

Analysis of Sharia Policy and Remuneration on Professionalism Through Human Resources

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ABSTRACT

Islamic banking as a business institution based on sharia values and principles, the qualifications and quality of human resources clearly demands an integration between "Knowledge, skill and ability" with moral commitment and personal integrity. Emphasis on the aspect of morality, which in this trend is believed to be the key success factor for the "key success factor" in business management, financial institutions and Islamic banking, namely Al-siddiq (true, honest), Al-amanah (trusted, credible), Al- tabligh (communicative, transparent) and al-fatanah (smart, professional) are as important as knowledge, abilities and skills. The type of research used in this research is quantitative research with causality research design. Quantitative research method is a research method with data in the form of numbers and analysis using statistics. Based on the philosophy of positivism and is a scientific/scientific method because it has fulfilled scientific principles, namely concrete/empirical, objective, measurable, rational and systematic variables remuneration policy directly significant effect on professionalism. Sharia Remuneration variable directly has a significant effect on professionalism. Human resources variables directly have a significant effect on professionalism, Sharia remuneration indirectly through human resources has an insignificant effect on professionalism, Sharia remuneration variables directly have no significant effect on human resources, variable remuneration policy directly does not have a significant effect on professionalism.

Keywords: Remuneration Policy, Sharia Remuneration, Professional, Human Resources.



INTRODUCTION

Syariah is a principle based on the Qur'an and Sunnah. Companies with sharia principles provide remuneration to Human Resources/employees which will affect the increase in professionalism. Professional human resources/employees will create progress in the company. The development of Islamic banking which is quite rapid today has motivated the interest of the community to consciously live a life based on the Qur'an and Sunnah. In this very encouraging development, many people realize that the need for sharia-based human resources is a necessity. The need for human resources based on sharia, referred to as human resources, is a reliable need as the foundation for sharia economic development in sharia financial institutions and sharia banking.

ToThe existence of SDI, both in terms of quality and quantity, really determines the performance, productivity and success of an institution. For Islamic banking as a business institution based on sharia values and principles, the qualifications and quality of human resources clearly demands an integration between "Knowledge, skill and ability" with moral commitment and personal integrity. Emphasis on the aspect of morality, which in this trend is believed to be the key success factor for the "key success factor" in business management, financial institutions and Islamic banking, namely Al-siddiq (true, honest), Al-amanah (trusted, credible), Al- tabligh (communicative, transparent) and al-fatanah (smart, professional) are as important as knowledge, abilities and skills.

SDMost of the Islamic scholars who work in Islamic financial and banking institutions today are considered only "impromptu" and "karbitan" human resources in order to meet urgent needs, who acquire Islamic knowledge in a very limited time. Not surprisingly, in consideration of Islamic banking. This kind of condition is indirectly clearly one of the obstacles to the development of Islamic financial institutions and banking in Indonesia.

Remunasi is employee benefits which can be in the form of salary, fixed allowances, honorarium, incentives, bonuses for achievements, severance pay and/or pensions. Islamic banks do not yet have remuneration rules specifically used for Islamic banks. Meanwhile, for conventional commercial banks, there is OJK regulation No.45/POJK.03/2015 concerning the implementation of good governance in providing remuneration for commercial banks. Islamic banks need to have remuneration rules that are in accordance with the Qur'an and Sunnah. In the Qur'an Surah An-Nisa verse 58. Verily Allah commands you to convey the mandate to those who are entitled to receive it, and (instructs you) when determining the law between humans so that you judge fairly. Verily, Allah has taught you the best. Verily, Allah is All-Hearing, All-Seeing.

Profession is a job where from that work a living is earned, while professionalism can be defined as having a profession or having expertise and skills due to education and training. while According to Aren said that: "Professional means a responsibility for conduct that extends beyond satisfying individual responsibilities and beyond the requirements of our society's laws and regulations." In Sharia principles, all must be guided by the Qur'an and Sunnah.

