

## The Effect of Additional Employee Income Allowance (TPP) and Islamic Organizational Culture on the Quality of Internal Services at Sub-District Offices in Tulang Bawang Regency

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### ***Abstract***

*This study aims to analyze the effect of Additional Employee Income (TPP) and Islamic Organizational Culture on Internal Service Quality in sub-district offices throughout Tulang Bawang Regency. The background of this research is based on the importance of improving public service quality, which is determined not only by external services delivered to the community but also by the quality of internal services among employees within governmental organizations. The provision of TPP as a performance-based incentive instrument and the strengthening of Islamic organizational values are considered strategic factors in enhancing employees' motivation, discipline, and professionalism. This research employed a quantitative approach using a survey method. The population consisted of all Civil Servants (ASN) in sub-district offices across Tulang Bawang Regency, with a sample size of 134 respondents using stratified sampling techniques. Data were collected through questionnaires using a Likert scale and analyzed using Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach. The results indicate that Additional Employee Income (TPP) has a positive and significant effect on Internal Service Quality. Likewise, Islamic Organizational Culture has a positive and significant influence on Internal Service Quality. These findings suggest that improving employee welfare through fair and performance-based financial incentives, combined with the internalization of Islamic values such as trustworthiness, honesty, responsibility, and professionalism, can significantly strengthen internal service quality within governmental organizations. This study implies that the synergy between material and non-material factors is essential for enhancing organizational performance and sustainable public service quality.*

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### **INTRODUCTION**

The improvement of public service quality has become one of the main indicators of successful bureaucratic reform, as it directly reflects the effectiveness of government performance in meeting public needs (Salam, 2023; Mendrofa et al., 2025). Bureaucratic reform involves not only changes in organizational structures and administrative procedures but also improvements in human resource capacity, managerial systems, and organizational values that support the delivery of professional and accountable public services. Public service delivery is often regarded as the outcome of government organizational management processes, which can be assessed through the

performance of public officials and the level of public satisfaction (Teshome et al., 2020; Thasman et al., 2025). Within the framework of decentralization and regional autonomy, local governments are granted broader authority to manage resources, formulate policies, and deliver public services in accordance with the characteristics of their respective regions. This authority positions local governments as the primary actors in determining the effectiveness of public service delivery. Consequently, the performance of local governance is strongly influenced by organizational capacity and the competence of public officials in carrying out service functions efficiently, responsively, and in accordance with established standards (Danso & Opoku, 2025; Aqila, 2025).

Efforts to improve the quality of public services should not only focus on external services delivered directly to the community as end users, but also on the quality of internal services within government organizations. Internal service quality refers to the extent to which work units, leaders, and employees support one another in carrying out organizational tasks. Effective interdepartmental relationships, clear communication, and well-structured coordination serve as essential foundations for the delivery of high-quality public services. Consequently, the quality of external services experienced by the community is largely determined by how effectively the internal service system operates within the organization (Godfrey & Johnson, 2026; Pakudu & Sos, 2024).

Internal services include various forms of organizational support, such as the provision of work facilities, administrative support, information systems, training, supervision, and the establishment of a conducive working environment for public officials (Ambarsari et al., 2024). When public officials receive adequate internal support, they tend to demonstrate higher levels of motivation, competence, and commitment in performing their service duties (Asapa et al., 2025). Conversely, weak internal services, such as a lack of coordination, complicated procedures, or limited work facilities, may hinder the performance of public officials and ultimately reduce the quality of services provided to the community. Therefore, strengthening internal service quality becomes an important prerequisite for improving the performance of public sector organizations. Karyaadi et al. (2024), One strategic approach to improving the performance of public officials within government institutions is the provision of financial incentives, such as the Additional Employee Income Allowance (TPP). Incentive systems are widely recognized as an important instrument in human resource management because they can motivate employees to improve their performance. Hastuti, (2024) Studies have shown that reward systems, particularly in the form of financial incentives, can encourage individuals to increase their effort and work productivity. In the context of government organizations, the provision of the Additional Employee Income

Allowance (TPP) is expected to encourage public officials to work more professionally and deliver higher-quality services (Putri & Yusuf, 2022).

