
Measuring the Correlation of Job Satisfaction with Accountants Performance: The Role of Islamic Work Ethics as a Moderator

Amilin Amilin¹

Abstract:

The study explores the influence of job satisfaction on accountants performance and the impact of interaction between Islamic work ethics with job satisfaction to maximize an accountants performance in the Islamic finance industry in Indonesia. The purposive sampling to select the samples. A questionnaire to collect the primary data. Moderated Regression Analysis to test the hypothesis. The findings of the study: first, job satisfaction can not be impact on accountants performance. Second, interaction between Islamic work ethics with job satisfaction can be maximize an accountants performance.

Key words: *job satisfaction, accountant performance, Islamic works ethics*

¹ Faculty of Economic and Business, State Islamic University of Syarif Hidayatullah Jakarta.
Adress: Ir. H. Juanda Street No. 95, Ciputat, South Tangerang, Banten, Indonesia, 15412,
Phone/Fax. (62-21) 749 6006. E-mail: amilin@uinjkt.ac.id

1. Introduction

The theme of job satisfaction is always interesting to investigate in recent decades. The level of employee satisfaction was evaluated in relation to the overall working environment, particularly in relation to the employee, such as: compensation, interpersonal relationships with co-workers, superiors and subordinates, job complexity, stress and fatigue in the work that can degrade performance (Ioannou, *et al.* 2015). In business practice, management always wants the organization that manages getting a high performance. High-low performance of the organization is strongly influenced by the job satisfaction of each employee. The studies were examined the relationship between employee performance and job satisfaction have been done by Peterson & Luthans (2006), Hira & Waqas (2012), Padmakumar (2013), Judge, *et al.*, (2001), Hanan, (2009), Guler & Kuzu (2009) and Faragher, *et al.* (2005). Suryanto (2014) analyzed accountants' fee based on client's attribute and auditor attribute to prevent fraud. The study of Bitmis & Argeneli (2013) confirmed previous studies which proved evidence that the organization's performance is influenced by the level of job satisfaction of employees.

Although there are several previous studies that examine the relationship between job satisfaction and employee performance, however, from that studies have not found a research that examines the correlation between both of that variables was studied with variable Islamic work ethics as a moderating variable. In addition, research on job satisfaction in the context of Islamic values is not widely publicized. The previous researchers more focus on job satisfaction in the context of conventional economics. The study literatures show that there are significant differences about the concept of job satisfaction in Islamic economics and conventional (Amaliah, *et al.*, 2015). Sutrisno (2010) states that the term job of satisfaction in the concept of conventional economics is a sense of excitement felt by the individual because of their expectations was reached. Happy feelings occur because the material needs can be met through their work, while Islam considers that job satisfaction is only one small part of the overall purposes in human life.

Islam put job satisfaction as a small part of the joy because the true satisfaction will be felt by an individual when someone reaches the destination of the world and the hereafter (Falah). This was confirmed by Al-Ghazali (2011) which states that someone will reach the highest satisfaction when he is able to emulate nature of God, including the nature of compassion, love, honesty and others. Muafi (2003), Ghozali (2002), Saleh (2000), found evidence that religious values are not only influenced by the work, but by the quality of an individual life. That is, an individual who has a balanced in life both materially, non-material and spiritual, will feel the highest satisfaction.

This study aimed to get empirical evidence about: *first*, a causal correlation between job satisfaction of the accountant with the accountant performance; and *second*, the interaction between job satisfaction and Islamic work ethic and its impact on the

accountants' performance. This issue is important to investigated because accounting is a profession that has a strategic role in the company/organization. Accountants in charge of managing financial information along with the record company's resources to serve as the basis for managerial decision making. In connection with the position and the role of accountants are strategic, so the company should treat fairly to the accountants in companies that align with employees of other sections according to the scope of tasks, workload and responsibilities.

If the companies treat the accountant fairly, predictable can be encourage them feel satisfied in their work. When accountants are satisfied with their jobs, it could be predicted that they would be improved their performance. To strengthen the causal correlation between job satisfaction and performance accountant, Islamic work ethic aspect are important positioned to moderate the relationship of these both variables. Through reinforcement and internalization of Islamic values into the work, expected to encourage accountants continue to keep on a honesty and an integrity in do their daily work. Thus, the implementation of Good Corporate Governance in the company can walk naturally without force, done with a basic of awareness by accountants. So that it can become an example for employees in other part of the company. Finally, the accountant was expected to serve as a role model in the implementation of Islamic work ethic to improve company performance.

