

Social Justice Accounting In An Islamic Perspective

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ABSTRACT

This study aims to analyze how modern accounting practices in the retail sector in Makassar represent the value of social justice from an Islamic perspective. The study applies a qualitative approach using Critical Accounting and Islamic Accounting perspectives. Data were collected through in-depth interviews with accounting staff, human resource staff, contract workers, and operational retail workers. Data analysis was conducted using NVivo through thematic coding and word cloud visualization. The findings show that modern accounting practices remain dominated by profitability orientation, operational cost efficiency, and control over worker productivity. Accounting systems function as organizational surveillance instruments through sales targets, performance evaluations, and labor cost control. These practices contribute to work pressure, contract-based employment, and uncertainty in worker welfare. Islamic values such as al-'adl, amanah, and social responsibility are recognized as important moral principles, but they have not yet become the main orientation of modern accounting practices.

INTRODUCTION

Accounting in modern systems is used to support a company's economic decision-making. Accounting is not only used to present financial information but also serves as the basis for determining an organization's strategic policies, including measuring profitability, operational efficiency, and human resource control. According to Mayer (2021), company success is generally measured by increasing profits and growing shareholder value. Consequently, companies' economic orientation tends to prioritize profit as the primary objective.

However, behind these technical functions, criticisms have emerged that modern accounting practices are not entirely neutral (Brown & Dillard, 2015) (George et al., 2023). From a Critical Accounting perspective, accounting is viewed as a social practice related to power, economic interests, and the distribution of welfare in society (Gilbert & Everett, 2023)

(J. Tweedie, 2023). Accounting information is often used to legitimize cost-efficiency policies, workforce reductions, contract work systems, and operational cost suppression to maintain stable company profits. This situation often results in workers being positioned as a component of production costs that must be controlled, rather than as the primary subject of organizational welfare.

This phenomenon is becoming increasingly relevant in the context of socioeconomic inequality in Indonesia, including in South Sulawesi Province and Makassar City, the center of economic growth in eastern Indonesia. Data (Central Statistics Agency of South Sulawesi Province, 2025) shows that the level of expenditure inequality in South Sulawesi residents in March 2025, as measured by the Gini Ratio, was recorded at 0.363, an increase compared to 0.360 in September 2024. Inequality in urban areas even reached 0.373, higher than in rural areas at 0.333. This condition indicates that urban economic growth has not been fully followed by an equitable distribution of welfare.

Makassar, as a center of modern trade and business in South Sulawesi, has experienced rapid retail sector development through the expansion of minimarkets, supermarkets, shopping centers, and modern service businesses (Tandiayu Bartholomeus & Papalangi Natanael, 2023). This retail sector growth reflects increased urban economic activity while simultaneously strengthening business competition oriented towards efficiency and profitability. Modern retail companies rely heavily on accounting systems to control operational costs, evaluate workforce productivity, and determine profit-boosting strategies (Keh & Chu, 2003) (Yu & Ramanathan, 2009) (C.-M. Chen & Chuang, 2023). Consequently, various organizational policies are often directed at labor cost efficiency through contract systems, outsourcing, high sales targets, and restrictions on employee welfare spending.

This phenomenon demonstrates the paradox between modern economic growth and the realities of retail worker welfare. While companies are able to demonstrate profit growth and business expansion, some workers still face precarious working conditions, income instability, pressure from work targets, and limited social protection. In this context, modern accounting practices can be viewed not only as a means of financial record-keeping but also as a mechanism for legitimizing structures of socio-economic inequality within organizations.

This issue is crucial to examine because accounting is fundamentally inseparable from the moral and social justice dimensions. From an Islamic accounting perspective, accounting is not merely an administrative instrument, but a form of moral and spiritual accountability to Allah SWT and society (Prasetio et al., 2021) (Syah & Wibowo, 2026). Islam views economic activity as being based on the principles of *al-'adl* (justice), trustworthiness, balance, transparency, and protection of human rights (Caniago et al., 2023). These principles emphasize that economic orientation should not solely focus on the accumulation of material gain but must also consider social welfare and equitable economic distribution.

The value of justice in Islam is emphasized in the Quran, particularly in Surah An-Nahl, verse 90, which emphasizes the importance of acting justly and doing good in social life.

