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

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Abstract
This research was conducted in order to understand the impact of the Influence of Implementing Sharia Management Functions on Employee Performance at the Sharia Bank PT. BPRS Puduarta Insani Tembung. The type of research used is quantitative research. Data collection used was by distributing questionnaires and using a Likert scale as a medium for measuring respondents' responses. The number of participants in this study was 20 people who were selected using the total sampling method. This research uses simple regression analysis and then processes the data analysis techniques using the SPSS version 26 application.

Introduction

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

Sharia management is a management process that aims to achieve optimal results accompanied by the search for Allah's pleasure. Therefore, every step taken in the implementation of the management must be based on the teachings contained in the Qur'an, Hadith, and examples shown by the companions. The concept of management with the sharia method is taken from the law of the Qur'an as the basis for organizing management elements as an effort to achieve the targets to be achieved. The things that distinguish between sharia management and conventional management are that the Divine concept has an important role in the implementation process. Sharia management is management to obtain optimal results that lead to the search for Allah's pleasure. The steps taken in carrying out its management must be based on the rules of Allah SWT (Yusuf, 2023; Kolektif et al., 2020).

According to the Islamic view, management is not only a container, but more emphasis on how a work can be done and (Lubis, 2023) done properly and in an orderly manner in accordance with the prevailing Islamic teachings. Therefore, it is necessary to implement management functions so that the sharia management system can run well, including Planning, Organizing, Actuating, and Supervision (Controlling) or abbreviated as POAC. The role of sharia management is as an organization of human resources to obtain the pleasure of Allah SWT. There are four pillars of business management ethics in the Islamic perspective as exemplified by the Prophet Muhammad PBUH, namely monotheism, justice, will, freedom and responsibility (Prihantono, 2020).
Human Resources is one of the organizational resources as well as an important factor in supporting the sustainability of the company's activities which greatly determines whether or not the goals of the organization are achieved through employee performance. According to performance is an employee's ability to perform certain skills or expertise. If the performance of employees is good, the organization's goals will be achieved well. Therefore, with effective and efficient organization, it is able to improve the quality of employee performance. This means that management is very necessary to maximize employee performance in order to achieve the maximum organizational goals. Thus, a person's performance in completing a task or job depends on their level of motivation and ability. The level of readiness and expertise possessed by an individual will not be effective enough without a clear understanding of what needs to be done and how to do it. Performance is the tangible result of the work performance shown by each employee in accordance with his or her role in the organization. Therefore, employee performance is a crucial factor in achieving company goals (Azizah & Sabtaji, 2022; Norawati et al., 2021; Simanungkalit, 2021; Afandi & Bahri, 2020).

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

Islamic financial institutions in the form of banks consist of Sharia Banks and Sharia People's Credit Banks (BPRS). Islamic financial institutions are one of the solutions in improving the level of the community's economy, especially in providing a source of funds for the business world. In line with the times, the development of the banking world in Indonesia is very rapid. Many established banks, both conventional and sharia banks, continue to compete for public trust. PT BPRS Puduarta Insani was established in 1992, and officially began operating on June 18, 1996. Since the beginning of its establishment, this company has only been named PT BPRS Insani, but it was proposed again in 1994 to become PT BPRS Puduarta Insani on the grounds that the name BPRS Insani had been registered. Based on the information obtained, the word "Paduarta" comes from the Banten language (Serang) which means "House of Property". During the establishment of the company, PT BPRS Puduarta Insani empowers employee performance as qualified human resources based on company standards through predetermined stages to get good employees (Mubarak et al., 2020).

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

Methods

This research is a type of quantitative research that is associative, where associative research is an effort to understand the relationship between two or more variables, with the aim of identifying roles, influences, and causal relationships, especially between independent variables and
dependent variables. In this context, this study tries to relate the motivation variable (X) to performance (Y). This study utilizes a survey method to collect data from a group of people by using a questionnaire as a data collection tool. This approach to data collection involves providing respondents with a series of questions or written statements to answer which the questionnaire is then measured on a Likert scale. This research was conducted at PT BPRS Paduarta Insani located in Percut Sei Tuan District, which is the subject of this study. The population in this study is all active employees totaling 20 people (Saragih, 2018: Afandi & Bahri, 2020).

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

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

Score 5 = Strongly Agree, Score 4 = Agree, Score 3 = Hesitant, Score 2 = Disagree, Score 1 = Strongly disagree.

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

\[ K_{Kit} : \beta_1 KK + \beta_2 \log FFM + \sum \]

Information:

KK = Employee Performance

FFM = Management Functions

\( \sum \) = Koefesien

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

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

Normality Test

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

Table 1. Normality Test Results

<table>
<thead>
<tr>
<th></th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
</tr>
<tr>
<td></td>
<td>20</td>
</tr>
<tr>
<td>Normal Parameters</td>
<td>Mean</td>
</tr>
<tr>
<td></td>
<td>.000000</td>
</tr>
<tr>
<td></td>
<td>Std. Deviation</td>
</tr>
<tr>
<td></td>
<td>1.12669013</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Absolute</td>
</tr>
<tr>
<td></td>
<td>.146</td>
</tr>
<tr>
<td></td>
<td>Positive</td>
</tr>
<tr>
<td></td>
<td>.119</td>
</tr>
<tr>
<td></td>
<td>Negative</td>
</tr>
<tr>
<td></td>
<td>-.146</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>Asymp. Sig. (2-tailed)</td>
</tr>
<tr>
<td></td>
<td>.200c,d</td>
</tr>
</tbody>
</table>

