The Role Of Islamic Work Culture In Moderating The Influence Of Overtime Work, Empowerment, And Procrastination On Employee Performance

Peran Budaya Kerja Islami Dalam Memoderasi Pengaruh Kerja Lembur, Pemberdayaan, Dan Prokrastinasi Terhadap Kinerja Karyawan

Dwi Setyaningrum
Universitas Islam Negeri Salatiga
Email: dwisetianingrum02@gmail.com

Saifudin
Universitas Islam Negeri Salatiga
Email: saifudin@uinsalatiga.ac.id

Abstract:
Human Resources are the most important aspect for a company, because this is where sustainable production must be achieved. The success or failure of a company in achieving its goals is determined by the professional level and ability of its employees in completing the tasks given by their superiors. Human resources have a function as a driving force, maintaining the success of a business and controlling it. The approach in this research uses quantitative and data collection by distributing questionnaires. The population in this study were all PT AML. The sample used was 309 respondents. The sampling technique uses a saturated sampling technique. The data analysis technique uses multiple linear regression analysis with the help of SPSS for Windows version 22 software. The conclusions of this research are (1) Working overtime, empowerment, and procrastination influence employee performance. (2) Islamic work culture is able to moderate the influence of working overtime, empowerment and procrastination on employee performance at PT. AML

Keywords: Islamic Work Culture, Overtime Work, Employee Performance

Abstrak:
Sumber Daya Manusia merupakan aspek terpenting bagi sebuah perusahaan, karena disinilah produksi berkelanjutan harus tercapai. Berhasil atau tidaknya suatu perusahaan dalam mencapai tujuannya ditentukan oleh tingkat profesionalitas dan kemampuan karyawannya dalam menyelesaikan tugas yang diberikan oleh atasannya. Sumber daya manusia mempunyai fungsi sebagai penggerak, menjaga keberhasilan suatu usaha dan mengendalikannya. Pendekatan dalam penelitian ini menggunakan kuantitatif dan pengumpulan data dengan menyebarkan kuesioner. Populasi dalam penelitian ini adalah seluruh PT AML. Sampel yang digunakan sebanyak 309 responden. Teknik pengambilan sampel menggunakan teknik sampling jenuh. Teknik analisis data menggunakan analisis regresi linier berganda dengan bantuan software SPSS for Windows versi 22. Kesimpulan penelitian ini adalah (1) Kerja lembur, pemberdayaan, dan prokrastinasi berpengaruh terhadap kinerja karyawan. (2) Budaya kerja Islami mampu memoderasi pengaruh kerja lembur, pemberdayaan dan prokrastinasi terhadap kinerja karyawan pada PT. AML

Kata Kunci: Budaya Kerja Islami, Kerja Lembur, Kinerja Karyawan

INTRODUCTION

Human Resources are the most important aspect for a company, because this is where sustainable production must be achieved. The success or failure of a company

63

in achieving its goals is determined by the professional level and ability of its employees in completing the tasks given by their superiors. Human resources have a function as a driving force, maintaining the success of a business and controlling it. An organization will be more competitive if its human resources are better[1] . Companies use various methods to improve employee performance, including PT. AML.

Human resources are special factors and skills that differentiate one company from another. The location of human resources can play an important role in a company, as well as the implementation of all forms of administrative functions. Human resources can also be described as work inputs, which can be in the form of efficiency based on processes which are first input and then output.[2].

Employees are an organization's most important asset because they have the skills, abilities and creativity the organization needs to achieve its goals. With increasingly fierce competition between companies today, employees are expected to have a strong commitment to the organization in order to achieve optimal performance and keep the organization moving forward.[3]. Based on observations in the field, the author found several problems. The following are the performance conditions of employees at PT. AML seen from the assessment results from January 2022 to September 2023 can be seen in table 1 below :

Table 1. Employee Performance Assessment at PT. AML

Tahun	Triwulan	Penilaian *Key Performance Indicator*						Jumlah Pegawai
		A (Istimewa)	%	B (Baik)	%	C (Cukup)	%	
2022	I	170	57,62	75	25,42	50	16,94	295
	II	175	59,32	68	23,050	52	17,62	295
	III	165	55,93	70	23,72	60	20,33	295
	IV	170	57,62	75	25,42	50	16,94	295
2023	I	175	54,69	80	25	65	20,31	320
	II	170	53,12	80	25	70	21,88	320
	III	180	56,25	75	23,43	65	20,31	320

Source : PT. AML

---

[1] Nur Huri Mustofa Istiqomah, "Pengaruh Kerjasama Tim, Motivasi Kerja, Dan Kepuasan Kerja Terhadap Kinerja Karyawan Dengan Etika Kerja Islam Sebagai Variabel Moderasi," *Journal of Economics and Business UBS* 12, no. 1 (2023): 5–24, http://repo.iain-tulungagung.ac.id/5510/5/BAB 2.pdf.

[2] Lisa Efrina, "Pengaruh Kepemimpinan Islami Terhadap Kinerja Karyawan Pada Perusahaan Multifinance Syari'Ah Di Provinsi Lampung," *Srikandi: Journal of Islamic Economics and Banking* 1, no. 2 (2022): 73–80, https://doi.org/10.25217/srikandi.v1i2.2514.

