

ISLAMIC WORK ETHICS AND ORGANIZATIONAL JUSTICE IMPLEMENTATION IN REACHING ACCOUNTANTS' JOB SATISFACTION

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ABSTRACT

The topic of business ethics from Islamic perspective has become important for business currently. This paper investigates the influence of Islamic work ethics on organizational justice and its impact on accountants' job satisfaction. A total of 202 accountants participated in this study from the Islamic finance industry in Indonesia. The analysis uses the AMOS 21 program as a tool to solve structural equation modeling problems. The results show that Islamic work ethics positively influence the two dimensions of organizational justice, which are procedural and interactive justice, but not on distributive justice. Moreover, all dimensions of organizational justice and Islamic work ethics were found to positively influence job satisfaction.

Keywords: Islamic Work Ethics, Organizational Justice, Job Satisfaction, Accountants, Indonesia

INTRODUCTION

Most empirical evidence in previous studies have indicated that a professional accountant holds an important and strategic role in implementation of good governance by treating them fairly (Tout, Ghazzawi, El Nemar, & Choughari, 2014; Hoitash, Hoitash, & Kurt, 2016; Elmassri, Harris & Carter, 2016). Considering the important and strategic roles of accountants, job satisfaction of accountants need to be taken care of, so the accountants can provide positive contribution consistently. Most previous studies on job satisfaction focused on occupational characteristics including income, job characteristics, work-family conflict, stress, and leadership (Judge, Piccolo, Podsakoff, Shaw, & Rich, 2010). However, more researchers are now turning their attention to the influence of individual factors on job satisfaction (Zhanget al. 2014). One of the individual factors that can markedly affect job satisfaction is organizational justice (Ouyang, et al. 2015). Organizational justice encompasses three specific forms of justice: distributive justice, procedural justice, and interactive justice (Zainalipour, Fini, & Mirkamali, 2010; Rokhman & Hassan, 2012). Unlike previous studies, the current study focused on analyzing relationship between job satisfaction with organizational justice and Islamic work ethics.

There are many firms that are facing unethical business issues nowadays (Shafique, et al. 2015; Suryanto, 2016). Some firms experience huge loss and some others even go to bankruptcy (e.g., Enron, worldCom, Tyco, American Insurance Group (AIG), Lehman Brothers, Bernie Madoff, etc.). The main problem of all those scandals is the lack of ethics implemented in business practices. Therefore, ethics issues are important as one of the solutions in solving business scandals (Yazid & Suryanto, 2016). Many scholars rely on a theory focusing on work ethics that is based upon Max Weber theory. The theory emphasizes

the capitalism economy, but it fails to apply justice since it gives individuals the freedom to engage in all economic activities (Thalassinos, et al. 2010). Thus, the current study proposes Islamic work ethics to be used as a guidance to solve problems in current business practices.

Understanding business ethics from Islamic perspective has become important for business currently (Khan, et al, 2015). Islamic work ethics is a set of values or system of beliefs that are derived from the Quran and Hadith concerning work and hard work (Rokhman, 2010). Islamic work ethics is important to be examined in relation to job satisfaction and organizational justice, at least for two reasons. First, Islamic work ethics is multi-dimensional and related to various aspects of life such as social, politics, and economics (Ahmad & Owoyemi, 2012). Second, the role of Islamic work ethics in organizational justice has not received adequate attention in the literature (Rokhman & Hassan, 2012), especially in the context of accountant profession.

The objective of this research was to observe the influence of Islamic work ethics and their implementation on organizational justice, as well as their subsequent effect on accountants' job satisfaction. Results from this study would provide a positive contribution and input for accountants, organization leaders, and those responsible in drafting ethical codes for professional associations. If the government and stakeholders stress on the urgency of implementation of Islamic work ethics in organizational working environments, good governance will then run harmoniously with the values expressed in the Quran and Hadith. This paper is organized as follows: Section 2 discusses the theory and hypotheses development, Section 3 reports the data collection and measurement. Section 4 discusses the analysis and some of the findings, and Section 5 concludes the paper.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Islamic Work Ethics and Organizational Justice

