ORGANIZATIONAL COMMITMENT AS THE BLACK BOX TO CONNECT THE ISLAMIC WORK ETHICS AND EMPLOYEES BEHAVIOR TOWARD ORGANIZATIONAL CHANGE

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Abstract

The objective of the study was to examine the direct and indirect influences of Islamic work ethics on employees behavior toward organization change with organizational commitment as mediation. The population of the study was Public Civil Servants of the general inspectors of finance ministry. The samples were taken by Solvin method. It was a purposive sampling with 87 respondents. The results of the study showed that there was a direct influence of Islamic work ethics on organizational commitment, there was not any direct influence of organizational commitment on employees behavior toward organizational change, there was an indirect influence of Islamic work ethics on employees behavior toward organization change with organizational commitment as the mediation. It is concluded that there were a direct and an indirect influences of Islamic work ethics on employees behavior toward organizational commitmen as the mediation.

KOMITMEN ORGANISASIONAL SEBAGAI BLACK BOX PENGHUBUNG ETIKA KERJA ISLAMI DAN PERILAKU KARYAWAN TERHADAP PERUBAHAN ORGANISASI

Abstrak

Tujuan penelitian ini untuk menguji pengaruh langsung dan tidak langsung etika kerja Islami pada perilaku karyawan terhadap perubahan organisasi dengan komitmen organisasional sebagai mediasi. Populasi dalam penelitian ini adalah karyawan Pegawai Negeri Sipil di Itjen Kementerian Keuangan RI sebanyak 87 responden, menggunakan metode Slovin dengan teknik Purposive Sampling. Berdasarkan hasil penelitian menunjukkan, bahwa terdapat pengaruh langsung etika kerja Islami pada komitmen organisasional, tidak terdapat pengaruh langsung komitmen organisasional pada perilaku karyawan terhadap perubahan organisasi, terdapat pengaruh langsung etika kerja Islami pada perilaku karyawan terhadap perubahan organisasi dan terdapat pengaruh etika kerja Islami pada perilaku karyawan terhadap perubahan organisasi dengan komitmen organisasional sebagai mediasi. Penelitian ini menyimpulkan, bahwa ada pengaruh langsung dan tidak langsung etika kerja Islami pada perilaku karyawan terhadap perubahan organisasi dengan komitmen organisasional sebagai mediasi.

JEL Classification: M0, M5, M54

INTRODUCTION

In today's life, change is one important factor, as one form of the organization flexibility towards the development in the surrounding environment (Yousef, 2000). Each organization shall follow the various demands in the environment changes. Modifying the structure of the organizations, goals, technology, duties, and so forth could be the factors in changing the organization. Many organizations undertake changes as a real challenge. The process of change in each organization is unique based on certain circumstances such as the differences in the nature of the organization, nature of business, culture and values, management and leadership styles and attitude of employees (Rashid et al., 2004).

Either success or failure of the changes made by the organization depends on human resources (Januarti & Bunyaanudin, 2006). Therefore, the greatest risk of failure comes from the people who are generally resistant to change. Yousef (2000) states that the behavior of the changes has three different dimensions namely cognitive tendency, affective and trends in behavior. Each of the behavior types toward the changes can cause one to support or not to support the changes in setting up the organizations.

Many factors influence the employee's attitude towards the organization changes. One of factors that influences the employee's attitude towards organizational changes is the employees' commitment to the organization (Anik & Arifuddin, 2003). Employees who are more committed to the organization will be better prepared to face the changes in the organization than the employees who are less committed to the organization as long as such changes do not alter the values and goals of the organization and provide usefulness to the organization as well.

Organizational commitment according to Meyer et al. (2002) derived from three different dimensions namely Affective Commitment, Normative Commitment and Continuant

Commitment. So the employees have a better understanding of the relationship between their organization and employees if the three things are considered together. Other factors that influence the employee's attitude toward organizational changes in addition to the commitment is work ethics (Jamil, 2007). One could argue that the employees who are very supportive of the work ethics could be more committed and satisfied to their organization. Thus, it can be said that they are more likely to accept the changes that occur in their organization.

Along with the development of science, work ethics is also developing. It is about work ethics is related with one's religiosity. The statement saying that ethics are associated with religious values was first presented by Webber in the 1958's (Jamil, 2007). Webber covey the Protestant Work Ethic (PWE) where there is a causal relationship between the Protestant ethic and the development of Western society capitalization. PWE theory presented by Webber is consistent with the life of Western society. However, there is other society outside the Protestant. This one society also has their own concept. This concept is the work ethic that is based on Islam. Islamic Work Ethic (IWE) has its basic concepts which are derived from the Quran were done by the Prophet Muhammad.