[3] Efrina.

From the table data above it can be seen that based on information from personnel management at PT. AML stated that the company had not been able to achieve maximum performance in accordance with the specified target, namely 62.5% excellent performance. Conditions that have not yet been dealt with still exist at PT. AML, the obstacles include the level of employee negligence which is still high. Employee performance can also be seen from overtime work, empowerment and procrastination.

Overtime is work carried out by employees on orders from superiors or on weekly holidays or holidays. The principle of overtime may look attractive at first glance, but in reality it must be implemented as soon as possible to ensure business success in a company. Overtime is part of the project work plan to complete production processes that cannot be completed within normal working days or regular shifts. Companies often choose overtime because it does not create coordination problems that need to be overcome when the company needs to add staff (overstaffing) or change work schedules (teams). Employees who are working overtime need empowerment from their superiors[4]. Research was conducted regarding the working overtime variable Nugraheni,[5] Mumtaza et al.[6], Restyawan[7], and Muhammad,[8] which states that working overtime has a positive and significant effect on employee performance.

Empowerment or also called empowerment is the process of giving trust and authority to people, especially employees, thereby increasing their sense of responsibility, making them more independent or better able to solve their own problems. To continue to develop, employees need space to develop their enthusiasm and abilities. Employees who are given empowerment will show a more flexible attitude towards existing changes. This flexibility is possible because in carrying out

---

[4] Redjki Sakti Restyawan, "Manfaat Dan Dampak Sistem Kerja Lembur Dalam Persepsi Organisasi Dan Karyawan," 2019.

[5] "Pengaruh Kerja Lembur Dan Lingkungan Kerja Terhadap Kinerja Karyawan Pt Intan Pariwara," *Universitas Widya Dharma Klaten*, 2019.

[6] "Pengaruh Over Time Dan Pengembangan Karir Terhadap Kinerja Karyawan Pada Pt. Socfin Indonesia Medan," *Journal Economic Management and Business* 1, no. 2 (2023): 157–68, https://doi.org/10.46576/jfeb.v1i2.2983.

[7] "Manfaat Dan Dampak Sistem Kerja Lembur Dalam Persepsi Organisasi Dan Karyawan."

[8] "Analisis Indeks Rasio Kerja Lembur Terhadap Kinerja Pelaksanaan Pondasi Rakit (Studi Kasus : Proyek Woman And Child Cancer Care Building At Dharmais Cancer Hospital)," *Repository.Pnj.Ac.Id*, 2023, https://repository.pnj.ac.id/id/eprint/357/%0Ahttps://repository.pnj.ac.id/id/eprint/357/1/4TKG1_ TASYA PUTRI ARTANTI_HALAMAN IDENTITAS.pdf.

their work, employees have the right to make decisions and do not always need permission from their superiors. Bosses will empower their employees if they work seriously, not employees who always procrastinate on the work given to them[9]. Research regarding the empowerment variable was carried out by researchers Pusparini, [10] which states that empowerment has a significant positive effect on employee performance.

Procrastinating on work or not doing tasks according to the specified time is usually called procrastination. Procrastination behavior is very detrimental both in material and non-material terms. In particular, for example, when work on a publication is not uploaded to the site on time, this leads to reduced performance attribution. Without realizing it, this procrastination is often accompanied by feelings of guilt, anger and worthlessness. Procrastination at work can cause career disruption, role conflict, and social relationships between employees and superiors[11]. Research condcted by Sofyanty, [12] with results stating that procrastination has a negative effect on employee performance.

Performance is the result of work or work achievements achieved through the implementation of work plans within a certain period of time. Achieving employee performance is an effort, an activity in order to carry out effective work activities and complete work on time. The duties and functions of employees are carrying out work in accordance with their duties[13].

Islamic work culture is a philosophy based on a view of life as values that become traits, habits and even motivation that are instilled in a group and are reflected in attitudes that become behavior, ideals, views, opinions and actions that are manifested in This form of work faces various business challenges in the future. Research

---

[9] W. Maharani, S. A., & Widiartanto, "Pengaruh Self-Efficacy, Coaching Dan Empowerment Terhadap Kinerja Karyawan Cv. Laxita Paramitha Semarang (Studi Pada Mahasiswa S1 Universitas Diponegoro). Jurnal Ilmu Administrasi Bisnis, 6(3), 534–543," 2017.

[10] "Pengaruh Leader Member Exchange Dan Empowerment Terhadap Kinerja Karyawan Melalui Kepuasan Kerja," *Jurnal Ilmu Manajemen (JIM)* 6, no. 2 (2018): 38–50.

[11] Shinta Burhani and Budi Hartono, "Hubungan Antara Kelelahan Bekerja Dengan Prokrastinasi Dan Pengaruhnya Terhadap Kinerja Pegawai" 6 (2023): 1–17.

[12] "Perilaku Cyberloafing Ditinjau Dari Psychological Capital Dan Adversity Quotient," *Widya Cipta: Jurnal Sekretari Dan Manajemen* 3, no. 2 (2019): 186–94.

