

Analysis of the Payroll System to Achieve the Principle of Justice in the Furniture Business of CV Surya Utama Bone from the Perspective of Islamic Accounting

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Abstract: This study aims to analyze the payroll system of the furniture business CV Surya Utama Bone from the perspective of Islamic accounting, particularly in applying the principle of justice. The background of this research is rooted in the importance of integrating Islamic values into profit distribution practices, in contrast to conventional systems that tend to prioritize capital owners. The study adopts a descriptive qualitative approach to gain a deep understanding of profit-sharing practices based on the direct experiences of the research subjects. Data collection techniques include observation, in-depth interviews, and documentation. The data analysis process involves data reduction, data presentation, and drawing conclusions. The findings reveal that: (1) the profit-sharing system at CV Surya Utama is implemented fairly based on mutual agreement between the owner and employees, with allocations made for reinvestment, operational needs, and reserves; (2) the profit distribution practices reflect the core principles of Islamic accounting, free from elements of usury (*riba*), uncertainty (*gharar*), and injustice. In conclusion, the payroll system applied by CV Surya Utama aligns with the principles of justice and transparency in Islamic accounting, while also contributing to the sustainability of the business and enhancing the motivation of all stakeholders involved.

Keywords: Islamic Accounting, Principle of Justice, Payroll System, Profit Distribution, Furniture Business

Introduction

According to Lina Juliana Haurissa and Maria Praptiningsih (as cited in Putri & Putri, 2024), a responsible business is one that creates value for all its stakeholders, including employees, customers, suppliers, communities, and the environment. Business activities play a vital role in human life—not only by producing goods and services but also by generating employment opportunities and stimulating economic growth. However, business operations may also bring negative consequences to society and the environment. For this reason, it is essential that businesses are managed in a manner that prioritizes social responsibility and sustainability (Adrai & Perkasa, 2024).

The principle of justice in profit distribution and payroll systems is a crucial aspect of Sharia-based businesses, which emphasize fair sharing of both profit and risk in accordance with each party's contribution, including capital owners and management. Unlike conventional accounting, which tends to prioritize capital owners and allocate losses solely

to them, Islamic accounting promotes distributive justice rooted in Islamic values, ensuring shared profits and risks. This distinction reflects fundamental philosophical and policy differences between the two systems.

Islamic accounting aims to uphold truth, justice, transparency, accountability, and security in every business transaction, with its foundations in the Qur'an and Hadith. In contrast to conventional accounting, which is based on a capitalist economic system often associated with egoism and materialism—where profits predominantly benefit investors—Islamic accounting focuses on the welfare of all parties, including both capital providers and business operators, through a just profit-sharing principle (Ananda & Nurlaila, 2024). This justice principle aligns with the views of Ibn al-Arabi, who emphasized that Sharia transactions must meet both halal (lawful) and fair criteria. In practice, Islamic accounting integrates spiritual and moral values by balancing material and spiritual dimensions, reason and conscience, as well as knowledge and faith. The concept of value-added income in this system emerged in response to the shortcomings of conventional models, which have often failed to ensure equitable profit-sharing. Sitepu (2005), as cited by (Qonita et al., 2024), stated that Islamic accounting can serve as a comprehensive solution for achieving economic justice. In Islamic financial institutions, the profit-sharing principle is applied through two primary approaches: revenue sharing and profit sharing, both of which are based on initial agreements. Yusuf further adds that justice is also reflected in wage distribution that corresponds to skills and contributions, while the *syirkah* principle dictates that profits must be shared based on agreement, and losses are borne by the capital provider, with the manager's effort serving as compensation for their contribution (Syukur, 2018).

Several accounting concepts have been developed to address the issue of justice in distribution, including value-added concepts that carry social dimensions. Other emerging approaches include human resource accounting and environmental accounting. Within the context of Islamic economics, distribution processes must be carried out fairly and equitably in line with Sharia principles, ensuring every consumer has equal rights to the offered products. Distribution practices must also avoid actions that harm competitors, as emphasized in Qur'an Surah An-Nisa [4]:29, which underscores the importance of fairness and the prohibition against unlawfully seizing others' wealth (Amelia & Fasa, 2022).

