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**DETERMINANTS OF JOB PERFORMANCE AMONG
MUSLIM ACCOUNTANTS IN INDONESIAN HOSPITALS:
A PROPOSED CONCEPTUAL FRAMEWORK**

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Abstract:

Hospitals operate in increasingly complex and regulated environments, where effective financial management is essential for organisational sustainability. Despite their strategic role in budgeting, financial reporting, compliance, and resource allocation, hospital accountants remain underexplored in performance-related research, particularly within Islamic and healthcare contexts. This study proposes a conceptual framework to explain the determinants of job performance among Muslim accountants in Indonesian hospitals by integrating Herzberg's Motivation-Hygiene Theory with Islamic Work Ethics (IWE). Drawing on prior literature in healthcare management, accounting, and organisational behaviour, the framework examines how internal factors (achievement, recognition, advancement, and growth) and external factors (organisational policies, supervisory relationships, peer relationships, and job security) influence job performance through the mediating role of IWE. The proposed model argues that internal motivational factors align closely with Islamic ethical values, thereby strengthening intrinsic commitment and ethical behaviour, while favourable external conditions create an ethical climate that facilitates the internalisation of these values. By positioning IWE as a central mediating mechanism, this study extends Herzberg's theory by embedding a culturally grounded ethical dimension relevant to Muslim professionals. The framework contributes to healthcare accounting

literature by offering a more comprehensive understanding of performance determinants and provides practical insights for hospital administrators to enhance accountant performance, reinforce ethical financial practices, and support the long-term sustainability of healthcare organisations in Indonesia.

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Keyword:

Job Performance; Islamic Work Ethics; Herzberg's Motivation-Hygiene Theory; Hospital Accountants; Indonesian Hospitals



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Introduction

Hospitals operate in an increasingly complex environment characterised by rising healthcare costs, regulatory pressures, technological changes, and heightened public expectations for transparency and accountability. While clinical services remain the core of hospital operations, the sustainability of healthcare organisations depends heavily on effective financial management. In this context, hospital accountants play a strategic role in budgeting, financial reporting, cost control, compliance, and resource allocation, all of which directly influence organisational performance and long-term viability.

Globally, healthcare systems continue to face financial constraints and inefficiencies. International evidence suggests that weaknesses in financial governance and accounting practices contribute significantly to resource wastage and reduced service quality (Majer & Makuac, 2023; Pratama & Salim, 2025; Rashied et al., 2024). In developing and emerging economies, these challenges are more pronounced due to limited funding, increasing demand for healthcare services, and complex regulatory environments. Indonesia exemplifies these challenges, as hospitals must operate under constrained health expenditure levels while meeting growing service demands from the population. Consequently, the performance of hospital accountants becomes critical in ensuring that limited resources are managed efficiently and responsibly.

Despite their importance, hospital accountants have received limited scholarly attention compared to clinical staff such as physicians and nurses (Yonce & Barnes, 2022). Most healthcare performance studies focus on clinical outcomes or organizational-level financial indicators, while the individual job performance of accounting professionals is often overlooked. This gap is problematic, as underperformance among accountants can lead to

delayed financial reporting, weak internal controls, audit findings, and inefficient allocation of hospital resources, ultimately affecting service delivery and patient care.

Furthermore, hospital accountants frequently work under high pressure due to increasing managerial demands, tight reporting deadlines, regulatory compliance requirements, and complex healthcare financing systems (Güney & Kaya, 2024; Kunz et al., 2025). These conditions heighten the risk of job stress, dissatisfaction, and reduced performance. Existing studies in accounting and healthcare management suggest that both internal motivational factors (such as achievement, recognition, advancement, and growth) and external work conditions (including organizational policies, relationship with supervisor, relationship with peer, and work security) are critical in shaping employee attitudes and performance. However, these factors have rarely been examined together in the specific context of hospital accounting.

Herzberg's Motivation–Hygiene Theory provides a useful theoretical lens for understanding how internal and external workplace factors influence Islamic Work Ethics and performance (Saqib et al., 2022; Udin et al., 2022; Utari et al., 2025). While the theory has been widely applied in healthcare research, its application has been largely confined to clinical professionals. The relevance of Herzberg's framework to non-clinical hospital staff, particularly accountants, remains underexplored. This limitation restricts the development of targeted human resource strategies for hospital finance departments.

