

Islamic distributive justice accounting model to reduce payroll system inequities

Karlina Ghazalah Rahman^{1*}, Alimuddin Alimuddin², Aini Indrijawati³, Sri Sundari⁴

¹Faculty of Economics and Business, Hasanuddin University, Makassar, South Sulawesi, Indonesia. Accounting, Faculty of Business and Technology, Institut Teknologi dan Bisnis Nobel Indonesia, Makassar, South Sulawesi, Indonesia; karlinaghazalah@gmail.com (K.G.R.).

^{2,3,4}Faculty of Economics and Business, Hasanuddin University, Makassar, South Sulawesi, Indonesia; alimuddin@fe.unhas.ac.id (A.A.) ainindri@fe.unhas.ac.id (A.I.) sriamir66@gmail.com (S.S.).

Abstract: This study examines how to implement distributive fairness accounting in the payroll system of the foundation organization. It employs qualitative research methods with a phenomenological approach. The phenomenological studies utilized in this research are based on the researcher's linkage to examine the phenomena experienced by key informants more deeply. The results indicate that the payroll system in the foundation's organization was not established based on justice but rather due to the capitalist values held by the foundation. Two contributing factors are identified: minimizing costs while maximizing benefits and the familial nature of the organization. Distributive justice accounting presents an alternative for improving the payroll systems of organizations. The fair value applied is based on the Quran, which states that the head of the Education Foundation organization must intend to provide welfare to employees for the sake of Allah SWT. Employees are also expected to apply Islamic work ethics when performing their duties. The findings reveal that the payroll system in the foundation's organization was not created based on justice but rather due to the capitalist values of the foundation. Distributive justice accounting serves as an alternative for enhancing the payroll systems of organizations. The fair value referenced is based on the Quran, which emphasizes that the head of the Education Foundation organization must aim to provide welfare to employees for the sake of Allah SWT. Employees should also adhere to Islamic work ethics while fulfilling their responsibilities.

Keywords: Educational Foundation Organization, Inequities, Islamic Distributive Justice Accounting, Payroll System.

1. Introduction

Accounting itself has long been known as one of the rational, universal, and value-free sciences that can be developed and practised anywhere [1]. The accounting system is formally compiled and serves to present information related to the company's activities. The big picture of an accounting system is that this concept can be used for a wide variety of needs, such as the employee payroll process [2]. The payroll accounting system itself includes matters related to employee payroll issues, including the classification of the payroll accounting system, related functions, a network of procedures that make up the system, and document documents used in the payroll process [3]. The employee payroll accounting system can also minimise the existence of misappropriations or errors that occur in the company, either intentionally or unintentionally, which can result in losses for the company; in other words, the employee payroll accounting system can function as a control in the company's activities [4, 5].

Indonesia itself is a country with an income level range of IDR 2 Million – to IDR 5 Million per month (Source: <https://www.cnbcindonesia.com/news/20220108170136-4-305715/cek-lagi-ini-daftar-ump-yang-berlaku-di-2022-usai-dirombak>) which makes it the country with the lowest income in

Southeast Asia. The purpose of providing salaries is (1) to attract employees, (2) to attract competent employees, (3) to ensure the realisation of justice, and (4) to motivate employees to improve performance [6]. The employee payroll system is the object most often abused by many companies because it is straightforward to commit deviations and discrimination [7]. Errors in enforcing the reward or reward system are not the growth of reduced work motivation and the absence of job satisfaction among employees. If this happens, it can cause a decrease in the performance of both employees and the organisation. In reality, every organisation implements a salary/compensation system flexibly and more in line with the conditions of each organization [8]. Which system is considered appropriate to compensate workers in the hope of improving performance and causing job satisfaction [9].

Implementing a flexible salary system can give rise to conditions of injustice in the shutter of the organization. One of them is the foundation's organization [10]. The Foundation Organization comprises segregated wealth and aims to achieve specific social, religious, and humanitarian goals. Indonesia regulates the Foundation in Law No. 28 of 2004, article 5, paragraph 1, which reads, "The foundation's wealth in the form of money, goods, or other wealth obtained by the Foundation under this Law, is prohibited from being transferred or distributed directly or indirectly, whether in the form of salary, wages, or honorarium, or other forms which can be assessed with money to the Trustees, Administrators, and Trustees."

