

***The Effect of Islamic Work Ethics Indicators on Employees Performance
Study at BPRS AR***

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ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh indikator Etika Kerja Islami terhadap Kinerja Karyawan di BPRS Amanah Rabbaniah. Etos Kerja Islami di BPRS Amanah Rabbaniah disebut “ILMU PADI”, yaitu Integritas (*Integrity*), Loyalitas (*Loyalty*), Mandiri (*Independent*), Unggul (*Superior*), Profesional (*Professional*), Amanah (*Trust*), Disiplin (*Discipline*) dan Ikhlas (*Sincere*). Menurut (Robbins, 2006) terdapat enam aspek kinerja individu karyawan yaitu: kualitas, kuantitas, ketepatan waktu, efektivitas, kemandirian dan komitmen kerja. Metode penelitian yang digunakan adalah analisis deskriptif kuantitatif dengan menggunakan software SmartPLS versi 2. *Metode Partial Least Square* merupakan bagian dari *Structural Equation Analysis* (SEM). Hasil dari penelitian ini adalah indikator-indikator yang berhubungan dengan Etika Kerja Islami mempunyai pengaruh yang berbeda terhadap indikator lain yang berkaitan dengan Kinerja karyawan. Dari semua indikator yang diteliti, terdapat empat indikator Etika Kerja Islami yang memiliki pengaruh positif dan signifikan terhadap indikator kinerja karyawan, antara lain indikator kedisiplinan terhadap ketepatan waktu, disiplin terhadap kualitas, kemandirian terhadap kualitas, dan profesional terhadap kerjasama.

Kata Kunci: Kinerja Karyawan, Etika Kerja Islami

ABSTRACT

This study was conducted to determine the effect of Islamic Work Ethics indicators on Employee Performance in BPRS Amanah Rabbaniah. Islamic Work Ethic in BPRS AmanahRabbaniah is called “ILMU PADI”, which is *Integritas* (Integrity), *Loyalitas* (Loyalty), *Mandiri* (Independent), *Unggul* (Superior), *Profesional* (Professional), *Amanah* (Trust), *Disiplin* (Discipline) and *Ikhlis* (Sincere). According to Robbins (2006) there are six aspects of employees individual performance namely: quality, quantity, timeliness, effectiveness, independence and work commitment. The research method used is descriptive quantitative analysis, using SmartPLS software version 2. Partial Least Square method is part of structural equation analysis (SEM). The results of this study are indicators related to Islamic Work Ethics have different effects on the other indicators relating to Employee Performance. Of all the indicators studied, there are four indicators of Islamic Work Ethics that have a positive and significant impact on employee performance indicators, including disciplinary indicators to timeliness, discipline to quality, self-reliance to quality, and professional to cooperation.

Keywords: Employee Performance, Islamic Work Ethics

INTRODUCTION

Bank Pembiayaan Rakyat Syariah (BPRS) is one of the non-bank *sharia* financial institutions in Indonesia. The Financial Services Authority (OJK) stated that there are 165 BPRS scattered in all provinces in Indonesia. West Java Province has the largest number of BPRS that is 29 BPRS. The establishment of the BPRS begins with the establishment of three BPRS, namely: PT. BPR Dana Mardhatillah, in Margahayu sub-district, PT BPR Berkah Amal Sejahtera in Padalarang and PT. BPR AmanahRabbaniah in Banjaran district. Among the three BPRSs, only BPRS AmanahRabbaniah still exist today, while the other two BPRSs are closed due to problems encountered.

The concept of Islamic work ethic comes from the Qur'an and Hadith (Ali and Khazemi, 2007). The ethical principles of Islamic work focus on the relationship between human beings with Allah SWT. This Islamic work ethic contains guidelines for the organization by practicing it in order to sustain success and quality on an ongoing basis. Islam has also provided guidance to create a healthy and harmonious work culture, to establish good cooperation between employers and employees as well as the work of counterparts in the workplace (Aldulaimi, 2016).

Based on research, many BPRS cannot last long because of many problems faced (Chuzaimah, 2009); among others due to human resources who do not have adequate education so as to weaken the activities of this Islamic financial institution, moral hazard issues, lack of socialization to the community and other problems. This research aims to analyze the effect of Islamic work ethics factors to performance in BPRS.