In addition to motivational factors, cultural and ethical values play an important role in shaping work behavior, especially in Muslim-majority countries such as Indonesia. Islamic Work Ethics emphasize values such as honesty, diligence, accountability, and responsibility, viewing work as a form of worship and social obligation. Prior research demonstrates that Islamic Work Ethics positively influence job performance in sectors such as banking and education (Amaliasita & Astuti, 2023; Murniyati & Dessyarti, 2023; Noer, 2022). However, their role in healthcare accounting contexts has not been sufficiently examined, despite the ethical sensitivity of financial management in hospitals.

Addressing these gaps, this paper proposes a conceptual framework that explains job performance among Muslim accountants in Indonesian hospitals by integrating Herzberg's Motivation–Hygiene Theory with Islamic Work Ethics as mediating mechanisms. By focusing on a non-clinical yet strategically vital professional group, this study contributes to healthcare management, accounting, and organizational behavior literature. The proposed framework offers a culturally grounded and theoretically robust foundation for future empirical research and provides practical insights for hospital administrators seeking to enhance accountant performance, strengthen financial accountability, and support the long-term sustainability of hospitals in Indonesia.

Literature Review

Job Performance in Hospital Accounting

Job performance refers to the degree to which an individual effectively carries out work-related tasks that contribute to organizational objectives (Campbell, 1990). In the accounting context, job performance encompasses accuracy, timeliness, compliance, analytical ability, and ethical conduct in financial reporting and decision support (Jamaluddin & Muttaqim, 2025). Within hospitals, accountants are responsible for budgeting, cost control, financial reporting,

reimbursement management, and regulatory compliance, all of which are essential to organizational sustainability (Rosyidah & Trisnaningsih, 2025). Unlike commercial organizations, hospitals operate under complex payment systems, strict regulations, and social accountability obligations (Ghazaryan et al., 2021). Consequently, poor job performance among accountants may result in financial inefficiencies, audit findings, delayed reporting, or misallocation of healthcare resources (Olyaeemanesh et al., 2024). Prior healthcare management studies largely focus on organizational financial indicators rather than individual accountant performance, leaving a gap in understanding behavioral factors that influence accounting effectiveness at the employee level.

Herzberg's Motivation–Hygiene Theory in Healthcare Settings

Herzberg's Motivation–Hygiene Theory distinguishes between motivator factors (intrinsic) that promote job performance and hygiene factors (extrinsic) that prevent dissatisfaction (Herzberg et al., 1959). In healthcare organisations, particularly hospitals, this distinction is highly relevant due to the complex, regulated, and high-pressure work environment.

Hygiene factors in healthcare include hospital policies, relationships with peers, work security, and relationships with supervisors. For healthcare employees such as accountants, administrators, and finance staff, unclear reimbursement policies, frequent regulatory changes, audit pressure, and management demands often contribute to dissatisfaction and stress. When these hygiene factors are poorly managed, employees may experience dissatisfaction, but their improvement alone does not guarantee higher motivation or performance.

In contrast, motivator factors such as achievement, advancement, recognition, and growth opportunities are critical for enhancing intrinsic motivation. In healthcare settings, employees who perceive their work as contributing to patient welfare, organisational sustainability, and social good tend to report higher job satisfaction and commitment. This is particularly important for non-clinical professionals whose contributions are often indirect but essential to hospital performance.

Islamic work ethics, grounded in the Qur'an and Sunnah, emphasise values such as hard work (ijtihad), honesty (sidq), trustworthiness (amanah), justice ('adl), responsibility (mas'uliyah), and work as an act of worship ('ibadah) (Ali & Al-Owaidan, 2008; Ali, 1988). Unlike purely instrumental views of work, Islamic work ethics frames work as a moral and spiritual obligation that transcends material rewards.

In healthcare organizations especially in Muslim-majority context Islamic Work Ethics provide a value-based mechanism that internalizes motivation. Employees guided by Islamic work ethics are more likely to maintain discipline, ethical conduct, and commitment even when hygiene factors are imperfect. This integration is particularly relevant in hospitals, where financial staff must uphold ethical standards under pressure from management targets, audits, and regulatory constraints.