Understanding the relationship between work ethics and organizational justice is essential in mitigating employee performance issues. Islamic work ethics are closely related to justice (Rokhman, 2010). Rokhman and Hassan (2012) conducted a study involving employees in Islamic microfinance institutions in Indonesia. Their study found that Islamic work ethics had a positive effect on all dimensions of organizational justice (distributive justice, procedural justice, and interactive justice). Another study was conducted by Abbasi & Rana (2012) on employees of telecommunications industry in Pakistan. Their study showed that Islamic work ethics was positively related to organizational justice. Furthermore, Marri, et al. (2013) performed a research on public sector institutions in Pakistan and the results showed that Islamic work ethics could encourage the role of organizational justice in reducing employees' turnover intentions.

Another study was also conducted by Farahizade & Belaghat (2013) on male and female school managers in Iran. This study showed that there was a positive relationship between Islamic work ethics with procedural justice and interactive justice, but not with distributive justice. Another study was conducted by Khan, et al. (2015) on medical faculty members of a large private university in Pakistan. Their study showed that Islamic work ethics could reduce employees' turnover intentions when the organization implemented procedural justice and distributive justice. While Farsi, et al. (2015) carried out a study on officers in the Police Department of Iran. Their study found that Islamic work ethics could encourage the implementation of organizational justice.

Durkhanai, at al. (2016) investigated the correlation of work ethics, organizational justice, and job outcome among employees of private public universities in Iran. Their study showed that work ethics could encourage implementation of distributive and procedural

justice in increasing job outcomes. Furthermore, a study conducted by Sarmadi, et al. (2017) on medical science staff in a university of showed that Islamic work ethics positively affected three variables of organizational justice (procedural justice, interactive justice, and distributional justice). Based on the results of these studies, it can be concluded that Islamic work ethics have positive effects on implementation of distributive justice, procedural justice, and interactive justice. Therefore, there were three hypotheses proposed in the current study:

H1a: Islamic work ethics positively influence the implementation of distributive justice.

H1b: Islamic work ethics positively influence the implementation of procedural justice.

H1c: Islamic work ethics positively influence the implementation of interactive justice.

Organizational Justice and Job Satisfaction

Zagladi, Hadiwidjojo, Rahayu, & Noermijati (2015) stated that justice in an organization is a determining factor that can make someone stay or leave the organization. This statement was strengthened by Al-Zubi (2010) who wrote about a common belief that if a member of an organization has been treated justly, it will bring a positive impact on job satisfaction. Zainalipour et al. (2010) explored the relationship between job satisfaction and organizational justice among teachers in Iran. Their study showed a significant positive relationship between job satisfaction and organizational justice, distributive and interactive justice positively correlate with job satisfaction. Further study conducted by Al-Zu'bi (2010) on the relationship between organizational justice and job satisfaction in an industrial company in Jordan. The findings of this study showed that there was a significant positive correlation between employee satisfaction and all the dimensions of organizational justice (distributive, procedural, interactive).

Study by Tziner, et al. (2011) on employees in Israel showed a significant positive relationship between perceived organizational justice and job satisfaction. Other findings by Nojani, et al. (2012) on teachers in Iran indicated that there was a positive and significant relationship between organizational justice and job satisfaction. While a study by Dundar & Tabancali (2012) on primary school teachers in Istanbul, Turkey found a positive correlation between organizational justice and job satisfaction. Another study by Lotfi & Pour (2013) on teachers in Tehran, Iran showed a relationship between organizational justice and job satisfaction. However, only procedural justice that was able to predict job satisfaction. Further study by Altahayneh et al. (2014) explored the relationship between organizational justice and teachers' job satisfaction in Jordan that showed a positive relationship between job satisfaction and organizational justice. Interactive justice was found to be the best predictor for teachers' job satisfaction, followed by procedural and distributive justice.