Cases that occur in various Islamic financial institutions are lessons that Islamic work ethics still needs to be ensured repeatedly between superiors, employees, and all parties obeying them and applying them at all times both within the work environment and outside the work environment. To overcome the cases that occur, each BPRS certainly has its own rules and work ethics for employees in their operations.

LITERATURE REVIEW

Islamic Work Ethics in BPRS AR

BPRS AR as an Islamic financial institution has its own work culture that is used as a guide in working life. The concept of work culture in which there are guides based on Islamic teachings, in this paper interpreted as Islamic Work Ethics which is applied in BPRS AR. Islamic Work Ethics is formed as an effort to develop individuals within it. Implementation of Islamic Work Ethics is summarized in the "ILMU PADI" statement which stands for the definition and elaboration as follows: 1. Integrity is committed and uphold the values agreed and wholeheartedly responsible; 2. Loyalty to the vision, mission objectives of BPRS AR and the values of truth and justice; 3. *Mandiri* (independent) is convinced of his own ability and does not let go of responsibility, and always find solutions while facing difficulties, hard work, intelligent, thinking fast, analyzing, decision making and execution of tasks with guidance to the system and procedures and consider the risks; 4. *Unggul* (superior) is to improve personal quality on an ongoing basis; 5. Professionals are working on the basis of expertise and competence, oriented to the target company effectively, efficiently and optimally done based

on prudence; 6. *Amanah* (trust) is a work based on de with honesty and religious values in carrying out duties and responsibilities, all his work will be accounted not only before men but also before the court of Allah SWT; 7. Discipline that is timely in performing every task, appropriate to system and corporate regulation mechanism, benefits in accordance with the policy in enforcing the applicable regulations; 8. *Ikhlas* (sincere) is selfless work, with a sincere intention, not arrogant, do not degrade the other, remain firm in making decisions.

Employee Performance

Performance (work performance) is the results of work both quality and quantity achieved by an employee in performing its functions in accordance with the responsibilities given to him (Riadi, 2014). Performance may be interpreted as work achieved by a person or group of persons within the organization, in accordance with their respective powers and responsibilities, in order to achieve the objectives of the organization concerned legally, not in violation act and in accordance with morals or ethics (Suryadi in Ghufroon, 2015).

Performance is the result or output of a process (Nurlaila, 2010: 71). According to a behavioral approach in management, performance is the quantity or quality of product or services provided by someone doing the work (Luthans, 2005: 165).

Increased employee performance is influenced by many factors. According to (Mathis and Jackson, 2001), there are five factors affecting performance, namely: Ability, Motivation, Support received, the existence of the work they do, their relationship with the organization. Meanwhile, according to Wibowo in (Firdaus, Rika, 2013), there are several factors that need to be considered for an organization to have good employee performance, among others (Firdaus, 2013: 4): Statement of purpose and value, Strategic Management, Human Resources, Organizational Development, Organizational Context, Work Design, Functionalization, Culture, and Cooperation.

Past research conducted by (Faqih, 2011) states that the Islamic ethics of work has a significant effect on the improvement of employee work in KJKS Fastabiq Pati. Along with the results of this research, (Lubis, 2005) shows that Islamic work ethics has a positive effect on commitment, the results in accordance with Islamic work ethic theory has effect on employee performance.

According to (Robbins, 2006) there are six aspects of performance on employees as follows: 1. Quality, Quality of work measured from employee perceptions of the quality of work produced and perfection of tasks to the skills and abilities of employees; 2. Quantity is the amount generated, such as number of units, number of completed activity cycles; 3. Timeliness is the activity level completed at the beginning of the stated time, viewed from the point of coordination with the output results and maximizing the time available for other activities; 4. Effectiveness is the level of resource used by the organization (energy, money, technology, raw materials) is maximized with the intention of increasing the yield of each unit in the use of resources; 5. Independence is the level of an employee who will be able to perform its work function; and 6. Work Commitment is a level to which employees have a working commitment with the agency and an employee's responsibility to the office.

In this research, each construct has different indicators. Islamic Work Ethic variable has eight different variables which are: integrity (IG), loyalty (LY), independent (ID), superior

(SP), professional (PF), trust or *amanaah* (TR), discipline (DS) and sincere or *ikhlas* (SC). Meanwhile, Employee Performance has four different indicators which are: quality (QL), quantity (QN), punctuality (PC), dan teamwork (TW).

Through this research, the researchers want to analyze the relationship among Islamic Work Ethic and Employee Performance. Here is the hypothesis used in this research.

