

# The Effect of Islamic Work Ethics on Organization Commitment and Change of Employee Attitude at Universitas Pembangunan Panca Budi, Medan, Indonesia

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## ABSTRACT

Universitas Pembangunan Panca Budi (UNPAB) as an institution that organizes the undergraduate and graduate education. The activities and innovations for its sustainability with maintain the employees' commitment. Cultural values provide the comfort of their life and have made employees are loyal to this institution. Organizational work culture in UNPAB integrated with the Islamic values, namely the 7NDY (Seven Basic Values of the Foundation) which encourage an improvement in commitment and attitude change by employees. The purpose of this study is to examine the influence of Islamic Work Ethics on Organizational Commitment and Change of Employee Attitude. The Population and samples using Cluster Random Sampling. Data analysis technique used Path Analysis and Statistic Descriptive Analysis. Data processed by Computer Statistics Software SPSS version16. The results of this study found that Islamic work ethic has a positive and significant effect on organizational commitment. Moreover, Islamic work ethic has a positive and significant effect on the change of employee attitude. The authors found that Organizational commitment has a positive and significant impact on the change of employee attitude. Also, the authors found that the influence of Islamic Work Ethics on the change of employee attitude mediated organizational commitment is proven.

**Keywords:** *Islamic, Work Ethic, Organizational Commitment, Cultural, Attitudes, Change*

## 1. INTRODUCTION

Changes in attitude is an indicator to determine the development of value systems in an organization. Changes in employee attitudes are the determinants of an organization's sustainability. Employees with an open attitude to change tend to elicit flexibility when they face a new challenge. Changes in attitude will fail when employees do not want to change their habits. Islamic work ethic (EKI) as a factor influencing change in an organization. However, the Islamic work ethic (EKI) tends to disregarded in the study of organizational science and management. The reason is that scholars in management science have not explored the wealth of Islamic literature (Qur'an and Hadith) associated with business and organization (Ali, 2007). The work ethic within Shari'ah is a reflection of morals in conducting business according to Islamic values. They manage the business without any worries and belief that the management is appropriately implemented and correctly (Hasan, 2009). Organizational commitment is the identification and involvement of employees who are relatively close to the organization. A study by Wyatt Watson Worldwide in the Work Asia 2004/2005 report reveals that the commitment of Indonesian employees to the company is lower than those in

other Asian countries. The study was represented by 8,000 respondents from 46 companies in Indonesia, with a total of 115,000 respondents from 515 companies in 10 Asian countries (Salim & Wibisono, 2004). Concerning the ethics of Islamic work in organizational life, Muslims are required to commit themselves to the organization with a demand that all material growth and development should be directed to fairness, truth and spiritual devotion to the organization and self is a form of Muslim responsibility as a Caliph on earth. Based on the observation found that before 2006 the concept of the work ethic of Islami (EKI) relative has not been done yet, it is shown that the Head of Unit has not optimized coordination function, especially to build cooperation with other employees. The spirit of employees achieving work is still relatively low, only approximately 60% of 132 employees who show the morale of achievement. Other facts are found that employees are not concerned with performance and productivity, employees are reluctant to practice on the job risks, for example, the head unit does not firmly execute employees who are late to work, because the execution has an unpopular impact. Foundation of Prof. DR. H. Kadirun Yahya (YDPKY) has enacted the "Seven Basic Values of the Foundation" (7NDY) implementation policy in 2009 as a guideline for

employee attitudes. Implementation of 7NDY policy at UNPAB was unable to show significant changes in employee attitudes. The reason is that the application of 7NDY there are still pros/cons among employees. One indication of employee rejection is indicated by the percentage of employees arriving late in the office is still high that is still above 40%. However, over time, 7NDY implementation had made significant progress in 2011, employee delay rate is still 13.63%, then in 2012 employee delay down to 4.54% and in 2013 employee delay decreased also to 3.78%. Decrease percentage is an indication of employee attitude change to comply with the policy of Universitas Pembangunan Panca Budi is Islamic work ethics which is reflected in 7 NDY. The level of late employee in detail can be observed in the following table.

Table 1, Level of the late employee (2011 to 2013)

Year	Number of Days	Number of Alpa	Alpa %
2011	33.264	4.536	13,63
2012	33.264	1.512	4,54
2013	33.264	1.260	3,78

Source: UNPAB 2014 (data processed).

