

The Worth of Islamic Piety for High-Quality Work Performed by Employees without Fraud

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ABSTRACT

Employees are the most important aspect of every organization, whose success can be determined by its employees whether they have good work quality or not. Good work quality is supported by performance without Fraud. This study aims to determine the role of an employee's Islamic piety value in work quality without Fraud. This is a work with a qualitative research method with an exploratory writing style. Selection of informants using purposive sampling. The primary data presented comes from in-depth and literature study as secondary data. Test the validity of the data as stated in the Triangulation of Sources and Theories technique. For Islamic people, piety is very much related to Fraud prevention, and also every pious employee will implement the teachings of his religion to be professional (not cheating). This research provides an overview to the stakeholders of each organization to find out other aspects in optimizing the quality of work of its employees.

Keywords : **Syariah Economy; Management; Employees; Work Quality; Fraud**

ABSTRAK

Karyawan adalah aspek terpenting setiap organisasi, yang keberhasilannya bisa ditentukan oleh karyawannya apakah memiliki kualitas kerja yang baik atau tidak. Kualitas kerja yang baik didukung oleh kinerja tanpa Fraud (Kecurangan). Penelitian ini bertujuan untuk mengetahui peran nilai ketakwaan Islam seorang karyawan dalam kualitas kerja tanpa Fraud (Kecurangan). Ini merupakan karya dengan metode penelitian kualitatif dengan gaya penulisan eksploratif. Pemilihan informan menggunakan Purposive Sampling. Data primer yang disajikan bersumber dari hasil wawancara mendalam (in-depth interview) dan studi pustaka sebagai data sekunder. Uji keabsahan data seperti yang tercantum dalam digunakan tehnik Triangulasi Sumber dan Teori. Bagi orang beragama islam takwa sangat berkaitan dengan tindakan pencegahan Fraud (Kecurangan), dan juga setiap karyawan yang bertakwa akan mengimplementasikan ajaran agamanya untuk bersikap profesional (tidak berbuat curang). Penelitian ini memberikan gambaran kepada para stakeholder setiap organisasi guna mengetahui aspek lain dalam mengoptimalkan kualitas kerja karyawannya.

Kata Kunci : **Ekonomi Syariah; Manajemen; Karyawan; Kualitas Kerja; Kecurangan**

INTRODUCTION

A profit or non-profit organization is supported by various important things that aim to make its operational activities run in accordance with the vision and mission set by stakeholders. Submitted by Robbins "Organization is a consciously coordinated social unit, with a relatively identifiable boundary, which works on a relatively continuous basis to achieve a common goal or group of goals" (Widagdo, 2018). Social unity, which we know as employees or people who are part of the organization, is a determining factor in achieving organizational goals. In line with what is described by Robbins, each party carrying out their daily duties has been consciously coordinated, where they work in a relatively continuous manner to achieve their organizational goals. Not only sporadic activities, Robbins also states that each person has made identifiable boundaries.

In an effort to achieve organizational goals, stakeholders create boundaries that can be identified in the form of job descriptions and measured through performance appraisals that have been formulated. Performance appraisal is important to measure how well someone does their job. Bernardin & Russel, revealed 6 (Six) main performance criteria, namely: quality, quantity, timeliness, cost effectiveness, requiring supervision, and interpersonal influence (Widagdo, 2018). The six aspects above are supported by certain factors that can affect how well the main criteria for performance are achieved by a person.

The main criteria for quality in a person's performance can be achieved well if the process or results of his activities are close to or even perfect, the expected goals. Conversely, it will be far from perfection or can be categorized as a failure if in carrying out his duties, the person commits fraud. Fraud is not only detrimental to an organization because the work is not done properly, even Fraud will also make an organization lose materially and immaterially. Along with what is expressed by Cressey, "Fraud is a deliberate act by individuals among management, parties responsible for governance, employees, or third parties, which involves the use of fraud to gain unfair or illegal benefits" (Barus, 2021). In this case, an individual or employee benefits unilaterally or illegally, which means that the action is detrimental to an organization.

