

The Role of Islamic Organizational Culture on the Performance of Islamic Bank Employees

Zulfadli Hamzah^{1*}, Muhammad Arif², Mufti Hasan Alfani³, Putri Nuraini⁴, Hamsal Hamsal⁵, Mohd Izzat bin Mohd Abd Shukur⁶

Universitas Islam Riau, Riau, Indonesia^{1,2,3,4,5}

Kolej Professional Baitulmal Kuala Lumpur Malaysia⁶

zulfadlihamzah@fis.uir.ac.id^{*}, muhammadarif@fis.uir.ac.id², muftihasanalfani@fis.uir.ac.id³, putrinuraini@fis.uir.ac.id⁴, hamsal@eco.uir.ac.id⁵, izzat@kpbkl.edu.my⁶



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Abstract

Purpose: The aim of this research was to determine how the influence of Islamic organizational culture on the performance of Islamic bank employees in Riau Province

Methodology: This research employs a simple regression analysis with the population of all Islamic bank employees in Riau Province, while the research sample was 353 using the Slovin Formula.

Results: The results of this study concluded that Islamic Organizational Culture has a significant effect on the performance of Islamic bank employees in Riau Province.

Conclusions: This study confirms that Islamic organizational culture, grounded in the fundamental principles of *tawhid*, *khilafah*, and *'adl*, plays a substantial role in shaping employee performance. These values not only function as ethical guidelines but also foster responsibility, accountability, and commitment to work, which ultimately enhances overall performance outcomes in Islamic banking institutions.

Limitations: This research has limitations in using more comprehensive Islamic variables and methods to determine the factors affecting Islamic bank employee performance.

Contributions: This study empirically supports Islamic organizational culture as a significant determinant of employee performance in Sharia-based banking institutions and provides quantitative evidence from Islamic banks in Riau Province.

Keywords: *Employee Performance, Islamic Bank, Islamic Culture, Organizational Culture, Sharia Work Ethic*

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1. Introduction

Islamic banking, or Sharia banking, is a new phenomenon in the modern economic world. The emergence of Islamic banks coincided with the significant efforts of Islamic scholars to support the Islamic economy (Pratiwi, 2023). Islamic economics is believed to be able to replace and improve the conventional interest-based economic system. Islamic banks in Indonesia were initially established in 1992 Rahmah et al. (2025), marked by the founding of *Bank Muamalat Indonesia (BMI)* at the initiative of scholars and Islamic figures. The concept of Islamic banking was introduced in Indonesia in 1992. During the period 1992-1998, there was only one Islamic bank in Indonesia (Suhita & Adinugraha, 2022). However, as the reform period progressed, Islamic banking began developing rapidly. In 2005, OJK noted that the number of Islamic banking units increased significantly, with 3 Islamic Commercial Banks, 19 Islamic Business Units, and 95 Islamic People's Financing Banks recorded (Novianti & Muharrami, 2025) As of 2024, there are 14 Islamic Commercial Banks, 19 Islamic Business Units, and 171 Islamic People's Financing Banks currently operating in Indonesia (Keuangan, 2025).

The number of Islamic banking units in Indonesia has increased significantly over the past two decades ([Supriani, Bahril, Pimada, Melzatia, & Herianingrum, 2024](#)). Islamic banking applies Islamic principles not only to financial products but also to governance, services, and corporate culture ([Erni, Najmi, & Ilham, 2025](#)). At the regional level, Riau Province, as one of the economic centers of Sumatra Island, plays an important role in the development of Islamic banking, both in terms of service and its contribution to the local economy ([Wulandari & Afriyani, 2021](#)). Riau Province is strategically located, bordering Malaysia and Singapore, making it an international trade route ([Samin & Poti, 2022](#)). The majority of its population is Malay, which is synonymous with Islamic law; therefore, most are Muslim and support sharia-based businesses. The current economic conditions require Islamic banks in Riau to compete through the products they offer and maximize employee performance as a strategic asset to achieve company goals.

Although Islamic banking has shown a positive trend at both the national and regional levels, its market share remains relatively low ([Belkhaoui, 2022](#)). Based on the data, the market share of Islamic banking in 2019 was recorded at 5.96%, increasing to 6.24% in 2020, then rising again to 6.52% in 2021, and reaching 7.7% in 2024 ([Aritonang, 2023](#)). Although there has been a gradual increase, this achievement still shows a significant gap compared to the market share of conventional banking, which dominates Indonesia's national banking industry. According to [Islam and Rahman \(2017\)](#), this phenomenon is influenced by the public's low awareness of transactions through Islamic banks. Society still views Islamic banks as being no different from conventional banks ([Abasimel, 2022](#)). Additionally, Islamic banking faces limitations in information technology, a lack of outreach from community leaders, and minimal government support. Another factor that poses a constraint is the limited human resources available for Islamic banking ([Iswanaji, 2018](#)).