A Study conducted by Lopez-Cabarcos, at al. (2014) on employees of five star hotels in Portugal showed that distributive justice and interactive justice affected job satisfaction. While Khan, et al. (2015) investigated the correlation between procedural justice and job satisfaction among medical faculty members of a large private university in Pakistan. Their study showed that procedural justice was positively related to job satisfaction. Another study was conducted by Ouyang, et al. (2015) on employees from a large-scale information technology enterprise in China. The findings showed that organizational justice (distributive justice, procedural justice, and interactive justice) was an important factor affecting job satisfaction. Further study by Hao, at al. (2016) on employees from state-owned enterprises and private companies in some cities in China indicated that distributive justice, procedural justice and interactive justice were positively related to job satisfaction.

Kashif, et al. (2016) performed a research on bank employees in Pakistan on correlation between organizational justice and job satisfaction. The results revealed that all dimensions of organizational justice (distributive justice, procedural justice, interactive justice) were positively correlated with job satisfaction. Based on those studies, it can be concluded that implementation of distributive justice, procedural justice, and interactive justice has positive effect on job satisfaction. So, there were three hypotheses proposed:

H2a: implementation of distributive justice positively influences job satisfaction.

H2b: implementation of procedural justice positively influences job satisfaction.

H2c: implementation of interactive justice positively influences job satisfaction.

Islamic Work Ethics and Job Satisfaction

Mohamed, et al. (2010) investigated the correlation of Islamic work ethics with job satisfaction among academic staff in the International Islamic University Malaysia. Their study found Islamic work ethic to be significantly and positively related to job satisfaction. Another study was conducted by Hayati & Caniago (2012) on employees of Islamic banking in Bandar Lampung, Indonesia. Their results showed Islamic work ethics significantly and positively related to job satisfaction. Employees with higher regard for values in Islamic work ethics were predicted to have higher job satisfaction. While Zaman, et al. (2013) explored the correlation between Islamic work ethic and job satisfaction among full time employees of public and private organizations in Pakistan. Their study found a significant positive relationship between Islamic work ethics and job satisfaction. Furthermore, Najjari & Davoudi (2013) analyzed the relationship between Islamic work ethics and job satisfaction in manufacturing companies of Iran. They reported that Islamic work ethics had a significant positive influence on job satisfaction of employees.

A study was conducted by Ajmal & Irfan (2014) on correlation of Islamic work ethics with job satisfaction among employees in educational institutes, banks, the government, and private organizations in Rawalpindi, Pakistan. It showed that Islamic work ethics was positively related to job satisfaction. Another study by Shafique, et al. (2015) on employees in Pakistani agriculture sector showed that Islamic work ethics had a positive influence on job satisfaction. Other study by Mohammadian (2015) expressed a significant relationship between work ethics and job satisfaction. Further study conducted by Amilin (2016) showed Islamic work ethics could encourage job satisfaction and improve employees' work performance. Next, Yusof, Yusof & Abbas (2017) investigated the effects of Islamic work ethics on job satisfaction in an organization. Their findings showed that the implementation of Islamic work ethics in the organization influenced job satisfaction among workers. Based on the results of these studies it can be concluded that Islamic work ethics has a positive effect on job satisfaction. So, the third hypothesis proposed was as follows:

H3: Islamic work ethics positively influence job satisfaction.

Conceptual Framework

Based on these concepts, theories, and previous studies, the conceptual framework used in the current authors own study, which described relatedness of the tested variables - is shown in Figure 1.

Respondents in this study consisted of 202 accountants who worked in Indonesian Islamic financial industry. Data was collected by providing questionnaire to the accountants. Sample selection was performed using a purposive sampling method. Variables in theoretical

model were latent variables relatedness. Data was collected and managed by using AMOS 21 program. Respondents were asked to rate their level of agreement on statements written in the questionnaire using Likert scale, with 1 rated as “totally disagree” and 5 as “totally agree”.

