

Empowering and Influencing Factors of Intellectual and Spiritual Capital in Improving Organizational Performance at Tourism Institutions

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Abstract

This research aims to measure factors that influence intellectual and spiritual capital in increasing organizational performance at tourism institutions in Banda Aceh City through the variable organization. The methodology used is quantitative. Data was collected from respondents using a structured questionnaire with a Likert scale. Seventy-five questionnaires were distributed in all to the Banda Aceh City Tourism Institution. Sample selection utilized a disproportionate technique of stratified random sampling. The research data underwent descriptive, and structural equation modeling analysis using SPSS and SEM AMOS software. The analysis that was produced was: Research has demonstrated that intellectual capital has a substantial and favorable impact on the functioning of organizations, that is $0.000 < 0.05$ as the significant value; spiritual capital has a -0.070 direct effect on organizational performance; the coefficient of the indirect effect is 0.273, the mediation process has a substantial impact, and the effect of mediation has been proved to be significant, the coefficient for the indirect effect is 0.458, at the lower level for intellectual capital boot of 0.227, and the upper level for intellectual capital of 0.676, with a 95% confidence interval.

Keywords: *Intellectual Capital, Spiritual Capital, Halal Tourism, Organizational Citizenship Behavior, Organizational Performance.*

Introduction

The rate of growth Islamic economy is currently growing rapidly, one of which is the Syariah tourism sector. Syariah tourism has differences compared to religious tourism, namely that the Indonesian people know that they are limited to visiting of the graves scholars, mosques, and other Islamic heritage sites. Now, The Islamic economic sector is a potential dimension to be developed during the global economy. The Islamic Economy consists of at least 7 dominant sectors whose development is increasing, namely the culinary field, Islamic banking, pharmacy, entertainment, insurance, fashion, types of cosmetics, and tours, all of which adhere to the halal concept in each of their products. Currently, the halal industry has changed/evolved to financial products (such as insurance, banking, etc.), as well as various other living cultural needs products (such as hospitals, treatment, tours, and recreation).

The growing world community is the reason for the growing trend of sharia tourism in many countries in the world. Projection of world population growth based on religion from 2010 to 2050 as published by the Pew Research Center research institute (2015), Muslims made up 1.599 billion people in 2010, or 23.2% of the nation's overall population, and by 2050, it was estimated that Muslim population in the world will reach 2.761 billion or about 29.7% population total of the world. From 2010 to 2050, the population will grow to reach 1.161 billion people. It is estimated that the increase in the number of Christians until 2050 is only 749 million. The second largest population is Muslims after Christians, which amounted to 2.168 billion in 2010 or 31.4% total population of the whole country. Table 1 below presents data on the global growth rate Muslim population compared to the population of other religions.

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Table 1. Total World Population Growth by Religion: Forecast in 2010 – 2050

	World Population 2010	% World Population 2010	Population Projection 2050	% World Population 2050	'World Population Growth 2010 – 2050'
Christians	2.168.330.000	31,4	2.918.070.000	31,4	749.740.000
Muslims	1.599.700.000	23,2	2.761.480.000	29,7	1.161.780.000
Unaffiliated	1.131.150.000	16,4	1.230.340.000	13,2	99.190.000
Hindus	1.032.210.000	15,0	1.384.360.000	14,9	352.140.000
Buddists	487.760.000	7,1	486.270.000	5,2	-1.490.000
Folk religions	404.690.000	5,9	449.140.000	4,8	44.450.000
Other religions	58.150.000	0,8	61.450.000	0,7	3.300.000
Jaws	13.860.000	0,2	16.090.000	0,2	2.230.000
World total	6.895.850.000	100,0	9.307.190.000	100,0	2.411.340.000

Source: The prospects for global religions: estimates of population growth from 2010 to 2050 (PEW Research Center, 2015)

