

Improving Human Resource Performance Through a Religiosity Approach and Islamic Work Ethic

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Abstract. Human resource (HR) performance is the work results achieved by individuals or groups in an organization that reflect their contribution to organizational goals. This performance involves achieving set targets, efficiency, and effectiveness in carrying out tasks. Human Resources (HR) are an invaluable asset for any organization. Employees, as the primary component of HR, play a key role in achieving organizational goals. Important aspects of HR performance include work engagement, ethical leadership, environmentally oriented training, and organizational support for sustainable work values. This research is quantitative. Sugiyono (2010:13) states that quantitative research is research based on the philosophy of positive ism, used to examine a specific population or sample, sampling techniques are generally carried out randomly, data collection uses research instruments, and data analysis is quantitative and statistical in nature with the aim of testing predetermined hypotheses. The purpose of this study is to empirically examine and analyze the influence of Workload and Competence on HR Performance and the influence of Competence in moderating the relationship between Workload and HR Performance. The results of the study indicate that: The purpose of this study is to empirically examine and analyze the influence of Islamic Work Ethic on Religiosity and the influence of Religiosity on the Human Resource Performance of employees in the public sector, especially at KPPBC Type Madya Pabean a Semarang. Based on the results of data analysis that has been carried out on 88 employee respondents using the Partial Least Square-Structural Equation Modeling (PLS-SEM) method.

Keywords: Achieving; Human; Performance; Resource; Targets.

1. Introduction

Human Resources (HR) are a vital asset for organizations to achieve superior performance. However, HR management today and in the future faces global challenges that impact HR performance. Current global HR issues include talent acquisition and retention.(Remunance, 2024); employee involvement(Achievers, 2024); and workforce diversity management(Forbes, 2024). Meanwhile, in the future, HR will experience problems related to adapting to technological changes.(Oracle, 2024)In this context, employee work ethic and religiosity are important elements that can influence HR performance. A strong work ethic,

defined as a strong work spirit, can encourage employees to commit and actively contribute to achieving organizational goals.(Achievers, 2024). In addition, work ethic can also foster a growth mindset that motivates employees to learn continuously and adapt to change.(Oracle, 2024).

On the other hand, religiosity, understood as the religious values embraced by each employee, has the potential to increase inclusivity and mutual understanding within a diverse team.(Forbes, 2024). Religiosity can also foster a spirit of togetherness that provides intrinsic motivation among employees, thereby increasing their work productivity.(Kineo, 2024)Thus, integrating work ethic and religiosity into HR strategies is believed to be an effective solution to address global challenges and encourage improvements in overall HR performance.

Human resource (HR) performance is the work results achieved by individuals or groups in an organization that reflect their contribution to organizational goals.(Sun et al., 2024)This performance involves achieving set targets, efficiency, and effectiveness in carrying out tasks.(Balgies & Suwitho, 2022)Human Resources (HR) are an invaluable asset for any organization. Employees, as the primary component of HR, play a key role in achieving organizational goals.(Choudhary & Kunte, 2024; Dagher et al., 2024; Helaudho et al., 2024; Shankar & Ramsaroop, 2024). Important aspects of HR performance include work engagement, ethical leadership, environmentally oriented training, and organizational support for sustainable work values.(Ghaleb & Alshiha, 2023);(Al-Swidi et al., 2024). One of the main factors that shape HR performance is work ethic, which in this context includes work spirit that encourages individuals to contribute optimally, especially through deep involvement and belief in workplace values.(Runić-Ristić et al., 2024);(Smadi et al., 2023). A strong work ethic has also been shown to strengthen the relationship between job satisfaction and individual performance across a variety of cultural and organizational contexts.(Muthuswamy & Umarani, 2023).

Work ethic, in the sense of "work spirit," refers to a positive attitude and commitment that individuals have toward their work. Work ethic reflects dedication, responsibility, and a desire to contribute their best to the organization. According to Runić-Ristić (2024), work ethic is influenced by cultural factors and perceptions of performance, which in turn drive innovation and organizational success. In the Islamic context, work ethic, or Islamic ethos, is rooted in spiritual values that encourage hard work, honesty, and responsibility as part of worship. Mahsyar (2024) emphasizes that local traditions aligned with Islamic teachings can inspire a work ethic based on justice and integrity.

