

ABSTRACT

Adryadna Muliadi, 2018. *The Influence of Islamic Work Ethics on the Attitudes of Internal Accountants (Study of Islamic Banking in Makassar).* Thesis Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Advisor I H. Andi Rustam and Advisor II Samsul Rizal.

The purpose of this study is to determine the effect of Islamic work on the attitude of internal accountants on Islamic banking. This study uses a survey method that uses primary data obtained from the questionnaire. The population of this study is internal accountants. The number of samples taken in this study is 44 internal accountants in the sharia banking. The results of the study are based on the lack of fit testers that the model is suitable, meaning that it influences Islamic work ethics towards the attitude of internal accountants in sharia banking. The measurement of Islamic work ethics consists of aspects of justice, honesty, discipline, and responsibility.

While the measurement of internal accountant attitudes consists of cognitive, affective, and behavioral. The results of testing hypotheses indicate that Islamic work ethic has a significant effect on internal accounting attitudes. Variables of justice influenced by human relations in the company must receive great attention. Honesty variables tend to be influenced never to cheat at work. Discipline tends to be influenced by the trust of others and obey the rules at work. While the responsibility variable influenced by high dedication to work is good character.

The results of the F hypothesis test indicate that the independent variable, namely the Islamic Work Ethics, has a significant effect on the attitude of the Internal Accountants on Syariah Banking in Makassar. This can be seen from the significance probability value which shows 0,000 below $\alpha = 0.05$. R² coefficient of determination between the independent variable with the dependent variable 0.850 or 85% indicates that the four independent variables are able to explain the dependent variable with a variation of the effect of 85% and the rest is explained by other variables outside the model.

Keywords: Islamic Work Ethics and Attitudes of Internal Accountants.