



The Role of Work Ethics in Mediating the Effect of Religiosity and Commitment on Work Quality A Case Study: Baitul Maal wat Tamwil in Brebes and Purbalingga Regencies

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Abstract

The research aims to determine the effect of religiosity and commitment on employee work ethic, then the effect of religiosity, commitment, and work ethic on work quality and the effect of religiosity on work quality through work ethic and the effect of commitment on work quality through the work ethic of Islamic Savings and Loans and Financing Cooperatives (KSPPS) Baitul Maal wat Tamwil in the South Central Java Region with a focus on research locations in Brebes Regency and Purbalingga Regency. This research is a quantitative study with 56 BMT employees in Brebes and Purbalingga Regencies. The data collection uses a questionnaire tested for validity and reliability, while the data analysis uses SEM-PLS analysis using Smart-PLS 3.2.9 software. After analyzing the data, several conclusions were obtained: (1) religiosity and commitment have a positive effect on employee work ethic; (2) religiosity and work ethic have a positive effect on the quality of employee work; (3) commitment does not affect the quality of employee work; (4) work ethic is proven to have a role as a mediating variable on the effect of religiosity on work quality; (5) work ethic is proven to have a role as a mediating variable on the effect of commitment to the work quality.

Keywords: *religiosity; commitment; work ethic; quality of work*

INTRODUCTION

Employees are the most significant asset in an organization that can be monitored, measured, and assessed at an individual level (Syah, 2021). Employees must be intelligent, skilled, and professional in various existing problems and have a spirit of spirit to build akhlaqul karimah. HR managers need to conduct a performance evaluation as the final stage of the performance management cycle to get the quality of employees that meet the company's expectations. This evaluation is conducted to determine how to improve employee performance, develop employee potential, and company productivity.

The ability to empower employees will determine the size of the Employee's commitment to the organization. Employees who commit will have a significant impact on the achievement of organizational performance. Human resources, in this case, must be ready, willing, and able to contribute to efforts to achieve organizational goals (Ndraha, 2009).

In another study, it was concluded that another factor affects employee performance, namely religiosity. In this case, religiosity is divided into five dimensions, namely, the dimension of ideology (belief), the dimension of religious practice, the dimension of experience and consequences, the dimension of religious knowledge (intellectual), and the dimension of experience (passion) (Fitriani, 2016). The religiosity of employees in Baitul maal wat Tamwil must be intense, considering that Baitul maal wat Tamwil is a financial institution based on Islamic financial institutions. Another factor that affects employee performance, namely organizational commitment. One of the factors to create good organizational performance is the commitment created by all individual components in carrying out organizational operations (Eliyana et al., 2019). Organizational commitment can be understood as the loyalty of the organization's members and gives birth to positive actions that can cause the organization to succeed (Rosally & Christiawan, 2016).

Some studies suggest another factor that can affect performance, namely professional commitment. For example, Restuningdiah in Aryani states that professional commitment is an assessment of a person's loyalty to his profession, which shows acceptance and trust in the values and goals of the profession (Nurhayati & Oktaviani, 2014). In this case, professional commitment refers to the power of identification of the individual with the profession and the intensity and involvement of the individual's work with a particular profession.

Baitul Maal wat Tamwil can achieve its goals with the efforts of all its employees. Specific values within the organization can direct employees and the organization to achieve its goals. As an organization constantly faced with developments in science and technology, Baitul Maal wat Tamwil must have specific moral values that serve as guidelines for its employees to achieve its goals. Therefore, dedicated, qualified employees must be aware of their responsibilities. In other words, employees who have a good work ethic are needed.

In general, the work ethic in Indonesia still needs to improve to keep pace with developed countries. In This case, it can be seen in terms of timing. Often there are delays in starting an event, delays in working hours, delays in the departure schedule for transportation equipment, or other delays caused by indiscipline in time. Declining work discipline is the beginning of fraudulent acts such as abuse of authority and corruption.