H1: Islamic Work Ethic has positive and significant influence to the Employee Performance.

Before test the hypothesis, we have developed the research framework of this research as below.

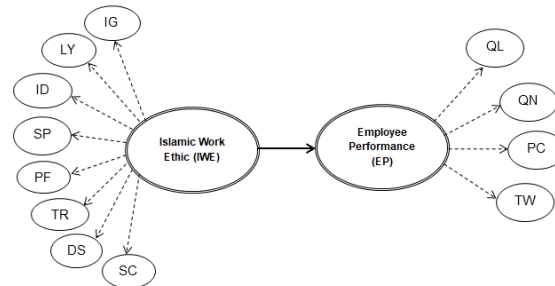


Figure 1. Research Framework

Source: processed data, 2020

RESEARCH METHOD

To see how the influence of Islamic Work Ethics on performance at BPRS AR researcher uses the of descriptive quantitative analysis method by using a case study approach on one financial institution, BPRS AR and verification method in which the authors observed aspects relating to the problems studied and then try to draw conclusions in accordance with the hypothesis that has been made.

This study used primary collected data through interviews to DPS, Commissioners and Directors and spread questionnaires to the leaders and employees at BPRS AR The data collected will use a likert scale that can be used to measure attitudes, opinions and perceptions of a person or group of people about an event or phenomenon.

In addition to the above, to determine the effect between Islamic Work Ethics on employee performance where Islamic work ethic as X variable (independent) and employee performance as Y variable (dependent), verification method was used. Verificative method is a research method to test the science that is still doubtful, collecting information about the facts or factual symptoms of some populations and aims to determine the influence between variables by using statistical analysis.

This research uses data analysis method with Smart PLS version 2.0 software that run with computer media. PLS (Partial Least Square) is part of a variance-based structural equation analysis (SEM) that can simultaneously perform testing of measurement models as well as structural model testing. The measurement model is used for validity and reliability test, while the structural model is used for causality test (hypothesis testing with prediction model).

In this study, PLS is used for the following reasons: First, PLS (Partial Least Square) is a data analysis method based on assumption of sample not necessarily big, that is less than 100

samples can be analyzed, and residual distribution. Secondly, PLS (Partial Least Square) can be used to analyze theories that are still said to be weak, because PLS (Partial Least Square) can be used for prediction. Third, PLS (Partial Least Square) enables algorithm by using ordinary least square (OLS) series analysis to obtain the efficiency of olgoritma calculation (Ghozali, 2006). Fourth, in the PLS approach, it is assumed that all sizes of variance can be used to explain variables.

In this research, second order method is used to know the influence of Islamic Work Ethic on Employee Performance. This method is used because the proposed construct of this research is slightly complex and multidimensional so it is more suitable if using second order rather than just using first order. This second order method is performed by using the repetition method where the indicator used to measure the first order will be reused on the second order.

RESULTS AND DISCUSSION

After building the research framework, the next stage is analyzing the data obtained from questionnaire using *Partial Least Square* (PLS). In this research, second order method will be used to know the influence of Islamic Work Ethics on Employee Performance. This method was used since the proposed construct of this research is slightly complex and multidimensional so it is more suitable if using second order rather than just using first order. This second order method is performed by using the repetition method where the indicator used to measure the first order will be reused on the second order.

The following figure shows the path diagram for this study.

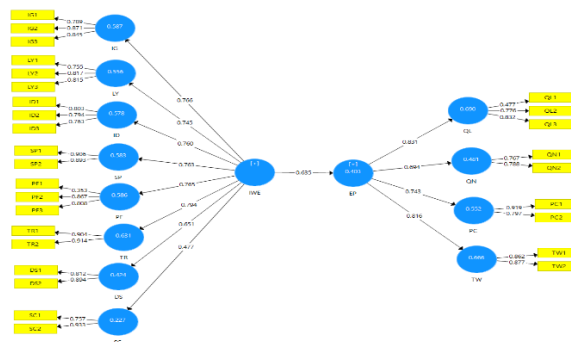


Figure 2. PLS Result
Source: processed data, 2020

Annotation:

- IG (Integrity), LY (Loyalty), ID (Independent), SP (Superior), PF (Professional), TR (Trust), DS (Discipline), SC (Sincere), QL (Quality), QN (Quantity), PC (Punctuality), dan TW (Teamwork).
- IWE (Islamic Work Ethic) dan EP (Employee Performance)

In this study, the researchers used a rule where indicators with a factor loading less than 0.7 should be eliminated. From the above PLS calculation results, there are two indicators that have a factor loading less than 0.7 so both indicators should be removed from the model because it is not valid. Both indicators are PF1 and QL1. The factor loadings for both indicators

are 0.378 and 0.536. The both indicators (PF1 dan QL1), both contained in the first and second order are then removed, so the revised model the PLS is below.

