Effect of Implementation of Islamic Values and Employee Work Discipline on the Performance of Moslem Religious Employees at Regional Financial Management in the North Sumatra Provincial Government as follows: (1) partially, implementation of Islamic values has positive and significant influence on the performance of Moslem religious employees at regional financial management in the North Sumatra Provincial Government. (2) partially, employee work discipline has positive and significant influence on



the performance of Moslem religious employees at regional financial management in the North Sumatra Provincial Government. (3) simultaneously, implementation of Islamic values and employee work discipline to have a significant influence on the performance of Moslem religious employees at regional financial management in the North Sumatra Provincial Government.

### **Suggestion**

The next researcher, it is recommended to expand the sample and research population which is not only limited to the scope of the North Sumatra Provincial Government but must expand the sample and research population into the overall scope of the District Government, City Government, Provincial Government and Central Government and even cross-country become broader and can be more generalized.

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