Leo, (2020), Previous studies have indicated a positive relationship between financial incentives and public service performance. Incentives function as a stimulus that can influence employees' work attitudes, such as discipline, responsibility, and their willingness to provide service support to other organizational units. Employees who perceive that their welfare is considered by the organization tend to have higher levels of job satisfaction, which in turn motivates them to perform their duties more professionally and with a stronger orientation toward service quality. Cimamuya et al., (2025), Islamic organizational culture emphasizes ethical values derived from Islamic teachings, such as trustworthiness (*amanah*), honesty, justice, responsibility, sincerity, and professionalism. These values are believed to establish a strong moral foundation for public officials in carrying out their duties. Several studies have shown that the implementation of Islamic values within organizations can enhance work motivation, job satisfaction, and employee performance. Through the internalization of ethical principles in daily work activities, employees can develop stronger commitment and responsibility toward achieving organizational goals (Mukti, 2025).

Rahman et al., (2022), The implementation of Islamic organizational culture in government institutions often remains normative and has not been fully integrated into daily work practices. In many cases, Islamic values are understood only at a conceptual level but have not been systematically implemented in organizational policies, management practices, or the work behavior of public officials. As a result, the influence of Islamic organizational culture on the quality of internal services within government organizations is still not fully understood and has not been widely examined empirically (Hoque et al., 2013; Edy et al., 2024). Most studies on public service quality have primarily focused on external service outcomes delivered to the community. Attention to the role of internal organizational services and value-based organizational culture in shaping public service quality remains relatively limited. This indicates a research gap regarding the combined influence of financial incentives and Islamic organizational culture on the quality of internal services within public sector organizations (Nurdin et al., 2025; Mozin, 2025; Abdelwahed et al., 2025).

Based on the aforementioned background, this study aims to analyze the influence of the Additional Employee Income Allowance (TPP) and Islamic organizational culture on the quality of internal services in sub-district offices across Tulang Bawang Regency. Through this analysis, the study is expected to provide empirical evidence on how financial incentives and value-based

organizational culture contribute to strengthening internal service systems and improving public service performance in local government institutions.

## METHODS

This study employs a quantitative approach with an explanatory research design. The quantitative approach is based on the philosophy of positivism and is used to test hypotheses through the analysis of numerical data obtained from a population or a selected sample (Hair & Alamer, 2022). This approach emphasizes objective measurement of social phenomena and statistical analysis to explain the relationships among variables. Explanatory research aims to clarify the causal relationships between the variables examined in the study. In this research, the explanatory approach is used to analyze the influence of the Additional Employee Income Allowance (TPP) as the first independent variable ( $X_1$ ) and Islamic Organizational Culture as the second independent variable ( $X_2$ ) on Internal Service Quality as the dependent variable ( $Y$ ) in sub-district offices across Tulang Bawang Regency. The population of this study consists of all civil servants (ASN) working in sub-district offices throughout Tulang Bawang Regency (Suriani et al., 2023). Based on data from the Regional Personnel and Human Resource Development Agency (BKPP) of Tulang Bawang Regency in 2025, the population of this study consists of 201 civil servants distributed across 15 sub-district offices. The sampling technique used in this study is stratified sampling, as the population is composed of different hierarchical levels or job strata (Arikunto, 2010). This technique was chosen to ensure that each job stratum within the government organization is proportionally represented in the research sample. The sample size in this study was determined using the Slovin formula. Based on these calculations, the sample size used in this study was rounded to 134 respondents consisting of civil servants working in sub-district offices in Tulang Bawang Regency. Data were collected through a questionnaire distributed online using Google Forms. The research instrument employed a four-point Likert scale consisting of: strongly disagree (1), disagree (2), agree (3), and strongly agree (4).