[13] Sedarmayanti Sedarmayanti and Nunur Rahadian, "Hubungan Budaya Kerja Islam Dan Lingkungan Kerja Terhadap Peningkatan Kinerja Pegawai Pada Lembaga Pendidikan Tinggi," *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu Dan Praktek Administrasi* 15, no. 1 (2018): 63–77, https://doi.org/10.31113/jia.v15i1.133.

conducted by one of the researchers, Irmayanti et al., [14] states that Islamic work culture has a positive and significant effect on employee performance.

Company PT. AML whose address is Congol, Karangjati, Kec. Bergas, Semarang Regency, Central Java 50552 is engaged in manufacturing with semi-finished goods in the form of barecore. The problem currently faced by the company is employee performance that has not reached the company's targets and the factors that influence this include overtime work, empowerment and procrastination.

Theoretical basis

    a. Working Overtime

Working Overtime is part of the company's work plan and is intended to complete production processes that cannot be carried out on normal working days or normal shifts. Overtime time must be balanced with the availability of supporting factors such as labor (employees), supplies and work tools when needed. This additional work requires more labor, both in quality and quantity [15].

Indicators working overtime according to Luo Lu et., [16] are as follows :

1. Working hours, refers to the time employees spend at work.
2. Suitability, refers to the suitability of the employee to the job and work environment.
3. Job satisfaction. Refers to the level of satisfaction felt by employees with their work and work environment
4. Wages, refers to payments that employees receive for services or work performed.

    b. Empowerment

Empowerment involves giving responsibility and authority to employees or employees who are used to making decisions. Empowerment is one way to build trust between employees and superior management[17].

---

[14] "Pengaruh Kompetensi Dan Budaya Kerja Islam Terhadap Kinerja Karyawan," *Prospek: Jurnal Manajemen Dan Bisnis* 2, no. 1 (2020): 111, https://doi.org/10.23887/pjmb.v2i1.26274.

[15] Nugraheni, "Pengaruh Kerja Lembur Dan Lingkungan Kerja Terhadap Kinerja Karyawan Pt Intan Pariwara."

[16] "Work Overtime and Personal Preference among Taiwanese Employees," *The Eletronic Library* 34, no. 1 (2011): 1–5.

[17] Pusparini, "Pengaruh Leader Member Exchange Dan Empowerment Terhadap Kinerja Karyawan Melalui Kepuasan Kerja."

Empowerment indicators according to Kuo *et al.* (2010) researchers are as follows :

1. Meaning, refers to the extent to which employees have an individual relationship about their work or a sense of purpose.

2. Competence, refers to the extent to which employees believe that they have the skills and competencies needed to do their jobs well.

3. Self-determination, looking at the extent to which employees have freedom in carrying out their work in the company.

4. Impact, refers to the extent to which an employee believes that he can influence the organizational system in which he works.

c. Procrastination

Procrastination is when someone stops doing something or a job for an unpleasant reason or even without a clear reason. Some people consider having a lot of work to be done as a reason to put off their work. However, in reality this is not the case. Deterioration will occur if you do not prioritize, are not committed, and are inconsistent. Acute time thieves will be so scared that they won't be able to handle the situation. Procrastination can lead to a work backlog, which makes work more difficult and increases work pressure depending on deadlines. People who procrastinate have to increase the number of hours they work, work overtime, or complete their work at home. Lack of sleep can cause concentration problems and psychological problems such as frustration, depression, or even depression. The quality of work tends to be less than optimal[18].

Procrastination indicators according to Sari & Fakhruddiana, [19] researchers are as follows :

1. Inability to start and complete tasks on time.

2. Being late in completing tasks due to doing other things that are less important.

3. Time gap between plans and actual performance.

---

[18] Devi Sofyanty, "Prokrastinasi Kerja Ditinjau Dari Kinerja Dan Iklim Organisasi" 4, no. 11 (2011): 11–12.

[19] "Internal Locus of Control, Social Support and Academic Procrastination among Students in Completing the Thesis," *International Journal of Evaluation and Research in Education* 8, no. 2 (2019): 363–68, https://doi.org/10.11591/ijere.v8i2.17043.

4. Do other activities that are more enjoyable.

d. Employee Performance

Human resource performance can be defined as work performance or work results achieved by human resources within a certain period of time in carrying out their work duties in accordance with the responsibilities given to them. For organizations to function well, members must be motivated to join and stay, and they must make spontaneous and innovative contributions beyond their formal responsibilities[20].

Employee performance indicators according to Na-Nan et al., [21] researchers are as follows :

1. Job quality, demonstrated by neatness, connectedness, accuracy in work results while still paying attention to the volume of work. To minimize errors in completing work in the progress of the company, this can be done by improving the quality of work properly.

2. Job quantity, shows the efficiency and effectiveness of various types of work at the same time so that company goals are achieved.

3. Job time, shows the time needed to complete the job, this involves time efficiency and setting a good schedule to ensure the job is completed on time.

e. Islamic Work Culture

The Islamic work culture philosophy is based on a view of life as values that become characteristics, habits and motivation in the life of a group or corporate organization. This view is then reflected in attitudes in behavior, beliefs, ideals, ideas, opinions and actions taken. Islamic work culture is a perception held by all workers in an organization[22]. Therefore, each worker will have different values, beliefs, and behaviors that suit their organization.

