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Mediating Test of Interpersonal Trust and Organizational Commitment to Job Satisfaction of Public Accountants in Central Java, Indonesia

Lilis Sulistyani[1], Ifah Lathifah[2], Hadi Pramono[3], Ika Swasti Putri[4]

[1]Faculty of Economic and Business, Universitas Dharma AUB Surakarta
Jalan Mr. Sartono No. 46, Surakarta, Indonesia

[2]Faculty of Economic and Business, Universitas Dharma AUB Surakarta
Jalan Mr. Sartono No. 46, Surakarta, Indonesia

[3]Faculty of Economic and Business ,Universitas Muhammadiyah Purwokerto
Jalan KH. Ahmad Dalan, Banyumas, Indonesia

[4]Faculty of Economic and Business, Universitas Dharma AUB Surakarta
Jalan Mr. Sartono No. 46, Surakarta, Indonesia

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Abstract

This study empirically investigates the influence of interpersonal trust and organizational commitment as mediators on the impact of procedural justice and distributive justice on the job satisfaction of Public Accountants in Central Java. This study employed questionnaire survey methodologies for data acquisition. The employed methodology for sampling is random sampling. The subject matter of this investigation included of 52 participants. The experimentation of this study use the Partial Least Square Structural Equation Model (PLS–SEM) via the WarpPLS 3.0 software. The test results demonstrate that procedural fairness and distributive justice have a substantial impact on work satisfaction. Procedural equity exerts a favorable yet substantial impact on interpersonal reliance and organizational dedication. The concept of distributive justice exerts a notable and favorable impact on the level of trust between individuals and their commitment to an organization. Organizational dedication exerts a substantial affirmative impact on job contentment. Interpersonal confidence exerts a favorable albeit statistically insignificant impact on job contentment. It was demonstrated that interpersonal trust does not serve as a mediator for the impact of procedural fairness or distributive justice on job satisfaction. Organizational dedication serves as a partial intermediary, with a VAF score of 32.1% (falling within the group of <20% to 80%), in relation to the impact of distributive justice on job contentment. Nevertheless, it does not serve as an intermediary factor in the impact of procedural fairness on job satisfaction.

Keywords: Procedural fairness, Distributive Justice, Interpersonal Trust, Job Satisfaction, Organizational Commitment, and Public Accounting Firms

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1. Introduction

It is quite probable that auditors working for public accounting firms (PAF) may experience distributive or procedural injustice. The disparity in positions among the auditors is what causes this. First impressions from casual discussions with multiple PAF auditors in Solo indicate that distributive justice between sections, in particular, is a common source of organizational injustice. The varying workloads inside the PAF are the root cause of this issue. Poor interpersonal trust is another consequence of this divergence. PAF managers must use caution in this regard, as the imbalance experienced by the auditors will inevitably result in a decrease in the auditors' performance as well as a joint commitment to the organization and employee unhappiness.

When it comes to relational happiness and the perceived fairness or unfairness of interpersonal connection allocation, human auditors naturally prefer fair treatment. Since justice is an abstract idea, everyone will understand it differently and have varying degrees of satisfaction with it. This is also true for job satisfaction, which is a personal factor in which people differ in how satisfied they are with the values that are important to them. A person's degree of job satisfaction increases if they believe that many parts of their work are in line with their preferences.

People who are highly satisfied with their jobs feel good about their jobs. A dissatisfied person, on the other hand, feels badly about their employment (Robbins and Judge, 2008: 99). Workplace happiness or dissatisfaction can have a number of detrimental effects. Disgruntled workers have a predisposition to engage in aggressive behavior, protest, rejection, and job avoidance.

According to Harrison (1992), the main behavioral outcome in management accounting study is job satisfaction. This is consistent with the findings of Merchant and Van der Stede (2003), who stated that performance evaluation processes and other management accounting controls had to be created to encourage positive attitudes and actions. Employee perceptions of corporate justice and interpersonal trust are predicted to have a major impact on behavior. Employee dedication to the company will follow from a positive mindset. This is consistent with the findings of Colquitt et al. (2001) research, which show that employee commitment to the organization is influenced by organizational fairness (distributive) and interpersonal trust.