Protestant work ethics and Islamic work ethics generally show the relationship between bad-and-good attitude (ethical) and religious rules. They have some similarities, for examples, the virtues of hard work, honest work and spiritual as motivation to work. Nevertheless, the basic principle of both ethics has a fundamental difference. This fundamental difference is the basic foundation of the laws or regulations which governs the religion itself. In the Islamic Work Ethic, it is described in the Qur'an Chapter At-Taubah: 105, Allah said which means: "Say labor Allah will see your work, and His Messenger, and the Believers will see your work, and you will be returned to (Allah) who knows the unseen and the real, and

preached unto you what you have done ". This one Qur'an chapter means that Allah, the Lord who knows the unseen and the real ordered us to work hard and well. Islamic Work Ethic believes that hard work is a good thing, so that the efforts of those who work hard should be appreciated (Yousef, 20005).

Khanifar et al. (2011) state that there are eight dimensions of Islamic Work Ethic depicted in an Islamic Circle Work Value. The dimensions are Itqan (Competence) to work hard. Work is an obligation. It is the effort as a form of persistence, motivation to work spiritually, continuous improvement, service-oriented morality, justice, happiness in prosperity. The value of work in IWE is obtained from the intention besides the work alone. A research conducted by Dewi and Bawono (2008), found that there is an influence of Islamic Work Ethic in influencing employee's attitude toward the organizational changes. In addition, Yousef (2000) states that affective commitment positively mediates the influence of relationship between IWE and affective as well as the behavioral tendency and continuant commitment and normative commitment mediates the influence of the relationship between IWE and the dimensions of the employee's attitude toward the organizational changes in cognitive attitude.

The results of the study, in contrast to the results found by Anik and Arifuddin (2003) which states that organizational commitment does not mediate or does not influence the relationship between the Islamic work ethics and the employee's attitude toward the organizational change. This is due to the humble characters taught in Islamic work ethics.

The General Inspectorate (GI) of the Ministry of Finance of Indonesia Republic is one of the first echelon units in the Ministry of Finance that is in charge of implementing internal control in the Ministry of Finance which is led by a General Inspectorate (www.itjen. depkeu.go.id). GI often undergoes changes, such as function and structural changes. The examples of such are the rotation and transfer of job positions. Through a special interview with the Head of Division of Assessment and Transfer-Section Officer Secretariat of Ministry of Finance GI conducted by reporter Auditoria Magazine Vol. V No. Issue 28 January-February 2012, it is explained that "the General Inspectorate frequently undertakes job position transfer to its employees in accordance with the Rules of the General Inspectorate PER-04 / IJ / 2011 which establishes the criteria of the transfer itself".

It is also explained that the more frequent the job transfers in the General Inspectorate, the less comfortable the employees feel about. This happens because employees still have a negative perception of job transfer. It is also due to the comfort that the employees have felt in the work environment where they have been working for a long time. Another reason is that the employees are content with the work culture and the work itself. Therefore, the employee hardly can accept the changes they face, considering that job transfer is just one form of punishment for the employees.

On the other hand, the theory obtained from one previous research conducted by Yousef (2000) explains that an employee who applies Islamic work ethics in their work activities will have a high commitment to the organization, so they will be able to accept every change made by the organization or the company that will bring change towards the better.

From the research and gap phenomenon presented, there are problems related to the attitude of the employees in the acceptance of such changes. It makes even more interesting to examine the attitude of the employees toward the changes in the organization, the Ministry of Finance Inspectorate. The purpose of this study to determine the influence of the Islamic Work Ethics (IWE) on the organizational changes with the organizational commitment as mediation.

Islamic Work Ethics

Anik and Arifuddin (2003) suggests the main purpose of the organization according to Islam is to spread mercy to all creatures. This objective is normatively derived from the true Islamic faith and mission of human life. Thus, it is not only limited to the life in the world, but also to what matters in the hereafter. It is needed ethics regulation in the process of achieving the objectives in order to ensure that the efforts to realize both the main and operative objectives always be in the right path.