According to [Wahyuni, Hafiz, and Pradesyah \(2023\)](#), the quality of human resources significantly influences the development of Islamic banking in Indonesia. Therefore, improving the quality of employee performance is a strategic concern for Islamic banks. Islamic organizational culture is one of the factors that influence employee performance. Organizational culture, which encompasses the values, norms, and behaviors shared by all members of an organization ([Williams \(2022\)](#)), plays a crucial role in shaping employees' actions, interactions, and task performance. In the context of Islamic banks, organizational culture is often integrated with Islamic values such as trust, honesty, consultation, togetherness, and service orientation (*khidmat*) ([Budiono, Abu Bakar, Haddade, Daily, & Husain, 2024](#)). Integrating these values into daily work practices has the potential to increase employee's motivation, commitment, work ethic, and productivity.

However, implementing an Islamic organizational culture is not without its challenges. In practice, the internalization of Islamic values is often not optimal and sometimes symbolic ([Badaruddin, Yusriadi, and Fatmasari \(2025\)](#)), so it has not entirely shaped employee behavior at all levels of the organization. Additionally, there is a gap between idealized values and actual behavior, and commercial pressures are driving more pragmatic management practices. This is important because employee performance in Islamic banks is measured not only by quantitative indicators, such as sales target achievement and productivity, but also by qualitative indicators, including service quality, adherence to Sharia principles, and customer satisfaction levels. Thus, a deep understanding of the role of Islamic organizational culture is key to improving human resource performance in the Islamic banking environment.

Several studies have shown that organizational culture influences employee performance ([Anggrayani, Agus, & Gustika, 2025](#); [Gea & Novialumi, 2025](#); [Herlina, 2025](#); [Iskamto, 2023](#); [Juliansyah, Ridwan, & Wahidmurni, 2023](#); [Maryani, Entang, & Tukiran, 2021](#); [Prayoga & Khalid, 2021](#); [Rachmad, Abubakar, Arief, Hartati, & Kristanti, 2023](#); [Rohman, Indiyati, & Ghina, 2021](#); [Sopiah, Kamaludin, Sangaji, & Narmadytia, 2021](#); [Wijayanti & Nurhayati, 2021](#)). Nevertheless, based on field observations, the awareness of Islamic bank employees in Riau Province to implement Islamic organizational culture in their work activities is still considered low, which can ultimately impact the decline in the quality of performance. Research related to the performance of Islamic bank employees has been widely conducted ([Bernanthos \(2018\)](#); [Sodiq, Tri Ratnasari, and Mawardi \(2024\)](#); [Suryadi, Muis, Taba, and Hakim \(2023\)](#); [Widarni and Bawono \(2022\)](#); [Zulkifli, Purwati, Renaldo, Hamzah, and Hamzah \(2023\)](#)).

including in Riau Province. Nevertheless, no study has explicitly investigated the impact of Islamic organizational culture on the performance of Sharia Bank personnel in this province has not been identified. A comprehensive understanding of this relationship is crucial, given the socio-cultural attributes of Riau culture, which is significantly shaped by Islamic principles, and the customer profile, which exhibits distinct preferences relative to other locations.

Studies before have demonstrated a positive correlation between a robust organizational culture and employee performance. Nevertheless, comprehensive research on the influence of Islamic values on performance remains scarce, particularly regarding value training, Islam-oriented leadership, and the implementation mechanisms of Sharia work ethics. Addressing this gap is crucial for attaining a more thorough comprehension of the impact of Islamic organizational culture on performance within Islamic banking, especially in Riau Province. This study seeks to furnish empirical evidence on the degree to which Islamic organizational culture enhances the performance of Islamic bank employees in Riau Province. The research findings are anticipated to provide strategic recommendations for bank management in formulating organizational culture policies, value development initiatives, and human resource management strategies that align with Islamic identity and enhance sustainable operational performance

2. Literature Review and Hypothesis Development

2.1 Human Resources Management (HRM)

Human resource management is a planned effort to recruit, develop, motivate, and retain employees to support organizational goals. According to [Adillah and Zaky \(2022\)](#), Human Resource Management is the process of acquiring, training, evaluating, and compensating employees, as well as managing work relationships, health, safety, and fairness related to the workforce. [Rajest, Shynu, and Regin \(2023\)](#) Human Resource Management [Salasiah, Jamil, Ahmad, and Ghufron \(2023\)](#) is defined as a systematic and artistic approach to managing labor interactions and roles to enhance effectiveness and efficiency in achieving the objectives of the organization, employees, and society. Furthermore, [Armstrong and Taylor \(2023\)](#) emphasize that HRM serves as a strategic partner for organizations, focusing not only on personnel administration but also on driving innovation, developing competencies, and continuously improving work quality.