The mediating roles that organizational commitment and interpersonal trust play in work satisfaction in relation to distributive and procedural fairness will be investigated in this study. According to Lau et al. (2008), procedural fairness and distributive justice have indirect consequences on job satisfaction. Even so, when employee commitment to the organization is strong and interpersonal trust is high, job satisfaction and organizational commitment might rise. Research by Sholihin et al. (2009) also offers empirical support for the claim that workers who have a strong sense of interpersonal trust are much more satisfied with their jobs. Evidence of distributive justice and procedural fairness having a favorable and significant impact on job satisfaction was gathered by Bakhsi et al. (2009). But according to research by Kristanto et al. (2013), distributive justice has a slight but beneficial impact on job satisfaction. Likewise, it has been demonstrated that establishing procedural organizational justice also results in a high level of employee commitment (Sholihin et al., 2009). This work aims to supplement the investigations conducted by Lau et al. (2008), Bhaksi et al. (2009), and Sholihin et al. (2009).

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- The Effect of Procedural Fairness on Job Satisfaction

The Equity Theory, introduced by John Stacey Adams, a psychologist specializing in occupational and behavioral studies, in 1963, posits that all individuals desire fairness and impartial treatment from their organization. Moreover, Adams (1963) contended that unfairness would generate tension in relation to disparity.

Procedural justice evaluates the impartiality of societal norms about decision-making processes, decision-making procedures, and procedures for how authorities treat persons compared to other parties (Lind & Tyler, 1988). Procedural fairness pertains to the procedures (actions taken to get that conclusion) employed to attain outcomes (Lambert, 2003).

If employees believe that their expectations are more important than what they receive, they are likely to be unhappy. On the other hand, people will be content if they receive advantages that exceed their expectations. Several prior studies, such as Martin and Bennett (1996), Parker and Kohlmeyer (2005), Bakhsi et al. (2009), Sohail and Nuhu (2010), and Irawan and Sudarma (2016), have demonstrated that procedural fairness has a notable beneficial impact on work satisfaction. The first hypothesis formulated is that procedural fairness has a major impact on job satisfaction

- The effect of distributive justice on Job Satisfaction

Distributive justice, as described by Folger & Konovsky (1989) and Masterson et al. (2000), focuses on how employees' outcomes or results are distributed, which can impact their happiness, dedication, and performance. Workers are more motivated to seek long-term welfare, therefore fair distribution is vital (Clayton and Opotow, 2003). Based on Tjahjono's research in 2011 and 2014, distributive justice involves transactions between firms and employees. The distribution received by employees from the business is based on personal opinions, where individuals tend to assess fairness based on whether the organization meets their expectations.

The idea of distributive justice, as explained by Lau et al. (2008), is rooted in the principle of fairness. This means that decisions about distributive justice are seen as fair when the rewards received by individuals are proportional to the efforts they have put into the organization. If employees perceive that what they got is more important than what they expected, they will likely be content. Several earlier studies, including Martin and Bennett (1996), Parker and Kohlmeyer (2005), Bakhsi et al. (2009), Sohail and Nuhu (2010), and Irawan and Sudarma (2016), have demonstrated that distributive justice has a notable positive impact on job satisfaction. According to the description provided, hypothesis 2 of this study suggests that distributive justice has a considerable effect on job satisfaction.

- The effect of procedural fairness on organizational commitment

Procedural fairness, like Brockner and Wiesenfeld (1996) argue, is primarily focused on the fairness of formal decision-making within organizations. Procedural justice includes several organizational procedures and practices that impact employees (Lambert, 2003). The dedication of the organization, as mentioned by Newstrom (2007: 207), refers to how much an employee feels connected to the company and their willingness to keep being involved with it.

Lambert (2003) suggests that employees may become angry and their commitment to the organization may be affected as a result of perceiving unfair practices. Several prior studies,

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including Parker and Kohlmeyer (2005), Bakhsi et al. (2009), Sholihin et al. (2009), Kristanto et al. (2013), and Irawan and Sudarma (2016), have demonstrated that procedural fairness has a notable beneficial impact on organizational commitment. The third hypothesis states that procedural fairness has a substantial impact on organizational commitment.

- The effect of procedural fairness on interpersonal trust

Folger and Konovsky (1989) define procedural fairness as the perception of justice regarding the methods and processes utilized to determine an employee's pay or compensation. Interpersonal trust refers to the belief that someone's words, promises, and assertions, whether spoken or written, may be believed.

