



Performance Reviewed from Maqasyid Shariah, Culture of Islamic Organizations and Sharia Compliance

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Abstract

This examine objectives to decide the effect of Islamic maqasyid, Islamic organizational tradition and Sharia Compliance at the overall performance of sharia bank personnel. The pattern of this examine is 203 personnel of Islamic banks spread across three nation banks, specifically unbiased Islamic banks, Indonesian people's Islamic banks, Indonesian nation Islamic banks and Islamic muamalat banks which are the primary Islamic banks in Indonesia. The consequences of this examine indicate that the Islamic maqasyid has a poor and sizable impact at the overall performance of personnel, even as the Islamic organizational tradition and Sharia Compliance have a fine and sizable impact at the overall performance of personnel of Islamic banks.

Keywords: *Performance; Maqasyid Syariah; Islamic Organizational Culture; Shariah Compliance*

Introduction

In 2019, Indonesia becomes the pinnacle ranking united states of america in phrases of management and capability withinside the worldwide IBF. The factors that caused his upward thrust to first region were: (1) High-stage political help: President Indonesia himself led a countrywide committee (National Committee for Sharia Economics and Finance (Komite Nasional Ekonomi Keuangan Syariah/ KNEKS) primarily based totally on Presidential Regulation (Perpres) No.28 of 2020 regarding the National Committee for Sharia Economics and Finance.(2) The reality that Indonesia is the biggest economic system withinside the OIC-block,(3) The Role of the Financial Services Authority (OJK) and Bank Indonesia (critical banks) have labored tough to create equality for Islamic Banking Finance in Indonesia. (4) Ecosystems for Islamic Banking and Finance have expanded drastically Halal tourism, zakat distribution, waqf bonds / sukuk.

COUNTRIES	2019 Score	2018 Score	CHANGE IN SCORE	2019 Rank	2018 Rank	CHANGES IN RANK
INDONESIA	81.93	24.13	+57.80	1	6	+5
MALAYSIA	81.05	81.01	+0.04	2	1	-1
IRAN	79.03	79.01	+0.02	3	2	-1
SAUDI ARABIA	60.65	66.66	-6.01	4	3	-1
SUDAN	55.71	17.09	+38.62	5	11	+6
BRUNEI DARUSSALAM	49.99	10.11	+39.88	6	14	+8
UNITED ARAB EMIRATES	45.31	39.78	+5.53	7	4	-3
BANGLADESH	43.01	17.78	+25.23	8	10	+2

Source : Islamic Finance Country Index – IFCI 2019

Table 1. Latest IFCI Scores and Ranks

The growth of Sharia business is not only dominated by Islamic banking but also by public companies that start operating based on Shariah compliance (Nuragheni, 2011) In 2020 the Sharia bank industry in Indonesia experienced growth since its establishment in 1992, as in table 2 below.

Indicator	2016	2017	2018	2019
Sharia Commercial Bank	13	14	14	14
Sharia Business Unit	11	21	20	34
Sharia Rural Bank	95	99	119	167
Head Operational Office / Branch Office	473	471	478	480
Sub Branch Office/ Shariah Services Unit	1.207	1.176	1.199	1.243
Cash Office	189	178	198	196
Total Capital	27.153	31.105	36.764	40.715
Total Financing	178.04	190.354	202.766	225.607
Operating Income	35.517	31.273	34.952	36.014