Data analysis was conducted using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the assistance of SmartPLS version 4.0 software. The analysis was performed in two stages: evaluation of the measurement model (outer model) to assess construct validity and reliability, and evaluation of the structural model (inner model) to examine the relationships among variables and test the research hypotheses. The significance test was carried out using the bootstrapping procedure with the criteria of t-statistic  $> 1.28$  or p-value  $< 0.10$  (Hair & Alamer, 2022).

**Table 1.1** Operational Definition of Variables

<b>Variables</b>	<b>Operational Definition</b>	<b>Indicators</b>	<b>Scale</b>
Additional Employee Income Allowance (TPP) (X <sub>1</sub> )	An additional form of financial compensation provided by the local government to civil servants (ASN) based on considerations of workload, performance, and work discipline, aimed at improving employee motivation, welfare, and job performance	<ol style="list-style-type: none"> <li>1. The amount of TPP I receive is proportional to my workload.</li> <li>2. TPP payments are made on time in accordance with the applicable regulations.</li> <li>3. The mechanism for calculating TPP is communicated transparently to employees.</li> <li>4. TPP is distributed fairly without discriminatory treatment.</li> <li>5. The TPP I receive motivates me to work more diligently.</li> <li>6. The provision of TPP encourages me to work more disciplined.</li> <li>7. TPP encourages me to improve my work performance and sense of responsibility.</li> </ol>	Likert 1–4
Islamic Organizational Culture (X <sub>2</sub> )	A system of values, norms, and work behaviors derived from Islamic teachings and applied within government organizations, which is reflected in employees' attitudes and	<ol style="list-style-type: none"> <li>1. Honesty is a fundamental value in carrying out work in the office.</li> </ol>	Likert 1–4

	actions in carrying out their duties and responsibilities	<ol style="list-style-type: none"> <li>2. Employees perform their duties with a strong sense of trust and responsibility (amanah).</li> <li>3. I complete my work with the awareness that it is a form of worship.</li> <li>4. Employees help each other in completing their work.</li> <li>5. Leaders and employees uphold integrity in performing their duties.</li> <li>6. Islamic values serve as guiding principles in the workplace.</li> <li>7. The work environment encourages ethical behavior based on Islamic values.</li> </ol>	
Internal Service Quality	The level of service quality provided by employees or work units to other employees or units within the same organization, aimed at supporting the smooth implementation of tasks and the achievement of organizational objectives	<ol style="list-style-type: none"> <li>1. Services provided among employees are delivered accurately and according to work needs.</li> <li>2. Internal services are carried out quickly and without complicated procedures.</li> <li>3. Communication among employees and across work units runs smoothly.</li> </ol>	Likert 1–4

4. I can easily coordinate with employees from other work units.
5. I am satisfied with the internal services provided within the office.
6. Coordination among employees is carried out effectively.

## RESULTS AND DISCUSSION

### Respondent Characteristics

The respondents in this study were civil servants (ASN) working in sub-district offices across Tulang Bawang Regency. The selection of respondents was based on the consideration that sub-district employees are directly involved in the implementation of Additional Employee Income (AEI) policies, the application of Islamic Organizational Culture (IOC), and the delivery of internal services within the organization. Therefore, the respondents were considered to have sufficient understanding and experience to provide information relevant to the objectives of this study.

**Table 2.** Respondent Characteristics

Characteristics	Category	Frequency	Percentage
		(f)	(%)
Gender	Male	92	68,7
	Female	42	31,3
	<b>Total</b>	134	100
Position	Camat	14	10,1
	Subdistrict Head	15	11
	Secretary	14	10,1
	Head of Government Affairs Section	9	9,4
	Head of Public Service Section	7	5
	Head of Public Order and Security Section	7	5
	Head of Development Section	11	8

Head of Community Empowerment and Village Affairs Section	11	8
Head of Program Development Subdivision	12	8,3
Head of General Affairs and Personnel Subdivision	34	25,1
<b>Total</b>	<b>134</b>	<b>100</b>

