The Influence of Work Ethics and Work Experience on Employee Performance through Job Satisfaction at the Regional Secretariat of Central Mamuju Regency

Heranto, Hasmin Tamsah, Abdul Razak Munir
Sekolah Tinggi Ilmu Ekonomi AMKOP Makassar, Indonesia
heriheranto1@gmail.com, hasmin@stieamkop.ac.id, abdu.razak@gmail.com

Ika Swasti Putri
STIE Adi Unggul Bhirawa Surakarta
ika@stie-aub.ac.id

M Chairul Basrun Umanailo
Universitas Iqra Buru
chairulbasrun@gmail.com

Jantje Eduard Lekatompessy
Universitas Pattimura
lekatompessy_jan@yahoo.com

Yusriadi Yusriadi
Sekolah Tinggi Ilmu Administrasi Puangrimagalatung, Makassar, Indonesia
yusriadi.yusriadi@uqconnect.edu.au

ABSTRACT
The research objective was to measure and analyze work ethos and experience on employee performance through job satisfaction at the Regional Secretariat Office of Central Mamuju Regency. This research was carried out at the Regional Secretariat Office of Central Mamuju Regency. The sampling technique was purposive sampling. The total population was 47 employees because of its nature. Saturated, then the entire population is used as a sample. The analysis tool used is path analysis using SPSS version 23.0 software. The results show that: (1) work ethic has a significant positive effect on the Regional Secretariat of Central Mamuju Regency, (2) Work ethic has a significant positive impact on the Regional Secretariat of Central Mamuju Regency Work experience, It has no significant positive effect on the regional Secretariat office of Mamuju Regency, (3) Job ethos has a significant positive impact on employee performance through job satisfaction of the Regional Secretariat of Central Mamuju Regency, (4) Work experience has an insignificant negative effect on employee performance through job satisfaction of the Regional Secretariat of Central Mamuju Regency, and (5) Job satisfaction has a negative and negligible impact on the Regional Secretariat's performance of Mamuju Regency.

Keywords:
Work ethic, work experience, job satisfaction, employee performance

1. Introduction
Human Resources (HR) is the main factor in the organization. Whatever the form and goal the organization wants to achieve, it runs according to its vision and mission for the benefit of many people. Therefore, humans are the core of all organizational activities. The performance of its employees dramatically influences the success of the organization. Whatever the organization or company is always encouraging increased performance for the goals it wants to achieve. Getting high-performing employees in an organization is very difficult because of the many factors considered. The success of employee performance will be known through a performance appraisal system. Success in achieving organizational goals is not easy to get just like that because many factors can affect the organization's output or plans. Work ethic in an organization is an important aspect that needs to be considered in
assessing an organization's success. Work ethic is an attitude that arises on one's own will and awareness, which is based on a cultural value orientation system towards work (Priansa, 2017). This is not only sourced from individuals but groups and even society. Ethos is formed through habits, culture, and values (Mathis Robert & Jackson John, 2006).

In addition to the work ethic factor, there is also experience, which has a significant role in achieving employee performance or satisfaction. Organizations, whatever their form, always strive to achieve their goals, and this is inseparable from the human resources they have. Employees will become more active/productive when their experience is high. Based on his experience, he will undoubtedly show a better and faster performance so that his satisfaction can be fulfilled. Job satisfaction will be fulfilled if everyone can produce attractive work, are satisfied with the work challenges faced, appreciate the resulting achievements, are satisfied to get an award and are confident with carrying out work responsibilities (Keban, 2004).

In addition to ethos and work experience factors that influence performance, satisfaction is also a factor considered in measuring employee performance. Organizations use performance assessment to assess and know the level of employee satisfaction at work and their environment. Assessment is carried out to increase employee satisfaction by recognizing his career (Hasibuan, 2011). Evaluation of satisfaction can be understood through his attitude towards work where the more aspects of work according to the individual's wishes, the higher the satisfaction is felt. From this job satisfaction, employee performance can be achieved.

The phenomenon that occurs regarding the Secretariat of Central Mamuju Regency's work ethic is that not all employees at the Secretariat of Central Mamuju Regency can respect their time at work. Their unyielding nature in cultivating and completing tasks given to them and other aspects are considered to affect achievement—satisfaction or performance of these employees.