This is similar to the data published by the Standard Dinar (2016) in the State of the Islamic Economy Report 2020–2021, where the growth of the world's halal sector is experiencing advanced development. For example, the halal food and beverage industry, increased by 3.1% in 2019 by \$1.13 trillion, increasing to \$1.17 trillion, and is predicted to decrease slightly in 2020 due to the COVID-19 pandemic, but will continue to grow to reach \$1.38 trillion in 2024. Travel and tourism also experienced an increase, namely in 2019 Muslim spending on travel was recorded at \$194 billion and decreased due to the COVID-19 pandemic to \$58 billion in 2020, but the trend of increasing travel will occur after the pandemic begins in 2023. Optimistic that the tourism industry will recover, one of which is marked by tourism service provider sites such as Traveloka Indonesia, which generated revenue of \$250 million in July 2020. While expenditure on clothing (Muslim fashion industry) in the world earned revenue of \$277 billion in 2019 and experienced a slight decline of 2.9% to \$268 billion in 2020. Muslim spending on clothing will grow again in the next 5 years by 2.4% from 2019 to 2024 to reach \$311 billion in 2024. Referring to these data, the huge potential market Muslim of the world looks tempting for tourism entrepreneurship players, both global and domestic business players.

The tourism sector is an important factor in the development and development of an area. Some parts of Indonesia have made the tourism sector the main target in increasing regional income and a source of income for the surrounding community. Even the current tourism trend that is developing is Syariah tourism. Syariah tourism activities or activities in their development have now become a very advanced tourism sector in Indonesia but also at the international level. Aceh region that applies Islamic rule in the governance system of government and social society, it is evident that Aceh currently has a great deal of potential for Sharia tourism to grow. Of course, I hope that Syariah tourism that appears in Aceh will be able to provide great economic benefits for the entire community, thus making it one of the main Syariah tourist destinations in the archipelago, via Banda Aceh City tourism institutions must be able to improve. Clean up by providing facilities through policies/regulations, the availability of tourism infrastructure, and not tourism infrastructure. What is meant by not infrastructure is the readiness of the Human Resources. Developing sharia tourism in Indonesia does not escape the important role of human resources who work in tourism offices throughout Indonesia as organizational resources. If there is no strong intellectual capital support, sharia tourism in the province will be difficult to develop. Implementation of tourism in Aceh requires orderly regulations that are in favor of the development of the world of tourism and various strategies are formulated to promote targeted tourism areas which are the Banda Aceh City tourism institution bears significant responsibility, and the surrounding community. The intellectual aspect of employees can gain success the an organization, furthermore, it can influence employees in acting on their organizations, including aspects of spirituality and organizational citizenship behavior. According to Palmer and Wong (2013), intrinsic rules of spirituality can influence an employee's behavior in specific situations.

Spiritual values will motivate employee behavior to be able to make a good contribution to and for community organizations (Baker & Smith, 2010). Role organizational citizenship behavior is also crucial because employees who have organizational citizenship behavior will increase organizational efficiency and effectiveness (Chelagat et al, 2015).

During the last four years, the problem of the COVID-19 pandemic has hit the international world and Indonesia is no exception, so every aspect of people's lives has been irrationally restored even though it is still felt to be not optimal. Especially in the tourism economic sector, it has now begun to reopen to the wider community, especially in Aceh Province, in the Sharia tourism sector, it provides fresh air and the people's economic pulse which is gradually starting to be felt. The new trend of tourism based on Islam (halal/sharia) which is currently starting to develop rapidly is due to several factors, including the rapid growth of the worldwide Muslim market, specifically the demography of a young and huge number of Muslim markets, the swift economic expansion of nations with a majority of Muslims, Islamic principles. promote the expansion of trade between the member nations of the Conference on Islamic Organization, as well as the growth of business and the Islamic way of life, participation of multinational companies, technology and connectivity between countries (Tripfez, 2016; Ministry of Tourism, 2015). The main question of the study about the correlation between various variables considered is divided into the following sub-questions, among others:

- How is the development of tourism in Aceh Province?
- How do intellectual capital and organizational citizenship behavior influence the performance of tourism organizations in Aceh?
- How do human capital and organizational citizenship behavior influence the performance of tourism organizations in Aceh?
- How do Islamic spiritual capital and organizational citizenship behavior influence the performance of tourism organizations in Aceh?
- What is the influence of intellectual capital and spiritual capital in building and advancing the tourism industry in Aceh?

