

INTERNAL CSR AND ISLAMIC BANKING PERFORMANCE**By :****Nur Faliza**

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Abstract

Internal CSR is an important part of corporate social responsibility. Although the survey results reveal that businesses with CSR practices are able to increase employee interest in the company and potential employees so that the benefits of CSR can be felt by businesses, CSR practices for employees are still neglected. This study aims to examine the effect of internal CSR on organizational commitment and the effect of organizational commitment on performance. This study was conducted on permanent employees of Aceh Islamic Banks, which amounts to 325 sample and the sampling technique used simple random sampling. Using a questionnaire as a research instrument with a self-administered method. PLS-SEM is a data analysis method used in this study with the Smartpls 3 analysis tool. The study found that internal CSR that is empowerment, skill development and work environment affect on organizational commitment but skill development has no significant effect on organizational commitment. Furthermore, organizational commitment have a significant effect on maqasid al sharia and job performance at Islamic banking in Aceh.

Keywords :*Islamic banking, internal CSR, performance, organizational commitment.*

1. Introduction

Social and environmental issues have been popular during the last decade known as CSR (Turker, 2016), the importance of CSR has also increased which is reflected in academic research (Liu and Lee, 2019). It is a topic that is still on the agenda for debate (Freeman et al., 2010). CSR has been studied not only in companies and SMEs but also in conventional banking and Islamic banking. The impact of CSR on banking is very sensitive, wherein banking is the most visible in their compliance with diverse and complex stakeholders than other economic sectors (Al-bdour et al., 2010). It is very important to build a banking reputation through

social responsibility which has an impact on attracting quality employees (Achuam, 2008; Al-bdour et al., 2010).

Currently, strategically the implementation and development of CSR as a whole by taking into account the interests of the public, society, and the environment are needed not only for the survival of the organization (Du et al, 2011). But rather than that, Mory et al., (2015) suggest that for internal organizational management CSR is an important part of corporate social responsibility. Although the survey results reveal that businesses with CSR practices are able to increase employee interest in

the company and potential employees so that the benefits of CSR can be felt by businesses, CSR practices for employees are still neglected (Thang and Fassin, 2017). Giang and Dung (2021) suggest that there is a strong relationship between internal CSR and the attitudes and behavior of employees. The dimensions of internal CSR have been identified by Mory et al., (2015) and their influence on organizational commitment.

Previous studies have focused on the relationship between CSR and organizational commitment, such as research conducted by Brammer et al., (2007), Turker (2009), Farook et al., (2014), and previous studies that emphasized the importance of internal CSR on commitment. organizations such as Santoso, (2014) for Surabaya hotels in Indonesia, Mory et al., (2015) for pharmaceutical companies in Germany, and Thang and Fassin, (2017) for service companies in Vietnam. However, to the best of the author's knowledge, this research has not been found on Islamic banking. It is important to examine the internal relationship between CSR and organizational commitment.

Organizational commitment reflects the level of loyalty that employees have to their organization. This is very important for the organization because employees who have high organizational commitment will contribute highly to the organization so that it will have implications for organizational performance. Previous studies have examined organizational commitment to Islamic banking such as Sani and Ekowati (2021), Nasution and Rafiki (2019), and Sani and Ekowati (2020) Islamic banking in Indonesia. However, these studies do not emphasize the importance of the relationship between organizational commitment and performance.

Based on Mohammed et al., (2015) stated that so far the performance measurement of Islamic banking is not much different from conventional banking. So that it is not in accordance with the purpose of Islamic banking, namely for the benefit of the people (Dusuki and Bouhera, 2011). So that the performance

measurement of Islamic banking is different from the performance measurement of conventional banking (Faliza et al., 2020). Islamic banking performance is much better when measured by maqasid al sharia (Mohammed et al., 2015; Mohammed et al., 2008; Antonio et al., 2012).

Then previous research that examined performance in Islamic banking, focused more on financial performance (Hidayat et al., 2021; Khan and Zahid, 2020; Ousama et al., 2019; Mohammed and Muhammad, 2017; Zouari and Taktak, 2014). Measurement with financial performance does not describe the overall performance of the organization (Al-Najjar Kallaf, 2012), so non-financial performance measurement or employee performance is needed (Hadriche, 2015).