One of the Foundation organisations located in Makassar City, namely the Indonesian Development Foundation (YASPI), is known not to have an effective and efficient payroll system and does not meet the Standard Operational Procedure (SOP) so that it can cause errors in the salary payment process. With the example above, there are still several Foundation organisations that have not implemented a sound payroll system, especially in applying the concept of fairness in their payments [11].

The phenomenon raised in this paper is the payroll system of the Ahmad Foundation Organization (Pseudonym), which has been established for 23 years. Based on preliminary observations of the organisation, it is known that the salary system is still below the salary it should be. In addition, some functions for 1 employee are not according to what is behind the contract, so the employee seems to be working "voluntarily" when it should be that they are paid for providing professional services to the organisation. So, the concept of fairness in providing salaries has not been appropriately implemented.

The organizational justice theory states that people's feelings of justice are divided into information justice, procedural justice, interpersonal justice, and distributive justice. Supervisor and co-worker support help people feel respected in their organization and promote distributive justice, as supervisors and co-worker support are considered a kind of compensation in an organization and a buffer against feelings of injustice [12].

The Foundation's organisation has always focused on financial rewards, in which case this is the payroll system [13]. The payroll system in the Organization of the Foundation has always been an essential issue in its implementation. Each employee has many opinions regarding how they are paid according to the results of the work that has been done. The tendency of the Foundation's organisation to create a payroll system is incompatible with the work of the. This is influenced by several factors, one of which is the budget. Foundation organisations are more likely to practice this but maximise benefits so that some components that should be of concern are not appropriately implemented [14].

According to Di Martino and Prilleltensky [15] the influence of a fair salary can motivate employees to perform well. Good performance will later have a positive impact on the quality of the Foundation's organisation. However, in its implementation, a fair payroll system by the Mandate is infrequent in Foundation organisations, especially in the world of education. Foundation organisations tend to provide salaries that are not by the UMR and job desk, which should be so that this can have an impact on the level of achievement of the organisation or institutional goals. So, from the above phenomenon, a research problem arises: How is distributive justice accounting applied in the payroll system of the Education Foundation organisation?

2. Literature Review

2.1. Distributive Justice Accounting

Justice is an action or judgment given against a thing (either winning/giving and or dropping/rejecting) by the provisions and laws which apply, just the origin of the word from Arabic 'adala the language is straight. In terms, it means putting something in its place/rule; the opposite word is zalim/aniyaya (putting something out of place). To be able to put something in its place, we must know the rules of something; without knowing the rules of something, it is how possible someone can put something in the place [16].

Justice, according to John Rawls, is the central policy in social institutions, and truth is the truth in the system of thought [17]. A third, however elegant and economical, must be rejected or revised if it is not accurate, and laws and institutions, no matter how efficient and neat, must be reformed or abolished if it is unfair. Everyone has an honour based on justice so that even the whole society does not cancel it [18].

The legal basis for justice can be seen through the Quran in Surah Al-Hadid (57) verse 25, which means, "Verily We have sent Our Apostles with tangible evidence and have we bring down with them the Book of The Book and the balance (justice) so that man can carry out justice and We create an iron on which there is great power and various benefits for men, (that they might use the iron) and that Allah might know who helped His (religion) and His apostles When Allah did not see him. Verily Allah is all-powerful again mighty" [19].

Justice itself has several types, one of which is distributive justice. Distributive justice or economic justice is an equitable or considered equitable distribution of the economy for all citizens. It concerns the division of economic wealth or the results of development. Aristotle argued that the distribution of economy is based on the priorities and roles of each person in the pursuit of the common goal of citizens. Justice will be done whenever the same things are treated equally, and the same things are not equal (justice is done when equals are treated equally). In the business world, each employee must be paid according to the achievements, duties, and responsibilities assigned to him. Distributive justice is also related to the principle of equal treatment by the rules and regulations of the company, which are fair and reasonable.

According to Rawls [20] the principles of distributive justice include the following:

a. The principle of the same freedom

Everyone should have equal rights to the broadest system of fundamental freedoms, and a similar system of freedom should exist for all.

b. Difference principle

That social and economic inequality must be regulated in such a way that such inequality:

[1] Benefiting those who are less fortunate, and

[2] By the duties and positions open to all under the condition of equal opportunity equality.

2.2. Shariah Enterprise Theory

Shariah enterprise theory is one of the main supporting theories in Sharia compliance and Islamic corporate governance. Aiming for social and economic centred on Allah SWT as the highest stakeholder, with five supporting factors, namely to take care of religion, to take care of the soul, to take care of life, to take care of reason, to take care of generations, and to take care of wealth so as to ultimately achieve Al-Maqasid Shariah which is the protection of the welfare of many people. Shariah enterprise theory is a corporate theory that has been internalised with divine values.