Literature Review

Intellectual Capital

The concept of intellectual capital as an intangible asset of an organization or company has a major influence on the company's resource supply process. In research, Ornek and Ayas (2015) indicate that intellectual capital is primarily a resource, that synergizes with knowledge and experience, findings, updates, shopping place segments, and containers that can affect company performance. Intellectual capital functions as a crucial component that combines knowledge, expertise, abilities, inventions, innovations, community, and market share that could impact a company's performance (Clarke et al, 2011). According to Sumedrea (2013), intellectual capital is the future center point of every organization. Intellectual Capital includes knowledge to increase company value such as; managerial, consumer, technology, suppliers, and patent processes. Intellectual Capital has 3 main resources, namely human capital, structural, and relational capital (Chang and Lee, 2012).

Human Capital

In the company, human capital plays an important role in ensuring that all operational and non-operational activities of the company run optimally. Human capital can create a competitive advantage if the company can optimize the utilization and development of the knowledge, skills, and competencies possessed by its employees effectively and efficiently. Ariawan et al, (2016) state that human capital is a resource or asset of

high value for the company. Khalique et al, (2015) argue that human capital the most important component of intellectual capital which includes skills, organizational compliance, and employee encouragement plays an important role in business organizations.

Structural Capital

Structural capital is a concept that emphasizes organizational mechanisms and structures. Hsu & Fang (2009) describe structural capital consisting of intangible assets and technological infrastructure that facilitates the flow of knowledge to increase the company's operational efficiency. Structural capital functions as both a framework and a system that helps achieve employee work requirements so that they reach the maximum point of intellectual performance and company performance. The core processes of the company depend on the performance of employees in carrying out the company's daily operations.

Relational Capital

According to Ariawan et al, (2016), relational capital is the value formed from the relationship that an organization builds on consumers and its marketing channels. Relational capital is formed to maintain and build good relationships between organizations, employees, and work groups because these relationships can have a strong influence on the survival of a company (Mondal & Ghosh, 2012 in Obeidat et al, 2017). Halim (2010) stated that the RC includes five indicators, namely consumer relations, supplier relations, investor relations, public relations, and relations with partners. Furthermore, the company's of there are two types of stakeholders, namely; internal stakeholders and external stakeholders. Internal stakeholders of the company are employees who work for the company, while external stakeholders consist of consumers, suppliers, government, and investors.

Spiritual Capital

Spiritual capital is a notion that has long been applied in various scientific domains, including management and leadership. Gracia (2012) argues that spiritual capital is a company asset that continues to grow in employees. Even if it is not developed by the company, it will be highly beneficial. Some researchers define spiritual capital as the capacity of groups and Individuals are generated through the assertive process the intrinsic values of spirituality, which can control one's behavior under the right conditions. According to Farsani et al (2013 in Malik & Tariq 2016), spiritual capital and employee character are key factors for the success of an organization. Baker & Smith (2010) state that spiritual capital is a value and a valuable future vision to motivate individuals to contribute to society. Spiritual capital should be used as a separate resource to obtain increased company business results.

Organizational Citizenship Behavior

According to Kumar et al (2009), organizational citizenship behavior is a form of employee personal attitude that is voluntary, useful for the institution, does not expect recognition from the institution, and is voluntary. Organizational citizenship behavior is a person's voluntary attitude toward socializing and helping each other (Sawitri et al, 2016). Podsakoff et al, (Sadeghi et al, 2016) concluded that organizational citizenship behavior can be categorized into 7 types, including (1) sportsmanship, (2) individual growth, (3) help-oriented behaviors, (4) organizational commitment, (5) individual innovation, (6) self-satisfaction, and (7) civic virtue, Furthermore, it is necessary to know that organizational citizenship behavior is an attitude that has the following characteristics: a) not as an official main duty for employees (Kaur and Kaur, 2014), b) is not mandatory, c) will not be compensated by the company's reward system, and d) is important for the success of organizational performance (Johnson et al, 2009). Based on the magnitude of the benefits that will be obtained by the company on organizational citizenship behavior, the ability of the company's management to influence behavior in personnel in an organizational citizenship behavior making a controlled and honest work environment, even special awards need to be given to employees who have organizational citizenship behavior (Jiao et al, 2011).

