

THE ROLE OF INTELLECTUAL CAPITAL IN WORK MANAGEMENT AS A SUSTAINABILITY INDICATOR FOR SHARIA BANKS IN INDONESIA

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Abstract- The purpose of this study is to reveal two indicators of competitive advantage that can create sustainable Islamic banking in Indonesia. This is very important, because without the right indicators, Islamic banks cannot survive in facing the competition of the financial industry. New facts reveal that Sharia Rural Banks (BPRS) which have not yet maximized digital banking technology seem to be able to achieve success as competent Islamic banks thanks to their competitive advantage. The authenticity of the research of this paper is the implication of work management that supports BPRS in the midst of chaos in the development of digitalization and competition with financial technology (Fintech). The research method uses qualitative methods using Sharia economics. Primary data sources were obtained through internal interviews with the Three Large Sharia Rural Credit Banks. The results showed intellectual capital from human resources (including corporate leaders, and good spiritual) and work ethics based on sharia principles are one indicator of competitive advantage that is able to create positive psychology. Will receive positive benefits on the sustainability of Islamic banks specifically for development purposes, namely empowering human resources.

Keywords: Intellectual Capital, Work Management, Sharia Banks, Sustanaibility

I. INTRODUCCION

The Islamic banking and financial industry in Indonesia continues to experience tremendous turmoil. This happened because of the impact of the global financial market and the increasingly existence of financial technology. However, this problem does not necessarily make it receded as often as Islamic banks to continue to actively carry out new innovations and create effective and efficient competitive advantages so that the company's sustainability can continue. In fact, Indonesia ranked first in the Global Islamic Financial Report (GIFR) with a total number of points of 81.93 in the Islamic Financial Country Index (IFCI) in 2019. In addition, the global Islamic economic market in 2023 is projected to reach US \$ 3 trillion with Islamic financial assets that can reach US \$ 3.8 trillion. This means that Islamic financial markets can still be promising for stakeholders.[1]

As one of the sharia banks in Indonesia, the BPR (Bank Perkreditan Rakyat) Syari'ah in Lampung Province has experienced considerable development. Based on data from the OJK (Financial Services Authority), the

number of Sharia BPRs in Lampung Province is 11 offices, both classified as the head office and branch offices. The following is the number of BPRS in Lampung Province.

Table -1 Total of Sharia Rural Banks in Lampung Province, Indonesia

No	Name
1.	PT. BRPS Kotabumi
2.	PT. BPRS Metro Madani
3.	PT. BPRS Bandar Lampung
4.	PT. BPRS Way Kanan
5.	PT. BPRS Tanggamus
6.	PT. BPRS Lampung Timur
7.	PT. BPRS Rajasa Lampung Tengah
8.	PT. BPRS Mitra Agro Usaha
9.	PT. BPRS Aman Syari'ah
10.	PT. BPRS Tani Tulang Bawang Barat
11.	PT. BPRS Lampung Barat

Source: data processed OJK September 2018

From the list of several BPRS above experienced a fairly good development when compared to last year, where this development is seen from the number that originally only 8 BPRS, but in May 2018 it increased to 11 BPR Syari'ah offices. In addition, not only looking at the development of the number of BPRS offices, but in terms of asset finance, there are three best. Following are the number of assets owned by the three best companies according to the assets owned.

Table - 2 Total Top SRB Assets

BPRS	2015	2016	2017
BPR Kota Bumi	351.064.139	436.208.524	560.772.896
BPR Metro Madani	343.549.552	356.583.652	317.606.565
BPR Bandar Lampung	228.688.078	267.522.553	285.565.929