Previous research has confirmed the relationship between organizational commitment and job performance, such as Eliyana et al., (2019) who conducted their research in Indonesia, the result is that organizational commitment has an effect on job performance. Then the research conducted by Chiu et al., (2019) on sports center employees in Taipei, Soomro and Shah (2019) on SMEs employees in Pakistan, Franco and Franco (2017) on SMEs employees in Portugal. However, research on Islamic banking that examines the relationship between organizational commitment and job performance is still limited.

Based on the research gaps above, this study aims to examine the the influence of internal CSR which consists of empowerment, skill development and work environment on organizational commitment and the effect of organizational commitment on performance. This research contributes to the development of knowledge, especially with regard to internal CSR, organizational commitment, and performance (maqasid al Syariah and job performance). The study justifies that only this study examines the effect of organizational commitment on performance, namely maqasid al Syariah, testing internal CSR on organizational commitment in Islamic banking.

2. Literature Review and Hypotheses Development Internal CSR

There is no standard definition of corporate social responsibility (Dasrul, 2008;

William et al, 2006), each research defines corporate social responsibility according to its needs. European Commission (2001), vives (2005), Welford (2005), Bramer et al. (2005), Fuentes-Garcia et al. (2008). Macgergor et al. (2008), Turker (2009a), Al-bdour et al. (2010), Buciuniene and Kazlauskaitė (2012), Mory et al (2015) have developed CSR through the company's internal approach, namely employees, and also external, which are referred to as internal and external dimensions or the company's internal and external social roles (Skudine and Auruskavciene, 2012). The main reason for the importance of CSR is related to the welfare of all stakeholders in the company, especially in the field of human resources (Fautes-garcia et al., 2008), including corporate social responsibility to employees or internal CSR. According to Mory et al. (2015) Internal CSR is corporate social responsibility towards its employees, this behavior is expressed through employee-oriented CSR activities such as accelerating job stability, positive work environment, skill development, work-life balance, diversity, empowerment, and employee involvement.

CSR related to employees is the personal and career development of employees, a fair wage system, improving the psychological climate in the workplace (Aguilera et al., 2007) open, honest and flexible communication with employees, involving employees in the decision process (Gyo, 2009). . In addition, the company's ability to provide and maintain job stability for employees, employee free time and family life so as not to cause conflict at work. thus there is a good balance for each employee (Mory et al., 2015).

Other forms of corporate social responsibility to employees include skills and career development (Turker, 2009) all employees are entitled to equal opportunities and encourage them to develop skills and careers, support for employees to continue their education. Furthermore, Turker also revealed that companies must be able to encourage employees to engage in voluntary activities because these activities can increase employee morale and productivity as well as employee loyalty to the company (Al-bdour et al., 2010).

Organizational Commitment

Organizational commitment is the attitude and behavior of employees towards the organization. The strong commitment of employees illustrates their loyalty and dedication to the organization, their willingness to fully contribute to the progress of the organization. an individual who has a high commitment is likely to see himself as a true member of the organization (Griffin and Morhead, 2014).

The human strength to commit is one of the spiritual factors in the organization, which is defined as the intensity of organizational identification and partnership and cooperation with the organization (Rahmani, 2013), attitudes or orientations that are associated with employee identity in the organization (Sheldon, 1971), interest in employees associated with the organization. Employees who are committed to their companies tend to identify organizational goals and objectives and want to remain in their organizations (huang et al., 2012).

Performance

Organizational success is largely determined by all elements in the organization, especially human capital in carrying out tasks and achieving organizational goals and having the ability to compete, production excellence, and other concepts that are part of organizational goals and reflect the success of each organization (Badrabadi and Akbarpour., 2013). For organizations, the performance measurement system is an important factor in evaluating performance (Al-Najjar and Kalaf, 2012), and has an impact on processes and overall organizational performance (Bourne et al., 2013).

Performance measurement is a method for measuring and reporting all organizational activities that reflect the organization (Liu et al., 2015). Referring to Antony and Bhattacharyya (2010), performance measurement is carried out to increase profitability and competitiveness in addition to increasing organizational responsibility by increasing inventiveness or creativity in accordance with organizational goals. This study adopts performance measurement using maqasid al sharia (Muhammad et al., 2015) and Pradan (2016).

