

## Analysis The Influence of Incentives and Islamic Workplace Spirituality on Employee Performance

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### Abstract

*Companies must be able to compete in the industrial era 4.0, where digitalization systems drive economic and business growth, to survive and achieve their goals optimally. The concept of human resources is increasingly important for the progress of the company due to the many developments that occur in the business and economic world in digitalization. Companies must improve the quality of their human resources by paying attention to the elements that contribute to improving employee performance, one of which is by paying attention to their welfare through policies on benefits, compensation, incentives, etc., and supported by a comfortable and conducive work environment. A comfortable work environment can be created through Islamic spirituality that makes employees feel the essence of work is to worship. To find out whether incentives and Islamic spirituality affect employee performance improvement, researchers are interested in conducting research at the Gontor Development Office, especially for employees who work there. This research is field research and uses quantitative methods with descriptive and inferential approaches using SPSS 23. The data used in this study are quantitative, namely primary data and secondary data, data collection techniques through observation, questionnaires, and documentation. The results of this study state that incentives and Islamic spirituality in the workplace have a simultaneous effect of 33.2% and Islamic spirituality is the most dominant variable affecting employee performance in the Gontor Construction Office*

**Keywords:** incentives, human resources, Islamic spirituality, employee performance

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## 1. INTRODUCTION

### 1.1. Research Background

Companies need to improve the quality of their human resources by paying attention to aspects of improving employee performance. The many developments that occur in the business and economic world in digitalization, make the concept of human resources increasingly important in terms of the progress of a company. Notoatmojo defines macro human resource development as a process of improving the quality or ability of humans in order to achieve national development goals. Many factors affect the quality of labor, both from external aspects such as work environment, salary, benefits, incentives, and internal aspects such as family conditions, household problems, etc. will affect the quality of performance of these employees. This means that if

the system or pattern of the company is monotonous, it means that there are no interesting programs in it such as: Employee Tour, Events, etc

According to Sutrisno, employee performance is the result of employee work which can be seen in terms of aspects of quality, quantity, work time, and cooperation in achieving the goals set by the company (Sutrisno et al., 2023) , Although the concept of Islamic spirituality in the workplace is relatively new, spirituality is undoubtedly not a novel idea in human relations. Spirituality is everything having to do with the spirit, or soul; spirituality is defined as having timeless truths pertaining to the spirit (soul), where something spiritual has eternal truths that relate to the purpose of human life. Omar Khalid Bhatti has started with the Islamic spirituality (IS) approach with the *Taqwa* dimension (Sulaiman, Mohamed, 2013), In

addition, this concept was developed by Wiwiek Rabiatul Adawiyah and Bambang Agus Pramuka, who more specifically combined the construct of workplace behavior with Islamic spirituality to form Islamic workplace spirituality, which is a spiritual system in Islamic teachings that includes three main dimensions: *taqarrub*, *muraqabah*, and *istiqamah*. (Adawiyah, 2017)

One other indicator besides Islamic spirituality in the workplace in optimizing employee performance is the provision of incentives, incentives are bonuses or rewards given by the company for the achievements of these employees to increase their morale and performance. Offering incentives to employees is crucial in a company since it's thought to be able to solve a lot of issues that occur in the workplace such as low motivation and employee enthusiasm that is not fully good. For companies, providing incentives is expected to improve employee performance, work productivity, discipline, loyalty, and a sense of responsibility for the mandate given either as foremen, builders, or construction coolies, and with the provision of incentives they get the opportunity to increase income from the basic salary they receive every week (Rofik, 2022).

Another study conducted by Yoega Dwi Putra (2023) entitled "The Effect of Incentives and Organizational Support on Employee Performance at PT. Sinar Mitra Sepadan Finance Bengkulu City Branch" type of quantitative descriptive with gathering of data methods using multiple linear regression and questionnaires test analysis techniques. The results of this study prove that there is a positive and significant influence between incentives and employee performance at PT. Sinar Mitra Sepadan Finance, the results of these findings indicate that with the incentives given to each employee, it is expected to be able to improve their performance (Yoega Dwi Putra, 2023).