Research result (Erwan Agus Purwanto & Ely Susanto (2010), nd) Learning from the failure of remuneration at the Ministry of Finance, giving remuneration in public organizations is not as easy as in private organizations because it is related to the use of public funds. What often happens, employees are required to show good performance a high performance, but the problem that then arises is that high performance does not have a direct relationship with the remuneration they receive. The absence of a cause-and-effect relationship

between performance as a reflection of employee professionalism and remuneration as a reward for that performance makes employee motivation to become a professional employee very low.

In addition, this research is motivated by several previous studies which have examined the relationship between remuneration policies and professionalism/performance but the results have not been consistent. Research by Banker, Huang, and Plehn-Dujowich (2013); Conyon and He (2012); Sigler and Porterfield (2001); Joyce 2001; F. Sun, Wei, and Huang (2013) showed positive results, while research by Jensen and Murphy (1990); Rost and Osteroh (2009); Usman (2015) showed negative results.

Dari information on the results of OJK monitoring the growth of BPRS is still very small in percentage, assets grow less than 5%, deposits less than 7%, and credit/financing is less than 2%, based on this phenomenon researchers feel the need for an increase in HR professionalism in BPRS, in improving SDI needs a sharia remuneration policy that is applied in sharia-based banking.

Just Islam as a universal religion is very rich in messages that educate Muslims to be the best people, to become caliphs, who govern well the earth and everything in it. The messages strongly encourage every Muslim to act and work professionally, namely to work correctly, optimally, honestly, disciplined and diligently. Islamic morals taught by Nabiullah Muhammad SAW, have characteristics that can be used as a basis for professional development. This can be seen in the understanding of the moral qualities of the Prophet, namely the nature of honesty (shiddiq). This honesty is one of the most important foundations for building professionalism. Almost all forms of business that are carried out together are destroyed, because of the loss of honesty. The nature of responsibility (trust). Responsible attitude is also a moral trait that is needed to build professionalism. Any company/organization/institution will be destroyed if the people involved in it are not trustworthy. Communicative nature (tabligh). One of the professional characteristics is a communicative and transparent attitude. With a communicative nature, a person in charge of a job will be able to collaborate with other people more smoothly. Intelligent nature (fathanah). With his intelligence, a professional will be able to see opportunities and seize opportunities quickly and precisely. In an organization, a smart leader will quickly and precisely understand the problems that exist in the institution. Communicative nature (tabligh). One of the professional characteristics is a communicative and transparent attitude. With a communicative nature, a person in charge of a job will be able to collaborate with other people more smoothly. Intelligent nature (fathanah). With his intelligence, a professional will be able to see opportunities and seize opportunities quickly and precisely. In an organization, a smart leader will quickly and precisely understand the problems that exist in the institution.

Sharia bank has applied sharia principles to the Bank's products sold, as well as cooperation contracts with customers. However, the cooperation agreement for human resources / human resources or employees has not used sharia principles. If the remuneration is not based on sharia remuneration, things that violate sharia principles will occur. Like the

injustice felt by human resources and vice versa, many human resources do their work that is not professional.

Researchn performed by Juairiah and Malwa, (2016) shows that there is a relationship between remuneration and employee performance. according to Juairiah and Malwa, 2016), it is necessary to make changes to the remuneration policy gradually and continuously, including: employee work culture paradigm, improving the quality and quantity of communication between management and employees. Transparency and socialization of remuneration policies as well as monitoring and evaluation on a regular basis involve all stakeholders.

Budi Hartono and Suhendar Sulaeman, (2019), examines the effect of the remuneration system on work motivation, job satisfaction and its impact on performance. The study was conducted by taking samples of nurses at the Dr. Lung Hospital. M. Goenawan Partoidigdo Cisarua Bogor. The results showed that there was a positive relationship between employee performance and their remuneration. The remuneration system affects work motivation, performance and job satisfaction.