By placing Allah as the highest stakeholder, it will be able to raise divine awareness as a connecting link between users and user behaviour so that Sharia treatment is still carried out and guaranteed. In principle, trust is an absolute attitude contained in the SET; God entrusts a responsibility to be used in the manner and purpose that the trustee has set. This means that all resources owned by stakeholders are principally mandates from God. In them, there is a responsibility, as the use of these resources is limited individually and collectively because, in essence, stakeholders only have the right to use them.

Shariah enterprise theory is built on the metaphor of trustworthiness, which is of great concern to others. If it is related to the concept of temporary shirkah fund management, which is said to be the support of Islamic banking entities, then, of course, we will be directed to managers whose nature is no longer responsible to fellow humans (entities/customers). However, this theory tries to build self-awareness of every human being who is within the scope of the entity that, in fact, everything on this earth is only pseudo, and humans as trustees are given the task of processing it without forgetting the eternal owner.

In Sharia enterprise theory, in general, the form of responsibility is divided into two, namely, the responsibility of the entity vertically to Allah Almighty and the responsibility horizontally to society and nature. Then there is the accountability of Allah, which is to submit to the provisions of the Shariah. Divided into two, namely primary and secondary. If the entity obeys and does everything that is received, processed and distributed lawfully, then it is called accountability and "Allah primarily. Moreover, the accountability of Allah is secondary if the entity performs purification, which is received, pores and freely distributed usury materially.

Shariah enterprise theory can be said to be a social integration that starts from the existence of emancipatory interests to free knowledge that is always trapped in the material world into knowledge that also considers non-material aspects. The non-material aspect in question is the spiritual aspect or divine values. Peknows, in this case, Sharia enterprise theory, is a result of self-reflection that seeks to understand that in addition to purposeful rational action, which is the primary action in man's relationship with nature, as well as the act of communication in relation to others as objects; there is another essential action related to man's relationship with his Creator.

In Sharia enterprise theory, in general, the form of responsibility is divided into two, namely, the responsibility of the entity vertically to Allah Almighty and the responsibility horizontally to society and nature. Then there is the accountability of Allah, which is to submit to the provisions of the Shariah. Divided into two, namely primary and secondary. If the entity obeys and does everything that is received, processed and distributed lawfully, then it is called accountability and "Allah primarily. Moreover, the accountability of Allah is secondary if the entity performs purification, which is received, pores and freely distributed usury materially.

2.3. Payroll System

The payroll and wage system is indispensable in an enterprise because it is in direct contact with employees. The payroll system is used to handle payment transactions for the delivery of services made by employees who have a manager's position level. The wage system is used to handle payment transactions for the delivery of services carried out by the executing employee [21]. The payroll and remuneration system in accounting is a system of procedures and records that determine how much income must be received by each employee. Where the payroll system is shown for permanent employees, while the wage system is aimed at non-permanent employees.

2.4. Foundation Organization

Indonesia has a wide range of Foundation organisational forms in the economic, social, and educational fields. The foundation derived from Islamic law is known as "waqf". Waqf means to withhold property for waqf, not a transfer of property. What is meant by withholding property is to withhold the goods that are represented so that they are not inherited, used in the form of being sold, given away, mortgaged, rented, lent, and the like. Waqf is also one of the guidelines of Islamic teachings that concerns social life in the context of *ijtima'iyah* (social worship) [22].

Before the enactment of the Foundation Law, there was no single law specifically regulating Foundations in Indonesia. In addition, it appears in society that the role of foundations in various sectors, for example, in the social, educational, and religious sectors, is very prominent. Therefore, the institution lives and grows based on the habits that live in society. However, this does not mean that in Indonesia, there are absolutely no provisions governing the Foundation.

The foundation organisation applies the principles of openness and accountability to the community, so the management makes administrative improvements, including the publication of financial statement accountability every year. An excellent financial statement is a financial statement that avoids material misstatements, is easy to understand, and, of course, must be by the Financial Accounting Standard (SAK No. 1). Financial statements are not only made by profit-oriented organisations, foundation organisations also need financial statements to find out the organisation's activities in one period and the organisation's ability to provide services, disbursement of funds, and social activities others to those in need [23].