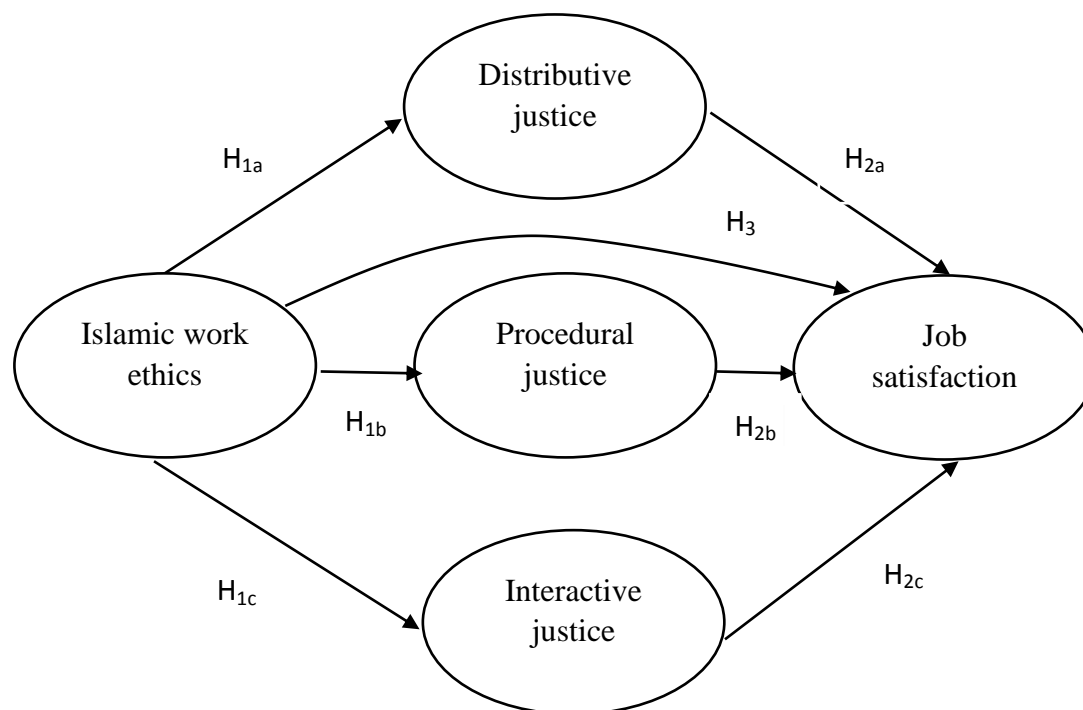


FIGURE 1
CONCEPTUAL FRAMEWORK

RESEARCH METHOD

In this model, there were five latent variables (1) Islamic work ethics, (2) distributive justice, (3) procedural justice, (4) interactive justice, and (5) job satisfaction. Variables related to Islamic work ethics were measured through instruments developed by Ali (2005) that consisted of 17 indicators (a brief version). Instruments to measure the organizational justice variable were developed by Niehoff and Moorman (2003) consisting of 19 indicators, which were further sub-divided into three dimensions: distributive justice (5 indicators), procedural justice (5 indicators), and interactive justice (9 indicators). Job satisfaction variable was measured using instrument developed by Al-Dmour and Awamleh (2002) consisting of 7 indicators.

RESULTS AND DISCUSSION

Descriptive Analyses

Respondents were taken from Islamic banking industry (26 respondents), Islamic insurance industry (105 respondents), Islamic-based corporate (28 respondents), and other Islamic-based financial industries (43 respondents). The average working experience in each industry was: Islamic banking industry (4.5 years); Islamic insurance industry (5.2 years); Islamic-based corporate (7 years); and other Islamic-based financial industries (4.1 years). Mean, standard deviation, and minimum and maximum answer to each construct of Islamic

work ethics, distributive justice, procedural justice, interactive justice, and job satisfaction are shown in Table 1.

Construct	Mean Score	SD	Min.	Max.
Islamic work ethics	3.1	0.92	1	5
Distributive justice	3.4	1.02	1	5
Procedural justice	3.2	0.91	1	5
Interactive justice	3.5	1.15	1	5
Job satisfaction	3.1	1.03	1	5

Hypothesis Testing

The Main requirement needed to perform SEM analyses is that the data should be normally distributed (Byrne, 2010). In the current study Jarque Bera test (JB test) was used for Normality testing. There were three requirements to be fulfilled. First, all indicator items that formed a construct had to be normally distributed. The result from JB test was less than chi square value at $\alpha = 5$ percent. The value of $\chi^2(0.005,2) = 5.99$ obtained from the Jarque-Bera test result showed that the entire indicator value was less than 5.99, which meant the data was normally distributed. Second, the loading factor for all indicators had to be at least 0.5; and third, the model must had an acceptable fit (Table 2). After deleting some outliers, the results fulfilled the three conditions required.