Organizational Performance

Organizational performance is commonly defined in contemporary research as the business's financial capacity to produce corporate profits (Chang and Lee, 2012), for example, return on investment, return on equity, return on assets, and others. Ling and Hong (Chang and Lee, 2012) describe the achievement of organizational performance as the culmination of different departments working together to accomplish the goals and objectives of the company. In the research of Maltz et al (2003), the measurement of organizational performance has five indicators including financial aspects, customer/market aspects, process aspects, development aspects, and future aspects. From this explanation, organizational performance indicates the level of achievement of the institution's tasks in implementing the targets, mission, vision, and goals of an institution.

Intellectual Capital Relationship on Organizational Performance

In the research results of Clarke et al (2011) demonstrated that the performance of a corporation is significantly impacted by its intellectual capital. Human capital and spiritual capital in addition to having a positive and significant relationship to company performance, also act as moderating variables. Asiaei & Jusoh (2015) explain that the determining factors in the development of 3 characteristics of intellectual capital are: (1) human capital, (2) spiritual capital, and (3) relative capital. Furthermore, Asiaei & Jusoh (2015) state that three dimensions of intellectual capital can improve organizational performance in many companies that are the object of research. The results of research by Abdullah and Sofian (2012) revealed that intellectual capital has a positive and significant effect on company performance, while the component of relational capital is the primary performance predictor.

Hypothesis 1: Intellectual capital has a positive and significant effect on organizational performance

Spiritual Capital Relationship on Organizational Performance

Abdullah and Sofian (2012) revealed that spiritual capital has a positive and significant effect on company performance, where spiritual capital is one of the main predictors of performance. In addition, Malik & Tariq (2016) stated that spiritual capital affects organizational performance, later it was found that spiritual capital positive impact on the company's financial performance, as an indicator of performance in general. This research was supported by Gracia (2012) which emphasizes that spiritual capital has a positive effect on company performance. Spiritual capital is assumed to be a form of intelligence to provide a source of reinforcement to employees.

Hypothesis 2: Spiritual capital has a positive and significant effect on organizational performance

Effect of Organizational Citizenship Behavior As a Mediating Variable

According to many empirical findings from earlier research, there is still little evidence of a relationship between intellectual capital and organizational success, as in the study carried out by

Clarke et al. (2011) which revealed that one of the components of intellectual capital is structural capital which is not proven to have a significant effect on company performance. Meanwhile, Mondal and Ghosh (2012, in Obeidat, et al., 2017) prove that spiritual capital has no effect on increasing return on assets, and return on investment. Meanwhile, research by Hsu and Fang (2009) proves that there is no significant relationship between relational capital and structural capital on product development performance.

The research by Hsu and Fang (2009) proves that there is no significant relationship between relational capital and structural capital on product development performance. There is still a relationship that is not proven to be empirically significant between spiritual capital and organizational performance, as found in the results of Minon's research (2017). Because there are still inconsistencies in the results of previous studies regarding the relationship of intellectual capital to organizational performance (research gaps), researchers raise organizational citizenship behavior variables as mediators (intervening/mediation

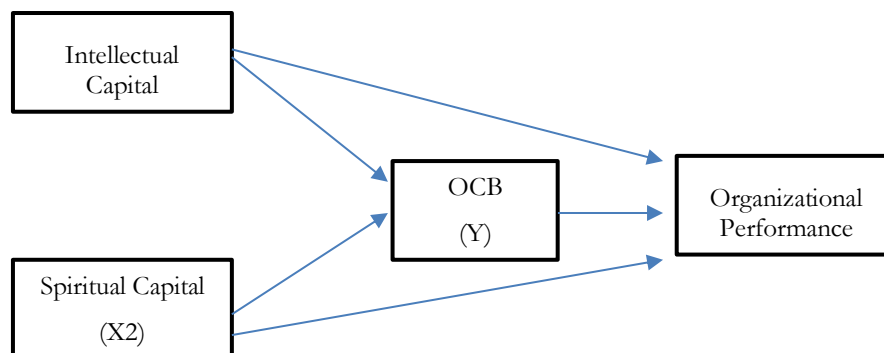
variables) in the relationship between intellectual capital (human capital, structural capital, and relational capital), and spiritual capital on organizational performance. So in various previous studies, it has been able to become a reference for researchers that the variable organizational citizenship behavior has proven capable of being a mediator between intellectual capital and organizational performance. For example, in the research of Andrew and Cazares (2015) organizational citizenship behavior acts as a mediator, and organizational citizenship behavior can improve performance in an organization. This research is related to the relationship between organizational trust on employee productivity, with organizational citizenship behavior as a mediating variable.

