

The Islamization of Hijri Calendar-Based Payroll Practices in MSMEs: A Humanities Analysis and Implications for Workers' Welfare

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ABSTRACT

This study examines the implementation of a Hijri calendar-based payroll system in Micro, Small, and Medium Enterprises (MSMEs) and its implications for workers' welfare from the perspectives of the Islamization of knowledge and humanities. Using a qualitative case study design, the research was conducted at Rumah Produksi Nopia Estu in Banyumas, Indonesia. Data were collected through in-depth interviews, observation, and documentation, and analyzed using a descriptive-interpretative approach. The findings show that the implementation of the Hijri calendar is not merely an administrative adjustment, but is experienced by workers as a meaningful transformation in payroll practice. Empirically, the system produces both material and non-material effects on workers' welfare. Materially, employees benefit from a relatively higher payroll frequency over time due to the shorter Hijri lunar cycle, which is perceived as an additional income cycle ("37th salary"). Non-materially, workers report increased feelings of fairness, spiritual well-being, and emotional attachment to work, as the system is understood as aligning economic activity with Islamic values of tawhid and justice. These findings show that the Hijri calendar-based payroll system contributes to a more holistic conception of welfare, integrating economic, social, and spiritual dimensions. Therefore, it may serve as an alternative model for Islamic-oriented payroll management in MSMEs that emphasizes both material improvement and value-based well-being.

1. INTRODUCTION

The development of the modern economy has been largely influenced by a rational-materialistic paradigm that prioritizes efficiency, productivity, and profit maximization as the primary objectives of economic activities (Rahmanti & Sawarjuwono, 2020). Within this framework, spiritual and ethical considerations are often marginalized, including in the management of human resources and payroll systems. Contemporary payroll practices generally rely on the Gregorian calendar, which is widely regarded as a neutral and universal timekeeping system for economic transactions. However, from an Islamic perspective, time is not merely an administrative instrument but also a theological concept closely linked to human responsibility before Allah SWT. The Qur'an emphasizes that the number of months ordained by Allah is twelve, as stated in Surah At-Tawbah (9:36), showing that the measurement of time possesses a divine foundation rather than being solely a social convention. Consequently, the dominance of the Gregorian calendar in economic practices raises important questions regarding the compatibility of modern management systems with Islamic values and principles (Goshu & Ridwan, 2024). In Islam, the relationship between employers and employees is governed by principles of justice, trustworthiness, and respect for human dignity. The payment of wages is considered a fundamental right of workers and an essential component of social justice. The Prophet Muhammad emphasized

the importance of timely wage payment through his well-known saying, “Give the worker his wages before his sweat dries” (Sunan Ibn Majah No. 2443). This hadith illustrates the Islamic commitment to protecting workers from exploitation and ensuring that their rights are fulfilled without unnecessary delay. Islamic scholars further explain that the phrase “before his sweat dries” symbolizes the obligation to provide compensation promptly and fairly. Delayed payment of wages is therefore regarded as a violation of both Islamic business ethics and humanitarian values (Mahmudhassan *et al.*, 2025; Ikhsan *et al.*, 2024; Yasmeeen, 2023). These principles show that payroll management in Islam extends beyond administrative procedures and serves as a mechanism for promoting welfare, harmony, and ethical economic relationships.

The widespread use of the Gregorian calendar in contemporary economic systems also reflects the influence of a secular worldview that separates religion from economic affairs. This condition aligns with the critique of modern knowledge advanced by Syed Muhammad Naquib al-Attas, who argues that knowledge is never value-free and should be grounded within the framework of tawhid. According to this perspective, economic institutions should not operate independently of religious and moral considerations. The concept of Islamization of knowledge emerged as an effort to integrate revelation and human reasoning in all fields of knowledge, including economics and management. Rather than rejecting modern systems entirely, Islamization seeks to reconstruct them so that they are consistent with Islamic values and objectives (Rahman, 2024). In the context of payroll management, this approach encourages the development of alternative systems that reflect Islamic understandings of time, justice, and social responsibility. Therefore, the adoption of a Hijri calendar-based payroll system can be viewed as a practical manifestation of the Islamization of economic practices. Several Micro, Small, and Medium Enterprises (MSMEs) in Indonesia have begun implementing payroll systems based on the Hijri calendar as part of their commitment to integrating Islamic values into business operations (Sulastri, 2024; Mustaqim, 2024). One notable example is Rumah Produksi Nopia Estu in Banyumas, which uses the Hijri calendar as the basis for determining employee salary payments. Unlike the Gregorian calendar, which consists of approximately 365 days per year, the Hijri calendar is based on lunar cycles and consists of approximately 354 days. This difference results in a unique payroll pattern in which employees may receive an additional salary cycle over a certain period. The phenomenon is often referred to as the “37th salary,” reflecting the cumulative effect of the shorter lunar year. From an economic perspective, this system may provide additional financial benefits to workers without requiring a formal increase in salary levels.