2. Literature Review and Hypothesis Development

Job Satisfaction

Job satisfaction could be seen in the context of the general attitude of employees towards their work and their positive or negative votes on various aspects of the work environment (Iverson and Maguire, 2000) while Robbins (2005) defined a job satisfaction as a set of employee feelings to the work. It can be concluded that job satisfaction is an emotional feeling (both positive and negative) perceived by the employee for a job well done.

Job Performance

According to Ivancevich *et al.* (2005), the performance is a function of the capacity, opportunity and desire to do the task. Meanwhile, the definiton of performance by Basaran (2000) from an organizational perspective that the performance is the acquisition of goods or services as a realization of the tasks performed by employees aligned with organizational goals.

Islamic Work Ethics

The work ethics associated with the Islamic context, basically when someone has a close relationship with God (their God), attitudes and that behaviors tend to be consistent with the rules and regulations of religion (Rahman, *et al.* 2006). Therefore, the Islamic work ethics is a manifestation of the employees behavior in the workplace include: effort, dedication, creativity, teamwork, responsibility and

social relationships (Sa-U, *et al.*, 2008 and Suryanto, 2016a). Another definition described by Muhammad & Alimin (2004) which states that the Islamic work ethics is a series of business activities in its various forms is not limited on the amount of assets (goods/services) ownership, but are limited in how acquiring and utilization of his property because of the rules of halal and haram. Meanwhile, according to Hasan (2009), the Islamic work ethics is a character to do a business in accordance with the Islamic values, so that in carrying out its business there should be no worries, because it was believed to be a good and true.

Hypothesis Development

Job Satisfaction dan Accountant Performance

Expectancy based theories of motivation stating that the level of employee satisfaction with the amount to adjust the compensation received by employees based on performance evaluation results. Suryanto (2016b) considers that job satisfaction is a result of the performance as a function of the objectives related to the behavior and an achievement value (Judge *et al.*, 2001).

The correlation between job satisfaction and performance is not a new thing. It has long been many studies that detect the correlation of both these variables, one of them was done by Peterson & Luthans (2006). The result of this study showed consistently result that job satisfaction can improve performance. Other studies conducted by Hira & Waqas (2012) in the banking industry, Padmakumar (2013) in the public transportation industry, Judge *et al.*, (2001) and Hanan (2009) in the health care services on nurses profession. The results of their study show evidence that job satisfaction is a key factor to improve an organizational performance. These results are also consistent with a research conducted by Bitmis & Argeneli (2013) that showed evidence that the organization's performance was influenced by the level of employees job satisfaction. From those findings, the first hypothesis can be formulated as follows:

H_{a1} : Job satisfaction affects accountant performance.

Interaction Between Islamic Work Ethic and Job Satisfaction, Its Impact on Accountant Performance

Shokrkon & Naami (2009) and Ahmad *et al.* (2010) examined the effect of job satisfaction on employee performance. Results of this study showed that job satisfaction influence on employee performance. While Yousef (2001) and Rokhman & Omar (2008) conducted a study about the influence of Islamic work ethics on job satisfaction. Results of the study showed that the Islamic work ethic influence the job satisfaction. The result of study by Ali and Al-Owaihah (2008) reinforces the results of other studies. It shows that Islamic work ethic could be contributed to the performance. From these studies can be concluded that the Islamic work ethics can amplify the effect of job satisfaction on employee performance. In other words, the Islamic work ethic could encourage the influence of job satisfaction to improve employee performance. Thus, the second hypothesis can be formulated as follows:

H_{a2} : Islamic work ethic can support job satisfaction to maximize accountant performance.

The Framework of Research Model

The framework of research model describes the relationship between the independent variable, the moderating variable and the dependent variable. Figure 1 below describes the research model.

