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# Islamic Work Ethics in Modern Organizations: The Mediating Role of Organizational Culture

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### Abstract

This study aims to explore and elucidate the perception and implementation of Islamic Work Ethics (IWE), Organizational Culture (OC), and Job Involvement (JI) within Sharia-compliant banks. This study comprises a threefold examination. Firstly, it scrutinizes the immediate influence of IWE on JI. Secondly, it delves into the mediating role of OC in the relationship between IWE and JI. Lastly, it explores the direct influence of IWE on OC and the subsequent impact of OC on JI. The research cohort consisted of 151 employees from Bank Rakyat Indonesia (BRI) Syariah (now Bank Syariah Indonesia (BSI)) in Banda Aceh, Indonesia. Primary data were collected through the distribution of questionnaires and analyzed using a Structural Equation Modeling (SEM) framework with the Application Analysis of Moment Structures (AMOS). The findings revealed that: (1) IWE exerts a relatively modest direct impact on JI, (2) OC emerges as a pivotal factor mediating the influence of IWE on JI, and (3) IWE has a direct and significant effect on OC, subsequently affecting JI. These multifaceted findings are comprehensively explored and discussed in the ensuing discourse.



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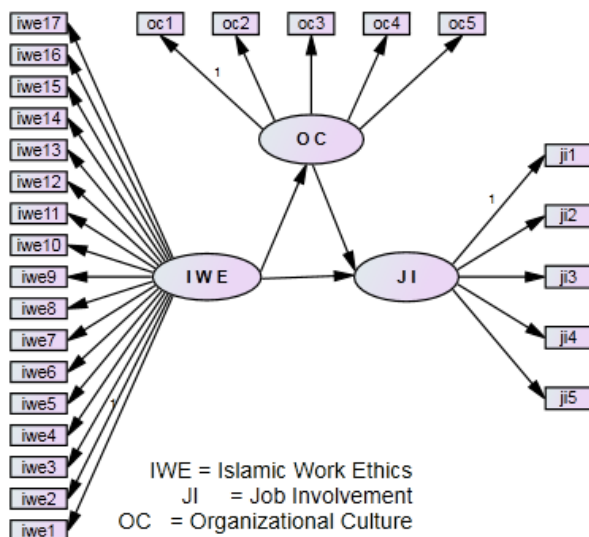
## 1. Introduction

In today's business landscape, human resources are no longer viewed as mere cogs in the corporate machine; they are esteemed as invaluable assets [1, 2]. Furthermore, the personnel within a company are more than individuals; they embody the very essence of what is known as human capital [3, 4].

Employee dedication to a company, along with the deep emotional connection they establish, represents a reservoir of voluntary contributions with the potential to enhance its performance [5–7]. The landscape of Human Resource Management (HRM) is currently undergoing a profound transformation, shifting its focus towards strategically utilizing employees through measurable

initiatives within the realm of commercial enterprises. Thriving in the contemporary business arena requires adaptability, resilience, a customer-centric ethos, and agility in guiding organizational trajectories. In such a dynamic environment, the effectiveness of HRM takes on paramount importance in the pursuit of business success [8, 9].

Islamic Work Ethics, Organizational Culture, and Job Involvement are intricately connected in shaping organizational behavior. Islamic Work Ethics, rooted in principles of integrity, accountability, fairness, and compassion, serve as a moral compass for individuals in their professional endeavors [10, 11]. When an organization cultivates an Islamic-oriented culture,



**Figure 1.** Research framework.

characterized by values aligned with Islamic teachings, inclusivity, empowerment, and transparency, it creates an environment conducive to ethical conduct and employee well-being [12, 13]. This, in turn, fosters higher levels of Job Involvement, as individuals find purpose and meaning in their work, particularly when their personal values align with those promoted by the organization. Empowerment, accountability, and a positive work environment further enhance this sense of involvement, leading to a more productive, committed, and ethical workforce within an Islamic-oriented organizational framework [14–16].