Internal Factors and Islamic Work Ethics

Internal factors, as conceptualised in Herzberg's theory, relate closely to personal values, intrinsic motivation, and meaning derived from work. In Muslim-majority contexts, these intrinsic dimensions align strongly with Islamic work ethics, which emphasise diligence,

honesty, responsibility, and commitment to excellence as religious obligations (Ali & Al-Owaihian, 2008; Ali, 1988). From an Islamic perspective, work is viewed not merely as an economic activity but as an act of worship and social responsibility. Previous studies in Islamic banking, education, and public sectors indicate that Islamic work ethics positively influence employee attitudes, organisational commitment, and job performance (Ateeq et al., 2025; Kotobi, 2025). Employees who internalise Islamic ethical values tend to demonstrate higher integrity, accountability, and persistence. Despite the ethical sensitivity of financial management in hospitals, limited research has examined the role of IWE shapes the performance of hospital accountants. This gap is particularly significant given the potential of Islamic work ethics to enhance intrinsic motivation and promote ethical financial practices.

External Factors and Islamic Work Ethics

External factors, as conceptualised in Herzberg's Motivation–Hygiene Theory, refer to workplace conditions such as organisational policies, supervisory practices, interpersonal relationships, and job security that shape employees' daily work experiences (Herzberg et al., 1959). Although these factors do not directly generate intrinsic motivation, they play an important role in creating an ethical climate that supports the internalisation of Islamic work ethics. In hospital accounting environments, clear policies, transparent procedures, and supportive supervision reinforce values of honesty (amanah), justice ('adl), and accountability, which are central to Islamic ethical principles. Prior studies indicate that ethical leadership and fair organizational practices strengthen employees' ethical awareness and adherence to Islamic work values (Al-Douri et al., 2020; Ali & Al-Owaihian, 2008).

Furthermore, positive interpersonal relationships and work security contribute to the consistent practice of Islamic Work Ethics by fostering trust, cooperation, and psychological stability in the workplace. Supportive peer relationships encourage collective responsibility and ethical collaboration, while work security reduces anxiety-driven behavior that may lead to ethical compromise (Gorjipour, 2025; Haider et al., 2020). Empirical evidence suggests that employees working in stable and ethically supportive environments are more likely to internalize and practice ethical values in their professional roles. Accordingly, favourable external factors function as contextual enablers that strengthen Islamic Work Ethics among Muslim accountants in hospital settings, particularly in ethically sensitive functions such as financial reporting and regulatory compliance (Asnawi, 2022).

Consistent with these arguments, this study proposes that favourable external factors strengthen Islamic work ethics among Muslim accountants by creating an ethical climate that aligns organizational practices with Islamic moral values.

Proposed Research Framework

Based on Herzberg's Motivation–Hygiene Theory and prior empirical studies in organizational behavior, accounting, and healthcare management, this study proposes a conceptual framework to explain job performance among Muslim accountants in Indonesian hospitals. The framework integrates internal factors, external factors, and Islamic Work Ethics to capture both motivational and ethical mechanisms underlying employee performance.

Herzberg's theory distinguishes between motivator (internal) factors and hygiene (external) factors, suggesting that internal factors enhance job satisfaction and performance, while external factors prevent dissatisfaction and indirectly influence performance (Herzberg et al., 1959). Recent studies confirm that this distinction remains relevant in modern organizational contexts, including healthcare and accounting professions (Alrawahi et al., 2020; Alshmemri et al., 2017).

In hospital accounting settings, internal factors such as achievement, recognition, advancement, and professional growth are closely related to intrinsic motivation and personal values. For Muslim professionals, these internal motivators align with Islamic Work Ethics, which emphasize diligence, responsibility, honesty, and excellence as religious and moral obligations (Ali & Al-Owaihan, 2008). Accordingly, this study proposes Islamic Work Ethics as a mediating mechanism through which internal factors influence job performance.

Conversely, external factors including company policies, relationship with peer, relationship with supervisor, and work security shape employees' perceptions of their work environment. Prior research consistently demonstrates that favourable external conditions enhance job satisfaction, which in turn leads to higher job performance (Judge et al., 2017; Platis et al., 2015). In hospitals, where accountants who face high regulatory pressure and workload demands, job satisfaction becomes a critical pathway linking external factors to performance outcomes. The proposed framework, therefore, positions Islamic work ethics as mediators that explain how internal and external workplace factors are translated into ethical and effective job performance among Muslim accountants in Indonesian hospitals.