## **1.2. Literatur View**

### **1.2.1. Human Resources**

The effectiveness of human resources (HR), whose job it is to develop, administer, and oversee the company in question, has a major influence in determining the success of any organization, no matter how big or small. Therefore, given Indonesia's enormous population, it is imperative that we expand our human resources here, as well as a potential productive source so that it can be converted into a real

productive source. Humans are the main source in running an organization, company, or business, because of the human function as actors, managers and as implementers in the production process in business. Human resources are the unified cognitive capacity and physical strength possessed by individuals, their behavior and nature are determined by their heredity and environment, while their work performance is motivated by the desire to meet their goals. Human resources are assets in all aspects of management, especially those concerning the existence of the organization. (Bukit et al., 2016).

Employee development is very beneficial for companies, consumers, or people who consume or experience the goods/services produced by the company. According to Hasibuan, the objectives of HR development essentially concern the following matters (Jasman Saripuddin Hasibuan, 2022): Work Productivity, production quality and quantity are improving, Efficiency, reducing machine heat, waste, and relatively small production costs so that the company's competitiveness is getting bigger. Damage, reducing damage to goods or company facilities because employees are increasingly skilled and skilled in carrying out their work. Moral, with development through company programs, employee morale will be better so that the relationship between one worker and another worker is also good and the relationship with the boss is maintained. Compensation (Salary, Incentives, Benefits) for employees will increase because the results and achievements of their work are getting bigger. (Maghfiroh, 2021)

### **1.2.2. Incentive**

Incentives are additional wages (bonuses) due to excess achievements that distinguish them from others. Incentives are used to show payment for good services to workers, this is outside of salary or not mixed with salary, because incentives are usually given to workers for working outstandingly or working beyond the targets set by the company. (Sari et al., 2023) Incentives are rewards or rewards given to motivate workers so that their work productivity is high, it is not fixed or at any time (Nur Cahya, 2023). Therefore, incentives are part of the benefits, especially for workers who work well or excel, incentives are usually used as a means of motivating in the form of material, which is given to stimulate or encourage workers to develop high enthusiasm in increasing their work productivity in the organization

/ company.(Lilimantik, 2016). The incentive variable which acts as an independent variable (free) is a variable that affects or causes changes in the dependent variable. Incentives have many indicators, such as: Bonus, Allowance, Welfare, Commissions, and Award, but the indicators used are: Allowances, Awards, and Promotion. Incentives are a means of motivation given as a motivator and booster to employees so that within them there is a greater enthusiasm for achievement for the company.(Nuzleha, 2022)

### **1.2.3. Islamic Workplace Spirituality**

Islamic workplace spirituality is a spiritual system within the teachings of Islam that includes three main dimensions: *taqarrub*, *muraqabah*, and *istiqamah*. The concept of spirituality in the workplace has evolved rapidly, including being developed in a more specific way towards one religion, Islam. Omar Khalid Bhatti has started with the Islamic spirituality (IS) approach with the Taqwa dimension (Sulaiman, Mohamed, 2013). In addition, this concept was developed by Wiwiek Rabiatal Adawiyah and Bambang Agus Pramuka, who more specifically combined the construct of workplace behavior with Islamic spirituality to form Islamic workplace spirituality, which is a spiritual system in Islamic teachings that includes three main dimensions: *taqarrub*, *muraqabah*, and *istiqamah*. *Taqarrub* is any attempt to approach Allah. (God). The spiritual system requires everyone to obey Allah's commands and avoid whatever He forbids, physically and spiritually. This is necessary to achieve a high and honorable place in the sight of Allah, doing *taqarrub* is the stage to develop the believer's soul to earn Allah's pleasure (Pariyanti et al., 2022).

*Muraqabah* means being aware of possible attacks of spiritual illness. *Muraqabah* also means that Muslims are always mindful of their actions because they understand that this is the only way to discover their weaknesses and improve themselves. People must realize that the evil *shaytan* is always looking for opportunities to attack and entice people to disobey Allah's commandments. The starting point of *muraqabah* is the belief that Allah SWT is always watching and seeing. *Istiqomah* means to remain fixed and steadfast on the right path. Noble and respected people possess these qualities, and it is one of Allah's commands. *Istiqomah* is required in any activity that involves developing and improving the spirituality of

a Muslim. *Istiqomah* is also the foundation of the Islamic spiritual system, which relates to *taqarrub* and *muraqabah* in shaping Islamic spirituality in the workplace. The Islamic spirituality system in the workplace only accepts the concept of spiritual development that aims to achieve something that is permitted or regulated by Islamic teachings (Pariyanti et al., 2022)

### **1.2.4. Employee Performance**

Employee performance refers to employee work performance measured against standards or criteria set by the agency. Factors that affect employee performance include agency strategy, agency culture, economic conditions, and individual attributes. Bangun stated that to facilitate the assessment of employee performance, job standards must be clearly measured and understood. A job can be measured through 5 dimensions:(Asnawi, 2019).