Sulistiyo (2004) stated that Islamic work ethics denotes a legal system and morality that is comprehensive and covers all aspects of human life namely spiritual and action. Therefore, it is necessary to see the broader concept of work itself. Islamic work ethics define a life without work is a life that has no meaning. It also considers that economic activity is an obligation for every human. The Prophet said that work hard will free humans from sin and there is no better food than those earned by hard working. It is also mentioned in the Qur'an, "and that a man would gain nothing except what (the result) he earned on his own" (An-Najm 53:39). It means hard work is a major point of Islamic work ethics.

Khanifar et al. (2011) mentions that the work ethics of Islam have eight values that ultimately serve as a dimension of Islamic work ethics. Those eight values are namely Itqan (competence) to work hardly, work is an obligation, Enterprises in the form of perseverance, motivation to spiritually work, continuous improvement, morality-oriented service, justice, and happiness of well-being.

Organizational commitment

According to Anik and Arifuddin (2003), organizational commitment is said to be a state or degree of the extent to which an employee is in favor of a particular organization with its objectives and also maintains his membership in such organization. The point is the organizational commitment is the process where the employees to identify themselves with the rules, values and objectives of the organization.

Also implies organizational commitment on employee loyalty towards the organization through an active relationship. This is due to the employees who have a high commitment to the organization is willing to provide power and more responsibility to encourage prosperity and success of the organization in which the employee works.

Allen and Meyer (1993) suggest three dimensions of organizational commitment, namely: Affective Commitment, the dimensions of affective commitment is related to emotional, identification and involvement of the employees in an organization; Continuant commitment, continuance dimension means that the components are based on employee's perceptions about the loss the organization would face if he left the organization; Normative Commitment, very often this normative dimension is referred to the feelings of the employees about the obligation that they have to do for the organization.

Employees' Attitude towards organizational changes

Changes will affect the attitude of individual organizations. Generally there are always employees who oppose and there are also those who support. Thus, it can be said that changes always brings controversy. The pros and cons are always along with the changes made (Ardana et al., 2009). According to Dewi and bawono (2008), changes make something. There are actually two changes. They are unplanned and planned changes. The planned changes are intended change and these are goal oriented.

Based on Kadian-Baumeyer (2013), it is defined that attitude is a person's way to get in touch with themselves towards others. Yousef (2000), argue that the attitude on organization's changes included in the 18 items

231

which are divided into three main dimensions, namely Cognitive attitudes toward change is an empirical factual knowledge, Affective attitudes towards change is something that is related to the effect on feelings or emotions, Behavioral tendency attitudes toward change, a trend attitude.

Relationship between Islamic Work Ethics and Organizational Commitment

Organizational commitment is needed as the employees' attitude as a form of employee's loyalty towards the organization where they are. As mentioned by Yousef (2000), a person who does good work ethics of Islam seems to be more committed to the organization rather than someone who has poor ethics. The same point is shown by Anik and Arifuddin (2003) stating that the Islamic work ethics can affect organizational commitment. It is because in the work ethics of Islam, there is a spiritual work motivation, in spite of the condition of the work environment. So that the employee will survive with the notion that work is the law of religion advocated by Allah. Thus, regardless of what the circumstances are, it must be faced and lived as a form of worship to God. Thus, it can be taken hypotheses:

H1: There is a positive direct influence of the Islamic Work Ethics on organizational commitment.

The Relationship between Organizational Commitment and Employee's towards Organizational Changes.

Organizational commitment is the second determinant factor of the employee's attitude towards organizational changes. Employees with high commitment to the organization will be more supportive in achieving the goals and values of the company. Also, they are more likely to accept the changes well. Jamil (2007) explained that organizational commitment is related to the impact and the dimensions of the

control from scheme of the changes. According to Yousef (2000), stating that organizational commitment has a relationship with the attitude of employees towards the organizational change. It is based on the behavior of continuous improvement and it shows, despite not agree with the changes that occur when employees do the continuous improvement, then whatever the changes will still be undertaken. Thus it can be taken hypotheses:

H2: There is a positive direct influence of organizational commitment on attitudes towards organizational changes.

The Relationship between Islamic Work Ethics and Attitude towards Changes

Based on Jamil (2007), the evidence tells that life continuously with the existing of changes and the dynamics of the various aspects. This causes the emergence of new problems. Sometimes it forces people to behave vaguely and ambiguously. They even behave and act according to the needs and willingness at that particular time. Arabian world with a variety of approaches to organizational change, it is assumed to be influenced by the existence of a work ethic and norms Jamil (2007). Yousef (2000) states that the work ethics of Islam has an influence on the attitude of employees towards organizational change regarding to the acceptance or rejection of the employees on the changes that occur in the organization. Thus it can be taken hypotheses:

H3: There is a positive direct influence of the Islamic Work Ethics on the employees' attitude towards the organizational changes.

