

# Conceptualizing the Relationship between Islamic Religiosity and Islamic Work Ethics

Abu Hassan Makmun<sup>1</sup>, Desi Yuliana<sup>2</sup>, Tio Devilishanti<sup>3</sup>, Junsaini Hasni<sup>4</sup>

<sup>1</sup>Universitas Teuku Umar, email: [abhas\\_makmun@utu.ac.id](mailto:abhas_makmun@utu.ac.id)

<sup>2</sup>Universitas Teuku Umar, email: [desiyuliana@utu.ac.id](mailto:desiyuliana@utu.ac.id)

<sup>3</sup>Universitas Teuku Umar, email: [tiodevilishanti@utu.ac.id](mailto:tiodevilishanti@utu.ac.id)

<sup>4</sup>Universitas Teuku Umar, email: [junsainihasni@utu.ac.id](mailto:junsainihasni@utu.ac.id)

---

## Article Info

### Article history:

Received Mei 2023

Revised Mei 2023

Accepted Mei 2023

---

### Kata Kunci:

Religiusitas Islam, etos kerja Islami, pegawai negeri sipil

---

### Keywords:

Islamic religiosity, Islamic work ethics, civil servants

---

## ABSTRAK

Islam menganggap bekerja sebagai suatu kebajikan dan esensial untuk memenuhi kebutuhan dasar hidup seseorang. Namun, pengaruh religiusitas Islam terhadap etos kerja Islami (IWE) belum diteliti secara menyeluruh. Studi ini mengkonseptualisasikan hubungan antara religiusitas Islam dan IWE. Selain itu, ia menghipotesis moderasi tingkat pendapatan, tingkat pendidikan, dan latar belakang pendidikan agama antara religiusitas Islam dan IWE. Temuan ini akan menyumbangkan pengetahuan baru tentang hubungan antara religiusitas Islam dan IWE. Religiusitas Islam diduga dapat mempengaruhi IWE secara positif. Tingkat pendapatan, latar belakang pendidikan agama, dan tingkat pendidikan diduga memoderasi secara positif antara religiusitas Islam dan IWE.

---

## ABSTRACT

Islam considers working as a virtue and essential for the fulfilment of one's basic living needs. However, the effect of Islamic religiosity on Islamic work ethics (IWE) has not been thoroughly examined. This study conceptualizes the relationship between Islamic religiosity and IWE. Additionally, it hypothesizes the moderation of income level, education level, and religious education background between Islamic religiosity and IWE. The findings will contribute novel knowledge on the relationship between Islamic religiosity and IWE. Islamic religiosity is expected to positively influence IWE. Income level, religious education background, and education level are expected to positively moderate between Islamic religiosity and IWE.

This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.



---

### Corresponding Author:

Name: Abu Hassan Makmun

Institution: Universitas Teuku Umar

Email: [yusuf.iskandar@eastasouth-institutue.com](mailto:yusuf.iskandar@eastasouth-institutue.com)

## 1. INTRODUCTION

Islam considers working as a virtue and essential for the fulfillment of one's basic living needs. Many Quranic verses and Prophetic narrations address the importance of working and earning a living from one's own hands and discourage begging and leeching off of another (Ahmad & Owoyemi, 2012). In fact, the Quran advises that life should not revolve solely around the deed of worship, but it should also engage in the pursuit of worldly gains and social activities: "But seek, through that which Allah has given you, the home of the Hereafter; and [yet], do not forget your share of the world. And do good as Allah has done good to you. And desire not corruption in the land. Indeed, Allah does not like corrupters," (Quran 28:77). The Prophet also said that "the upper hand is better than the lower hand".

As much as working and self-reliance are desired, however, they still must be conducted in an ethical manner. Islam advocates its adherents to follow the code of conducts specified by the Quran and Prophetic narrations. This code, which comprises one of the three compositions of Sharia, is known as *akhlāq* (lit. morals). The Prophet, in one of his most popular sayings, claimed that he was "sent to perfect moral character (*makārim al-akhlāq*)". *Akhlāq*, consistent with the comprehensive nature of Islam, applies in every aspect of a Muslim's life, including work.

