

Organization Culture Oriented on Islamic Principle and Company Performance

Evi Ekawati*

Faculty of Economics and Business, Lampung University;
Islamic State University Raden Intan, Indonesia

Satria Bangsawan

Faculty of Economics and Business, Lampung University

Yuliansyah Yuliansyah

Faculty of Economics and Business, Lampung University

Mohd Shahril Razimi

Universitas Utara Malaysia

Lindrianasari

Faculty of Economics and Business, Lampung University

— *Review of* —
**Integrative
Business &
Economics**
— *Research* —

ABSTRACT

This research aimed to give empirical evidence that it needs to adopt the management accounting system and organization culture in Islamic perspective to improve competitive ability of syariah banking. Survey was conducted by sending questionnaire to 85 respondents in syariah banking. The result showed that there was a positive influence from variable of management accounting system and organization culture in Islamic perspective towards company performance. This result showed that company which adopted management system oriented on Islamic principle had a chance to win the competition. It was seen on an increasing finance performance as explained by the respondents. The scope of the research was using small sample and short term, therefore it could not be generalized to all syariah bankings. The implication of this research was giving knowledge about how important of considering the Islamic organization culture factor and management accounting which will improve the company performance eventually. Unlike the organization culture in previous research, the organization culture used in this research was organization culture in Islamic perspective as an answer of culture need in a country which has the majority of society as Islam believers.

Keywords: Management Accounting System, Islamic Organization Culture, Company Performance

1. BACKGROUND

The services sector has been recognized as a major contributor to the economy, particularly the financial organizations that play a key role in the economy (Rasid et. al., (2011); Yuliansyah, Y., & Jermias, J. (2018); Yuliansyah, et. al., (2016). The financial services sector is crucial for the allocation of resources in the modern economy. The high

level of competition, organizations must be proactive services to offer high-quality service at a low price and on time. Demands to innovate toward the various financial assets is very large, not only limited in traditional assets (deposits and loans), but also on the management concept. To be able to thrive in a dynamic environment, uncertain and complex, thus the financial institutions should improve competitiveness. It becomes an opportunity and a challenge for the Islamic banking industry in Indonesia. Marketshare the Islamic banking industry in Indonesia in the year 2017 reached 5,74%. Although the share market still comes with a small number, experienced a relatively high growth of 15,2%, is much higher than the national growth of conventional banking, which reached 8,4%.

Islamic banking industry must continue to strengthen the sector in order to increase role in the context of developing the economy in Indonesia. Being a strong industry which has a high market share and the people's choice, it means keeping the continuity and growth of the industry itself. Islamic banking industry which applies the Islamic concept should be able to be one of the major players in the banking industry since most of the citizenship in Indonesia is Muslims. Every year the number of population in Indonesia has increased along with the increase of Muslims. Therefore with more and more people who embrace Islam, demanding daily activities in an organization as stated in the guidance and appropriate standards of Islamic guidance. However, there is still limited clear guidance on organizational culture from an Islamic perspective and this is a major problem today stated by Haque, et. al, (2013).

The challenge for financial institutions is to maintain a competitive advantage by make efficiency costs without sacrificing quality of service. The key to maintaining the performance of financial institutions is to have an internal management reporting system that can provide a signal if there is a problem and allows management to respond quickly and surely. After the deregulation of the financial sector and rapid advances in technology, information on pricing, mix product and market share, the strategy is very important for the financial services sector explained by Zaleha, et. al (2011) and the information will be available through a system of management accounting in an organization. The change of environment requires companies appropriately respond to threats and opportunities in competitive conditions, because of these changes, the company's managers are required to work extra on a more complex environment mentioned by Chung et al (2012). The use of management accounting system is important for the optimization of high-level decision-facing competition clarified by Santos et al (2012).

The manager requires adequate important information that needs to implement a sophisticated information system stated by Bouwens and Abernethy (2000) and Chung et al (2012). Management Accounting System is a system that supports managers to access and use the information needed in order to achieve company goals and result in increased managerial performance claimed by Chung et al (2012). Companies must include quality information of accounting management system as a key performance measure accounting function according to Walker et al (2012); Fleischman et al (2010). With that explanation, it is clear that the management accounting system plays a key role in most of the service organization by providing useful information. Management accounting system becomes important to be examined because the sophisticated information systems (broad in scope, timely, integrated and aggregate) are able to provide crucial information for the manager. Management accounting system is an integral part of the information and business control

systems to support management decision making to improve performance management based on Hoque (2011); McManus (2013); Santos et al (2012).