Internal Factors and Islamic Work Ethics

Internal motivational factors foster employees' intrinsic commitment and sense of purpose. In Islamic contexts, these motivations reinforce ethical work values rooted in religious beliefs. Empirical studies show that intrinsic motivation positively influences Islamic Work Ethics and ethical behavior at work (Al-Douri et al., 2020; Din et al., 2019; Saqib et al., 2022).

Preposition 1: Internal factors have a positive effect on Islamic Work Ethics among Muslim accountants in Indonesian hospitals.

External Factors and Islamic Work Ethics

External work conditions significantly shape employees' satisfaction with their jobs. Recent healthcare studies confirm that company policies, relationship with supervisor, relationship with peer, and work security are strong predictors of Islamic Work Ethics (Curiñaupa et al., 2025; Platis et al., 2015).

Preposition 2: External factors have a positive effect on Islamic Work Ethics among Muslim accountants in Indonesian hospitals.

Islamic Work Ethics and Job Performance

Islamic Work Ethics encourage accountability, honesty, and commitment, which are essential for high quality accounting performance. Empirical evidence from accounting and public-

sector studies demonstrates that Islamic Work Ethics positively influence job performance (Amaliasita & Astuti, 2023; Ateeq et al., 2025).

Preposition 3: Islamic Work Ethics have a positive effect on job performance among Muslim accountants in Indonesian hospitals.

Mediating Role of Islamic Work Ethics

Internal factors may not directly translate into performance unless they are internalized through ethical values. Studies indicate that ethical frameworks strengthen the motivational–performance link (Kamilasari et al., 2024).

Preposition 4: Islamic Work Ethics mediate the relationship between internal factors and job performance.



Figure 1: Proposed Research Framework

Discussion

This study contributes to healthcare management and accounting literature by proposing a culturally grounded framework to explain job performance among Muslim accountants in Indonesian hospitals. By integrating Herzberg’s Motivation–Hygiene Theory with Islamic Work Ethics, the framework responds to the limited attention given to non-clinical professionals in healthcare organizations and addresses the need to understand ethical and motivational mechanisms underlying accounting performance in highly regulated hospital environments.

The proposed relationship between internal factors and Islamic Work Ethics highlights the importance of intrinsic motivation in shaping ethical work behavior. Consistent with Herzberg’s theory, internal factors such as achievement, recognition, advancement, and personal growth are expected to foster deeper psychological engagement with work. In a Muslim-majority context, these intrinsic drivers align closely with Islamic values that framework as an act of worship and moral responsibility. This alignment strengthens ethical commitment and encourages accountants to perform their duties with diligence, honesty, and accountability, even under demanding conditions. Prior studies in Islamic banking and public-sector organizations similarly demonstrate that intrinsic motivation enhances ethical awareness and reinforces IWE, which subsequently improves performance outcomes.

The discussion of external factors extends Herzberg’s hygiene concept by emphasizing their ethical implications rather than viewing them solely as sources of dissatisfaction. Company policies, relationship with peer, relationship with supervisor and work security are proposed as contextual enablers that support the internalization and practice of Islamic Work Ethics. In

hospital accounting settings, where regulatory complexity and audit pressure are high, clear policies and ethical leadership reduce ambiguity and reinforce moral standards. Supportive supervisors and positive peer relationships further cultivate an ethical climate characterized by trust, cooperation, and shared responsibility. These findings are consistent with prior healthcare and organizational studies indicating that ethical climates and supportive work environments strengthen ethical conduct and job-related attitudes.

A key contribution of this framework lies in positioning Islamic Work Ethics as a mediating mechanism between workplace factors and job performance. Rather than assuming a direct relationship between motivation and performance, the study argues that performance improvements occur when motivational forces are internalized through ethical values. This perspective is particularly relevant for hospital accountants, whose roles involve ethical sensitivity related to financial transparency, compliance, and resource allocation. By mediating the effects of both internal and external factors, Islamic Work Ethics provides a moral foundation that guides consistent performance, even when extrinsic conditions are imperfect. This argument supports prior evidence suggesting that ethical frameworks strengthen the motivation performance link by translating attitudes into disciplined and responsible behavior.