Work ethics has long been discussed and studied. It gained prominence when Weber (2002) argues that Protestantism ethics influence the development of capitalism. He laid the foundation for further research on the relationship between religion, particularly Protestantism, and work ethics (Mentzer, 1988). New methodologies and scales began to be developed and applied on subjects from different locations and religious backgrounds (Modrack, 2008). Studies were also conducted from the viewpoint of different disciplines, including management (Arslan, 2001) and psychology (Furnham, 1984), among others.

Despite the richness of literature on work ethics, studies on Islamic work ethics (IWE) only gained momentum when Ali (1988) introduced a scale to measure IWE. Before this, there were only qualitative writings on the subject, most notably by Naqvi (1981), who argues for the interrelationship between Islamic ethics and economics, and Nasr (1984), who suggests that "work is a virtue in the light of man's needs and a necessity to establish equilibrium in one's individual and social life." Ali (1992) validated his scale by examining the commitment of managers in Saudi Arabia to the IWE. He found that the managers were highly committed to the IWE. Using the same scale, Yousef (2001) concluded that IWE directly affects organizational commitment and job satisfaction. Other researchers then carried out further studies using the IWE scale (Ab Manan et al., 2015; Abu-Saad, 2003; Ali & Al-Kazemi, 2007; Hayati & Caniago, 2012; Zahrah et al., 2016). Other studies concentrated on the development of new IWE scales, pointing out that some items on Ali's scale as indistinguishable from those of PWE's (Aldulaimi, 2016; Chanzanagh & Akbarnejad, 2011; Ibrahim & Kamri, 2013). While not proposing any measurement scale, Ahmad and Owoyemi (2012) elaborated on the concept of work ethics based on the Prophetic traditions. Ahmad, Rafie, and Owoyemi (2013) and Kamri, Ramlan, and Ibrahim (2014) accomplished a similar endeavor, basing their analysis on Quranic verses and teachings.

The above studies mostly dwell on job satisfaction, organizational commitment, and job performance, and how they affect IWE. However, only a few studies have examined the relationship between IWE and Islamic religiosity. Elçi, Sener, and Alpkan (2011) discovered that religiosity positively impact hardworking behavior, while Wisker and Rosinaite (2016) found that Muslim manager's religiosity had an influence on IWE. The IWE scale as proposed by Ali has a weakness in that it tried to replicate that of the PWE. As a result, non-Muslims who possess the same work ethic principles as a Muslim would produce the same results as a Muslim would, as shown by Abdul Wahab (2014). As mentioned in the previous section, the IWE scale closely

follows PWE, and at the same time, the PWE construct is claimed to be unaffiliated with any religious belief (Furnham & Reilly, 1991; Furnham, 1984, as cited in Abdul Wahab, 2014). Wahab's results suggest that religiosity, specifically Islamic religiosity, is not taken into account during the measurement of IWE, and that a high IWE score does not imply a high level of religiosity.

A majority of these studies targeted Muslim employees (Rokhman, 2010; Hayati & Caniago, 2012; El-Kot & Burke, 2014; Amaliah, Asmiranti, & Purnamasari, 2015; Khadijah, Kamaluddin, & Salin, 2015) and Muslim managers (Ali, 1992, 2007; Wisker & Rosinaite, 2016). These Muslim employees were mostly private sector employees from banks, small and medium enterprises, and Islamic microfinance institutions. There are also some studies in the public sector, though most were confined to Malaysia (Kumar & Che Rose, 2010; Ramalu & Rashid, 2016). In Indonesia, there have been a small number of studies on IWE (Wartini & Harjiyanti, 2014; Nasution & Rafiki, 2020), but none related it to Islamic religiosity.

IWE, similar to PWE, varies according to income level and education background and level. Mohammad et al. (2015) maintained that income level is associated with IWE score. Frick (1995) in Yousef (2001) asserted that educational background and level are the most important demographic variables related to work ethic considerations. Ravangard et al. (2014) found an inverse relationship between education level and work ethic: as education level becomes higher, work ethic will decrease.

Based on the aforementioned explanation, this study attempts to conceptualize the relationship between Islamic religiosity and IWE, controlling for the moderating variables of income level, education level, and religious education background.