Another essential progression is pointed that the achievement of Universitas Pembangunan Panca Budi Data Job Contract last four years (2010 to 2013). In 2010 the level of employment contract achievement is still 55%, and in 2013 the achievement of job contract can be penetrated to the number 97%. The increase in the percentage of job contract achievement is an indication also that there has been a change in employee attitude in complying with UNPAB policy that is the application of Islamic work ethic is reflected in 7NDY. The achievement level of Universitas Pembangunan Panca Budi, data job contracts in 2010 to 2013 in detail can be discussed in the following table.

Table: Achievements of Universitas Pembangunan Panca Budi Data Job Contract Year in 2010 to 2013

Units	Achievements (%)			
	2010	2011	2012	2013
FH	62	86	92	98
FE	71	92	96	100
FP	58	78	93	98
FAI	47	74	92	100
FFil	41	69	84	82
FT	50	73	92	98
R1	44	84	96	100
R3	20	64	92	100
LPPM	100	100	100	100

Average	55	87	93	97
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Source: UNPAB, 2014.

The continuous improvement of the performance of Universitas Pembangunan Panca Budi, data work contract underlies the authors to examine whether the increased performance of the Universitas Pembangunan Panca Budi data work contract is influenced by the Islamic work ethic reflected in 7NDY, resulting in an optimum improvement.

## 2. LITERATURE REVIEW

### *Islamic Work Ethics*

Work ethics in Islamic perspective is defined as the radiance of "aqidah," sourced from the belief system that is as a basic life attitude concerning work; sourced from Qur'an and Hadist dedicates work as a virtue (Ali, 1988; Yousef, 2000).

### *Organizational Commitment*

Organizational commitment is a total desire to remain self-sustaining in an organization, and strive for the maximum in achieving the organization (Meyer and Allen referenced by Yousef 2000).

### *Change of Employee Attitude*

The change of employee attitudes is a degree of support from employee attitudes to changes in the organization. The change of employee attitude is divided into three dimensions: cognitive, affective and behavioral tendency (Dunham et al. referenced by Yousef, 2000).

## 3. RESEARCH METHODS

The population in this research is all employees of Universitas Pembangunan Panca Budi, totally 132 persons divided into 20 units. Sampling technique in this research using Cluster Random Sampling method (Sangaji and Sopiah, 2010). Determination of the number of samples in the study using Slovin formula (Umar, 2008), with the degree of error in the sample (e) 10% obtained the number of samples is 57 participants.

Table 2. Population Data and Research Sample

Units	<i>n</i>	<i>ni</i>
Faculty of Law	5	2
Faculty of Economics	8	3
Faculty of Agriculture	5	2
Faculty of Engineering	6	3
Faculty of Islamic Studies	3	1
Faculty of Philosophy	3	1
Postgraduate	5	2
Rector's Bureau	5	2
Quality Assurance (KJM)	4	2

Rector I	5	2
BPA	11	5
BPAA	25	11
Rector II	5	2
Human Resources Bureau	20	9
Rector III	6	3
LPPro	2	1
LPPM	3	1
SME's (UKM)	2	1
Rector IV	5	2
STAIS	4	2
Total	132	57

Source: UNPAB 2015 (data processed)

**Instrument Variables Measured**

Islamic work ethics: The variables of Islamic work ethics were measured using the short version of Ali's (1988) instrument in Yousef (2000) which consists of 17 items. Organizational Commitment: Organizational commitment variables are measured using the short version of Meyer and Allen instruments in Yousef (2000) which consists of 24 items distinguished in three sub-scales of affective, continuance, and normative. Change of Employee Attitudes: The change of employee attitudes was measured using Dunham et al., cited by Yousef (2000) consisting of 18 items distinguished in three sub-scales: cognitive, affective, and behavioral tendency.

**The Technique of Data Analysis**

The technique of data analysis from this research using path analysis which consists of direct and indirect influence. The intervening variable is an intermediate variable and has the function of mediating the relationship between independent variable and dependent variable. Hence, the path analysis model of this study can be seen the equation as follows:

Hypothesis 1: The influence of Islamic Work Ethics on Organizational Commitment.

The equation is:  $Y1 = a + bx + e$  (H1)

Hypothesis 2: The influence of Islamic Work Ethics on Change of Employee Attitude.

The equation is:  $Y2 = a + bx + e$  (H2)

Hypothesis 3: The influence of Organizational Commitment on Change of Employee Attitude.