The importance of work ethic for an organization cannot be ignored, as it plays a direct role in shaping workforce productivity and performance. Muthuswamy (2023) shows that a strong work ethic can increase employee engagement, which contributes to overall organizational performance. Furthermore, Asha'ari (2023) states that the application of an Islamic work ethic in the context of sustainable design also contributes to social sustainability and organizational performance. Religiosity, as part of spiritual values, is one of the important factors supporting

the formation of a work ethic. Ghaleb (2023) states that religiosity combined with social support can strengthen career success by forming a work ethic oriented towards noble goals. Furthermore, Soren (2023) states that meaningful work based on religious spiritual principles can improve employee well-being, which ultimately strengthens their work enthusiasm and contribution to the organization. Thus, a work ethic based on religiosity and spirituality can be a key element in creating a productive and harmonious work environment.

Religiosity plays an important role in the formation of work ethic, especially in an organizational context. Religiosity not only reflects an individual's relationship with spiritual values, but also influences attitudes and behavior in the work environment. (Haq et al., 2020) From an organizational perspective, religiosity can be defined as the internalization of religious values applied in daily activities, including work, so that it intrinsically motivates individuals to act with dedication, integrity, and high responsibility. (Heubeck, 2024) As a dimension of personality, religiosity provides a foundation for decision-making that aligns with the values of professionalism and commitment to duty, which ultimately increases productivity and contribution to organizational performance. (Obregon et al., 2024). Factors that can foster religiosity in organizations include a supportive work environment, leadership practices that respect religious spiritual values, and policies that encourage a balance between work life and spirituality. (Abualigah et al., 2021).

In public sector organizations in Indonesia, particularly government agencies such as the Directorate General of Customs and Excise, the integration of an Islamic work ethic and religiosity is becoming increasingly relevant. As a predominantly Muslim country, Indonesia has a strong cultural context for integrating Islamic values into daily life, including in the professional workplace. Research shows that an Islamic work ethic encompassing the values of trustworthiness, excellence, and responsibility can provide a strong foundation for improving the performance of public organizations. (Ali, 2010; Kumar & Rose, 2010) These values not only align with the principles of public service that emphasize integrity and accountability, but also provide deep spiritual motivation for employees to carry out their duties to the best of their ability.

Furthermore, religiosity in public sector organizations has been shown to have a positive influence on various aspects of HR performance. Houston & Freeman (2025) showed that religiosity is a significant predictor of public service motivation, which is a key driver of performance in the public sector. Employees with high levels of religiosity tend to have stronger organizational commitment, higher work engagement, and better service orientation. (Alqhaiwi & Luu, 2024; Jiang et al., 2024) In an organizational environment that carries out oversight and regulatory enforcement functions such as Customs and Excise, integrity reinforced by religious values is crucial for organizational effectiveness and public trust.

However, research on the relationship between Islamic work ethic, religiosity, and human resource performance in the Indonesian public sector, particularly in the Customs and Excise

Agency, remains limited. Most previous studies have focused on the influence of religiosity on work behavior or work ethic in general, without deeply exploring how an Islamic work ethic can strengthen employee religiosity, which in turn impacts human resource performance. Understanding the mechanisms of this relationship is crucial for developing effective human resource management strategies in public sector organizations.

Based on field observations where the researcher directly observed and interacted because the researcher works daily at the Customs and Excise Supervision and Service Office (KPPBC) Type A Semarang, there are symptoms of suboptimal employee performance at the Customs and Excise Supervision and Service Office (KPPBC) Type A Semarang.

The Semarang Type A Customs and Excise Supervision and Service Office (KPPBC) is required to have reliable human resources who are able to understand regulations, have high skills, knowledge, responsibility, and so on. Religious factors and work ethic determine their work in order to increase positive perceptions of achieving organizational goals.

The rapid development of technology has changed the paradigm of work, namely prioritizing effectiveness and efficiency in carrying out activities. The Semarang Type A Customs and Excise Supervision and Service Office (KPPBC) is required to have reliable human resources who are able to understand regulations, have high skills, knowledge, responsibility, and others. Religious factors and work ethic determine their work in order to increase positive perceptions of achieving organizational goals. The rapid development of technology has changed the paradigm of work, namely prioritizing effectiveness and efficiency in carrying out activities.