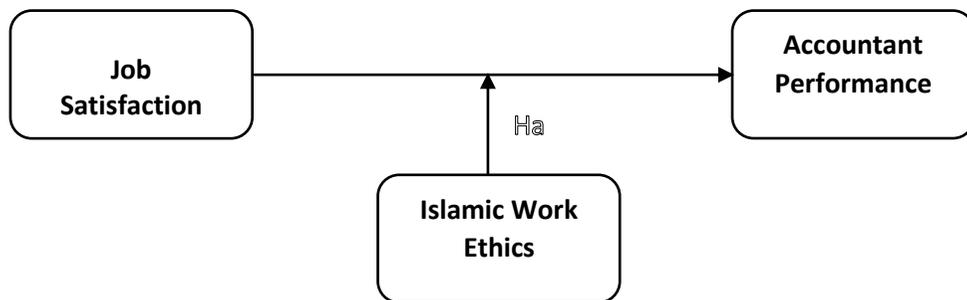


Figure 1: Framework Research Model

3. Research Methods

Population, Data for Research, and Sample Selection Methods

The population who participated in this research are the management accountants. The research samples who selected as respondents in this study are accountants who work in the Islamic financial institutions. A structural questionnaire has been used to collect the data from the respondents. The period of data collection was from April to June 2015. Purposive sampling method used to select the research sample. Sample criteria who could participated in this reasearch are management accountants who have experiece at least one year in an Islamic financial institution in Indonesia.

Measurement of Variable

The Job Satisfaction variable was measured with seven statement items developed by Al-Dmour and Awamleh (2002). Accountant Variable Performance was measured by five statements using instruments developed by Al-Dmour and Awamleh (2002) and has been used by Fernandes and Awamleh (2006). The Islamic Work Ethic variables were measured with seventeen statement items developed by Ali (2005). All statement items in the questionnaire for these three variables were measured using ordinal scale (Likert) from one to five. The range of scores: (1) strongly disagrees, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.

The Technique of Data Analysis

Data were tested using descriptive statistical test and data quality test. The testing consisted of descriptive statistics: the number of data (sum), the maximum data, the

minimum data, the average of data (mean) and the standard deviation of data. Meanwhile, the testing of data quality consists of the validity and the reliability of data. The validity test was done by calculating the correlation between the scores of each of the questions with the total score. If the correlation between the scores of each of the questions with a total score has a significance level below 0.05, the questions are declared valid, and vice versa (Ghozali, 2011). Data reliability test used Cronbach's Alpha. A statement can be considered reliable if the value of alpha is greater than 0.6 (Ghozali, 2011). The method of hypothesis testing employed Simple Regression and Moderated Regression Analysis. The equation to test the hypothesis is as follows:

$$AP = a + \beta_1 * JS + e \quad (1)$$

$$AP = a + \beta_1 * JS + \beta_2 * IWE + \beta_3 (JS * IWE) + e \quad (2)$$

Description:

AP	=	Accountants' Performance
JS	=	Job Satisfaction
IWE	=	Islamic Work Ethics
a	=	Constant a
β_1 - β_3	=	Regression Coefficients
e	=	Random Error

4. Results and Discussion

Level of Questionnaires Return and Respondents' Profile

The number of questionnaires distributed was 239 copies while the number of questionnaires returned was 208 copies (87.03%). The data which can be processed included 202 copies (84.52%). Table 1 presents the respondent profiles by the types of gender.

Table 1. Respondent Profiles by Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Man	118	58,4	58,4	58,4
Women	84	41,6	41,6	100,0
Total	202	100,0	100,0	

Source: Primary data processed

From Table 1, the majority of the respondents are man. Next, Table 2 presents the respondent profiles by the types of employee status.

Table 2. Respondent Profiles by Employee Status

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Permanent Employee	167	82,7	82,7	99,0
Honorary Employee	9	4,5	4,5	16,3
Outsource Employee	24	11,9	11,9	11,9
Others	2	1,0	1,0	100,0
Total	202	100,0	100,0	

Source: Primary data processed

From tTable 2, the majority of the respondents are permanent employees.

The Results of Descriptive Statistical Test

Table 3 presents the results of descriptive statistical test for all the variables used in this study.

Table 3. The Results of Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Job Satisfaction	202	8,00	26,00	16,4752	3,55509
Accountant Performance	202	6,00	19,00	11,7574	2,29765
Islamic Work Ethics	202	17,00	51,00	29,1089	6,46214
Valid N (listwise)	202				

Source: Primary data processed

Table 3 indicates that the average value of the Job Satisfaction variable is 16,47; Accountant Performance Variable is 11,75; and Islamic Work Ethic variable is 29,10.