Trust, as described by Rottenber et al. (2010), involves a particular collection of ideas or expectations about a person's reliability, emotional nature, and honesty, which consist of positive expectations regarding their behavior. If workers perceive fairness in the workplace, it will foster trust between employees and the firm. The fourth hypothesis states that procedural fairness has a substantial impact on interpersonal trust.

- The influence of distributive justice on organizational commitment

Distributive justice, according to Baron and Byrne (2005: 201), involves an individual's evaluation of whether they receive a fair piece of the outcome in accordance to their contribution to the group or any social interaction. Equity in organizations has the ability to generate significant advantages for the organization and personnel, such as demonstrating greater levels of dedication (Cropanzano et al., 2007: 34). Study Martin and Bennett (1996), Parker and Kohlmeyer (2005), Lau et al. (2008), Bakhsi et al. (2009), Kristanto et al. (2013), Irawan and Sudarma (2016) present research findings that show a relationship between Procedural Justice and interpersonal trust in organizations. According to the given description, hypothesis 5 is worded as follows: Procedural Justice has a major impact on interpersonal trust.

- The effect of distributive justice on interpersonal trust

Distributive justice refers to the level of fairness in distributing and allocating outcomes within an organization depending on inputs (Williams, 1999). Initial studies on distributive justice mostly concentrated on the topic of salaries as a consequence. However, starting from the early 1990s, it has covered other organizational results such as promotions, incentives, punishments, work schedules, shift tasks, benefits, and performance evaluation (e.g., Martin and Bennett, 1996). When a certain result is considered unjust, it impacts the feelings of employees, including anger, happiness, arrogance, or guilt (Weiss et al., 1999).

The idea of distributive justice is founded on the ideal of fairness. Specifically, decisions about distributive justice will be seen as fair when the results people get are in proportion to what they have contributed (Lau et al., 2008). If workers believe that their efforts are recognized by the company, they are more like to have a positive opinion of their supervisor. Workers often presume that their supervisors are reliable. The findings from the studies conducted by Lau et al. (2008) and Sholihin et al. (2009) demonstrate that justice organizations foster the development of interpersonal trust, particularly trust in superiors. The 6th hypothesis is formulated based on the description provided above. Specifically, the fair distribution of resources has a notable impact on trust between individuals.

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- The effect of organizational commitment on job satisfaction

Dedicated employees often view company goals as equally vital to personal goals. Employees will make an attempt to achieve the objectives of this company willingly, without any coercion. Under these circumstances, job satisfaction tends to be high because completing duties is linked to achieving organizational goals, which brings satisfaction to dedicated employees.

Previous research in management accounting (e.g., Magner and Welker, 1994; Magner et al., 1995) and organizational studies (Folger and Konovsky, 1989; McFarlin and Sweeney, 1992) suggests that employees who are committed to their work tend to have higher levels of job satisfaction (Bateman and Strasser, 1984; Mathieu and Zajac, 1990; Vandenberg and Lance, 1992). The findings of studies conducted by Lau et al. (2008) and Sholihin et al. (2009) further confirm earlier research showing employees who have a strong commitment to their organization tend to experience high levels of job satisfaction. The seventh hypothesis states that organizational commitment has a substantial impact on job satisfaction.

- The effect of interpersonal trust on job satisfaction

Morgan & Hunt (1994) propose that trust will develop when a person has faith in the honesty of the person being trusted. Interpersonal trust, as defined by Wang (2009), refers to the trust established between individuals who have a connection or relationship. Job satisfaction is an indication of the favorable or unfavorable mindset that a person has towards a job. Robbins and Judge (2008: 98) define job satisfaction as a favorable emotion towards one's employment that arises from assessing its qualities.

Employees who have positive (or unfavorable) relationships with their colleagues and supervisors, and who operate in the best interest of the organization, also likely to have job satisfaction. The findings of the study conducted by Lau et al. (2008) demonstrate that interpersonal trust has a substantial impact on employee work satisfaction. The eighth hypothesis states that interpersonal trust has a substantial impact on job happiness.