An individual or employee to commits an act of fraud has their background, which means the things that encourage them to commit fraud (Fraud) itself. By knowing what the driving factors are in committing Fraud, every organization will make steps or anticipation programs so that this does not happen. However, it is only a step that cannot be controlled by the organization 100% (One Hundred Percent). Control remains with each individual or employee themselves. Every Indonesian citizen legally and administratively adheres to a religion among the 6 (six) recognized, (Portal Informasi Indonesia, n.d.) namely Islam, Christianity, Catholicism, Hinduism, Buddhism, and Confucianism. In other words, each individual or employee adheres to one of these beliefs. Every religion contains many things about what commands and prohibitions must be carried out by its adherents. Likewise, specific orders regarding the commandment of religious adherents to be honest and the prohibition of cheating, as well as many other things, can prevent an individual or employee from committing Fraud. As many as 87.2% (Percent) of Indonesian people adhere to Islam, illustrating how much contribution Muslims can make to an organization where they are if individuals or employees can provide excellent work quality, in this case not committing fraud.

Based on the background of this scientific work, a research problem is formulated which aims to get an overview of the role of the value of Islamic piety of an employee in the quality of work without Fraud. Fathul (2017) argues that "in terms of language, piety means taking care and maintaining yourself from something harmful or detrimental. From

the shari'a side, piety means guarding and maintaining yourself from the punishment and wrath of Allah SWT, by carrying out his commands and avoiding his prohibitions ". The definition of piety is also in line with what is expressed in (Halim, 2018), "the most popular definition of piety is "to keep oneself from the torment of Allah by following all His commands and avoiding all His prohibitions," or more concisely "following all the commands of Allah and avoiding all His prohibitions (imtitsaaluawamirillah wajtinabu nawahihi)". Her scientific work, (Fitriani; 2021) revealed that "Piety means keeping yourself from hated things". From the three quotations above, it can be concluded that Piety is doing everything that Allah SWT commands, and keeping yourself from doing things that are prohibited or hated by Him.

Fraud according to BPK, (Rufianti, 2021) Fraud is a fraudulent act carried out in such a way as to benefit oneself / group or harm other parties (individuals, companies, or institutions). The meaning of Fraud (Iqlima, 2022) Fraud is any unlawful attitude characterized by deceit, stealth behavior, or abuse of trust. More detailed things are expressed by Karyono (Rachmawati, 2023) an act of fraud that contains the meaning of fraud and activities or actions that violate applicable rules, which are carried out with an element of intent to achieve certain goals, for example by lying or providing misleading instructions to other parties, which are carried out by people both from within the organization and from outside the organization. These three opinions can be concluded that acts of fraud (Fraud) are carried out consciously by individuals or groups to benefit their parties secretly in this case the abuse of trust. The forms of fraud disclosed according to the 2006 Examination Manual of the Association of Certified Fraud Examiners (Rahmania, 2020) consist of three large groups, namely Report fraud, and Misuse of assets. Asset misuse fraud consists of, Cash fraud, Misuse of inventory and other assets, and Corruption. The third point is fraud related to technology or computers.

According to Cressey in (Barus, 2021), he initiated the causes of fraud through the Fraud Triangle. The first thing regarding pressure, which can arise from the individual himself due to pressure in the form of economic factors from the family, and pressure for a luxurious lifestyle. Pressure is an encouragement for individuals to commit fraud. Cheating can also arise from Top Management for the pressure exerted on subordinates to commit fraud.

About opportunity, that conditions where someone commits fraud can occur with opportunity. This opportunity occurs due to weak internal control of an organization, ineffective management supervision, or abuse of authority. Last point of the fraud triangle. Someone feels justified for the fraud that has been committed, and they even influence other parties to agree to what they have done.