Table shows the characteristics of respondents based on gender and position. In terms of gender, most respondents were male, accounting for 92 individuals (68.7%), while female respondents totaled 42 individuals (31.3%). This indicates that the workforce in subdistrict offices in Tulang Bawang Regency is predominantly male, although female employees also contribute to administrative and service functions. Based on job position, the largest proportion of respondents were staff or administrative officers with 34 individuals (25.1%), indicating that operational employees constitute the majority of the workforce involved in daily administrative and internal service activities. Meanwhile, leadership positions such as Subdistrict Head (11%), Camat (10.1%), and Secretary (10.1%) were also represented in the sample. Other respondents consisted of section heads and subdivision heads responsible for government affairs, public services, development, public order, community empowerment, and program administration. The distribution of respondents across various organizational positions indicates that the study captures perspectives from both managerial and operational levels. This diversity strengthens the analysis of how Additional Employee Income (TPP) and Islamic Organizational Culture influence Internal Service Quality within subdistrict offices in Tulang Bawang Regency.

### Test Quality Instrument

**Table 3.** Validity Test Results

Variable	Indicator	Loading Factor	AVE	Description
Additional Employee Income ( $X_1$ )	TPP1	0.909	0.829	Valid
	TPP2	0.803		Valid
	TPP3	0.895		Valid
	TPP4	0.729		Valid
	TPP5	0.724		Valid
	TPP6	0.909		Valid
	TPP7	0.833		Valid

Variable	Indicator	Loading Factor	AVE	Description
Islamic Organizational Culture (X <sub>2</sub> )	BOI1	0.957	0.906	Valid
	BOI2	0.955		Valid
	BOI3	0.939		Valid
	BOI4	0.972		Valid
	BOI5	0.700		Valid
	BOI6	0.852		Valid
	BOI7	0.964		Valid
Internal Service Quality (Y)	KLI1	0.921	0.853	Valid
	KLI2	0.902		Valid
	KLI3	0.819		Valid
	KLI4	0.831		Valid
	KLI5	0.862		Valid
	KLI6	0.785		Valid

Convergent validity was evaluated using loading factor and Average Variance Extracted (AVE). The results show that all indicators have loading factor values above 0.70, indicating that each indicator adequately represents its respective construct. The Additional Employee Income (X<sub>1</sub>) variable has loading values ranging from 0.724 to 0.909 with an AVE of 0.829. The Islamic Organizational Culture (X<sub>2</sub>) variable shows loading values between 0.700 and 0.972 with an AVE of 0.906. Meanwhile, Internal Service Quality (Y) has loading values ranging from 0.785 to 0.921 with an AVE of 0.853. Since all AVE values exceed the recommended threshold of 0.50, the measurement model meets the convergent validity criteria. Therefore, all indicators are considered valid and suitable for further structural model analysis.

**Table 4.** Discriminant validity

Variable	Islamic Organizational Culture (X <sub>2</sub> )	Internal Service Quality (Y)	Additional Employee Income (X <sub>1</sub> )
Islamic Organizational Culture (X <sub>2</sub> )	0.910		
Internal Service Quality (Y)	0.697	0.855	

Variable	Islamic Organizational Culture (X <sub>2</sub> )	Internal Service Quality (Y)	Additional Employee Income (X <sub>1</sub> )
Additional Employee Income (X <sub>1</sub> )	0.656	0.645	0.832

Discriminant validity was evaluated using the Fornell–Larcker criterion by comparing the square root of the Average Variance Extracted (AVE) with the correlations among constructs. The results show that the square root of AVE for each variable is higher than its correlation with other variables. The Islamic Organizational Culture (X<sub>2</sub>) variable has a square root AVE value of 0.910, which is higher than its correlations with Internal Service Quality (0.697) and Additional Employee Income (0.656). Similarly, Internal Service Quality (Y) shows a square root AVE value of 0.855, which exceeds its correlation with Additional Employee Income (0.645). In addition, Additional Employee Income (X<sub>1</sub>) has a square root AVE value of 0.832, which is also higher than its correlations with the other constructs.