In general, policies are often referred to as policies. Policy is defined as a policy or policy in Indonesian to be justified. The term policy is a translation of the word "policy" while wisdom is a translation of the word "wisdom" which comes from English. Policy in opinion (Carl Friedrich, Abdul Wahab, s, nd) that: "Policy"n is an action that leads to the goals proposed by a person, group or government in a certain environment in connection with the existence of certain obstacles while looking for opportunities to achieve the goals or realize the desired goals.

Down The opinion above the policy contains elements of action to achieve the goals proposed by a person, group, organization / entity or government / government. In implementing the policy, of course, there are obstacles that hinder the achievement of its goals and must look for opportunities to achieve these goals. According to the opinion above, policy is a decision that contains consistency from policy makers about their behavior in complying with a decision.

According to (Echols and Shadily in Roberia, 2009, nd) Remuneratiinn has the root word remunerate which means to pay or it can also be called wages. In practice, remuneration is given to employees because on the basis of an employment relationship, where when a job has been completed, the remuneration can be accepted. The term remuneration is often confused with the term compensation. There are some experts who state that the terms remuneration and compensation are the same. The difference is only in the placement of the two words. The term remuneration is rarely discussed. In Indonesia, this term began to be commonly known by the general public when there was a bureaucratic reform program, one of which was the implementation of remuneration. Its existence in an organization cannot be ignored. Because, it will be directly related to the achievement of goals. Low remuneration cannot be accounted for, both in terms of humanity and in terms of organizational survival. Remuneration is an award or remuneration for services provided to employees or employees.

remunerationSharia Breastfeeding

Sharia remuneration, according to the Islamic definition, wages must be in such a way according to what he does and sufficient to meet the needs of himself and his family and not burden him. Islam is not just a religion, it is a way of life. A Muslim who is obedient to his religion, he should be more committed in his work. Employers must determine compensation

packages for employees in such a way as to enable them to meet their basic needs and with a standard of living comparable to that of the employer.

Dalam Islamic principles, it has been enforced that in the employment contract, compensation points or salary payments must be stated and written in the employment contract, the payment must be defined in advance by the employer to avoid confusion and arguments between the two parties. This will create concentration and ensure that the employee's work is in accordance with the agreement. Furthermore, the formulation of the salary scale should be done carefully according to the employee's past experience and qualifications. More importantly, the wages that the employer will provide to the employee must be commensurate with the work and performance performed by the employee. Islam encourages employers to value their employees according to their qualifications, experience, knowledge, abilities and the amount of work they do.

Seiring with the Hadith of the Prophet SAW which says "Pay workers their wages before their sweat dries up" The main purpose of "employees" is to seek Allah's pleasure which is commanded by Allah in Surah al-Dzariyyat verse 56 which stipulates that "I created the jinn and humans except that they worship -Ku". With this direction in mind, employees have a responsibility to work with sincerity, in carrying out their duties and fully aware that they will be responsible for all their actions. Allah has promised rewards for good and punishments for wrong actions committed in the world. this or the hereafter.

According to Imawan, (1997) Professionalism shows work that is in accordance with the technical or ethical standards of a profession. Work activities are usually associated with income in the form of money. To create a level of professionalism in carrying out the mission of the institution, the basic requirements are the availability of reliable human resources, well-programmed work, and time available to carry out the program as well as the existence of adequate financial support and adequate facilities and supporting facilities.

Professionalism is not a job that makes someone people become professionals, but enthusiasm in doing the work. Meaccording to the Big Indonesian Dictionary, "PProfessionalism is an effort by community groups to gain control over resources related to certain fields of work. Opinion(Terence J. Johnson quoted by Alex Sobur, 1997) in his book "Ethics of the Press Professionalism with Conscience" The following are some of the things that characterize a professionalism according to experts:

According to (David, 2001) Oprofessional people are people who can be relied on and trusted because they are expert, skilled, knowledgeable, responsible, diligent, disciplined, and serious in carrying out their job duties.(David, 2001) SemThat's why the term professionalism is synonymous with ability, knowledge or education and independence. Professionals who are characterized by a global culture that is full of competition and fast-paced change, it is inconceivable that any organization can survive without professionalism. Not just professionalism but high-class professionalism, world-class professionalism, which enables us to live as equals and partner with the best organizations from around the world. One thing that needs to be developed is to promote professional attitudes and mentality. A profession is required to demonstrate its quality and competence. Therefore, a profession must have a professional attitude.