Employee performance has indicators in its assessment. As revealed Bernardin & Russel (Widagdo, 2018) here are some indicators of employee performance. Quality of work, that level to which the results of activities carried out are close to perfect in the sense of adjusting some ideal way of performing activities or meeting the expected goals of an activity. Next aspect about work quantity, the amount produced in terms of the number of units, the number of activity cycles completed. Timeliness as another point, that degree to which an activity is completed at the desired starting time, in terms of coordination with output results and maximizing the time available for other activities. More indicator for work effectiveness, which the use of human, and organizational resources is maximized to increase the profit or reduce the loss of each unit in the use of resources. Last indicator for organizational Commitment, the degree to which employees have a work commitment to the organization and the employee's responsibility to the organization. The five aspects above contribute to each other, and this research focuses on the quality of work aspect.

If we look at references that have been conducted by other parties, the researcher did not find a title similar to this research, but the researcher reviewed several previous studies to enrich this study which contain subjects like the title of this scientific work. In a previous research journal (Farrukh et al., 2021) examined the impact of Islamic piety on individual happiness in realizing organizational commitment. This scientific work uses quantitative methods by conducting a closed questionnaire survey, which leads to the conclusion that Islamic spirituality influences happiness and Islamic social responsibility. This has contributed to the poor condition of the organization in the field of human resource management and problems with employee turnover.

According to Hijriah (Karimullah, 2022), previous research studied Islamic spirituality in entrepreneurship using qualitative methods which resulted in Islamic spiritual intelligence being able to be implemented in business activities for business continuity, namely at the production, marketing, capital and human resource management stages, with the result can synergize with each other to form a sustainable business according to an Islamic perspective.

Previous research conducted Bhatti (Maham, 2020) discussed the relationship between Islamic piety and workplace deviance using quantitative methods which produced a new model of work deviance from an Islamic perspective. Another piece of research from (Hossin, 2020) is a literature review of human resource management practices from an Islamic perspective, a case study in the country of Bangladesh. What was researched by (Rahman, 2020) regarding human resource management in Islamic principles and improving quality from the spiritual dimension, was carried out by reviewing literature in journals.

From previous research, the author came to the conclusion to discuss things in more detail regarding the role of Islamic piety in the quality of work without cheating using qualitative methods with the aim of providing novel contributions from a theoretical aspect and also providing solutions for organizations that have problems with the quality of work of employees who commit fraud.

RESEARCH METHOD

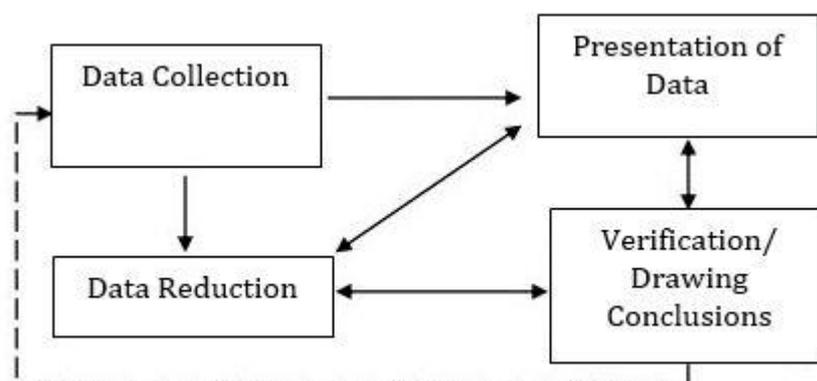
This scientific work use explorative research methods with Qualitative research types presented in inductive reasoning. Informants have criteria from Muslim employees who are suspected of being a representation of the title of this scientific work. Selection of informants using Purposive Sampling. The data presented comes from in-depth interviews as the main source (primary), and literature study as supporting data (secondary). To test the validity of the data as stated in (Kaharuddin, 2021), Source and Theory Triangulation techniques were used. According to (Guetterman, 2015), sample size is not a matter of representative opinions and views, but rather a matter of information richness. Interviews were conducted with 3 (Three) informants who, for informant confidentiality, were given the initials Z1, Z2, and Z3. Informants are employees of a private university in Bandung City (See Table 1).