Human resource management encompasses duties such as human resource planning, recruitment and selection, training and development, performance management, pay, and industrial relations ([Bao et al., 2021](#)). Human resource planning ensures the availability of a workforce that meets an organization's needs. Recruitment and selection determine the quality of resources that enter an organization. Training and development aim to enhance employees' technical, managerial, and social skills. Performance management is used to monitor productivity and provide constructive feedback ([Dixit & Sharma, 2021](#)), whereas fair compensation can motivate employees to contribute optimally. Good industrial relations create a harmonious work environment and support the achievement of organizational goals.

In the era of globalization and technological development, HRM faces new challenges, including changes in job structures, global competition, and digitalization of business processes. [Abdulah, Gardi, and Darmawan \(2021\)](#) say that to keep up with competition, modern organizations should employ adaptive, innovative, and technology-based HRM strategies. The scope of HRM has also increased in developing organizational culture, managing a diverse workforce, and ensuring the sustainability of human resource development. Therefore, HRM has ceased to be an administrative role and is rather part and parcel of business strategy, which defines the success of an organization in the long term.

2.2 Islamic Banking

An Islamic bank is a financial institution that bases its operations on Islamic principles [Tiffani et al. \(2024\)](#), especially the prohibition of *usury*, *gharar*, and *maysir*, and promotes transactions based on justice and partnership. The business activities of Islamic banks include fund collection and distribution. ([Ezzati, 2019](#)), as well as the provision of banking services based on Sharia principles, such as *mudharabah*, *musyarakah*, *murabahah*, *ijarah*, and other contracts ([Usanti, Thalib, & Setiawati, 2020](#)).

This system is not only profit-oriented but also focused on blessings, justice, and community well-being ([Siddiqi, Jan, & Ullah, 2019](#)). Islamic banking in Indonesia continues to experience rapid development, especially after regulatory support and increased public awareness of Sharia-based finance.

Islamic banking has characteristics that distinguish it from conventional banking in the context of employee performance. Shariah bank employees are not only required to have technical competence in managing financial products and services but also a deep understanding of Shariah principles ([Irawan, 2024](#)). Research conducted by ([Elliawati & Qothrunnada, 2025](#)) shows that Islamic values-based training has a positive effect on product understanding and service quality of Islamic bank employees. This aligns with ([Astuti, 2024](#)), who revealed that implementing an Islamic work culture in Islamic banks can enhance discipline, integrity, and customer satisfaction, thereby impacting overall organizational performance.

Previous research has also highlighted the relationship between human resource management in Islamic banking and employee performance. Some studies conducted by ([Abdelwahed, Al Doghan, Saraih, & Soomro, 2024](#); [Aflah, Suharnomo, MAS'UD, & Mursid, 2021](#); [Suradi, Mamduh, Ali, Setianingsih, & Cholil, 2025](#)) show that work motivation based on Islamic values significantly affects employee performance, both directly and through increased loyalty. Meanwhile, research ([Gano, Abdullahi, Adam, & Setyawan, 2024](#)) found that human resource management integrating Sharia training, a fair reward system, and spiritual guidance was able to increase employee productivity and the positive image of Sharia banks in the eyes of the public. This finding indicates that the success of Islamic banking depends not only on business strategies and product innovation but also on the quality and integrity of employees who work with Islamic values.

2.3 Islamic Organizational Culture

Islamic organizational culture is a set of values, norms, and behaviors based on Islamic teachings that govern interactions between individuals within an organization ([Chupradit et al., 2022](#); [Verawati & Wulan, 2024](#)). This concept is rooted in the view that humans are interdependent social beings who form groups or organizations to achieve common goals ([De Dreu, Gross, & Romano, 2024](#)). From an Islamic perspective, every activity within an organization is not only aimed at achieving worldly targets. However, it must also align with the moral and spiritual principles of the Quran and Hadith. Generosity, the motivation to serve, and the awareness of always remembering Allah are important pillars in shaping an ethical and meaningful organizational culture (Al-Hujurat:13).

The spirit of worship, professionalism, quality, and achievement focus are some of the values that determine the Islamic organizational culture. These values not only influence the accomplishment of work goals but also make the entire process compliant with Islamic law ([Abdelwahed et al., 2024](#)). Islamic organizational culture features mature planning, fine ideas, regular execution of planning, and proper supervision. Practicing these values allows the shaping of a work environment that is based on blessings, in which success is no longer equated with material profit but also with benefits to society and conservation of resources.