Hypothesis 3: Organizational citizenship behavior mediates the relationship between spiritual capital on organizational performance.

Methodology

This kind of study employs the survey approach. Data collection uses a Likert scale which is directed to employees who work at Tourism institutions the Banda Aceh City. Sample technique using convenience sampling. The questionnaire data is regarded to be valid if the Pearson correlation value is greater than the r table (0.227). The reliability test makes use of Cronbach's alpha ($CR > 0.70$). The data analysis method uses multiple regression.

Figure 1. Research Model



Measurement of intellectual capital variables used indicators namely: skills, infrastructure and systems, knowledge and expertise, attitudes and intellect, policies, customer satisfaction and loyalty (Khalique et al, 2015); measuring spiritual capital variables with religious knowledge indicators, ethical values (Khalique et al, 2015). Measurement of organizational citizenship behavior variables using indicators of sportsmanship, civic virtue, conscientiousness, and altruism (Sadeghi et al, 2016). While organizational performance variables use indicators of consumers or markets, human development processes, and the future (Maltz et al, 2003).

Results and Discussion

According to the findings of the questionnaire, the demographic data of the respondents is gathered, as shown in Table 1, giving an overview of male respondents totaling 41 people (55%), then female respondents amounting to 34 people (45%). The majority of employees working at the Banda Aceh City Tourism Office are 25-29 years old (20%) and 30-34 years old (20%), with the majority of them working more than 6 years (29.3%).

Table 2. Descriptive Data of Research Respondents

Demographics	Type	Frequency	Percent
Gender	Man	41	55,0
	Woman	34	45,0
Age	20-24	8	10,6
	25-29	15	20
	30-34	15	20
	35-39	25	33,3
	>40	12	16
Years of service	2 year	11	14,6
	3 year	13	17,3
	4 year	12	16,0
	5 year	17	22,6
	> 6 year	22	29,3

Source: SPSS output

Table 3. Testing Validity of Questionnaire

Construct	Pearson Correlation									df = 73 P = 0,05
	1	2	3	4	5	6	7	8	9	
Capital intellectual	,664	,736	,742	,792	,462	,270	,646	,532		r _{table} 0,227
Spiritual Capital	,576	,443	,586	,574	,533	,552	,373	,538		
Organizational Citizenship Behavior	,392	,535	,574	,615	,524	,629	,573	,518		
Organizational Performance	,592	,618	,572	,574	,621	,384	,581	,522	,533	

Source: SPSS output (processed data)

Table 3 shows the results of the questionnaire validity test, where the questionnaire items are assumed to be valid if they have a Pearson correlation value of more than 0.227 in the r table. The test findings on thirty-three questionnaire items showed that all questionnaire items were valid. The reliability of the questionnaire can be seen in Table 4. A level of reliability is indicated by the study variable's Cronbach's alpha coefficient is higher than 0.70. Regarding the variable of spiritual capital, Cronbach's alpha value is 0.634, the organizational citizenship behavior variable with Cronbach's alpha value is 0.758 (more than 0.70), and the value is 0.6 is still accepted (Hair et al, 2006: 102), so all the variables studied has been obtained a fairly good reliability.