- a. Quantity of Work: This shows the amount of work produced by an individual or group as a standard job requirement. Performing work in accordance with the target output that must be produced per person according to working hours.
- b. Quality of Work: Every employee in the company must meet certain requirements to be able to produce work according to the quality that a particular job requires, such as:
  - 1) Perform work in accordance with the operation manual
  - 2) Perform work in accordance with the inspection manual
- c. Attendance: A certain type of work requires the presence of employees in doing it according to the specified time. Arriving on time and doing work according to the specified working.
- d. Timeliness: Each job has different characteristics for certain types of work that must be completed in a timely manner, because they have dependencies on other jobs

## **2. RESEARCH METHOD**

### **2.1. Research Framework**

The main purpose of this study is to see the extent of the influence exerted by incentives and Islamic spirituality in the workplace on employee performance. This type of research is quantitative research with multiple linear regression analysis methods, through the SPSS 26 application. Data collection techniques through questionnaires,

observation and documentation. The population in this study amounted to 100 employees, with sampling techniques using the slovin formula, totaling 80 employees. Multiple linear regression analysis methods are carried out by hypothesis testing, validity testing, reliability testing, and classical assumption tests (Normality test, Autocorrelation test, Multicollinearity test, Heterokedesticity test, T test, and F test) (Sidik Priadana, 2021).

## 2.2. Research Scopes and Limitation

To avoid widespread discussion, the research on the provision of incentives, benefits, competence and Islamic spirituality in the workplace is limited only to employee performance in the Construction Office of Pondok Modern Darussalam Gontor in improving

human resources in the Ponorogo area. Employee performance is only limited to workers at Pondok Modern Darussalam Gontor because to facilitate research in distributing questionnaires, hypotheses, and so on, and the object can be studied directly. Incentives and Islamic Spirituality in the Workplace in this study are limited only to see the influence of incentives, benefits, competence, and Islamic spirituality in the workplace only and the object is limited to employees at Pondok Modern Darussalam Gontor. The aim is to see how much influence is given by the work environment in the pesantren Gontor allowances, and incentives provided by the Pondok Modern Darussalam Gontor Construction Office, or one of the sectors in Darussalam Gontor Modern Islamic Institution.

No	Variable	Dimension	Questions Indicator
1	Incentives	Awards	1. I see that incentives increase morale for employees.
			2. I will work even harder to get additional incentives.
			3. The office provides incentives based on my performance
		Allowance	4. My attendance affects the incentives given
			5. The incentives provided by the office are enough to fulfil my daily needs.
		Promotion	6. Job evaluation affects the incentives given to me
2	Islamic Workplace Spirituality	Taqarrub	1. I believe working hard is a characteristic of a strong faith.
			2. I feel that regular weekly studies are important to improve employee spirituality.
		Muroqobah	3. I feel that Islam gives me wisdom in adapting to workplace conditions.
			4. I know that I am being watched by God, therefore I must be honest in my work.
		Istiqomah	5. I follow Islamic law in my workplace interactions
			6. I believe that working is a form of worship
3	Employee Performance	Quality of Work	1. I have worked in accordance with the quality expected by the office
			2. I do a job with full preparation and calculation
		Quantity of Work	3. I have skills in the work I do
			4. The results of my work always meet the targets set by the office.r
		Timeliness	5. I always complete my work on time
			6. I always arrive at the office on time

## 3. RESULT AND DISCUSSION

### 3.1. Result of The Research

The characteristics of respondents in this study include gender, age, and employee position. Detailed characteristics of respondents have been summarized and shown in the following table:

**Tabel 3.1 Characterisitics of Responden**

Characteristic	Number of Person	Percentage
<b>Genre</b>		
1. Male	53	66,3 %
2. Female	27	33,8 %

Characteristic	Number of Person	Percentage
<b>Age</b>		
1. 26-30	4	5,0 %
2. 31-35	3	3,8 %
3. 36-40	6	7,5 %
4. 41-45	5	6,3 %
5. 46-50	15	18,8 %
6. 51-55	18	22,5 %
7. 56-60	13	16,3 %
8. 61-65	5	6,3 %
9. 66-70	5	6,3 %
10. 71-75	6	7,5 %