From a theoretical standpoint, the framework extends Herzberg's Motivation–Hygiene Theory by embedding it within an Islamic ethical context. While Herzberg's model explains satisfaction and dissatisfaction mechanisms, it does not explicitly address how ethical values shape behavior. By incorporating IWE, this study enhances the explanatory power of the theory in Muslim-majority healthcare settings and demonstrates its relevance beyond clinical staff. This integration responds to calls in organizational behavior literature for more culturally sensitive and value-based models of employee performance.

Practically, the discussion underscores important implications for hospital administrators and policymakers. Improving accountant performance requires more than addressing workload and compensation issues; it also necessitates fostering intrinsic motivation and reinforcing ethical values through leadership, fair policies, and supportive work environments. Training programs, ethical leadership development, and transparent governance structures can help institutionalize Islamic Work Ethics within hospital finance departments, thereby strengthening financial accountability and organizational sustainability.

Overall, this discussion reinforces the argument that job performance among Muslim accountants in Indonesian hospitals is best understood through a holistic framework that combines motivational, environmental, and ethical dimensions. The proposed model offers a robust foundation for future empirical testing and provides actionable insights for improving both ethical conduct and performance in healthcare accounting contexts.

Conclusion

This study develops a comprehensive conceptual framework to explain job performance among Muslim accountants in Indonesian hospitals by integrating Herzberg's Motivation–Hygiene Theory with Islamic Work Ethics. By focusing on non-clinical professionals within healthcare organizations, the study addresses a significant gap in the literature, which has predominantly emphasized clinical staff and organizational-level outcomes while overlooking the individual performance of accounting professionals who play a critical role in hospital sustainability and financial accountability.

The proposed framework highlights that job performance cannot be fully understood through motivational or environmental factors alone. Internal factors, such as achievement, recognition, advancement, and personal growth, are essential in fostering intrinsic motivation, which in Muslim-majority contexts aligns closely with Islamic Work Ethics. When accountants perceive their work as meaningful and morally significant, ethical values such as honesty, responsibility, diligence, and accountability become internalized and guide their professional behavior. This ethical internalization strengthens the link between motivation and performance, particularly in ethically sensitive hospital accounting functions.

Furthermore, the study emphasizes the importance of external factors as contextual enablers of ethical conduct rather than merely sources of job dissatisfaction. Company policies, relationship with peer, relationship with supervisor and work security shape the ethical climate in which Muslim accountants operate. Favourable external conditions reinforce Islamic ethical values by reducing ambiguity, supporting ethical leadership, and fostering trust and cooperation. As a result, external factors indirectly contribute to improved job performance by creating an environment that supports the consistent practice of Islamic Work Ethics.

A central contribution of this study is the positioning of Islamic Work Ethics as a mediating mechanism between workplace factors and job performance. This perspective extends Herzberg's Motivation-Hygiene Theory by incorporating a value-based and culturally grounded ethical dimension, thereby enhancing its applicability in Muslim-majority healthcare settings. The framework suggests that improvements in motivation and work conditions are most effective when they are translated into performance through strong ethical commitment.

From a practical standpoint, the findings imply that hospital administrators should adopt a holistic human resource approach that combines motivational strategies, supportive work environments, and ethical reinforcement. Strengthening ethical leadership, ensuring transparent policies, providing career development opportunities, and promoting job security can help embed Islamic Work Ethics within hospital finance departments, ultimately enhancing accountant performance and financial governance.

In conclusion, this conceptual study provides a theoretically robust and contextually relevant model for understanding job performance among Muslim accountants in Indonesian hospitals. It offers a valuable foundation for future empirical research and contributes to healthcare management, accounting, and organizational behavior literature by demonstrating that ethical values are the essential bridge between motivation, workplace conditions, and sustained performance outcomes.

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This study did not involve any human participants, animals, or sensitive data requiring ethical approval. The authors confirm that the research was conducted in accordance with accepted academic integrity and ethical publishing standards.

Author Contribution Statement:

All authors contributed significantly to the development of this manuscript. [Syukry Hadi] handled data collection, analysis, and interpretation of results. [Nurul Hafizah Yasin] was responsible for the conceptualization, methodology, and overall supervision of the study. [Siti Rohana Mohamad] contributed to the literature review, drafting, and critical revision of the manuscript. All authors read and approved the final version of the manuscript prior to submission.

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