Furthermore, Surah Al-Baqarah, verse 282, also emphasizes the importance of recording transactions correctly, honestly, and responsibly. In the context of modern organizations, this principle demonstrates that accounting practices should not only be used to safeguard the interests of capital owners but also serve as an instrument for protecting workers' rights and promoting social balance in economic activity.

Despite the continued growth of research on Islamic accounting and social justice, accounting research in Indonesia remains dominated by a positivist approach focused on profitability, efficiency, and financial reporting compliance. Research examining how modern accounting practices potentially reproduce socioeconomic inequality from an Islamic perspective, particularly in the modern retail sector in Makassar, remains relatively limited. Yet, Makassar society has a strong socio-religious character, providing a relevant context for examining the relationship between accounting practices, profit orientation, and Islamic values of justice in modern organizational life.

Based on these conditions, this research is crucial to understand how modern accounting practices in the retail sector in Makassar represent the values of social justice from an Islamic perspective. This research is expected to provide theoretical contributions to the development of critical accounting and Islamic accounting studies, while also providing reflections on the importance of a social justice orientation in contemporary accounting practices.

RESEARCH METHODS

Research Approaches and Paradigms

This research uses a qualitative approach with a critical paradigm. The qualitative approach was chosen because the research aims to deeply understand the social realities behind modern accounting practices in the retail sector, particularly those related to social inequality and the value of justice from an Islamic perspective. The critical paradigm is used because this research not only seeks to describe phenomena, but also uncovers power relations, economic domination, and practices of injustice hidden behind the use of modern accounting systems in organizations. This research uses a Critical Accounting perspective to analyze how modern accounting practices have the potential to reproduce socio-economic inequality through the orientation of corporate efficiency and profitability. In addition, this research also uses an Islamic Accounting perspective as a normative basis in understanding the value of social justice based on the principles of *al-'adl*, *amanah*, and *kemaslahah* in economic activities.

Research Location

The research was conducted at several modern retail companies in Makassar City. The research locations were selected based on the rapid growth of the modern retail sector in Makassar, the high use of contract work systems, and the focus on operational efficiency in retail business practices.

Research Informants

Research informants were determined using purposive sampling, which selects informants based on specific considerations tailored to the research needs. Informants were chosen because of their direct involvement in the organization's financial management practices and experience with corporate efficiency policies. The number of informants in this study was adjusted to meet data requirements and the saturation principle, which states that when the information obtained shows repeated themes and no significant new information is found, the following informants are selected based on the criteria.

Table 1. Informant data

Informant Code	Title/Position	Type of work	Length of work	Information
IF-01	Accounting Staff	Permanent employees	5 years	Responsible for managing financial reports and controlling operational costs of retail companies
IF-02	Human Resource Development (HRD)	Permanent employees	7 Years	Responsible for human resource management and company employment policies
IF-03	Contract/Outsourcing Employees	Contract employees	3 years	Contract workers who are directly involved in modern retail operations
IF-04	Retail Operational Worker (Cashier/Salesperson)	Contract employees	4 years	In charge of customer service and retail store operational activities

Data Collection Technique

Data collection techniques in this study were carried out through:

1. In-depth Interview (in-depth interview)

Interviews were conducted in a semi-structured manner to explore the experiences, meanings, and views of informants regarding modern accounting practices, cost efficiency, worker welfare, and social justice values in retail organizations.

2. Observation

Observations were conducted to understand the social conditions of the organization, work interaction patterns, and workforce management practices in the operational activities of retail companies.

3. Documentation

Documentation is carried out by collecting various relevant documents such as company reports, operational policies, wage systems, and other documents related to organizational management practices.

Data Analysis Techniques

Data analysis was conducted interactively using the Miles, Huberman, and Saldaña model, which includes: 1) data reduction, 2) data presentation, 3) conclusion drawing and verification. In the analysis process, this study utilized NVivo 12 software to facilitate data organization, coding, theme categorization, and interpretation of relationships between research concepts. The stages of data analysis using NVivo were carried out as follows:

1. Data Preparation

Researchers transcribed interview results and organized research documents before inputting them into NVivo.

2. Open Coding

Researchers conducted a coding process on informant statements related to the themes of efficiency, profitability, worker welfare, social inequality, and Islamic justice.

3. Axial Coding

Codes that have a meaningful relationship are then grouped into larger categories.

4. Selective Coding

The researcher identified the main themes of the research to build a conceptual construction regarding modern accounting practices and social inequality from an Islamic perspective.