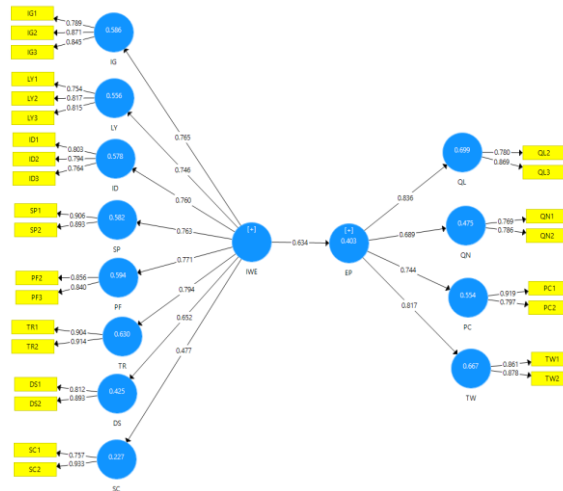


Figure 3 Improved PLS Result
Source: processed data, 2020

After eliminating the indicators with factor loading less than 0.7, the result indicates that loading factor from other indicator has a value above 0.7. This indicates that all of these indicators are valid so that we can proceed to the next stage, which is the analysis phase of PLS results.

Before analyzing the other results, the first thing to do is create a regression equation for the path model diagram above. Here is an example of a regression equation for "Integrity".

$$\begin{aligned} IG1 &= 0.789 IG + \delta_1 \\ IG2 &= 0.870 IG + \delta_2 \\ IG3 &= 0.845 IG + \delta_3, \dots \quad (1) \end{aligned}$$

Validity and Reliability Result

Based on the calculation of PLS, the value of AVE and Cronbach's Alfa is above 0.7. This shows that all the variables studied are valid and reliable.

Hypothesis Testing

To see the influence of Islamic Work Ethics (IWE) on Employee Performance (EP), addressed in the following table.

Table1. Path Coefficient

	Original Sampl...	Sample Mean (...)	Standard Devia...	T Statistics (O...	P Values
Employee Performance -> Punctuality	0.744	0.749	0.080	9.286	0.000
Employee Performance -> Quality	0.836	0.834	0.053	15.863	0.000
Employee Performance -> Quantity	0.689	0.693	0.110	6.243	0.000
Employee Performance -> Team Work	0.817	0.814	0.062	13.106	0.000
Islamic Work Ethic -> Disiplin	0.652	0.660	0.074	8.831	0.000
Islamic Work Ethic -> Employee Performance	0.634	0.637	0.091	6.997	0.000
Islamic Work Ethic -> Independent	0.760	0.761	0.066	11.471	0.000
Islamic Work Ethic -> Integrity	0.765	0.767	0.048	16.110	0.000
Islamic Work Ethic -> Loyalty	0.746	0.748	0.070	10.648	0.000
Islamic Work Ethic -> Professional	0.771	0.777	0.050	15.550	0.000
Islamic Work Ethic -> Sincere	0.477	0.521	0.079	6.040	0.000
Islamic Work Ethic -> Superior	0.763	0.766	0.052	14.583	0.000
Islamic Work Ethic -> Trust	0.794	0.791	0.042	18.755	0.000

Source: processed data, 2020

Based on these results, the T statistic value for Islamic Work Ethics on Employee Performance is 7.075. The value is greater than 1.96 (for significance of 0.05) so it can be concluded that Islamic Work Ethics has positive and significant impact on Employee Performance. This means that employees who uphold the Islamic Work Ethic will have a good performance.

From these results, it can be deduced that the hypothesis (H1) is accepted and Ho is rejected. The results of this study was supported by the results of previous research conducted by Salsabila in 2017 who stated that Islamic Work Ethics has positive and significant impact on employee performance (Salsabila, 2017).

R-Square Result

Table below shows the result of R-Square for variable studied.