Table 1. Informant Profile

No.	Initials	Gender	Education
1	Z1	Male	D3
2	Z2	Male	S1
3	Z3	Female	S1

Source: Informant, 2023

The data analysis technique uses the data analysis model according to Miles and Huberman (Silondae, 2023) (See Figure 1)



Source: Silonda, 2023

Figure 1. Analysis Technique

Based on Figure 1, data collection obtained as primary data sourced from the results of limited in-depth interviews with 3 (Three) informants, and other documents in the form of secondary data derived from published journals and books. Next, the data obtained is then analyzed through data reduction. It can be interpreted that data reduction is summarizing, selecting key things, discarding unnecessary things, and focusing on important things that are looking for themes and patterns. The next stage is the presentation of data which is a set of important basic information, that has been organized, easy to understand, and easy to interpret so that it makes it easier to conclude. And finally drawing conclusions. An explanation of what can be presented from the results of the data presentation analysis can then become the basis for supporting research conclusions.

RESULTS AND DISCUSSION

Results

The interview results obtained for the research purpose of describing the role of an employee's Islamic piety value in work quality without Fraud are original quotes as stated by the informants.

An informant (Z1) stated the link between piety and Fraud: 'Of course, in the sense of piety, we already know that whatever is ordered by Allah we must follow, and whatever Allah says is forbidden we leave'. In the same case, still regarding piety, the informant (Z2) gave a statement "Yes, but it can also be important because if we are Muslims or hold the right religion, which is strong, it can be a way, yes, people must be honest, trustworthy, tabligh, fatonah, there are 4 traits that must be possessed". Another informant (Z3) revealed that, "What I understand piety is obeying Allah".

The informant's statement regarding the form of piety that is implemented in the quality of work according to the informant (Z1): "If for example, every employee has piety, of course, there will be no such thing as corruption, misuse of assets, lying reports and so on. For example, if the workplace is facilitated with an object or something, it should be used for work instead of personal use". Informant (Z2) gave a statement: "So it is more improved how not to be smart but how to be aware. Because many are smart but not aware of, the work is not right, cheating is not, but if a person is aware, even though he is not

smart, if he does it, it is right". From the informant's statement (Z3) obtained: "for me from myself, actually the rules still have to be obeyed, but I also obey according to what I believe as an Islamic believer".

The role of piety in an individual as an employee is expressed based on the experience of the informant (Z1), namely: "In my opinion, the most important thing is the religious rules", "We seek sustenance, but we stay away from the giver of sustenance. Forgetting to pray or something else". Statement from an informant (Z2): "Going back to the intention of worship, if the intention is worship, there must be professionalism", "professionalism is one of them honesty", and "if I hold everything it is worship". In another opinion according to informant (Z3): "Even though the opportunity is there, the benchmark is still the letter (Al-Muthaffin verse 1)".

Discussion

A total of 3 (three) informants have provided statements and will be described as follows:

Piety and its Relationship with Fraud

Piety is a wide-ranging aspect of human life. According to Kuning (2018), "The definition of piety contains varied meanings among scholars. However, it all boils down to an understanding that a servant asks Allah SWT for protection from His punishment, this can be realized by doing what He commands and avoiding all His prohibitions ". Referring to this understanding can mean that piety is closely related to Fraud (Fraud), fraud is something that is prohibited by Allah SWT, and as a Muslim is ordered to be honest, this is in line with what was expressed by the informant (Z1), also informant (Z3) revealed about compliance that "what I understand piety is obeying Allah". From this, piety is closely related to one's obedience to something, supported by what was revealed by the informant (Z2) "Yes, but it can also be important because if we are Muslims or hold the right religion, which is strong, it can be a way, people must be shiddiq, amanah, tabligh and fathanah, there are 4 traits that must be possessed".

This is reinforced by Sakdiah (in, Yani; 2021) "Rasulullah SAW was blessed with four main characteristics, namely: shiddiq, amanah, tabligh and fathanah. Shiddiq means honest in word and deed, and trustworthy means trustworthy in maintaining responsibility. Tabligh means conveying all kinds of goodness to the people. Fathanah means intelligent in managing society". In this case, Muslims are asked to be able to emulate the things that exist in the Prophet Muhammad. The nature of Shiddiq or honesty is a demand for traits that must be owned by a Muslim. In other words, Muslims, namely Muslim employees, are prohibited from cheating in carrying out each of their duties.