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

Determination Coefficient Test (R2)

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

Table 2. Determination Coefficient Test (R2)

<table>
<thead>
<tr>
<th>Type</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.861a</td>
<td>.741</td>
<td>.726</td>
</tr>
</tbody>
</table>

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

Simple Linear Regression Analysis Test

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

Table 3. Simple Linear Regression Analysis Test

<table>
<thead>
<tr>
<th>Type</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
</tbody>
</table>
Based on the simple linear regression tests that have been carried out, it can be interpreted as follows:

\[ Y = 10.755 + 0.774X \]

Where \( X \) = Sharia Management Function
\[ Y \] = Employee Performance

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

**Partial Test (t-Test)**

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

\[ n = N - 2 \]
\[ n = 20 - 2 \]
\[ = 18 \]

Judging from the distribution of the \( t \)-value of the table (attached to the \( t \)-table), the \( t \)-value of the table is 1.734 with the following criteria: (1) \( H_0 \) is accepted and \( H_a \) is rejected, if \( t \) counts < \( t \) table, then the conclusion that can be drawn shows that the function of sharia management does not have a positive and significant effect on employee performance; (2) \( H_0 \) is rejected and \( H_a \) is accepted, if \( t \) is calculated > \( t \) table, then the conclusion that can be drawn shows that the function of sharia management has a positive and significant effect on employee performance.

**Table 4. Test Results t**

<table>
<thead>
<tr>
<th>Type</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>( t )</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (Constant)</td>
<td>10.755</td>
<td>5.140</td>
<td>2.092</td>
<td>.051</td>
</tr>
<tr>
<td>Sharia Management</td>
<td>.774</td>
<td>.108</td>
<td>7.167</td>
<td>.000</td>
</tr>
</tbody>
</table>

Based on the calculation above, it can be seen that the value of \( t \) is calculated 7.167 > \( t \) table 1.734. In accordance with the criteria that have been explained earlier, if \( t \) calculates the > from \( t \) table, \( H_0 \) is rejected and \( H_a \) is accepted, meaning that there is a positive and significant influence of the sharia management function on employee performance.

In principle, the purpose of this study is to answer the question that has been asked previously, which in essence is to understand the impact of the influence of the implementation of sharia management functions on employee performance at PT. BPRS Puduarta Inasani Tembung. By
involving the participation of 20 respondents, information was obtained about the impact of management functions on employee performance.

There is a positive and significant influence between X (Sharia Management Function) on Y (Employee Performance), this is seen from the t-value of 7.167 > 1.734 with a sig of 0.000 < 0.05 indicating that H0 is rejected and Ha is determined, meaning that the sharia management function has a significant effect on employee performance at the level of 0.05 the sharia management function applied by the company to employees has a great influence on employee performance.

The results of the study are in line with the results of the research from, that by implementing good sharia management functions for all employees, good employee performance will also be formed. The results of the study are also in accordance with the theory put forward, that an important factor that can support the success of an organization in achieving a goal is by implementing or implementing sharia management functions that can be used as a form of measure or indicator in assessing the performance of employees or employees. On the other hand, if an ongoing activity in an organization is carried out not based on management functions, there will be an event of irregularities and will cause employee performance to decrease, because the management function so that organizational goals can be achieved effectively and efficiently (Saprida et al., 2022; Hall et al., 2022).

In addition, this research is also relevant to previous research where through the process of testing data, the author obtained findings showing that in organizational management, there is the implementation of management functions such as planning, organizing, and supervising. The planning function begins by setting the direction and goals to be achieved, involving the company's leaders, staff and all active employees. Furthermore, the organizing function is carried out through the assignment of duties and responsibilities to all members of the community (Islam et al., 2017; Nikolas, 2022).

The management function has a crucial role in ensuring the achievement of the goals that have been set. This activity is carried out through four main functions, including, planning which aims to identify the tasks that must be done to achieve the goal, planning involves making decisions in choosing the best option. Organizing involves the division of labor among group members to build a more harmonious working relationship and be able to maintain an appropriate work environment. Briefing that aims to motivate employees to be able to contribute to achieving their organizational and personal goals. Supervision is carried out to ensure that operational activities are in accordance with the (Putri & Jacob, 2022) planning that has been set to achieve organizational goals (Gusmarani & Rajiyem, 2022).

In this study, data was collected through the use of questionnaires filled out by 20 employees as respondents. The majority of respondents are men, reaching 70%, while the minority is women, reaching 30%. The majority of respondents were under 30 years old, at 55%, while 40% were between 30 and 39 years old, and only 5% were over 50 years old. In terms of education, the majority of respondents have an S1 education background, which is 90%, while S2 education, which is 5%, and the remaining 5% have a high school education background.

**Conclusion**

The implementation of sharia management functions is positively and significantly related to the performance of employees of PT. BPRS Puduarta Insani Tembung. This finding is reinforced by the fact that the tcount value (7.167 > t table 1.734). With a determination coefficient (R²) value
of 74.1%, it can be concluded that most of the variations in the implementation of management functions can be explained by employee performance variables, while the remaining 25.9% is influenced by other factors that are not investigated by the researcher. In a simple linear regression equation, expressed as $Y = 10.755 + 0.754X$. Where the regression coefficient for the application of management functions ($b$) is 0.754. This shows that there is a positive influence between the implementation of sharia management functions and employee performance at PT. BPRS Puduarta Insani Tembung. In other words, the better the management functions are implemented, the better the performance of PT. BPRS Puduarta Insani Tembung will increase by 0.754, assuming other variables remain constant.

References