2. Method

The subject of study is public accountants (auditors) who are employed in public accounting companies (PAF) in Central Java. The study was conducted over a period of around six months by delivering questionnaires or surveys through postal mail. Procedural fairness was assessed using 7 questionnaires on a 5-point Likert scale, with parameters based on Cropanzano et al. (2007): 1. Regularity, 2. Impartial, 3. Precision, 4. Taking into account employee representatives, 5. Revision and 6. Moral principles. Distributive fairness was assessed using 5 questionnaires on a 5-point Likert scale, based on aspects from Price and Mueller (1981). This tool requires participants to evaluate the equity of the benefits they receive by taking into account factors such as their level of responsibility, job stress, educational background, and training. Organizational commitment was assessed using five questions on a five-point Likert scale, encompassing three dimensions: 1. Identification. 2. Involvement. and 3. Loyalty. Interpersonal trust was assessed using five questionnaires on a five-point Likert scale. The questionnaires tested the following aspects: 1. Integrity, 2. Dependability/reliability, 3. Openness and honesty, 4. Identification, and 5. Satisfaction. Job satisfaction was assessed using 6 surveys on a 5-point Likert scale, with

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measures related to rewards, the nature of the job, prospects for advancement, supervision, colleagues, working conditions, and job stability.

The hypothesis was examined using structural equation modeling Partial Least Square (SEM-PLS) analysis with WarpPLS software version 3.00 (Hair et al., 2011; Kock, 2011). Testing of indirect effects using Variance Account For (VAF). If the VAF value is greater than 80%, it indicates that the mediating variable functions as complete mediation. If the VAF value falls between 20% and 80%, then the mediating variable acts as partial mediation. And if the VAF value is less than 20%, it indicates that there is no mediation effect (Hair et al., 2013).

3. Results

3.1 Test Results

3.1.1 Validity and reliability testing (second stage)

Convergent and Discriminant Validity Test

The presence of convergence validity can be observed using the loading factor and Average Variance Extracted (AVE). During the preliminary stage of the analysis, specific indicators exhibit a loading factor value that falls below the prescribed threshold of 0.70. The loading coefficient for the variable indicating procedural fairness, PF1, is 0.487. The variable of distributive justice (DJ), particularly DJ5, possesses a loading factor value of 0.488. The variable of organizational commitment (OC), specifically OC3, possesses a loading factor value of 0.096. The variable of job satisfaction (JS) is linked to JS2, which possesses a loading factor value of 0.399. JS3 possesses a loading factor of 0.426, JS6 possesses a loading factor of 0.161, and JS7 possesses a loading factor of 0.345. The indicators for the subsequent iteration have been eliminated from the prototype. The loading factor results of each construct indicator for reaching 2, where all variable indicators are deemed legitimate with a loading factor value over 0.70 (refer to the appendix).

The Average Variance Extracted (AVE) values are also employed for the assessment of convergent validity, with the requirement that criteria should exceed 0.50 (Fornell and Lacker, 1981) for the second iteration, as shown in Table 1 below.

Table 1. Average Variance Extracted /AVE Value (Second Run)

Variable	Average Variance Extracted
Procedural Fairness (PF)	0.632
Distributive Justice (DJ)	0.723
Organizational Commitment (OC)	0.702
Interpersonal Trust (IT)	0.670
Job Satisfaction (JS)	0.713

Source: Processed from WarpPls 3.0 output

The soundness of the discriminant can be observed through the square root of AVE and the correlation among latent constructs. Table 2 displays the veracious root values of AVE and the correlation between latent constructs for the second iteration.

Table.2 AVE Square Root Value and Latent Interconstruct Correlation

(Second Running)

Variable	PF	DJ	JS	OC	IT
PF	**0.795**	0.236	0.277	0.087	0.223
DJ	0.236	**0.850**	0.707	0.748	0.732
JS	0.277	0.707	**0.844**	0.715	0.644
OC	0.087	0.748	0.715	**0.838**	0.609
IT	0.223	0.732	0.644	0.609	**0.819**

Source: Processed from WarpPls 3.0 output

Based on the information shown in Table 2, it is evident that the correlation coefficient between latent constructs for all variables exhibits a magnitude that is less than the square root of the average variance extracted (AVE). Hence, it can be inferred that all constructs have satisfied the criterion of discriminant validity as they possess average variance extracted (AVE) values that exceed the correlations between the constructs.

2) Reliability Test

Construct dependability can be observed by the utilization of Cronbach's alpha and Composite dependability metrics. Table 3 exhibits the Cronbach's alpha and Composite Reliability values of each construct for the second iteration..