The Islamic economic system, through the principle of *syirkah*, governs the fair distribution of a company's net profits to all relevant parties, including employees, by taking into account their rights, obligations, and potential returns and risks. This principle includes ownership, asset management, and trade. According to Muhammad, profit-sharing may take the form of annual or weekly cash bonuses, as well as indirect incentives such as share allocations or ownership options that provide long-term benefits through dividends or share value appreciation, in line with the justice principle in Islamic accounting (Hafriza, 2022).

The principle of justice in Islamic accounting is inseparable from the collaborative relationship between capital owners and business operators, where both parties have the right to profits and the obligation to bear losses proportionally. This aligns with the perspective of Ibn al-A'rabi, as cited by Nurhayati, who argued that unfair Sharia

transactions should not be allowed. Unlike conventional accounting, which often favors capitalists and downplays the manager's role in profit generation, Islamic accounting ensures no party is unfairly advantaged or disadvantaged. In this context, justice is realized through a profit-sharing mechanism that reflects mutual contributions and responsibilities. Moreover, the sustainability and development of a business rely heavily on the availability of capital, either from internal funds or external financing from banks or non-bank institutions, to maintain the company's operational stability (Faijah et al., 2024).

This research was conducted to analyze whether the profit distribution system implemented by CV Surya Utama Bone, a furniture business, adheres to the principle of justice in accordance with Islamic accounting and ethical guidelines. The findings of this study are expected to assure both business owners and employees that their business practices align with Sharia principles. The focus on the payroll system was selected because this furniture enterprise consistently handles large-scale projects annually, which require extended production periods and additional labor to meet deadlines. CV Surya Utama, a rapidly growing and in-demand furniture manufacturer, was chosen due to its appeal to numerous producers for collaboration, prompting the researcher to examine whether its payroll practices embody the principle of justice.

In Sharia-based business operations, the principle of justice in profit distribution is essential to ensure alignment with Islamic values such as fairness, transparency, and obedience to Allah. Through Islamic accounting, profits are distributed equitably among all stakeholders, including capital owners, employees, suppliers, and the wider community (Aisyah, 2024). If a loss occurs due to the owner's negligence, they are responsible; however, if the loss results from an unintentional error by another party, the capital provider remains accountable (Irmayanti & Keri, 2021).

CV Surya Utama Bone is a furniture business established in 2010 in Mabbiring Village, Sibulue Subdistrict, Bone Regency. It has since expanded with 17 employees and specializes in supplying building components such as window frames, doors, and wardrobes. The business applies Islamic accounting principles that emphasize justice and transparency, particularly in distributing profits among stakeholders, including owners, managers, and employees. The implementation of systems such as *musyarakah* (profit-sharing partnerships) and *ijarah* (rental contracts) aims to reflect each party's contributions. To ensure Sharia justice, a comprehensive evaluation of each stakeholder's operational role and contribution is carried out to prevent injustice and enhance collective satisfaction. Therefore, a deeper analysis is needed to assess whether the profit distribution system at CV Surya Utama truly reflects Islamic justice values and to provide recommendations for improvement where necessary.

Based on the background and issues outlined above, the researcher is interested in conducting a study entitled: "An Analysis Of The Payroll System To Achieve The Principle Of Justice In The Furniture Business CV Surya Utama Bone, Mabbiring Village, Sibulue Subdistrict, From An Islamic Accounting Perspective."

Methodology

This study employs a descriptive qualitative research design aimed at gaining a holistic understanding of the phenomena experienced by the research subjects (Nasution, 2023). A qualitative approach is used to explore and reveal significant details related to the implementation of justice principles within the research object. The research was conducted at CV Surya Utama, a furniture enterprise located in Mabbiring Village, Sibulue District, Bone Regency, South Sulawesi Province. The fieldwork spanned approximately one month, from March to April 2025. The subjects of this study include the owner of the furniture enterprise and its employees, while the object of investigation focuses on the distribution of profits based on Islamic accounting principles to assess the extent to which justice is upheld within the business operations of CV Surya Utama. The researcher studied this phenomenon in depth to formulate conclusions grounded in actual practices. Data sources in this study are divided into two categories: (1) Primary data, which consists of information collected directly from the informants and (2) Secondary data, which includes materials obtained from third parties such as books, academic journals, previous studies, and other relevant documentation (Hasyim Ali, 2016). Three data collection techniques were employed in this study: (1) Observation, which involves gathering impressions and detailed notes concerning the research setting and subjects (Hasanah, 2017), (Interviews, conducted through direct question-and-answer interactions with selected informants to gain deeper insights (Rachmawati, 2007), and (3) Documentation, which refers to the collection of relevant written and recorded materials. The data analysis process was carried out through three stages: (1) Data reduction, which involves summarizing and simplifying raw data to focus on relevant points; (2) Data presentation, which structures the reduced data into a coherent format to facilitate interpretation; and (3) Conclusion drawing, where interpretations are made to generate findings and provide meaningful insights into the application of justice principles in the profit distribution system (Purwanza, 2022).