In the context of public sector organizations where the majority of employees are Muslim, implementing an Islamic work ethic that emphasizes that work is part of worship and devotion to God can be an effective approach to improving human resource performance. An Islamic work ethic that encompasses values such as trustworthiness in carrying out duties, *ihسان* in providing the best service, and responsibility as a form of accountability before God has the potential to strengthen employee religiosity. This cultivated religiosity, in turn, is expected to increase public service motivation, organizational commitment, work engagement, and ultimately overall human resource performance.

2. Research Methods

This research is quantitative. Sugiyono (2010:13) states that quantitative research is research based on the philosophy of positive ism, used to examine a specific population or sample, sampling techniques are generally carried out randomly, data collection uses research instruments, and data analysis is quantitative and statistical in nature with the aim of testing predetermined hypotheses. This research can also be classified as explanatory research, namely research based on a theory or hypothesis that will be used to test an existing phenomenon. Cooper, in Rofiq (2007), states that explanatory research studies the relationship between two or more variables and then attempts to explain the phenomenon.

In this case, the research examines the effect of religiosity on HR performance with Islamic Work Ethics as an intervening variable.

3. Results and Discussion

3.1. Respondent Description

Table By Gender

No	Gender	Amount	Presentation
1.	Man	66	75%
2.	Woman	22	25%
	Amount	88	100%

Source: Processed primary data, 2025

Based on Table the composition of respondents by gender shows a predominance of male employees, with 66 (75%) and 22 (25%) female employees. This proportion reflects the general characteristics of law enforcement and oversight agencies such as Customs and Excise, which have historically been predominantly male.

The dominance of male employees at the Semarang Customs and Excise Office (KPPBC) Type A has several implications for the organization. First, from an operational perspective, this composition can be advantageous for field tasks that require high mobility, such as port supervision, physical inspection of goods, and enforcement of customs violations, which sometimes require physical stamina. Second, from a human resource management perspective, the organization needs to ensure inclusive and gender-equitable policies, especially in career development, assignments, and promotion opportunities for minority female employees. Third, in the context of this research's scope related to religiosity and Islamic work ethic, a balanced gender composition can provide a more comprehensive perspective, considering that the practice and expression of religiosity can vary by gender. Therefore, although female representation is still limited, their presence still makes an important contribution to creating a more balanced and inclusive work environment at the Semarang Customs and Excise Office (KPPBC) Type A.

Table Based on Respondent Age

No	Respondent Age	Amount	Presentation
1.	< 25 Years	0	0.00%
2.	25 – 35 Years	63	71.59%
3.	36 – 45 Years	25	28.41%
4.	> 45 Years	0	0.00%
	Amount	88	100%

Source: Processed primary data, 2025

Table shows the age distribution of respondents, concentrated in the productive age group. The 25-35 age group dominates with 63 people (71.59%), followed by the 36-45 age group with 25 people (28.41%). There were no respondents in the age group under 25 or over 45

(0%). This composition indicates that the majority of KPPBC Type Madya Pabean A Semarang employees are in the early to mid-stage of their professional careers.

The age structure dominated by the 25-35 age group has significant strategic implications for the Semarang Type A Customs Office (KPPBC Madya). First, in terms of productivity, this age group generally has relatively high energy, good adaptability to technology and change, and strong motivation for career development, which greatly supports the achievement of organizational performance targets. Second, in this study, the productive age group tends to be more open to integrating religious values and an Islamic work ethic into their professional practices, as they are in the phase of forming a mature professional identity. Third, the dominance of this younger age group indicates good regeneration through new employee recruitment in recent years, which is in line with bureaucratic reform. However, the absence of senior employees (> 45 years old) can be a barrier to the transfer of knowledge and experience. Therefore, organizations need to develop effective mentoring and knowledge management systems to maximize the potential of young human resources while maintaining organizational policies. A relatively homogeneous age structure can also be advantageous in implementing human resource development programs tailored to the needs of the productive age group, including strengthening religiosity and an Islamic work ethic as a basis for improving performance.