A previous study by Rizk [17] asserted that various aspects of Sharia mentioned in the Qur'an can be developed through an authentic Islamic approach to ethics. Indeed, as Abuznaid [18] argues, Islamic Work Ethics encompass economic, social, and moral elements, while Abdi et al. [19] emphasize that Muslim individuals are obliged to practice Islamic ethics in all aspects of their lives. Meyer and Van Dick [20] highlighted the notion that every nation has its own history and cultural context, which determine the significance of work as an integral facet of human life. Both cultural and religious backgrounds have an impact on ethical thinking and behavior. Rasid et al. [21] argue that leadership, organizational culture, and individual commitment to organizations have become focal points of interest for behaviorists. Rasid further posits that a culture of commitment among employees will contribute to achieving superior, long-term performance.

Based on the theoretical framework and prior studies explained, this study examines the perceptions and practices of Islamic Work Ethics in one of the Sharia banking institutions in Banda Aceh, Indonesia. It also includes an analysis of how Organizational Culture

mediates the relationship between Islamic Work Ethics and Job Involvement. The study findings will provide insights into Islamic Work Ethics in modern organizations within Islamic financial institutions, especially in the Sharia banking sector.

## 2. Literature Review

### 2.1. Islamic Work Ethic Concept

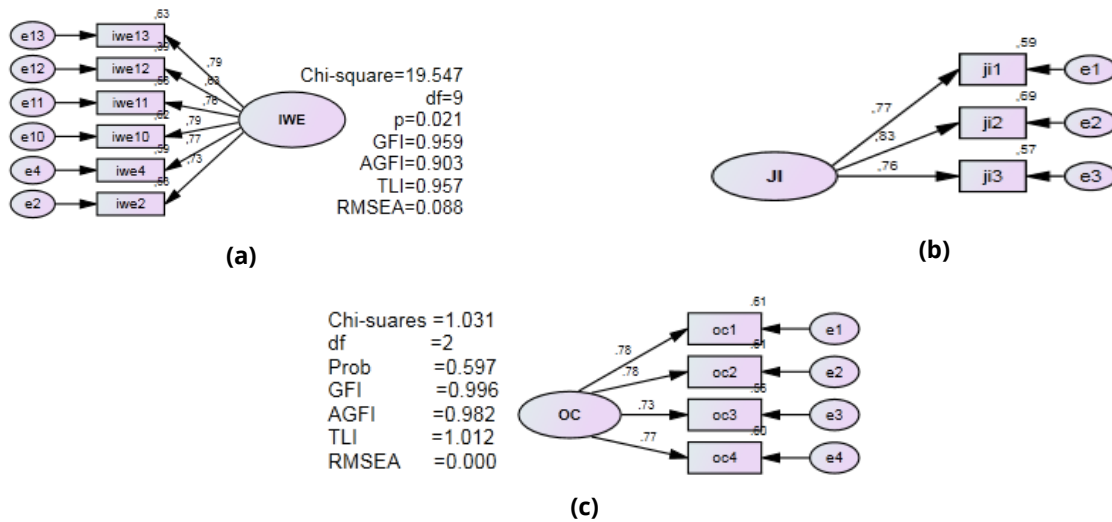
The research-based concept of Islamic Work Ethics was initially formulated by Professor Abbas Ali at Indiana University of Pennsylvania [22]. According to his analysis, most authors perceive Islamic Work Ethics as a set of moral principles distinguishing right from wrong, a viewpoint supported by Kumar & Rose [23], El-Kot & Burke [24], Salahuddin et al. [25], Mohammad & Quoquab [26], and Mohammad et al. [27]. Ali [28], Ali and Owaihan [29] describe the work ethic inherent in Islam as an attitude that deems work as a mandatory and benevolent activity, grounded in human needs and the pursuit of individual and social equilibrium in life. Furthermore, they conceptualize Islamic Work Ethics as comprising four primary domains: enterprises, teamwork, openness, and responsible moral action [30, 31].