Factors that shape Islamic organizational culture include beliefs, attitudes, and behaviors, which are interconnected in forming collective work patterns ([Hairani, 2023](#); [Mahmudulhassan, 2024](#)). The Prophet Muhammad (peace be upon Him) exemplified a culture of punctuality, appreciation for hard work, and a proactive attitude as part of the Islamic work ethic ([Faiq & Sholahudin, 2024](#)). Therefore, implementing an Islamic organizational culture requires a strategy that balances innovation orientation, risk-taking courage, and adherence to religious values. In practice, despite strict organizational regulations, the principle of humanity is still upheld, ensuring that every policy and employee evaluation is conducted fairly and responsibly ([Hossain, 2023](#)).

From a modern management perspective, Islamic organizational culture can be a differentiation strategy, particularly for Islamic financial institutions or organizations based on Islamic principles. According to [Daryono, Gunawan, and Gunawan \(2025\)](#), Islamic organizational culture fosters trust and integrity, which are significant social capital for organizations to build long-term relationships with

stakeholders. In regions with a Muslim majority population, such as Riau Province, implementing an Islamic organizational culture is not only religiously relevant but can also enhance the organization's image and its competitiveness. Therefore, studying Islamic organizational culture is essential to understand how Islamic values can be integrated into management practices to improve organizational performance and Stakeholder Satisfaction (SS).

2.4 Employee Performance

Performance of employee is the working output and outcome of an employee or group of a specific organization in the pursuit of their corporate power and responsibilities in achieving the aim of an organization in the legal path ([Gemina, Kartini, & Sulistiawati, 2026](#); [Maryani et al., 2021](#); [Susilowati, Fakhri, Barinta, Abanan, & Aini, 2025](#)). Performance may be assessed quantitatively, including target realization and productivity, and qualitatively, such as the quality of the service, discipline, and customer satisfaction ([Udeh, 2024](#)). The performance of employees in the banking situation is not measured on how well they meet sales quotas or how they raise money but also on factors linked to good service and how they adhere to rules. At the same time, [Alam, Rahman, Runy, Adedeji, and Hassan \(2021\)](#) makes it clear that performance in Islamic banks is defined not only by how well they perform the actual work but also by the degree of adherence to the Sharia principles and their capacity to uphold the trust and integrity in operating the funds of several customers.

As the literature has demonstrated, many aspects determine the performability of employees in the banking segment, including the environment, motivation, organizational culture, and work style ([Langgeng Basuki & Khalid, 2021](#); [Muizu & Sari, 2019](#); [Ozcan & Ozturk, 2020](#)). The study produced by [Az-Zaakiyyah, Ausat, and Suherlan \(2024\)](#) identified a positive effect of a conducive working climate and high work motivation on the performance of employees in an Islamic bank. [Zulkifli et al. \(2023\)](#) also indicated that transformational competence and leadership are some factors that significantly contribute to the performance of Islamic bank employees. Meanwhile, [Afif, Mariyanti, Septiani, and Dolan \(2022\)](#) noted that Islamic work culture positively contributes to the work discipline and loyalty of Islamic bank employees, ultimately affecting performance. These findings suggest that the performance of bank employees is greatly affected by internal organizational factors, and such performance results in high productivity and quality of services.

In addition, studies conducted by [Saeed Mohammed and Mansor \(2021\)](#) show that even Islamic values-based training of Islamic banks could reduce the knowledge gap between employees and Islamic products and services and, consequently, affect the level of service quality and customer satisfaction. This observation corresponds with the research by [Muhsoqih and Pratama \(2021\)](#), which supports the hypothesis that job satisfaction and employee engagement play a major role in ensuring high performance in Islamic banking. The internalization of organizational values and culture aligned to Sharia financial principles thus has a role in influencing the performance of bank employees, especially in Islamic financial institutions (not only based on technical factors like work skills).

2.5 Hypothesis: The Influence of Islamic Organizational Culture on Employee Performance

Islamic organizational culture comprises values, conventions, and work practices rooted in Islamic principles, including amanah (trustworthiness), ihsan (excellence), justice, and honesty ([Mukri & Wakhid, 2024](#)). In the context of Islamic banking, this culture not only distinguishes it from conventional financial institutions but also serves as a behavioral guide for employees. The person-organization fit theory explains that the alignment between organizational values and employees' values enhances motivation, commitment, and performance ([Bahat, 2021](#)). Standard dimensions used to measure Islamic organizational culture include exemplary leadership (*uswah*), consultation (*shura*), fair reward systems, spiritual development, and the application of the Islamic Work Ethic (IWE).

The influence of Islamic organizational culture on employee performance can be direct or indirect. This indirect influence emerges through mediating factors such as intrinsic motivation, affective commitment, trust in leadership, perceived fairness, and psychological well-being. Employees who view their work as worship tend to experience greater meaning in their jobs, act proactively, and protect the organization's reputation. Previous studies have shown that Islamic organizational culture is

positively correlated with job satisfaction and productivity. However, its effectiveness largely depends on the consistent implementation of values in daily policies and work practices rather than relying solely on symbols or ceremonial rituals.