On the other hand, the phenomenon occurs regarding employees' performance at the Secretariat of Central Mamuju Regency. It is still employees who are not optimal in carrying out their duties because work experience in carrying out daily tasks is not by the main functions that have been determined.

While the Secretariat of Central Mamuju Regency's problems shows a low level of job satisfaction, they consider that their work becomes a boring routine as it is given, so that jobs and tasks are neglected. The work presented is not diverse makes them bored in carrying it out, sometimes shows complaints because feeling bored and do not understand the purpose of doing the job, some are worried, uncomfortable, and anxious in carrying out their work. Another thing related to employees' performance at the Secretariat of Central Mamuju Regency is that work has not been optimal. This can be seen in the quality dimension, which shows that there are still employees with capabilities and abilities that are not appropriate to their fields. Besides that, there is a need for employees who are needed to cover other jobs deemed necessary to be filled and a lack of coaching at the Secretariat of Central Mamuju Regency.

Based on the above, some issues and problems need to be found solution. Therefore, the authors are interested in examining how much influence the work ethic, work experience has on employee performance through job satisfaction at the Regional Secretariat of Central Mamuju Regency.

2. Literature Review

According to (Hani, 2006) work ethic is a positive form of behavior that comes from trust and is followed by loyalty to the work paradigm as an integral part. Herzberg (Keban 2004) states that job satisfaction is fulfilled when everyone can produce exciting work, is satisfied with the work challenges faced, appreciates the resulting achievements, is satisfied to get an award, and is confident with carrying out work responsibilities. Thus, work ethic has a relationship with job satisfaction. This framework of thinking regarding the effect of work ethic on job satisfaction is also supported by research (Sumarauw & Timbuleng, 2015). Research findings show the influence of work ethic on employee satisfaction. Then study, by (Ucup Yusup, 2016) concluded that there was a significant effect of work ethic on job satisfaction. Furthermore, (Made Wisnu Darmadi, 2017; Arafah, B., Hasyim, M. 2019) shows that work ethic has a partial impact on job satisfaction. Based on this view, the following hypothesis can be formulated:

Any organization tries to achieve its goals as set out, which depends so much on human resources. Employees with high experience will be more productive. From their work experience, it is hoped that they will work better and faster so that their job satisfaction levels can be fulfilled. Job satisfaction will be fulfilled if everyone can produce attractive work, are satisfied with the work challenges faced, appreciate the resulting achievements, are satisfied to get an award and are confident with carrying out work responsibilities (Keban, 2004). This framework
of thinking regarding the effect of work experience on job satisfaction is also supported by research conducted by (Alfian & Reno, 2015); his research findings significantly affect employee satisfaction. Then research by (Hendri Waluyo Yudistira, 2015), in his study, shows that there is a substantial effect of work experience on job satisfaction. Furthermore, his research by (Lubis 2017) shows that work experience impacts job satisfaction. Based on this view, the following hypothesis can be formulated:

Yousef (2000) argues that work ethic is a concept that means dedication and dedication to a job as a significant value. Employees with a high work ethic are shown in their behavior, such as active/hard work, fair, good use of time during working hours, have a great desire to satisfy their organization, cooperation, high respect among colleagues. Of course, companies or agencies want their employees to have a high work ethic to contribute significantly to their achievement. This framework of thinking regarding the effect of work ethic on employee performance is also supported by research (Muhammad Zulham, 2008). The findings of the study indicate that work ethic has a significant effect on employee performance. Then the research conducted by (Hardiansyah 2017), from the study results, concludes that work ethic has a positive impact on employee performance. Furthermore, research conducted by (Saputra 2018; Nuraini et al., 2019; Umanailo, 2020, 2019), from the study results, concludes that work ethic has a significant effect on employee performance. From this, the following hypothesis is formulated:

(H4) Work experience has a positive and significant effect on employee performance, so the higher the background, the higher the performance.