The effect of internal CSR on organizational commitment

Organizations that have a good reputation for social responsibility will be able to increase employee commitment and loyalty in the organization (Branco and Rodrigues, 2006) and sustainable organizational commitment is the result of CSR activities (Bhattacharyya et al., 2008). The research of Brammer et al. (2007) who have proven that corporate social responsibility has a strong effect on organizational commitment. The research of Closon et al. (2015) and Wong and Gao (2014) revealed that CSR is able to influence organizational affective commitment, but the dimensions of CSR used by them are different. In Wong and Gao's research (2014) only CSR stakeholders affect the commitment, meaning that CSR-stakeholders are partially mediated by organizational culture, and the influence between

The effect of organizational commitment on Performance

Soomro and Shah (2019) have revealed the relationship between organizational commitment and performance. Based on the results of their research, organizational commitment has a positive and significant effect on performance. The study was conducted on SMEs employees in Pakistan. The method used is SEM and questionnaires as research instruments. Then Franco et al., (2017) also examined organizational commitment to employee

Research Methods

In this study a survey was used for data collection, data collected in a short period of time (Cross-sectional). This study uses a questionnaire as an instrument for data collection, with a self-administrative method. The unit of analysis in this study is Islamic banking in the Aceh region, namely BSI BNIS, BSI BSM, and Bank Muamalat, and Bank Aceh Syariah, and asks for their participation in this study. A total of 365 questionnaires were distributed to employees in Islamic banking Aceh and a total of 337 completed the questionnaires. Due to the omission of some information, there were several invalid questionnaires so 12 questionnaires were excluded from further analysis, the final number was 325 respondents. Before conducting the study, we conducted a pilot study on 30

CSR and organizational commitment is mediated by organizational culture.

In Turker's (2009) research, CSR is a multidimensional stakeholder related to organizational commitment which can be explained by social identity theory. The research of Mory et al. (2015) and Al-bdaour et al. (2010), focuses more on internal CSR which is able to strengthen organizational commitment which is based on social exchange theory. But in the research of Mory et al. (2015) the influence of internal CSR is low on normative commitment, while Al-bdour et al. (2010) revealed that internal CSR is able to increase organizational commitment, both affective and continuous and normative. In contrast to previous studies, D'aprile and Talo (2015) view CSR as a psychosocial corporate social responsibility that affects organizational commitment both directly and indirectly through an organizational sense of community.

performance, the results of the study confirmed that organizational commitment had an effect on employee performance. The data analysis method used is SEM and questionnaires as research instruments. Karneli et al, (2015) suggest that organizational commitment is one of the determinants for improving employee performance in medium-sized companies engaged in food and beverage processing in Pekanbaru. The data analysis method used is SGCA (Structured Generalized Component Analysis).

employees, assessed the conformity of each question item in the questionnaire, and then made minor modifications based on the pretest.

All variables in this study were measured based on a Likert scale of 1 to 5. Internal CSR was measured using the concept developed by Mory et al., (2015) namely empowerment was measured by 5 question items, skill development was measured by 6 question items and the work environment was measured using 4 question items. The organizational commitment variable was measured using the concept of Allen and Meyer (1991) with 7 question items. Performance is measured by maqasid al Syariah using the concept of Mohammed et al., (2015) with seven question items and employee performance using the concept developed by (Werner, 1994) with 6 question items.

The data analysis method used is PLS-SEM, a causal modeling approach aimed at maximizing the explained variance of the dependent latent construct, which is an extension of OLS regression referred to as the second generation of multivariate (Hair et al., 2012), and has been widely used. in business research. Referring to Mention and Bontis (2013) who stated that PLS-SEM is a powerful approach for its wider application in management research, PLS is recommended for research aimed at predictive and theory development (Hair et al., 2017).

This study uses a conceptual framework whose overall measurement model is built by a reflective indicator model. Thus, the criteria used to evaluate the measurement model are the outer model using convergent validity (indicator

reliability/outer loading and AVE), discriminant validity, and internal consistency (Cronbach alpha and composite reliability). The results showed that the outer loading values for all constructs in this study were well above 0.6, after the OC6 and MQ1 indicators were removed because they had outer loading values below 0.7. However, in this study, the IRB2 indicator has an outer loading value below 0.7, but it is not discarded because it is considered an important indicator for job performance variables.