Result and Discussion

Profit Distribution at CV Surya Utama Bone Furniture Business in Mabbiring Village

A. Profit Distribution at CV Surya Utama Bone

CV Surya Utama employs two categories of workers: direct and indirect production employees. The production workers include carpenters, finishing staff, and packaging personnel who receive weekly wages according to set rates. Meanwhile, non-production staff working in areas such as administration, finance, and marketing receive monthly salaries based on their tenure, with a minimum wage aligned with the regional minimum wage (Setiawan & Nur Aisyiah, 2019). The wage rates are shown in the following table:

Table 1. Wage Rates Staff

No.	Job Type	Daily Wage (Rp)
1.	Carpenter	Rp.80.000,00 – 100.000,00
2.	Finishing	Rp. 60.000,00
3.	Painting	Rp. 20.000,00 – 70.000,00

During their employment at CV Surya Utama Bone, employees receive wages and salaries based on their performance and factors such as overtime and attendance penalties. Overtime pay is calculated based on predetermined working hours for both regular days and holidays. Most employees rely on their experience to complete their tasks but receive technical guidance from the director before starting work. The work targets focus on timely completion of products and customer satisfaction, without fixed daily quotas, as workloads depend on order volumes. The payment system adjusts according to output, for instance, raw material processing is paid per cubic meter, while production tasks like door carvings are paid per unit without additional incentives. Wages are paid weekly, every ten days, or monthly as agreed, and employees who finish tasks ahead of schedule receive extra compensation.

Based on these findings, to optimize profit distribution and support sustainable growth, CV Surya Utama Bone should establish stronger formal policies, especially in the form of Standard Operating Procedures (SOPs). These SOPs should specify the percentage of profits allocated for withdrawal, reinvestment, and strategic reserves. This approach would enhance transparency and accountability in financial management, strengthen the company's financial position, enable more directed long-term planning, and increase CV Surya Utama Bone's competitiveness in the future.

B. Payroll and Wage Accounting System

The payroll and wage procedures at CV Surya Utama Bone's furniture industry consist of four main stages:

1. **Employee Attendance:** CV Surya Utama Bone currently uses a manual attendance system, where each employee records their own arrival and departure times. Employees who cannot attend must notify their supervisor and payroll officer.
2. **Salary and Wage Calculation:** Two calculation methods are used: monthly salary and weekly wages. Calculations are based on attendance recaps, taking into account overtime rules and deductions for lateness.
3. **Salary and Wage Payment:** Payments are made directly to employees in cash envelopes. The system does not use bank transfers.
4. **Recording Salary and Wage Expenses:** Payroll expenses are recorded in journals and ledgers periodically, usually at the end of each month, based on special journals as recording references.

Information about the payroll and wage system reveals:

1. **Performance Analysis:** Payroll accuracy depends on the precision in calculating wages and salaries. However, attendance is still recorded manually, written by employees themselves in attendance books.
2. **Information Analysis:** The information obtained from payroll calculations is accurate and relevant, despite being compiled manually.
3. **Economic Analysis:** The salary and wage expenses reflect economic management, as payments align with actual attendance.
4. **Service Analysis:** Payroll distribution is manual, which can lead to queues during payment times. Care must be taken in producing and filling out wage receipts to ensure payments reach the rightful employees.