This study uses a contingency approach as an analytical framework for studying the influence of culture as a variable contingent. Contingent factors have been chosen because of the unique culture of Indonesia where the national culture may not reflect the local culture since Indonesia is a multiethnic country thus many subcultures in Indonesia may not be represented in the national culture, as stated by Wahyudi (2013). Besides, thought that organizational culture influences internally developed stronger than the influence of national culture. The important role of culture organization in managing organization will lead to individual performance which is at the end will improve organization performance. Kuslina and Jahja (2018) said that external and internal condition will influence leader perception towards organization culture. Researchers speculate that effective service sector practices may require adjustments in the company's organizational culture.

Furthermore, researchers focus on Islamic banking which is financing people syariah bank in Indonesia. The selected financing people Islamic bank is a financial institution which managed the basics of sharia, whether it is the value of the principles and concepts. The companies need to implement a market-oriented culture model of Islam when they deal with customers in Muslim countries. In contrast to the organizational culture in previous research, the researchers use organizational culture within an Islamic perspective as of the growing Islamic believer. This kind of developments resulted in an increase in the desire of Muslims to design an Islamic work environment.

The study found that cultural factors that form on Islam besides operational peculiarities comply with Shari'a principles such as how to dress Islamically, cleanliness and tidiness associated with aesthetics also build the ethical aspects related to fellow employees such as honesty and a restriction on spreading slander. The results showed also that some cultures in the Islamic perspective Shariah compliance in Islamic banks are similar to the conventional banks such as accountability, highly motivated work ethic and provide penalties for employees who violate the rules. The culture was built to develop the hallmark of organizational culture in the hope of generating business is not only profitable but also provides tranquillity for the transaction.

2. LITERATURE REVIEW

Contingency theory in the organization claims that there is no universal model that can be received at various organizational systems design. Gordon and Miller (1976) suggested the use of the contingency theory in the development of management accounting system. Accounting information system development depends on the environment, organization and decision-making styles as stated by Gordon and Miller (1976). Changes needed for managers in the management accounting system require a special form that can help making decisions in an uncertain environment, and monitoring the development of strategies undertaken as claimed by Baines and Langfield-Smith (2003). Several examples of factors that can influence: market competition (environment) mentioned by Abdel-Kader and Luther (2008), the size, the uncertainty of the environment, technology, organizational structure, culture and strategy also said by Chenhall (2003); Mia and Winata (2008).

Review of the literature on cultural values serves as the foundation for the development of conceptual arguments in integrating the values of Islamic culture. The companies need to apply the model of the Islamic-oriented culture when they are dealing with customers. Developing cultural values, attitudes, and beliefs of employees, has a large impact on the organization thus its impact on market performance.

2. 1 Hypotheses Development

Influence of Organizational Culture in Islamic perspective and Corporate Performance

Some of the previous researchers have studied the impact of organizational culture on the performance of the results that organizational culture significantly influences the company's financial performance based on Wahyudi (2014); Zadeh (2016). Study Prajogo and McDermott (2011) found a rational cultural development as the strongest predictor compared with other three culture dimensions. Another research shows the influence of organizational culture on the performance is also stated by Gu, et. al (2014).

Research on organizational culture particularly in the banking sector also has been a lot conducted. Andreas Barth (2016) in his study provides empirical evidence that the financial sector organizational culture related to banking performance. Supported by other researchers suggests there is positive and significant influence between the dimensions of organizational culture and financial performance claimed by Zadeh (2016). Furthermore, Sofi and Devanadhen (2015) in their study proposed a conceptual model of the impact of organizational culture on the performance of banking organizations in Jammu and Kashmir, India. Findings Sofi and Devanadhen (2015) shows that organizational culture in the banking sector in India directly affects the performance of the organization.

The issue of organizational culture in the Islamic perspective has also done in many countries, especially in Malaysia, Indonesia, Bangladesh, the Middle East and Africa. Gayatri et al (2011) who studied the special service quality attributes of Muslim (halal / haram, honesty, attention to Islamic religious activities) and the dimensions of quality of service (humanitarian and trust) on the quality of service finds that there still exists a lack of evidence about the efficacy of the instrument service quality in its application to the Muslim market growth potential. Results of research suggest that cultural values, attitudes, and beliefs of employees, has a large impact on the organization thus their impact on market performance. Research by Hakim (2012) was concerning the responsibility of employees in Islamic Bank Indonesia Central Java in terms of work are in the category of either quantitatively or qualitatively in the category of incomplete (kaffah). It occurs because conventional employee performance indicators including the capabilities, implementation of the tasks, work discipline and work standards the company looks like only to realize the goal of enterprise organizations which are generally dominated by the concept of a materialistic, capitalistic and even hedonistic without entering values according to ruhiyyah mu'min absolute faith is to be realized, as believers only works to find the blessings of Allah SWT. The level of synergy is between aspects ruhiyyah and ghirah (desire) or the results of the employee with the Islamic concept of becoming a standard of measurement.