Next is convergent validity by looking at the average variance extract (AVE), the AVE value is used to measure the amount of variance that can be captured by the construct compared to the variation caused by measurement errors. The AVE value must be greater (> 0.5). as presented in the following table:

Table 1
Average Variance Extract

	Average Variance Extract (AVE)	Keterangan
EP	0.683	Valid
MQ	0.765	Valid
OC	0.651	Valid
PE	0.654	Valid
SD	0.761	Valid
WE	0.624	Valid

Table 1 shows that all latent variables in this study have Average Variance Extract values above 0.5 (> 0.5), as recommended by (Ghozali, 2015).

Then the discriminant validity test is the stage carried out to find out whether the variables or indicators in the study have unique values and

are only related to the variables or indicators themselves and not from variables or indicators beyond what is expected or represented. In this study to see whether the research model has good Discriminant Validity, by looking at the results of the Fornell Larcker criteria, as presented in the table below:

Table 2
Discriminant Validity

	EP	MQ	OC	PE	SD	WE
EP	0.827					
MQ	0.578	0.875				
OC	0.519	0.436	0.807			
PE	0.657	0.785	0.489	0.809		
SD	0.573	0.641	0.571	0.603	0.872	
WE	0.57	0.829	0.681	0.571	0.704	0.79

Based on Fornell and Larcker (1981) good discriminant validity is shown from the square root of the AVE for each construct which is greater than the correlation between constructs in the model. Table 2 shows that each latent variable in this study has a square root value of AVE as suggested by Fornell and Larcker (1981). So it can be concluded that all latent variables in this study have good discriminant validity values.

In this study, the construct reliability test was carried out using internal consistency, namely composite reliability and Cronbach alpha. Composite reliability shows how well the construct is measured by predetermined indicators, which is said to be reliable if the value is above 0.70 and a good Cronbach alpha value is also above 0.70 as recommended by Hair et al., (2014). The following is a table of Composite Reliability and Cronbach Alpha in this study:

Table 3
Construct Reliability

	Cronbach's Alpha	Composite Reliability	Keterangan
EP	0.885	0.914	Reliabel
MQ	0.941	0.951	Reliabel
OC	0.89	0.917	Reliabel
PE	0.895	0.918	Reliabel
SD	0.936	0.950	Reliabel
WE	0.831	0.869	Reliabel

Based on Table 3, all latent variables in this study, namely religiosity, competence, work engagement, and performance have composite reliability and Cronbach alpha values above 0.70. This means that all variables in this study have reliability.

The process of assessing the research model with PLS, it begins by looking at the R-square value for each dependent latent variable. Below is a table that is the result of R-square estimation using SmartPLS. In this study, the R-Square value for the Maqasid Al Sayriah variable has a value of 0.190. These results indicate that 19% of Maqasid al Syariah variables are influenced by organizational commitment variables. Then job performance (PE) has an R-Square value of 0.239 which shows 23.9% of job performance (PE) variables are influenced by organizational commitment. Furthermore, organizational commitment has an R-Square value of 0.497 which shows 49.7% of organizational commitment variables are influenced by internal CSR, namely empowerment, skill development, and the environment.

Then the effect size value of the exogenous latent variable on the organizational commitment variable is the influence of

empowerment on organizational commitment of 0.032, skill development on organizational commitment of 0.014, and the work environment on organizational commitment of 0.231 as the exogenous latent variable on organizational commitment variable is moderate. Then the value of effect size f², the influence of organizational commitment to the performance of maqasid al Syariah is 0.235 and to job performance (PE) is 0.314, which means it is very strong or influential.

Q-Square predictive relevance for structural models, measuring how well the observed values are generated by the model and also the estimated parameters. The value of Q Square > 0 indicates the model has predictive relevance. All the variables in this study above have Q Square values above zero (Q2) > 0. This means that the variables of empowerment, skill development, work environment, and organizational commitment as well as maqasid al Syariah and job performance (PE) have predictive relevance.