The development of Islamic banking which is growing quite rapidly in society regarding Islamic economics is increasing. In this very encouraging development, many people realize that the need for Sharia-based HR is a necessity. The need for reliable human resources as the foundation for the development of Islamic economics in Islamic financial institutions and

banking is a challenge that should at the same time be used as an opportunity. As understood through various media and information, Bank Indonesia predicts that the Islamic banking industry requires a large enough human resources. It is estimated that by 2011 the need will reach 50 thousand to 60 thousand people. This prediction seems to be supported by the increasing number of "new players" in Islamic banking and financial institutions. In addition, it is also intended to encourage the development of Islamic banking assets or market share in order to grow faster as expected. Nationally, the market share of Islamic banks in Indonesia today is still around 3% to 4%. A growth that absolutely needs our attention and concern together.

According to Cashmere, (2000) in his book *Banking Management*, *SHuman Resources (SDI)* is another word for Human Resources (HR). The term human is of or relating to humans, humanity or humanity. In Islam, human resource management is based on the concept that every employee is a human being, not a machine and not merely a source of business and makes spirituality a key element. SDI as the person who becomes the backbone of the wheels of running an organization's operations.

According to Din Hafiduddin, (2006) in his book *"Sharia Management in Practice"* *MaHuman resource management* is humans as a source of driving a production process that must have the characteristics possessed by the Apostles, namely shiddiq (honest), amanah (trusted), tabligh (transparent), and fathanah (intelligent). *PaIn the context of work*, SDI is an employee who is ready and able to achieve the company's vision. As explained that the main dimension of the resource is its contribution to the organization, while the basic human dimension is the treatment of its contribution which will determine the quality and quantity of life. Based on several understandings related to SDI above, it can be concluded that SDI is a human being who is the spearhead of a company that is able to contribute to efforts to achieve the desired organizational goals. The definition of human resources and its application are often not in line with the wishes of the organization. Meanwhile, alignment in managing HR/SDI is a major factor in the success of an organization.

According to (Cashmere, 2016) *Performance* is a condition that must be known and confirmed to certain parties to determine the level of an individual's achievement and is associated with the vision that has been proclaimed in an organization and to know the positive and negative impacts of a predetermined operational policy. According to (Mangkunegara and Anwar Prabu, 2009), *Performance* is the result of work that shows in terms of quality and quantity achieved by an employee in carrying out tasks in accordance with the responsibilities that have been given. According to (Cashmere, 2016) *PeThe company* is an organization that has goals and objectives, namely profit. An organization can operate because of the activities carried out by the management and employees in the organization.

Basically, employee performance is influenced by several factors, namely as follows: *Kemamladies and expertise*; *work plan*; *Pe*find out, *persona work motivation*, *To leadership*, *organizational culture*, *Style leadership*, *work environment*, *job satisfaction*, *Commitment*, *Loyalty*, *Ditionwork*.

According to (Ali Muhammad Taufik, 2004) *MaHumans* are social creatures who live and interact with each other. Humans must organize groups that use good and correct management so that each other can interact well and harmoniously. Because humans are created in this life is to compete, who is the best in business and work.

Allah SWT says in QS Al-Mulk verse 2 which means "Who makes death and life, so that He may test you, which of you is better in deed and He is Mighty, Most Forgiving".