Characteristic	Number of Person	Percentage
<b>Work</b>		
1. Handyman	10	12,5 %
Helper	11	13,8 %
2. Sweeper	22	27,5 %
3. Bathroom	7	8,8 %
Handyman	6	7,5 %
4. Bricklayer	11	13,8 %
5. Painters	4	5,0 %
6. Ironworker	9	11,3 %
7. Carpenter		
8. Foreman		

**Tabel 3.2. Incentive Validity Test**

Question Item	R Table Value	R Count Value	Description
X1_1	0,220	0,427	VALID
X1_2	0,220	0,481	VALID
X1_3	0,220	0,535	VALID
X1_4	0,220	0,618	VALID
X1_5	0,220	0,439	VALID
X1_6	0,220	0,594	VALID

From the validity test results in table 4.3, it can be concluded that all question items on the incentive variable are valid. This can be proven by the results of the r-count which is greater than the r-table.

**Tabel 3.3. Islamic Workplace Spirituality Validity Test**

Question Item	R Table Value	R Count Value	Description
X2_1	0,220	0,65	VALID
X2_2	0,220	0,651	VALID
X2_3	0,220	0,623	VALID
X2_4	0,220	0,692	VALID
X2_5	0,220	0,699	VALID
X2_6	0,220	0,635	VALID

From the validity test results in table 4.4, it can be concluded that all question items on the organizational culture variable are valid. This can be proven by the results of r-count greater than r-table.

**Tabel 3.4. Employee Performance Validity Test**

Question Item	R Table Value	R Count Value	Description
Y_1	0,220	0,677	VALID
Y_2	0,220	0,663	VALID
Y_3	0,220	0,663	VALID
Y_4	0,220	0,753	VALID
Y_5	0,220	0,614	VALID
Y_6	0,220	0,564	VALID

From the validity test results in table 4.5, it can be concluded that all question items on the employee performance variable are valid. This can be proven by the results of r-count greater than r-table.

**Tabel 3.5. Reliability Test Results**

No	Question Item	Cronbach Alpha value required	Cronbach Alpha Value of Questionnaire	Description
1	X1_1	0,600	0,793	RELIABLE
2	X1_2	0,600	0,797	RELIABLE
3	X1_3	0,600	0,784	RELIABLE
4	X1_4	0,600	0,8	RELIABLE
5	X1_5	0,600	0,793	RELIABLE
6	X1_6	0,600	0,801	RELIABLE
7	X2_1	0,600	0,782	RELIABLE
8	X2_2	0,600	0,793	RELIABLE
9	X2_3	0,600	0,78	RELIABLE
10	X2_4	0,600	0,783	RELIABLE
11	X2_5	0,600	0,773	RELIABLE
12	X2_6	0,600	0,784	RELIABLE
13	Y_1	0,600	0,78	RELIABLE
14	Y_2	0,600	0,784	RELIABLE
15	Y_3	0,600	0,779	RELIABLE
16	Y_4	0,600	0,771	RELIABLE
17	Y_5	0,600	0,778	RELIABLE
18	Y_6	0,600	0,792	RELIABLE

From table 4.7, information can be obtained that 18 questionnaire statements with incentive variables, Islamic spirituality, and performance are categorized as reliable. This can be seen from the Cronbach's Alpha value which is greater than the required Cronbach's Alpha value of 0.600.

### Normality Test

#### One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual	
N	80
Normal Parameters <sup>a,b</sup>	Mean,0000000
	Std. Deviation,196316188
Most Extreme Differences	Absolute,084
	Positive,068
	Negative,-,084
Test Statistic	,084
Asymp. Sig. (2-tailed)	,200 <sup>c</sup>