## 2. HYPOTHESES DEVELOPMENT

### 2.1 *Islamic Religiosity and Islamic Work Ethics*

Religiosity is defined as the level of one's adherence, strength, and conviction to a particular set of beliefs, practices, or moral values of a certain religion (King Jr, 2008; Miller & Thoresen, 2003). It is also known as religiousness, though this is rarely used. The definition of Islamic religiosity, on the other hand, is still unclear. This is attributed to, among others, the different scopes, dimensions, and scales of Islamic religiosity proposed by scholars. Scholars have developed and measured religiosity according to their respective research objectives. Most of them also failed to define their own operational definitions (Khraim, 2010).

Scholars of different disciplines have tried to measure this trait and relate it with other variables. Psychology is perhaps at the forefront in studying religiosity and its effects. Studies have been conducted on the relationship between religiosity and mental health (Pajević, Sinanović, & Hasanović, 2005), subjective well-being (Tiliouine, Cummins, & Davern, 2008), and coping behaviour (Fehring, Miller, & Shaw, 1997). These studies extended to the field of management, discussing mainly such issues as work-related stress, job attitudes, and organizational citizenship behavior (e.g., Kutcher et al., 2010). In the context of Islamic religiosity, Amaliah, Aspiranti, and Purnamasari (2015) found that it had a positive influence on job satisfaction, while Jamal and Badawi (1993) revealed that Islamic religiosity was an important moderator for job stress, acting as a significant buffer against its adverse effects.

The strong connection between religiosity and psychology has pushed scholars to develop several religiosity scales; some are affiliated to a specific religion, while others are not. An example of the latter is the Centrality of Religiosity Scale which was developed by Huber and Huber (2012), comprising of five dimensions: public practice, private practice, intelligence, religious experience, and ideology. The scale is not developed for a specific religion and can be modified according to the values of some religions, including Islam and Buddhism. An Islam-specific scale was

introduced by Jana-Masri and Priester (2007). The scale comprises two dimensions, which are Islamic beliefs and practices. Cronbach's alpha for the Islamic belief subset was rather low (0.66), and the instrument was validated on a rather small sample size. These two examples of existing religiosity scales are not meant to be exhaustive, but only as a representation to what scholars have used to measure the variable in their respective studies.

Outside of psychology, there have been several Islam-specific scales. One such scale was introduced by Krauss (2005), which he called Muslim Religiosity-Personality Inventory (MRPI). The scale measures two dimensions of Islamic religiosity. The first dimension is Islamic worldview, which assesses the degree of faith. The second dimension is Islamic personality, which is further divided into degree of worshipping and mu'amalah. The second sub-category assesses a Muslim's relationship with others and the rest of the creation. While it is comprehensive in nature, the large number of items contained within the scale may limit its implementation.

While commending the extensiveness of the MRPI scale, Mahudin et al. (2016) claimed that it does not inquire the practice of Islam as a way of life. Their main criticisms on previous works, aside from Krauss', are the proximity of those scales to Western and Judeo-Christian scales, in addition to the focus on faith and behavioral items. As a solution, they proposed a unidimensional scale based on the concepts of *īmān*, Islam, and *iḥsān*, comprising of 10 items. This scale was named the IIUM Religiosity Scale (IIUMReIS). Their initial validation on a number of Islamic university employees showed that the scale positively correlated with organisational commitment, job satisfaction, and positive work behaviour. Before the results can be generalized, however, the authors recommended that the scale be tested on non-Islamic institutions and companies as well as on non-academic-related professions.

Since Weber's thesis, the concept of religiosity and its effects on work-related subjects have been studied by scholars of different expertise. Numerous studies have been conducted to determine the relationship between religiosity and work ethic. Prior to the emergence of IWE studies, early studies on religiosity and work ethic circulated around PWE ideas and values. Arslan (2001) provided a concise review of existing literature on this topic. The reviewed studies used PWE to measure work ethic and various religion-affiliated and non-religion-affiliated scales. In fact, some recent studies focusing on religiosity and work ethics of Muslims still used PWE scales. Elci, Sener, and Alpkan (2011) found the positive effects of morality and religiosity on the hardworking behavior of Muslim employees in Turkey. The effects were significantly different between demographic categories. Religiosity in this context was defined as the "extent of individual's cognitive commitment to general religious beliefs". Only three religiosity items were measured by the authors, all of which were general and not religion-specific. Work ethic, meanwhile, was measured using the Multidimensional Work Ethic Profile (MWEP), a PWE scale. Thus, their contributions were mainly related to PWE. The only dimension relating the study to Islam was the sample, Muslim employees in Turkey.