Table. 3 Cronbach's alpha and Composite Reliability scores

(Second Running)

Variable	*Composite Reliability Coefficient*	*Cronbach's alpha Coefficient*
Procedural Fairness (PF)	0.911	0.883
Distributive Justice (DJ)	0.912	0.871
Job Satisfaction (JS)	0.881	0.796
Organizational Commitment (OC)	0.904	0.857
Interpersonal Trust (IT)	0.910	0.877

Source: Processed from WarpPls 3.0 output

Based on the information shown in Table 3, it can be observed that the composite reliability coefficient and the value of Cronbach's alpha coefficient for all variables examined are deemed to be over the threshold of 0.70. Hence, it can be inferred that all variables examined are dependable.

3.2 Full Structural Model Testing

Validation and reliability of all variable constructs must be established before conducting testing on this structural model. The results of the structural model, namely the entire model with one direct influence, are reported in the annex. Additionally, the comprehensive model, denoted as model 2, is depicted in Figure 1.

Figure 1

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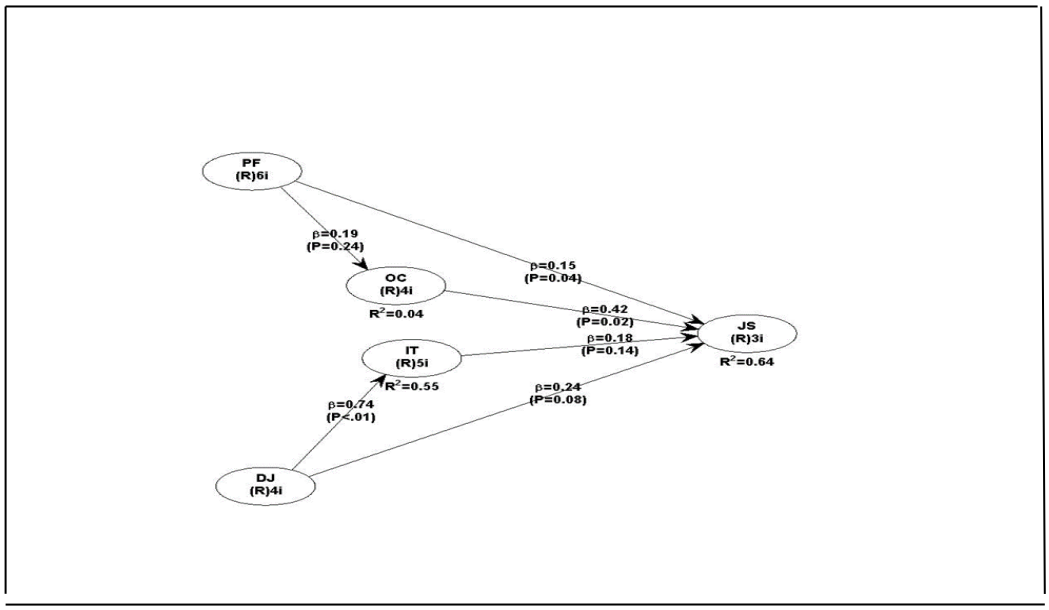
Structural Model Output – Full Model



Source: Data processed with WarpPLs 3.0.

Table 4 Model fit indices, Path coefficients and P values, and Effect sizes for path coefficients – Full Model

Model fit indices and P values	APC =0.320, P<0.001 ARS =0.587, P<0.001 AVIF =1,611, Good if < 5
Path coefficients and P values	PF → JS 0.160, p = 0.040 DJ → JS 0.240, P = 0.080 PF → OC 0.030, p = 0.420 PF → IT 0.070, p = 0.320 DJ → OC 0.750, p <0.001 DJ → IT 0.720, p <0.001
Effect sizes for path coefficients	OC → JS 0.420, p = 0.020 IT → JS 0.180, p = 0.140 PF → JS = 0.054 (< 0,15 =low) DJ → JS = 0.481 (> 0,35 = high) OC→JS=0.299 (>0.15 to 0.35 = intermediate) IT → JS = 0.117 (< 0.15 = low) PF → OC = 0.005 (< 0.15 = low) PF → IT = 0.021 (< 0,15 = low) DJ → OC = 0.572 (> 0,35 = high) DJ→ IT = 0.530 (> 0,35 = high)

Source: Processed from WarpPls 3.0 output.