Table Based on Education Level

No	Education	Amount	Presentation
1.	D1	2	2.27%
2.	DIII	27	30.68%
3.	S1	56	63.64%
4.	S2	3	3.41%
	Amount	88	100%

Source: Processed primary data, 2025

The data in Table shows that the respondents' educational profiles are quite diverse, but remain concentrated at certain levels. Employees with a Bachelor's degree (S1) dominate, with 56 employees (63.64%), followed by 27 Diploma III graduates (30.68%). Meanwhile, employees with a Diploma 1 education number 2 (2.27%) and a Master's degree (S2) number 3 (3.41%). This distribution reflects adequate educational qualifications, with the majority of employees having at least a diploma.

The predominantly undergraduate education composition has several important implications for the Semarang Type A Customs Office of Customs. First, from a technical competency perspective, the majority of employees with a bachelor's degree indicates that the organization has human resources with sufficient intellectual capacity and theoretical knowledge to carry out complex customs tasks such as risk analysis, document research, import duty calculations, and law enforcement. Second, within the scope of this study, a higher level of education correlates with a better ability to understand and integrate abstract

concepts such as religiosity and Islamic work ethic into daily professional practice. Employees with higher education tend to have better reflection skills on spiritual values and their application in the work context. Third, the significant proportion of Diploma III graduates (30.68%) indicates that the organization also has employees with strong practical and technical skills, which complement the theoretical knowledge of undergraduate employees. However, the low percentage of employees with a master's degree (3.41%) indicates the need for human resource development programs through continuing education to prepare future leaders and improve the organization's research and policy analysis capacity.

In the digital era and bureaucratic reform, investing in improving employee educational qualifications through scholarships and advanced study programs will strengthen the performance of the Semarang Type A Customs Office (KPPBC Madya). This solid educational structure provides a strong foundation for implementing performance improvement programs based on religiosity and an Islamic work ethic, as employees have sufficient cognitive abilities to understand and internalize these values into their work behavior.

Table Based on Work Period

No	Years of service	Amount	Presentation
1.	15 years	43	48.86%
2.	6 – 10 Years	45	51.14%
3.	> 10 Years	0	0.00%
	Amount	88	100%

Source: Processed primary data, 2025

Based on Table, the research respondents at the Semarang Type A Middle Customs and Excise Supervision and Service Office (KPPBC) had a relatively balanced work period between the 1-5 year group, totaling 43 people (48.86%). Meanwhile, there were no respondents with a work period of more than 10 years.

The predominance of respondents with a tenure of between 1 and 10 years indicates that the majority of KPPBC Semarang employees are in the competency strengthening and career consolidation phase. Employees in this tenure range generally have a sufficient understanding of the organization's duties and responsibilities, but still have high motivation to improve performance and self-development. The implication for KPPBC Semarang is that a religiosity approach and Islamic work ethic are highly relevant to be implemented as a foundation for character building and work culture. Employees with medium tenure tend to be more receptive to the internalization of religious values and Islamic work ethics, which can encourage increased discipline, integrity, loyalty, and professionalism in carrying out their duties. With no employees with more than 10 years of tenure among the respondents, the organization needs to ensure a continuous development system so that these values can be maintained and transferred consistently over the long term.

This analysis was conducted to obtain a descriptive overview of the research variables used, including Islamic Work Ethic, Religiosity, and Human Resource Performance. This study used

a range criterion of 3. Therefore, the interpretation of the values is: a). $1 - 2.33$ = low criteria. b). $2.34 - 4.67$ = medium criteria. c). $4.68 - 7$ = high criteria (Ferdinand, 2006).

Based on the research results of the Semarang Customs and Excise Supervision and Services Office with a sample size of 88 respondents or employees, the description of each indicator is as follows:

3.2. Discussion

The results of the data processing above can be seen in testing each hypothesis that has been proposed, namely:

1) The Influence of Islamic Work Ethic on Religiosity

The results of the first hypothesis test indicate that Islamic Work Ethic has a positive and significant effect on employee religiosity at the Semarang Type A Customs Office (KPPBC Madya). This finding confirms that the application of Islamic work ethic values in a professional context can strengthen and deepen the religiosity of public sector employees. The strong relationship between these two variables indicates that Islamic work ethic not only serves as a guide for professional behavior but also as a medium for internalizing and strengthening religious values in employees' daily lives.

