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Imama Zuchroh, Wijiharta, Sulistyowati, Hendrawati,
Flourien Nurul Ch, Dwi Windu, Said Khaerul W



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PENGANTAR PENERBIT

Assalamu'alaikum warahmatullahi wabarokatub

Sistem ekonomi Islam dianggap sebagai alternatif karena berbeda dengan sistem ekonomi lainnya. Sejarah pergerakan ekonomi Islam di Indonesia sebenarnya berawal dari berdirinya Sarekat Dagang Islam (SDI) pada tahun 1911 yang didirikan di kota Solo oleh H. Samanhudi. Pendirian SDI bertujuan untuk mengatasi persaingan pedagang lokal dengan pedagang asing pada saat itu. Sarekat Dagang Islam kemudian, di bawah kepemimpinan Haji Umar Said Aminoto atau yang kerap dikenal dengan H.O.S Cokroaminoto kemudian berubah menjadi Sarekat Islam (SI) yang beranggotakan para pedagang Islam. Organisasi ini kemudian tidak hanya fokus dalam masalah perdagangan namun juga masalah keagamaan.

Dalam sejarah perkembangan ekonomi Islam dari sisi keuangan sendiri terlihat relatif lambat jika dibandingkan ketika pertama kali muncul pada tahun 1990-an. Namun, demikian telah mengalami kemajuan besar. Ekonomi Islam yang terutama difokuskan pada sektor keuangan ini akan kembali melambat jika tidak didukung oleh sektor riil. Tantangan untuk mengembangkan ekonomi Islam dapat dengan mudah diatasi melalui upaya serius dari semua pihak yang terlibat. Dengan demikian sektor riil harus didorong

untuk bahu-membahu dengan sektor keuangan, agar perkembangannya semakin nyata. Ekonomi Islam dipraktikkan tidak hanya di tingkat perusahaan besar, tetapi juga pada sektor ekonomi kerakyatan.

Dalam perkembangan yang ada saat ini, terlihat bahwa ekonomi Islam cukup mampu menerapkan ekonomi kreatif berbasis digital. Perkembangan ekonomi Islam bukan sekedar wacana. Jauh di semua lapisan masyarakat, mengharapkannya mampu memberikan manfaat lebih bagi tumbuhnya sektor ekonomi kecil, bahkan mikro yang terus tumbuh menjamur. Tak hanya itu, bahkan dari sektor pendidikan tinggi pun memperlihatkan dukungan masif melalui Tri Dharma Perguruan Tinggi.

Hadirnya buku ini, merupakan bukti dukungan yang dimaksud terhadap tumbuh dan berkembangnya ekonomi Islam di tanah air. Mengambil judul be-sar “Bunga Rampai Kajian Ekonomi Islam”, buku ini hadir menyemarakkan hasanah pengetahuan seputar ekonomi Islam sebagai hasil kajian para peneliti dari berbagai perguruan tinggi di Indonesia.

Terdiri dari enam bab, yang ditulis oleh 14 (empat belas) orang peneliti, buku ini menawarkan berbagai isu yang turut mengemuka bersama perkembangan ekonomi Islam. Beberapa isu tersebut antara lain berbicara mengenai; *pertama*, penerapan ekonomi Islam dalam perberasan di Indonesia, yang ditulis oleh dua orang peneliti dari Universitas Muhammadiyah Bandung. Melalui tulisan ini, kita akan lebih memahami bagaimana ketidakadilan yang sudah diterima oleh para petani gurem dan sistem ekonomi Islam yang diajukan sebagai sebuah solusi untuk menangnya.



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BAB 2

ANALYSIS OF GENDER DIFFERENCES IN ISLAMIC PERFORMANCE: A CASE STUDY OF INDONESIAN MUSLIM EMPLOYEES

Rizki Febriani dan Nurul Asfiah

INTRODUCTION

The importance of business development, especially micro, small and medium enterprises (MSMEs) as the engine of economic growth has been widely recognized in developing countries, especially in Indonesia. As of October 2020, MSMEs made a large contribution to the national economy. Around 60% of Indonesia's Gross Domestic Product (GDP) comes from the contribution of MSMEs. In addition, MSMEs absorb the largest workforce, which is 97% of the total workforce in Indonesia. So most people rely on income as business actors and workers in the MSME sector.

Determinants of the performance of a business can be categorized into human factors and non human factors. Non-human factors include technology, finance, level of demand, competition and organizational structure, while business entities make appropriate investments to achieve business goals. Human factors are an important resource influencing the performance of business firms, which may differ in several respects such as motivation, education level, skill level and workforce training and are significantly

correlated with gender in certain sociocultural settings. It is also evident in the literature that gender has been prominent among the demographic variables influencing business performance and decision making.