Table 4. Testing Reliability of Questionnaire

Construct	Cronbach's Alpha
Capital intellectual	0,773
Spiritual Capital	0,634
Organizational Citizenship Behavior	0,758
Organizational Performance	0,767

Source: outputs SPSS (data processed)

This study's hypothesis test makes use of multiple regression techniques, this technique is tested and provides clarity of causal relationships among the study variables displayed in several path analysis models (Cooper and Schindler, 2011: 530). From the multiple regression analysis carried out, the results are listed in Table 5, where it is known that all hypotheses are positively and significantly supported (sig < 0.05).

Table 5. Research Hypothesis Testing

Construct	Sig	Correlations	F test	R Square
Intellectual Capital	0,000	0,603	20,050 Sig=0,000	0,598
Spiritual Capital	0,824	-0,031		

Dependent Variable: Organizational Performance

Source: SPSS output (data processed)

A hypothesis test is generated by the display in Table 5. The association between intellectual capital and organizational performance is positive and significant, with the accepted hypothesis having a p-value of $0.000 < 0.05$. The influence of spiritual capital on organizational performance is proven to be insignificant, ie a significant value of $0.824 > 0.05$ (H2 was rejected). Simultaneous test The effect of the independent variable on the dependent variable is shown through the results of the F test. When the effects of spiritual and intellectual capital on organizational performance are recognized at the same time (Test F = 20,050 > F table = 2.73). The magnitude of R square is 0.598, which means that as much as 59.8% of the variation of intellectual capital and spiritual capital affects the organizational performance variable, while as much as 40.2% is outside the model for other variables.

Testing the mediating variable of organizational citizenship behavior using the bootstrapping method proposed by Hayes (2013). Where the test results listed in Table 6 show that there is a mediating effect of organizational citizenship behavior on the relationship between intellectual capital and spiritual capital on organizational performance. From testing using the Bootstrapping method, it is known that the effect of the direct relationship of intellectual capital on organizational performance is 0.316 and is significant at the level of $p (0.003) < 0.05$. Meanwhile, to determine whether there is a mediating role of the OCB variable on the relationship between intellectual capital and organizational performance, it is by looking at the output indirect effect(s) of X on Y, where it is known that the mediation effect is significant with the indirect effect coefficient of 0.273, with a 95% confidence interval for boot lower level for intellectual capital is 0.052 and boot upper level for intellectual capital is 0.498. If the boot lower level for intellectual capital and boot upper level for intellectual capital ranges do not pass zero (0), it can be concluded that the estimation is significant and a mediating effect occurs (hypothesis 3 is accepted).

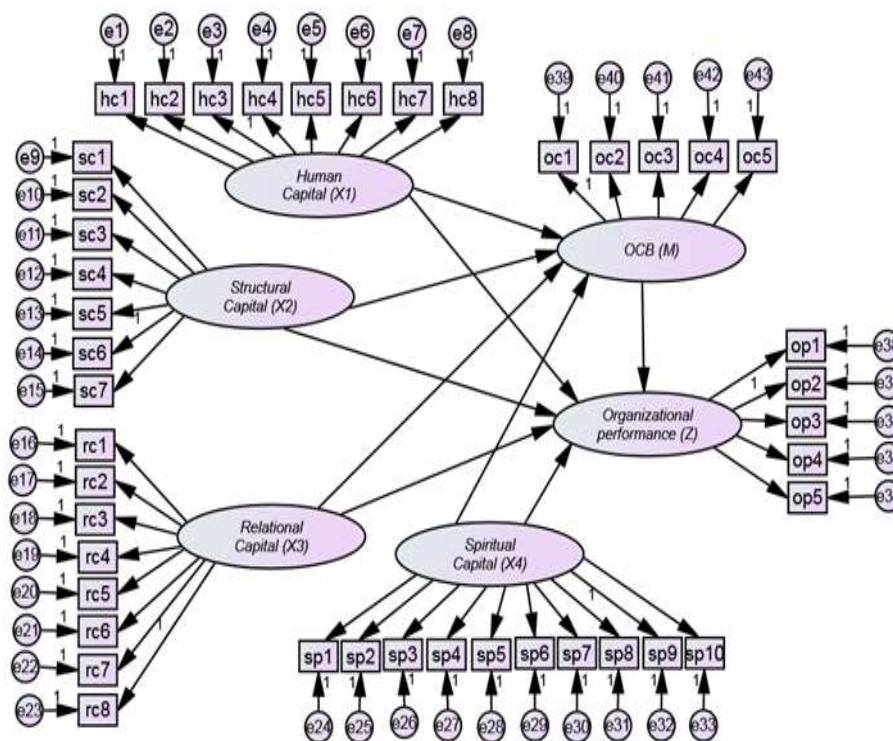
Table 6. Hypothesis Testing the Role of OCB as Mediation