The equation is:  $Y2 = a + by1 + e$  (H3)

Hypothesis 4: The influence of Islamic Work Ethics on the change of employee attitude mediated Organizational Commitment.

The equation is:  $Y2 = a + bx + by1 + e$  (H4)

Information:

Y1 = Organizational Commitment

Y2 = Change of Employee Attitude

X = Islamic Work Ethics (EKI)

a,b = coefficient of regression

e = term of error

**4. RESULTS AND DISCUSSION**

**Hypothesis Testing Analysis**

The results of multiple linear regression computations show the results of hypotheses testing of this study as follows:

**The First Hypothesis Testing**

Table 3. The influence of Islamic Work Ethics on Organizational Commitment(X to Y1)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	39.451	14.069		2.804	.007
Islamic Work Ethics	.757	.201	.454	3.774	.000

Dependent Variable: Organizational Commitment

Hypothesis: The influence of Islamic Work Ethics on Organizational Commitment (H1).

The equation is ;

$Y1 = a + bx + e$

$Y1 = 39.451 + 0.757X$

Based on the above table explains that the coefficient value of Islamic Work Ethics is 0.757 and significant (sig = 0.000). This result can be interpreted that the increased Islamic Work Ethics employees will increase their commitment to the organization of 0.757. The results of this test confirm that the proposed the first hypothesis can be proven and accepted. Therefore Islamic Work Ethics has a positive and significant effect on organizational commitment.

Table 4. Simultaneous Test (X to Y1)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2054.689	1	2054.689	14.246	.000a
Residual	7932.785	55	144.232		
Total	9987.474	56			

Predictors: (Constant), Islamic Work Ethics

Dependent Variable: Organizational Commitment

The simultaneous test results show that F-count value is 14.2246 and the significance value is  $0.000 < 0.005$ . The result of F-table is 2.725. Means the result of F-count  $> F$ -table or  $14.2246 > 2.725$ , and a significance level is  $0.000 < 0.05$ . Therefore H0 is rejected, and H1 is accepted.

The result has proven Islamic work ethic has a positive and significant effect on organizational commitment in Universitas Pembangunan Panca Budi (UNPAB) Medan.

Table5. Coefficients of Determination (R-Square) (X to Y1)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.454 <sup>a</sup>	.206	.191	12.00968

Predictors: (Constant), Islamic Work Ethics  
Dependent Variable: Organizational Commitment

Based on Table Coefficient of Determination (X to Y1) the amount of R-Square (R2) is 0.206. The coefficient of Determination of 21% points the influence of Islamic Work Ethics to an organizational commitment by 21% while other factors influence the remaining 79%.

**The Second Hypothesis Testing**

Table 6.The influence of Islamic Work Ethics on Change of Employee Attitude(X to Y2)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	26.416	8.879		2.975	.004
Islamic Work Ethics	.543	.127	.501	4.290	.000

Dependent Variable: Change of Employee Attitude

Hypothesis: The influence of Islamic Work Ethics on Change of Employee Attitude (H2) .

The equation is ;

$$Y2 = a + bx + e$$

$$Y2 = 26.416 + 0.543X$$

Based on the above table reveals that the coefficient value of Islamic Work Ethics is 0.543 and significant (sig = 0.000). This result can be interpreted that the increased Islamic Work Ethics employees will Change of Employee Attitude of 0.543. The results of this test confirm that the proposed the second hypothesis can be proven and accepted. Hence Islamic Work Ethics has a positive and significant effect on the change of employee attitude.

Table 7. Simultaneous Test(X to Y2)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1057.324	1	1057.324	18.404	.000 <sup>a</sup>
Residual	3159.728	55	57.450		
Total	4217.053	56			

Predictors: (Constant), Islamic Work Ethics

Dependent Variable: Change of Employee Attitude

The test result explains that F-count value is 18.404 and the significance value is 0,000 < 0.005. The result of F-table is 2.725. Means the result of F-count > F-table or 18.404 > 2.725, and a significance level is 0.000 < 0.05. Therefore H0 is rejected, and H2 is accepted. The result has proven Islamic work ethic has a positive and significant effect on the change of employee attitude in Universitas Pembangunan Panca Budi (UNPAB) Medan.