Source: Data processed OJK September 2018

The statement of assets above shows that the Top Three financial performance is in accordance with the assets owned by the company, namely BPRS Kotabumi, BPRS Metro Madani and BPRS Bandar Lampung. Finance in terms of assets that have been achieved, can be achieved supported by a number of things, one of which is an act of change committed by a leader in managing his human resources in an organized manner, although not to the fullest. It is clear that to develop Islamic finance, one of the strategies is to maximize company performance through the practice of policies and human resource management.[2] Empowering competitive human resources and having a high affective commitment to the organization / company will improve company performance, minimize budget gaps, and create good corporate governance so that company sustainability will continue to be maintained .[3] It also aims that Islamic banks do not have to sacrifice human resources on a large scale as is done by some conventional banks. This is done as an effort to maintain the role of humans in

economic development that cannot be simply replaced by technology. As the purpose of the Islamic Economic System which prioritizes human resources as the main capital in creating benefit.[4]

Strategic agility as a result of performance is the artery of a company that must get special attention in order to maintain the company's existence and resilience in competing with other companies. One benchmark of performance measurement that is often used by leaders in companies based on traditional approaches is to look at the non-financial aspects (non-financial) in which there is management of human resources.[5]

"In addition, to achieve company performance management that has sharia practices is to create competitive advantage from intangible assets such as intellectual capital (quality human resources including corporate leaders, organizations, relational, good spirituality, and technology implementation) and work ethic of Islam, especially to face competition in the financial industry in the Technological Era 4.0."[6][7]

"The ideal role of leader has an effect on employees' social responsibility, therefore, as a leader, they must be able to analyze the conditions and situations of the organization / company both internal and external, so that they can solve problems that may arise or have already happened, thereby increasing employee performance and performance. organization / company."[8][9] Previous research revealed that the role of leaders who have good leadership styles can positively influence the performance of their subordinates.[10][11][12][13][14]

The role of intellectual capital from human resources, especially professional leadership and work ethics spiritually will form a strong performance management..[15] This is certainly needed as an effort to increase the competitiveness of organizations / companies in a sustainable manner apart from the implementation of technology in the digitalization era. Yasin (2001) stated that, "The success of an organization's business development activities is largely determined by the quality of its leadership or managers and the commitment of the top leadership of the organization to the required energy investment as well as the personal efforts of the leadership. If the quality of leadership and management of human and financial resources in a company can be applied properly, it will contribute to developments in the financial industry. "[16]

In general, leadership style consists of three, "1) Authoritarian leadership style is a style that applies power to one leader who acts as a single ruler. Decision making and policy are only determined by the leader, subordinates are not included to provide suggestions, ideas, and considerations in the decision making process; and 2) Participatory leadership style in which the leader adheres to the open management system of subordinates must participate in providing suggestions, ideas, and considerations in the decision making process. 3) Delegative leadership style which has a position as a giver of full freedom to his subordinates in carrying out work and in decision making is called delegative leadership. Leaders only delegate as advisors."[17]

While in the view of Islam, leadership style always adheres to the rules of sharia based on the Qur'an and Hadith and holds to the principles of justice, honesty, faithful, adhering to Islamic law and morals, carrying out the Amanah. Leaders who hold the Islamic principles mentioned above, then he will have the character of a leader

who is in accordance with the provisions in Islam that is trustful, humble, clever and has a hunch and has tolerance and patience.

In addition to leadership style, ethics is a factor in company performance. Tight business competition, superior companies are not only companies that have good managerial business criteria, but also companies that have good work ethics.[1] And one of them is Islamic work ethics which is able to effectively influence the level of emotional intelligence and knowledge of a Muslim in accordance with sharia principles.[18][19] "Islamic work ethics and its relation to intrinsic motivation, job satisfaction, organizational commitment, and performance have a greater influence on intrinsic motivation and organizational commitment."(Hasibuan: 2018; bin Khalid, 2019).[17][20]

In a multidimensional concept, this relates to organizational well-being and is sustainable for the welfare of society.[21] Furthermore, Al-Khayath (2000) explains that, "Work ethics based on sharia principles require kindness, honesty and trustworthiness, conformity of wages, and are not allowed to deceive, deprive, ignore something, and arbitrarily." [22]

Leaders' intellectual capital which has a good leadership style and work ethics based on sharia principles that are also well applied, will give birth to positive results spiritually on the Company's performance and will further create the ability to survive and sustain the company going forward.[23][24]

II. MATERIAL AND METHODS

This paper includes qualitative research that aims to study intensively about the background of the current situation and the environmental interaction of a social unit whether individual, group, institution, or community. In this study, researchers describe a qualitative method that is conducting in-depth interviews and describing the role of Islamic work ethic leadership style in an effort to improve the performance of BPRS in Lampung Province.