### 2.2. Job Involvement Concept

The concept of Job Involvement, originally developed by Lodahl and Kejner in 1965 [32], defines work involvement as the extent to which an individual's self-esteem is influenced by their job performance. According to Brown [33], the degree to which a person psychologically identifies with their work is directly linked to its importance in their self-image. Employees can be considered engaged with their jobs when they can psychologically identify with their work and believe their performance is significant not only for themselves but also for the organization. The positive personality traits exhibited by an employee can be predicted to affect their participation in the workplace. In other words, personality is one of the factors that can influence employee engagement [34–37].

### 2.3. Organizational Culture Concept

Organizational Culture can be defined as a property that emerges from the implicit and explicit principles of organizational design, encompassing values and behaviors that shape the distinct social and psychological environment of an organization [38, 39]. Organizational Culture forms a system shared by members, setting one organization apart from another. It's a potent force observable in any organization, influencing its well-being due to the values, beliefs, symbols, and behaviors held



**Figure 1.** Validity test results of factorial constructs with Confirmatory Factor Analysis (CFA): (a) IWE, (b) JI, and (c) OC.

**Table 1.** The results of the significance level of the IWE, JI, and OC construct on manifest variables.

Variable			Estimate	S.E.	C.R.	P	Label
iwe2	<---	IWE	1.000	-	-	-	-
iwe4	<---	IWE	0.953	0.108	8.790	***	par_1
iwe10	<---	IWE	0.969	0.116	8.334	***	par_2
iwe11	<---	IWE	1.143	0.138	8.290	***	par_3
iwe12	<---	IWE	1.078	0.131	8.203	***	par_4
iwe13	<---	IWE	1.188	0.133	8.926	***	par_5
ji1	<---	JI	1.000	-	-	-	-
ji2	<---	JI	1.281	0.148	8.640	***	par_1
ji3	<---	JI	1.126	0.133	8.448	***	par_2
oc1	<---	OC	1.000	-	-	-	-
oc2	<---	OC	1.249	0.133	9.371	***	par_1
oc3	<---	OC	1.020	0.119	8.540	***	par_2
oc4	<---	OC	1.202	0.133	9.051	***	par_3

\*\*\* Significance at level 0.001 (Two-tailed)

dear by its members. Organizational Culture is characterized by shared values, trust, and perceptions among employees within an organization. This can impact staff attitudes and behavior, as Organizational Culture mirrors the values, beliefs, and norms that influence behavior [21, 38, 40].

### 3. Materials and Methods

This study utilized a purposive sampling technique, and the research sample consisted of 151 employees of Bank Rakyat Indonesia (BRI) Syariah (now Bank Syariah Indonesia (BSI)) in Banda Aceh, Indonesia. Questionnaires were distributed to collect data. Primary data were analyzed using Structural Equation Modeling (SEM) with the Application Analysis of Moment Structures (AMOS). SEM was employed to assess the validity and reliability of the instrument, investigate the impact of independent variables on dependent variables, and

evaluate the direct and indirect effects of exogenous variables on endogenous variables [41].

The measurement of Islamic Work Ethics (IWE) variable was conducted using 17 questions representing four IWE domains, as identified by Kumar & Rose [23], Usman et al. [42], and Wisker & Rosinaite [30]. Furthermore, Job Involvement (JI) constructs were evaluated based on two domains developed by Lodahl and Kejner [43], specifically focusing on the internalization of values regarding the dignity of work and the degree to which an individual's work is purposeful [44]. These constructs were described with five items, customized to fit the study's contextual conditions [45]. Lastly, the construct of Organizational Culture (OC) was defined using the eight main characteristics identified by Robbins and Judge [38], which include innovation, risk-taking, attention to detail, outcome orientation, people orientation, team orientation, assertiveness, and stability. These

**Table 2.** The test results of the IWE, JI, and OC construct estimation level for manifest variables.

Variable Manifest		Construct	Estimate
iwe2	<---	IWE	0.726
iwe4	<---	IWE	0.744
iwe10	<---	IWE	0.733
iwe11	<---	IWE	0.734
iwe12	<---	IWE	0.728
iwe13	<---	IWE	0.780
ji1	<---	JI	0.766
ji2	<---	JI	0.833
ji3	<---	JI	0.755
oc1	<---	OC	0.781
oc2	<---	OC	0.783
oc3	<---	OC	0.729
oc4	<---	OC	0.772

Note: Regression weights (Group number 1 - Default model)

characteristics were adopted and addressed through a series of questions.