Many researchers believe that there is a performance gap between male and female employee organizations but the empirical evidence does not offer very strong support (Coad & Tamvada, 2012). Several studies conducted in various countries have identified that there are significant differences in the performance of women businesses (Lee & Marvel, 2014).

The increased participation of women in business has attracted the attention of researchers, practitioners, and policymakers to promote economic activity and growth among women in developing countries. Several empirical studies have shown the importance of gender diversity in the workplace and its implications on business performance (Al-Mamun, 2013). This is important to know to choose the right strategy or the best style applied by both female and male employees.

THEORITICAL FRAMEWORK

Gender in Islam

In Islam, women are glorified creatures and Islam is very concerned about women's rights, whether it is the right to education or the right to get a job and a career. Long before the emancipation and gender movement fought for women's rights in education and work, the

teachings of Islam had started it first. This is where the community of female workers, or more popularly known as career women, emerged. Career women expand their world of service, not only as housewives (domestic roles) but also in the community with positions (public roles).

Islamic teachings strongly encourage women to take care of their families and households, but this does not prevent them from playing an active role in building and empowering communities together with men in real life without neglecting their duties as housewives and keeping their households fulfilled like housewives another.

Islam also requires the fulfillment of a good and honorable life for every human being through a process of empowerment. Allah SWT said: *“Whoever does righteous deeds, both men and women in a state of faith, then indeed We will give him a good life and indeed We will give them a reward with a better reward than what they have done.”* (QS. An-Nahl:9).

Islam never forbids a wife to help her husband in earning a living, it is even recommended. The Prophet's wife, Khadijah, and Aisyah also helped the Prophet in supporting the family economy. And although the wife is also allowed to help make a living, the role of a wife is only to help. The husband must provide for his family. However, in an emergency, the wife may appear and act as the backbone of the family in earning a living, considering that there are

recommendations in religion about the obligation of a Muslim to help and help other Muslims. His mother's work means that the source of family income is not only one, but two. Thus, the couple can seek a better quality of life for the family, such as in terms of nutrition, education, housing, clothing, vacation, and entertainment, as well as health facilities.

Islam gives the right to work for women as well as the right to work for men. So, there is no work that is lawful by religion, it is forbidden for women and only allowed for men. Islam does not differentiate in the making of shari'ah (*tasyrri*) between men and women. It's just that about this right to work, a married woman, for example, cannot work without her husband's approval. This is because family rules and marital rights require women to maintain domestic life and prioritize the obligations of husband and wife.

Islamic Performance

From Abi Abdillah (Zubair) bin Awwam ra, he said: The Messenger of Allah said: *“Indeed, one of you takes his ropes and goes to the hills to look for firewood to put on his back to sell so that he can cover his needs, it is better rather than begging others, whether they give or not.”* (HR Bukhari, 1471). Performance is a real behavior that is displayed by everyone, as work performance produced by employees in accordance with their roles in the company. Employee performance is a very important thing in the company's efforts to achieve

its goals, as the word of God in QS. Al-Isra verse 84 as follows: *“Say: Everyone does according to his own will. Then your Lord knows best who is more righteous in the way.”*

One way that can be used to see the development of the company is by looking at the results of the performance appraisal. According to (Riva'i, 2009) the targets that become the object of performance appraisal are skills, employee abilities in carrying out a job or task that are evaluated using certain benchmarks objectively and carried out regularly. From the results of the company's performance appraisal which is reflected by the employee's performance or in other words, performance is the result of concrete work that can be observed and can be measured.

Performance appraisal is used by companies to assess the performance of their employees or evaluate the work of employees. Performance appraisals that are done properly will be beneficial for employees, their managers, the human resources (HR) department, and ultimately for the company itself. When performance appraisals are carried out properly, employees, supervisors, HR departments, and the company will benefit from ensuring that individual efforts contribute to the company's strategic focus.

In addition, performance appraisal is also defined as a good mechanism to control employees. An employee always wants promotion opportunities, gets salary increases and compensation, also wants to create a

good environment, wants to be placed in a prestigious position, wants to transfer to places of their choice, and wants jobs that can provide maximum satisfaction and next. Therefore, if people want to get what they want, they must give what their boss and company want.

The performance of Islamic employees in this study is the total collection of work achievements that exist in Muslim workers, including accuracy and speed at work, quality of work, and the desire to serve customers and pay zakat obligations.