Piety that is Implemented in Work Quality

The piety of a Muslim will be implemented when he is an employee in carrying out his duties. Informant (Z1) revealed that "if for example, every employee has piety, of course, there will be no such thing as corruption, misuse of assets, lying reports, and so on. For example, if the workplace is facilitated with an object or something, it should be used for work instead of personal use". There are things taught in Islam to its adherents that one is prohibited from lying or cheating.

Without being affected by whether or not the company makes specific rules regarding the prevention of employees from committing fraud, a Muslim employee who has good piety will not do inappropriate things as expressed by the informant (Z1). This was also confirmed by the informant (Z3) who said "For me, actually the rules still have to

be obeyed, but I also obey according to what I believe as a Muslim". He said that "the rules still have to be obeyed", in this case, the company's rules, but the informant (Z3) also said "I also comply according to what I believe as an Islamic believer", what meant is that as a Muslim woman, she also upholds the rules taught by her religion as an Islamic believer which may be of her nature as a "layer" or the last layer for her not to commit Fraud at work. Informant (Z2) said "So it is more enhanced how not to be smart but how to be aware. Because many are smart but not aware that, the work is not right, cheating is not, but if a person is aware even though he is not smart if he does it, it is right", which means that an employee who is very good at work (has good work quality) can damage his performance by committing Fraud (fraud) if he does not have good piety.

Employees who perform well, if they do not have a good foundation of piety, may commit fraud that tarnishes the quality of their work, according to Cressey regarding the causes of fraud through the Fraud Triangle, it can be caused by pressure, opportunity, or justification of things that happen in the life of the employee himself. In terms of pressure, according to him, "pressure can arise from the individual himself due to pressure in the form of economic factors from the family, pressure for a luxurious lifestyle (Barus, 2021). Pressure is an impetus for individuals to commit fraud".

The Role of Piety in an Individual as an Employee

Every employee has a background that affects their performance, whether it is hard skills, or soft skills, as well as their life profile. For informant (Z1) who has a Muslim personal profile, he said "In my opinion, the most important thing is religious rules", "We seek sustenance, but we stay away from the giver of sustenance. Forgetting to pray or something else", which means that in his career as an employee, he is very guided by religious rules, meaning as if religious rules are above all in carrying out his duties as an employee. As revealed by the informant (Z3) "Even though the opportunity exists, the reference is still to the letter (Al-Muthaffin verse 1)" in the context that every employee will get the opportunity to commit Fraud (fraud), but here the informant (Z3) has a reference or attitude guideline to deal with the opportunity to commit Fraud (fraud) against one of the Surah in the Qur'an, Al-Muthaffin verse 1, "Woe to those who give less [than due]".

Although there is an opportunity to cheat, Muslim employees have been taught not to cheat. Informant (Z2) also gave a statement that became his reference in his career as an employee "Back again the intention is worship, if the intention is worship, the professional must be there", "professional is one of them honesty", Muslims are called upon to do everything as worship as taught in (Susiani; 2023): Q.S. al-Ahqaf verse 19 "And for each of them a degree according to what they have done and that Allah suffices for them (the reward) of their works while they are not harmed". "The reward and punishment are given according to the deeds or works they have done", which means that Muslim employees will get reward and punishment for every they do, which can be interpreted that work as worship.

CONCLUSION

The value of piety in Islam is related to what prevents an employee from committing Fraud (fraud), piety is implemented by Muslim employees for good work quality, and the value of piety in Islam has been embedded in every employee not to commit Fraud (fraud). Based on the results of the research discussion, it can be concluded that the Islamic piety of an employee has a role in providing quality work without Fraud (fraud) for the

organization or company.

RECOMMENDATIONS

Researchers can provide advice to readers to be able to develop this research into further research with the theme of other performance dimensions, or the role of piety from the point of view of other religions. Suggestions for organizations or companies to be able to focus more on improving the quality of employee work through increasing the value of piety of Muslim employees. Considering the limited time for this research in terms of research methods, informants, and even less variables, the author can recommend studying other aspects, especially regarding work quality and/or other elements of employee performance.

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