As for Islamic religiosity and IWE, Wisker and Rosinaite (2016) found a positive correlation between the religiosity of Muslim managers in the Middle East and work ethic, moderating for personality. To measure religiosity, they used a modified version of Kashyap and Lewis' (2013) scale, which only measures Islamic religiousness through the five pillars of Islam (*arkān al-Islām*: prayer, zakat, fasting, hajj, and the shahada). They discovered that Islamic religiosity itself does not affect IWE, but when it was moderated by Muslim personality, the effect became positive. They concluded that an individual with high religiosity does not necessarily have high work ethic, unless he reflects the religious values in his personality and behavior.

Wisker and Rosinaite's conclusion—that Islamic religiosity only positively influences IWE when it is moderated by Muslim personality—can perhaps be ascribed to their operational definition of religiosity and, accordingly, the scale of religiosity that they used. Islam advocates its adherers to have faith (*īmān*), do good deeds, and have good personality (*akhlāk al-karīmah*), which means that measuring religiosity by a single dimension (in the above case, worship acts) can

lead to misleading results (Ali & Al-Owaihian, 2008; El-Menouar, 2014). Religiosity based on deeds alone is not sufficient; it must be accompanied by a personality inspired by Islamic values, since faith and acts of worship are interrelated.

H1: Islamic religiosity is positively related to Islamic work ethics.

**2.2 Education Level and Islamic Work Ethics**

In examining the relationship between IWE and work-related issues, some researchers used income and educational levels as moderating variables. Ali, Falcone, and Azim (1995) found that PWE varied by education level among workers in the United States and Canada. In a study of employees in the United Arab Emirates (UAE), Yousef (2001) found that education level was positively correlated with support for IWE. Mursaleen et al. (2015) reached a similar conclusion. These studies merely distinguish between the levels of education (i.e., primary, secondary, or tertiary) with no further elaboration on its type or field, a particular point that Frick (1995, as cited in Yousef, 2001) emphasized on.

H2: Education level positively moderates between Islamic religiosity and Islamic work ethics.

**2.3 Religious Education and Islamic Work Ethics**

Wan Ahmad et al. (2008) discovered a positive correlation between formal religious education and religiosity. Mohammad Dali (2014) echoed the sentiment, suggesting that formal religious education significantly influenced religiosity. This form of education is therefore expected to increase a Muslim’s religiosity, which in turn is expected to be positively related to Islamic work ethics.

H3: Religious education positively moderates between Islamic religiosity and Islamic work ethics.

**2.4 Income Level and Islamic Work Ethics**

Income level has rarely been included as a variable in IWE studies. Mohammad et al. (2015) included it in their examination of the influence of IWE on organizational citizenship behavior. They found that IWE increases along with income level. They argued that high-income workers have a more stable life, enabling them to deepen their relationship with God. They behave in such a way that corresponds to Islamic principles in their everyday life, including their work life.

H4: Income level positively moderates between Islamic religiosity and Islamic work ethics.

The conceptual model is developed based on the above discussion (Figure 1):

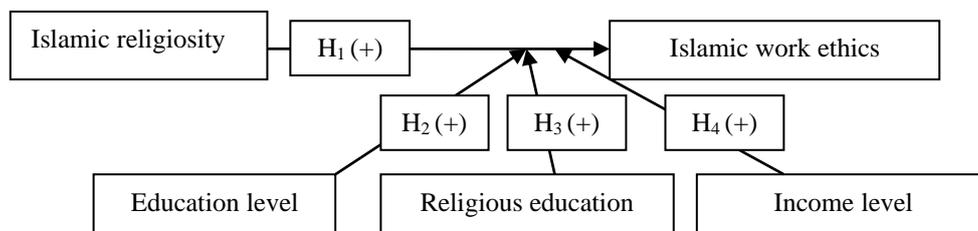


Figure 1. Conceptual model

### 3. METHODOLOGY

The population for this study will be civil servants of Aceh, Indonesia. This group was selected as it is perceived to be prevalent in counterproductive work behavior (Rusdi, 2014). As of 2019, there were 129,989 civil servants in Aceh (Badan Pusat Statistik Aceh, 2023). With a confidence level and margin of error of 95% and 5% respectively, the sample found to be adequate for this study is 384 people. Stratified sampling will be used to determine the sample for each of the 24 regencies. Table 1 shows the distribution of sample by regency.