Performance appraisal is a method that organizations use to assess and determine employee satisfaction at work. This assessment aims to achieve employee job satisfaction through recognition of their work (Hasibuan, 2011). Evaluation of employee satisfaction can be understood on individuals' attitudes and behavior for their work; the more appropriate the aspects of work performed by individuals, the higher the perceived satisfaction. Through the level of satisfaction obtained, the hope is that the employee can achieve better performance. This framework of thinking regarding job satisfaction on employee performance is also supported by research conducted by (Tobing 2009); this study's findings concluded a significant effect of job satisfaction on employee performance. Then, research by (Novita Marlia, 2010), in her research shows that job satisfaction has a positive impact on employee performance. Based on this view, the following hypothesis can be formulated:

(H5) Job satisfaction has a positive and significant effect on employee performance; the higher the joy, the better it's understanding.

3. Methods
This research is a form of survey research by analyzing facts and supporting data as needed to answer the main problem posed, namely the effect of ethos and work experience on performance through job satisfaction of the Regional Secretariat of Central Mamuju Regency. The approach used is quantitative. This research was conducted at the Regional Secretariat of Central Mamuju Regency. The location selection was based on the Regional Secretariat of Central Mamuju Regency, which lasted approximately two months, from August 2019 to September 2019.

The population is the scope of generalization, including a set of subjects/objects that are the study's data source. The study population was all the Regional Secretariat of Central Mamuju Regency employees with as many as 47 people. Given that the people can be reached, the sampling technique used is census or saturated samples (non-probability sampling). All respondents were used as samples, amounting to 47 respondents, and because the population is relatively small. Data collection techniques through observation, interviews, questionnaires, and documentation Variable measurement; The research variables were measured using a Likert scale with a 1-5, where a scale of 1 = strongly disagree and scale 5 = strongly agree.
Work ethic is an employee's behavior in carrying out his job, which can be seen from his work performance. The indicators used to refer to (Ferry, 2009), namely: 1) Respect for time; 2) Tough; 3) never give up; 4) The desire to be independent; 5) Adjustments; 6) Hard work. Work experience is defined as the mastery of employees' knowledge and skills in their work, which can be measured and the years of service and from the level of knowledge and skills they have. The indicators used to refer to (Handoko, 2011), namely: 1) Personal background; 2) Talents and interests; 3) Attitudes and needs; and 4) Skills; and 5) ability. Job satisfaction is defined as positive employee attitudes such as behavior towards work by assessing one job with respect for creation in achieving a job's critical value. The indicator refers to (Almigo, 2004), namely: 1) Job; 2) Wages; 3) Supervision of work; 4) Promotion opportunities; and 5) co-workers. Meanwhile, employee performance is defined as the quality and quantity of work achieved by employees carrying out their responsibilities. The indicators used to refer to (Mathis Robert & Jackson John, 2006), namely: 1) Quality of work; 2) Quantity; 3) Work commitment; 4) Reliability, and 5) Attendance.

4. Results

Research using SPSS (Statistical Product & Service Solution) 16.0 for the window. Before the data processing is done, first test the validity and reliability of questionnaires. Validity test with the significance of 0.05 and 2-tailed trial comparing r count with table r value. The R-value calculates the SPSS Cronbach Alpha output in the Correlated Item–Total Correlation column. While the deal, r table using formula df= n-2 (Sugiyono, 2007). Sample this study as many as 47 respondents, meaning df= 47-2 = 45, resulting in an r table of 0.2429.

The questionnaire can be known the validity of the question item with all variables declared valid (work ethic, work experience, employee performance, and job satisfaction). Meanwhile, each variable question item's reliability test uses Cronbach Alpha, considered reliable if its Cronbach Alpha is 0.6 (Hall, 2001). The following Cronbach Alpha values of all variables tested have values above 0.60. As in the following table:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Number of Items</th>
<th>Cronbach-Alpha</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work ethic (X1)</td>
<td>6 Item</td>
<td>0.732</td>
<td>Reliable</td>
</tr>
<tr>
<td>Work experience (X2)</td>
<td>5 Item</td>
<td>0.718</td>
<td>Reliable</td>
</tr>
<tr>
<td>Job satisfaction (Y1)</td>
<td>5 Item</td>
<td>0.791</td>
<td>Reliable</td>
</tr>
<tr>
<td>Performance (Y2)</td>
<td>5 Item</td>
<td>0.654</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Processed data, 2019

4.1. Descriptive Statistical Analysis

Descriptive statistical analysis in this study is an analysis used to describe respondents' perception of the items or details of statements submitted in the questionnaire. Respondents answer numbers start from numbers 1 to 5 in each item of the questionnaire statement of each variable studied.