Arnan, et al. [4] studied the payroll accounting information system at Foundation organisations in Indonesia. The Foundation organisation has quite a lot of subsections depending on the type of organisation, so from its research, a system can be integrated. One form of foundation organisation is the Educational Foundation. This foundation does not take advantage of every activity it undergoes [24].

The relationship between the organisation of the Foundation and justice, in general, has been widely researched in various fields of science. Tran [25] in his book titled *Organizational Justice: The Injustice in the Foundation of Organizational Citizenship Behavior within Higher Education Institutions* that the context of justice in organisations, especially Foundations, is one of the factors behind the system in such organisations is still very lacking, especially in educational institutions. This book also presents the concept of Guanxi in the foundation organisation, namely the practice of building networks that are neutral in everyday life, which has implications for principles and calculations of ethics and tactics. These two things go together in the tension and harmonisation expressed within the organisation. Choon, et al. [26] state that an organisation's fair performance appraisal is essential to ensure that no employee in the organisation subjectively experiences injustice. Turhan, et al. [27] stated that in foundation organisations, especially educational institutions, injustice organisations can cause various psychological impacts such as stress, depression, and restlessness.

2.5. The Thinking Framework

The purpose of this study is to provide recommendations for the application of distributive justice accounting in the payroll process at the Education Foundation. The phenomenon that has been described previously has shown that the Education Foundation provides salaries that are not in accordance with the rules and portions that should be so that this harms employees. The frame of mind of this study is as follows.

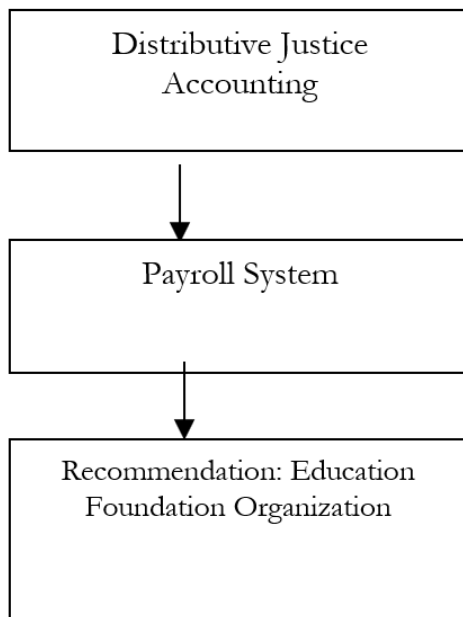


Figure 1.
The thinking framework.

3. Research Methods and Materials

3.1. Design

This study uses qualitative research methods with a phenomenological approach. The phenomenological studies used in this study are based on the researcher's linkage to examine the phenomena experienced by key informants more deeply.

3.2. Subject

The objective of this study was to examine employees in the Ahmad Foundation's organisation. The reason for this selection is that the foundation's organisation has several phenomena related to the topic at hand.

3.3. Research Construction

The method of collecting data for this study is to conduct in-depth interviews with respondents to produce primary data that researchers can analyse. Data analysis was carried out in this study using the phenomenological data analysis method known as FDA. The analysis stage starts by reducing research data by triangulating the results of interview data collection so that they can be understood, then presenting adequate data that is correct and systematic, and finally, conclusions from the results of research that has gone through the process of data reduction and data representation.

4. Result and Discussion

4.1. Deep-Interview Result

Based on the results of the data analysis carried out, the results of the study showed that the payroll system in the Foundation organisation was not made based on justice but because of the value of capitalism owned by the party Ahmad Foundation. The Foundation itself considers that because they are the founders, everything must be done based on desire, which is normal. However, employees have widely complained about this matter. The Foundation's overwhelming desire and compensation for it does not reflect fairness, which makes employees have many thoughts about quitting. Some employees hold back several years because, for them, it is tough to have a new job.

Table 1 displays the results of interviews containing several factors that show that the Ahmad Foundation organisation does not implement a fair payroll system, namely, first, minimising costs but getting many benefits. Foundation organisations often do this because they want to manage the ongoing financial processes in the organisation so that important things can be resolved first. So that the accuracy and accuracy of the management of finances by the Foundation are highly upheld. Similarly, with the payroll process, they will provide a lot of work as long as they can pay without any talk of additional compensation. In their opinion, this is normal for a leader. For employees, this is unfair and inequality in the world of work. Employees should be paid according to the contributions made.