Table 2. R-Square

	R Square	R Square Adjus...
Disiplin	0.425	0.414
Employee Perf...	0.403	0.391
Independent	0.578	0.570
Integrity	0.586	0.578
Loyalty	0.556	0.548
Profesional	0.594	0.587
Punctuality	0.554	0.546
Quality	0.699	0.694
Quantity	0.475	0.465
Sincere	0.227	0.213
Superior	0.582	0.574
Team Work	0.667	0.661
Trust	0.630	0.624

Source: processed data, 2020

In this study, Goodness of Fit is used to measure the robustness of built models measured using R-square. Based on the results obtained, the R-Square value for this study is 0.403 or about 40.3%. This shows that the model made is robust and all the variables studied can affect employee performance by 40.3%. While the rest influenced by other variables that are not examined in this study.

Partial Analysis

The Relationship among Indicators

After we know the relationship between Islamic Work Ethics variable and Employee Performance, the following will be explained about the influence of each indicator owned by both variables. The figure below shows the relationship between the indicators studied.

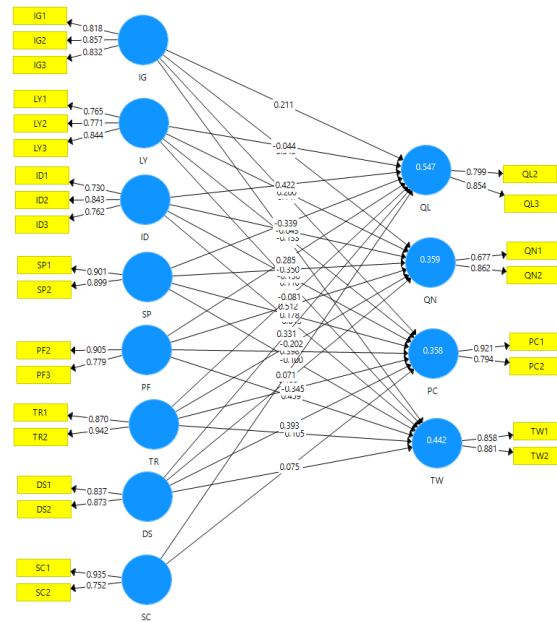


Figure 4. Relationship among Indicators
Source: processed data, 2020

PLS results show that after removing the PF1, QL1, and QN2, the factor loading values for the remaining indicators are more than 0.7 so it can be concluded that the indicators are valid. To analyze the relationship between these indicators, the following table shows the ridge of each of the indicators studied.

Table 3. Relationship among Indicators

	Original Sample (...)	Sample Mean (...)	Standard Deviation...	T Statistics (O /STDEV)	P Values						
Discipline -> Punctuality	0.393	0.410	0.209	1.879	0.061						
Discipline -> Quality	0.331	0.320	0.138	2.392	0.017						
Discipline -> Quantity	0.155	0.155	0.172	0.900	0.369	Professional -> Punctuality	0.398	0.345	0.218	1.828	0.068
Discipline -> Teamwork	0.251	0.232	0.150	1.673	0.095	Professional -> Quality	0.285	0.293	0.274	1.041	0.299
Independent -> Punctuality	-0.130	-0.097	0.215	0.605	0.546	Professional -> Quantity	0.512	0.516	0.227	2.255	0.025
Independent -> Quality	0.422	0.416	0.165	2.559	0.011	Professional -> Teamwork	0.459	0.454	0.201	2.281	0.023
Independent -> Quantity	-0.043	-0.055	0.239	0.180	0.857	Sincere -> Punctuality	0.075	0.047	0.155	0.482	0.630
Independent -> Teamwork	-0.013	0.007	0.201	0.064	0.949	Sincere -> Quality	0.071	0.060	0.122	0.581	0.561
Integritas -> Punctuality	0.147	0.149	0.259	0.570	0.569	Superior -> Punctuality	0.178	0.160	0.319	0.558	0.577
Integritas -> Quality	0.211	0.193	0.182	1.159	0.247	Superior -> Quality	-0.339	-0.342	0.267	1.270	0.205
Integritas -> Quantity	0.343	0.328	0.214	1.598	0.111	Superior -> Quantity	-0.350	-0.333	0.225	1.553	0.121
Integritas -> Teamwork	0.007	0.002	0.241	0.028	0.978	Superior -> Teamwork	-0.100	-0.073	0.208	0.482	0.630
Loyalitas -> Punctuality	-0.133	-0.101	0.200	0.667	0.505	Trust -> Punctuality	-0.345	-0.352	0.227	1.518	0.130
Loyalitas -> Quality	-0.044	-0.022	0.156	0.282	0.778	Trust -> Quality	-0.081	-0.067	0.150	0.541	0.589
Loyalitas -> Quantity	0.200	0.205	0.207	0.967	0.334	Trust -> Quantity	-0.202	-0.210	0.162	1.249	0.212
Loyalitas -> Teamwork	0.110	0.118	0.189	0.579	0.563	Trust -> Teamwork	0.105	0.090	0.180	0.585	0.559