3. Result and Discussion

The effect of empowerment on organizational commitment to Islamic Banking in Aceh. Based on Table 4, the results of the structural hypothesis test can be seen that the value for the

empowerment path coefficient on organizational commitment is 0.162, meaning that every time there is an increase in empowerment,

organizational commitment will increase by 0.162.

Tabel 4
Path Coefficients

Relationship	Std Beta	Std Error	t-Value	P Value
EP -> OC	0.162	0.052	3.107	0.002
SD -> OC	0.125	0.103	1.214	0.225
WE -> OC	0.501	0.025	5.634	0.000
OC -> MQ	0.436	0.038	17.630	0.000
OC -> PE	0.489	0.089	12.717	0.000

While the T-count value is $3.107 > t$ -table 1.967 and the P-value is (0.002) at a significant level < 0.05 . Thus, H_0 is rejected and the research hypothesis is accepted. Based on the results of these tests, it can be concluded that there is a significant influence with a positive direction of empowerment on organizational commitment to Islamic Banking in Aceh.

In Islamic banking, organizational commitment can be increased through internal CSR, namely empowerment. This shows that Islamic banking trusts employees in solving problems related to their work and duties independently in accordance with SOPs, making employees feel empowered by the organization. The results of this study support the research conducted by Mory et al. (2015), which shows that empowerment which is an internal dimension of CSR is able to explain its relationship with organizational commitment, namely affective and continuous.

The effect of skill development on organizational commitment to Islamic Banking in Aceh. Based on Table 4, the results of the structural hypothesis test can be seen that the value for the skill development path coefficient on organizational commitment is 0.125, meaning that every time there is an increase in skill development, organizational commitment will increase by 0.125. Meanwhile, the T-count value is $1.214 < t$ -table 1.967 and the P-value is (0.252) at a significant level > 0.05 . Thus, H_0 is accepted and the research hypothesis is rejected. Based on the results of these tests, it can be concluded that skill development has no effect on organizational commitment to Islamic Banking in Aceh. When

viewed from the coefficient value of 0.123 with a positive direction, based on the results of the data processing output, although not significant, the skill development coefficient value is not zero (0). This means that skill development has an effect on organizational commitment in Aceh Islamic banking. However, the development of this expertise is not the main or important variable in influencing the commitment of Islamic banking organizations in Aceh. There are other variables that are more important but not examined in this study.

The results of the study do not support the results of research conducted by Al-bdour et al. (2010) and Mory et al. (2015) which revealed a positive and significant effect of skill development on organizational commitment. However, the results of this study support previous research conducted by Ekawati and Prasetyo (2017). Although Islamic banking employees have perceived that Islamic banking has done well in developing the skills of its employees, this is not the main factor in increasing organizational commitment. Work-life balance, compensation, job stability can further strengthen the organizational commitment of Islamic banking employees in Aceh.

The influence of the work environment on organizational commitment to Islamic Banking in Aceh. Based on Table 4, the results of the structural hypothesis test can be seen that the value for the work environment path coefficient on organizational commitment is 0.505, meaning that every time there is an increase in the work environment, organizational commitment will increase by 0.502. Meanwhile, the T-count value

is $5.634 > t\text{-table } 1.967$ and the P-value is *** (0.000) at the significant level <0.05 . Thus, H_0 is rejected and the research hypothesis is accepted. Based on the test results, it can be concluded that there is a significant influence with a positive direction of the work environment on organizational commitment to Islamic Banking in Aceh.

The ability of Islamic banking to provide a comfortable, healthy (clean), and psychosocially healthy work environment has a huge impact on how employees view the organization as well as their work behavior. Because employees feel they have a strong attachment to the organization, it is seen that the organization pays attention to the safety, comfort, and health of employees when they work. The results of this study support the research conducted by Al-bdour et al. (2010) and Mory et al. (2015). Good internal CSR practices are also able to provide physical and psychosocial safety and comfort for its employees. The point is occupational safety and health for employees.

The effect of organizational commitment on the performance of maqasid al sharia in Islamic banking in Aceh. Based on Table 4, the results of the structural hypothesis test can be seen that the value for the path coefficient of organizational commitment to maqasid al Sharia is 0.436, meaning that every time there is an increase in organizational commitment, the performance of maqasid al sharia will increase by 0.436. While the T-count value is $17.630 > t\text{-table } 1.967$ and the P-value is *** (0.000) at the significant level <0.05 . Thus, H_0 is rejected and the research hypothesis is accepted. Based on the results of these tests, it can be concluded that there is a significant influence with a positive direction on organizational commitment to the performance of maqasid al sharia in Islamic banking in Aceh.