Some researchers who developed the concept of Islamic organizational culture. Hoque et al, (2013) has research which aims to develop new features and models of cultural organizations from the Islamic perspective. The results of his research, it is said that if all members of the organization work in accordance with the guidelines for creating a culture of an organization depends on Allah (SWT) with full commitment and absolute

sincerity, it is expected that the blessing of God will come that will lead to the success of the organization in the form of better productivity. According to Aldulaimi (2016) using the method of historical review and conceptual brief from construction work ethic in his research on the effect of 18 dimensions derived from two main sources of Islam, the Koran (Word of God) and the Sunnah (sayings and deeds of Prophet Muhammad) to the Islamic Work Ethics (IWE). According to the description of the desk study and previous research results above hypothesis can be proposed as follows

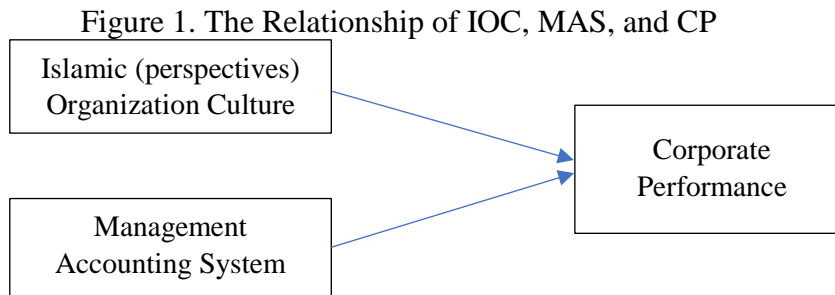
Ha1: Organization of Islamic culture has a positive effect on the performance of Islamic Banking Companies in Indonesia.

2. 2 Effect of Management Accounting Systems and Corporate Performance Management

Nuhu et.al (2016) examined the association between the use of contemporary packages and packages of traditional management accounting practices with organizational change and organizational performance. Although the prevalence of traditional practices are still dominant, such practice was not associated with changes or organizational performance. Instead, the organization which uses contemporary management accounting practices for a greater degree of change and stronger performance, research of Zaleha and Ismail (2011) showed that the need to develop and adopt the use of information MAS broader in scope, more timely, more integrated and more aggregate at financial. In the institute, a comprehensive enterprise system, management accounting functions should be integrated with other functions of the organization. Ghasemi study (2016) showed that the scope, timeliness and aggregation MAS significantly influence managerial performance. Characteristics of advanced information provided by the MAS play an important role in improving managerial performance in conditions of tough competition. The wider scope and more timely information aggregation MAS can help an organization and achieve its performance targets. In line with previous research which revealed that an increase in the organization's performance, it can be achieved when the MAS is used widely stated by Chenhall and Morris (1995); Mia and Clarke (1999).

Ajibolade (2013) in his study aims to provide information to help overcome the problems of the poor performance of the manufacturing sector in Nigeria, to investigate the relationship between the design of the system in the context of the company and the company's performance. These results provide support that level of sophistication in the design of MAS has a positive relationship with performance and contingency variables which is significant, moderating influence on the relationship in the enterprises. MAS is designed to meet the contextual requirements of an organization should support effective managerial decision making, lead to improved organizational performance. The provision of information required by the MAS help managers improve the quality of the decisions they make. According to the description and a literature review of previous studies on the above can be filed hypothesis as follows:

Ha2: Management accounting system has a positive effect on company performance of Islamic banking in Indonesia



3. RESEARCH METHOD

Respondents of this research were employees at finance division in sharia banking Company in Indonesia. At first, questionnaire distributed used online media, but it lacked of response. Second, questionnaire redistributed used survey method which applied surveyor service. Half of the respondents filled out directly and the rest did not respond. At this survey method, it got 86 questionnaires filled completely and could be tested as last research sample.