The positive influence of an Islamic work ethic on religiosity can be explained through several mechanisms. First, the internalization of religious values through work practices, which occurs when employees apply principles such as trustworthiness, *ihsan*, and responsibility in their daily customs duties. As explained by Ali (2010) When employees consistently practice religious values in a professional context, this experience strengthens their understanding and appreciation of Islamic teachings. At the Customs Office (KPPBC), when employees carry out customs document inspection duties with honesty, refuse gratuities, or patiently serve importers, they are not only fulfilling their professional obligations but also concretely actualizing their religious values.

Second, workplace spirituality as a field for strengthening religiosity creates an environment conducive to the development of religiosity. Syahir et al. (2025) shows that workplace spirituality is positively correlated with employee well-being and work engagement. In the context of KPPBC Type Madya Pabean A Semarang, a work environment that integrates an Islamic work ethic, such as the availability of prayer rooms (*musholla*), flexible prayer times, and superior support for religious practices, provides space for employees to express and strengthen their religious identity. This positive spiritual climate, in turn, increases employees' personal religiosity.

Third, strengthening religious-based public service motivation occurs when an Islamic work ethic transforms employees' perceptions of the meaning of their work. Houston & Freeman (2025) found that religiosity is a significant predictor of public service motivation. When KPPBC employees understand that their duties in securing state revenue and facilitating

international trade are a form of worship and devotion to God, they experience an increased sense of purpose rooted in religious faith. This perspective reinforces the intrinsic dimension of religiosity, where work motivation stems from internal belief and commitment to God, rather than solely external recognition.

Fourth, modeling and social learning play an important role in strengthening religiosity. Osman-gani et al. (2013) explains that in a work environment with a strong Islamic work ethic, employees are exposed to behavioral models that reflect the integration of religious values into professional practice. When senior employees demonstrate dedication to work as an act of worship, a commitment to excellence, honesty in supervision, and an orientation toward the common good, they become role models who encourage other employees, especially those whose religiosity is still developing, to adopt and integrate religious values more deeply.

An Islamic work ethic comprehensively influences various dimensions of KPPBC employees' religiosity. In the intrinsic religiosity dimension, an Islamic work ethic strengthens employees' internal belief that work is a form of worship, so that work motivation stems from a commitment to God, not external recognition. (Bal & Kökalan, 2021) This is reflected in how employees carry out customs inspection duties with the intention of worship and serve importers sincerely out of faith in Allah SWT.

In the practical/ritualistic religiosity dimension, a work environment that supports an Islamic work ethic facilitates the practice of religious rituals such as congregational prayer in the office prayer room. (Mukhlis et al., 2022) When organizations provide adequate facilities and time for worship, employees can consistently fulfill their ritual obligations despite their busy work schedules. This creates a positive cycle in which consistent ritual practice strengthens commitment to an Islamic work ethic.

The ideological dimension of religiosity is strengthened through a deeper understanding of the relevance of Islamic teachings in professional life. When employees understand that principles such as honesty in assessing imported goods, fairness in setting tariffs, and transparency in service are manifestations of Islamic teachings, their ideological understanding of religion becomes more contextual and applicable.

Finally, the consequential religiosity dimension is strengthened when employees embody religious values in concrete behavior. Patience when dealing with customs service users, honesty during supervision, and a commitment to providing fair service are manifestations of consequential religiosity strengthened by an Islamic work ethic.

Within the scope of Indonesian public sector organizations, particularly KPPBC, the influence of Islamic work ethics on religiosity has specific characteristics. First, there is an integration of public service values and religious values, where the public service ethos, which emphasizes accountability, integrity, and the public interest, synergizes with the Islamic work ethic. (Shand et al., 2023) When employees understand that serving the public through good customs

services is both a form of devotion to God and a contribution to national welfare, a holistic religious awareness is strengthened.

Second, supervisor support and religious climate play important moderating roles. Abuligah et al. (2023) found that supervisor support moderates the relationship between religiosity and work engagement. At KPPBC, when supervisors support the implementation of an Islamic work ethic—for example, by modeling behavior with integrity, facilitating religious activities, and integrating Islamic values into their development—employees receive positive reinforcement that strengthens their religious practices.