* Office Bank Sharia

** Nominal in Billion Rp (Nominal in Billion Rp)

Source: Statistics of Indonesian Islamic Banking

Table 2. Financial Ration of Shariah Commercial Bank and Shariah Business Unit

Islam as a comprehensive and complete religion is very concerned about all the needs of human life and has rules for all issues related to the needs of human life both individually and socially. (Wahyu et al., 2019) (Suyitno, 2015). Maqashid Al Shariah or known by the objectives of Islam itself is a way of life for individual Muslims and society (Dusuki & Abdullah, 2007). In recent years, discussions about the objectives of Maqashid Al Shariah have increased significantly in the halal economy or industry (Rahman et al., 2017) This study tries to explore the problems and challenges of sharia bank employee performance in terms of Maqasyid Shariah, organizational culture and shariah compliance for business and commerce. It is based that managing business in a rapidly developing sector in developing countries presents serious management challenges (Elangovan, 2001). Management challenges for the company to successfully overcome the problems that arise are needed good knowledge about how the objectives of Islam (Maqasid Shariah) and also the culture of Islamic organizations by continuing to be based on compliance with sharia, so that it can affect the expectations, attitudes, and performance of employees towards their organization. The sharia bankingquarter has been selected for this research due to its fast boom over thebeyond decades. This paper maintains after this quick advent to theliterature evaluate of numerous preceding research after which continue with themethod used on this study, the dialogue on this paper

might be displayed within the phase earlier than the outcomes of the study. The give up of this paper is the boundaries, conclusions and studies suggestions.

Literature and Development Hypothesis

Maqasyid Syariah

Maqasid Syariah is an Arabic term that is a combination of two words, Maqasid and Syariah. Maqasid is the plural word for Maqsd, derived from the root word al-qasd. Literally means heading towards something, or direction, or walking in a straight line. That word al-qasd refers to a stick or wooden stick that is useful for human beings to help and guide him to walk. Therefore, according to scholars, the relationship between the meaning of al-maqsd and its terminology is the announcement of al-qasadiyah is the first task of Sharia, where it guides and encourages human action towards action calculated with the will of Allah Subahanu Wa Ta'ala when (Al-Fayruz, 1997, 1992; Hasani, 1995). The meaning of Maqasid namely Shariah spirits, Shariah purposes, ultimate goals, and Maslahah (Al-Syatibi, 1991; Ibn 'Ashur, 1998). The ultimate goal of Islamic law is benefit (Suyitno, 2015), (Khatib, 2018). Maqashid sharia according to Al-Ghazali consists of 5 things: maintaining religion, soul, mind, family and wealth. So everything that guarantees the preservation of the fifth fact is called maslahah and everything that comes out of it is called mafsadah (damage) (Al-Ghazali, 1991) (Syafii et al., 2012), (Rahman et al., 2017). In other words, maqashid syariah is divided into 3 categories tahdzib al-fard (education for individuals), iqamah al-adl (justice), and maslahah (benefits / well-being), (Moh, 2008), (Faisal, 2018). (Abu Zahra, 1997) states that the first aim of maqasid al-shari'ah is to educate individuals. This means that it aims to shape the individual into a good source for society and not cause harm to others through zakat, shadaqah and waqf as well as various forms of charity responsibility to help those in need. (Faisal, 2018), (Dusuki & Abdullah, 2007) The second goal is to uphold justice that refers to justice for every member of society (al-'adalah al-ijtima'iyah) that comes from various backgrounds of wealth, race, ethnicity or skin color. Every human being is recognized as having the same rights. However, the ultimate goal of preserving maslahah is the highest goal to be achieved in any law. The maslahah referred to here is that which is recognized by the shara' (maslahah mu'tabarah) and deals with the public interest (maslahah' ammah) (Gani et al., 2019), (Syafii et al., 2012), (Abu Zahra, 1997). With the better application of sharia maqasyid ie tahdzib al-fard (education for individuals), iqamah al-adl (justice), and maslahah (benefits / welfare) will affect and improve the performance of employees in the shariah bank is increasing.