The organization culture instrument in Islamic Principle used here adopted concept introduced by Haque, (2013) since that instrument development concepts were Alquran and hadist. So that these concepts were in line with Islamic Principle which became the main predictor in this research. The researcher categorized instruments developed which based on 23 indicators. They were valid and became 3 dimensions. Dimensions constructed were first, Islamic organization culture for relationship with Allah which consisted of 4 indicators. Second, Islamic organization culture for relationship with organization which consisted of 12 indicators. Third, Islamic organization culture for relationship with environment which consisted of 7 indicators.

SAM instrument in this research followed indicator developed by the previous researchers, Gordon dan Miller (1976); Chenhall & Morris, (1986). This research used 4 SAM dimensions. SAM information characteristics questions consisted of 19 questions for 4 dimensions. Each 5 question was for scope, 4 questions were for integration, 6 questions were for aggregation and 4 questions were for punctuality. At This research, respondents were asked how information availability was at each department which consisted of 5 point likert scale from 1 (unavailable) and 5 (available much). While dependent variable in this research used respondents' perspective toward company performance in the year going. Statistics tool used to test the hypothesis of this research was Smart PLS.

4. RESULT

Researcher checked culture factor constructed at Islamic Bank based on qualitative concept developed by Haque (2013). Out Of 23 items constructed tested with explanatory factor analysis. All items constructed variable of organization culture in Islamic Principle variable recognized valid. Then the researcher categorized it based on literature of alquran and hadist, formed 3 dimensions: Islamic organization culture for relationship with Allah, Islamic organization culture for relationship with organization and Islamic organization culture for relationship with environment. The result of first hypothesis showed that the relationship IOC towards PERF got total effects, 0,308518. The value of t measurement used bigger than 1.960. the result of data analysis showed that Islamic organization

culture had positive and significant correlation towards PERF. In other words, hypothesis proposed was supported/confirmed.

Table 1. Result of First Hypothesis

Hypothesis	Correlation	Original Sample (O)	T-Statistics (O/STERR)	Conclusion
H1	IOC -> PERF	0,308518	3,068149	Supported

The testing of SAM variables and company performance, the researcher used instruments consisted of 4 dimensions which have been used by previous researchers : Scoope, Timeline, Integration, dan Agregation. The result of testing second hypothesis showed that the correlation of MAS variables towards PERF got total effects 0,425884. The value of t measurement used was bigger than 1.960. Result of data analysis showed that MAS had positive and significant correlation towards PERF. In other words, the proposed hypothesis was supported/confirmed.

Table 2. Result of Second Hypothesis

Hypothesis	Correlation	Original Sample (O)	T-Statistics (O/STERR)	Conclusion
H2	MAS -> PERF	0,425884	3,535676	Supported

Islam has cultural perspective which has stunning feature coloring the whole pattern, attitude, manner, and rule in company. The researcher tried to categorize culture organization features from Islamic perspective which already developed by the previous research; Hoque, Khan dan Mowla (2013). The categorization conducted was based on personality eligibility of every employee, especially companies sticking to Islamic sharia principles. The first dimension was Islamic organization culture for relationship with Allah. At this group, there were 4 indicators. They were (1) believe in Allah, must depend on Allah SWT for any result and action. It was in line with Allah, "[...]"(QS Al-Imran, Verse-159), (2) the spirit of missionaries, Muslim's mission was to bring people under the Islamic single umbrella as religion and code of life. Alquran reveals "...16: 125), (3) knowledge of religiosity, Prophet Muhammad (PBUH) always prayed to Allah SWT to improve his own knowledge. Knowledge to improve humility, and to help developing sense inside the human being to understand new knowledge, (4) 5 daily prayers, every muslim is obliged to do 5 daily prayers and Allah SWT already stated it frequently in Quran.

Second dimension was Islamic organization culture for relationship with organization. At this category, there were 12 indicators. They were (1) hardworking. (2) excellent. Every member of organization must work well, reach good achievement by developing talent and ability owned for the need of organization goal. Prophet Muhammad (PBUH) has asked his people to find the perfection in every aspect of life. (3) honest. Honesty made Muslim believe in attitude, words and his action. Honesty created trust to other people. (4) accountability. Accountability here is not only about the end of day but also about life now. Every human would be asked responsibility for good or bad action and get the same return. (5) morality, moral character was very important

so that someone who has knowledge could not be accepted by others except and until his character became good. (6) purity/ikhlas. An employee must love his job, and work purely for Allah SWT for organization growth.