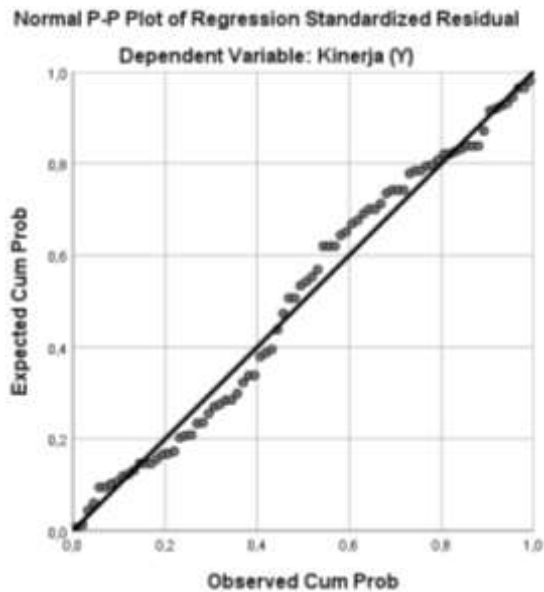
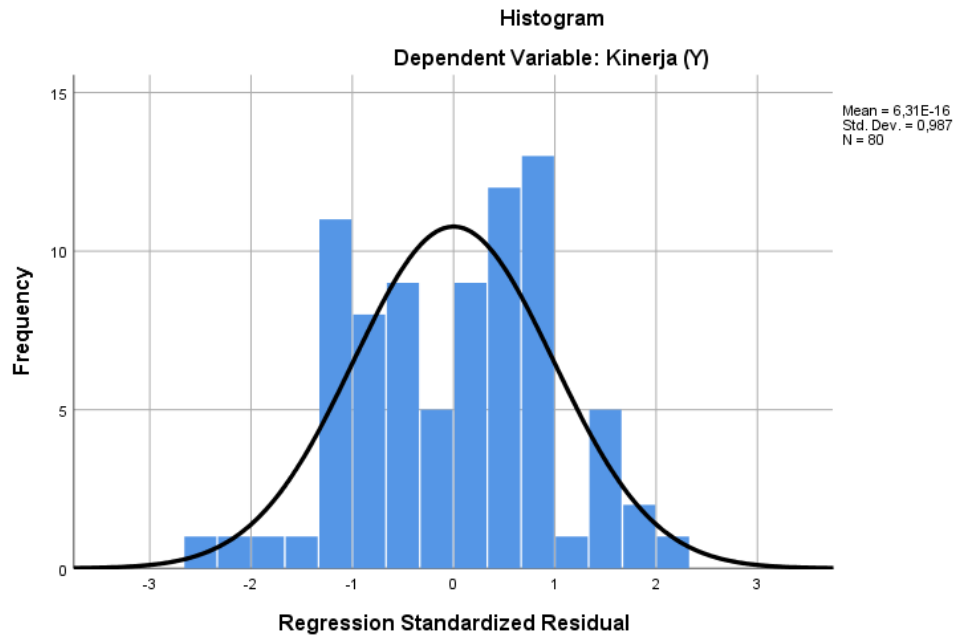
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

# In the Kolmogorov Smirnov test table above, it states that the Asymp Sig value is 0.200 > 0.05, meaning that the data is normally distributed.



By looking at the histogram graph above, it can be concluded that the histogram graph provides a normal distribution pattern because it resembles a bell shape, and the diagonal plot graph states **that the data fulfills the assumption of normality** because the data moves along the direction of the diagonal line

#### Multicollinearity Test

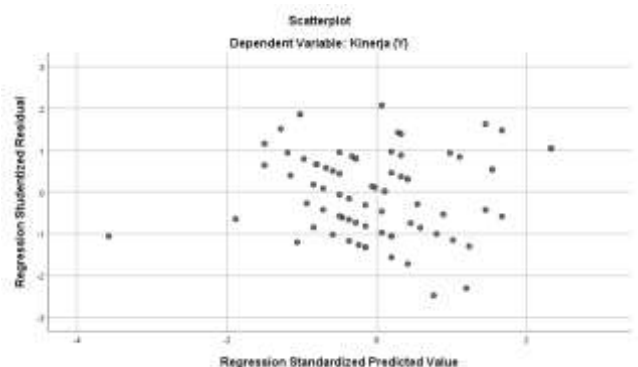
Multicollinearity test is conducted to see whether there is a high correlation between the independent variables in a multiple linear regression model.

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
(Constant)	4,621	3,344		1,382	,171		
1 Insentif (X1)	,301	,117	,254	2,575	,012	,895	1,117
Spiritualitas (X2)	,479	,107	,441	4,482	,000	,895	1,117

a. Dependent Variable: Kinerja (Y)

Based on the table above, the tolerance value is  $0.895 > 0.100$ , and for the VIF value of  $1.117 < 10$ . So it can be said that between variables X1 and X2 there is no multicollinearity.



By looking at the scatterplot graph above, it can be concluded that there is no clear pattern, the points spread above and below the number 0 on the Y axis, so there is no heterokedestitas.