Source: processed data, 2020

Based on the above table, each indicator has different effects. Here is an explanation of the relationship between the indicators studied.

Trust and Teamwork

The t-statistical result for the relationship between trust and teamwork is $0.065 < 1.96$. The p-value is $0.513 > 0.05$. This result shows that the employee's trust has no significant effect on teamwork indicators.

Trust and Punctuality

The t-statistical result for the relationship between trust and punctuality is $1.637 < 1.96$. The p-value for this relationship is $0.102 > 0.05$. It means that trust has positive but insignificant effect on punctuality.

Trust and Quality

The t-statistic for the relationship between trust and quality is $0.535 < 1.96$. The p-value for this relationship is $0.593 > 0.05$. This shows that there is no significant relationship between the employee's trust and the quality of its performance.

Trust and Quantity

The t-statistical result for the relation between trust and quantity is $0.858 < 1.96$ (p-value > 0.05). This shows there is no significant relationship between the nature of an employee's mandate to the quantity of its performance.

Discipline

Discipline and Teamwork

The t-statistic for the relationship between discipline and teamwork is $1,623 < 1.96$. The p-value for this relationship is $0.105 > 0.05$. This shows that there is no significant influence between the indicator of discipline and employee's teamwork.

Discipline and Punctuality

The t-statistical result for the relationship between discipline and punctuality is $2.015 > 1.96$, while its p-value is $0.044 < 0.05$. There is positive and significant relationship between discipline and punctuality of an employee. This suggests that the more disciplined an employee will be, the more timely it will be, such as on time to come to the office and on time to complete every job.

Discipline and Quality

The t-statistic for the relationship between discipline and quality is $2.510 > 1.96$, meanwhile the p-value for this relationship is $0.012 < 0.05$. The results show that there is positive and significant correlation between the discipline and the quality of work. It means that the more disciplined an employee, the higher the quality of his work.

Discipline and Quantity

The t-statistical result for the relationship between discipline and quantity is $0.514 < 1.96$ ($p\text{-value} > 0.05$). This shows that there is no significant relationship between the discipline and the work quantity of the employee.

Sincere

Sincere and Teamwork

The t-statistical result for the relationship between sincerity and Teamwork is $0.123 < 1.96$, while the p-value shows the value of $0.902 > 0.05$. This result shows that there is no significant influence between indicator of sincerity and teamwork.

Sincere and Punctuality

The t-statistical result for the relationship between sincerity and punctuality is $0.304 < 1.96$. The p-value for the relationship is $0.761 > 0.05$. It means that there is no significant influence between sincerity and punctuality.

Sincere and Quality

The t-statistic for the relationship between discipline and quality is $0.259 < 1.96$, while the p-value is $0.796 > 0.05$. This shows that there is no significant influence between the sincerity with the quality of an employee's performance.

Sincere and Quantity

The t-statistic for the relationship between sincere and quantity is $0.791 < 1.96$ ($p\text{-value} > 0.05$). This shows there is no significant relationship between the sincere of an employee to the quantity of their work.

Integrity

Integrity and Teamwork

The t-statistical result for the relationship between integrity and teamwork is $0.005 < 1.96$. Meanwhile, the p-value for this relationship is $0.996 > 0.05$. It shows that there is no significant relationship between integrity and teamwork.

Integrity and Punctuality

The t-statistic for the relationship between integrity and punctuality is $0.579 < 1.96$. The p-value for this relationship is $0.563 > 0.05$. It means that there is no significant influence between the integrity and punctuality.

Integrity and Quality

The t-statistic for the relationship between integrity and quality is $1.188 < 1.96$. The p-value is $0.235 > 0.05$. This shows that there is no significant influence between integrity and the quality of an employee's performance.