Islam, as a religion, views the issue of work as an essential matter. One part of Islamic law is the obligation to work and the prohibition of doing nothing and being lazy for people who can work. The word of Allah SWT in the Qur'an Surah At-Taubah:105: *And say, "Work you, then Allah will see your work, so will His Messenger and those who believe, and you will be returned to [Allah] Who Knows the unseen and the real, then he will tell you what you have done."*

Working for a Muslim is an earnest effort to put all his assets, thoughts, and dhikr into actualizing or revealing his meaning as a servant of Allah who must subjugate the world and position himself as part of the best society (Tasmara, 1994). Islam also teaches its people to consistently work hard and have a high work ethic. So Allah Almighty said in the Qur'an surah

Al-Insyirah: 7-8. *"So when you have finished (from an affair), keep working hard (for other matters), and only to your Lord do you hope."*

Based on the above verse, Islam teaches its people to work hard in every job. This follows one aspect of the work ethic proposed by Gregory. C. Petty, that is interpersonal skills. Interpersonal skills are related to workers' relationships with other workers in their work environment. One of the traits that can describe interpersonal skills is hard work. This shows that Islam pursues its people to have a good work ethic (Petty, 2008).

Toto Tasmara explained that the work ethic of Muslims is a perspective that a Muslim believes that work is not only to glorify himself and show his humanity but also a manifestation of sholeh charity and therefore has a very noble worship value (Tasmara, 1994). There are several characteristics of the Muslim work ethic, namely: having a leadership spirit, always counting, respecting time, never feeling satisfied doing good, living frugally and efficiently, having a self-employed spirit, having the instinct to compete and compete, the desire to be independent, thirsty to have scientific traits, macro-universal insight, paying attention to health and nutrition, tenacious and unyielding, productivity-oriented and enriching the network of friendship.

Several studies explain the factors that affect the quality of work of employees. In this case, the Employee's quality of work results from the work that a person achieves in carrying out the tasks charged to him to achieve work targets (Findlay et al., 2013). Patricia Findlay, Arne L Kalleberg, and Chris Warhurst further explained that four factors affect the quality of work of employees, namely leadership, a higher level of job control, and the opportunity to spread graduate skills and knowledge, then the level of trade union organization (Findlay et al., 2013). Another study by Amrin Maulana Utama stated that work experience and motivation affect employee performance (Utama, 2019).

Referring to the background described in the previous paragraph, this research will be focused on analyzing the influence of religiosity and commitment on employee work ethic. Then analyze the influence of religiosity, commitment, and work ethic on employees' quality of work and the role of work ethic as intervening variables.

LITERATURE REVIEW

1. Religiosity

Religion is an individual's internalization and appreciation of religious values that are believed in the form of obedience and understanding of these values to be implemented in daily behavior. So, the level of religiosity can be seen from the behavior, attitudes, words, and compatibility of a life lived with the teachings of the religion he adheres to. From this opinion, religious value comes from combining two words: value and religiosity, a cultural element inherent in people's lives through regular activities and religious ceremonies. Religious values are the basis for forming religious culture because, without teaching religious values, religious culture will not be formed. R. Stark and C.Y. Glock explained

further about religion, which is described in five dimensions: beliefs, practice, feelings, knowledge, and effect (Ancok & Suroso, 2008).

2. Commitment

Commitment is the ability and willingness to align personal behavior with organizational needs, priorities, and goals. This includes developing goals, meeting organizational needs, and prioritizing the organization's mission rather than personal interests (Soekidjan, 2009). Commitment can also mean an individual's strong acceptance of the goals and values of the organization, and the individual tries and works and has a strong desire to remain in the organization.

On the other hand, commitment is a core value in realizing organizational solidity. According to Quest's research, organizational commitment has positively correlated with members of the organization and increased performance. High commitment is positively correlated with independence and self-control, high commitment is positively correlated with loyalty to the organization, and high commitment is correlated with not being involved. Members with collective activities reduce the quality and quantity of their contributions. (Soekidjan, 2009) A solid commitment to the organization is proven to increase job satisfaction, reduce absenteeism and improve performance.

Meyer and Allen formulated three dimensions of employee commitment, namely: (Meyer et al., 1993)

Affective commitment relates to a member's emotional connection to his organization, identification with the organization, and member engagement with activities in the organization.

- a. *Continuance commitment* is related to the awareness of members of the organization so that they will suffer losses if they leave the organization.
- b. *Normative commitment* describes the feeling of attachment to remain in the organization.