H₁: Maqasyid Syariah has a positive effect on employee performance

Islamic Organizational Culture

Culture plays an important role in shaping the behavior of managers and employees in an organization (Hoque et al., 2013). Research on organizational culture has been raised by many researchers such as research (Savović, 2017) using organizational culture measured by items adopted from (Chatterjee et al., 2016) and (Lubatkin et al., 1998). Culture of research organizations (Fidyah, 2020) use (Robbin, 2002). Organizational culture research (Dennison, 1990), (Kilmann, 1985) used by (Chatterjee et al., 2016). In previous research, no one discussed the culture of Islamic organizations. Therefore, this study uses the cultural research indicators of Islamic organizations that use the concepts of the Qur'an and the Sunnah, namely: (1) Maintaining faith in God (Q.S Al- Imran, Verse-159), (2) The spirit in preaching. (Q.S Fussilat, Verse 33) and there is also in the Qur'an (Surat An- Nahl Ayat Verse 125), (Q.S Lukman, Verse 31-32), (3) Hard work. Allah says: and indeed that effort will soon be shown (to him), (QS. An-Najm: 40) Surely Allah will not change the condition of a people before they change the condition of themselves. Surah Ar-Ra'd Verse 11 (13:11), (4) Superior, Allah says in the Qur'an So compete in goodness (Q.S Al-Baqarah, Verse 148), (5) Honesty and Truth. "Allah rewards those who are honest

because of their honesty" (Surah Al-Ahzab, 23-24) and also a Muslim is encouraged to gather with "those who are honest, yes believers, fear Allah and be with you honestly" (QS. At-Taubah, 119) (7) Morality, Moral character is a very important thing of Muslims. Allah states about the character of His prophet: "And verily you are truly virtuous. (Q.S Al-Qalam, 4). (8) Deliberation. This is based on the Word of Allah about the encouragement to always do musyawarah "while their affairs (decided) with deliberation between them (Q.S Asy-Syura: 38). (9) Cultivate good practice and get rid of bad practice. The Word of Allah in the Qur'an "And let there be among you a group of people who call to virtue, enjoin (do) what is good, and refrain from evil. And they are the lucky ones". (Q.S Ali 'Imran: 104) in another verse Allah gives protection to those who cultivate good deeds (Q.S Luqman Verse 32). (10) Sincerely. A person's actions are accepted by God only if they are done with the right intention, that is, for God's sake. As the Prophet Muhammad said, "Surely every action depends on the intention". (Bukhari, no. 1 and Muslim, no. 1907). (11) Knowledge, in the Qur'an Allah creates between humans, animals of various colors. (Surah Fatir Verse 28), this is because it explains the command for humans to think (Surah Ali Imran: 190). So an employee to pray to Allah "O my Lord, add to me knowledge" (Surah Taha, 114). (12) Good behavior. With good behavior possessed by every Muslim will make it easier to know each other between humans themselves (Surah Al-Hujurat, 13), good behavior starts from parents, relatives, orphans and poor people (Surah Al-Baqarah 83). (13) Justice,"and when you judge between men and men that you judge fairly" (Quran, 4:58). (14) Cooperation, In Islamic organizational culture the practice of cooperation is very important to do. Because, the Prophet Muhammad stated that, "The best of humans is the most beneficial for humans" (HR. Ahmad, ath-Thabrani). (15) Mutual trust: the words of God in the Koran "examine the news that comes so that the truth is known" (Surat Al-Hujurat, 6) we "are prohibited from being suspicious, by equating those who seek the badness of others like eating the flesh of their own siblings" (QS Al-Hujurat, 12). (16) Mutual respect. By fostering a culture of mutual respect it will be easier to develop cohesiveness and unity among members of organizations with various backgrounds of gender, nation and ethnicity, (Surat al-Huj uraat verse 13). (17) Patience. "And, in fact, we will give back to those who are patient with a reward that is better than what they do". (Surah, An-Nahl: 96)