Total effect of X on Y							
	Effect	SE	T	p	LLCI	ULCI	c cs
Intellectual Capital	,5890	,0925	6,3702	,0000	,4047	,7732	,5977
Spiritual Capital	,3872	,1338	2,8936	,0050	,1205	,6539	,3208
Direct effect of X on Y							
	Effect	SE	T	p	LLCI	ULCI	c cs
Intellectual Capital	,3163	,1059	2,9870	,0038	,1052	,5274	,3210
Spiritual Capital	-,0704	,1304	-,5402	,5907	-,3303	,1895	-,0583
Indirect effect(s) of X on Y							
		BootSE			BootLLCI	BootULCI	
X1 – OCB – Y	,2726	,1161			,0519	,4977	
X2 – OCB – Y	,4576	,1148			,2270	,6757	

Source: SPSS output (data processed)

Furthermore, in Table 6 it was also known that there is a -0.070 direct correlation between spiritual capital and organizational performance, and not significant ($p\ 0.591 > 0.05$). Meanwhile, to determine whether there is a mediating role of organizational citizenship behavior variables on the relationship of spiritual capital to organizational performance is to look at the output indirect effect(s) of X on Y, where it is known that the mediation effect is demonstrated to be significant, with an indirect effect coefficient of 0.458 and a boot lower level intellectual capital 95% confidence interval of 0.227 , and 0.676 is the boot upper level for intellectual capital. If neither of the intellectual capital ranges' boot upper level nor boot lower level passes zero, it can be concluded that the estimation is significant and a mediating effect occurs (hypothesis 4 was accepted). The role of organizational citizenship behavior as a mediator in the relationship of the influence of spiritual capital on organizational performance has proven to be very crucial, where if the variable organizational citizenship behavior is not included in the model, then the direct relationship between spiritual capital and organizational performance is not significant. In this study, the research variable path diagram can be seen in the following figure 2:

Figure 2. Research Variable Diagram



The flow chart above shows that this research has 6 (six) latent variables consisting of human capital, structural capital, relational capital, Islamic spiritual capital, OCB, and organizational performance. OCB and organizational performance are endogenous latent variables, namely variables whose values are influenced by exogenous latent variables. The exogenous latent variables in this study are human capital, structural capital, relational capital, and Islamic spiritual capital. Each variable, both endogenous latent variable and exogenous latent variable, has an indicator called manifest variable.

Tourism has become a leading sector in the economy of many countries in the world, including Indonesia. The development of world modernization has brought very rapid changes in the tourism sector which have an impact on increasing the economy. The existence of tourist activities visiting tourist attractions in a country can encourage and increase the income of citizens and increase development in the area so that at a macro level it can increase the economic growth of a country. The development of the tourism sector which has an impact on the economy makes the country focus on increasing tourism by planning the application of strategies to win the competition for tourism visits from global tourists. The opinion of

Barney (1991) which asserts that if you want to win the competition, every organization/company must have competitive capital which is the company's resources.

In the company, there are 2 forms of resources, namely intangible resources (intangible assets) and tangible resources (tangible assets). The meaning of intangible resources such as employees, organizational culture, company values, etc. Meanwhile, what is meant by tangible resources within the company are machinery and operational support equipment. In the context of the state, efforts to promote tourism by relying on intangible resources as a source of competitive advantage is to prepare competent employees in every provincial and district/city tourism office in Indonesia. This is because the tourism office is the spearhead in the management of tourism in each region in Indonesia.

According to Clark et al, (2011), companies that have good performance resources are not solely located in object assets such as machines and buildings, but intellectual capital assets, not objects. An example of a non-profit organization is the Tourism Office, especially in Banda Aceh City. Organizational performance is not always seen in how much it brings company profits, but in how the community feels satisfied with good policies and services to the community, so the presence of intellectual capital is considered important.