Table 1. Distribution of sample by regency

Regency	Population	Sample
Simeulue	3,219	10
Aceh Singkil	3,273	10
Aceh Selatan	5,756	17
Aceh Tenggara	4,879	14
Aceh Timur	8,030	24
Aceh Tengah	5,338	16
Aceh Barat	4,978	15
Aceh Besar	6,574	19
Pidie	7,956	24
Bireuen	8,147	24
Aceh Utara	9,881	29
Aceh Barat Daya	3,260	10
Gayo Lues	3,176	9
Aceh Tamiang	4,699	14
Nagan Raya	3,667	11
Aceh Jaya	2,905	9
Bener Meriah	3,293	10
Pidie Jaya	3,289	10
Banda Aceh	26,457	78
Sabang	2,365	7
Langsa	3,634	11
Lhokseumawe	3,261	10
Subulussalam	1,952	6
Total	129,989	384

The study will employ the quantitative methodology and collect primary data using questionnaires from the sample. The questionnaire comprises of socioeconomic variables, Islamic religiosity, and IWE. The scale for Islamic religiosity is adopted from Mahudin et al.'s (2016) IIUM Religiosity Scale (Table 2). IWE is measured using Ali's (1988) IWE scale (Table 3). Education level and income level are measured on an ordinal scale, while religious education background is a dummy variable that equals 1 if true. Correlation analysis and regression analysis will be used to examine the relationships between the variables.

Table 2. IIUM Religiosity Scale

No	Item	Concept
1	I strive for both worldly affairs and the hereafter as advised by Prophet Muhammad (SAW)	Iman
2	I avoid behaviour that will be punished in the hereafter	Iman
3	The more knowledge I have, the more humble I should become	Iman
4	I teach my family members the greatness of Allah	Islam
5	I feel bad doing something forbidden even if I know others are also doing it	Ihsan

6	I strive to follow my <i>aql</i> (rationality) more than my <i>nafs</i> (lust)	Iman
7	I am pleased with what I have	Ihsan
8	For fear of Allah I will always tell the truth	Ihsan
9	I teach my family members to always remember Allah	Islam
10	At any point of time in life, I can strengthen my relationship with Allah	Iman

Table 3. IWE Scale

No	Item
1	Laziness is a vice
2	Dedication to work is a virtue
3	Good work benefits both one's self and others
4	Justice and generosity in the workplace are necessary condition for society's welfare
5	Producing more than enough to meet one's needs contributes to the prosperity of society as a whole Producing more than enough to meet one's needs contributes to the prosperity of society as a whole Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole
6	One should carry work out to the best of one's ability
7	Work is not an end in itself but a means to foster personal growth and social relations
8	Life has no meaning without work
9	More leisure times is good for society <sup>a</sup>
10	Human relations in organizations should be emphasized and encouraged
11	Work enables mankind to control nature
12	Creative work is a source of happiness and accomplishment
13	Any person who works is more likely to get ahead in life
14	Work gives one the chance to be independent
15	A successful person is the one who meets deadlines at work
16	One should constantly work hard to meet responsibilities
17	The value of work is derived from the accompanying intention rather than its results

#### 4. CONCLUSION

This study aims to determine the relationship between Islamic religiosity and Islamic work ethic. The findings will contribute novel knowledge on the relationship between Islamic religiosity and IWE. Islamic religiosity is expected to positively influence IWE. Income level, religious education background, and education level are expected to positively moderate between Islamic religiosity and IWE. The study is limited by the homogeneity of the sample. Aceh is predominantly Muslim and holds strong Islamic values in its culture and history. Future studies may consider examining how Islamic religiosity influences counterproductive work behaviors. Other moderating variables and more heterogenous samples may also be considered.