The relationship between the Islamic Work Ethics and Employees' attitude with the Organization Organizational Commitment as mediation

The relationship that is formed of each variable is if an employee's Islamic work ethics is good. This is assumed to be able to
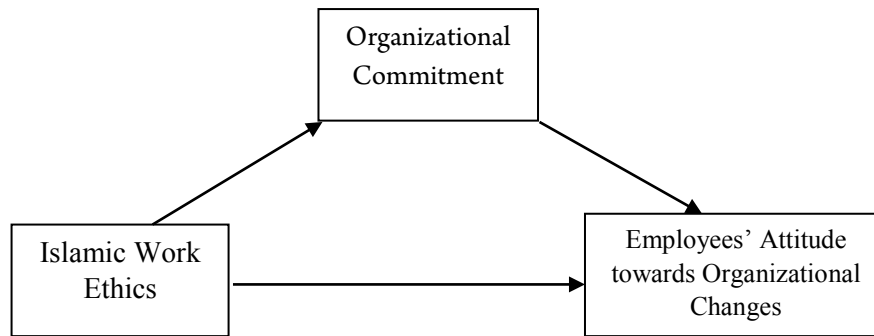
Figure 1. Research Model

support the employee's attitude in accepting a change in the organization. However, it's not necessarily true because it could be that employee with good Islamic ethics hardly accepts the changes in the organization if the employee himself thinks bad about the change he faces. Organizational commitment is needed to support employees' attitude towards the organization changes. Yousef (2000) also concluded that organizational commitment mediates the influence of Islamic work ethics towards organizational change. Thus it can be taken hypotheses:

H4: There is a positive influence of Islamic Work Ethics on the employees' attitude towards organizational changes with organizational commitment as mediation.

METHOD

The population of this study was all employees in the General Inspectorate (GI) of the Finance Ministry that is 621 employees, with the determination of the sample of 87 employees. The sampling technique used purposive sampling with consideration: long period of work at least one year and the employees who are Muslims. Variables that were examined in this study are Islamic Work Ethics (IWE), organizational commitment, employee's attitude towards organizational changes. The data analysis technique used is path analysis.

RESULTS AND DISCUSSION

Validity Test

The result of validity test that have been carried out with SPSS 17.0 can be seen in the Table 1 shows that all the indicators used to measure variables Islamic work ethic are valid, because it has r value > 0,211. Table 2 shows that all the indicators used to measure the variables of organizational commitment are valid, because it has r value > 0,211. Table 3 shows that all the indicators used to measure employee's attitude variables towards organizational change are valid, because it has r value > 0,211.

Reliability test

The result of the reliability test that has been carried out using SPSS 17.0 can be seen in Table 4. It shows that in all the variables used in this study are reliable because each variable has a value of Cronbach's Alpha, IWE 0.897 > 0.70; organizational commitment, 0.880 > 0.70; and attitude of employees towards organizational change is 0.716 > 0.70. The data were analyzed and tested by some statistical tests consisted of descriptive statistics and inferential statistics for testing the hypothesis where inferential statistics used is the regression analysis and path analysis (path analysis).

Table 1. Results of Test Validity of IWE Dimension

Item No.	Pearson Corelation	r Value Table	Description
1	0,600	0,211	Valid
2	0,521	0,211	Valid
3	0,543	0,211	Valid
4	0,282	0,211	Valid
5	0,424	0,211	Valid
6	0,520	0,211	Valid
7	0,510	0,211	Valid
8	0,573	0,211	Valid
9	0,247	0,211	Valid
10	0,519	0,211	Valid
11	0,357	0,211	Valid
12	0,485	0,211	Valid
13	0,608	0,211	Valid
14	0,664	0,211	Valid
15	0,499	0,211	Valid
16	0,619	0,211	Valid
17	0,472	0,211	Valid
18	0,486	0,211	Valid
19	0,427	0,211	Valid
20	0,460	0,211	Valid
21	0,495	0,211	Valid
22	0,504	0,211	Valid
23	0,588	0,211	Valid
24	0,487	0,211	Valid
25	0,509	0,211	Valid
26	0,628	0,211	Valid
27	0,535	0,211	Valid
28	0,486	0,211	Valid
29	0,461	0,211	Valid
30	0,485	0,211	Valid
31	0,455	0,211	Valid
32	0,452	0,211	Valid