According to (Soyan Harahap, 2011) Dala Islamic business teachings are recommended to select employees, because basically all jobs require the development of a proven trust in terms of willingness and ability to carry out work and responsibility for the tasks carried out. Some management experts say that the correct management is management based on methods, systems, not on the quantity of workers who prefer mathematical rules. do it to evaluate the performance that has been assigned to them.

According to (McClelland in DJ Cira & ER Benjamin, 1998) DeBy evaluating a person's competencies, we will be able to predict that person's performance. Competence can be used as the main criterion to determine a person's work. For example, for professional, managerial or senior manager functions. Employee-employees who are placed on these tasks will know what competencies are needed, as well as what methods must be taken to achieve promotion to the next level of position. The company itself will only promote employees who meet the competencies needed and required by the company. PT X cannot be separated from the above conditions, therefore the company needs to improve employee performance. Companies need to develop competency models that are integrated with performance appraisal benchmarks that can be used as the basis for developing human resources.

According to (Mark C Zweig (1999) quoted by Suyadi Prawirosentono, 2015), Performance appraisal is a process of evaluating work results that will be used by management to provide information to employees individually, regarding the quality of their work from the point of view of the company's interests. In this case, an employee must be informed about the results of his work, in the sense of good, moderate or less. Employees will be encouraged to behave well or improve and erode substandard performance.

METHOD

The type of research used in this research is quantitative research with causality research design. Quantitative research method is a research method with data in the form of numbers and analysis using statistics. This method is based on the philosophy of positivism and is a scientific/scientific method because it has fulfilled scientific principles, namely concrete/empirical, objective, measurable, rational and systematic. Causality research design is a research design designed to examine the possibility of a causal relationship between variables. In this design, the causal relationship is generally predictable by the researcher, so that the researcher can state the classification of causal variables, intermediate variables, and dependent (dependent) variables.

The research was conducted at BPRS in North Sumatra, which amounted to 8 BPRS namely PT. BPRS Al-Wasliyah, PT. BPRS Gebu prima, PT. BPRS Puduarta Insani, PT. BPRS Amanah Insan Cita, PT. BPRS Al'Yaqin, PT. BPRS Amanah Bangsa, PT. BPRS Oloan Ummah Sidempuan, and PT. SRB Sessionlaya Kotanopan. The population for this research is all human resources who work in BPRS in 8 (eight) BPRS in North Sumatra, with a total of 200 people from all BPRS in North Sumatra. In this study used samples from the entire population with a total of 200 respondents who are in BPRS in North Sumatra.

DataThe data used in this study consisted of two types, primary data, namely data that was first recorded and collected by the researcher. Atau is also called data obtained from the original source. OnIn this study, primary data were obtained directly from the research population, namely a population of 200 BPRS human resources in North Sumatra. Secondary data is data that is already available and collected by other parties. Data secondary is the data obtained by the author to support primary data. In this study, secondary data were In this study,

secondary data were obtained from reports and other information sourced from literature reviews and other information related to BPRS in North Sumatra. As well as books, books and journal articles related to the themes raised. The data collection techniques used in the research are:

1. Observation (Observation)

Observation is a way of collecting data through the process of recording the behavior of subjects (people), objects (objects) or systematic events without any questions and communication with the individuals being studied. The technique of collecting data by observation is used when the research is related to human behavior, work processes, natural phenomena and when the respondents being observed are not too large.

2. questionnaire (Questionnaire)

Questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer. A questionnaire or questionnaire is a number of written questions that are used to obtain information from respondents. The type of questionnaire used in this study is partly a closed type of questionnaire, namely a questionnaire whose answers have been provided so that respondents only need to choose while some are open questionnaires but with definite indicators. So research respondents will easily obtain data from respondents, as well as respondents can easily provide the right information as desired by this research. Furthermore, this questionnaire is addressed to human resources in BPRS in North Sumatra by using a Likert scale using a checklist where Each question has five options.