5. Data Visualization

NVivo is used to produce data visualizations such as hierarchy charts and word frequencies, to strengthen the interpretation of research results.

RESULTS AND DISCUSSION

Research result

A. Thematic Construction of Social Justice Accounting from an Islamic Perspective

The results of data analysis using NVivo 12 produced five main themes, namely: 1) Profitability Orientation, 2) Organizational Control, 3) Social Inequality, 4) Worker Welfare, 5) Islamic Justice Values. Thematic visualization shows that the Profitability Orientation theme has the greatest coding dominance compared to other themes. These findings show that modern accounting practices in the retail sector in Makassar are still very much oriented towards cost efficiency and stability of company profitability rather than the orientation of social justice for workers.

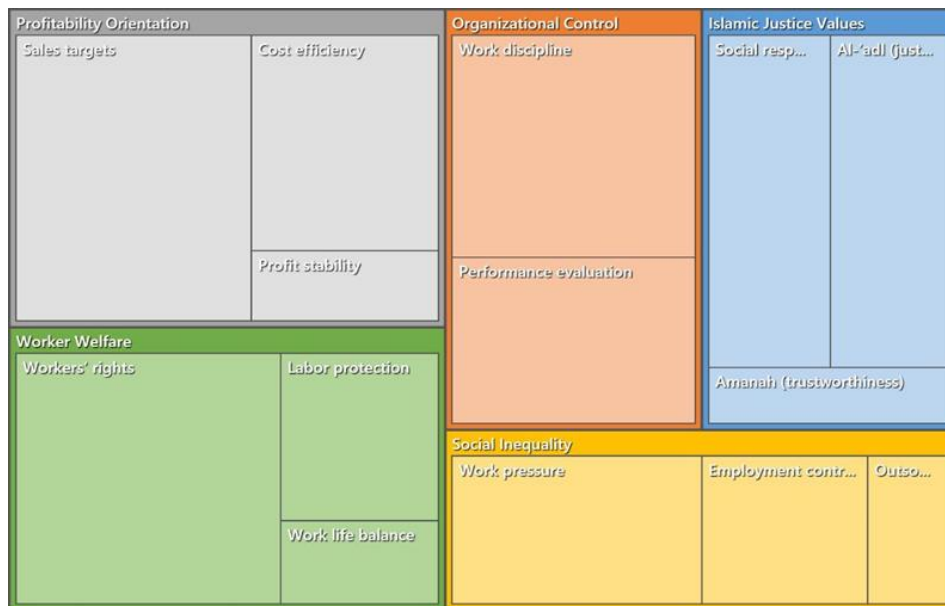


Figure 1. Thematic construction of social justice accounting from an Islamic perspective

The following is an explanation of the table above regarding the results of data analysis using NVivo 12:

1. The Dominance of Profitability Orientation in Modern Accounting Practices

The results of the study show that modern accounting systems are used by companies. Retail is the primary instrument for maintaining the company's profit stability through controlling operational costs and achieving sales targets. The Profitability Orientation theme consists of: 1) sales targets, 2) cost efficiency, and 3) profit stability. The sales targets subtheme emerged most dominantly in the interview coding results. This indicates that organizational success is largely determined by the achievement of sales and profit targets. This finding is reinforced by the statement of Informant IF-01, an accounting staff member: "The most important thing is of course achieving the company's sales and profit targets. Management usually looks at profit margins, operational costs, and store productivity."

This statement shows that the measure of organizational success is more many are based on economic indicators and company profitability. Accounting systems are used as a tool to evaluate organizational efficiency through cost monitoring and the achievement of profit targets. Informant IF-02 shared a similar finding: "Retail is highly competitive, so companies must maintain stable operational costs."

This statement shows that modern accounting practices function as an organizational efficiency mechanism for maintaining the competitiveness of retail companies. From a Critical Accounting perspective, this situation demonstrates that accounting is not entirely neutral, but rather is related to economic interests and organizational power. Accounting is used to maintain the stability of company profits through cost control mechanisms and employee productivity.

2. Accounting Practices as an Organizational Control Mechanism

The second dominant theme was Organizational Control, which consisted of: 1) performance evaluation, 2) work discipline, and 3) productivity. The results of the study indicate that the accounting system not only functions as a financial recording tool but also as a monitoring mechanism for employee behavior and productivity. Informant IF-01 stated: "Employees are assessed based on work speed, attendance, and target achievement."

This statement shows that worker productivity is measured quantitatively through work efficiency indicators.