3. Work Ethos

According to Koentjoroningrat, ethos is a distinctive character that appears from the outside and is visible to others. Ethos comes from the Greek word: characteristics, traits, habits, customs or moral tendencies, and views of life that a person owns, a group of people, or a nation (Asifudin, 2004). Meanwhile, Nurcholish Madjid's statement ethos is character and attitudes, habits and beliefs, and so on specific to an individual or a group. Furthermore, from the word ethos is also taken the word ethics, which refers to the meaning of morality or morality, namely the essential quality of a person or group of people, including a nation. Therefore, ethos also means the distinctive soul of a human group from which the nation's view develops concerning excellent and evil, namely, ethics (Nurcholis, 1992).

The characteristics of a person who has and lives a work ethic will be seen in his attitude and behavior, which are based on a profound belief that work is worship and achievement is beautiful (Tasmara, 1994). Sinamo, in his research, formulated a professional work ethic in eight indicators, namely: (1) work is grace, (2) work is trust, (3) work is vocation, (4) work is actualization, (5) work is worship, (6) work is art, (7) work is an honor, and (8) work is service (Sinamo, 2002).

4. Job Quality

Quality is a dynamic condition that affects products, services, people, processes, and the environment that meet or exceed expectations (Tjiptono, 2008). Quality is the ability of a good and service to meet its customers. Further, Kotler defines employment as any act or activity that a party may offer to another party, which is essentially intangible and does not result in ownership (Kotler & Keller, 2016).

Work quality can be interpreted as an effort to meet the needs and desires of consumers and the accuracy of their delivery in offsetting consumer expectations (Tjiptono, 2008). Therefore, job quality is a form of behavior or activity carried out following predetermined expectations. In other words, job quality can be defined as a behavior or activities that follow expectations and needs or goals to be achieved effectively and efficiently (Findlay et al., 2013).

5. Relationships Between Variables

A good work ethic is an absolute prerequisite to achieving happiness in the world and the hereafter because a high work ethic will also give birth to high productivity. Therefore, the Islamic religion pays excellent attention to hard work and work ethic because only then can happiness in the world and the hereafter be achieved at once. Based on the previous, religious passions manifested in the form of perfect faith have a relationship with one's work ethic. Therefore, a person with perfect faith can be sure that the person concerned has a high work ethic that ultimately increases high productivity, both in work and in his service, according to their respective fields.

On this basis, religious values give a considerable impetus to the ummah as Employees, Entrepreneurs, Farmers, and the Community, in general, to create work productivity following their respective fields of duty. Thus, a person who has a good religious life, a strong faith, and a kaffah Islam, then the person concerned can be sure to have a high work ethic and productivity.

The research results by Lidia Puspita Sari et al. support this argument. This research shows that Islamic work ethic significantly affects employee performance. In this case, Islam demands and directs Muslims to follow what Allah Almighty allows and prohibits. Similarly, in carrying out economic activities, Islamic values have always been the main foundation (Sari et al., 2020).

The involvement and participation of workers can be seen from their efforts, competition, transparency, and responsibility based on Islamic values. Robbins defines organizational commitment as an attitude that reflects an employee's feelings of liking or dislike towards the organization (Eliyana et al., 2019). Ghazali's research shows that religiosity of the belief dimension positively affects organizational commitment and work involvement, and the religiosity of the commitment dimension positively affects organizational commitment and work engagement. The religiosity of each Employee following their respective religions affects their behavior or work attitude and values. These work attitudes include motivation, job satisfaction, work ethics, commitment to work, and organization. This working attitude will ultimately directly impact improving the quality of work.

Anisa Fitria's research results concluded that commitment to the affective commitment dimension positively affects organizational change attitudes and work ethic. These results indicate that employees tend to commit highly to the organization. The dimension of continuance commitment negatively influences organizational change attitudes and work ethic. This is based on the idea that employees tend to think and do something to keep them working because of their needs and desires. The normative dimension of commitment to the attitude of organizational change and the work status obtained a positive relationship. The study concluded that organizational commitment (affective, continuance, normative) mediates the relationship between Islamic work ethics and organizational change attitudes (Fitriani, 2016).

So that higher employee commitment to the organization can improve the performance of these employees. Le Loan supports that the higher one's commitment to one's duties, the higher the performance will be produced, leading to a higher valuation level (Loan, 2020). In addition, Suwardi's research (2017) results suggest that commitment variables with affective, normative, and continuing dimensions have been shown to influence work quality significantly.