## 4. Results and Discussion

### 4.1. Construct Validity

Figure 1a displays the results of the IWE construct validity test, where only six of the 17 item indicators or manifest variables (iwe13, iwe12, iwe11, iwe10, iwe4, and iwe2) were retained as measures of the IWE construct. Furthermore, Table 1 shows the results of the Confirmatory Factor Analysis (CFA) test for the IWE construct in which the probability of obtaining a critical ratio as large as 9.038, 8.999, 8.700, 7.125, and 9.187 as an absolute value was found to be less than 0.001. In other words, the regression weight for IWE in the prediction of iwe4; iwe10; iwe11; iwe12; and iwe13 is significantly different from zero at the 0.001 level (two-tailed). Moreover, Table 2 contains the results of the estimation test with regression weights, in which all measuring variables (iwe2 - iwe13) have a convergent validity or loading factor > 0.70. This indicates that all measuring variables are valid.

Figure 1b contains the results of a JI construct validity test. Questions were based on five indicators, of which only three items (ji1, ji2, and ji3) were approved as a JI construct gauge, while the other two had to be excluded from the model because they did not serve as JI construct indicators. Furthermore, the contents of Table 1 represent the results of a JI construct significance test through CFA. The test results indicate that the probability of securing a critical ratio as high as 8.640, and 8.448 in absolute value, is less than 0.001. In other words, the regression weight for JI in the prediction of ji2 and ji3 is significantly different from zero at the 0.001 level (two-

tailed). These results will be further analyzed with regard to the influence between variables. Additionally, Table 2 shows the results of the estimation test with regression weights in which all measuring variables (ji1, ji2, and ji3) have convergent validity, with a loading factor > 0.70. This indicates that all the measuring variables are valid.

Figure 1c contains the results of the OC construct validity test in which, of the five-item indicators or manifest variables, only four (i.e., oc1, oc2, oc3, and oc4) can be declared valid for the OC construct indicator. The other (oc5) should be removed from the model because it does not serve as an OC construct indicator. In addition, the fit model results from the CFA also show the values corresponding to those required, such as Chi-squares, GFI, AGFI, TLI, and RMSEA. Furthermore, Table 1 contains OC construct significance test results through CFA. The test results indicate that the probability of obtaining critical ratios as high as 9.371, 8.540, and 9.051 in absolute value is less than 0.001. In other words, the regression weights for predicting oc1, oc2, oc3, and oc4 differ significantly from zero at the 0.001 level (two-tailed). These results can be further analyzed in the complete model. Moreover, Table 2 contains the results of the estimation test with regression weights in which all measuring variables (oc1, oc2, oc3, and oc4) have convergent validity, with a loading factor > 0.70. This indicates the validity of all measuring variables.

### 4.2. Analysis of the Estimation Results

Figure 2 features the results of an analysis of the direct influence of the IWE construct on JI and the indirect influence of OC mediation on the relationship between IWE and JI. According to the results of a full model SEM analysis through CFA, the value of Chi-squares is 110.466. Therefore, these chi-square values meet the standard. While a DF value of less than 2 is recommended, a value of 2 is considered appropriate. The probability is 0.0. Other goodness-of-fit criteria such as the GFI (Goodness-of-Fit Index) at 0.916, AGFI (Adjusted Goodness-of-Fit Index) at 0.905, and TLI (Tucker-Lewis Index) at 0.934 are all above 90%, while the RMSEA (Root Mean Square Error of Approximation) of 0.072 is satisfactory as it falls within the recommended range of 0.05 to 0.08. Therefore, the full CFA model is considered to be an appropriate fit.