---

[20] Laila Hubbil Fadilah, Netty, and Laura.S, "Pengaruh Self Efficacy Dan Empowerment Terhadap Kinerja Karyawan Dengan Budaya Organisasi Sebagai Variabel Moderating Pada PT.TAMAN IMPIANJAYA ANCOL," *Media Manajemen Jasa* 6, no. 1 (2018): 32–44.
[21] "Factor Analysis-Validated Comprehensive Employee Job Performance Scale," *International Journal of Quality and Reliability Management* 35, no. 10 (2018): 2436–49, https://doi.org/10.1108/IJQRM-06-2017-0117.
[22] Sedarmayanti and Rahadian, "Hubungan Budaya Kerja Islam Dan Lingkungan Kerja Terhadap Peningkatan Kinerja Pegawai Pada Lembaga Pendidikan Tinggi."

Islamic work culture indicators according to Hoque et al., [23] researchers are as follows :

1. Cooperation, is about working together in a team, supporting each other and sharing knowledge to achieve common goals.

2. Justice, treating all employees fairly and equally without discrimination, and providing equal opportunities to develop.

3. Honesty, it is important to always tell the truth, including admitting mistakes and communicating openly.

4. Accountability, every employee must be responsible for their actions and decisions, and be ready to accept the consequences of their actions.

5. Work enthusiasm, includes enthusiasm and motivation in doing work, contributing optimally, and having a positive attitude towards work tasks.

6. Intention, it is important to have clear and good intentions in carrying out actions, ensuring that all actions are carried out with the right and good goals.

Hypothesis

Based on the problem formulation described in the problem formulation, the hypothesis of this research is as follows:

H1 : There is a significant effect of working overtime on employee performance at PT. AML.

H2 : There is a significant influence of empowerment on employee performance at PT. AML.

H3 : There is a significant influence of procrastination on employee performance at PT. AML.

H4 : There is a significant influence of Islamic work culture on employee performance at PT. AML.

H5 : Islamic work culture is able to moderate the influence of working overtime on employee performance at PT. AML.

H6 : Islamic work culture is able to moderate the influence of empowerment on employee performance at PT. AML.

---

[23] "Islamic Work Culture: Features and Framework from Islamic Perspective," *Humanomics* 29, no. 3 (2013): 202–19, https://doi.org/10.1108/H-06-2013-0040.

H7   : Islamic work culture is able to moderate the influence of procrastination on employee performance at PT. AML.

RESEARCH METHODS

Research Variable

In this research there are three variables used, namely the independent variable, the dependent variable and the moderating variable. The independent variables in this research are working overtime, empowerment, and procrastination. Then the dependent variable is employee performance, and the moderating variable is Islamic work culture.

Research Approaches and Techniques

This research approach uses a quantitative approach. Quantitative research, as the name suggests, requires a lot of use of numbers, starting from collecting data, interpreting that data, and displaying the results[24].

In carrying out this research, the research technique used to determine the effect of working overtime, empowerment, and procrastination on employee performance with Islamic work culture as a moderating variable is a causal (cause and effect) design.

Population and Sample

Population is a unit of individuals or subjects in an area and time with certain qualities that will be observed or researched. In this research, the population is employees at PT. AML numbered 320 people while those who were Muslim numbered 309.

The sample is part of the population that will be used as a subject in research as a representative of the members of the population[25]. The data used in this research used saturated sampling techniques. Saturated sampling means that the entire

---

[24] Lis Aisah, "Pengaruh Motivasi Kerja Dan Kompensasi Terhadap Kinerja Karyawan (Studi Kasus Pada PT. Giat Bersama Usaha Ponorogo)," 2019.
[25] Supardi.

population is sampledl[26]. So the sample used in this research was 309 respondents who were employees of PT. AML.

Research Instrument

The researcher developed a research instrument in the form of an instrument grid and a number of statements/questions. The questionnaire grid in this research is in the following table:

Table 2 Instrumen Grille

No	Variable	Indicator code	Indicator	Number of Statement
1.	Working Overtime (X1)	X1.1	Working hour	1 items
		X1.2	Suitability	1 items
		X1.3	Job statisfaction	1 items
		X1.4	Wages	1 items
2.	Empowerment (X2)	X2.1	Meaning	4 items
		X2.2	Competence	4 items
		X2.3	Self-determination	4 items
		X2.4	Impact	3 items
3.	Procrastination (X3)	X3.1	Inability to start and complete tasks on time.	1 items
		X3.2	Being late in completing tasks due to doing other things that are less important	1 items
		X3.3	Time gap between plans and actual performance	1 items
		X3.4	Do other activities that are more enjoyable	1 items
4.	Employee Performance (Y)	Y1	Job quality	3 items
		Y2	Job quantity	3 items
		Y3	Job time	3 items
5.	Islamic Work Culture (Z)	Z1	Cooperation	1 items
		Z2	Justice	1 items

[26] Anton Bawono and Nur Huri Mustofa, *Pengaruh Budaya Kerja, Lingkungan Kerja Dan Kedisiplinan Terhadap Kinerja Tenaga Pengajar Di Fakultas Ekonomi Dan Bisnis Islam Iain Salatiga*, *LP2M-Press*, 2017.