H₂: Islamic Organizational Culture has a positive effect on employee performance

Shariah Compliance

The emergence of issues regarding the weaknesses of corporate governance in the Islamic banking industry increasingly attracts the attention of Islamic economics and finance experts (Asrori, 2014, Volker, 2003) revealed two important issues related to weaknesses in sharia banking corporate governance. One of them concerns Sharia Compliance, where sharia bank management is unable to provide sharia compliance guarantees on every banking product and service service provided (Prabowo, 2017). In order to meet the provision of information on sharia bank compliance with Sharia principles, Bank Indonesia in 2008 passed a law on sharia banking. The institution that has the authority to oversee sharia compliance in the Indonesian sharia banking legal system is the Sharia Supervisory Board. The demand for fulfillment of sharia principles (shariah compliance), if referred to the history of the development of sharia banks, the main reason for the existence of Islamic banking is the emergence of awareness of Muslim communities who want to carry out all financial activities based on the Qur'an and Sunnah. That is why a guarantee regarding the fulfillment of sharia (shariah compliance) of all customer fund management activities by sharia banks is very important in sharia bank business activities. Because based on the results of Chapra and Ahmed's research (2002) also stressed this, where a total of 288 customers (62%) of the 463 customers involved in the governance survey (GCG) he conducted (originating from 14 Islamic banks in Bahrain, Bangladesh and Sudan) said that they would transfer their funds to another Islamic bank if there was a suspected "violation of sharia" in the operations of the Islamic bank, so as to improve Islamic banking itself.

H₃: Islamic Organizational Culture has a positive effect on employee performance

Employee Performance

Performance can be defined as the results generated during a function or activity that is determined over a period of time. (Bernardin, Russell, 1993) That is, employee performance is defined as a record of the results obtained from certain work activities in a certain period. (Bernardin, Russell, 1993) mentions six main indicators that affect employee performance, namely, quality, quantity, timeliness, cost effectiveness, the need for supervision, and interpersonal impacts. (Fidyah, 2020). (Robbins, 2013) states other income that performance is a tangible result that is displayed for each employee as a work achievement given by the individual in comparing with other employees who have agreed and determined together. On the other hand, (Mathis, Jackson, 2006) describe employee performance as actions taken or not done by employees. Factors that affect employee performance according to (Kopelman, 1988) are Individual characteristics, organizational characteristics, and work characteristics.

H₄: Maqasyid Syariah, Shariah Compliance and Organizational Culture together have a positive effect on employee performance

Methods

Although the majority of Indonesia's occupation is Muslim, and Indonesia is the world's largest Muslim population, the development of Islamic Banking and Finance in Indonesia ranks first in the world. The sample for this study consisted of employees of the three largest Islamic banks in Indonesia, namely Syariah Mandiri banks, Bank Negara Indonesia Syariah, Bank Mandiri Syariah, and one Bank Muamalat Indonesia, the selection of Indonesian muamalat banks themselves because the first Islamic bank in Indonesia namely Bank Muamalat Indonesia, so that it is taken into consideration when doing research, There are several characteristics that can be used as samples in this study namely the length of work of employees must have a minimum of two years in Islamic banking, with the reason that the longer a person is working in Islamic banks are expected to understand and understand more about sharia compliance, Islamic goals (maqasyid syariah) and also the culture of Islamic organizations that occur in these Islamic financial institutions.

Questionnaire Design

The questionnaire used in this study was designed to include four sections that measure the sample's perception of IB. The first part consisted of 4 items relating to the demographics of respondents consisting of workplaces, sex, age, job position. Then proceed with the statement of each variable namely the sharia maqasyid variable with indicators of 10 indicators (see literature review in the sharia maqasyid section) with 22 statements, Islamic cultural variables with indicators ((see literature review on the Islamic organizational culture section) of 17 indicators with 37 statements, 12 employee performance variables indicators (see literature review in the sharia maqasyid section) with 25 statements, while for sharia compliance has 7 statements for items in the second section, respondents are asked to answer on a five-point Likert scale (5 = Strongly Agree , 1 = strongly disagree).