Strong emotional attachment to the organization owned by employees will have an impact on organizational outcomes including organizational success. Based on the research results, the affective commitment of Aceh Islamic banking employees has an effect on both dimensions of performance, namely maqasid al Syariah and job performance. This means that the knowledge possessed by employees related to Sharia law which is the basis for Islamic banking

to work in accordance with Sharia rules has made employees have a strong commitment to carrying out all work rules and procedures related to Sharia. Such as upholding the values of honesty, not selling illicit products and avoiding usury, providing correct information to customers, and others. A good understanding of Sharia will of course strengthen employees' commitment to the organization which has implications for organizational performance as measured by maqasid al Sharia (Mohammed et al., 2015).

The effect of organizational commitment on employee performance (job performance) in Islamic Banking in Aceh. Based on Table 4, the results of the structural hypothesis test can be seen that the value for the path coefficient of organizational commitment to job performance is 0.489, meaning that every time there is an increase in organizational commitment, job performance will increase by 0.489. Meanwhile, the T-count value is $12.717 > t\text{-table } 1.967$ and the P-value is *** (0.000) at the significant level <0.05 . Thus, H_0 is rejected and the research hypothesis is accepted. Based on the test results, it can be concluded that there is a significant effect with a positive direction on organizational commitment to job performance in Islamic Banking in Aceh.

The results of this study support research conducted by Soomro and Syah (2017), Franco et al. (2017), and Karneli et al. (2015). Although the unit of analysis of the three studies is different from the current study. The results of the study indicate that the work behavior of employees is very important for Islamic banking in identifying the strength of their organizational commitment. Which has a big impact on the organization, especially with regard to job performance. The point is that employees' strong emotional attachment to Islamic banking has been able to encourage and improve the knowledge and work skills of employees, be able to increase employee accuracy and timeliness in completing their work, be efficient and disciplined in carrying out their duties and follow existing work procedures in Islamic banking and be able to play a role. extra in doing their job.

4. Conclusion

Empowerment carried out by Islamic banking to employees is able to make company employees have high personal responsibility and

independence in carrying out their duties, thus strengthening the organizational commitment of Aceh Islamic banking employees. The Bank encourages all employees at every stage of their professional experience by providing access to vocational training, training and education, but this are less able to make employees emotionally attached to Islamic banking. The Bank strives at all times to eliminate psychosocial hazards from the workplace that contribute to stress and illness, this is able to strengthen the emotional bond of Aceh Islamic banking employees. Organizational commitment is able to encourage and improve performance in terms of maqasid al Syariah. Employees' strong emotional bond with Islamic banking is able to improve employee performance or job performance in Aceh Islamic banking.

Based on the results of the research presented in the previous session, several improvements can be suggested as follows: For Islamic Banking, in order to further improve training for employees for their career development, carry out better career planning by bringing together employee career planning and organization. Then increase support for employees in improving new skills and learning. For Islamic Banking in Aceh, in order to maintain and improve employee empowerment, provide a safe and comfortable work environment both physically and psychologically to increase organizational commitment, especially affective commitment.

This study has several limitations that will serve as directions for further studies. Regarding the sample structure, this research is limited to Islamic Banking in Aceh. There are no generalizations to other provinces or countries. For future research, it is possible to test the same model in this study with a wider sample for the Indonesian or Southeast Asian region. This study is a cross-sectional study to test the research model and hypotheses, while internal CSR and organizational commitment, and organizational performance are dynamic constructs. So that further studies can consider a longitudinal research design or combine longitudinal and cross-sectional research on Aceh's Islamic Banking. In this study, there are other variables that are stronger and more significant in Aceh Islamic banking that affects organizational

commitment than skill development. For further researchers, they can consider using other dimensions to measure internal CSR. Employee performance in this study was measured by IRC, OCBO, and OCBI. Further researchers can consider measuring employee performance in Islamic banking with different measurements, such as adaptive and contextual performance.

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