Third, in Indonesia's religious culture, where the majority of the population is Muslim, religious values resonate strongly with employees. Employees tend to experience synergy between their professional and religious identities, strengthening their commitment to an Islamic work ethic and religiosity simultaneously.

These findings provide an important theoretical contribution by confirming the reciprocal relationship between Islamic work ethic and religiosity, where both are mutually reinforcing in the context of public sector organizations. Unlike previous research that primarily explored the influence of religiosity on work behavior, this study demonstrates that Islamic work ethic can also serve as an antecedent that strengthens religiosity. (Ali, 2010; Kumar & Rose, 2010).

Practically, these findings indicate the need for the Semarang Type A Customs Office to develop a comprehensive and sustainable program to strengthen Islamic work ethics. A spiritual development program that links customs duties to religious values, creates a conducive spiritual climate through facilities and policies that support religious practices, and develops spiritual leadership among leaders can strengthen the positive cycle between Islamic work ethics and religiosity. Thus, the organization will not only achieve high-performing employees but also employees with a strong spiritual foundation that serves as a bulwark against unethical practices.

2) The Influence of Religiosity on HR Performance

The results of the second hypothesis test indicate that religiosity has a positive and significant effect on employee HR performance at KPPBC Type Madya Pabean A Semarang. This finding confirms that religiosity is a strong predictor of public sector employee performance, in line with the theoretical predictions that have been developed. This significant influence indicates that religiosity is not only a personal aspect separate from professional life, but is a psychological and moral resource that substantially contributes to improving HR performance.

The mechanism by which religiosity positively influences human resource performance can be explained through several interrelated key mechanisms. First, increased motivation for public service is the primary pathway through which religiosity improves performance. Houston & Freeman (2025) found that religiosity is a significant predictor of public service

motivation (PSM). KPPBC employees with high levels of religiosity tend to have strong intrinsic motivation to serve the public because they view public sector work as a form of devotion to God and a contribution to social welfare. This high PSM directly contributes to improved performance through dedication, commitment, and a willingness to put in extra effort in carrying out tasks such as PIB research, SPPB issuance, and service to importers. (Witesman et al., 2024).

Second, strengthening ethical values and integrity forms a strong moral foundation in carrying out duties. Osman-gani et al. (2013) explains that religiosity forms the foundation of ethical values, including honesty, trustworthiness, and responsibility. In the context of the Customs and Excise Service Office (KPPBC), which plays a crucial role in overseeing and enforcing customs regulations, these ethical values are crucial for building integrity and public trust. Religious employees tend to avoid unethical behavior such as accepting gratuities, abusing their authority, or manipulating documents and tariffs. They are more committed to high professional standards, which in turn improves the quality of their work performance and the organization's reputation.

Third, workplace spirituality and work engagement create a climate conducive to high performance. Alqhaiwi & Luu (2024) Research shows that workplace spirituality is positively correlated with work engagement, which in turn improves service-oriented performance and organizational citizenship behavior. Religiosity contributes to the creation of a positive spiritual climate where employees feel connected to the meaning and purpose of their work. When KPPBC employees understand that their duties have spiritual significance, such as securing state revenue for the welfare of the people, facilitating halal trade, and serving the community fairly, they experience high levels of work engagement. This is manifested in increased productivity, work quality, and proactive initiatives such as helping colleagues handle a surge in import documents or proposing an online system to expedite the clearance process.

Fourth, organizational commitment as a mediator strengthens the relationship between religiosity and performance. Jiang et al. (2024) identified a serial mediation model in which spiritual climate influences job performance through organizational commitment and work engagement. Religiosity contributes to the formation of a positive spiritual climate, which in turn enhances organizational commitment. Employees with high commitment tend to be more loyal, motivated, and oriented toward achieving organizational goals. From a public sector perspective, organizational commitment strengthened by religiosity also includes a commitment to the values of public service and the mission of the KPPBC to serve the interests of the community and the state.