The hypothesis regarding the influence of Islamic Organizational Culture on employee performance is grounded primarily in Person Organization Fit Theory and Social Exchange Theory. The person-organization fit theory posits that employees demonstrate higher performance levels when their personal values align with organizational values. In Islamic banking institutions, organizational values such as *amanah* (trust), *ihsan* (excellence), justice, and honesty create a value-based environment that reinforces the congruence between individual religious beliefs and institutional principles. This alignment fosters intrinsic motivation, psychological attachment, and stronger engagement with tasks.

Additionally, the relationship can be explained through the Social Exchange Theory developed by Peter Blau, which suggests that employees reciprocate organizational support and ethical treatment with positive work behaviors. When Islamic values are consistently embedded in leadership practices (*uswah*), consultation (*shura*), fair reward systems, and spiritual development programs, employees perceive fairness and moral legitimacy in their organizations. This perception encourages reciprocal behaviors, such as enhanced job performance and organizational citizenship behavior.

From an organizational culture perspective, Schein explains that deeply internalized shared values shape employee behavior by influencing underlying assumptions and norms. When Islamic principles are institutionalized not merely as symbolic elements but as operationalized HR policies and performance systems, they become behavioral drivers, rather than ceremonial expressions. Therefore, Islamic Organizational Culture is expected to positively influence employee performance, both directly through value congruence and internalized ethical standards and indirectly through increased intrinsic motivation, affective commitment, and perceived organizational justice.

H₁: Islamic Organizational Culture has a positive and significant effect on Employee Performance in Islamic Banks in Riau Province

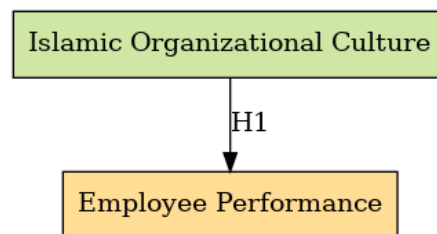


Figure 1. Conceptual framework

Although many findings support these positive effects, some studies have reported weaker impacts when Islamic organizational culture is not integrated into human resource systems, performance appraisals, and reward mechanisms. This study aims to analyze the influence of Islamic Organizational Culture on employee performance at Islamic Banks in Riau Province. Figure 1 presents the research conceptual framework, which visualizes the theoretical relationship between the application of Islam-based organizational values and employee performance levels.

3. Methodology

3.1 Respondents

This research was conducted in Riau Province using a quantitative method with a case study approach, consistent with the study by [Kholida, A'Yuni, and Yekti \(2024\)](#), who applied a hypothesis testing model in a case study. The case study approach was chosen because it can explore phenomena occurring within a specific time and place through in-depth data collection ([Yuniasih et al., 2024](#)). The study population included all Islamic banking employees in Riau Province, totaling 3,061 people. From this population, the sample was calculated using the Slovin formula ($e = 0.05$), resulting in a sample of 353 respondents,

which provided a proportional representation. From this sample size, it was further divided using the proportional stratified random sampling method, with the calculations shown in Table 1.

Table 1. Distribution of respondent sample based on bank employee proportion

Bank Names	Number of Employees (People)	Calculation	Sample Respondents (People)
Bank Syariah Indonesia	593	$\frac{593}{3061} \times 353 = 68.38$	68
Bank Muamalat	181	$\frac{181}{3061} \times 353 = 20.87$	21
Bank BTPN Syariah	94	$\frac{94}{3061} \times 353 = 10.84$	11
Bank Riau Kepri Syariah	2167	$\frac{2167}{3061} \times 353 = 249.90$	250
Bank Mega Syariah	26	$\frac{26}{3061} \times 353 = 2.99$	3
Total Population	3061	Total Sample	353

3.2 Data Collection Techniques and Instruments

Data were obtained by completing a questionnaire designed based on organizational culture indicators (X) and employee performance (Y). The questionnaire assessment contained descriptive analysis using a Likert scale with a score range of 1–5 (Alkharusi, 2022), with each score having clear evaluation criteria (1=Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree, 5=Strongly Agree). This approach allowed the researcher to obtain a quantitative overview of the respondents' perceptions of each research variable.

Table 2. Likert rating scale

Answer Choice	Score
Strongly Agree (SA)	5
Agree (A)	4
Neutral (N)	3
Disagree (D)	2
Strongly Disagree (SD)	1

3.3 Data Analysis Technique

The collected data were analyzed using SPSS software (version 22). Prior to hypothesis testing, instrument quality was examined through validity and reliability tests to ensure that the measurement items accurately and consistently captured the constructs of Islamic Organizational Culture and Employee Performance. Classical assumption tests, including normality and heteroscedasticity tests, were conducted to ensure that the data met the assumptions required for parametric analysis. The normality test was used to verify whether the residuals were normally distributed, while the heteroscedasticity test ensured homogeneity of variance across observations.