Research conducted at the Central Mamuju District Secretariat Office, the variables studied are Work Ethic (X1), Work Experience (X2), Job Satisfaction (Y1) as intervening/ moderating variables, and Employee Performance (Y2) as dependent variables.

Work Ethic (X1) The instruments used in this study shows that the variables of work ethic are grouped into six indicators, namely 1) appreciate the time, 2) tough and unyielding, 3) desire to be independent, 4) adjustment, 5) high spirit, and 6) adaptability work experience(X2). The instruments used in this study show that the variables of work experience are grouped into 5 (five) statements, namely 1) personal background, 2) talents and interests, 3) attitudes and needs, 4) skills and abilities, and 5) mastery of situations. In general, a description of the results of the study on work experience variables can be described in table 2 below.

<table>
<thead>
<tr>
<th>Item</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Sum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item 1</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>153</td>
<td>3.26</td>
<td>.530</td>
</tr>
<tr>
<td>Item 2</td>
<td>47</td>
<td>3</td>
<td>4</td>
<td>150</td>
<td>3.19</td>
<td>.398</td>
</tr>
<tr>
<td>Item 3</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>153</td>
<td>3.26</td>
<td>.675</td>
</tr>
<tr>
<td>Item 4</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>143</td>
<td>3.04</td>
<td>.588</td>
</tr>
<tr>
<td>Item 5</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>149</td>
<td>3.17</td>
<td>.564</td>
</tr>
<tr>
<td>Shoes</td>
<td>47</td>
<td>12</td>
<td>19</td>
<td>748</td>
<td>15.91</td>
<td>1.626</td>
</tr>
</tbody>
</table>

Source: Data processing, 2019.
Based on the table above, information can be obtained about the description of competency variables owned by the Central Mamuju District Secretariat employees. The ideal score on this variable is 4 x 5 x 47 = 940, where 4 is the highest answer score, 5 is the number of statement items, and 47 is the number of respondents. The percentage number of scores of variables is 748 / 940 x 100 % = 79.57 %. Thus, employees' variable work experience at the Central Mamuju District Secretariat amounted to 79.57% of the expected (100%).

Job Satisfaction (Y1); The instruments used in this study show that job satisfaction variables are grouped in 5 (five) statements, namely 1) job; 2) wages; 3) work supervision; 4) promotional opportunities; and 5) co-workers. In general, a description of the results of the study on employee job satisfaction variables can be shown in table 2 below.

Table 3. Descriptive Statistics of Job Satisfaction

<table>
<thead>
<tr>
<th>Item</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Sum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item 1</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>153</td>
<td>3.26</td>
<td>.675</td>
</tr>
<tr>
<td>Item 2</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>153</td>
<td>3.26</td>
<td>.706</td>
</tr>
<tr>
<td>Item 3</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>151</td>
<td>3.21</td>
<td>.657</td>
</tr>
<tr>
<td>Item 4</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>145</td>
<td>3.09</td>
<td>.583</td>
</tr>
<tr>
<td>Item 5</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>149</td>
<td>3.17</td>
<td>.564</td>
</tr>
<tr>
<td>Shoes</td>
<td>47</td>
<td>10</td>
<td>20</td>
<td>751</td>
<td>15.98</td>
<td>2.373</td>
</tr>
</tbody>
</table>

Source: Data processing, 2019.

Employee performance (Y2); The instruments used in this study show that employee performance variables are grouped into 5 (three) statements, namely 1) quality of work; 2) quantity; 3) work commitment; 4) reliability; and 5) ability to cooperate. In general, a description of the results of the study on performance variables can be shown below.