**Table 5.** Reliability Test

Variable	Composite Reliability (ρ <sub>a</sub> )	Result
Additional Employee Income (X <sub>1</sub> )	0.933	Reliable
Islamic Organizational Culture (X <sub>2</sub> )	0.964	Reliable
Internal Service Quality (Y)	0.941	Reliable

Based on the reliability test table, all research constructs have Composite Reliability (ρ<sub>a</sub>) values above the minimum threshold of 0.7. Additional Employee Income (X<sub>1</sub>) scored 0.933, Islamic Organizational Culture (X<sub>2</sub>) 0.964, and Internal Service Quality (Y) 0.941, indicating that all constructs are reliable.

**Table 6.** Coefficient of Determination Test (R<sup>2</sup>)

Variable	R-Square	Adjusted R-Square
Internal Service Quality (Y)	0.547	0.540

The R-Square value for Internal Service Quality (Y) is 0.547, indicating that 54.7% of its variation is explained by the independent variables. The Adjusted R-Square of 0.540 confirms that the model has a good explanatory power.

Table 7. F-Square Test

Variable	Islamic Organizational Culture (X <sub>2</sub> )	Internal Service Quality (Y)	Additional Employee Income (X <sub>1</sub> )
Islamic Organizational Culture (X <sub>2</sub> )	–	0.290	–
Internal Service Quality (Y)	–	–	–
Additional Employee Income (X <sub>1</sub> )	–	–	0.137

The F-Square values indicate the effect size of each independent variable on the dependent variable. Islamic Organizational Culture (X<sub>2</sub>) has an effect size of 0.290, while Additional Employee Income (X<sub>1</sub>) has an effect size of 0.137.

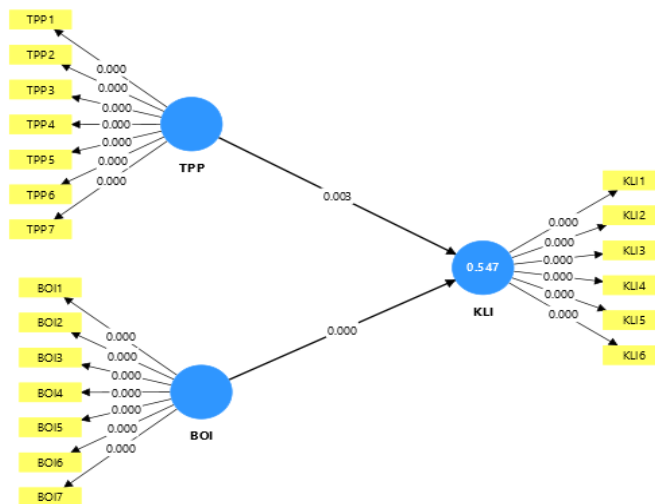


Figure 1. Research Construct Relationship Model Using the Bootstrapping Method

Table 8. Direct Effect Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
BOI -> KLI	0.480	0.467	0.121	3.980	0.000
TPP -> KLI	0.330	0.349	0.112	2.938	0.003

1. Effect of Additional Employee Income (AEI) on Internal Service Quality (ISQ)

The original sample value of 0.330 indicates a positive effect of AEI on ISQ. With a T-

statistics of  $2.938 > t\text{-table } 1.97$  and  $p\text{-value } 0.003 < 0.05$ , the hypothesis is accepted. This means that increasing AEI improves ISQ.

## 2. Effect of Islamic Organizational Culture (IOC) on Internal Service Quality (ISQ)

The original sample value of 0.480 indicates a positive effect of IOC on ISQ. With a T-statistics of  $3.980 > t\text{-table } 1.97$  and  $p\text{-value } 0.000 < 0.05$ , the hypothesis is accepted. This shows that better implementation of IOC leads to higher internal service quality.