The study concludes that stricter supervision is needed in the stages still conducted manually. Future improvements should include transitioning to computerized systems such as fingerprint or facial recognition attendance devices to prevent fraud. Additionally, it is recommended to adopt bank transfer payments to improve efficiency and security in wage disbursement.

Analysis of Profit Distribution in CV Surya Utama Bone Furniture Business from the Perspective of Justice in Islamic Accounting

A. Concept of Justice in Islamic Accounting

Implementation within an organization is not merely about enforcing policies but also involves applying theories and methods to achieve objectives. The principle of justice is a fundamental foundation, emphasizing balance between rights and obligations as well as equitable treatment for all parties involved. In accounting, justice is reflected through honest and accurate record-keeping, in line with the Qur'anic teachings on honesty in measurement. Islamic accounting prioritizes ethical values, encouraging fair behavior, a balance between individual and collective interests, and care for the environment (Susilowati, 2017).

Based on the research findings, the application of the justice concept within Islamic accounting at CV Surya Utama Bone furniture business has adequately reflected Islamic values. Justice principles are practiced through transparent financial reporting, proportional profit sharing according to contributions, and a commitment to trustworthiness in financial management. Although the company has not yet formally implemented a full Islamic accounting system, it has already embraced core values such as honesty (*sidiq*), trust (*amanah*), responsibility, and balance in transactions. These serve as the main guidelines in the company's operations, including avoiding price manipulation or financial data falsification.

B. Principles of Islamic Accounting

Financial institutions serve as intermediaries transferring funds from surplus economic units to deficit ones, thereby reducing information costs and increasing efficiency for both parties (Ghafar, Ismail & Ahmad, 2006). In Islamic accounting, values of accountability, justice, and truthfulness are core and universal principles embedded in all operations (Yusuf Q et al., 2019). The principles applied by CV Surya Utama in profit distribution include:

Table 2. Implementation of Shariah Principles at CV Surya Utama

No.	Principle	Description
1	Full Disclosure	CV SUB fully discloses relevant and material information related to employee wage payments honestly and transparently.
2.	Consistency	Accounting methods and policies are consistently applied across periods, unless justified by Shariah or technical reasons.
3.	Accrual Basis	Income and expenses are recognized when transactions occur, not when cash is received or paid. For employee profit-sharing, calculations use a cash basis.
4.	Shariah Compliance	All transactions and activities are free from prohibited elements such as <i>riba</i> , <i>gharar</i> , <i>maysir</i> , injustice, and haram components.

No.	Principle	Description
5.	Social Responsibility (CSR)	The company fulfills its social responsibilities according to Shariah principles by distributing zakat, infaq, and charity, contributing to community welfare.
6.	Justice and Truthfulness	Wage distribution reflects fairness among all stakeholders, profit sharing is based on agreed ratios and employee performance, with truthful information provided to all stakeholders.

Research indicates that the financial reporting and profit distribution at CV Surya Utama Bone align with the Shariah Financial Accounting Standards (SAK Syariah). However, the application of these principles is influenced by both internal and external factors. The main finding is that most financial transactions comply with Shariah rules, especially in avoiding prohibited practices like *riba* and gambling.

Discussion

Profit Distribution in the Furniture Business of CV Surya Utama Bone, Mabbiring Village

Businesses are established to generate profit, although sometimes they face losses. Nevertheless, owners continually seek ways to keep the business running (Gunawan, 2021). An important analytical tool in this regard is the cost-volume-profit analysis, which examines the relationship between changes in cost, volume, and their impact on profit, as explained by A. Raiborn Cecily & R. Kinney Michael in 2011 (Andini et al., 2024). In Islamic accounting, profit is not merely a measure of gain but also serves to fulfill zakat obligations. Profit functions as both an indicator of business success and a responsibility to shareholders and Allah SWT. Operational efficiency is a key basis for assessing performance and determining the amount of profit subject to zakat (Ayumiati, 2021).

At CV Surya Utama Bone, the payroll system remains manual and is not yet systematically documented, which poses potential risks of errors and employee dissatisfaction. The salary calculation includes basic salary, allowances, overtime pay, as well as deductions such as absences and cash advances. The basic salary is adjusted according to position, while allowances cover meals and transportation. Overtime pay is calculated based on hours worked beyond the normal schedule according to company policy. This process is managed by the administration or finance department, and the results are communicated to employees through monthly pay slips.