		Z3	Honesty	1 items
		Z4	Accountability	1 items
		Z5	Work enthusiasm	1 items
		Z6	Intention	1 items
Number of statements				35

Source : Primary Data Is Processed 2024

The type of instrument used in this research is a questionnaire containing statements whose answers are in the form of 5 (five) alternative answers ranging from strongly disagree to strongly agree, so that respondents only choose and mark the check list in the columns deemed appropriate. For the needs of the researcher's analysis, the respondents' answers were scored using a Likert scale[27].

Data Analysis Technique

Data analysis is an activity after data from all respondents or other data sources has been collected. Activities in data analysis are grouping data based on variables and types of respondents, data based on variables from all respondents, presenting detailed variable data, carrying out calculations to test the hypotheses that have been proposed. The data analysis technique used in this research is multiple linear regression analysis[28].

RESULTS AND DISCUSSION

Data Analysis

1. **Instrument test results**

   a. Validity Test

      Validity testing is carried out to find out whether the questionnaire statements can accurately describe what you want to analyze. The significance test can be done by comparing the calculated r value with the r table. An indicator is said to be valid if the calculated r result is greater than the r table[29].

---

[27] Pusparini, "Pengaruh Leader Member Exchange Dan Empowerment Terhadap Kinerja Karyawan Melalui Kepuasan Kerja."

[28] Aisah, "Pengaruh Motivasi Kerja Dan Kompensasi Terhadap Kinerja Karyawan (Studi Kasus Pada PT. Giat Bersama Usaha Ponorogo)."

[29] Ghozali, "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 Edisi 9," *Badan Penerbit Undip*, 2018.

Table 3 Validity Test Results

Variable	Question	*Cottected Item-Total Correlation (R hitung)*	R table 5% (df=N-2=28)	Conclusion
Working Overtime	X1.1	0,855	0,361	Valid
	X1.2	0,733	0,361	Valid
	X1.3	0,889	0,361	Valid
	X1.4	0,874	0,361	Valid
Empowerment	X2.1	0,773	0,361	Valid
	X2.2	0,576	0,361	Valid
	X2.3	0,774	0,361	Valid
	X2.4	0,766	0,361	Valid
	X2.5	0,732	0,361	Valid
	X2.6	0,685	0,361	Valid
	X2.7	0,748	0,361	Valid
	X2.8	0,771	0,361	Valid
	X2.9	0,827	0,361	Valid
	X2.10	0,818	0,361	Valid
	X2.11	0,861	0,361	Valid
	X2.12	0,772	0,361	Valid
	X2.13	0,850	0,361	Valid
	X2.14	0,885	0,361	Valid
	X2.15	0,792	0,361	Valid
Procrastination	X3.1	0,868	0,361	Valid
	X3.2	0,890	0,361	Valid
	X3.3	0,817	0,361	Valid
	X3.4	0,869	0,361	Valid

Employee Performance	Y.1	0,797	0,361	Valid
	Y.2	0,752	0,361	Valid
	Y.3	0,694	0,361	Valid
	Y.4	0,769	0,361	Valid
	Y.5	0,690	0,361	Valid
	Y.6	0,794	0,361	Valid
	Y.7	0,839	0,361	Valid
	Y.8	0,857	0,361	Valid
	Y.9	0,851	0,361	Valid
Islamic Work Culture	Z.1	0,812	0,361	Valid
	Z.2	0,764	0,361	Valid
	Z.3	0,732	0,361	Valid
	Z.4	0,760	0,361	Valid
	Z.5	0,847	0,361	Valid
	Z.6	0,871	0,361	Valid

Source : Primary Data Is Processed 2024

In order to know the difference between the calculated r value and the r table, you need to know what the r table value is first with degree of freedom (df) = n-2 (df) = 30-2 = 28 then it can be seen that the r table value is 0.361 with a significance value of >5%. Based on the data in table 3, it shows that r count > r table, it can be concluded that all statements in the questionnaire are valid and can be used for further research.

b. Reliability Test

Reliability testing is useful for determining the consistency of research instruments[30]. The results of the reliability test from this research are as follows :

---

[30] Ghozali.

Table 4 Reliability Test Results

No.	Variabel	Cornbach's Alpha	Kesimpulan
1.	Working Overtime (X1)	0,856	Reliabel
2.	Empowerment (X2)	0,952	Reliabel
3.	Procrastination (X3)	0,880	Reliabel
4.	Employee Performance (Y)	0,919	Reliabel
5.	Islamic Work Culture (Z)	0,885	Reliabel

Source : Primary Data Is Processed 2024

Based on table 4, it can be concluded that the variables working overtime, empowerment, procrastination, employee performance, and Islamic work culture are reliable as indicated by the Cronbach's alpha value for all variables > 0.60.

2. **Classic Assumption Test**

   a. Normality Test

   This test was carried out with the aim of finding out the residual values/differences in the research that had a normal distribution. Data is said to be normally distributed if the significance value is greater than 0.05.