So that the frame of mind can be described as follows:

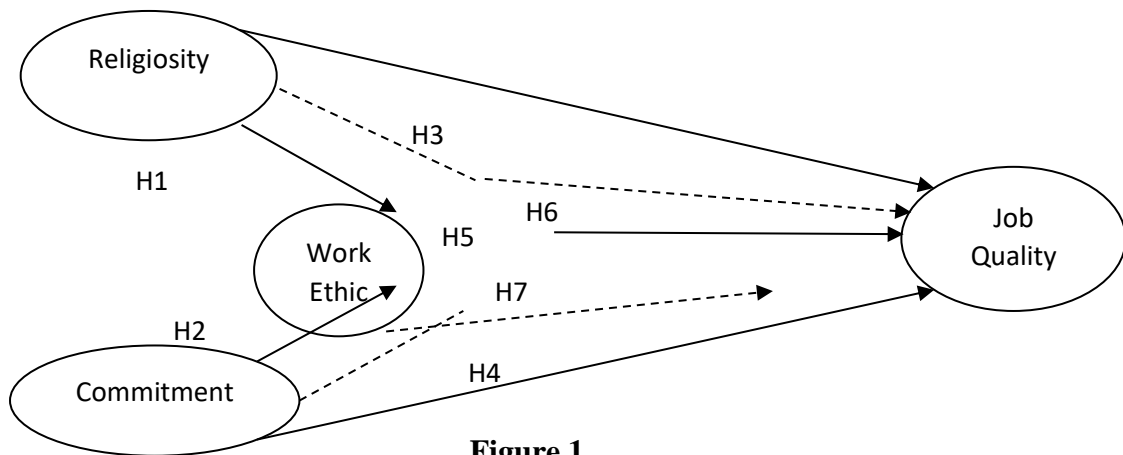


Figure 1
Conceptual Framework

Where:

X1	= Religiosity
X2	= Commitment
Y	= Work Ethics
Z	= Job Quality

6. Research Hypothesis

Based on the description above, the writer takes the hypothesis that:

- a. Religiosity has a positive effect on the work ethic of employees.
- b. Commitment has a positive effect on the work ethic of employees.
- c. Religiosity has a positive effect on the quality of work.
- d. Work ethic has a positive effect on the quality of employee work
- e. Commitment has a positive effect on the quality of employee work
- f. Religiosity influences work quality through work ethic as an intervening variable.
- g. Commitment influences work quality through work ethic as an intervening variable.

RESEARCH METHODE

This research is included in the category of verifiable quantitative research. Verified research wants to test the truth through data collection in the field (Creswell & Creswell, 2003). The verifiable nature wants to test the truth of a hypothesis carried out through data collection in the field, where in this study, verifiable research aims to determine the influence of religiosity, commitment, and work ethic on the quality of work of employees at Baitul Maal wat Tamwil in Brebes Regency and Purbalingga Regency.

1. Operationalization of Variables

Based on the title of this study, namely the partial and simultaneous influence of religiosity, commitment, and work ethic on the quality of work of employees in Baitul Maal wat Tamwil in Brebes Regency and Purbalingga Regency, the author revealed several functional variable studies, namely as follows:

a. Independent Variables

It is a variable whose existence is not influenced and does not depend on other or stand-alone variables. For example, this study's independent variables apply the values of religiosity (X1) and commitment (X2).

b. Dependent Variable

It is a bound or non-free variable or, in other words, a variable influenced by an independent variable or another variable. The ones that function as dependent variables in this study are work ethic (Y) and work quality (Z). The operationalization design of these variables, including variables, variable concepts, indicators, measurement scales, and data sources, is based on the grand theory previously stated above and several previous studies.