#### Autocorrelation Test

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,576 <sup>a</sup>	,332	,314	1,98849	2,039

a. Predictors: (Constant), Spiritualitas (X2), Insentif (X1)

b. Dependent Variable: Kinerja (Y)

According to Imam Ghazali, there are no symptoms of auto correlation, if the durbin Watson value lies between du and (4-du). The du value is sought in the distribution of durbin Watson table values based on k (2) with a significance of 5%. Based on the table above, it can be concluded that the durbin watson table value du (1.715) < Durbin Watson

#### Coefficient of Partial Determination

##### Correlations

		Kinerja (Y)	Insentif (X1)	Spiritualitas (X2)
Pearson Correlation	Kinerja (Y)	1,000	,397	,524
	Insentif (X1)	,397	1,000	,324
	Spiritualitas (X2)	,524	,324	1,000
Sig. (1-tailed)	Kinerja (Y)	.	,000	,000
	Insentif (X1)	,000	.	,002
	Spiritualitas (X2)	,000	,002	.
N	Kinerja (Y)	80	80	80
	Insentif (X1)	80	80	80
	Spiritualitas (X2)	80	80	80

The partial effect of the contribution of each independent variable to the dependent variable can be known through the SP formula (predictor contribution) which is grouped into two types of SE (Effective Contribution) and SR (Relative Contribution), namely:

SE (X)%	S.C Beta x Koefisien Korelasi x 100%
SR (X)%	SE / R Square

Notes:

SE = Effective Contribution

SR = Relative Contribution

S.C Beta = Standard Coefficient Beta Value

Correlation Coefficient = The correlation coefficient value of each independent variable on the dependent variable

(2.039) < 4-du (2.285), meaning that there is no auto correlation

#### Multiple Linear Regression Test

##### 4.6.1 Coefficient of Simultaneous Determination

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,576 <sup>a</sup>	,332	,314	1,98849	2,039

a. Predictors: (Constant), Spiritualitas (X2), Insentif (X1)

b. Dependent Variable: Kinerja (Y)

In the table above, the Adjusted R Square value is 0.557, meaning that the ability of variations in incentive variables (X1) and Islamic spirituality (X2) to explain variations in employee performance variables is 33.2% and the remaining 67.8% is explained by other independent variables not examined such as benefits, compensation, and competence.

R Square = Simultaneous coefficient value

Variable	Standarized Coefficient (Beta)	Coefficient of Correlation	R Square
Incentive	0,254	0,397	33,2
Islamic Workplace Spirituality	0,441	0,524	

SE	Value
X1	10,08
X2	23,12
R Square	33,20



SR	Value
X1	0,30
X2	0,70
R Square	1,00

Through the results of the above calculations, the following can be concluded:

- Variable X1 (Incentives) partially affects variable Y (Employee Performance) by **10.08%**.
- Variable X2 (Islamic Spirituality) partially affects variable Y (Employee Performance) by **23.12%**
- Variable X2 (Islamic Spirituality) is the most dominant variable that has a positive effect on variable Y (Employee Performance), **meaning that H4 (fourth hypothesis) is rejected.**

#### 4.6.1 F Test (Simultan)

The F test basically shows whether all independent variables included in the model have a joint influence on the dependent variable.

#### 4.6.2 T Test (Parsial)

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	4,621	3,344		1,382	,171		
Insentif (X1)	,301	,117	,254	2,575	,012	,895	1,117
Spiritualitas (X2)	,479	,107	,441	4,482	,000	,895	1,117

a. Dependent Variable: Kinerja (Y)

# The significance value for the effect of X1 on Y is  $0.012 < 0.05$  and the t value is  $2.575 > t$  table 1.994 so it can be concluded that H1 is accepted, which means that there is a positive effect of X1 on Y. Thus partially incentives have a positive effect on employee performance, **so the first hypothesis (H1) is accepted.** This means that the higher the incentives given to employees, the higher the performance of gontor development employees.