This research delves into the field of research by obtaining data from research location sources, namely at the SRB in Lampung. "In addition to field research, it is also supported by literature study research carried out using literature studies, both in the form of books, notes, and the results of previous reports on leadership styles, and Islamic work ethics and performance." [25]

Primary data obtained in the field, conducted by interview.[26] Interviews were conducted with SRB leaders and employees in Lampung Province. The survey was conducted by giving a series of questions and distributing questionnaires relating to the role of leadership style, Islamic work ethics on improving the performance of BPR Syari'ah in Lampung Province.

The population in this study were all BPR Sharia in Lampung Province which consisted of 11 Sharia BPRs. From the population, the best sample of 3 BPRS were taken as the research objects, namely BPR Syariah Kotabumi, BPRS Metro Madani and BPRS Bandar Lampung, with 65 respondents of BPR Syariah employees

in Lampung Province. Data were analyzed using checking (checking back data that has been obtained mainly in terms of the completeness and clarity of the data obtained), classification (compiling and systematizing data that has been obtained), verification (giving back the interview data to the informants to be examined truth) and analysis with inductive thinking methods (based on facts that are specific).

III. RESULTS AND DISCUSSIONS

3.1 Descriptive Statistics of Respondents

This discussion will be described regarding: a) the characteristics of respondents based on gender, b) education and c) length of service at the company. Characteristics of respondents by sex in this study amounted to 65 people. Based on the data obtained the number of male respondents was 58.46% ie 38 people and the rest were female respondents by 41.53% namely 27 people. So it can be concluded that the number of respondents contained in this study was dominated by men as respondents.

Respondents with characteristics based on high school education totaled 12 people with a percentage of 18.4%, D3 of 22 people with a percentage of 33.8% and Strata one amounted to 26 people with a percentage of 40%. Strata Dua numbered 5 people with a percentage of 7.6%. Strata Tiga amounted to 1 person with a percentage of 1.5%. So it is indicated that S1 is widely used as a respondent in this study.

While BPRS respondents in Lampung Province based on work periods of 2-4 years amounted to 12 people with a percentage of 18.4%, working period for 5-7 years totaling 18 people with a percentage of 27.6%, length of service for 8-10 years amounted to 27 people with a percentage of 41.5% and a percentage of 12.3% indicate the number of respondents was only 8 people who worked for 11-13 years.

After spreading the questions to the respondents, it is necessary to know the answers of the respondents related to the leader / manager's internal capital from indicators of leadership style, Islamic work ethics and BPRS performance in Lampung Province. Respondents' answers related to the BPRS Leadership Style in Lampung Province numbered 65 people with varied answer choices. Respondents who chose the authoritarian style statement amounted to 12 people with a percentage of 18%, participatory style amounted to 37 people the percentage of 57% and the delegation style obtained 16 people with a percentage of 25%. Based on the classification of the number of respondents it can be explained that the BPRS Leadership Style in Lampung Province applies the participant style with the criteria of the statement of the leader adopting an open management system, and the leader allows employees to express their suggestions, ideas and opinions.

Although the decision remains to be the intervention of the leadership in making policies by considering these inputs. The leader gives authority and mandate to certain employees without limits. The existence of an internal control system that functions to find out the mandate that has been given can be carried out in accordance with the training and provisions that have been approved and determined. In addition, this participant style includes all internal parties in the company. However, the Chairperson continues to carry out their duties as a decision maker by first taking into consideration and accepting all the input provided from the subordinate.