The Results of Data Quality Test

The following tables present the validity and reliability data for all variables. Table 4 presents the results of testing the validity of data for Job Satisfaction variable. The results of testing the validity for Job Satisfaction variable is presented in Table 4 below.

Table 4. The Results of Validity Test for Job Satisfaction Variable

The Statements	Pearson Correlation	Sig (2-Tailed)	Description
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JS1	0,404 ^{**}	0,000	Valid
JS2	0,644 ^{**}	0,000	Valid
JS3	0,725 ^{**}	0,000	Valid
JS4	0,785 ^{**}	0,000	Valid
JS5	0,696 ^{**}	0,000	Valid
JS6	0,754 ^{**}	0,000	Valid
JS7	0,728 ^{**}	0,000	Valid

^{**}. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data processed

Table 4 above shows that seven indicator items on the statements of Job Satisfaction variable were declared valid because all of the items have a significant correlation value at 0.01 level (2-tailed). Next, Table 5 presents the results of the data validity test for the Accountant Performance variable.

Table 5. The Results of Validity Test for Accountant Performance Variable

The Statements	Pearson Correlation	Sig (2-Tailed)	Description
AP1	0,698 ^{**}	0,000	Valid
AP2	0,593 ^{**}	0,000	Valid
AP3	0,666 ^{**}	0,000	Valid
AP4	0,640 ^{**}	0,000	Valid
AP5	0,348 ^{**}	0,000	Valid

^{**}. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data processed

Table 5 above shows that 5 indicator items on the statements of Accountants' Performance variable were declared valid because all of the items have a significant correlation value at 0.01 level (2-tailed). Furthermore, Table 6 below presents the results of the data validity test for Islamic Work Ethics.

Table 6. The Results of Validity Test for Islamic Work Ethics Variable

The Statements	Pearson Correlation	Sig (2-Tailed)	Description
IWE1	0,375 ^{**}	0,000	Valid
IWE2	0,609 ^{**}	0,000	Valid
IWE3	0,627 ^{**}	0,000	Valid
IWE4	0,442 ^{**}	0,000	Valid
IWE5	0,635 ^{**}	0,000	Valid
IWE6	0,544 ^{**}	0,000	Valid
IWE7	0,464 ^{**}	0,000	Valid
IWE8	0,635 ^{**}	0,000	Valid

IWE9	0,453**	0,000	Valid
IWE10	0,612**	0,000	Valid
IWE11	0,481**	0,000	Valid
IWE12	0,631**	0,000	Valid
IWE13	0,598**	0,000	Valid
IWE14	0,552**	0,000	Valid
IWE15	0,631**	0,000	Valid
IWE16	0,665**	0,000	Valid
IWE17	0,479**	0,000	Valid

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data processed

Table 6 above shows that 17 indicator items on the statements of Islamic Work Ethics variable were declared valid because all of the items have a significant correlation value at 0.01 level (2-tailed). Next, Table 7 below presents the results of data reliability test.

Table 7. The Results of Data Reliability Test

Variables	Cronbach's Alpha	Description
Job Satisfaction	0,767	<i>Reliable</i>
Accountant Performance	0,716	<i>Reliable</i>
Islamic Work Ethics (IWE)	0.856	<i>Reliable</i>

Source: Primary data processed

Based on Table 7, it can be stated that all the variables were reliable because the value of Cronbach's Alpha is greater than 0.6 (Ghozali, 2011). The next step is the hypothesis testing.

The Results of Hypothesis Tests

Table 8 presents the results of the first hypothesis test (Ha1) and the second hypothesis test (Ha2).

Table 8. The Results of Moderated Regression Analysis (MRA) Test

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,971	,766		13,018	,000
	JS	-,045	,071	-,070	-,641	,522
	JS * IWE	,005	,001	,415	3,788	,000

a. Dependent Variable: AP

Source: Primary data was processed

From Table 8, it can be seen that the influence of job satisfaction on the accountant's performance was not accepted at a significance value of 0.522 with a constant value of -0.045. Because the significance value is more than 0.05, so the first hypothesis (Ha1) which states that "Job satisfaction affects accountant's performance" can not be supported. The next finding on the second hypothesis testing (Ha2) shows that the interaction between Islamic work ethic and job satisfaction gives a positively significant effect on the accountants' performance at a significance value of 0.00 with a constant value of 0.05. Because the significance value is less than 0.05 and has a positive value, the second hypothesis (Ha2) which states that "Islamic work ethic can support job satisfaction to maximize accountant's performance" can be supported.