3. Studi library

A library study was carried out to obtain data from relevant secondary sources on the discussion of a topic that discussed studies of human and professional resources that have been written by accredited or recognized researchers or scientists which are data collection techniques by using books, books, and literature. books, literature or relevant library materials, then record or quote the opinions of experts in the book to strengthen the theoretical basis for research.

RESULTS AND DISCUSSION

Analyzing influence the remuneration policy on BPRS human resources in North Sumatra.

After the author conducted the test and from the results of the research above, it shows that there is a direct influence of sharia remuneration policy variables on human resources, human resources are resources that cannot be ignored by any entity, it is proven after direct testing has a direct influence especially an entity. that already use sharia principles, such as research conducted by researchers on sharia BPRS, sharia BPRS is a public institution under the supervision of the OJK in the financial services authority (only regulated on the remuneration policy which is regulated in the good corporate governance of BPRS in North Sumatra, In carrying out Islamic finance banking under the supervision of the OJK, it must follow the regulations that have been set by the OJK to be applied to all banks. In the world of banking, there are many regulations that make Remuneration Policies as the basis for the provision of remuneration, among others, by the Government, through PMK, and Bank Indonesia regulations through OJK.

According to the Regulation of the Minister of Finance of the Republic of Indonesia No.176/PMK.05/2017, concerning Guidelines for Remuneration Policy for public service agencies, that based on the provisions of Article 36 paragraph (2) of Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies as amended

by Government Regulation Number 74 of 2012 concerning Amendment to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies, the Minister of Finance stipulates a remuneration policy for management officials, supervisory boards, and employees of public service agencies at the suggestion of the ministerial leadership of the institution. to human resources.

Analyzing the Effect of Sharia Remuneration on the Human Resources of a BPRS in North Sumatra.

After the author conducted the test and from the results of the research above, it shows that there is a direct influence of the sharia remuneration variable on human resources, human resources are resources that cannot be ignored by any entity, as evidenced after direct testing has a direct influence, especially an entity that already using sharia principles, such as the research that researchers did on sharia BPRS, sharia BPRS is a public institution under the supervision of the OJK in the financial services authority (only regulated on the remuneration policy which is regulated in the good corporate governance of BPRS in North Sumatra, but has not fully implemented it). the provision of remuneration according to sharia, this can be concluded from several questions answered by respondents at BPRS in North Sumatra.

BPRS in SUMUT in providing remuneration have not used remuneration with a sharia system, even though in operational business the BPRS with all customers has implemented sharia principles. BPRS provides remuneration to human resources that have implemented OJK regulations. Number 4/POJK.03/2015, concerning Rural Banking, where the OJK does not stipulate special regulations for Sharia BPRs, but Sharia BPRs use regulations that have been made for BPRs. The BPRS has not implemented sharia principles in the sharia remuneration accounting system, but still applies the conventional remuneration accounting system.

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Of course, companies that have a policy of providing remuneration have several objectives that are to improve the quality of the company and also its employees. However, for more details, here are some of the company's objectives in the Remuneration Policy: Making

Qualified HR, Motivating Employees to Develop Yourself, Employee Welfare, Creating Company Profit.

Analyzing how the direct influence of sharia remuneration on professionalism in the North Sumatran BPRS.

After the author conducted the test and from the results of the research above, it showed that there was a direct influence of the sharia variable on professionalism, good remuneration can be ensured only when the leadership and SDI will comply with Islamic guidelines in providing sharia remuneration. SDI should consider that his work is part of worship and he should be responsible for his work in the hereafter. while the leadership should think that he should be responsible in the afterlife if he does not keep Islamic guidelines when designing and ensuring remuneration. Leaders must also think that HR is a valuable resource of the organization and good sharia remuneration can help in achieving the goals that have been set by the organization.