Table8. Coefficients of Determination (R-Square) (X to Y2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.501a	.251	.237	7.57955

Predictors: (Constant), Islamic Work Ethics  
Dependent Variable: Change of Employee Attitude

Based on Table of Determination Coefficient (X to Y1) the amount of R-Square (R2) is 0.251. The coefficient of Determination of 25.1% shows the influence of Islamic Work Ethics to Change of Employee Attitude by 25.1% while other factors influence the remaining 74.9%.

**The Third Hypothesis Testing**

Table 9.The influence of Organizational Commitmenton Change of Employee Attitude(Y1 to Y2)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	18.849	5.324		3.540	.001
Organizational Commitment	.493	.057	.758	8.617	.000

Dependent Variable: Change of Employee Attitude

Hypothesis: The influence of Organizational Commitment on Change of Employee Attitude (H3).

The equation is;

$$Y2 = a + bx + e$$

$$Y2 = 18.849 + 0.4933Y1$$

Based on the above table explains that the coefficient value of organizational commitment is 0.493 and significant (sig = 0.000). This result can be interpreted the increased organizational commitment will change of employee attitude of 0.493. The results of this test confirm that the proposed the third hypothesis can be proven and accepted. Thus organizational commitment has a positive and significant effect on the change of employee attitude.

Table 10. Simultaneous Test(Y1 to Y2)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2422.535	1	2422.535	74.248	.000 <sup>a</sup>
Residual	1794.517	55	32.628		
Total	4217.053	56			

Predictors: (Constant), Organizational Commitment  
 Dependent Variable: Change of Employee Attitude

The test results show (Y1 to Y2) that F-count value is 74.248 and the significance value is 0,000 < 0.005. The result of F-table is 2.725. Means the result of F-count > F-table or 74.248 > 2.725, and a significance level is 0.000 < 0.05. Therefore H0 is rejected, and H3 is accepted. The result has proven that Organizational Commitment has a positive and significant effect on Change of Employee Attitude in Universitas Pembangunan Panca Budi (UNPAB) Medan.

Table 11. Coefficients of Determination (R-Square) (Y1 to Y2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.758 <sup>a</sup>	.574	.567	5.71206

Predictors: (Constant), Organizational Commitment  
 Dependent Variable: Change of Employee Attitude

Based on Table of Determination Coefficient (Y1 to Y2) the amount of R-Square (R2) is 0.574. The coefficient of Determination of 57.4% shows the influence of organizational commitment to change of employee attitude by 57.4 % while other factors influence the remaining 42.6%.

**The Fourth Hypothesis Testing**

Table 12. The influence of Islamic Work Ethics on Organizational Commitment and Change of Employee Attitude (X to Y1, Y2)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	9.284	6.952		1.336	.187
Islamic Work Ethics	.214	.104	.198	2.060	.044
Organizational Commitment	.434	.062	.668	6.968	.000

Dependent Variable: Change of Employee Attitude

Hypothesis 4: The influence of Islamic Work Ethics on the change of employee attitude mediated Organizational Commitment (H4).

The equation is;

$$Y2 = a + bx + by1 + e$$

$$Y2 = 9.284 + 0.214X + 0.434Y1$$

Based on the above table shows that the coefficient value of Islamic Work Ethics is 0.214 and coefficient value of organizational commitment is 0.434. This result can be interpreted that the increase of Islamic Work Ethics will increase organizational commitment and change in employee attitude. The results of this test showed that the fourth hypothesis could be proven and accepted. Thus the influence of Islamic Work Ethics on the change of employee attitude mediated organizational commitment.

Table 13. Simultaneous Test(X to Y1 & Y2)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2553.320	2	1276.660	41.437	.000 <sup>a</sup>
Residual	1663.732	54	30.810		
Total	4217.053	56			

Predictors: (Constant), Organizational Commitment, Islamic Work Ethics  
 Dependent Variable: Change of Employee Attitude

The test results show that F-count value is 41.437 and the significance value is 0,000 < 0.005. The result of F-table is 2.725. Means the result of F-count > F-table or 41.437 > 2.725, and a significance level is 0.000 < 0.05. Therefore H0 is rejected, and H4 is accepted. These results have proven that the influence of Islamic Work Ethics on the change of employee attitude mediated organizational commitment in Universitas Pembangunan Panca Budi (UNPAB) Medan.