Respondents

203 demographic profiles of respondents. Based on the workplace, from 203 respondents, there are one zero one human people at Bank Syariah Mandiri (BSM) with a percentage of 49.8 percent with a valid percentage of 49.8 percent and a cumulative percentage of 49.8 percent. Respondents from Bank

Muamalat Syariah (BMI) totaled 32 people with a percentage of 15.8 percent. Respondents from Bank Negara Indonesia Syariah (BNIS) totaled forty-four people, while respondents from Bank Rakyat Indonesia Syariah (BRIS) totaled 26 people with a percentage of 12.8 percent with a valid percentage of 12.8 percent and a cumulative percentage of one hundred percent. Based on gender, male respondents were 70 people or 34.5 percent, while female respondents were 133 people. Based on age, from 203 respondents there were 101 people aged 20-30 years, respondents aged 31-40 years were 77 people, Respondents aged 41-50 years were 25 people. Based on job positions, out of 203 respondents there were 115 teller positions as many as 19 people, Customer Service as many as 26 people and as many as 4 branch leaders. While the respondents with Back Office positions were 39 people with a percentage.

Results

Based on previous literature on the choice of Islamic Banking, this study hypothesizes that Maqasyid sharia, Islamic organizational culture, sharia compliance respectively and together influence the dependent variable of employee performance. The speculation is tested the using of the subsequent linear regression model:

$$KK = \beta_0 + \beta_1 MSI + \beta_2 BOI + \beta_3 SC + E$$

Where β_0 represents financial performance as the dependent variable, while β_1 , β_2 , β_3 as independent variables consisting of β_1 sharia maqasyid, β_2 Islamic organizational culture and β_3 as shariah compliance.

Table V suggests that the F value related to the regression version is 359,269, and the version is significant (p-value = 0,000). From Table IV, R_2 is 0.844, while Adjusted R_2 is 0.214. This have a look at examines the results of skewness and kurtosis on keyvariables used on this have a look at with the aid of using carrying out the Kolmogorov-Smirnov (K-S) test. Multicollinearity problems arise when there is a high correlation coefficient between explanatory variables. Because there are no variables in this study having a variance inflation factor (VIF) above 4, multicollinearity is considered not a problem (Mason & Perreault, 1991). The VIF factor for the key variables used in this study is between 1.00 and 1.50. The VIF for the key variables used on this have a look at is much less than two, which is far below the acceptable threshold level of 10 (Hair et al., 2005; Mason & Perreault, 1991).

R	R Square	Adjusted R Square	Std. Error of the Estimate
,919 ^a	0,844	0,842	1,75557

a. Predictors: (Constant), SCTotal, MSTotal, BOTotal

Sources of processed data

Table 4. Summary results of the regression model

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3321,837	3	1107,279	359,269	,000 ^b
Residual	613,325	199	3,082		
Total	3935,163	202			

a. Dependent Variable: KKTtotal

b. Predictors: (Constant), SCTotal, MSTotal, BOTotal

Sources of processed data

Table 5. Results of the related ANOVA

Table VI shows the significant effects of organizational culture ($\beta = 0.314$; $p \leq 0.00$), Maqasyid Syariah ($\beta = -1.317$; $p \leq 0.00$), and sharia compliance ($\beta = 0.161$; $p \leq 0.00$). Therefore, H_1 is the organizational culture significant effect on the performance of employees of Islamic banks, this is proof that employee performance is inseparable from the organizational culture within the company itself. As (Kotter & Heskett, 1991), states that there are four conclusions concerning the relationship of organizational / corporate culture with company performance, namely: a) Corporate tradition will have a full-size impact on long-time period monetary performance. b) Corporate tradition will likely be an even extra essential issue in figuring out the achievement or failure of a company within the coming decades. c) Corporate culture that impedes long-term financial performance is pretty much, these cultures are easy to develop even in companies full of smart people and companies full of smart people and common sense. d) Even though it is difficult to change, corporate culture can be made to be more performance enhancing. H_3 is also accepted where sharia compliance has a significant influence on employee performance, so is the importance of sharia compliance in realizing employee performance. In Islamic banks, there is a sharia supervisory board that has the duty to provide supervision and advice regarding the management of Islamic banks, so that Islamic banks must carry out the activities of collecting and channeling funds in accordance with Islamic principles. Emotionally employees will always be guided by the existence of sharia supervisors because of trust and confidence, while for H_2 particularly maqasyid sharia has a terrible and great impact on worker performance.