System demonstrates that modern accounting practices play a role in fostering organizational discipline and workforce control. This finding was reinforced by Informant IF-04: "We are also assessed on customer service and work discipline."

These results indicate that organizational control practices are implemented intensively through performance evaluations, work targets, and employee discipline. In this context, modern accounting systems serve as organizational control tools to ensure company operations meet profitability targets.

3. Social Inequality in the Modern Retail Work System

The Social Inequality theme demonstrates that modern accounting practices are linked to the reproduction of social inequality in modern retail organizations. The main subthemes in this category include: 1) outsourcing, 2) employment contracts, and 3) work pressure.

The results of the study indicate that the use of contract and outsourcing systems is carried out as a cost efficiency strategy for companies. Informant IF-02 explained: "Companies use contract systems because they are considered more flexible and efficient." However, on the other hand, contract workers experience job uncertainty and high productivity pressure. Informant IF-03 said: "Contract workers often feel they have to work harder but do not necessarily get clear job security." In addition, work pressure also increases due to sales targets and limited workforce. Informant IF-04 stated: "Sometimes the number of workers is small but the work is still a lot."

These findings demonstrate a paradox in modern retail organizational practices. Companies are able to maintain operational stability and profitability through labor efficiency, but this situation actually increases workers' social vulnerability. From a Critical Accounting perspective, these practices demonstrate how modern accounting systems contribute to the legitimacy of social inequality through the rationalization of organizational efficiency.

4. Worker Welfare Has Not Been a Top Priority

The Worker Welfare theme consists of: 1) workers' rights, 2) labor protection, 3) work-life balance. The results of the study indicate that worker welfare has not fully become the organization's top priority. Companies are more dominantly oriented towards business stability and operational efficiency. Informant IF-03 stated: "Sometimes it feels not commensurate with the work pressure and targets given by the company."

This statement demonstrates an imbalance between productivity demands and worker well-being. Informant IF-04 also stated: "The company does provide basic wages and benefits, but there's still a lack of attention to worker conditions."

These findings demonstrate that employee welfare is still positioned as a secondary concern compared to achieving company targets. This situation reinforces the criticism that modern accounting practices serve more to maintain profit stability than to protect workers' social well-being.

5. The Value of Islamic Justice as a Critique of Modern Accounting Practices

The Islamic Justice Values theme demonstrates that Islamic values are understood as moral principles that should be the foundation of modern organizational and accounting practices. This theme consists of: 1) amanah, 2) al-'adl, 3) social responsibility. Informant IF-01 stated: "Workers also have the right to be treated fairly and given adequate welfare." Informant IF-04 added: "Islam teaches justice and respects workers."

These findings indicate that informants understand the importance of the value of social justice in Islam. However, the implementation of these values in modern organizational practices is still suboptimal because companies are predominantly oriented towards profitability and economic efficiency. From an Islamic accounting perspective, accounting should not only be a company's administrative instrument, but also a form of moral and spiritual accountability to workers and society. The principle of al-'adl in Islam emphasizes that economic activity must pay attention to the distribution of welfare and the protection of human rights. Therefore, modern accounting practices need to be reconstructed so that they are not only oriented towards company profits but also able to achieve social justice within the organization.

B. Word Cloud Visualization of Social Justice Accounting Theme

To obtain an overview of the dominant themes in the informant interviews, this study used word frequency analysis with the help of NVivo software. This analysis aims to identify the most frequently occurring words in the interview data to demonstrate the tendency of the focus of modern accounting practices in the retail sector in Makassar. The word cloud visualization results show the intensity of certain words' occurrences based on the frequency of coding of the informant interview data. The larger the word size in the visualization, the more dominant the theme discussed by the research informants.



Figure 2. Word cloud visualization of social justice accounting themes

The results of the word cloud analysis visualization using NVivo show that the most dominant words appearing in the informant interviews were targets, work, sales, company, efficiency, and profit. The dominance of these words indicates that modern accounting practices in the retail sector in Makassar are still oriented towards achieving sales targets, operational cost efficiency, and the stability of company profits. The accounting system is used as an organizational control instrument through evaluating worker productivity, monitoring labor costs, and achieving company business targets. Furthermore, the emergence of words such as pressure, contract, and performance indicates that workers face productivity pressures and job insecurity due to the contract system and demands for organizational efficiency. This condition shows that modern accounting practices not only function as administrative systems but also have a relationship with organizational control mechanisms and worker social inequality. On the other hand, the emergence of words such as justice, Islam, rights, and welfare indicates an awareness of the importance of social justice values in organizational practices. However, the relatively smaller position of these words compared to the theme of profitability indicates that Islamic justice values are still not a primary orientation in modern accounting practices in the retail sector. This finding demonstrates a tension between the orientation of company profitability and the value of social justice from an Islamic perspective.