Table 14. Coefficients of Determination (R-Square) (X to Y1 & Y2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.778 <sup>a</sup>	.605	.591	5.55066

Predictors: (Constant), Organizational Commitment, Islamic Work Ethics  
 Dependent Variable: Change of Employee Attitude

Based on Table of Determination Coefficient (X to Y1 & Y2) the amount of R-Square (R2) is 0.605. The coefficient of Determination of 61% shows the influence of Islamic Work Ethics to change of employee attitude mediated organizational commitment by 61 % while other factors influence the remaining 39%.

**Discussion**

*The Effect of Islamic Work Ethics on Organizational Commitment*

The coefficient value of Islamic work ethic path to an organizational commitment of 0.757 shows

that Islamic work ethic has a positive and significant effect on organizational commitment of UNPAB employees. The results of this study are in line with previous research that has been done by Yousef (2000) indicates that the ethics of Islamic work directly and positively affect organizational commitment. A high level of understanding of the Islamic work ethic is shown from the UNPAB employee's awareness that work is beneficial to others and themselves. They explore the best abilities, and they have the fair value of working as a stimulus to raise the level of commitment to the organization. The Islamic work ethic has taught employees that organization is apart of their family to be protected; they will maintain and adhere to organizational rules. This form is evidence that they are committed to the organization.

*The Effect of Islamic Work Ethics on Change of Employee Attitude*

Based on the coefficient value of 0.543 indicates the higher the value of Islamic work ethics will bring changes in employee attitudes towards the positive. The results of this study explain that the ethics of Islamic work have a positive and significant effect on changes in employee attitudes. Changing different environments and cultures produces different values and attitudes. The results of this study also support previous research conducted by Yousef (2000) who have found the work ethic of Islam directly and positively affect the dimension of attitude change from employees.

Employees tend to understand changes in employee attitudes because Islamic values of ethical work are embedded in their actions such as supporting innovative and measurable ideas.

*The Effect of Organizational Commitment on Change Employee Attitude*

From the result of data processing, a value of path coefficient is equal to 0,493. These results prove that organizational commitment has a positive and significant effect on attitude change from employees. Employees tend to understand that the organization is part of the family and they love their work and are proud to work with the organization. The results of this study support and in line with research conducted by Yousef (2000) who found organizational commitment directly and positively affect the dimensions of attitude change in the organization. Different cultures and traditions affect their attitudes and perspectives and paradigms of change.

*The Effect of Islamic Work Ethics on change of employee attitude mediated organizational commitment*

Islamic work ethics has a positive and significant effect on employee attitude change through organizational commitment. The coefficient value of Islamic work ethic path to organizational commitment and employee attitude change is 0.373. This result shows that UNPAB employees have an awareness of attitude change to be more professional and competent in working to spread benefit to society, nation, and religion. Prioritize the value of honesty and fairness in behaving. Providing the best results in working. The results of this study are in line with Yousef's (2000) findings which have revealed that organizational commitment directly and positively mediates the influence of Islamic work ethics on change of employee attitudes.

## 5. CONCLUSION

Based on the results of the discussion then it can be concluded as follows:

- ✓ Islamic work ethics has a positive and significant impact on organizational commitment in Universitas Pembangunan Panca Budi.
- ✓ Islamic work ethics has a positive and significant effect on the change of employee attitude.
- ✓ Organizational commitment has a positive and significant effect on the change of employee attitude.
- ✓ Islamic work ethics has a positive and significant effect on employee attitude change mediating organizational commitment.

## 6. SUGGESTION

Based on the results of data analysis, discussion and conclusion, the researcher give some suggestions as follows:

- ✓ Management as a determinant of UNPAB policy can improve the performance standard system by adding specific parameters.
- ✓ Management can develop systems to build awareness and increase interest in the organization.
- ✓ Management can develop employee comfort and harmony levels for dynamic change.
- ✓ Management can encourage a working climate according to 7NDY values in a variety of work activities.

## LIMITATIONS OF THIS STUDY

The subject of this study is limited to discussing only the education staff at Universitas Pembangunan Panca Budi, while the lecturers are not examined. Research results can be continued by including lecturers and conducted more than one institution within the Foundation of Prof DR.

Kadirun Yahya. The next researchers are expected to deal with factors affecting employee attitude change in other service sectors. This research can be developed by studying variables outside of this research and influencing the change of employee attitude. Such as changes in mindset, time restriction time policy, prohibition of disciplinary violations that change the value system.

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