2. Data Collection Techniques

The object of this study is employees at KSPPS Baitul Maal wat Tamwil in Brebes Regency and Purbalingga Regency as many as 83 people, namely: KSPPS BMT Al Amanah Sirampog as many as 6, KSPPS BMT Bina Ummat Brebes as many as ten people, KSPPS BMT Amanah Salem as many as 0 people, KSPPS BTM Brebes as many as ten people and KSPPS BMT NU Sejahtera Bumiayu, KSPPS BMT BUS Brebes Branch, KSPPS BMT Fatayat Brebes, KSPPS BMT BUM Brebes Branch 14 people each, KSPPS BMT DAS Purbalingga 10 people. However, due to some obstacles in the field, 56 questionnaires were obtained that were filled in entirely and could be used as research material. This technique can be categorized as probability sampling (Sugiyono, 2011). Probability sampling is a part or representative of the population to be studied (Arikunto, 2010).

3. Data Processing Techniques

Questionnaires are the main technique for collecting primary data from respondents. A questionnaire consists of several Statement items with 5 (five) scales or alternative answers intended to collect data. The data generated from the distribution of this questionnaire is ordinal scale considering that the questionnaire is spread using a Likert scale with a range of 1-5. SA: Strongly Agree; A: Agreed; N: Neutral; TS: Disagree; SD: Strongly disagree. Using ordinal scales does not allow obtaining absolute values from the object under study.

4. Data Analysis

To analyze field research data using Structural Equation Modeling (SEM) PLS. Partial Least Square (PLS) is a prediction. The latent variable is defined as the sum of its indicators. PLS aims to estimate the parameter model based on the ability to minimize the residual variance of dependent variables (Ghozali, 2014).

RESULT AND DISCUSSION

1. Descriptive Analysis

The tabulation results were processed using the SEM PLS program, which produced a statistical description of the research variables, as shown in table 4.2 below:

Table 4.2

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
Religiosity	56	48.00	70.00	59.6429	4.91909
Commitment	56	21.00	37.00	29.3393	3.88132
Work Ethics	56	25.00	40.00	32.9821	3.67048
Job Quality	56	32.00	47.00	37.9464	3.07730
Valid N (listwise)	56				

Source: primary data processed, 2023

Based on Table 4.2 above, Religiosity (X1) has a minimum value of 48.00, which means that of all respondents who gave the lowest rating, the answer to religiosity was 48.00. The maximum score is 70.00, which means that of all respondents who gave the highest rating of communication answers was 70.00. The average value of religiosity was 59.6429, meaning that of all respondents who answered religiosity, the average respondent assessed was 59.6429. While the standard deviation of 4.9190 means that the size of data dissemination from the religiosity variable is 4.9190 from 56 respondents.

The commitment variable (X2) has a minimum value of 21.00, meaning that of all respondents who gave the lowest rating, the answer to commitment was 21.00. The maximum score was 37.00, which means that of all respondents who gave the highest rating, the answer to commitment was 37.00. The average commitment score was 4.01040, meaning that of all respondents who gave answers to commitments, the average respondent assessed 29.5417. Meanwhile, the standard deviation of 4.01040 means that the size of the data spread of the commitment variable is 4.01040 from 56 respondents.

The work ethic variable (Z) has a minimum value of 25.00 which means that of all respondents who gave the lowest rating, the answer to work ethic was 25.00. The maximum score is 40.00, which means that of all respondents who gave the highest rating, the answer to work ethic was 40.00. The average work ethic score was 33.2917, meaning that of all respondents who gave answers to commitments, the average respondent assessed 33.2917. While the standard deviation of 3.70714 means that the size of the data spread of the work ethic variable is 3.70714 from 56 respondents.

The work quality variable (Y) has a minimum value of 32.00, meaning that of all respondents who gave the lowest assessment, the answer to work quality was 32.00. The maximum score is 47.00, which means that of all respondents who gave the highest rating, the answer to the quality of work was 47.00. The average score of work quality was 38.3333, meaning that of all respondents who gave answers to commitments, the average respondent assessed was 38.3333. While the standard deviation of 3.09655 means that the size of data dissemination from the work quality variable is 3.09655 from 56 respondents.