Discussion

The research results show that modern accounting practices in the retail sector in Makassar are still dominated by an orientation toward profitability and organizational efficiency. The accounting system is used as a primary instrument to maintain stable company profits through controlling operational costs, evaluating workforce productivity, and achieving company sales targets. This finding is evident in the dominance of the Profitability Orientation theme in the NVivo coding results, which consists of sales targets, cost efficiency, and profit stability. The sales targets subtheme was the most dominant theme in all informant interviews. This condition indicates that the success of modern retail organizations is

primarily measured through economic indicators such as company profits, profit margins, and store operational productivity (Carnegie et al., 2024) (J. Chen & Chuang, 2023).

These findings demonstrate that modern accounting practices no longer merely function as a tool for recording financial transactions but have evolved into a strategic organizational mechanism for maintaining business competitiveness. In the modern retail context, accounting systems are used to control cost efficiency and ensure all operational activities run according to the company's profitability targets. This aligns with Critical Accounting research, which explains that modern accounting is closely linked to economic interests and organizational power mechanisms (Stevenson et al., 2023) (Haynes, 2025). Accounting is used to support the stability of company capital through efficiency rationalization and monitoring of labor productivity. Research (Gilbert & Everett, 2023) explains that modern accounting practices are often used as a tool to legitimize the organization's economic orientation and labor control in contemporary business systems. More broadly, (Verdier & Boutant Lapeyre, 2023) shows that the accounting strategies implemented by companies prior to workforce reductions contribute to the formation of the myth of workforce reduction efficiency a performative mechanism that makes the layoff policy appear rational and legitimated from an accounting perspective.

The dominance of profitability orientation also shows that modern retail companies face high business competition pressures, making cost efficiency a primary organizational strategy. Research informants explained that the number of workers, operational costs, and productivity targets are continuously evaluated to maintain the stability of company profits. This finding strengthens the argument of previous research that modern management accounting systems function as a tool to monitor organizational efficiency and business stability in retail companies (J. Chen & Chuang, 2023) (Yu & Ramanathan, 2009). From a modern capitalist economic perspective, workers are often positioned as part of the production cost component that must be controlled for companies to maintain their profitability (D. Tweedie, 2024) (Closs-Davies et al., 2024). In addition to the dominance of profitability, the research results also show that modern accounting practices function as an organizational control mechanism. The theme of Organizational Control, consisting of performance evaluation, work discipline, and productivity, shows that the organizational evaluation system is built through quantitative indicators such as sales targets, work absences, service speed, and employee discipline. This condition shows that modern accounting practices have a strong relationship with the formation of organizational discipline and the monitoring of workforce productivity (Amaliyah, 2024). Furthermore, (Nikidehaghani, 2024) shows that management accounting techniques such as budgeting and performance evaluation, when connected with automated administrative processes, can create a form of power that directs individual behavior in this context, workers towards company-set targets, without providing space for meaningful participation.

Research findings also demonstrate a link between modern accounting practices and the reproduction of social inequality in modern retail organizations. The theme of Social Inequality suggests that employment contracts and outsourcing are used as organizational efficiency strategies to maintain labor cost flexibility. Although these strategies are considered effective for companies, workers face job insecurity, pressure to meet productivity targets, and limited welfare protections (Pathirana, 2024) and (Baldry et al., 2024).

The study results show that contract workers feel compelled to work harder without adequate job security. Furthermore, work pressure increases due to the limited number of workers in store operations and the company's high sales targets. These findings highlight a paradox in modern retail organizational practices. While companies are able to maintain business growth and operational efficiency, these conditions also increase workers' social vulnerability (Nikulin et al., 2024).

These findings reinforce the idea that modern accounting practices can generate social inequality through the legitimacy of organizational economic efficiency. In this context, workers are positioned as instruments of corporate productivity, while workers' social welfare is often a secondary aspect in organizational decision-making. According to Closs-Davies et al. (2024), social injustice is relationally reproduced through accounting technology. A system that classifies workers as "variable costs" inherently reproduces instability as a "normal" condition in managerial accounting systems.