#### REFERENCES

- Ab Manan, S., Kamaluddin, N., & Asap, S. (2015). Islamic Work Ethics (IWE) practice among employees of banking sectors. *Middle East Journal of Scientific Research*, 23, 924-931. <https://doi.org/10.5829/idosi.mejsr.2015.23.05.22173>
- Abdul Wahab, M. (2014). A Cross-cultural Comparison of Muslim and non-Muslim Students in Terms of Islamic Work Ethic Characteristics. *Australian Journal of Basic and Applied Sciences*, 8(24), 301-307.
- Abu-Saad, I. (2003). The work values of Arab teachers in Israel in a multicultural context. *Journal of Beliefs & Values*, 24(1), 39-51. <https://doi.org/10.1080/1361767032000052980>
- Ahmad, S. & Owoyemi, M. Y. (2012). The concept of Islamic Work Ethic: An analysis of some salient points in the Prophetic tradition. *International Journal of Business and Social Science*, 3(20), 116-123.
- Ahmad, S., Rofie, M. K., & Owoyemi, M. Y. (2013). Islamic Work Ethics: An Appraisal of the Quranic View on Work Ethics. *The Social Sciences*, 8(5), 437-444.

- Aldulaimi, S. H. (2016). Fundamental Islamic perspective of work ethics. *Journal of Islamic Accounting and Business Research*, 7(1), 59-76. <https://doi.org/10.1108/JIABR-02-2014-0006>
- Ali, A. J. (1988). Scaling an Islamic Work Ethic. *The Journal of Social Psychology*, 128(5), 575-583. <https://doi.org/10.1080/00224545.1988.9922911>
- Ali, A. J. (1992). The Islamic Work Ethic in Arabia. *The Journal of Psychology*, 126(5), 507-519. <https://doi.org/10.1080/00223980.1992.10543384>
- Ali, A. J. & Al-Kazemi, A. A. (2007). Islamic work ethic in Kuwait. *Cross Cultural Management*, 14, 93-104. <https://doi.org/10.1108/13527600710745714>
- Ali, A. J., Al-Owaihyan, A. (2008). Islamic Work Ethic: A Critical Review. *Cross Cultural Management: An International Journal*, 15(1), 5-19.
- Ali, A. J., Falcone, T. W., & Azim, A. A. (1995). Work ethic in the USA and Canada. *Journal of Management Development*, 14(6), 26-34.
- Amaliah, I., Aspiranti, T., & Purnamasari, P. (2015). The Impact of the Values of Islamic Religiosity to Islamic Job Satisfaction in Tasikmalaya West Java, Indonesia, Industrial Centre. *Procedia Social and Behavioral Sciences*, 211, 984-991.
- Arslan, M. (2001). The work ethic values of Protestant British, Catholic Irish and Muslim Turkish managers. *Journal of Business Ethics*, 31(4), 321-339. <http://www.jstor.org/stable/25074540>
- Asma, J. M. & Priester, P. E. (2007). The Development and Validation of a Qur'an-Based Instrument to Assess Islamic Religiosity: The Religiosity of Islam Scale. *Journal of Muslim Mental Health*, 2, 177-188. doi: 10.1080/15564900701624436
- Badan Pusat Statistik Aceh. (2023). Jumlah pegawai negeri sipil menurut kabupaten/kota dan jenis kelamin di Provinsi Aceh, Desember 2018 dan Desember 2019. <https://aceh.bps.go.id/dynamictable/2020/06/03/369/jumlah-pegawai-negeri-sipil-menurut-kabupaten-kota-dan-jenis-kelamin-di-provinsi-aceh-desember-2018-dan-desember-2019.html>