To examine the causal relationship between Islamic Organizational Culture (independent variable) and Employee Performance (dependent variable), this study employed simple linear regression analysis. The selection of simple linear regression is theoretically and methodologically justified because the research model consists of one independent variable and one dependent variable, aiming to test a direct

and singular predictive relationship between them. This method is appropriate for estimating the magnitude and direction of the influence between two continuous variables measured on an interval scale.

Furthermore, with a sample size of 353 respondents, the study satisfies the minimum statistical requirement for Ordinary Least Squares (OLS) estimation, ensuring stable and unbiased parameter estimates. Simple linear regression allows for a clear interpretation of the regression coefficient, indicating how much change in employee performance is predicted by changes in Islamic Organizational Culture. The coefficient of determination (R^2) was used to assess the proportion of variance in Employee Performance explained by Islamic Organizational Culture. A t-test (partial significance test) was conducted to determine whether the regression coefficient significantly differed from zero, thereby testing the proposed hypothesis. This analytical approach enables a focused examination of the direct influence of Islamic Organizational Culture on Employee Performance within Islamic banks in Riau Province.

4. Results and Discussions

4.1 Instrument Stability Test

4.1.1 Validity Test

Validity tests are used to study the validity of a question in a questionnaire (Sugiyono, 2017). There were two variables under validity testing; the organizational culture of Islam (X) and employee performance (Y). R value (r-count) or the table r-value at alpha status of 0.05 (5%) is used in a validity test, where the calculated value of the former is compared with the latter (Kholida et al., 2024; Khoso & Pathan, 2023). The findings indicate that $r = 0.361$ ($n=30$). All the questions in the questionnaire were determined to be valid when the calculated r values were higher than the table r values; otherwise, they were considered invalid (Yuniasih et al., 2024).

Table 3. Validity test result

Statements	R-Count
BO1	0.643
BO2	0.615
BO3	0.671
BO4	0.659
BO5	0.631
BO6	0.587
KI1	0.797
KI2	0.565
KI3	0.602
KI4	0.654
KI5	0.532
KI6	0.795
KI7	0.796
KI8	0.698
KI9	0.802
KI10	0.762
KI11	0.754

The validity test calculations in Table 3 show that the variables of Islamic organizational culture (X) and employee performance (Y) have an r-value of > 0.361 . This proves that the variable is valid and can reveal the research objectives.

4.1.2 Reliability Test

The reliability test aims to prove the level of confidence in a study (Nurlaela, Hariadi, & Raya, 2020). Respondents were advised to answer the questions consistently or stably so that the instrument was considered reliable (Yuniasih et al., 2024). Cronbach's Alpha is used to calculate reliability; an instrument is deemed dependable if its Cronbach's Alpha value is greater than 0.70 (Anggraeni, Hadi, & Hidayat, 2018). The reliability of the questionnaire in this study was tested to prove that the questions in the research instrument were reliable.

Table 4. Reliability test result

Cronbach Alpha	Variables
0.926	Islamic Organizational Culture
0.897	Employee Performance

Table 4 show that all variables have results > 0.70. The results of the reliability test calculation showed that the questions asked of the respondents had an excellent level of consistency.

4.2 Classical Assumption Test

4.2.1 Data Normality Test

The non-parametric Kolmogorov-Smirnov test was used in this study's normalcy test. When the Asymp Sig. If the value exceeds alpha, which is 0.05 (the 5% significance level), the data are considered to have a normal distribution (Sitompul & Simamora, 2021). Based on Table 5, the asymptotic significance (Sig.) The value was 0.070, which is greater than 0.05, indicating that the research results had a normal distribution.

Table 5. Normality test result

Kolmogorov-Smirnov Test Result	
Asymp. Sig. (2-tailed)	Unstandardized Residual
	0.070

4.2.2 Heteroskedasticity Test

The heteroskedasticity test is the final prerequisite for a linear regression model, which aims to determine the absence of unequal variance in the residuals (Djalil & Terzic, 2021). The Sig. value must be greater than the significance level, or 0.05.

Table 6. Heteroskedasticity test result

Coefficients	
Islamic Organizational Culture	Sig.
	0.972

Table 6 show, the Sig. The value of the Islamic organizational culture variable (X) is 0.972, which is greater than 0.05. The results of this heteroskedasticity test indicate that heteroskedasticity did not occur in this study.