The Worker Welfare theme in this study demonstrates that worker welfare has not yet become a top priority for modern retail organizations. Although companies provide basic salaries and benefits to workers, research informants revealed that work pressures and productivity demands often disproportionately offset the welfare protections workers receive. This situation demonstrates that the organization's orientation is still more focused on business stability and operational efficiency than on worker social protection. From a social justice perspective, this situation indicates an imbalance in the relationship between capital interests and worker welfare.

Critical accounting research explains that an overly dominant profitability orientation can lead to the marginalization of workers in modern organizations because workers are viewed more as a factor of production than as subjects of organizational welfare (Verdier & Boutant Lapeyre, 2023). Contract work and outsourcing systems consistently create conditions of working poverty for workers who work full-time but remain below the threshold of decent welfare. On the other hand, the results of the study indicate that the value of Islamic justice is understood by informants as an important moral principle in organizational activities and company employment relationships. The theme of Islamic Justice Values consists of amanah (trust), al-'adl (adl), and social responsibility. Research informants explained that workers have the right to be treated fairly, receive decent welfare, and be valued as an important part of the organization (Zaky & Warsono, 2022). From an Islamic Accounting perspective, accounting is not only understood as a company's administrative instrument but

also a form of moral and spiritual accountability to Allah SWT and society. The principle of al-'adl in Islam emphasizes the importance of welfare distribution, protection of workers' rights, and social balance in economic activities. The Islamic value of justice places economic activity as part of the social and moral responsibility of an organization, not merely an instrument for accumulating material profits.

Empirically, the implementation of Islamic Corporate Social Responsibility based on the principles of al-'adl and amanah contributes significantly to improving the social welfare of communities, providing empirical evidence that Islamic justice values have practical relevance in the context of modern organizations in Indonesia. However, the results of this study indicate that the implementation of Islamic justice values in modern retail organizational practices is still suboptimal. This is evident in the dominant orientation of profitability and organizational efficiency over protecting worker welfare. Islamic justice values remain peripheral in modern organizational practices, while corporate accounting systems are predominantly directed toward maintaining business stability and achieving company economic targets. Based on the overall research findings, this study confirms that modern accounting practices in the retail sector in Makassar remain within a capitalist paradigm oriented toward profitability, cost efficiency, and controlling worker productivity. Under these conditions, accounting practices have the potential to reproduce social inequality through the legitimacy of organizational efficiency and the rationalization of labor control. Therefore, this study emphasizes the importance of reconstructing accounting practices toward the concept of social justice accounting, which is not only oriented towards corporate profits but also pays attention to the protection of worker welfare, the distribution of social justice, and the organization's moral responsibility in accordance with Islamic values.

CONCLUSION AND SUGGESTIONS

This study shows that modern accounting practices in the retail sector in Makassar are still dominated by an orientation toward profitability and organizational efficiency. The accounting system is used as an instrument of organizational control through achieving sales targets, monitoring operational costs, evaluating labor productivity, and stabilizing company profits. This practice demonstrates that modern accounting functions not only as an administrative system but also as a mechanism for organizational control and legitimizing a company's economic efficiency. The results also indicate that an orientation toward organizational efficiency contributes to the emergence of social inequality among workers through the employment contract system, outsourcing, productivity target pressures, and limited protection of worker welfare. In this context, workers are often positioned as instruments of organizational productivity rather than the primary subjects of company welfare. On the other hand, Islamic values of justice such as al 'adl, amanah, and social responsibility are understood as important moral principles in economic activities and organizational labor relations. However, the implementation of these values in modern retail organizational practices is still suboptimal because companies are more dominantly oriented

towards the stability of profitability and economic efficiency. This study emphasizes that modern accounting practices need to be reconstructed towards a social justice accounting paradigm that is not only oriented towards achieving company profits but also pays attention to the distribution of welfare, protection of workers' rights, social balance, and organizational moral responsibility from an Islamic perspective.

Suggestion

Based on the research findings, modern retail companies need to strengthen the integration of the values of al-'adl, amanah, and social responsibility into their managerial accounting systems, particularly in performance measurement, productivity evaluation, and labor cost policies. Future research is recommended to expand the study to other sectors and include informants from top management so that the reconstruction of social justice accounting from an Islamic perspective can be tested in a broader organizational context.

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