Based on the results of the study note that respondents' responses to Islamic work ethics variables consisting of 6 (six) items. The results of respondents' answers can be interpreted that, respondents who gave X.1 answers by 13% or 8 people, answers X.2 percentage of 23% with the number of respondents 15 people, X.3 with a percentage of 23% or 15 people, as well as X. 3 with 15 people with a percentage of 23%. While X.5 with a total of 4 people was 6% and X.6 obtained 8 respondents with a percentage of 12%.

Based on the answers of respondents regarding Islamic work ethics above, most chose answers to items X.2, X.3, X.4, and X.5, which means that the ethics that exist in SRBs in Lampung Province are to have honest and strong collaborative partners in handle the completion of work, have a colleague who is committed to avoiding the detrimental things, have a colleague who is diligent and serious and never give up in working, has a colleague who applies independence to innovate high and help others.

3.2 The Role of Intellectual Capital in Human Resource Management Based on Sharia Principles Against Islamic Bank Sustainability

The implementation of intellectual capital and work ethics based on sharia principles in human resource management is clearly very important for sustainability in Islamic Banks in Indonesia, even throughout Islamic banks in the world. Work Ethics based on sharia principles include principles not to harm others with practices that are not justified / prohibited (fraud, gambling, and usury), and justice has an important role in shaping positive individual work behavior. By implementing work ethics based on sharia principles that originate from Islamic teachings, it is expected to be able to teach and form employees who have high discipline, obey the rules set by the company, have a positive and integrated nature. Because working according to sharia rules will bring you closer to God.

"Work ethics based on sharia principles view individuals who work hard to seek pleasure, fortune in the pleasure of Almighty Almighty is a basic trait and is believed to achieve success in his life, while those who do not do hard work will meet with failure in his life. Whoever works hard he will get a reply." [27]

Work ethics based on sharia principles are part of the rule dimension based on Islamic sharia which refers to the Qur'an and the Sunna. By implementing work ethics based on sharia principles, it is expected to be able to form a person who is fair, has a high level of discipline, complies with the rules set by the company or organizational body as in Good Corporate Governance, has high integrity and values other positives. So someone can work according to the rules. The attitude of a company leader will greatly affect employee psychology, including employee retention in mergers and acquisitions. [28] Employees need a leader who is able to encourage them to continue to be productive. With a spiritually just attitude they feel they have a bond to the company so they are willing to unleash their potential for the company's progress.

The role of work ethics based on sharia principles spiritually can hold important implications for the creation of quality employee performance, the more ethical values a person has, the higher the resulting performance. This

means that the better the work ethics of Islam in BPRS in Lampung Province, the better the employee performance output will be.

Human resource management in employee performance in Sharia Banking especially SRBs certainly have different rules, models and systems. High and low numbers of work appraisal results are proportional to the high and low levels of the quality of the performance of the employees themselves which can be influenced by several factors. Patterned performance such as Pyramid, where if the performance of subordinates / employees is good and controlled, in line with the style or leadership of a leader will experience good performance as well. The role of leadership and participation style by supervising / controlling their employees by providing motivation so that the vision and mission can be achieved to the maximum.

The role of intellectual capital from the leadership of an individual / manager in relation to the increased activity and efficiency of the organization or company as a motivator. Smart and professional leaders can formulate and implement various forms of policy and responsibility that lead to efforts to encourage employees to carry out certain programs or plans in accordance with their duties and responsibilities that can contribute to the achievement of company goals. "Besides that, intellectual capital makes a leader who is able to convey his goals and objectives with good communication to employees so that he is able to understand the company's program or strategy referred to by his superiors." [29]

In addition, implementing SPI (internal control system) is a control system whether the mandate of directors to subordinates is carried out in accordance with the mandate given. So that the leadership style that is applied can improve performance, by means of employees always believing and optimistic that in the future it will be better and also pay attention to creativity, product innovation that will continue to be explored and improved more maximally. Because in essence the leader has a structural decision both the task and geographical distribution in the team that will affect communication and trust. [30] The leader / manager also has a role as a controller who has the duty and responsibility to supervise various activities of the organization / company in order to avoid auditing fraud in the implementation of plans and or work programs of the company so that the objectives become effective and efficient on an ongoing basis and are also able to become conceptual as a whole which is implemented in an effort to maintain and improve company performance. [8][31][18][13][9]