Despite the increasing discourse on Islamic-based payroll systems, existing studies remain largely fragmented. Previous research has primarily focused on normative Islamic arguments (e.g., justice in wage payment), macro-level discussions of Islamic economics, or financial implications of calendar differences. However, there is still limited empirical research that examines how Hijri calendar-based payroll systems are actually implemented in MSMEs and how workers themselves experience and interpret these systems in their daily work life. In particular, the subjective dimension of workers’ welfare such as perceived justice, emotional well-being, and spiritual meaning has not been sufficiently explored in prior studies. This shows a clear research gap between normative-theoretical discussions and lived workplace experiences. From a humanities, this gap is significant because economic practices are not only material transactions but also cultural, moral, and spiritual experiences embedded in human interpretation. In this study, the humanities perspective is used as an analytical lens to understand how workers construct meaning around payroll practices, particularly in relation to time, justice, and spirituality. Unlike purely economic or managerial approaches, this perspective allows for a deeper interpretation of how institutional systems influence human perception, identity, and well-being in everyday life. In Islamic economics, welfare is understood as a holistic concept encompassing material, social, and

spiritual dimensions (Kader, 2021; Alim *et al.*, 2024). Economic activities are expected to promote *maslahah* (public benefit) and uphold the principle of *al-'adl* (justice), which serves as a foundation for organizational stability and social harmony. The Qur'an explicitly commands justice in all aspects of life, including economic transactions and labor relations, as stated in Surah An-Nahl (16:90). Despite the growing interest in Islamic management and business ethics, studies examining Hijri calendar-based payroll systems remain limited, particularly from a humanities perspective. Existing research has primarily focused on normative Islamic principles or financial implications, while workers' subjective experiences have received relatively little scholarly attention. This gap highlights the need for further investigation into how such systems shape workers' perceptions of welfare, justice, and spirituality. Therefore, this study aims to analyze the implementation of a Hijri calendar-based payroll system in an MSME setting and examine its implications for workers' welfare through the combined lenses of Islamization of knowledge and humanities scholarship.

2. METHODS

This study employed a qualitative research approach using a case study design to explore the implementation of a Hijri calendar-based payroll system and its implications for workers' welfare from the perspectives of the Islamization of knowledge and the humanities (Viera, 2023; Hancock *et al.*, 2021). A qualitative approach was selected because the study sought to understand the meanings, values, experiences, and perceptions constructed by individuals regarding the payroll system rather than to measure variables statistically. The research was conducted at Rumah Produksi Nopia Estu in Banyumas, Indonesia, which has implemented a payroll system based on the Hijri calendar in its organizational operations. Participants were recruited using purposive sampling to ensure that informants had direct experience with the payroll system. The participants consisted of the business owner/management and employees who had been working under the Hijri calendar-based payroll scheme. Prior to data collection, the researchers established access to the site and obtained informed consent from all participants. Data were collected through in-depth interviews with business owners and employees, direct observations of payroll practices and workplace activities, and documentation review of payroll records and organizational policies, which are common techniques in qualitative research (De Guzman *et al.*, 2020). The data collection process was conducted in several stages. First, semi-structured interviews were carried out to explore participants' understanding and experiences of the payroll system. Second, non-participant observations were conducted in the workplace to capture how payroll-related practices were implemented in daily organizational routines. Third, documentation analysis was used to examine payroll records and institutional documents supporting the implementation of the Hijri calendar system.

These multiple sources of evidence enabled a comprehensive understanding of how the Hijri calendar is integrated into payroll management and how workers perceive its impact on their economic and spiritual well-being. The collected data were analyzed using a descriptive-interpretative method (Timulak & Creaner, 2022). The analysis process involved data reduction, data categorization, thematic interpretation, and conclusion drawing. Particular attention was given to themes related to the Islamization of knowledge, Islamic conceptions of time, workers' welfare, perceptions of justice, spiritual values, and workplace relationships. To ensure rigor in the analysis process, coding was performed iteratively, moving from open coding to thematic grouping in order to identify recurring patterns in participants' narratives. To enhance the credibility of the findings, data triangulation was conducted by comparing information obtained from interviews, observations, and documentation. In addition, methodological triangulation was used by cross-

checking consistency across data sources and validating interpretations through repeated comparison between field observations and interview responses. The interpretative approach allowed the researchers to examine not only the administrative aspects of the payroll system but also the subjective experiences and meanings attached to it by workers. Through this method, the study aimed to provide a holistic understanding of how a Hijri calendar-based payroll system functions as both an economic practice and a manifestation of Islamic values in organizational management. Figure 1, shows the methodology process in this research.

