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by Firman Menne

Submission date: 10-Aug-2022 01:19AM (UTC-0500)

Submission ID: 1880920418

File name: Abstract_Pro siding.docx (13.49K)

Word count: 329

Character count: 2023

PAPER ID: 4C.3

THE INFLUENCE OF SPIRITUAL VALUES ON WORK MOTIVATION AND THE QUALITY OF FINANCIAL INFORMATION ON ISLAMIC FINANCIAL INSTITUTIONS IN MAKASSAR INDONESIA

Firman Menne

Faculty of Economics, Bosowa University, Makassar, Indonesia

Muhammadi Ali

Abd. Hamid Habbe

Yohanis Rura

Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia

Abstract

Purpose

The financial performance of Islamic financial institutions is fully supported by the spiritual values of employees who have work motivation and are also supported by management control. The purpose of this study was to examine the relationship between spiritual values on work motivation, management control, and the quality of financial information at Islamic financial institutions in Indonesia.

Design/methodology/approach

The research method uses a quantitative approach with multiple regression analysis. Data were analyzed using partial least squares (PLS). Data collection uses a questionnaire distributed to 125 respondents consisting of three financial institutions in Indonesia, namely sharia pawnshops, sharia insurance and sharia banking.

Finding

The results of this study indicate that spiritual values with indicators such as shiddiq, amanah, fathanah and tabliq do not have a direct influence on the quality of financial information with indicators such as relevant, comparable, understandable or consistent. The effect will be seen when the spiritual values variable is mediated by work motivation with indicators of compensation, recognition, work experiences and openness and management control with indicators of planning, implementing, evaluating and supervision. The results of this study also indicate that the quality of financial information is directly influenced by employee motivation and management control.

Research Limitation/Implication

This article is still constrained by the number of respondents who are scattered only in Makassar City, so the results of this study are not necessarily in accordance with the same case in other places that are not necessarily.

Originality/Value

The results of this study are purely the work of an Islamic financial institution background in the city of Makassar which is different from several other papers

Keywords: spiritual value, work motivation, management control, quality of financial information

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