- Chanzanagh, H. E. & Akbarnejad, M. (2011). The meaning and dimensions of Islamic Work Ethic: Initial validation of a multidimensional IWE in Iranian Society. *Procedia - Social and Behavioral Sciences*, 30, 916-924. <https://doi.org/https://doi.org/10.1016/j.sbspro.2011.10.178>
- Elci, M., Sener, I., & Alpkan, L. (2011). The Impact of Morality and Religiosity of Employees on their Hardworking Behavior. *Procedia Social and Behavioral Sciences*, 24, 1367-1377.
- El-Kot, G. A., & Burke, R. J. (2014). The Islamic work ethic among employees in Egypt. *International Journal of Islamic and Middle Eastern Finance and Management*, 7(2), 228-235.
- El-Menouar, Y. (2014). The five dimensions of Muslim religiosity: Results of an empirical study. *Methods, Data, Analyses*, 8(1), 53-78.
- Fehring, R. J., Miller, J. F., & Shaw, C. (1997). Spiritual well-being, religiosity, hope, depression, and other mood states in elderly people coping with cancer. *Oncology Nursing Forum*, 24(4), 663-671.
- Furnham, A. (1984). The protestant work ethic: A review of the psychological literature. *European Journal of Social Psychology*, 14(1), 87-104. <https://doi.org/https://doi.org/10.1002/ejsp.2420140108>
- Furnham, A. & Reilly, M. (1991). A cross-cultural comparison of British and Japanese Protestant work ethic and just world beliefs. *Psychologia: An International Journal of Psychology in the Orient*, 34(1), 1-14.
- Hayati, K. & Caniago, I. (2012, 2012/12/03/). Islamic work ethic: The role of intrinsic motivation, job satisfaction, organizational commitment and job performance. *Procedia - Social and Behavioral Sciences*, 65, 272-277. <https://doi.org/https://doi.org/10.1016/j.sbspro.2012.11.122>
- Huber, S. & Huber, O. W. (2012). The centrality of religiosity scale (CRS). *Religions*, 3(3), 710-724.
- Ibrahim, A. & Kamri, N. A. (2013). Measuring the Islamic Work Ethics: An alternative approach. In N. A. Kamri, A. Madun, & S. Sarif (Eds.), *Islamic perspective on management: Contemporary issue* (pp. 135-116). YaPEIM Management Academy. <https://doi.org/10.13140/RG.2.1.2768.0725>
- Ibrahim, A. & Kamri, N. A. (2016). The commitment to Islamic Work Ethics among Islamic banking employees in Aceh. *Shariah Journal*, 24(1), 93-114.
- Jamal, M. & Badawi, J. (1993). Job stress among Muslim immigrants in North America: Moderating effects of religiosity. *Stress medicine*, 9(3), 145-151.
- Jamal, M., and Badawi, J., (1993). Job Stress among Muslim Immigrants in North America: Moderating Effects of Religiosity. *Stress Medicine*, 9, 145-151.
- Jana-Masri, A. & Priester, P. E. (2007). The development and validation of a Qur'an-based instrument to assess Islamic religiosity: The religiosity of Islam scale. *Journal of Muslim Mental Health*, 2(2), 177-188.
- Kamri, N. A., Ramlan, S. F., and Ibrahim, A. (2014). Qur'anic Work Ethics. *Journal of Usuluddin*, 40, 135-172.