## DISCUSSION

### Effect of Additional Employee Income (AEI) on Internal Service Quality

The results of the study indicate that Additional Employee Income (AEI) has a positive and significant effect on Internal Service Quality (ISQ). The path coefficient and statistical tests demonstrate that AEI contributes meaningfully to improving ISQ, with T-statistics exceeding the critical value and p-value below 0.05. These findings suggest that AEI, as a form of financial compensation, not only increases employees' income but also serves as a managerial tool to enhance productivity, discipline, and work responsibility. The increased work motivation resulting from AEI positively impacts employees' performance in delivering internal services, including interactions among colleagues and between units, thereby making internal service processes more effective and efficient. Furthermore, linking AEI to specific performance indicators encourages employees to maintain consistent attendance, punctuality, and quality in task completion (Fadilah, 2025; Widodo & Zaenuri, 2025). This performance-based compensation approach is consistent with motivation and reinforcement theory (Hermaliana & Ramadhan, 2024), where financial rewards serve as positive reinforcements that encourage productive work behavior (Hidayani et al., 2025; Zulkifli et al., 2025). These findings are supported by studies (Widodo & Zaenuri, 2025) which state that compensation and reward systems have a significant effect on employee performance and service quality (Zulkifli et al., 2025).

The improvement of Internal Service Quality (ISQ) through the provision of Additional Employee Income (AEI) also has implications for the overall effectiveness of public service, as coordination among employees and units can operate more smoothly and in a structured manner. AEI has been proven to be a key factor in enhancing employee motivation, discipline, and responsibility, and empirically supports the research hypothesis that AEI has a positive and significant effect on internal service quality.

### Effect of Islamic Organizational Culture (IOC) on Internal Service Quality

The results of the study indicate that Islamic Organizational Culture (IOC) has a positive and significant effect on Internal Service Quality (ISQ) in government organizations. Statistical

analysis shows a positive path coefficient, T-statistics exceeding the critical value, and a p-value below 0.05, thus confirming the hypothesis. These findings suggest that the implementation of Islamic values such as honesty, trustworthiness, responsibility, discipline, teamwork, and service orientation can enhance employee behavior, inter-unit collaboration, and overall productivity (Windari & Rini, 2024). An organizational culture based on Islamic values not only serves as an ethical guideline for work but also functions as a value system that shapes employees' perspectives on their work and organizational responsibilities (Ningtyas et al., 2025).

IOC functions as both an ethical framework and a value system guiding employees' perspectives and actions. Employees who internalize these values tend to exhibit higher integrity, discipline, and commitment, which enhances internal service quality. Moreover, Islamic values promote collaboration and collective problem-solving, facilitating better coordination and greater efficiency in work processes (Annisak et al. 2025; Harahap and Nasution 2023). These results are consistent with previous studies showing that a strong organizational culture can enhance service quality and employee performance (Windari & Rini, 2024). IOC plays a strategic role in shaping professionalism, ethical behavior, and service orientation, making it significant in enhancing internal service quality and organizational effectiveness.

## **CONCLUSION**

This study concludes that Additional Employee Income (AEI) and Islamic Organizational Culture (IOC) both have positive and significant effects on Internal Service Quality (ISQ) in government organizations. AEI, as a financial incentive, enhances employee motivation, discipline, and performance, resulting in more effective and higher-quality inter-unit service processes. IOC shapes professional and ethical work behavior through the internalization of Islamic values such as honesty, trustworthiness, responsibility, discipline, and teamwork. These values serve as moral and ethical guidelines that promote optimal service delivery and improve interaction and efficiency in internal processes. The findings underscore that internal service quality is influenced not only by material factors but also by non-material factors related to organizational values and culture. The combination of performance-based AEI and a strong IOC creates a productive, harmonious, and service-oriented work environment, supporting sustainable improvements in ISQ and overall organizational performance.

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