Table 5 Hasil Kolmograv-simirov Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		309
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.79814020
Most Extreme Differences	Absolute	.050
	Positive	.038
	Negative	-.050
Kolmogorov-Smirnov Z		.874
Asymp. Sig. (2-tailed)		.429

a. Test distribution is Normal.

b. Calculated from data.

Sources : Primer Data Processed 2024

From the data in table 5 it can be concluded that all data is normally distributed as proven by a significance value of 0.429, which means that the value is greater than 0.05, so the data is normally distributed.

b. Multicollinearity Test

The multicollinearity test is used to test whether in the regression model a relationship is found between the independent variables. A good regression model should have no correlation between independent variables.

Table 6 Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
Working Overtime (X1)	0,638	1,569	multicollinearity does not occur
Empowerment (X2)	0,549	1,822	multicollinearity does not occur
Procrastination (X3)	0,805	1,243	multicollinearity does not occur
Islamic Work Culture (Z)	0,645	1,550	multicollinearity does not occur

Source : Primary Data Is Processed 2024

Based on the data in Table 6, it can be concluded that there is no tolerance value that is less than 0.10 and there is no VIF value that exceeds 10, so it can be concluded that there is no multicollinearity.

c. Heteroscedasticity Test

The heteroscedasticity test is used to measure whether in a regression model there is an inequality of variance from the residuals of one observation to another.

Table 7 Heteroscedasticity Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.990	1.104		3.612	.000
working overtime	.008	.061	.009	.125	.901
Empowerment	-.024	.021	-.086	-1.121	.263
X31	-.020	.036	-.035	-.562	.574
islamic work culture	-.035	.040	-.062	-.875	.382

a. Dependent Variable: Abs_RES

Source : Primary Data Is Processed 2024

Based on the glacier test in table 7, the significance value from the table X1 0,901, X2 0,263, X3 0,576 and z 0,382 where the significance value between the independent variable and the absolute residual (Abs-Res) is more than 0.05. So it can be concluded that there are no symptoms of heteroscedasticity.

3. **Statistical Test**

   a. T test results (Partial Test)

   The significance value is what is compared when carrying out the t test. The independent variable can influence the dependent variable if its significance is <0.05 or = 0.05. To find out the results of the t test, see the following table :

Table 8 T test Result

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	11.138	1.615		6.898	.000
working overtime	.278	.088	.151	3.145	.002
Empowerment	.306	.031	.514	9.932	.000
Procrastination	-.307	.052	-.247	-5.889	.000
islamic work culture	.334	.058	.274	5.738	.000

a. Dependent Variable: employee performance

Source : Primary Data Is Processed 2024

Based on the results of the data output in table 4.11, the following regression equation is obtained :

$$Y = \alpha + \beta_1 X_1 - \beta_1 X_2 - \beta_1 X_3 - \beta_2 Z + e$$

$$Y = 11{,}138 + 0{,}278X_1 - 0{,}306X_2 - 0{,}307X_3 - 0{,}334Z + e$$

From the regression equation model above, the following conclusions can be drawn:

1. The constant of 11.138 states that if the independent variable is considered constant, then the average employee performance will increase by 11.138 units.

2. The Working Overtime coefficient (X1) of 0.278 has a calculated t of 3.145 which is greater than the t table, namely 1.968 and a significance of 0.002 which means a sig value. smaller than α 0.05 (sig. 0.002 < α 0.05) then it can be concluded that working overtime has a positive and significant influence on the employee performance variable.

3. Empowerment coefficient (X2) of 0.306 has a calculated t of 9.932 which is greater than the t table of 1.968 and a significance of 0.000 which means a sig value. smaller than α 0.05 (sig. 0.000 < α 0.05), it can be concluded that empowerment has a positive and significant influence on the employee performance variable.

4. The procrastination coefficient (X3) of -0.307 has a calculated t value of -5.889 which is greater than the t table, namely 1.968 and a significance of 0.000 which has a sig value. smaller than α 0.05 (sig. 0.000 α < 0.05), it can be concluded that procrastination has a negative and significant influence on employee performance.

5. The Islamic Work Culture coefficient (Z) as 0.334 has a significance value of 0.000 <0.05 stating that the Islamic work culture variable has a significant effect on the employee performance variable

b. Determinant Coefficient

Shows the strength of the relationship between dependent and independent variables (Y and X) or the contribution of the independent variable to the dependent variable (Y).

Table 9 Determinant Coefficient Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.742[a]	.550	.544	1.739

a. Predictors: (Constant), islamic work culture, procrastination , working overtime, empowerment

Source : Primary Data Is Processed 2024

Based on table 9 of the determinant test, it can be seen that:

1) The correlation coefficient (R) is 0.742, meaning that there is a relationship between the independent variable and the dependent variable.

2) The coefficient of determination (R2) 0.550 means that the contribution of the independent variable influences the dependent variable by 55% while the remaining 45% is influenced by variables outside the model.

c. F Test

Tabel 10 F Test Results

ANOVAᵃ

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1123.252	4	280.813	92.848	.000ᵇ
Residual	919.434	304	3.024		
Total	2042.686	308			

a. Dependent Variable: employee performance

b. Predictors: (Constant), islamic work culture, procrastination , working overtime, empowerment

Source : Primary Data Is Processed 2024

Based on table 10, it shows that the calculated F is 92.848 with a significance value of 0.000, where this significance value is less than the alpha value of 0.05, thus providing a decision that all independent variables together influence the dependent variable significantly.