- Kashyap, R. & Lewis, V. A. (2013). British Muslim youth and religious fundamentalism: A quantitative investigation. *Ethnic and racial studies*, 36(12), 2117-2140.
- Khadijah, A. M. Siti, Kamaluddin, N., & Salin, A. S. A. P. (2015). Islamic Work Ethics (IWE) Among Employees of Banking Sectors. *Middle-East Journal of Scientific Research*, 23(5), 924-931.
- Khraim, H. (2010). Measuring Religiosity in Consumer Research from Islamic Perspective. *International Journal of Marketing Studies*, 2(2), 166-179.
- King Jr, J. E. (2008). (Dis) missing the obvious: Will mainstream management research ever take religion seriously?. *Journal of Management Inquiry*, 17(3), 214-224.
- Krauss, S. E. (2005). *Development of the Muslim Religiosity-Personality Inventory for Measuring the Religiosity of Malaysian Muslim Youth* (Unpublished doctoral thesis). University Putra Malaysia, Malaysia.
- Kumar, N. & Che Rose, R. (2010). Examining the link between Islamic work ethic and innovation capability. *Journal of management development*, 29(1), 79-93.
- Kutcher, E. J., Bragger, J. D., Rodriguez-Srednicki, O., & Masco, J. L. (2010). The role of religiosity in stress, job attitudes, and organizational citizenship behavior. *Journal of business ethics*, 95, 319-337.
- Mahudin, N. D. M., Mohd Noor, N., Dzulkifli, M. A., & Janon, N. S. (2016). Religiosity among Muslims: A Scale Development and Validation Study. *Makara Hubs-Asia*, 20(2): 109-121. doi: 10.7454/mssh.v20i2.3492
- Mentzer, M. S. (1988, 1988/10/01). Religion and achievement motivation in the United States: A structural analysis. *Sociological Focus*, 21(4), 307-316. <https://doi.org/10.1080/00380237.1988.10570528>
- Miller, W. R. & Thoresen, C. E. (2003). Spirituality, religion, and health: An emerging research field. *American psychologist*, 58(1), 24. Pajević, I., Sinanović, O., & Hasanović, M. (2005). Religiosity and mental health. *Psychiatria Danubina*, 17(1-2), 84-89.
- Modrack, S. (2008). *The Protestant Work Ethic revisited: A promising concept or an outdated idea?* (Discussion Papers, Research Unit: Labor Market Policy and Employment, Issue. W. B. S. S. Center. <https://ideas.repec.org/p/zbw/wzblpe/spi2008101.html>
- Mohammad Dali, N. R. S. (2014). *Islamic Credit Card Users' Satisfaction: A Comparative Study* (Unpublished doctoral thesis). Cardiff University, United Kingdom.
- Mohammad, J., Quoquab, F., Abd Rahman, N.M., & Idris, F. (2015). Organizational Citizenship Behaviour in the Islamic Financial Sector: Does Islamic Work Ethic Make Sense? *International Journal of Business Governances and Ethic*, 10(1): 1-27.
- Mursaleen, M., Saqib, L., Roberts, K. W., and Asif, M. (2015). Islamic Work Ethics as Mediator between Trust and Knowledge Sharing Relationship. *Pakistan Journal of Commerce and Social Sciences*, 9(2), 614-640.
- Naqvi, S. N. H. (1981). *Ethics and economics: An Islamic synthesis*. Islamic Foundation. <https://books.google.co.id/books?id=IY0KAQAAMAAJ>
- Nasr, S. H. (1984). Islamic work ethics. *Hamdard Islamicus*, 7(4), 25-35.
- Nasution, F. N. & Rafiki, A. (2020). Islamic work ethics, organizational commitment and job satisfaction of Islamic banks in Indonesia. *RAUSP Management Journal*, 55, 195-205.
- Ramalu, S. S. & Rashid, Z. M. (2016). Islamic work ethic and organizational citizenship behaviour: a study among civil servants in Malaysia. *South East Asia Journal of Contemporary Business, Economics and Law*, 11(2), 52-61.
- Ravangard, R., Sajjadnia, Z., Jafari, A., Shahsavan, N., Bahmaie, J., & Bahadori, M. (2014). The association between work ethics and attitudes towards organizational changes among the administrative, financial and support employees of general teaching hospitals. *Journal of medical ethics and history of medicine*, 7, 12.
- Rokhman, W. (2010). The Effect of Islamic Work Ethics on Work Outcomes. *Electronic Journal of Business Ethics and Organization Studies*, 15(1), 21-27.
- Rusdi, Z. M. (2014). Analisis Perilaku Kerja Kontra Produktif pada Pegawai Negeri Sipil di Bandar Lampung. *Jurnal Bisnis dan Manajemen*, 10(2), 164-178.
- Salleh, M. S. (2012). Religiosity in Development: A Theoretical Construct of an Islamic-Based Development. *International Journal of Humanities and Social Sciences*, 2(14), 266-274.
- Tiliouine, H., Cummins, R. A., & Davern, M. (2009). Islamic religiosity, subjective well-being, and health. *Mental Health, Religion & Culture*, 12(1), 55-74.
- Wan Ahmad, W. M., Abdul Rahman, A., Che Seman, A., and Ali, N. A. (2008). Religiosity and Banking Selection Criteria Among Malays in Lembah Klang. *Shariah Journal*, 16(2), 99-130.

- Wartini, S. & Harjiyanti, W. (2014). Organizational commitment as the black box to connect the Islamic work ethics and employees behavior toward organizational change. *JDM (Jurnal Dinamika Manajemen)*, 5(2).
- Weber, M. (2002). *The Protestant ethic and the "spirit" of capitalism and other writings*. Penguin.
- Wisker, Z. L. & Rosinaite, V. (2016). The effect of religiosity on work ethics: A case of Muslim managers. *Science Journal of Business and Management*, 4(1-1), 1-9.
- Yousef, D. A. (2001). Islamic work ethic – A moderator between organizational commitment and job satisfaction in a cross-cultural context. *Personnel Review*, 30(2), 152-169. <https://doi.org/10.1108/00483480110380325>
- Zahrah, N., Hamid, S. N. A., Rani, S. H. A., & Kamil, B. A. M. (2016). Enhancing job performance through Islamic religiosity and Islamic work ethics. *International Review of Management and Marketing*, 6(7), 195-198.