	Measurement model	Standard for acceptance
CMIN/DF	1.6	<2
GFI	0.96	>0.9
CFI	0.97	>0.9
TLI	0.97	>0.9
IFI	0.98	>0.9
RMSEA	0.04	<0.08

Hypotheses	Exogenous variables	Endogenous variables	Loading	Test result
H1a	Islamic work ethics	Distributive justice	0.25	Not supported
H1b	Islamic work ethics	Procedural justice	0.23***	Supported
H1c	Islamic work ethics	Interactive justice	0.50**	Supported
H2a	Distributive justice	Job satisfaction	0.34***	Supported
H2b	Procedural justice	Job satisfaction	0.43***	Supported
H2c	Interactive justice	Job satisfaction	0.47**	Supported
H3	Islamic work ethics	Job satisfaction	0.32***	Supported
Variable	AVE	√AVE	Composite reliability	
Islamic work ethics	0.653	0.8080842	0.952	
Distributive justice	0.661	0.8130191	0.911	
Procedural justice	0.637	0.7981228	0.923	
Interactive justice	0.653	0.8080842	0.912	
Job satisfaction	0.667	0.7080842	0.913	

Notes: Significant at: *0.05, **0.01 and ***0.001

Composite reliability (CR) was used to check measurement accuracy. The CR coefficient value ranged between 0.911–0.915 and it was above the acceptance rate of 0.70 (Hair, et al. 2013). Moreover, the AVE coefficient value ranged between 0.70–0.81, and the coefficient value was above the recommended cut-off rate of 0.50. The loading item value ranged between 0.54–0.98, which was also above the recommended rate of 0.50, so the results showed adequate convergent validity (Hair, et al. 2013). As shown in Table 2, all parameters show a model fit. Next, the output results are presented in Table 3 to answer the hypotheses.

DISCUSSION

Based on the hypotheses testing (Table 3), Islamic work ethics did not show significant influence to distributive justice. As a result, H1a was not accepted. This finding was not consistent with the majority of previous researches (e.g., Rokhman and Hassan, 2012; Khan, et al. 2015; Farsi, et al. 2015; Sarmadi, et al. 2017), except with Farahizade & Belaghat (2013) who also reported similar finding. Justice refers to the fairness of organizational practices in any aspects that are related to resources allocation (Rokhman and Hassan, 2012). Distributive justice is absent when equal work does not produce equal outcomes or when an individual or a group acquires a disproportionate amount of goods (Khan, et al. 2015). This is also confirmed by Durkhanai, et al. (2016), who argued that organizations with proper human resources management apply reward systems for their employees.

If distributive justice is connected with Islamic work ethics, its application will not merely consider proportionality of reward. Rokhman (2010) stated that there were many important things to be considered in terms of justice in the Islamic context. It covers placing employees in the most suitable position based on their ability, making right decisions based on situations, and rewarding the right person. As a result, H1a was rejected since Islamic work ethics teach people to work not only to gain rewards, but also to achieve blessings from Allah (God). Rewards are believed to be gained automatically when employees perform their best.

Next, the output results showed that Islamic work ethics significantly influenced procedural justice and interactive justice with loadings of 0.23 and 0.50, respectively, which were significant at the levels 0.001 and 0.01. Therefore, H1b and H1c were accepted. It meant that Islamic work ethics strengthened both procedural and interactive justice. This finding was consistent with previous studies (e.g., Rokhman and Hassan, 2012; Abbasi & Rana, 2012; Farahizade & Belaghat, 2013; Farsi, et al. 2015; Sarmadi, et al. 2017). In justice theory, procedural justice is felt by all employees as a chosen process to determine reward distribution (Robbins and Judge, 2013). It is a concept that focuses on the method to determine the acceptable rewards for employees (Zainalipour, et al. 2010). Furthermore, Marri, et al. (2013) viewed procedural justice as a finishing procedure by third parties through arbitration and mediation within the steps of a decision-making process.