Integrity and Quantity

The t-statistical result for the relationship between integrity and quantity is $1.337 < 1.96$ (p-value > 0.05). This shows there is no significant relationship between the integrity of an employee to the quantity of their performance.

Loyalty

Loyalty and Teamwork

The t-statistical result for the relationship between loyalty and teamwork is $0.585 < 1.96$. The result of p-value for this relationship is $0.559 > 0.05$. This shows that there is no significant influence between loyalty indicator and teamwork.

Loyalty and Punctuality

The t-statistical result for the relationship between loyalty and punctuality is $0.676 < 1.96$ and the p-value is $0.499 > 0.05$. It means there is no significant influence between loyalty and punctuality.

Loyalty and Quality

The t-statistic result for the relationship between loyalty and quality is $0.305 < 1.96$. The p-value for this relationship is $0.760 > 0.05$. This shows that there is no significant influence between loyalty with the quality of an employee's performance.

Loyalty and Quantity

The t-statistical result for the relationship between loyalty and quantity is $0.933 < 1.96$ (p-value > 0.05). It means there is no significant relationship between the employee's loyalty to the quantity of their work.

Independent

Independent of Teamwork

The t-statistics for the relationship between self-reliance and teamwork is $0.088 < 1.96$. Meanwhile the p-value for this relationship shows the value of $0.930 > 0.05$. This shows that there is no significant effect between independent and teamwork.

Independent and Punctuality

The t-statistics for the relationship between independent and punctuality is $0.567 < 1.96$ and its p-value is $0.571 > 0.05$. It indicates that there is no significant influence between independent and punctuality indicators.

Independent and Quality

The t-statistical result for the relationship between independent and quality is $2.475 > 1.96$. Meanwhile the p-value result is $0.014 < 0.05$. It indicates that there is positive and significant influence between the independent and the quality of an employee's performance. It means that the employees who are independent will have high quality of work.

Independent and Quantity

The t-statistical result for the relationship between independent and quantity is $0.416 < 1.96$ (p-value > 0.05). This shows there is no significant relationship between the independent and the work's quantity of the employee.

Professional

Professional and Teamwork

The t-statistical result for the relationship between professional and teamwork is $2.193 > 1.96$ and the p-value is $0.029 < 0.05$. The results show that there is significant influence between professional and teamwork indicators. It means that the more professional the employees in doing their job then the level of their teamwork will be higher. Professional employees tend to work with other employees in completing their work.

Professional to Punctuality

The t-statistical result for the relationship between independent and punctuality is $1.929 < 1.96$. The p-value is $0.054 > 0.05$. This shows that there is no significant influence between professional and punctuality indicators.

Professional and Quality

The t-statistic for the relationship between professional and quality is $1.034 < 1.96$. The p-value is $0.302 > 0.05$. The results show that there is no significant influence between professional and the work's quality of an employee.

Professional and Quantity

The t-statistic for the relationship between professional and quantity is $1.576 < 1.96$ (p-value > 0.05). This shows there is no significant relationship between professional and the work's quantity of an employee.

Superior Superior and Teamwork

The t-statistical result for the relationship between superior nature and teamwork is $0.470 < 1.96$. Meanwhile, the p-value shows the value of $0.639 > 0.05$. The results show that there is no significant influence between the superior and teamwork indicators.

Superior and Punctuality

The t-statistical result for the relationship between superior and punctuality is $0.527 < 1.96$. Then, the p-value is $0.598 > 0.05$. This shows that there is no significant influence between superior and punctuality indicators.

Superior and Quality

The t-statistical result for the relationship between superiority and quality is $1.359 < 1.96$. The p-value is $0.175 > 0.05$. The results show that there is no significant influence between superior and the quality of an employee's performance.

Superior and Quantity

The t-statistical result for the relationship between superior and quantity is $1.107 < 1.96$ (p-value > 0.05). This shows there is no significant relationship between superiority and work's quantity of the employee.

CONCLUSION

From the PLS results, each indicator of Islamic Work Ethics has different effects on the indicators of Employee Performance. From all of indicators studied, there are four indicators of Islamic Work Ethics that have positive and significant impact on Employee Performance indicators, which are disciplinary towards punctuality, discipline towards quality, independent towards quality, and professional towards teamwork. There are limitations to this research because the object of study is only one BPRS. For future research it needs to be examined on different objects.

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