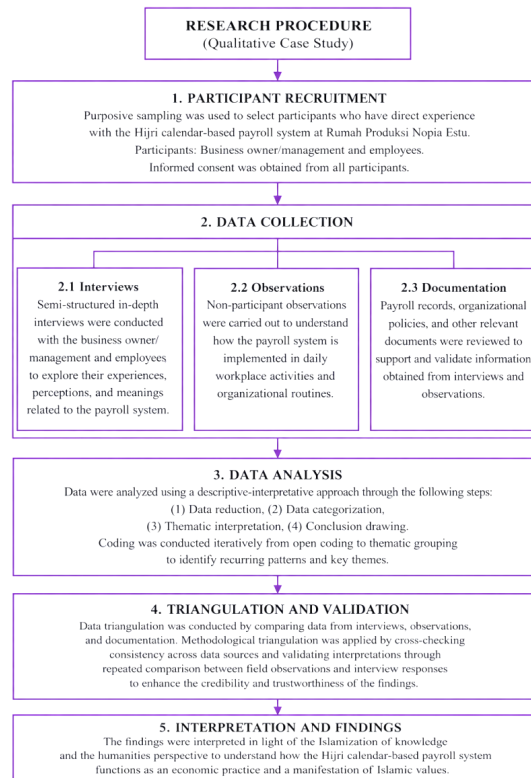


Figure 1. Research Procedure

3. RESULTS AND DISCUSSION

3.1 Islamization of Knowledge and the Integration of the Hijri Calendar in Payroll Management

The discourse on the Islamization of knowledge emerged as a response to the dominance of secular paradigms in modern science and social institutions (Chande, 2023). Contemporary knowledge systems are often built upon assumptions that separate religion from public and economic life. Muslim scholars such as Syed Muhammad Naquib al-Attas argue that knowledge is never value-neutral because it is always shaped by a particular worldview. Therefore, the Islamization of knowledge seeks to realign human understanding with the principle of tawhid, which recognizes Allah as the ultimate source of truth and guidance. This process does not reject modern knowledge entirely but seeks to reconstruct it within an Islamic epistemological framework. A significant contribution to this discourse was made by Ismail Raji al-Faruqi, who emphasized the integration of revelation and reason in all branches of knowledge. According to al-Faruqi, modern disciplines should be reviewed and reconstructed to ensure their compatibility with Islamic teachings. The objective of such integration is not only material progress but also the achievement of spiritual and moral well-being. In the field of economics, this perspective encourages the development of management systems that are aligned with Islamic ethics. Payroll administration, as an important component of organizational management, can therefore become a

practical arena for implementing Islamic values. The use of the Hijri calendar in payroll systems represents one example of how Islamic principles can be incorporated into everyday economic activities. In Islam, time possesses a profound spiritual significance that extends beyond its function as a chronological measurement. The Qur'an repeatedly emphasizes the importance of time and its relationship to human accountability before Allah (Ruhullah & Ushama, 2024). The Hijri calendar, which is based on lunar cycles, serves as the primary temporal framework for major Islamic acts of worship, including fasting, zakat, and pilgrimage. This shows that time in Islam is inseparable from religious and social responsibilities. Consequently, the selection of a calendar system is not merely a technical decision but also a reflection of underlying values and beliefs.

In contrast, the Gregorian calendar has become the dominant temporal framework in global economic systems due to historical, political, and cultural developments associated with Western civilization. Its widespread use reflects the influence of a secular worldview in which economic activities are often detached from religious considerations. Although the Gregorian calendar is effective as an administrative tool, its dominance may unintentionally marginalize alternative conceptions of time rooted in religious traditions. For Muslim organizations seeking to implement Islamic values comprehensively, this condition presents both challenges and opportunities. The challenge lies in adapting administrative systems to accommodate a different temporal framework, while the opportunity lies in creating management practices that better reflect Islamic identity. The implementation of a Hijri calendar-based payroll system in an MSME context shows how the Islamization of knowledge can move beyond theoretical discussions and become a practical reality. The payroll system is no longer perceived solely as an administrative mechanism for distributing wages but also as a manifestation of Islamic values in organizational management (Toumi & Su, 2023). By aligning salary payments with the lunar calendar, the enterprise reinforces the connection between economic activities and religious consciousness. This approach shows that efficiency and spirituality are not mutually exclusive but can coexist within the same management framework. It highlights the possibility of developing alternative economic practices that are both professionally managed and spiritually grounded.