Islam seeks to abolish the slavery system that has been ingrained in the culture of society through a strategy of cultural erosion gradation. An example is the suggestion of the Prophet Muhammad sallallahu 'alaihi wa sallam that slave owners pay attention to the welfare of their slaves by distributing zakat to them. That is, in the early period of Islam still tolerated slavery but strongly criticized the stinginess of rich conglomerates who did not pay attention to their slaves. Only when he sallallahu 'alaihi wa sallam moved to Medina and built an advanced civilization there, massive efforts to liberate and abolish slavery were carried out. As a result, thanks to the struggle of the Prophet sallallahu 'alaihi wa sallam, which was continued by Muslims, little by little the slavery tradition was erased.

In the book Didin Hafidhuddin and Hendri Tanjung in his book, Islamic Payroll System, mentions the principle of calculating salaries according to sharia. First, the principle of fairness and decency in determining the amount of salary. Second, the company's management is open and honest and understands the internal conditions and external situations of human resources needs to meet the needs of food, clothing, and housing. Third, the company's management needs to do the calculation of maximizing the amount of salary that is proportional to the nisab of zakat. Professionalism in the teachings of Islam as a universal religion is very rich in educational messages for Muslims to be the best people, become khalifa, who governs the earth and everything in it well. The messages are very encouraging to every Muslim to act and work professionally, namely working correctly, optimally, honest, disciplined and diligent. Islamic morals taught by Nabiyullah Muhammad SAW, have characteristics that can be used as a basis for professional development. This can be seen in the understanding of the moral qualities of the Prophet as follows:

1. **The nature of honesty (*shiddiq*).** This honesty is one of the most important foundations for building professionalism.
2. **The nature of responsibility (*trust*).** Responsible attitude is also a moral trait that is needed to build professionalism.
3. **Communicative nature (*tabligh*).** One of the professional characteristics is a communicative and transparent attitude. With a communicative nature, a person in charge of a job will be able to collaborate with other people more smoothly.
4. **Intelligent nature (*fathanah*).** With his intelligence, a professional will be able to see opportunities and seize opportunities quickly and precisely.
5. Besides that, there are also Islamic values that can underlie the development of professionalism, namely having a positive attitude and positive thinking (*husnuzh zhan*).

Analyzing how the direct influence of human resources on professionalism in BPRS North Sumatra.

After the author conducted the test and from the results of the research above, it showed that there was a direct influence of the variable human resources on professionalism, from the results of questions obtained from respondents at BPRS North Sumatra, These human resources must understand why he was created and made caliph on earth. None other than to manage the earth as best as possible to achieve common prosperity. For that we need characteristics that support the task. These characteristics are inspired by the nature of the prophets which can be shortened to SIFAT (Siddiq, Fathanah, Amanah and Tabligh). These characteristics are in the shell, namely in human resources who have a healthy body and adequate knowledge.

Thus, these human resources can carry out their noble task in advancing the sharia economy which in this context leads to a prosperous Indonesia. Employees must be able to improve their competence and technical capabilities in order to realize the goals set in the plan. The keys to the success of Human Resources in sharia are: Takhalli (Leave the bad), Tahalli (Fill it with the good). Tajali (Decorate with the beautiful).

Analyzing how the indirect effect of remuneration policy on professionalism through human resources as an intervening variable at BPRS North Sumatra.

After the author conducted testing and from the results of the research above, it showed that there was an indirect effect of the remuneration policy variable on professionalism through human resources as an intervening variable of 27.4%, remuneration policy is a policy that cannot be ignored by any entity.

Analyzing how the indirect effect of sharia remuneration on professionalism through human resources as an intervening variable in the North Sumatran BPRS.

After the author conducted the test and from the results of the research above, it showed that there was an indirect effect of the sharia remuneration variable on professionalism through human resources as the intervening variable 113.3 %, The teachings of Islam as a universal religion require every Muslim to act and work professionally, namely working correctly, optimally, honestly, disciplined and diligently. Meanwhile, as social beings who are part of actualization as divine beings, they must establish good, honest, trustworthy, tabligh and fathanah friendship and cooperation based on faith and devotion to Allah SWT. professionalism is indispensable for the success of a company, organization and institution. Companies, organizations and the like, if you want programs to succeed, must involve people who are able to work professionally. Without professional attitudes and behavior, the institution, the organization will not get maximum results, it can even go bankrupt.