Source: data processed (2014)

Table 2. Results of Test Validity of Dimensions of Organizational Commitment

Item No.	Pearson Correlation	r Value Table	Description
1	0,542	0,211	Valid
2	0,489	0,211	Valid
3	0,633	0,211	Valid
4	0,527	0,211	Valid
5	0,609	0,211	Valid
6	0,614	0,211	Valid
7	0,731	0,211	Valid
8	0,640	0,211	Valid
9	0,722	0,211	Valid
10	0,596	0,211	Valid
11	0,539	0,211	Valid
12	0,674	0,211	Valid
13	0,563	0,211	Valid
14	0,504	0,211	Valid
15	0,625	0,211	Valid
16	0,609	0,211	Valid

Source: data processed (2014)

Table 3. Results of Test Validity of the employee's attitude towards Organizational Change

Item No.	Pearson Correlation	r Value Table	Description
1	0,287	0,211	Valid
2	0,360	0,211	Valid
3	0,516	0,211	Valid
4	0,602	0,211	Valid
5	0,787	0,211	Valid
6	0,729	0,211	Valid
7	0,545	0,211	Valid
8	0,662	0,211	Valid
9	0,497	0,211	Valid

Source: data processed (2014)

Table 4. Reliability Test Results

No	Variable	Cronbach's Alpha	Criteria	Description
1	IWE	0,897	0,70	Reliable
2	Organizational Commitment	0,880	0,70	Reliable
3	Employees' Attitude towards Organizational Changes	0,716	0,70	Reliable

Source: data processed (2014)

Table 5. The Composition of Respondents by Age and Gender

Age (Year)	Gender				F	Precentage
	M	%	F	%		
21-25	18	20	8	9,2	26	30
26-30	33	38	10	11,5	43	49
31-35	5	6	2	2,3	7	8
36-40	1	1,1	0	0	1	1,1
41-45	4	5	0	0	4	5
46-50	2	2,3	0	0	2	2,3
51-55	0	0	2	2,3	2	2,3
56-60	2	2,3	0	0	2	2,3
Total	65	74,7	22	25,3	87	100

Source: data processed (2014)

Table 6. Composition of Respondents by Recent Education and Gender

Education	Gender				F	Percentage
	M	%	F	%		
DIII	33	38	13	15	46	53
DIV	0	0	0	0	0	0
S1	25	29	9	10	34	39
S2	7	8	0	0	7	8
S3	0	0	0	0	0	0
Total	65	75%	22	25%	87	100%

Source: data processed (2014)

Table 7. Composition of Respondents by Tenure and Gender

Tenure (Year)	Gender				F	Percentage
	M	%	F	%		
1-5	31	35,6	12	13,9	43	49
6-10	22	24,5	7	8	29	32,7
11-15	4	5	1	1,1	5	6
16-20	0	0	0	0	0	0
21-25	4	5	0	0	4	5
26-30	2	2,3	0	0	2	2,3
31-35	2	2,3	2	2,3	4	5
Total	65	74,7	22	25,3		100%

Source: data processed (2014)

Table 8. Percentage Distribution Result Score Islamic Work Ethics

No	Dimension	Score Ideal	∑Score	%	Criteria
1	*Itqan* (Competence) to work hard	1740	1368	79%	High
2	Working is an obligation	1740	1446	83%	High
3	Efforts to shape persistence	1740	1308	75%	High
4	Motivation to work spiritually	1740	1439	83%	High
5	Continuous Improvement	1740	1513	87%	High
6	Justice Oriented Service	1740	1486	85%	High
7	Justice	1740	1256	72%	High
8	Happiness in prosperity	1740	1287	74%	High
Total		13920	11103	80	High

Source: data processed (2014)

Table 9. Percentage Distribution Result Score Variable Organizational Commitment

No	Dimension	Ideal Score	∑Score	%	Criteria
1	*Affective Commitment*	2610	1723	66	Moderate
2	*Continuans Commitment*	2175	1360	63	Moderate
3	*Normative Commitment*	2175	1370	63	Moderate
Total		6960	4453	64	Moderate

Source: data processed (2014)

Table 10. Results of Distribution Percentage Score Top Variable Employee behavior Organizational Changes