	Unstandardized Coefficients (B)	t-value (SE)	Standardized coefficients	Significance	Hypotheses
(Constant)	-12,010	-2,297 (5,228)		0,023	Supported
BO Total	1,434	9,530 (0,150)	2,185	0,000	Supported
MSTotal	-1,385	-5,743 (0,241)	-1,317	0,000	Not Supported
SCTotal	0,718	5,745 (0,125)	0,161	0,000	Supported

Sources of processed data

Table 6. Coefficients related to the predictor variables

Discussion

Maqasyid Syariah Against Employee Performance

Maqashid sharia is the purpose or secret set by the shari'ah (lawmaker) in every law of sharia law (Afridi, 2016). The cause of Maqashid Al-Shari'ah is to achieve commercial enterprise goals. Islamic commercial enterprise sports should do not forget the benefits and social orientation. In the end, commercial enterprise sports should be capable of achieve justice and social welfare. The idea of Maqashid Al-Shari'ah additionally has a quantity of weaknesses from the outcomes of discussions with one of the leaders of sharia financial institution branches in Indonesia. First it calls for the collective choice of enterprise and practitioners to expand and put in force the idea of Islamic maqasyid. When industries try and follow the index as a parameter, the indicators must be agreed among the stakeholders. Some studies findings associated to the dimension of maqasyid syariah have now no longer grow to be the same old that is cited for the Islamic model of the company. Second, it must be supported by government policy. It will not have a significant impact on the industry if there is no support from the government. So far there is no government policy on this issue. Yet as we know that the Islamic maqasyid is very important for Islamic financial institutions in achieving goals other than corporate financial gain, the results of an interview with a board of directors on the Islamic charge also mentioned that the state adopted a dual banking system whose main interests clashed with benchmarks. Maqashid syariah tends to be idealistic, which in most cases does not support business characteristics or requirements. The results of the interview how important the Islamic Maqasyid was strengthened by the findings of the distribution of 22 questionnaire statements to 203 employees in four Islamic banks in Indonesia with a mean value of 4.69. with the high

application of Islamic maqasyid in Islamic financial institutions will have an impact on the performance of the employees themselves, employees will have maximum performance if five basic human needs are met. There are three levels of needs in humans, namely: dharruriyyat (primary), hajjiyat (secondary), and tahsiniyyat (tertiary). Humans are not required to meet all three levels of needs, but are required to be able to meet both basic needs or the so-called dharruriyyat needs. The purpose of fulfilling well here is that fulfillment must be endeavored in ways that are good, right, and lawful. If humans can be fulfilled these basic needs, this is what is meant by maqashid sharia. Basic human needs are divided into five things, namely: first, maintaining religion (ad-din). Second, guarding the soul (an-nafs). Third, guarding the mind (al-aql). Fourth, guarding property (al-maal). Fifth, guarding descent (an-nasl) The economic system is said to be successful when it can prosper the community and the community is said to be prosperous if their basic needs are met. When looking at the results of the questionnaire on the statement of the Sharia Bank the place of work gives employees the opportunity to receive scholarships from other sources. It was found that many chose neutral, this becomes a more interesting discussion in this discussion even though we know that the importance of human resource strategies in creating exceptional performance, as revealed (Becker, 1993; Carmeli, 2004). Likewise with the indicators of upholding justice, employees expect to be given bonuses to employees in accordance with applicable regulations, as we know bonus payments are monetary rewards in addition to permanent employee compensation (Milkovich et al., 2013). Bonuses appear to be based on individual performance but do not increase employee base salary (Sturman & Short, 2000). This type of payment plan has been widely used in organizations to motivate employee performance, and surveys report that the popularity of bonus payments is increasing (Sturman & Short, 2000; WorldatWork, 2012).