4. **Moderation Test (MRA)**

The moderation test used in this research is Moderated Regression Analysis (MRA). Because it uses an analysis strategy that maintains sample integrity and offers information to adjust for the impact of moderating variables. MRA is different from subgroup analysis. The type of moderating variable must be determined by comparing two regression equations before using MRA with one predictor variable (X). The following are the results of the moderation test in this research:

Table 11 Moderated Regression Analysis Results

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-28.426	8.629		-3.294	.001

working overtime	-1.390	.562	-.756	-2.474	.014
Empowerment	.831	.192	1.395	4.325	.000
Procrastination	1.787	.525	1.437	3.407	.001
islamic work culture	1.932	.354	1.588	5.453	.000
X1Mode	.069	.024	1.550	2.919	.004
X2Mode	-.023	.008	-1.837	-2.904	.004
X3Mode	-.080	.020	-2.264	-4.018	.000

a. Dependent Variable: employee performance

Source : Primary Data Is Processed 2024

The results of the moderation regression analysis show that the Islamic work culture variable has a significance value of 0.000 < 0.05 and the X1Moderation variable (the interaction between working overtime and Islamic work culture) has a significance value of 0.004 < 0.05. The Islamic work culture variable is able to moderate the influence of the working overtime variable on employee performance.

Likewise, the results of the significance of the Islamic work culture variable are 0.000 < 0.05 and the X2Moderation variable (the interaction between empowerment and Islamic work culture) has a significance value of 0.004 < 0.05. The Islamic work culture variable is able to moderate the influence of the empowerment variable on employee performance.

With a significance value of 0.000 < 0.05 for the Islamic work culture variable and the X3Moderation variable (the interaction between procrastination and Islamic work culture) has a significance value of 0.000 < 0.05. The Islamic work culture variable is able to moderate the influence of the procrastination variable on employee performance.

Because the significance value of Islamic work culture in the statistical test of equality of two is significant and in the MRA test is also significant, Islamic work culture is referred to as a pseudo-moderating variable, namely a variable that moderates the relationship between the independent variable and the dependent variable where the pseudo-moderating variable interacts with the independent variable as well as being dependent variable (Sharma, Durand & Oded, 1981)

CONCLUSION

Based on the results of the analysis conducted on the effect of overtime work, empowerment and procrastination on employee performance with Islamic work culture as a moderating variable case study at PT. AML in Bergas District, a decision can be made that: 1) Overtime work has a significant positive effect on employee performance at PT. AML in Bergas sub-district; 2) Empowerment has a positive and significant effect on employee performance at PT. AML in Bergas sub-district; 3) Procrastination has a significant positive effect on employee performance at PT. AML in Bergas sub-district; 4) Islamic work culture significantly has a positive effect on employee performance at PT. AML in Bergas sub-district; 5) Islamic work culture is able to moderate overtime work on employee performance at PT. AML in Bergas sub-district; 6) Islamic work culture is able to moderate empowerment on employee performance at PT. AML employees in Bergas sub-district; 7) Islamic work culture is able to moderate Islamic work culture is able to moderate procrastination on employee performance at PT. AML in Bergas Subdistrict; 7) Islamic work culture is able to moderate Islamic work culture on employee performance at PT. AML in Bergas District

BIBLIOGRAPHY

Aisah, Lis. "Pengaruh Motivasi Kerja Dan Kompensasi Terhadap Kinerja Karyawan (Studi Kasus Pada PT. Giat Bersama Usaha Ponorogo)," 2019.

Bawono, Anton, and Nur Huri Mustofa. *Pengaruh Budaya Kerja, Lingkungan Kerja Dan Kedisiplinan Terhadap Kinerja Tenaga Pengajar Di Fakultas Ekonomi Dan Bisnis Islam Iain Salatiga. LP2M-Press*, 2017.

Burhani, Shinta, and Budi Hartono. "Hubungan Antara Kelelahan Bekerja Dengan Prokrastinasi Dan Pengaruhnya Terhadap Kinerja Pegawai" 6 (2023): 1–17.

Efrina, Lisa. "Pengaruh Kepemimpinan Islami Terhadap Kinerja Karyawan Pada Perusahaan Multifinance Syari'Ah Di Provinsi Lampung." *Srikandi: Journal of Islamic Economics and Banking* 1, no. 2 (2022): 73–80. https://doi.org/10.25217/srikandi.v1i2.2514.

Fadilah, Laila Hubbil, Netty, and Laura.S. "Pengaruh Self Efficacy Dan Empowerment Terhadap Kinerja Karyawan Dengan Budaya Organisasi Sebagai Variabel Moderating Pada PT.TAMAN IMPIANJAYA ANCOL." *Media Manajemen Jasa* 6, no. 1 (2018): 32–44.

Ghozali. "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 Edisi 9." *Badan Penerbit Undip*, 2018.