2. SEM-PLS Analysis

a. Evaluation of Measurement (outer) Model

As for the measurement model for validity and reliability tests, the model determination coefficient and the path coefficient for the equation model can be seen in Figure 2 below:

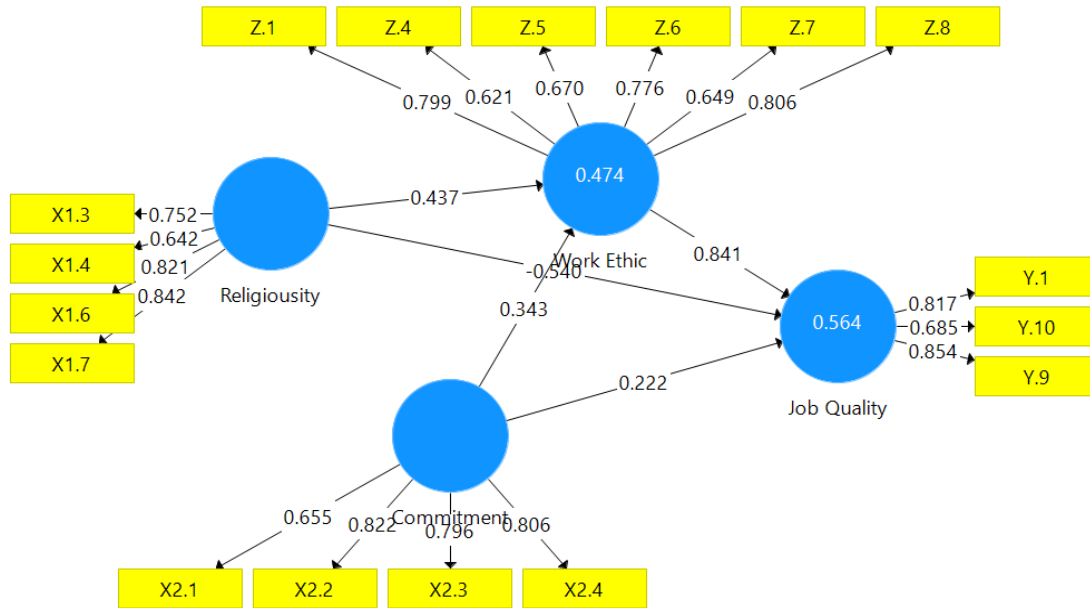


Figure 3. The measurement model output, 2023

b. Convergent Validity

Table 4.3
AVE dan *Communality*

	AVE	Communality
Commitment	0.597	0.904
Job Quality	0.622	0.821
Religiosity	0.590	0.864
Work Ethic	0.525	0.743

Source: Output *Smart-PLS* 3.2.9, 2023

The convergent validity of the measurement model using reflective indicators is assessed based on the loading factor of the indicators that measure the construct. In this study, there were four constructs with several indicators between 4 to 8 indicators with a scale of 1 to 5. Based on the results of the loading factor above, it can be concluded that the construct has excellent convergent validity.

c. Discriminate Validity

Discriminant validity testing is carried out to prove whether the indicator on a construct will have the most significant loading factor in the construct it forms than the loading factor with other constructs. You can see the cross-loading in Table 4.4 below:

Table 4.4
Cross Loading

	Commitment	Job Quality	Religiosity	Work Ethic
X1.3	0.301	0.127	0.752	0.455
X1.4	0.37	-0.079	0.642	0.29
X1.6	0.447	0.14	0.821	0.516
X1.7	0.56	0.082	0.842	0.59
X2.1	0.655	0.218	0.426	0.321
X2.2	0.822	0.39	0.398	0.558
X2.3	0.796	0.263	0.559	0.522
X2.4	0.806	0.385	0.345	0.352
Y.1	0.361	0.817	0.162	0.556
Y.10	0.442	0.685	0.177	0.38
Y.9	0.236	0.854	-0.032	0.538
Z.1	0.459	0.612	0.43	0.799
Z.4	0.551	0.32	0.516	0.621
Z.5	0.413	0.262	0.654	0.67
Z.6	0.469	0.551	0.348	0.776
Z.7	0.22	0.468	0.254	0.649
Z.8	0.389	0.503	0.507	0.806

Source: Output *Smart-PLS* 3.2.9, 2023

Based on table 4.4 above, showing work ethic indicators also have a higher loading factor value than loading factors with other constructs. The same is true of commitment indicators. Thus, latent constructs predict indicators on their blocks better than other ones.

d. Composite Reliability and Cronbach's Alpha

In addition to the construct validity test, a construct reliability test was also carried out as measured by composite reliability and Cronbach's alpha of the indicator block that measures the construct. The following are the results of composite reliability and Cronbach's alpha tests from Smart PLS:

Table 4.5
Composite Reliability dan Cronbach's Alpha

<i>Construct</i>	<i>Composite Reliability</i>	<i>Cronbach's Alpha</i>
Commitment	0.855	0.777
Job Quality	0.831	0.699
Religiosity	0.851	0.772
Work Ethic	0.868	0.815

Source: Output *Smart-PLS* 3.2.9, 2023

A construct is declared reliable if it has a composite reliability value above 0.70 and Cronbach's alpha above 0.60 (Ghozali, 2014). From the output of Smart-PLS

above, all constructs have a composite reliability value above 0.70 and Cronbach's alpha above 0.60. So it can be concluded that the construct has good reliability.

e. Inner Model Testing

The structural model of this study can be seen in the following figure:

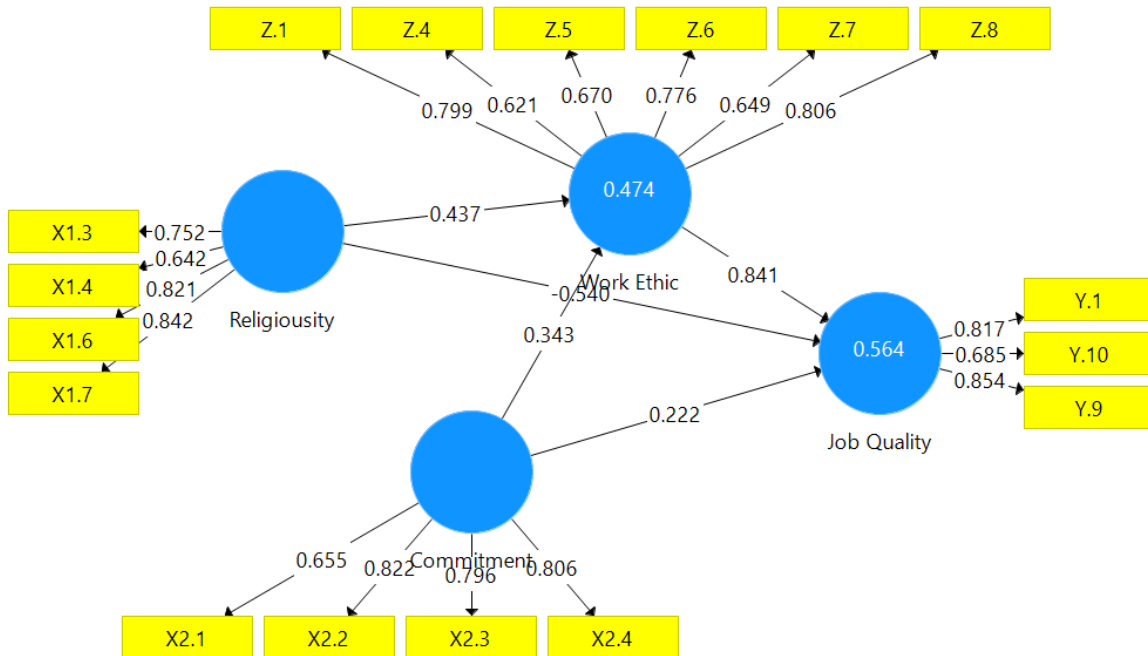


Figure 4. Structural model output, 2023

To assess the significance of the prediction model in structural model testing, it can be seen from the *t-statistical* value between the independent variable to the dependent variable in the *Path Coefficient* table in the Smart-PLS output below:

Table 4.6
Path Coefficients (Mean, STDEV, t-Value)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Commitment -> Job Quality	0.222	0.237	0.163	1.357	0.175
Commitment -> Work Ethic	0.343	0.373	0.15	2.283	0.023
Religiosity -> Job Quality	-0.540	-0.467	0.178	3.031	0.003
Religiosity -> Work Ethic	0.437	0.428	0.177	2.469	0.014
Work Ethic -> Job Quality	0.841	0.792	0.169	4.979	0.000
Commitment -> Work ethic -> Job Quality	0.288	0.298	0.137	2.107	0.036
Religiosity -> Work ethic -> Job Quality	0.367	0.335	0.148	2.487	0.013

Source: Smart-PLS Output 3.2.9, 2023

f. Hypothesis Testing

1) Hypothesis Testing H1

The first hypothesis tests whether commitment directly affects the quality of Employee work. The test results showed that the p-value of commitment to work quality was 0.175, and the t-statistic was 1.357. These results state that the t-statistics are insignificant since <1.96 while the p-value is >0.05 , so the first hypothesis is rejected. This result proves that commitment is not proven to influence employees' quality of work directly.