Gender Difference in Performance

Empirical evidence shows that gender has been prominent among the demographic variables influencing business performance and decision making (Lee & Marvel, 2014). However, the relationship between gender and firm performance is relatively under researched (Vicito & Khan, 2012).

There are studies that show a gender gap in business performance, while there are researchers who find no relationship between gender and business performance (Lee & Marvel, 2014; Waterbury, 2018). The majority of the literature indicates that men usually occupy dominant positions in economic and labor power and generally report that female owned firms perform poorly compared to male owned firms. (Lee & Marvel, 2014).

The previous theory stated that company performance is determined by the character characteristics of top management team members, including experience, values, and personality (Ellwood & Garcia-Lacalle, 2015). Men and women can differ in their characteristics and thus the gender diversity of leaders can affect company performance. A higher proportion of women on the board can increase creativity and critical thinking (Christiansen et al., 2016). Greater gender diversity leads to increased heterogeneity in attitudes, beliefs or values which can improve decision making processes.

On the other hand, a higher proportion of women in leadership may also result in factors that negatively affect company performance. Result of (Melsom, 2015) showed a positive relationship between female managers and the rate of absenteeism due to illness. From an agency theory point of view, a higher proportion of women on the board could improve financial performance due to better monitoring and oversight of company activities (Campbell & Bohdanowicz, 2016).

Female board members are more active, ask questions more often than male members, better prepared for meetings (Ali & Shabir, 2017; Virtanen, 2012). All of these factors can contribute to improving the decision making process. Women on board and gender diversity can improve company performance because women bring different and valuable perspectives to the board.

(Arfken et al., 2004) emphasizes that women know certain market and consumer behaviors better than men. (Lee & Marvel, 2014) indicate that firms started by male entrepreneurs, compared to females, have greater firm assets, compete in high technology manufacturing industries, and are more likely to locate in clustered regions. (Ring et al., 2016) observe that men think they perform significantly better than other men and do so significantly more than women.

(Abramo et al., 2021) show the results large differences in the performance of men and women measured by bibliometric methods. The average FSS score of men is 37% higher than that for women in Italy and 32 % higher in Norway. In conclusion, not only are women underrepresented, but their average overall research performance is also inferior compared with men.

METHODOLOGY

Information for this study was collected from an employee of an SME in East Java Indonesia. Collecting data using a questionnaire. The number of questionnaires collected was 138 from a total population of 180 employees. The sampling technique in this study was determined by random sampling technique, because the population was considered quite homogeneous.

The sampling procedure is as follows: starting with ensuring the number of samples to be used is 138 respondents. Then the researchers went to restaurant

outlets and began distributing questionnaires to existing employees according to the number of each portion of the respondent in each outlet. The researcher gave time for respondents to fill out the questionnaire, then asked the manager of each outlet to send the results of the questionnaire to the researcher's address.

In this study using the chi square test and the Spearman correlation test to determine the effect between gender and Islamic performance of employees, as well as t test to determine whether there is a difference between Islamic performance between male and female employees.

DISCUSSION

Table 2.1 Frequency of Gender

Gender	Frequency	%
Male	62	44.9%
Female	76	55.1%
Total	138	100.0%

Based on the table above, from 138 samples there were 44.9% male respondents, and 55.1% female respondents.

Table 2.2 Frequency of Islamic Performance

Islamic Performance	Frequency	%
Not Good	7	5.1%
Good Enough	46	33.3%
Good	64	46.4%
Very Good	21	15.2%
Total	138	100.0%

Based on the table above, it shows that of the 138 samples there are 5.1% of respondents with Islamic performance which is classified as not good, 33.3% of respondents with good Islamic performance, 46.4% of respondents with good Islamic performance, and 15.2% of respondents with very good Islamic performance. Good.

Table 2.3 Crosstab Table

		Islamic Performance				Total
		Not Good	Good Enough	Good	Very Good	
Gender	Count	2	14	33	13	62
Male	% of Total	1,4 %	10,1 %	23,9 %	9,4 %	44,9 %
Gender	Count	5	32	31	8	76
Female	% of Total	3,6 %	23,2 %	22,5 %	5,8 %	55,1 %
Total	Count	7	46	64	21	138
	% of Total	5,1 %	33,3 %	46,4 %	15,2 %	100 %

Table 2.4 Chi-Square Test

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	8.2478 ^a	3	.041
Likelihood Ratio	8.405	3	.038
Linear-by-Linear Association	7.491	1	.006
N of Valid Cases	138		

- a. 2 cells (25.0%) have expected count less than 5.
The minimum expected count is 3.14

Tabel 2.5 Symmetric Measures

	Value	Asymp Std Error ^a	Approx. T ^b	Approx. Sig.
Interval by Interval Pearson's R	-.234	.081	-2.805	.006 ^c
Ordinal by Ordinal Spearman Correlation	-.241	.081	-2.898	.004 ^c
N of Valid Cases	138			

- Not assuming the null hypothesis.
- Using the asymptotic standard error assuming the null hypothesis.
- Based on normal approximation.