Table 4. Descriptive statistics clerical staff

<table>
<thead>
<tr>
<th>Item</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Sum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item 1</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>154</td>
<td>3.28</td>
<td>.579</td>
</tr>
<tr>
<td>Item 2</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>151</td>
<td>3.21</td>
<td>.463</td>
</tr>
<tr>
<td>Item 3</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>158</td>
<td>3.36</td>
<td>.705</td>
</tr>
<tr>
<td>Item 4</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>144</td>
<td>3.06</td>
<td>.604</td>
</tr>
<tr>
<td>Item 5</td>
<td>47</td>
<td>2</td>
<td>4</td>
<td>151</td>
<td>3.21</td>
<td>.657</td>
</tr>
<tr>
<td>Shoes</td>
<td>47</td>
<td>12</td>
<td>19</td>
<td>758</td>
<td>16.13</td>
<td>1.498</td>
</tr>
</tbody>
</table>

Source: Data processing, 2019.

Test t; Regression coefficient value (b1). Based on the picture above obtained that the value (b1) = 0.967 with a significance of 0.000 (Sig < 0.05). Thus, the variable work ethic has a significant positive influence on job satisfaction. From the comparison of the value of t count and t table that t counts by 7,321 while t table 2,015, because t counts > t table, then the influence is very positive and significant. The magnitude of the influence of work ethic on job satisfaction was seen in standardized coefficients beta 0.967 or 96.7%, meaning an improvement in work ethic, increasing employee satisfaction by 96.7%.

The value (b2) = -0.039 with a significance of 0.771, means insignificant. The significance value (Sig.) in the SPSS output shows a Sig value. 0.05, so it is stated that the variable work experience has a negative and
insignificant effect on employee job satisfaction. Work experience's negative effect on job satisfaction is seen in standardized coefficients beta by -0.039, meaning that work experience does not improve employee job satisfaction. The same thing if you look at the comparison of the calculated t and t table values, where t count - 0.292 < t table 2.015.

Test F: Here are the results of simultaneous test regression with SPSS ver.25. The effect of work ethic on job satisfaction is positive. The findings are in line with the view (Nitisemito, 2001) that work ethic is a collection of positive behavior and comes from fundamental beliefs with high commitment and loyalty to the work paradigm as an integral part. (Keban, 2004) Job satisfaction is fulfilled when everyone can produce exciting work, is satisfied with the work challenges faced, appreciates the resulting achievements, is satisfied to get an award, and is confident with carrying out work responsibilities. Thus, work ethic has a relationship with work satisfaction. The results of this study support previous findings (Sumarauw & Timbuleng, 2015); the conclusion is that there is an influence between work ethic on job satisfaction.

The influence of work experience variables on job satisfaction is negative. This study's results are not in line with the findings (Alfian & Reno, 2015), which state that work experience significantly affects job satisfaction. Employees' knowledge does not fully support their happiness at work; this is because their experience does not bring out their potential by the field of work they want to do; this is contrary to the opinion (Ucup Yusup, 2016). states that "experience brings out one's potential. The full potential will emerge gradually over time in response to various experiences".

The effect of work ethic on performance is positive. This result is supported by the statement (Hardiansyah, 2017) that work ethic is dedication and devotion to a job with essential values. Employees with a high work ethic are shown from their behavior such as working hard somewhat, making the best use of their time, working hours, strong desire in selfless organizations, cooperation, respect for their peers. These results support previous findings (Muhammad Zulham, 2008), which concluded that work ethic has a significant effect on employee performance. Furthermore, research by (Hardiansyah 2017) found that work ethic positively influences employee performance. The effect of work experience on employee performance is positive but insignificant. This result is supported by Trijoko's (2008) statement that work experience is a skill and knowledge that individuals master by individuals from actions and behaviors they have done during a specific period. Through this experience, they become more skilled and proficient in completing work and duties as a responsibility. Repetitive activities can increase one's abilities and knowledge. Meanwhile, according to (Mangkuprawira 2007), performance results from employment based on the quality/quantity that a person achieves in completing his duties according to his responsibilities in an efficient, effective, and reliable manner. This study's results are not in line with previous research results (Wanceslaus Bili, 2018); in conclusion, it shows that work experience significantly affects employee performance. This study's results indicate a significant positive effect of work ethic on employee performance through job satisfaction. This can be seen from the indirect path analysis of work ethics through job satisfaction, which significantly affects employee performance. Thus, job satisfaction can influence work ethic on employee performance. Etos also shows attitudes. And someone's hopes. This is also in line with the findings (Hardiansyah, 2017) and (Saputra, 2018) that work ethic positively and significantly affects employee performance.