Hypothesis 1 in this study tests the direct influence of intellectual capital on organizational performance, specifically, the Tourism Office of Banda Aceh City was shown to be both statistically significant and positive ($p\ 0.000 < 0.05$). The results of earlier studies that demonstrate the impact of intellectual capital on organizational performance are supported and validated by this investigation (Obeidat et al, 2017). For indirect testing with the variable organizational citizenship behavior as a mediator also proved significant (hypothesis 3 was accepted) is the relationship between the influence of intellectual capital on organizational performance. It is different from the results of Hypothesis 2 testing which proved not statistically significant, namely there is no direct relationship between spiritual capital on the organizational performance of the Banda Aceh City Tourism Office ($p\ 0.824 > 0.05$). However, in indirect testing by including organizational citizenship behavior as a mediator variable in the relationship model of the influence of spiritual capital on organizational performance, it proved significant (hypothesis 4).

The interesting thing was successfully revealed the important role of organizational citizenship behavior as a mediator in the relationship of spiritual capital to organizational performance. The role of spiritual capital at the Banda Aceh City Tourism Office revealed that direct employees at the Tourism Office who already have a spiritual spirit at work who even work are considered worship and full of sincerity, have not been able to improve organizational performance without a sense of love and belonging to the organization. The researcher describes that this spiritual culture is in line with the spirit of Islam that is applied in the Aceh region, where all government and private agencies should comply with and support sharia enforcement which is an attraction for local and foreign tourists.

Meanwhile, the spirit that comes from within is a sense of love and belonging to the organization. Organizational citizenship behavior possessed by employees can provide more motivation in building honesty for individuals at work, which in turn can improve organizational performance. A similar opinion was also expressed by Palmer and Wong (2013), that spiritual capital has a significant effect on the progress of the organization, as spiritual intrinsic values, can be controlled by the attitude of employees in certain situations, as well as the spiritual values of employees will encourage employees to better contribute to society and the organization. Employee spirituality has an influence on the way employees work, both in attitude and behavior (Baker & Smith, 2010).

The role of organizational citizenship behavior as a mediator is a determinant in maximizing the performance of an organization. It was expected that employees at the Banda Aceh City Tourist Institution must be able to behave in an organizational citizenship behavior, work together as a team, be willing to carry out additional work without complaints, help each other, save time in using company resources, give birth to ideas that build organizations (Peikani and Shamshiri, 2016). Finally, the organizational citizenship behavior possessed by the Banda Aceh City Tourism Office employees will make the organizational conditions mutually supportive to realize the vision, mission, and goals of the organization or with another intention is to make the Banda Aceh City one of the leading domestic syariah tourist destinations.

Conclusion

Organizational performance at Banda Aceh City Tourism Institution is directly influenced by intellectual capital and the indirect role of organizational citizenship behavior as a mediator affects intellectual capital and spiritual capital on organizational performance. However, the role of organizational citizenship behavior has the most crucial role in the relationship between spiritual capital and organizational performance, where if there is no role for organizational citizenship behavior (OCB) as a mediator, this direct relationship will not occur. With the superior intellectual capital owned by the Banda Aceh Tourism Office, is expected to be able to increase sharia tourism, and make Aceh one of the leading sharia tourism destinations in the archipelago.

The research results examined in this view are intellectual capital, spiritual capital, and OCB play a major role in optimizing organizational performance achievements. Therefore, the Banda Aceh Tourism Office can recommend some policies, including (1) centered on the development of organizational resources providing a variety of skills training, and appreciating every employee who excels, (2) creating a strict Islamic (Syariah) culture in the organization as a basis for attitude and become the identity of employees, (3) build a cooperative relationship with institutions/services/community organizations to build syariah tourism in Banda Aceh city. This problem needs to be implemented so that the community (stakeholders) feel they have ownership and are willing to collectively knit the sustainability of syariah tourism so that it continues to develop as a source of income for the region and the surrounding community in Banda Aceh City.

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