The second factor is the presence of a familial attitude in the organisation. This familial attitude is actually a positive attitude within the organisation. However, this is not as well applied in relation to finances, especially in the employee payroll system. According to Raina (pseudonym), many employees in his agency get excessive salaries because they have family ties or because their predecessors have worked for several years. Then, the high salary is not balanced with the job salary that should be given. Employees get a large salary, but the tasks assigned are few. In contrast, employees who enter the "normal" recruitment process get a regular salary, but the tasks assigned exceed the burden they should. This matter has become flesh and blood, especially in the foundation organisation.

Table 1.

The result of interviews.

Factors	Ideal	Result
Regular salary with normal task	Match	Unmatch
Regular salary with excess task	Unmatch	Match
Excess salary with normal task	Unmatch	Match
Excess salary with excess task	Match	Unmatch

Source: Self-Processing (2024).

Thus, based on the results of the research above, the organisation must implement distributive justice accounting in the payroll system. According to the Theory of Justice proposed by Rawls [20] human beings have two principles of justice, namely first, the principle of equal freedom (principle of greatest equal liberty) and secondly, the principle of greatest equal liberty and the second principle of the difference (the difference principle) and the principle of fair equality of opportunity (the principle of fair equality of opportunity). The essence of the first principle is that social and economic differences must be arranged in order to provide the most significant benefit to those who are most disadvantaged. This disadvantaged category is employees who do not get the opportunity to achieve the prospects of well-being, income and authority. Then the shortcoming of this theory in the field is that decision-makers in the Foundation organisation do not see the prospect of such welfare When assigning tasks to employees. So, it can be seen that the effort made by the leader of the organisation is little.

A unique principle of justice distribution can be used in Islamic systems to implement the values contained in the Quran. The accounting of Islamic distributive justice is inseparable from the understanding of the concept of justice contained in the Quran. The concept of distributive justice can be seen based on Surah Al-Baqarah verse 282. The justice in question will be carried out in the context of organisation and accounting with the aim of finding a form of accounting that is loaded with the values of justice [28]. Surah Al-Baqarah Verse 282 states, "O people of faith, if you are mu'amalah not in cash for the appointed time, you should write it down. Moreover, let a writer among you write it fairly (correctly). Moreover, let not the author be reluctant to write it as God has taught it, and let him write, and let the man who is in debt be in debt to avoid (what shall be written), and let him be devoted to his Rabbinic God, and let him not deduct the least of his debts" (QS.2:282). Distributive justice is a form of allocating balanced rewards in organisations [29]. Fair allocation of rewards or

rewards can improve employee performance. If employees feel the opposite, then there is a decrease in performance in the organisation [12].

Various distributive concepts of justice can also be seen in Surah Al-A'raf verse 29, which is "Say, "My Lord told me to do justice. Put your face (to Allah) at every prayer, and worship Him by giving him worship alone. You will be returned to him as you were recreated." Surah Al-A'raf verse 29 states that Allah Almighty tells us to always be fair because everything we have today belongs to Him.

In addition to Surah Al-A'raf verse 29, there is another surah that explains how important it is for humans to be just. Surah Al-Mumtahanah verse 8 states, "Allah does not forbid you to do good and do justice to those who do not fight you in religious affairs and do not expel you from your hometown. Surely God loves those who do justice". This verse broadly emphasises that Allah Almighty likes doing justice and behaving well. Whatever a business person does must uphold justice and goodness.

Based on some of the paragraphs above, Islamic distributive justice accounting implements the idea that economic actors are obliged to be fair in dividing mandates and salaries to employees, especially in foundation organisations. Good economic actors, according to Islam, must be able to put things more because of Allah Almighty, and then the element of profit afterwards. Everything that is owned by economic actors is not the property of the whole; it all belongs to Allah Almighty. Human beings as economic actors are just a stopover place.

Good economic actors must be able to set a good example, especially in terms of dividing the Mandate within the company. Dividing a good Mandate is one of the tasks that is difficult to do, especially for the Foundation organisation. However, if the owner of the Foundation is oriented towards Allah SWT, it can be done well. Employees can also receive Amanah and a salary with an airy and unencumbered heart. On the other hand, if it is more profit-oriented, the owner of the Foundation will be greedier and will not pay attention to the welfare of employees.

The maximisation of profit and mechanistic behaviour becomes a dominant thing in modern life or even eventually becomes logocentrism, which is a system of thinking patterns that claim legitimacy with references to universal and external truths (Rosenau 1992 in Triuwono [28]). This means that profit maximisation and mechanistic behaviour are a form of "truth" that can be used as a valid reference in behaving in the business world [28].