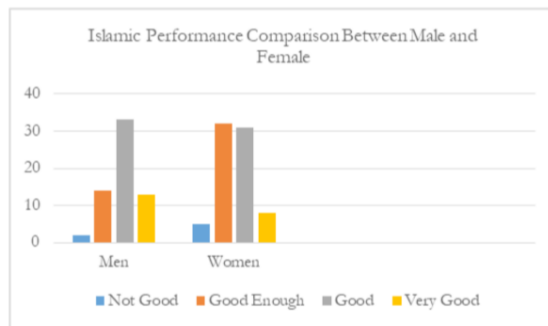


Chart 2.1 Comparison Islamic Leadership Between Male And Female

Based on the table above, it shows that of the 62 male respondents, there are 2 respondents with Islamic Performance which is classified as not good, 14 respondents with Islamic Performance which is quite good, 33 respondents with good Islamic Performance, and 13 respondents with good Islamic performance. Excellent Islamic performance.

As for the 76 female respondents, there are 5 respondents with Islamic performance which is classified as not good, 32 respondents with Islamic Performance which is quite good, 31 respondents with good Islamic Performance, and 8 respondents with very good Islamic Performance. Then based on the test results with chi square shows a significance value of 0.041 ($p < 0.05$), so it can be concluded that there are significant differences in Islamic performance between men and women.

This is also supported by the results of the Spearman correlation test which shows the correlation coefficient value of -0.241 with $p = 0.004$, which means that there is a significant relationship between gender and Islamic performance, where male respondents tend to have better Islamic performance than male respondents.

Table 2.6 t Test Results

Variable	Male		Female		P Score t test
	Mean	Std. dev.	Mean	Std. dev.	
Islamic Performance	30.23	6.07	27.97	6.04	0.031

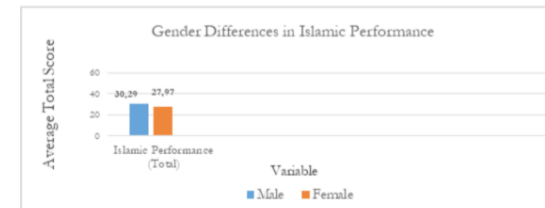


Chart 2.2 Comparison Total Score Of Islamic Performance Between Male And Female

Based on the results of the t-test above, it shows that the total score of the Islamic performance variable has a significance value of 0.031 ($p < 0.05$), so it can be concluded that there is a significant difference in the total score of the Islamic performance variable between male and female respondents, where the total score of the Islamic performance variable for male respondents is relatively higher than the total score for the Islamic performance variable for female respondents.

The result in line with (Abramo et al., 2021; Lee & Marvel, 2014) which states that men are more physically and mentally stable at work because it is the nature of a man to be outside the home. They tend to have the ability to do the job correctly and quickly, good in the quality of the work, both in serving customers and obedient in carrying out zakat obligations. This is also in accordance with the verse of the Qur'an Allah says which means "Men are the leaders of women. Because Allah has favored some of them (men) over others (women), and because they (men) have spent part of their wealth.

Therefore, a pious woman obeys Allah and takes care of herself when her husband is not around, because Allah has taken care of (them). The women for whom you are worried about their *nusyuz*, then advise them and separate them in their beds, and beat them. If they obey you, then do not look for ways to trouble them. Verily Allah is Most High, Most Great. (QS. An Nisaa': 34).

From the verse above, it can be seen that a man is a leader for women, he is obliged to earn a living and be the head of the family to educate his wife and children. It doesn't mean that a woman can't work, it's just that it has to be with the permission of her husband and still maintain certain limits, for example, household affairs should not be ruled out.

CONCLUSION

In this study, it provides insight into the relationship between gender and employee Islamic performance and also gender differences in the application of employee Islamic performance. From the results of the tests that have been carried out, it can be concluded that there is indeed a significant relationship between gender and Islamic performance of employees and there is a significant difference between Islamic performance of male and female employees.

This has implications for MSMEs that in recruitment and selection should prefer male employees, and to improve the performance of female employees, training and development programs can be carried out. And because the role of women is not only in their work, but also plays a very important role in the family, the company should pay attention to things or conflicts that may arise that can be an obstacle for female employees at work.

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CERTIFICATE

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