3.2 The Hijri Calendar-Based Payroll System and Workers' Welfare in Islamic Economics

In Islamic economics, welfare is conceptualized through the notion of *falah*, which encompasses material prosperity, social harmony, and spiritual fulfillment (Saputro *et al.*, 2026). Unlike conventional economic approaches that primarily focus on income and consumption, Islamic economics adopts a broader understanding of human well-being. Welfare is achieved not only through the fulfillment of material needs but also through adherence to ethical and spiritual values. Consequently, employment practices should be designed to support both economic security and moral development. Payroll systems is essential in this process because they directly affect workers' livelihoods and perceptions of justice. Therefore, evaluating payroll systems requires consideration of both material and non-material dimensions of welfare. One of the fundamental principles of Islamic labor relations is the obligation to provide wages fairly and promptly. The Prophet Muhammad emphasized this principle by instructing employers to pay workers before their sweat dries (Mustafa, & Rehman, 2024). This teaching reflects Islam's strong commitment to protecting workers' rights and preventing exploitation. Timely wage payment shows respect for human dignity and contributes to the establishment of trust between employers and employees. In addition, it reinforces the values of responsibility and accountability that are central to Islamic business ethics. The implementation of a Hijri calendar-based payroll system introduces a unique economic implication due to the difference between lunar and solar years. A Hijri year consists of approximately 354 days, whereas a Gregorian year consists of approximately 365 days. Over time, this difference accumulates and may result in an additional salary cycle for employees. In the case

of Rumah Produksi Nopia Estu, workers recognize this phenomenon as the “37th salary,” which generally occurs over a period of several years. Although the nominal salary remains unchanged, employees effectively receive an additional payment cycle within a comparable timeframe. This additional income contributes positively to workers’ financial welfare and provides tangible economic benefits. Empirical interview data confirm this perception. One employee stated: “*When using the Hijri calendar system, we feel there is an additional salary cycle every few years. Even though the base salary is the same, it feels more beneficial compared to the conventional system.*” (Interview, Employee, 2026).

Beyond its material impact, the Hijri calendar-based payroll system also influences workers’ perceptions of justice and fairness. Employees tend to view the system as evidence of the employer’s commitment to implementing Islamic values in business operations. This perception strengthens organizational trust and enhances employees’ sense of belonging within the workplace. When workers believe that management is guided by ethical and religious principles, they are more likely to develop positive attitudes toward their jobs. Such attitudes can contribute to higher levels of motivation, loyalty, and job satisfaction. This finding is supported by field observations conducted during payroll distribution periods. Employees were observed expressing positive emotions and discussing the fairness of the system in informal conversations. Field notes show that “*employees appeared more engaged and enthusiastic when the Hijri payroll cycle approached, often associating it with fairness and barakah in income distribution*” (Observation, 2026). The findings also suggest that the payroll system contributes to a broader understanding of economic welfare within an Islamic framework. Workers do not evaluate their well-being solely in terms of income levels but also in relation to perceived blessings (barakah), fairness, and spiritual peace. A management interview further reinforces this interpretation: “*We do not view salary merely as a number, but as part of spiritual and ethical value. The Hijri-based system reflects our commitment to Islamic principles in work and life.*” (Owner Interview, 2026). This perspective is consistent with Islamic economic teachings, which emphasize that wealth should be accompanied by ethical and spiritual values. The payroll system therefore functions as a mechanism for both income distribution and value transmission. By integrating religious principles into wage administration, the organization promotes a more holistic conception of welfare. Consequently, the Hijri calendar-based payroll system can be regarded as an innovative model for enhancing workers’ well-being in accordance with Islamic economic principles. Figure 2, shows conceptual hijri calendar-based payroll system and its impact on workers’ welfare.