As an illustration, Mrs. Dina (pseudonym) is the secretary of the Ahmad Foundation's department. Mrs Dina has the task of taking care of the rank of lecturers and reminding lecturers of the archives of the tri dharma of higher education, then assisting the head of the department in checking the files When students will carry out thesis exams. The workload of Dina's mother can be said to be quite heavy, so if you apply distributive justice accounting, the salary that must be received is adjusted to the existing workload. The leadership of the Foundation should not increase or decrease because both parties have agreed on the job schedule and the salary obtained. The Organization of the Foundation must instil the nature that the duties and activities carried out are based on intention to Allah Almighty.

Understanding the fair payroll system within the Foundation organisation is not only related to the Mandate given by the Foundation's leaders but also related to ethics and job satisfaction. Work ethics, especially in Islam, is related to justice Rokhman [30]. Rokhman and Hasan [31] conducted research related to employees of Islamic banking institutions in Indonesia. The results showed that work ethics has a positive influence on all dimensions of justice, especially distributive justice. Yusof and Abbas [32] conducted research related to the relationship between Islamic work ethics and job satisfaction in organisations. Their findings show that the implementation of Islamic work ethics affects job satisfaction in the organisation.

The linkage of Islamic work ethics with distributive justice must be applied proportionally according to the reward that should be [30]. This means that the Leader of the Foundation must carefully place the employee in a position that suits his ability. Then, the leader of the Foundation must be able to make the appropriate decisions based on situations and conditions and give rewards to the appropriate person. Related research has been conducted by Khan, et al. [33] on faculty members

of medical faculties at major private universities in Pakistan. The results showed that Islamic work ethics can reduce employees' desire to carry out biased actions when organisations implement distributive justice. A similar study was conducted by Sarmadi, et al. [34] on medical science staff at universities, where the results showed that Islamic work ethics had a positive effect on distributive justice.

The thing that needs to be underlined from Islamic work ethics is that employees must believe all the work done in order to expect right from Allah SWT regardless of the desire to get rewards in the form of salaries. Foundation organisations must respect the rights of employees, especially in fulfilling their rewards. Employee dedication must be considered and adjusted in accordance with the previously given Mandate.

5. Conclusions

The study concluded that foundation organisations should implement Islamic distributive justice accounting in creating payroll systems. The payroll system of the Foundation organisation must be recorded and implemented in accordance with the values of justice in the Quran, one of which is stated in Surah Al-Mumtahanah verse 8. This verse broadly emphasises that Allah Almighty very much likes doing justice and behaving well. Whatever a business person does must uphold justice and goodness. Foundation organisations must uphold the value of thanking Allah SWT for all the sustenance given so as to provide a mandate and make the employee payroll system have intentions because of Allah Almighty.

The implementation of Islamic work ethics based on distributive justice must be applied proportionally according to the reward it should be. This means that the Leader of the Foundation must carefully place the employee in a position that suits his ability. Then, the leader of the Foundation must be able to make the appropriate decisions with situations and conditions and give rewards to the appropriate person. Employees must believe in all the work done in order to expect right from Allah SWT, regardless of the desire to get rewards in the form of salaries. Foundation organisations must respect the rights of employees, especially in fulfilling their rewards. The dedication of employees must be considered and adjusted according to the math given earlier.

The implication of distributive justice accounting can be the use of a wage-based performance system. This system is created based on the agreed jobs. From the job, it is translated into employee performance keys, and then it is determined in one year how many key performances there are. Each completed critical performance will be made a news event and then uploaded to the Human Resource Information System (HRIS) system created by the Foundation organisation concerned. Then, the HRD will match with the system so as to change the critical performance category to green when it is finished and yellow if it is not finished. After a month, the performance of employees will be seen by the system and, therefore, given a fair and equitable payroll system according to values in Islam. The limitation of this research is that not many Foundation organisations have implemented this system. From the context of positive accounting, the Foundation organisation still relies on a payroll system based on profit rather than based on distributive justice.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

Copyright:

© 2025 by the authors. This open-access article is distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