Table 3 contains the results of the direct impact analyses between the IWE construct and JI, IWE and OC, and OC and JI. The results of the CFA test on the effects of the construct show that the influence of IWE on OC and that of OC on JI are positive and significant, with the probability of obtaining critical ratios as high as 4.493 and 3.060 in absolute value being less than 0.001. In other words, the regression weight for IWE in the prediction of

**Table 3.** CFA test results for the complete model.

Variable			Estimate	S.E.	C.R.	P	Label
OC	<---	IWE	0.473	0.095	4.983	***	Par_12
Jl	<---	IWE	0.217	0.102	2.121	0.034	par_6
Jl	<---	OC	0.346	0.113	3.060	0.002	par_13
iwe2	<---	IWE	1.000	-	-	-	-
iwe4	<---	IWE	0.952	0.104	9.180	***	par_1
iwe10	<---	IWE	0.980	0.108	9.068	***	par_2
iwe11	<---	IWE	1.116	0.126	8.875	***	par_3
iwe12	<---	IWE	0.931	0.132	7.028	***	par_4
iwe13	<---	IWE	1.133	0.121	9.365	***	par_5
oc1	<---	OC	1.000	-	-	-	-
oc2	<---	OC	1.252	0.135	9.286	***	par_7
oc3	<---	OC	1.044	0.121	8.591	***	par_8
oc4	<---	OC	1.262	0.137	9.187	***	par_9
ji1	<---	Jl	1.000	-	-	-	-
ji2	<---	Jl	1.276	0.142	8.971	***	par_10
ji3	<---	Jl	1.117	0.130	8.572	***	par_11

\*\*\* Significance at level 0.001 (Two-tailed)

**Table 4.** The results of the analysis of total, direct and indirect effects.

A. Standardized Total Effects (Group number 1- Default model)			
	IWE	OC	Jl
<b>OC</b>	0.492	0.000	0.000
<b>Jl</b>	0.400	0.350	0.000
B. Standardized Direct Effects (Group number 1- Default model)			
	IWE	OC	Jl
<b>OC</b>	0.492	0.000	0.000
<b>Jl</b>	0.228	0.350	0.000
C. Standardized Indirect Effects (Group number 1- Default model)			
	IWE	OC	Jl
<b>OC</b>	0.000	0.000	0.000
<b>Jl</b>	0.172	0.000	0.000

OC and for OC on Jl is significantly different from zero at the 0.001 level (two-tailed). Furthermore, IWE has a very weak effect on Jl, where the probability of obtaining a critical ratio as high as 2.121 at the level of significance is extremely close to 0.05, i.e., 0.034.

Table 4 shows the direct, indirect, and total effects of the mediator variable or indirect effect. The focus of attention here is on the role of the mediating variable, namely, OC. The question that arises concerns the potential influence of mediating variables on the relationships between IWE and Jl. The answer is that such influence is indeed present. The contents of Table 8c indicate an indirect effect of IWE on Jl of 0.172. This means that when IWE rises by 1 standard deviation, Jl also rises by 0.172 standard deviations. Table 8 shows the direct effect of IWE on Jl to be 0.228. However, this direct effect of IWE on Jl is significantly smaller when compared

to the effect of IWE on OC (0.492) and the effect of OC on Jl (0.50).

### 4.3. Discussion

#### 4.3.1. The Direct Influence of IWE on Jl

This research primarily examines the direct impact of IWE on Jl. Based on the analysis results, which indicate a direct impact of IWE on Jl at 22.8%, its effect can be categorized as low, suggesting that its contribution to the increase in Jl is limited. Further consideration of these findings seems to affirm their validity, as per the perspective of Ali and Owaihan [29], who assert that work is not regarded as an end in itself, but as a means to foster personal growth and social relationships. In contrast, the commonly held perception of BRI-Syariah employees regarding job involvement (Jl) is that they strive to participate as fully as possible in achieving organizational goals. To this extent, IWE has an economic, moral, and social dimension [29].