Profit distribution at CV Surya Utama Bone to owners and employees is adjusted according to annual revenue, especially when projects are underway. Employee profit sharing uses a nisbah (profit-sharing ratio) system dependent on the quantity of products completed within a certain period, with wages ranging from IDR 20 million to IDR 100 million. Even though the company occasionally incurs losses, zakat payments are consistently made, albeit only amounting to 25% of the profit. The profit distribution policy is considered fair, as evidenced by the steady increase in employee salaries from 2022 to 2025 (Sahrullah & Wahyuni, 2020).

Research findings indicate that the profit distribution mechanism at CV Surya Utama Bone operates systematically by considering the contribution and role of each stakeholder. The main profit is allocated to the owners as capital dividends, employees in the form of

bonuses or work incentives, and a portion is used for business development and company operational reserves. This reflects transparent and equitable financial management aligned with the principles of Islamic accounting.

Analysis of Profit Distribution at CV Surya Utama Bone from the Perspective of Justice in Islamic Accounting

Justice fundamentally lies in the balance between fulfilling obligations and claiming rights. Ethically, one should not claim rights without fulfilling obligations, as this can lead to injustice and oppression of others. In business, corporate social responsibility serves as an essential instrument in realizing socio-economic justice through equitable and harmonious relationships. Foundational principles include avoiding harm to others (No Harm), refraining from interfering in others' affairs (Non-Intervention), and fairness in exchange (Exchange Principle) (Rosmanidar & Hidayati, 2021). Islam emphasizes justice and brotherhood in resource management to fulfill the objectives of *maqashid syariah*, particularly in meeting the basic needs of society. Therefore, Shariah-based accounting systems are designed not only as financial recording tools but also as moral responsibility frameworks grounded in honesty, piety, accountability, and justice (Rosmanidar & Hidayati, 2021).

Justice serves as a fundamental pillar in Islamic teachings and plays a vital role in various dimensions of life, including business and organizational management. One of the most significant areas where this principle must be applied is compensation, as it directly contributes to the establishment of a fair and ethically sound working environment aligned with Islamic values (Melanie et al., 2025). The concept of justice highlights the importance of fair, proportional, and non-discriminatory treatment of individuals, while also ensuring a balanced recognition of both rights and responsibilities (Rofi et al., 2024).

CV Surya Utama has applied these Shariah accounting principles, especially through a transparent and fair performance-based incentive system. Employees with high productivity receive larger bonuses without discrimination based on position or background, as long as performance indicators are met. This reflects the implementation of the concept of *al-'adalah* (justice) in Islamic accounting, which entails awarding rights based on contribution. Nevertheless, challenges remain, particularly when the company's financial condition deteriorates and profits are limited. In such situations, deliberation (*musyawarah*) is employed as a solution to ensure that decisions are accepted sincerely by all parties. Based on the research findings, it can be concluded that overall, the profit distribution mechanism at CV Surya Utama has demonstrated the application of justice values in Islamic accounting, although there is still room for improvement. The company's commitment to transparency, consultation, and equality forms an essential foundation to sustain the business while meeting Shariah ethical requirements.

Conclusion

Based on the discussion in this study, the author concludes the following:

1. The profit distribution system in the furniture business of CV Surya Utama Bone, located in Mabbiring Village, is conducted fairly and systematically. Business profits are divided according to an agreement between the business owner and employees, with specific

proportions allocated for business reinvestment, operational costs, and reserves. This distribution model helps maintain business sustainability while also providing motivation to all parties involved. With effective profit management, CV Surya Utama has been able to grow steadily and consistently increase employee salaries each year.

2. In general, the profit distribution practices at CV Surya Utama Bone in Mabbiring Village, Sibulue District, align with the principles of Islamic accounting. The company fairly distributes profits between capital owners and employees involved in operations, according to their respective contributions. Moreover, no elements of *riba* (usury), *gharar* (uncertainty), or any practices that contradict Shariah values are found in the profit-sharing mechanism among all stakeholders. This demonstrates CV Surya Utama Bone's commitment to implementing justice and transparency principles, which are emphasized in Islamic accounting.

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