4.2.3 Simple Linear Regression Test

The calculations in this study resulted in a simple regression equation model for the organizational culture variable (X) and employee performance (Y) as follows:

$$Y = 1.676 + 0.495X \quad (1)$$

Table 7. Simple linear regression test result

Coefficients ^a	
Variables	Unstandardized Coefficients
	B
Employee Performance	1.6776
Islamic Organizational Culture	0.047

Based on the equation and Table 7, the constant value is 1.676, indicating that if the organizational culture variable remains unchanged, the employee performance is 1.676. The coefficient value for variable X was 0.495, indicating that a one-unit change in the Islamic organizational culture variable would result in a 0.495-unit change in employee performance. The Islamic organizational culture variable will decrease employee performance if there is a reduction of 0.495 units, assuming that other factors remain constant.

4.2.4 T-test

Referring to Table 8, the calculated t-value for the Islamic organizational culture variable (X) is 8.825, which exceeds the table t-value of 1.646, with a significance level of 0.000, which is less than 0.05. This finding confirms that Islamic organizational culture has a positive and significant influence on employee performance.

Table 8. Partial test result

Coefficients			
Islamic Organizational Culture	t-test	t-table	Sig. t
		8.825	1.646

Based on the calculation results in Table 8, the calculated t-value for the Islamic organizational culture variable (X) is $8.825 > 1.646$, and its significance value is $0.000 < 0.05$. This result indicates that Islamic organizational culture has a positive and significant influence on employee performance.

4.2.5 Coefficient of Determination (R^2) Test

The coefficient of determination lies between 0 and 1; a value closer to 1 indicates a stronger association, and a value closer to 0 indicates a weaker association. The variable of Islamic organizational culture can explain the employee performance variable in 29.1 percent of the cases, with the remaining 70.9 percent explained by other variables, since the value of R-squared indicates 29.1 percent or 0.291, as stated in Table 9.

Table 9. Coefficient determination test result

Model Summary	
Variable	R-Square
Islamic Organizational Culture	0.291

This finding indicates that employee performance in Islamic banking institutions is influenced by multiple determinants, beyond organizational culture. From a human resource management perspective, leadership style, compensation systems, training and development opportunities, and career advancement mechanisms are widely recognized as key predictors of employee performance. In addition, psychological factors such as intrinsic motivation, job satisfaction, organizational commitment, and work engagement may contribute significantly to performance outcomes. Even when Islamic organizational values are well implemented, performance levels may vary depending on workload distribution, role clarity, supervision quality, and organizational support. Therefore, while Islamic Organizational Culture plays a significant role as a value-based foundation, it operates alongside structural, managerial, and psychological variables that collectively shape employee performance. Future studies should integrate these additional factors into a more comprehensive regression model.

4.3 Discussion

The conduct, work ethic, and output of Shariah Bank workers in Riau Province are greatly influenced by Islamic organizational culture. This culture integrates the values of monotheism, trustworthy leadership, and justice into all organizational activities. The value of tawhid encourages employees to view their work as part of their worship of Allah SWT, thus fostering a high sense of responsibility and dedication. In the context of Islamic banking, this value is realized through discipline in performing duties, honesty in serving customers, and integrity in all transactions. Additionally, the concept of the caliph in Islamic organizational culture positions every individual, especially leaders, as stewards responsible for the well-being of the organization and its members. In the Islamic banking industry in Riau Province, trustworthy and benefit-oriented leadership can increase employee motivation and sense of belonging to the company. This type of leadership fosters healthy communication, sets a good example, and encourages fair decision-making based on Islamic principles. Thus, the concept of the caliph is relevant not only at the managerial level but also for every employee in carrying out their daily tasks.

Justice is an essential pillar in maintaining the balance of employee rights and obligations and ensuring that every company policy aligns with Islamic law. In practice, Islamic banks in Riau Province apply this principle by rewarding performance, enforcing discipline, and avoiding discriminatory practices. The application of this principle is also evident in adherence to muamalah provisions, such as the prohibition of usury and practices that harm others. This impacts employees' comfort in working, which, in turn, boosts productivity. Prior studies have indicated that an organizational culture rooted in Islamic beliefs positively correlates with employee performance. [Khoso and Pathan \(2023\)](#) discovered that the adoption of Islamic organizational culture notably influences the productivity and job satisfaction of employees in Islamic banks. [Az-Zaakiyyah et al. \(2024\)](#) and [Gano et al. \(2024\)](#) observed analogous findings, highlighting that incorporating religious principles into organizational management fosters a peaceful work environment and facilitates the attainment of corporate objectives. Consequently, Islamic banks in Riau Province that constantly embody Islamic organizational culture will be more competitive than those that disregard it.