No	Dimension	Ideal Score	∑Score	%	Criteria
1	*Cognitive Attitude Toward Change*	870	395	45	Low
2	*Affective Attitude Toward Change*	1305	874	67	Moderate
3	*Behavioral Tendency Attitude Toward change*	1305	978	75	High
Jumlah		3480	2247	65	Moderate

Source: data processed (2014)

Hypothesis test

The result of the t test or partial which has been done can be seen in Table 5. It can be seen that the Islamic work ethics variable has the significance of $0.000 < 0.05$. This means that the statement, there is a direct influence of the Islamic Work Ethics on organizational commitment is positively and significantly in H1 is supported. The result of the t test using SPSS statistics presented in Table 6.

Organizational commitment variable has significance of $0.327 > 0.05$. This means partially organizational commitment has no influence on the attitude of employees towards the organizational changes. Then, the statement says there is a direct influence of organizational commitment on employees' attitude towards the organizational changes positively and significantly in H2 is not supported. Variable Islamic work ethics has significance of $0.005 < 0.05$. This means partially Islamic work
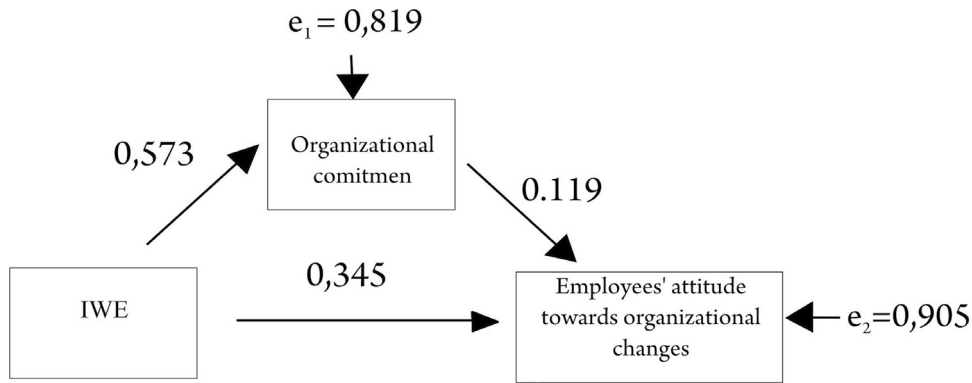
237

$$e_1 = 0,819$$

0,573 → Organizational comitmen

Organizational comitmen → 0.119

0,345 → Employees' attitude towards organizational changes

IWE

$e_2 = 0,905$

Figure 2. Structural Flowchart

Table 12. Individual Parameter Significance Test Results (t statistical Test) Model 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.740	8.079		-.092	.927
	EKI	.407	.063	.573	6.452	.000

a. Dependent Variable: Commitment
Source: data processed (2014)

Table 13. Individual Parameter Significance Test Result (t statistical Test) Model 2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.492	3.926		2.417	.018
	EKI	.107	.037	.345	2.866	.005
	Komitmen	.052	.053	.119	.985	.327

a. Dependent Variable: Attitude
Source: data processed (2014)

ethics influences the attitude of employees on organizational change, then the statement there is a direct influence of the Islamic Work Ethic Conduct on organizational change positively and significantly in H3 is supported.

From the calculation using the formula Sobel Test, it is obtained t value of 2.1017 > t table 1.9883, this means that the statement, there is a positive and significant influence of Islamic Work Ethics on the employees' attitude towards the organizational changes with the organizational commitment as mediation in H4 is supported.

CONCLUSION

The conclusions of this study proved that there is a positive and significant influence of Islamic Work Ethics on the employees' attitude towards the organizational changes with the organizational commitment as mediation. This suggests that the attitude of employees in the decision to accept or reject any changes in the organization can be influenced by the Islamic work ethics through the commitment that employees have. The better application of Islamic work ethics in the work, the higher organizational commitment is, the attitude of the employees of any change in the organization's employees will be able to increasingly accept and not too reject excessively and detrimental to the organization.

The implication for the organization from the result of this study indicates that the dimension of justice is still relatively low when compared to other dimensions. Therefore, advice that can be given is to be able to receive input from all parties, both from the bottom, middle, or top.

Implication for future studies is expected to be able to expand the research object so that the research result will be more generalized. Future research still needs to be done in the Islamic work ethics variable by adding other variables such as turnover, quality of work life of employees, employee's loyalty,

career and variable levels of other human resource management. These all are to test the consistency of the results of this study.

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