Fifth, religious capital and engagement provide crucial psychological resources. Mukhlis et al. (2022) found that religious capital, which includes the internalization of religious values, significantly increases work engagement by fostering hope, faith, and a sense of purpose. This research, conducted on nurses during the COVID-19 pandemic, suggests that religiosity can

be a source of resilience and motivation even under stressful work conditions. Religious capital provides psychological resources that help KPPBC employees maintain high performance despite facing stress, high work pressure, or uncertainty in a dynamic work environment.

Sixth, stress management and employee well-being are facilitated by religiosity. Bal & Kökalan (2021) showed that intrinsic religiosity has a moderating effect on the relationship between burnout and job satisfaction. Religious employees have better coping mechanisms for dealing with work stress, reducing the risk of burnout, and maintaining high job satisfaction. Jurek et al. (2023) further found that turning to religion mediated the relationship between hopelessness and job satisfaction during the COVID-19 pandemic, suggesting that religiosity serves as a protective factor that helps employees maintain their job satisfaction and performance under adversity. At KPPBC, where employees often face pressure to meet revenue targets, handle fluctuating document volumes, and interact with diverse stakeholders, religiosity provides essential psychological resilience to maintain consistent and high-quality performance.

Religiosity has a comprehensive impact on various dimensions of human resource performance at the KPPBC. In terms of task performance, religious employees tend to be more thorough, responsible, and committed to completing their formal tasks, such as PIB research and SPPB issuance, on time. Religious values such as amanah (trustworthiness) and ihsan (goodwill) encourage employees to produce higher-quality work because they understand that Allah SWT sees and evaluates every task they perform.

In the contextual performance dimension, religiosity encourages organizational citizenship behavior (OCB) such as helping coworkers handle a surge in import documents, actively participating in organizational activities such as morning roll call, and demonstrating initiative that goes beyond formal job descriptions. (Alqhaiwi & Luu, 2024) Religious values such as mutual assistance (ta'awun) and concern for others encourage employees to contribute to the success of the team and the organization as a whole, rather than just focusing on individual tasks.

In the service-oriented performance dimension, religiosity increases empathy, patience, and commitment to excellent public service. Religious employees understand that serving others well is part of their religious obligations, so they are more motivated to explain customs tariffs and procedures in a friendly manner, be responsive to importers' needs, and strive to provide the best solutions. This is the core of performance in public service organizations like the Customs and Excise Service Office (KPPBC).

In the dimension of innovative and adaptive behavior, although religiosity is often associated with conservatism, research shows that religious values such as ihsan (excellence) and continuous improvement can encourage innovative behavior in the right context. (Kumar & Rose, 2010) When organizations create a supportive climate, religious employees can be motivated to utilize information technology and propose online systems to expedite the

goods clearance process, because they understand that innovations that benefit society are part of *ihsan*.

At the Semarang Type A Customs Office (KPPBC Madya Pabean) and the Indonesian public sector more broadly, the influence of religiosity on performance is particularly relevant. First, Indonesia's religious cultural context, where the majority of the population is Muslim, creates an environment where religious values resonate strongly with employees. Public sector employees tend to have high levels of religiosity, influencing their perception of professional duties as part of their moral and religious responsibilities.

Second, there is an integration of public service and religious values, where values such as integrity, accountability, and orientation to the public interest strongly align with Islamic religious values such as trustworthiness, honesty, and social responsibility. Religious employees experience a synergy between their professional and religious identities, which strengthens their commitment to excellent performance.

Third, the role of religiosity in anti-corruption is crucial in the KPPBC, which has the function of monitoring and enforcing regulations. Religiosity can serve as a protective factor against corrupt behavior by strengthening ethical values and the fear of divine punishment. Religious employees tend to be more resistant to pressure or temptation to engage in unethical practices such as accepting bribes or manipulating audit results, thereby improving the overall quality of organizational performance.

The influence of religiosity on HR performance can be optimized by considering several moderating conditions. First, an organizational climate that supports spirituality and values religious diversity tends to experience a stronger positive impact of religiosity on performance.(Alqhaiwi & Luu, 2024). KPPBC needs to ensure the availability of adequate worship facilities, policies that support religious practice, and an environment that respects employees' religious expression.

Second, supervisor support can moderate the relationship between religiosity and work engagement and performance.(Abuligah et al., 2023). Superiors who support employees' religious practices, model behavior with integrity, and integrate spiritual values into their leadership can strengthen the positive impact of religiosity on performance.