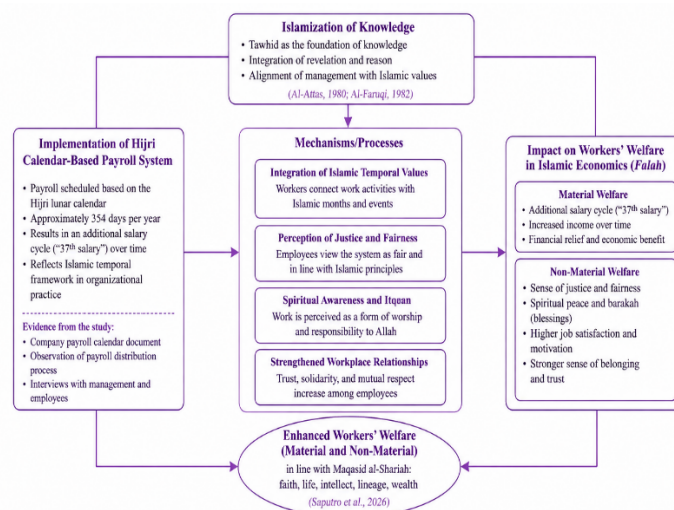


Figure 2. Hijri Calendar-Based Payroll System and Its Impact On Workers’ Welfare

3.3 A Humanities Perspective on Time, Spirituality, and Workplace Relationships

The Hijri calendar-based payroll system influences workers' understanding of time. In modern economic systems, time is frequently viewed as a resource that must be managed efficiently to maximize productivity. However, the Islamic conception of time includes moral and spiritual responsibilities that transcend economic calculations. By linking salary payments to the Hijri calendar, workers become more aware of Islamic temporal cycles and religious events. Employees stated in interviews that: *"This system makes us more aware of Islamic months such as Ramadan and other Hijri periods because they are directly connected to our salary cycle and work rhythm."* (Interview, Employee, 2026). As a result, time is no longer perceived solely as an economic commodity but also as a spiritual trust entrusted by Allah (Herijanto, 2022). The spiritual significance of time is reinforced by numerous Qur'anic references that emphasize its value. Surah Al-'Asr, for example, reminds believers that human beings are in loss unless they use their time wisely and engage in righteous actions. This teaching encourages discipline, productivity, and responsibility in all aspects of life, including employment. The adoption of the Hijri calendar within organizational management reinforces these values by embedding Islamic temporal awareness into routine workplace practices. Employees are encouraged to view their work not merely as a means of earning income but also as part of their broader spiritual journey. Important dimension concerns the relationship between work and the concept of *itqan*, or professional excellence. Islam teaches that every task should be performed with sincerity, competence, and dedication. One employee explained: *"Because the payroll system reflects Islamic values, we feel more responsible and try to work more seriously and not carelessly."* (Interview, Employee, 2026). The Prophet Muhammad emphasized that Allah loves those who perform their work with excellence and precision. Within the studied organization, the integration of Islamic values into payroll management appears to reinforce a culture of responsibility and professionalism. Workers perceive that their efforts are recognized within a system that reflects shared religious commitments. This perception strengthens their motivation to perform their duties diligently and responsibly. The Hijri calendar-based payroll system influences social relationships within the workplace. Employees report a stronger sense of fairness, solidarity, and mutual respect resulting from the implementation of the system. These perceptions are consistent with the Islamic principle of *al-'adl*, which emphasizes balance between rights and obligations. The payroll system serves as a mechanism for distributing economic resources while simultaneously fostering social cohesion. By promoting a shared commitment to Islamic values, the system strengthens interpersonal trust and organizational harmony. In this sense, payroll administration becomes more than a technical process; it becomes a social and moral institution that supports both individual welfare and collective well-being.

4. CONCLUSION

Payroll practices are not merely administrative mechanisms, but also function as instruments for embedding values of *tawhid*, justice, and social welfare into organizational life. The system contributes to workers' welfare in both material and non-material dimensions, including the emergence of an additional salary cycle ("*37th salary*"), as well as enhanced perceptions of fairness, *barakah* (blessing), spiritual meaning, and workplace cohesion. From a humanities perspective, the system also reflects a reconfiguration of how workers interpret time, work, and social relations, where economic activities are increasingly intertwined with spiritual and ethical meanings. The Hijri calendar, in this sense, operates not only as a temporal framework but also as a symbolic structure that reinforces Islamic consciousness in everyday labor practices. However, this study has several limitations that should be acknowledged. First, the research is limited to a single

MSME case study, which restricts the generalizability of the findings to other organizational contexts, sectors, or cultural settings. Second, the study primarily focuses on qualitative perceptions of workers and management, without incorporating comparative quantitative measurements of welfare indicators before and after implementation. Third, the analysis is context-specific to an Indonesian Islamic MSME environment, which may differ significantly from other institutional or national settings where different regulatory and cultural frameworks apply. Future research is therefore recommended to expand the scope of investigation by involving multiple MSMEs across different regions to enable comparative analysis of Hijri-based payroll implementation. Quantitative or mixed-method approaches could also be employed to measure the economic impact of the system more systematically, particularly regarding income cycles and long-term welfare outcomes.

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