Quality human resources that are created from spiritual values, that is, values derived from sharia principles, will result in strategic agility. Strategic agility as a result of the company's performance results from the behavior and skills of managers / leaders. Not only strategic analysis or wise and also affective design but also in the form of a series of active human resource management both behavior, values and confidence in designing and implementing strategic commitments. [32] The strategy undertaken by the leadership in streamlining the performance of the employees is to hold meetings / breaffing, routine meetings every month, this is done so that the team can be together, because in principle work together and work together. This is also done by mediating the role of justice as Sharia principles aim to maintain a balanced relationship between the Islamic work ethic and employee turnover intentions. [33] And no less important in the face of the information technology industry

as it is today, leaders / managers of the company will be able to establish strategic business partnerships as needed in corporate sustainability.[34]

It is clear that work ethics based on sharia principles have a very important role in realizing the performance of Islamic Banks and can lead to sustainability. Hafiduddin dan Tanjung (2003) explains the four important indicators of work ethics based on sharia principles, namely, "*Al-Itqan* (stability), *Al-mujahadah* (hard work and optimal), *Al-Ihsan* (doing their best and better that employees have partners who are committed to avoiding things that are detrimental), and *Tanafus* and *ta'awun* (competence and help to help).[35] "It should be understood that the principles of sharia in work ethics can shape the attitudes and behavior of someone in an honest, moral and highly committed. This is also a manifestation of pious charity because it has a religious value. Having a work ethic will be able to affect the productivity of human resource management so that it can affect positively on the surrounding environment. So that work ethics based on sharia principles can be applied in human resource management properly, it is necessary to optimize employee work, as explained in theory, is indicated that Islamic work ethics are as follows; "First is *Al-Itqan* (stability), that is, employees have honest and strong collaborative partners in handling work completion."

Next is, "*Al-Ihsan* (do the best and better, that is, employees have colleagues who are committed to avoiding harm). The disadvantage in this case is that today's work performance is decreasing from today. Working as well as possible will produce maximum work and commit to yourself to do something better for the benefit of the people. As knowledge increases, experience, time and enthusiasm will be possessed if someone works with the spirit of worship and awareness of himself. "

The third, "*Al-mujahadah* (hard work and optimal), namely employees have a colleague who is diligent, sincere and never give up in working." in order to get the blessing of Allah SWT. " And finally, "*Tanafus* and *ta'awun* (competence and help), that is, employees have coworkers who apply independence, innovate and help others. Someone who works with others will realize a common good. Besides Islam encourages life to help, it will also make things difficult to be light and difficult to be easy work. "

Besides that work ethics based on sharia principles are influenced due to several factors including religion, culture, socio-politics, work environment conditions, education and economic structure, so that Islamic work ethics is a dimension based on Islamic sharia which refers to the Qur'an and Al-Sunnah.

The role of intellectual capital from the leadership style of a leader and work ethics based on sharia principles that are applied to the maximum will improve performance and help in maintaining the sustainability of Islamic banks. It is clear that human resource management can never be replaced. Although indeed for certain conditions and situations the amount must be reduced in an organization / company. Not without reason, seeing the growing development of information technology, humans are required to have intellectual capital as a competitive advantage in order to be able to compete professionally.

IV. CONCLUSION

Based on the results of the discussion it was revealed that intellectual capital in the form of participant leadership style was applied by the three best SRBs in Lampung Province, Indonesia. Participant style with open management system criteria, and allows employees to express their suggestions, ideas and opinions make the three best BPRS. While work ethics applied in three BPRS include, al-itqan, al-ihsan, mujahadah, tanafus and observing time are the most important things in improving employee performance. The implementation of intellectual capital from the leadership style and work ethic based on sharia principles is carried out in real terms by the process of controlling performance, monitoring and motivating employees.

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