Next indicator (7) good attitude in organization even someone had good quality but if he did not have good attitude he would not be liked. (8) fair, Quran had asked muslim to do fairly and only in any condition. Justice must be available in an organization and for all members of organization since injustice always made chaos and conflict, (9) cooperation, cooperating each other was importantly done for progress of individual and organization. Prophet Muhammad PBUH said that “the best of humankind is he who has contribution to others”, other hadist also said that “Allah did not show mercy to them who did not have mercy to others (Shahih Muslim), (10) believe each other, member organization must believe each other, did not suspect, and did not judge others, (11) respect each other nurtured culture of respecting each other easier to develop solidarity and unity among member of organization, (12) Sacrifice for other, culture of sacrificing was very helpful in developing solidarity between different sides from working unit in organization which was at the end it would help in reaching goal of organization smoother.

Third dimension was Islamic organization culture relationship with environment. At this group there were 7 indicators. They were (1) developing goodness and prohibition of wrong application. Organization would be better at the time it could respect good action and punish the bad action, (2) prohibition of fitnah and ghibah, organization must have environment which prohibited fitnah and ghibah since it would create enmity, crime and contradiction. Fitnah and ghibah would erase goodness, (3) Islamic dressing, clothes closed aurat of woman could minimize problem in a good working place like sexual harassment, (4) physical health, the employee’s physical fitness was very important since the healthy mind was in healthy body. Without physical fitness, an employee would not be able to do his responsibility well.

Then (5) tidy and cleanness, many verses and hadist said about this like Prophet Muhammad PBUH said “cleanness is part of faith” (HR Muslim). Other hadist said, “all of Allah concern is beautiful and Allah liked beauty”(Muslim) (6) Employee’s brotherhood, the Islamic basic principle was that all human being was brother and sister for each other therefore make peace with every organization member. (7) making decision is by consulting with someone who had knowledge or who could give opinion in all problems before making final decision. Consultation would improve the quality of decision in one side, and would develop trust between employee and employer in other side in an organization. Consultation also made employee inspired in doing his task. Besides, consultation culture would eliminate egoism seed in Islam.

Researcher checked cultural factor formed at Islamic Bank according to qualitative concept developed by Haque (2013). Research result showed that some Islamic Organization cultures had been applied in sharia banking in daily operational. Some special aspects followed syariat principles established organization like organizing how to dress in Islamic way for employee both man and woman. Other specialty was bank would improve its employee’s knowledge of religion frequently. It was not only special in physical performance but also building the attitudes for improving specialty of Islamic organization culture, while at the same time it would create profitable business.

In line with research Chenhall & Morris, (1986) 3 information characteristic dimensions were dimension for large information scope focused on external, nonfinancial, and oriented on future. Aggregation dimension gave functional area

information summary (summary collected in functional level by giving information about punctuality conceptualized on report frequency and speed. Frequency referred to how often information was given to the manager while speed referred to time gap between manager asking and availability of information. These four characteristics influenced performance.

This research bridged gap in understanding organization culture effect at performance also comparing MAS with performance. The previous studies commonly neglected organization culture role. Some studies conducted tested the influence of organization culture toward performance showed finding inconsistent as well MAS and performance. Using contingency and configuration approach to test relationship proposed was using data collected. contingency result showed that organization culture and MAS had positive correlation with performance. In line with Chenhall et.al., (2015) who checked how accounting management had evolution from traditional approach, cybernetic to control operation in closed system with a little attention on adaptation process to MCS which covered approach more dynamic, complex, and open to control management. MCS as approach which was more complex highly needed sophisticated MAS and supported by good organization culture to improve company performance.

5. CONCLUSION AND SUGGESTION

Study formed 3 dimensions from organization culture in Islamic perspective, then tested each culture dimension formed from indicator of Islamic organization culture variables. The result showed that Islamic organization culture influenced toward bank performance. Besides exploring culture aspect, this research also found MAS variables consisted of 4 information characteristic dimensions. MAS influenced toward company performance. The development of sharia bank in Indonesia developed was not because the implementation of sophisticated MAS, but the needs of people especially muslims for banking which had islamic culture. So that sophisticated MAS must be adopted soon in sharia banking.

The scarcity of research and significant influence from Islamic value in banking sector gave chance on many things, especially doing further research in the future which focused on designing culture applied in Islamic banking. Then, it was suggested to enlarge sample even compare between organization culture in sharia banking both bank and nonbank.

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