References

- [1] E. Y. Voronova and H. S. Umarov, "Islamic (partner) accounting and its comparison with international financial accounting standards (ifrs)," *Universal Journal of Accounting and Finance*, vol. 9, no. 2, pp. 267-274, 2021. <https://doi.org/10.13189/UJAF.2021.090217>
- [2] J. Lu, L. Ren, C. Zhang, C. Wang, R. R. Ahmed, and J. Streimikis, "Corporate social responsibility and employee behavior: Evidence from mediation and moderation analysis," *Corporate Social Responsibility and Environmental Management*, vol. 27, no. 4, pp. 1719-1728, 2020. <https://doi.org/10.1002/CSR.1919>
- [3] R. Hadi, Y. Shafrani, D. Hilyatin, S. Riyadi, and B. Basrowi, "Digital zakat management, transparency in zakat reporting, and the zakat payroll system toward zakat management accountability and its implications on zakat growth acceleration," *International Journal of Data and Network Science*, vol. 8, no. 1, pp. 597-608, 2024. <https://doi.org/10.5267/j.ijdns.2023.8.025>
- [4] S. G. Arnan, N. M. Almaretha, I. O. D. Brata, and Y. Mulyati, "Designing of payroll accounting system information: A geographical setting on Tantina Jatiluhur foundation, Indonesia," *Rigeo*, vol. 11, no. 1, pp. 661-667, 2021. <https://doi.org/10.33403/rigeo.800605>
- [5] M. Waoma, "The employee payroll accounting system can also minimise the existence of misappropriations or errors that occur in the company, either intentionally or unintentionally, which can result in losses for the company; in other words, the employee payroll accounting system can function as a control in the company's activities," *Journal of Accounting and Business Systems*, vol. 14, no. 1, pp. 89-101, 2024.
- [6] V. Cantillo, T. Cantillo, V. Cantillo-García, and L. García, "Uncovering the wage differential between formal and informal jobs: Analysis from the Colombian Caribbean region," *Latin American Economic Review*, vol. 31, pp. 1-25, 2022. <https://doi.org/10.47872/laer.v31.24>
- [7] W. Przychodzen and F. Gómez-Bezares, "CEO–employee pay gap, productivity and value creation," *Journal of Risk and Financial Management*, vol. 14, no. 5, p. 196, 2021. <https://doi.org/10.3390/jrfm14050196>
- [8] R. L. Clark, N. Ogawa, N. Mansor, S. Abe, and M. U. Mahidin, "Wage differentials in Malaysia: Public employment, gender, and ethnicity," *Asian Economic Papers*, vol. 20, no. 3, pp. 16-34, 2021. https://doi.org/10.1162/asep_a_00840
- [9] W. Yadiati, A. Purnomo, S. F. Persada, J. Sudrajat, R. Siauwijaya, and F. Inasius, "Evaluation of the implementation of an accounting information system for sales, cash receiving, and payroll on an internal control system," *Corporate Law & Governance Review*, vol. 6, no. 1, 2024. <https://doi.org/10.22495/clgrv6i1p3>
- [10] U. Yildirim, A. Toygar, and C. Çolakoğlu, "Compensation effect of wages on decent work: A study on seafarers attitudes," *Marine Policy*, vol. 143, p. 105155, 2022. <https://doi.org/10.1016/j.marpol.2022.105155>
- [11] J. R. Faria, S. B. Caudill, D. M. Gropper, and F. G. Mixon Jr, "Negotiation and bargaining power in the determination of administrative wages in academe," *Managerial and Decision Economics*, vol. 43, no. 7, pp. 2935-2940, 2022. <https://doi.org/10.1002/mde.3573>
- [12] T. Yang, R. Lei, X. Jin, Y. Li, Y. Sun, and J. Deng, "Supervisor support, coworker support and presenteeism among healthcare workers in China: The mediating role of distributive justice," *International Journal of Environmental Research and Public Health*, vol. 16, no. 5, p. 817, 2019. <https://doi.org/10.3390/IJERPH16050817>
- [13] V. Ferri, T. García-Pereiro, and R. Pace, "Gender pay-gap: Exploring the school-to-work transition of graduates in Italy," *International Journal of Manpower*, vol. 44, no. 6, pp. 1143-1167, 2023. <https://doi.org/10.1108/IJM-06-2021-0363>
- [14] K. K. Lai, "Impact of implementation of the European foundation for quality management excellence model and ISO on organizations' performance based on mathematical models," *Vision Nacional'nogo Aviacijnogo Universtitetu*, vol. 23, no. 80, pp. 92-114, 2019. <https://doi.org/10.18372/2306-1472.80.14278>
- [15] S. Di Martino and I. Prilleltensky, "Happiness as fairness: The relationship between national life satisfaction and social justice in EU countries," *Journal of Community Psychology*, vol. 48, no. 6, pp. 1997-2012, 2020. <https://doi.org/10.1002/JCOP.22398>
- [16] K. McLean, "Revisiting the role of distributive justice in Tyler's legitimacy theory," *Journal of Experimental Criminology*, vol. 16, pp. 335-346, 2020. <https://doi.org/10.1007/S11292-019-09370-5/METRICS>
- [17] S. Moroni, "The just city. Three background issues: Institutional justice and spatial justice, social justice and distributive justice, concept of justice and conceptions of justice," *Planning Theory*, vol. 19, no. 3, pp. 251-267, 2020. <https://doi.org/10.1177/1473095219877670>
- [18] T. Aguiar-Quintana, Y. Araujo-Cabrera, and S. Park, "The sequential relationships of hotel employees' perceived justice, commitment, and organizational citizenship behaviour in a high unemployment context," *Tourism Management Perspectives*, vol. 35, p. 100676, 2020. <https://doi.org/10.1016/J.TMP.2020.100676>
- [19] S. I. S. Al-Hawary *et al.*, "Determining and explaining the components of the justice-oriented Islamic community based on the teachings of Nahj al-Balaghah," *HTS Teologiese Studies/Theological Studies*, vol. 78, no. 4, p. 7835, 2022. <https://doi.org/10.4102/hts.v78i4.7835>
- [20] J. Rawls, *A theory of justice*. Cambridge, MA: Harvard University Press, 1976.
- [21] Mulyadi, *Accounting system*, 3rd ed. Jakarta: Salemba Empat, 2001.
- [22] A. G. Anshori, *Law and practice of waqf in Indonesia*. Jakarta: Pilar Media, 2005.