# The significance value for the effect of X2 on Y is  $0.00 < 0.05$  and the calculated t value is  $4.482 > 1.994$ , **so it can be concluded that the second hypothesis (H2) is accepted,** meaning that there is a positive effect of X2 on Y. Thus, partially Islamic spirituality has a positive and significant effect on employee performance. This means that Islamic spirituality in the workplace has an influence on employee performance at the Gontor Development Office. Based on the regression results above, the multiple regression equation model can be obtained as follows:

#### ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	151,084	2	75,542	19,105	,000 <sup>b</sup>
Residual	304,466	77	3,954		
Total	455,550	79			

a. Dependent Variable: Kinerja (Y)

b. Predictors: (Constant), Spiritualitas (X2), Insentif (X1)

Based on the ANOVA table or F test above, the Fcount value ( $19.105 < F$ table value  $3.15$ ) is obtained with a probability of  $0.000$ . Because the probability is much smaller than  $0.05$ , it can be concluded that the regression coefficients of incentives (X1) and Islamic spirituality (X2) jointly affect employee performance (y) in the development office.

### 3.2. Discussion

The regression coefficient of incentives on employee performance is  $0.301$  with a significance value of  $0.012$ . At a significance level of  $\alpha = 5\%$  and  $P$  value =  $0.012 < 0.05$ , it can be concluded that incentives affect performance so that the first hypothesis in this study can be supported. This means that incentives have an impact on employee performance at the Gontor development office, but based on the partial determination coefficient value, incentives only have an effect of only  $10.08\%$  less than the value of Islamic spirituality which is  $23.12\%$ , meaning that incentives do not have a dominant effect on employee performance.

The results of this study are not in line with research conducted by Abdillah Junaedy which explains that incentives have a dominant effect on employee performance (Abdillah Junaedy, Sabri Hasan, 2019). In addition, these results are also different from the research conducted by Cesar Sabilah which shows that the better and more appropriate the incentives provided will produce good



performance results from employees. In general, the provision of both material and non-material incentives has a positive and dominant effect because it encourages employees to increase their enthusiasm and motivation to work in the company. However, the results of this study show that incentives do not have a dominant effect on employee performance in companies in the sharia environment. Based on interviews there are several reasons that might explain the results of this study. First, the types of incentives provided by the development office to employees are varied, meaning that they are not only in the form of money, secondly, some employees do their work without paying attention to the incentive and bonus policy issues provided by the office (Wawancara dengan Nur Hadi, Ketua Pelaksana Pembangunan Gontor, Ponorogo, 2023).

Another factor that causes the results of this study to not be able to fully support the first hypothesis can also be explained from some respondents' answers to the questionnaire, employees feel that the incentives provided by the office are still very insufficient, so that they cannot meet the daily needs of these employees.

The magnitude of the Islamic spirituality regression coefficient on employee performance is 0.479 with a significance **value** of 0.000. At a significance level of  $\alpha = 5\%$  and  $P \text{ value} = 0.000 < 0.05$ , it can be concluded that Islamic spirituality has a positive and significant effect on employee performance, **so that the second hypothesis in this study can be supported**. This shows that Islamic spirituality in the workplace has an impact on employee performance at the Gontor Development Office.

The results of this study are in line with research conducted by Bagus Ananta, which shows that **incorporating** spirituality in the workplace positively and significantly affects employee performance. This means that spirituality in a better workplace will be able to increase organizational citizenship behavior because it is based on the meaning and purpose of work, a sense of community, and inner life (Bagus Ananta Pratidina, Ismi Darmastuti, 2023). This research is also consistent with research conducted by Rolland Epafras which states that spirituality in the workplace has a positive and significant effect on employee performance, based on Islamic work ethics where through spirituality in the workplace will create conditions that support development in achieving the

highest potential of employees (Rolland Epafras Fanggiade, Merlyn Kurniawati, 2021).

Through the calculated F value of 19.105 with a probability of 0.000. Because the probability is much smaller than 0.05, it can be concluded that the regression coefficient of incentives (X1) and Islamic spirituality (X2) jointly affects employee performance (y) in the development office. This shows that through the provision of incentives supported by Islamic spirituality in the workplace can improve employee performance by 33.2% which is accompanied by a sense of taqarrub, muraqabah, and istiqomah in carrying out their work. So it is said that the third hypothesis in this study can be supported. Based on the results of the coefficient of determination test using the SP formula, partially the incentive variable has an influence of 10.08%, smaller than the Islamic spirituality variable which has an influence of 23.11%, this shows that the Islamic spirituality variable is the most dominant variable that partially affects employee performance.

#### 4. CONCLUSION

This study was conducted to analyze the effect of incentives and Islamic spirituality in the workplace on employee performance. The results of this study are intended to provide input to corporate institutions about tools to increase employee morale and performance. Partial result testing shows that incentives have a significant positive effect on employee performance at the Gontor Construction office.

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