2) Hypothesis Testing H2

The second hypothesis tests whether commitment positively affects the Employee's work ethic. The test results showed that the p-value of commitment to work ethic was 0.023, and the t-statistics were 2.28. From these results are expressed significant t-statistics. Because <1.96 while the p-value is >0.05 so the second hypothesis is accepted. This result proves that commitment positively influences the Employee's work ethic, so it can be concluded that the second hypothesis is accepted.

3) Hypothesis Testing H3

The third hypothesis tests whether religiosity positively affects employees' quality of work. The test results showed that the value of the beta coefficient of religiosity to the quality of work was 0.003, and the t-statistic was 3.031. From these results are expressed significant t-statistics. Because <1.96 while the p-value is >0.05 so the third hypothesis is accepted. This result proves that religiosity is proven to have a positive influence on the quality of work of employees.

4) Hypothesis Testing H4

The fourth hypothesis tests whether religiosity positively affects work ethic and impacts employees' quality of work. The test results showed that the value of the beta coefficient of religiosity to the quality of work was 2.469, and the t-statistic was 0.023. From these results are expressed significant t-statistics. Because <1.96 while the p-value is >0.05 so the fourth hypothesis is accepted. This result proves that religiosity is proven to have a positive influence on work ethic and has an impact on the quality of work of employees.

5) Hypothesis Testing H5

The fifth hypothesis tests whether work ethic positively affects employees' quality of work. The test results showed that the value of the beta coefficient of commitment to work ethic was 0.000, and the t-statistic was 4.979. From these results are expressed significant t-statistics. Because <1.96 while the p-value is

>0.05 so the fourth hypothesis is accepted. This result proves that work ethic is proven to have a positive influence on employee work quality.

6) Hypothesis Testing H6

The sixth hypothesis tests whether commitment positively affects employee work quality by job ethics as a mediating variable. The test results showed that the probability value of commitment and work ethic to work quality was 0.036, and the t-statistics were 2.217. From these results are expressed significant t-statistics. Because <1.96 while the p-value is <0.05 so the sixth hypothesis is accepted. This result proves that work ethic is proven to have a positive influence on the quality of employees' work.

7) Hypothesis Testing H7

The seventh hypothesis tests whether religiosity positively affects employees' quality of work with work ethos as a mediating variable. The test results showed that the value of the beta coefficient of religiosity to the quality of work was 2.487, and the t-statistic was 0.013. From these results are expressed significant t-statistics. Because <1.96 while the p-value is >0.05 so the seventh hypothesis is accepted. This result proves that religiosity is proven to have a positive influence on work ethic and has an impact on the quality of work of employees.

3. Discussion

The first finding states that the religiosity variable positively affects work ethic. This result means that an employee who values and is committed to religious values will have a good work ethic. Furthermore, the commitment variable positively affects work ethic, which can be interpreted that a highly committed employee will also increase his work ethic. Therefore, the following findings conclude that the religiosity variable influences work quality, and work ethic positively affects work quality.

On the other hand, the role of work ethic as a mediating variable is also proven. Based on testing the fifth hypothesis, the commitment variable positively affects work quality with work ethic as a mediating variable. Furthermore, religiosity also influences work quality, with work ethic as a mediating variable.

CONCLUSION

This study used a sample of 56 respondents, who were employees of Baiutul maal wat Tamwil in Brebes Regency and Purbalingga District, which is analyzed by the SEM-PLS method. The results showed that religiosity has a positive effect on work ethic and work quality directly, and commitment also has a positive effect on work ethic. So then, commitment does not directly affect employees' quality of work, while work ethic is proven to have a positive effect. Further results show that religiosity is proven to affect work quality with work ethic as an intervening

variable. At the same time, commitment variables are also proven to positively affect work quality, with work ethic as an intervening variable.

Limitations in research. Then in the following research, it is hoped that it can test with a more developed model and add broader variables, such as employee engagement so that the research results can better give a better picture.

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