Robbins and Judge (2013) defined interactive justice as an individual perception on how far the organization treats its employees with dignity, by paying attention to employees' dedication. Through procedural and interactive justice, employees perceive whether treatment from their organization is fair based on procedural aspects and on whether relationships with their peers are inferior or superior (Ismail, 2016). Islamic work ethics push the implementation of procedural and interactive justice because they provide an environment suitable to a self-development process for the employees through more dynamic work, both as leaders and as followers (Abbasi & Rana, 2012).

Statistical analysis of the second hypothesis showed that there was a positive and significant relationship between each of the three dimensions of organizational justice and job satisfaction. The output results from this relationship were 0.34, 0.43, and 0.47, which were significant at 0.001. Therefore, H2a, H2b, and H2c were accepted and Islamic work ethics positively influenced distributive, procedural, and interactive justice. This findings were consistent with the findings from prior researches on organizational justice and job satisfaction (e.g., Zainalipour et al. 2010; Al-Zu'bi, 2010; Tziner, et al. 2011; Nojani, et al. 2012; Dundar & Tabancali, 2012; Lotfi & Pour, 2013; Altahayneh et al. 2014; Lopez-Cabarcos, at al., 2014; Khan, et al. 2015; Ouyang, et al. 2015; Hao, at al., 2016; Kashif, at al., 2016). If an accountant's working environment is conducive and dynamic, the accountant will give an optimum work performance. Through this optimum performance, they will receive an adequate reward, which will satisfy them. A satisfied employee will minimize their fraud activity (Zhang, et al. 2014). Such conditions will push the implementation of good corporate governance (Tout, et al, 2014; Hoitash, et al. 2016; Elmassri, et al. 2016; Suryanto, 2016). Eventually, it can be expected that large fraud cases such as Enron, worldCom, Tyco, AIG, Lehman Brothers, Bernie Madoff, and others may no longer occur.

Statistical analysis of the third hypothesis showed a positive relationship between Islamic work ethics and job satisfaction, with: loading value of 0.32, which was significant at 0.001. Thus, the third hypothesis was accepted. This finding was similar with those from prior researches on Islamic work ethics and job satisfaction (e.g., Mohamed, et al. 2010; Hayati & Caniago, 2012; Zaman, et al. 2013; Najjari & Davoudi, 2013; Ajmal & Irfan, 2014; Shafique, et al. 2015; Mohammadian, 2015; Amilin, 2016; Yusof, et al. 2017).

High job satisfaction will minimize an employee's intention to leave (Bayercelik & Findikli, 2016). Furthermore, Najjari & Davoudi (2013) stated that comprehending the relationship between Islamic work ethics and job satisfaction has become a critical means to explore the factors to explain reduction in job satisfaction. This finding is important for the accounting profession. The implementation of Islamic work ethics will push accountants to work suitably with the moral principles in Islam, which differentiate between right and wrong (Rokhman, 2010; Ahmad & Owoyemi, 2012). Islamic work ethics stress the cooperative aspects involved in solving or overcoming problems at work, while creativity and diligence are the main keys to reach achievement (Ajmal & Irfan, 2014).

CONCLUSIONS AND IMPLICATION

This study concluded that Islamic work ethics positively influenced two dimensions of organizational justice (procedural and interactive justice), but not on distributive justice. Other results showed that all dimensions of organizational justice positively influenced job satisfaction and Islamic work ethics positively influenced job satisfaction. This study contributes to building the knowledge of Islamic work ethics, by exploring working values taken from the Quran and Hadith, as a guide on how accountants could implement organizational justice to encourage job satisfaction. This study fills the research gap and criticizes the Weber theory that emphasizes on capitalism. As an implication of this study, professional accountants are expected to pay more attention on the urgency of Islamic work ethics in organizational working environments, so that good governance can run harmoniously with the values expressed in the Quran and Hadith. Especially for Muslim worker, Islamic work ethics teach people to receive blessings from Allah, not just rewards; for rewards are believed to be achieved automatically when employees perform at their best. For future research, we recommend to observe work ethics based on other faiths or religions in the world.

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