CONCLUSION

Based on the data analysis that has been carried out in the previous chapter, it can be concluded several things as follows: remuneration policy variable has a significant value. Thus, it can be concluded that the remuneration policy variable directly has a significant effect on professionalism, so H_0 is rejected and H_a is accepted, Sharia remuneration variables have a significant value, DeThus, it can be concluded that the Sharia Remuneration variable directly has a significant effect on professionalism, so H_0 is rejected and H_a is accepted, Variable human resources have significant value. Thus, it can be concluded that the human resource variable directly has a significant effect on professionalism, so H_0 is rejected and H_a is accepted.

Variable remuneration policy has a significant value. Thus, it can be concluded that the variable of remuneration policy indirectly through human resources has no significant effect on professionalism, so H_0 is accepted and H_a is rejected. Sharia remuneration variable has a significant value. Thus, it can be concluded that the variable of Islamic remuneration indirectly through human resources has an insignificant effect on professionalism, so H_0 is accepted and H_a is rejected. the remuneration policy variable has a significant value. Thus, it can be concluded that the remuneration policy variable has no significant effect on professionalism, so H_0 is accepted and H_a is rejected. The sharia remuneration variable has a significant value of R. Thus, it can be concluded that the Sharia Remuneration variable directly has no significant effect on human resources, so H_0 is accepted and H_a is rejected.

The remuneration of an employee should be based on a decrease/increase in performance not based on grading. Performance is basically dynamic so that the results of individual performance measures should not have a pattern or actually cannot be predicted the same from time to time, so an assessment must be carried out at a certain time frame and carried out regularly and continuously. In order to encourage professionalism and increase human resources, the suggestions that the author can convey in the context of a performance-based remuneration policy must follow and consider the following:

For researchers

Increasing the professionalism of human resources can be done through a merit system approach where professionals contain competency requirements (knowledge, expertise, experience), qualifications (education, training), performance (targets, achievements), compensation (needs, external equity), and discipline. The implementation of the remuneration policy should take into account the driving and inhibiting factors, including the high commitment of the Remuneration Submission Team and Verifier, the availability of an objective remuneration assessment rubric and a common understanding of the performance appraisal rubric for remuneration purposes.

Thus, the realization of professionalism which will have an impact on improving service quality and increasing professional performance capacity and accountability, it is necessary to make continuous efforts in order to change the mindset that has developed so far as a result of the influence of feudalistic, closed, centralized, capitalist cultural attitudes. , and others in a negative connotation can be changed by compiling various rules regarding competency standards, fostering integrity and discipline, improving welfare, and most importantly being an example (examples) from the leadership because it is always necessary to do ways to improve leadership based on the example of Rasulullah SA.

Azas internal and objective justice in human resource management where the concepts of pay for position (paying people according to their positions and positions), pay for people (paying people according to the advantages they have), and pay for performance (paying according to performance) must be applied very effectively. careful.

For Academics

In the remuneration system, it is necessary to calculate the components of fixed income (Fixed Income) and income that varies according to performance (Variable Income). Fixed income (Fixed Income) can be applied to the calculation of basic salary components based on level and length of work, while for variable income it can be applied to the calculation of position allowances, especially allowances that are assessed based on the performance and competence advantages of the employee. . If there is a mutation, rotation or meal promotion,

only variable income will change, while basic salary will remain based on level and length of service.

For the Company.

The implementation of a sharia-based remuneration policy has consequences, one of which is the readiness of the company's financial resources in fulfilling remuneration payments because if the employee's performance is good or high, then as a consequence the employee will receive the appropriate remuneration, but in turn the company will also progress and develop faster.

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