Third, in organizations with suboptimal HRM system quality, religiosity can function as compensation by providing internal motivation and commitment to high performance standards.(Babar et al., 2022)This shows that religiosity not only has a direct impact on performance, but also moderates the effectiveness of HR management practices.

Fourth, person-organization fit strengthens the impact of religiosity. When employees' religious values align with those of the public sector organization, such as service, integrity, and accountability, the positive impact of religiosity on performance is stronger.

These findings provide an important theoretical contribution by confirming the role of religiosity as a strong predictor of human resource performance in the public sector, expanding the literature on workplace spirituality and public sector human resource management. This research demonstrates that religiosity is not only a personal variable but also an organizational resource that can be leveraged to improve performance through various psychological, motivational, and behavioral mechanisms.

Practically, these findings indicate the need for the Semarang Type A Customs Office to integrate spiritual dimensions into its HR management strategy. The organization needs to develop policies that support employee religious expression, implement ongoing spiritual development programs, implement spiritual leadership development for leaders, and create an organizational climate that values religious diversity. Investing in strengthening employee religiosity will not only improve individual and organizational performance but also build a strong moral foundation that serves as a bulwark against unethical practices and corruption.

By maintaining and strengthening the already high level of religiosity through structural and cultural support, KPPBC can ensure that employees not only achieve performance targets but also do so with integrity, dedication, and a commitment to excellent public service. This, in turn, will enhance public trust, enhance the reputation of the Customs and Excise institution, and contribute to achieving the organization's vision as a modern, professional, and trusted institution.

4. Conclusion

The purpose of this study is to empirically examine and analyze the influence of Workload and Competence on HR Performance and the influence of Competence in moderating the relationship between Workload and HR Performance. The results of the study indicate that: The purpose of this study is to empirically examine and analyze the influence of Islamic Work Ethic on Religiosity and the influence of Religiosity on the Human Resource Performance of employees in the public sector, especially at KPPBC Type Madya Pabean A Semarang. Based on the results of data analysis that has been carried out on 88 employee respondents using the Partial Least Square-Structural Equation Modeling (PLS-SEM) method, this study produces several important conclusions as follows: First, Islamic work ethic has a positive and significant effect on the religiosity of employees of KPPBC Type Madya Pabean A Semarang. This finding shows that the application of Islamic values in the field of customs work which includes dedication to work as worship, commitment to excellence (ihsan), honesty and trustworthiness, and orientation to results that bring blessings and benefits (masalah) is proven to be able to strengthen and deepen employee religiosity in various dimensions: intrinsic religiosity, practical/ritualistic, ideological, and consequential. The process of internalizing religious values through daily work practices in customs tasks such as checking service documents, creates a conducive work environment for the development of spirituality and strengthening the religious identity of employees.

Second, Religiosity has a positive and significant effect on the Human Resource Performance of KPPBC Type Madya Pabean A Semarang employees. The results of the study confirm that a high level of religiosity contributes substantively to improving HR performance in various dimensions: task performance such as completing PIB research and issuing SPPB on time, contextual performance such as helping colleagues handle the surge in import documents, service-oriented performance such as providing explanations of customs tariffs and procedures in a friendly manner, and innovative and adaptive behavior such as openness to change and the use of information technology. Religiosity functions as a source of motivation for public service, a foundation for ethical values and integrity, religious capital that provides psychological resources, and an effective coping mechanism for work stress. Third, the sequential model proposed in this study, where Islamic Work Ethic strengthens Religiosity, and strengthened Religiosity then improves HR Performance, is proven valid and has strong predictive power. This model shows that the integration of Islamic spiritual values in HR management practices in public sector organizations is not only theoretically relevant but also practically effective in improving organizational performance. In Indonesia, which has a strong religious culture and a majority Muslim population, this approach provides an alternative HR development strategy that aligns with the socio-cultural values of the community and can create synergy between the professional and religious identities of employees. Thus, this study provides empirical evidence that a religiosity-based approach and Islamic work ethic are effective strategies for improving human resource performance in the Indonesian public sector, particularly at the Semarang Type A Customs Office (KPPBC Madya Pabean). These findings have important implications both theoretically and practically for more holistic and contextual human resource development.

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