- [23] I. D. Atufah, "Implementation of PSAK No. 45 concerning financial reporting of non-profit organizations of Al-Khairiyah islamic boarding school education foundation," *International Journal of Social Science and Business*, vol. 2, no. 3, pp. 115-123, 2018.
- [24] N. Sugianti and K. A. US, "The impact of the Covid 19 pandemic on small businesses in Indonesia," *Transekonomika: Accounting, Business and Finance*, vol. 1, no. 4, pp. 321-326, 2021.
- [25] B. Tran, *Organizational justice: The injustice in the foundation of organizational citizenship behavior within higher education institutions*. IGI Global. <https://doi.org/10.4018/978-1-4666-9850-5.ch001>, 2016.
- [26] L. Choon, J. Lee, and W. Tan, "An organisation's fair performance appraisal: Ensuring no employee experiences subjective injustice," *Journal of Organizational Behavior*, vol. 33, no. 1, pp. 51-63, 2012.
- [27] B. Turhan, K. Yılmaz, and A. Güler, "Injustice in foundation organizations, particularly in educational institutions: Psychological impacts including stress, depression, and restlessness," *Journal of Organizational Psychology*, vol. 18, no. 2, pp. 98-112, 2016.
- [28] I. Triyuwono, *Interpretation of Islamic economics*. Yogyakarta: Pustaka Pelajar, 2000.
- [29] T. Saijo, H. Saito, and Y. Koyama, "Fair allocation of rewards and its effects on employee performance," *Journal of Organizational Behavior*, vol. 38, no. 2, pp. 243-257, 2017. <https://doi.org/10.1002/job.2176>
- [30] A. Rokhman, "The role of work ethics in Islamic banking institutions," *Journal of Islamic Business and Management*, vol. 4, no. 2, pp. 112-123, 2010.
- [31] A. Rokhman and M. Hasan, "The impact of work ethics on dimensions of justice in Islamic banking institutions," *International Journal of Islamic Economics and Finance*, vol. 5, no. 3, pp. 45-59, 2012.
- [32] M. Yusof and A. Abbas, "The relationship between Islamic work ethics and job satisfaction in organizations," *Journal of Islamic Business and Management*, vol. 7, no. 2, pp. 45-58, 2017.
- [33] M. Khan, F. Ahmad, and S. Iqbal, "A study on faculty members of medical faculties at major private universities in Pakistan," *Journal of Medical Education and Training*, vol. 14, no. 3, pp. 123-135, 2015.
- [34] M. Sarmadi, S. Ali, and Z. Ahmad, "A study on medical science staff at universities: The effect of Islamic work ethics on distributive justice " *Journal of Islamic Business and Management*, vol. 10, no. 2, pp. 189-202, 2017.