The influence of Islamic organizational culture in the Shariah banks of Riau Province extends beyond enhancing spiritual dimensions; it also directly enhances employee performance. The idea of monotheism cultivates commitment, the notion of the caliphate encourages accountable leadership, and the principle of *'adl* guarantees equity in professional interactions. The amalgamation of these three ideals constitutes a work system that is both managerially efficient and congruent with the principles of Sharia (*maqashid al-syariah*). Consequently, enhancing the culture of Islamic organizations must be a strategic focus for Islamic banks in this region to maintain their superior performance. Consequently, the research findings indicate that the R Square value is 0.291, representing 29.1%. The Islamic Organizational Culture (*X*) variable accounts for 29.1% of the variance in Employee Performance (*Y*) within Islamic banking in Riau Province. The influence of Islamic organizational culture on employee performance is categorized as moderate, since its contribution, while not predominant, remains statistically significant. Consequently, the remaining 70.9% of the variance in employee performance is affected by factors not included in this research paradigm. Additional aspects that may elucidate this 70.9% include characteristics such as work motivation, leadership style, salary, individual competency, job satisfaction, physical work environment, and external influences such as economic situations and banking laws.

This study corroborates the findings of [Ifada, Ghozali, and Faisal \(2019\)](#), who indicated that Islamic organizational culture favorably influences performance; however, it is not the exclusive factor. [Rana and Malik \(2017\)](#) suggest that the impact of Islamic organizational culture is maximized when combined with other managerial variables, including human resource development, employee empowerment, and an equitable compensation structure. Consequently, enhancing the Islamic organizational culture must be incorporated with additional human resource management practices to optimize employee performance. The R-squared value of 29.1% has significant implications for the administration of Islamic banking in Riau Province, suggesting that while Islamic organizational culture is a crucial basis for enhancing performance, a more comprehensive strategy is necessary to achieve

optimal results. This strategy encompasses overseeing the organization's internal elements, empowering personnel, and adjusting to the banking sector's external dynamics. This multivariate integration is anticipated to sustainably elevate employee performance and augment the competitiveness of Islamic banks in this region.

5. Conclusions

5.1 Conclusion

The research findings indicate that the Islamic organizational culture variable (X) positively and significantly influences employee performance (Y). The estimated t-value of 8.825 exceeds the t-table value of 1.646, while the significance value of 0.000 is below 0.05. This influence is moderate, as evidenced by a coefficient of determination (R^2) of 29.1%, signifying that 70.9% of the variation in employee performance is attributable to factors beyond the purview of this study's research model. Consequently, while Islamic organizational culture provides a crucial foundation, attaining optimal employee performance necessitates a more comprehensive approach that considers additional aspects.

From a practical standpoint, Islamic banking management in Riau Province should not merely position Islamic organizational culture as a symbolic identity but rather institutionalize its values within human resource policies, performance appraisal systems, leadership development programs, and reward mechanisms. Strengthening exemplary leadership (*uswah*), ensuring fairness in compensation, promoting consultative decision-making (*shura*), and integrating Islamic Work Ethics into daily operational standards may enhance the effectiveness of organizational culture in driving performance outcomes. Furthermore, managers should combine cultural reinforcement with structured training, motivation systems, and clear performance indicators to maximize the productivity of employees.

Beyond Riau Province, these findings may also be relevant for Islamic banking institutions in other regions of Indonesia that operate within similar sociocultural and religious contexts. Integrating Islamic organizational values into formal management systems can serve as a strategic model for strengthening employee performance in the broader Islamic financial industry, including Islamic microfinance institutions and Sharia-based cooperatives. In regions undergoing rapid digital transformation and competitive pressure, reinforcing a value-based organizational culture may function as a stabilizing mechanism that enhances employee commitment and ethical performance standards.

5.2 Research Limitations

This study is limited to Islamic banking institutions in Riau Province, which may restrict the generalizability of the findings to other regions with different organizational and sociocultural characteristics. The cross-sectional survey design captures employee perceptions at a single point in time and does not reflect potential changes in the organizational culture or performance over time. In addition, the use of self-reported questionnaires may have introduced response bias. The model also examines only one independent variable using simple linear regression, while the R^2 value of 29.1% indicates that other unexamined factors contribute significantly to employee performance.

5.3 Suggestions and Directions for Future Research

Future research should incorporate additional variables, such as motivation, leadership style, compensation, job satisfaction, and innovation climate, to provide a more comprehensive explanation of employee performance in Islamic banking. The use of more advanced analytical techniques, such as multiple regression or structural equation modeling, may offer deeper insights into the complex relationships among variables. Longitudinal studies are also recommended to examine the stability of Islamic organizational cultures over time. Comparative studies across different provinces or between Islamic and conventional banks would further enrich the generalizability of these findings.

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Author Contribution

ZH contributed to the conceptualization, research design, supervision, validation, and final approval of the manuscript. MA was responsible for data collection, data curation, statistical analysis, and drafting the original manuscript. MHA developed the methodology, designed the research instruments, and interpreted the data. PN conducted the literature review, developed the theoretical framework, and edited the manuscript. HH was involved in data verification, provided support for formal analysis, and critically revised the manuscript. MIBMAS contributed to the review and editing process, refined the methodology, and improved the academic writing quality of the manuscript.

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