Discussion

Based on the results of the first hypothesis testing (Ha1) found evidence that job satisfaction can not affects the accountants' performance. This finding contradicts with the results of previous studies conducted by Peterson & Luthans (2006), which generally show evidence that job satisfaction affects the employees' performance. This result is also different from the results of a study conducted by Hira & Waqas (2012) on the bankers, Padmakumar (2013) on a public transportation company, Judge *et al.* (2001) and Hanan (2009) on the nursing profession. The difference of these findings with previous studies is likely due to the differences in the respondent population. Respondents who participated in this research is the management accountants who work in the Islamic finance industry, where the working atmosphere is heavily influenced by the Islamic values.

According to Islamic teachings, work is an obligation. By working, someone will get income to fulfill the life needs both of themselves, their families and for the benefit for the surrounding community. This is also confirmed by the word of Allah in the Qur'an Surat At-Tawbah version 105 which states that "*And say: Work please, then Allah and His Prophet and the moslems will see your work, and you will returned to (Allah) who Knows of the unseen and the real, and reported to you what you did*". Therefore, the accountants' performance who work in the Islamic finance industry

solely motivated not as satisfied or dissatisfied in the works, but for seeking the pleasure of Allah. Islam gives an appreciation to the believer who sincerely work because they only expect the pleasure of Allah SWT.

Results of testing the second hypothesis (Ha2) shows that the Islamic work ethics could encourage job satisfaction to improve the accountants' performance. The results of this study confirm the results of previous studies conducted by Shokrkon & Naami (2009), Ahmad *et al.* (2010), Yousef (2001), Rokhman & Omar (2008), and Ali and Al-Owaihah (2008) which shows that the Islamic work ethic could strengthen a job satisfaction in contributing to improve performance. Thus, when the job satisfaction can not directly affect the accountants' performance, but instead of Islamic work ethics can amplify the effect of job satisfaction on the accountants' performance. These findings are in line with the opinion of Rahman *et al.* (2006) and Hasan (2009).

Rahman *et al.* (2006) states that if the work ethic associated with the Islamic context, the attitudes and behavior of employees tends to be consistent with the rules and regulations of religion. This was confirmed by Hasan (2009) which states that Islamic work ethics is a moral in doing business in accordance with Islamic values. Through reinforcement and internalization of Islamic values into the work, expected to accountants that they commit to always maintain a honesty and an integrity, so that the implementation of Good Corporate Governance can be run naturally without coercion, done with full awareness so that accountants can be a role model in the implementation of the Islamic work ethics to improve enterprise performance.

5. Conclusions

This study is the first research in the behavioral accounting area about the Islamic work ethic in relation to job satisfaction and accountants' performance. This issue is important to investigate because the accounting profession has a very strategic role in the organization which is managing financial information for managerial decision making. Through the internalization of Islamic values into the execution of the work, is expected to drive the implementation of Good Corporate Governance. This study aimed to get empirical evidence about the influence of job satisfaction on the accountants' performance, and the impact of the interaction between Islamic work ethics and job satisfaction on the accountants' performance. Respondents are management accountants who work on the Islamic finance industry in Indonesia. The sample selection using purposive sampling method, instruments for gathering data has been selected by using a questionnaire. The data collection period is April to June 2015 and the data testing method to test hypotheses has used Moderated Regression Analysis. The result of hypothesis testing was obtained in two discrete findings; First, job satisfaction does not affect the accountants' performance. Second, the Islamic work ethic could encourage job satisfaction by improving the accountants' performance.

Limitations and Recommendations

This study has some limitations. *First*, the respondents who participated in this study could be not identified their level of understanding about the Islamic work ethics values, so that it could not known the depth of their understanding about the Islamic work ethics; *Second*, there are several other variables that could be expected to contribute to the accountants' performance, but not tested in this study. Despite of the limitations, the study can put forward some recommendations for the future research. *First*, it is necessary to identify the respondents about their level of understanding regarding the Islamic work ethics, so that the result of study has a higher quality through the mapping process. *Second*, other variables can be added in the testing, for example the variables of employee commitment, organizational culture, remuneration program, management conflict, interpersonal relationships or other variables that are relevant to the purpose of the research.

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