Work experience on performance through job satisfaction is negative, meaning that an improvement does not follow an increase in work experience in employee performance through job satisfaction. The path analysis of the indirect effect of work experience through job satisfaction positively influences employee performance. Thus, job satisfaction can impact work experience on employee performance. Still, after the total impact is carried out, it shows a negative value, meaning that after combining or adding up the effect's direct and indirect negative results, this relationship pattern becomes insignificant.

The effect of job satisfaction on performance is negative. An improvement does not follow an increase in job satisfaction in employee performance if other factors that influence it are considered constant. This study's results are not in line with the survey results (Tobing, 2009), the conclusion that there is a significant effect of job satisfaction on employee performance. Furthermore, this study is not in line with Wanda Febriyana's (2015) findings that job satisfaction on employee performance has a positive and significant effect.

5. Conclusions
The research results and discussion is related to work ethic, work experience, and job satisfaction on employee performance. It can be concluded that work ethic has a significant positive effect on job satisfaction at the Regional Secretariat of Central Mamuju Regency. Thus, that work ethic affects job satisfaction. Work experience has a significant negative impact on job satisfaction. Regional Secretariat of Central Mamuju Regency; can be concluded that work experience does not affect job satisfaction. Work ethic has a positive and significant effect.
on employee performance at the Regional Secretariat of Central Mamuju Regency; Thus, work ethic impacts performance. Work experience has a positive and insignificant impact on employee performance. The Regional Secretariat of Central Mamuju Regency can conclude that work experience does not affect performance. Work ethic has a significant positive effect on employee performance through satisfaction at the Regional Secretariat of Central Mamuju Regency; It can be concluded that work ethic will affect employee performance through job satisfaction. Work experience has a positive and insignificant negative effect on employee performance through job satisfaction at the Regional Secretariat of Central Mamuju Regency; it can be concluded that work experience does not affect employee performance through job satisfaction. Job satisfaction has a negative and insignificant effect on employee performance at the Regional Secretariat of Central Mamuju Regency. It can be concluded that job satisfaction does not affect employee performance.

References


Biographies

**Heranto** is a student at Magister Program of Economic Science of STIE AMKOP, Indonesia. His areas of interest and research include social science and economics. He has published some articles in national journals.

**Hasmin Tamsah** is a lecturer at Magister Program of Economic Science of STIE AMKOP, Indonesia. He has done many research pieces in studying Human Resources, Human Development Theory, and Environmental Economics. As a researcher, he has published many articles in both national and international journals, and some books. He is also a reviewer and editor in several accredited journals.

**Abdul Razak Munir** is a lecturer at Economics Department of STIE AMKOP, Indonesia. His areas of interest and research include economic, management, management human resource. He has published some books and many articles in national and international journals.

**Ika Swasti Putri** is a lecturer in the Accounting Department at STIE Adi Unggul Bhirawa Surakarta. His research fields and interests include Financial Accounting, Islamic Banking, Sharia Accounting. As a lecturer, he has published several scientific articles in both national and international journals. In addition, he is also active in organizations such as the Indonesian Accountants Association (IAI).

**M Chairul Basrun Umanailo** has worked as a Lecturer at Iqra Buru University since 2011 until now he is still active in the University's academic activities. has served as head of the Centre for Planning and Community Development Studies (PSP2M) since 2018. Completed his master's program at Sebelas Maret University in 2016, is currently still completing research on the conversion of agricultural land functions.

**Jantje Eduard Lekatompessy** is a lecturer at Pattimura University, currently active in teaching and research. in 2019, he was entrusted with being the secretary of the Higher Education Service Institute for the XII region of Maluku-North Maluku.

**Yusriadi Yusriadi** is a lecturer at Public Administration Department of Sekolah Tinggi Ilmu Administrasi Puangrimagallatung, Indonesia and chancellor on Sekolah Tinggi Ilmu Hukum Pengayoman. His areas of interest and research include social science, political science, sociology, legal studies, and public administration. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.