Hoque, Nazamul, Mohammad Aktaruzzaman Khan, and Md Masrurul Mowla. "Islamic Work Culture: Features and Framework from Islamic Perspective." *Humanomics* 29, no. 3 (2013): 202–19. https://doi.org/10.1108/H-06-2013-0040.

Irmayanti, Putu Agnes, Made Ary Widiastini, and I Nengah Suarmanayasa. "Pengaruh Kompetensi Dan Budaya Kerja Islam Terhadap Kinerja Karyawan." *Prospek: Jurnal Manajemen Dan Bisnis* 2, no. 1 (2020): 111. https://doi.org/10.23887/pjmb.v2i1.26274.

Istiqomah, Nur Huri Mustofa. "Pengaruh Kerjasama Tim, Motivasi Kerja, Dan Kepuasan Kerja Terhadap Kinerja Karyawan Dengan Etika Kerja Islam Sebagai Variabel Moderasi." *Journal of Economics and Business UBS* 12, no. 1 (2023): 5–24. http://repo.iain-tulungagung.ac.id/5510/5/BAB 2.pdf.

Luo Lu et., al (2011). "Work Overtime and Personal Preference among Taiwanese Employees." *The Eletronic Library* 34, no. 1 (2011): 1–5.

Maharani, S. A., & Widiartanto, W. "Pengaruh Self-Efficacy, Coaching Dan Empowerment Terhadap Kinerja Karyawan Cv. Laxita Paramitha Semarang (Studi Pada Mahasiswa S1 Universitas Diponegoro). Jurnal Ilmu Administrasi Bisnis, 6(3), 534–543," 2017.

Muhammad, Rifat. "Analisis Indeks Rasio Kerja Lembur Terhadap Kinerja Pelaksanaan Pondasi Rakit (Studi Kasus : Proyek Woman And Child Cancer Care Building At Dharmais Cancer Hospital)." *Repository.Pnj.Ac.Id*, 2023. https://repository.pnj.ac.id/id/eprint/357/%0Ahttps://repository.pnj.ac.id/id/eprint/357/1/4TKG1_TASYA PUTRI ARTANTI_HALAMAN IDENTITAS.pdf.

Mumtaza, Febby, Basariah Basariah, and Mierna Zulkarnaen. "Pengaruh Over Time Dan Pengembangan Karir Terhadap Kinerja Karyawan Pada Pt. Socfin Indonesia Medan." *Journal Economic Management and Business* 1, no. 2 (2023): 157–68. https://doi.org/10.46576/jfeb.v1i2.2983.

Na-Nan, Khahan, Kanokporn Chaiprasit, and Peerapong Pukkeeree. "Factor Analysis-Validated Comprehensive Employee Job Performance Scale." *International Journal of Quality and Reliability Management* 35, no. 10 (2018): 2436–49. https://doi.org/10.1108/IJQRM-06-2017-0117.

Nugraheni, Julianti. "Pengaruh Kerja Lembur Dan Lingkungan Kerja Terhadap Kinerja Karyawan Pt Intan Pariwara." *Universitas Widya Dharma Klaten*, 2019.

Pusparini, Atika Ceisa. "Pengaruh Leader Member Exchange Dan Empowerment Terhadap Kinerja Karyawan Melalui Kepuasan Kerja." *Jurnal Ilmu Manajemen (JIM)* 6, no. 2 (2018): 38–50.

Restyawan, Redjki Sakti. "Manfaat Dan Dampak Sistem Kerja Lembur Dalam Persepsi Organisasi Dan Karyawan," 2019.

Sari, Winda Liftiana, and Fuadah Fakhruddiana. "Internal Locus of Control, Social Support and Academic Procrastination among Students in Completing the Thesis." *International Journal of Evaluation and Research in Education* 8, no. 2 (2019): 363–68. https://doi.org/10.11591/ijere.v8i2.17043.

Sedarmayanti, Sedarmayanti, and Nunur Rahadian. "Hubungan Budaya Kerja Islam Dan Lingkungan Kerja Terhadap Peningkatan Kinerja Pegawai Pada Lembaga Pendidikan Tinggi." *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu Dan Praktek Administrasi* 15, no. 1 (2018): 63–77. https://doi.org/10.31113/jia.v15i1.133.

Sofyanty, Devi. "Prokrastinasi Kerja Ditinjau Dari Kinerja Dan Iklim Organisasi" 4, no. 11 (2011): 11–12.

Sofyanty, Devy. "Perilaku Cyberloafing Ditinjau Dari Psychological Capital Dan Adversity Quotient." *Widya Cipta: Jurnal Sekretari Dan Manajemen* 3, no. 2 (2019): 186–94.

Steven, Hartono Jessie, and Arif Partono Prasetio. "Pengaruh Stres Kerja Dan Budaya Kerja Islam Terhadap Kinerja Karyawan." *Jurnal Penelitian IPTEKS* 5, no. 1 (2020): 78–88. https://doi.org/10.32528/ipteks.v5i1.3022.

Supardi. "Populasi Dan Sampel Penelitian Unisia." *Jurnal UNISIA* 13(17) (1993): 100–108.