

ABSTRACT

This study aimed to investigate the influence of Islamic Work Ethic on the internal auditor's professional commitment, organizational commitment, and attitude change in organizations. Based on behavioral research that uses Islamic work ethic as the variables these days is often used due to moral crises that often occur. This moral crisis in the form of financial manipulation in the case of banking institutions which often involves the internal auditors.

The sample in this study were taken by using the data collection method called purposive sampling. The number of samples that used were 51 respondents. The data obtained were analyzed by using PLS analysis technique (Partial Least Square) through the PLS software. Moreover, to test the hypothesis of the second and third, Sobel test was used to examine the relationship existing intervening variables in the hypothesis.

The results showed that the Islamic work ethic directly and positively related to commitment to a profession that is owned by the internal auditor. Furthermore, the Islamic work ethic has positive effect on organizational commitment through commitment to the profession. The result of this research also shows that the Islamic work ethic has positive effect on attitude change in the organization through professional commitment and organizational commitment which is owned by an internal auditors.

Keywords : *Islamic Work Ethic, Professional Commitment, Organizational Commitment, Attitude Change in Organizations, Partial Least Square (PLS).*