

## **ABSTRACT**

*Environmental demands on today's modern era forced the organization to make changes. With these changes, organizations will need an organizational culture that can direct and develop individuals to manage and control an organization in order to remain consistent with changes being implemented in accordance with the vision and mission of the organization. Individuals who experience the changes will be facing a dilemma situation that causes the violation of ethics. This indicates that the work ethics is one of the factors that influence individual attitudes. One of these work ethics is Islamic work ethics. The research was used to examine the influence of Islamic work ethics and organizational culture on accountant attitudes in organizational change separately.*

*This study took a sample of independent auditors who worked on a Public Accounting Firm in Semarang. The type of data used are the primary data by the method of data collection that is not directly interview by asking a questionnaire. Analysis tool used is multiple regression.*

*The results of this study indicate that the Islamic work ethics has a positive and significant impact on accountant attitudes in organizational change. This is indicated by the positive regression coefficients with t values of 2.392 and a significance of 0.023. Positive and significant influence was also demonstrated by the influence of organizational culture on accountant attitudes in organizational change with a positive regression coefficients with t values of 2.223 and a significance of 0.033.*

*Keywords: Islamic work ethic, cultural organizations, accountant attitudes in organizational change*