Islamic Organizational Culture on Employee Performance

Research has observed that a harmonious mixture of organizational tradition can definitely have an effect on worker performance (Harris dan Ogbonna, 2001; Hickman dan Silva, 1984; Lim, 1995). As nicely as, (Schein (1997) argues that culture is one of the factors that influence employee performance in organizations. The results of the study on cultural variables obtained results have significant effect on performance which means that Islamic banks have a unique culture such as seats provided for customers to wait in line, both for customer service and to tellers, prayer rooms and prayers every time you enter compulsory prayer, prayer together before doing banking activities every day. The availability of this seat when viewed in terms of culture is to respect customers so they don't stand up long, especially when queuing up at the teller. the culture adopted in Islamic banks does not affect performance. It can also be seen that the sex factor is not a problem for working in an Islamic bank. The success or improvement of employee performance is almost always associated with a strong culture in the organization. It is said so because a strong culture has a greater impact on employee attitudes. in achieving organizational dreams (Robbins; 2008). According to (Kotter dan Haskett, 1998), A strong culture is a tool to compete with competitors in an organization. The result of a strong culture is that it will enhance consistent behavior that can create organizational effectiveness that is affected by employee performance. However, if the culture in an organization does not provide a positive thing for the organization, the results to be achieved or organizational performance will be bad because the culture of the organization informs employees about how employees should behave.

Shariah Compliance against Employee Performance

The difference between sharia and conventional banking lies in shariah compliance, namely sharia compliance. Syariah Compliance, is a key element that functions as a regulator in issuing policies, rules, work procedures that are carried out in the practice of the Islamic banking world (Mardian, 2015). If there is a sharia bank that violates the sharia principle, then the community not only blames the relevant sharia bank but can also blame Islam. The community will assume that Islam does not have a good economic system because of these violations. This is the reality faced by society as "unfair" in giving punishment. If there are

Islamic banks that violate Islamic regulations, then all Islamic banks will be considered the same and they will move to conventional banks. The implementation of good sharia compliance has a role in maintaining the existence, sustainability and development of sharia banks. The important things about sharia compliance that must be owned by Islamic banks, namely Akad or contract in accordance with the principles of shari'ah, this is in accordance with research conducted by (Paramansyah, 2019), (Purwaningsih, 2016), (Muslih, 2017), (Nurawwalunnisa, 2017) which explains that contracts that are in accordance with sharia principles will improve performance. Zakat funds are managed according to shari'ah rules and principles is another thing that is seen from sharia compliance. The company must provide social reporting to the public. Studies on zakat funds identify company characteristics as a major determinant of corporate social reporting. Among the factors evaluating zakat funds are managed well, namely in terms of size (Mohamed Zain, 1999; Romlah et al., 2003; Ousama dan Fatima, 2006), profitable (Inchausti, 1997; Janggu, 2004); and type of company (Cooke, 1991; Ousama dan Fatima, 2006). Islamic banks also conduct transactions and economic activities reported appropriately in accordance with applicable sharia accounting standards. When talking about Sharia Accounting and its relation to recording, reporting and presenting accounting information, in fact accounting itself is not new in the Islamic world, even in the days of the Prophet sallallahu alayhi wassalam, he has made records for every transaction he does. This certainly shows how accounting itself has existed since time immemorial and has been applied in conducting transactions and business activities. As it is clearly written in the Koran, Surah Al Baqarah verse 282.

Conclusions

Every activity carrying out activities Islamic Banking is based on Islamic law or Sharia. Because based on Islamic law, starting from the objectives of Islam itself (Maqasyid sharia), the culture of Islamic organizations is a novelty in this study. Islamic organizational culture is used as a variable using indicators found in the Koran and hadith so it is suitable for research in Islamic financial institutions. Islamic banks are also required to comply with laws that have been established by the government and the Islamic supervisory board. This study concludes that the sharia maqasyid has a negative and significant influence with significant coffiesien results. As for the Islamic organizational culture as the instructions in the Qur'an and the Hadith have been applied in Islamic banking and are the characters of the employees who work in Islamic banking. Sharia compliance has been implemented well with the result that sharia compliance has a superb and sizable effect on worker performance.

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