#### 4.3.2. The Direct Influence of IWE on OC

In the next stage, the effect of IWE on OC was tested, yielding a result of 49.2%. These findings suggest that the perception and implementation of IWE by employees at BRI-Syariah may significantly contribute to an increase in Jl. Specifically, an increase of 1 standard deviation in IWE is associated with a 49.2% increase in Jl, surpassing the contribution of IWE to Jl. This underscores how dimensions of IWE, encompassing economic, moral, and social aspects [29], reinforce the prevailing attitude held by members towards a system that distinguishes one organization from another [38]. Regarding OC, it appears no previous studies have been conducted within an IWE

context. Therefore, this investigation aims to examine the extent to which this factor influences the relationships between IWE and JI.

#### 4.3.3. The Direct Influence of OC on JI

The third analysis yielded results related to the direct influence of OC on JI, revealing that OC accounted for 35% of the increase in JI. In practical terms, if OC increases by 1 standard deviation, JI will also see a positive increase of 35% in standard deviation. OC can be viewed as a cooperative system among members of an organization to attain its anticipated objectives. Given this context, JI emerges as a crucial target. If employees neglect essential tasks, achieving organizational goals becomes challenging. Notably, research specifically focusing on job involvement (JI) within the context of IWE remains scarce.

#### 4.3.4. The role of OC as a mediating factor in the relationships between IWE and JI

Based on the analysis results, it can be observed that OC mediates the relationship between IWE and JI by 17.2%. This indicates full mediation, as the direct influence of IWE on JI is notably weak, suggesting that IWE primarily impacts JI through OC. This finding aligns with the concept of full mediation (Baron & Kenny, 1986). In essence, OC proves to be an effective means of fostering both IWE and JI, thereby contributing to the achievement of organizational goals. The total effect of IWE on JI stands at 40%, comprising a 22.8% direct influence and a 17.2% indirect influence. In conclusion, the research presented here, particularly the results pertaining to IWE, make a valuable addition to the existing literature on organizational behavior.

## 5. Conclusions, Implications and Limitations

Based on the analysis, several key conclusions emerge. Firstly, the impact of Islamic Work Ethics (IWE) on Job Involvement (JI) is characterized as low, implying a limited contribution to the enhancement of JI. However, the study highlights the pivotal role played by employees' perception and implementation of IWE at BRI-Syariah in significantly bolstering Job Involvement. This underscores the tangible influence of IWE practices within the organization. Additionally, Organizational Culture (OC) is identified as a positive factor influencing JI, indicating the importance of a conducive organizational environment. Lastly, it is observed that OC acts as a mediator in the relationship between IWE and JI. Notably, the direct influence of IWE on JI is relatively weak, suggesting that IWE primarily impacts JI through the mediation of OC.

This study implies that Islamic financial organizations, especially Sharia banking sector, should adopt a holistic approach, combining both IWE and a positive OC, to foster higher levels of employee engagement and commitment. The findings not only hold relevance for BRI-Syariah but also offer broader implications for organizations aiming to integrate Islamic work principles and enhance employee involvement. This analysis also prompts potential avenues for further research, such as exploring specific components of IWE or aspects of Organizational Culture that have the most significant impact on Job Involvement.

It's also important to address the limitations of this study, which involved research conducted on employees from only one Sharia-compliant bank. This may have made the scope and depth of the analysis less comprehensive. This study recommends further research to analyze the topic of this research on a broader scale, involving multiple employees from different Sharia-compliant banks. This way, the work ethic in the Islamic perception within modern organizations can be analyzed in a more thorough and comprehensive manner.

**Author Contributions:** Conceptualization, R.M. and S.I.; methodology, R.M.; software, S.I.; validation, R.M. and S.I.; formal analysis, S.I.; investigation, R.M. and S.I.; resources, R.M. and S.I.; data curation, R.M.; writing—original draft preparation, R.M.; writing—review and editing, S.I.; visualization, R.M.; supervision, S.I.; project administration, S.I. All authors have read and agreed to the published version of the manuscript.

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