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Figure 1 and Table 4 indicate the path coefficient and p-value. To make it more specific, the pathway in PF with JS has a coefficient value of 0.160, accompanied by a P value of 0.040. The connection between the DJ and JS variables is characterized by a coefficient value of 0.240, accompanied by a p-value of 0.080. The correlation that exists between PF or OC has a coefficient value of 0.030, accompanied by a P value of 0.420. The correlation among the PF and IT pathways is represented by a coefficient value of 0.070, accompanied by a P value of 0.320. The correlation between the DJ and OC variables is defined by a coefficient value of 0.750, paired by a P value that is less than 0.001. The correlation between the DJ and IT variables is 0.720, demonstrating a statistically significant P value of less than 0.001. The connection between OC and JS is indicated by a coefficient value of 0.420 and a P value of 0.020. Additionally, the relationship between IT and JS is represented by a coefficient value of 0.180 and a P value of 0.140.

Table 4 displays the outcomes of the model's evaluations for fitness and P values. The WarpPls 3.0 software provides three acceptable model indices: Average Path Coefficient (APC), Average R-Squared (ARS), and Average Variance Inflation Factor (AVIF). The underlying assumption concluded from the outcome of the structural equation modeling (SEM) analysis (Kock, 2012) is that a suitably appropriate model must show P-values for APC and ARS that are listed below 0.05, in tandem with an AVIF that is less than 5. The test results indicate that the sufficiency of the fitted model has been achieved or the research model is suitable.

The effect magnitudes supplied are the f-squared coefficients suggested by Cohen (1998), which are also exhibited in Table 4. Effect sizes are employed to assess the magnitude denoted by the route coefficient from a practical perspective. Effect sizes, as defined by Kock (2013) and Hair et al. (2013), can be classified into three groups: small (effect sizes ranging from 0.02 to 0.15), moderate (effect sizes larger than 0.15 to 0.35), or large (effect sizes beyond 0.35).

Table 5 indicates the R-squared and Q-squared coefficients, together with the Full collinearity VIF. The coefficient of determination, pointed to as R-squared, is a quantitative metric computed solely for endogenous variables. It refers to the ratio of variance that can be explained by exogenous components. If the R-squared coefficient is larger, it suggests the greater explanatory capacity of the latent variable predictors in the model. The Stoner-Geisse coefficient is often referred to as Q-squared, serving as a complement to R-squared. Nevertheless, Q-squared possesses the potential to be negative, whereas R-squared consistently demonstrates positivity. An acceptable measure of predictive validity is when the Q-squared coefficient is expected to surpass 0. The comprehensive examination of collinearity, which includes both vertical and lateral multicollinearity, gives rise to the Full Collinearity Variance Inflation Factor (VIF). The condition precedent for a thorough assessment of colinearity is a value lower than 3.3 (Kock, 2013).

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Table 5 R-Squared, Q-Squared, and Full Collinearity VIF Test Results

R-squared	Q-squared	Full collinearity VIFs
JS = 0.637	JS = 0.647	PF = 1.146
OC = 0.574	OC = 0.562	DJ = 3.046
IT = 0.551	IT = 0.566	OC = 2.837
		JS =2.633
		IT = 2.319

Source: Processed from WarpPls3.0 Output

The test results presented in Table IV.8 show that in this research model, there is no multicollinearity both vertically and laterally. This can be seen from the total collinearity value of VIF for all variables < 3.3.

4. Discussion

Procedural fairness has been shown to have a significant positive effect on job satisfaction, indicating that the fairness of social norms related to how decisions are taken or made and how authorities treat individuals in each PAF can create accountants' satisfaction at work. If traced from the respondents' answers, by looking at the highest loading factor values of procedural justice variables, namely PF4, PF5, and PF6, the procedures set by the company are based on accurate information. Employees or accountants can submit proposals if procedures are not followed by the results achieved. The guidelines established by the company are by the ethical and moral standards of the profession. This can encourage accountants to achieve satisfaction in working as auditors. The results of this study are in line with the research of Martin and Bennett (1996), Parker and Kohlmeyer (2005), Bakhsi et al. (2009), Sohail and Nuhu (2010), and Irawan and Sudarma (2016), which prove that procedural fairness has a significant positive effect on job satisfaction.

The acceptance of hypothesis 2 indicates that the distributive justice felt by accountants can create accountants' satisfaction at work. Distributive fairness refers to an employee's perception of fairness regarding outcomes, i.e., salary level, workload, work schedule, promotion, and various benefits, considered determinants of job satisfaction. Based on respondents' answers, referring to the highest loading factor value of the distributive justice variables, namely DJ2, DJ3, and DJ4, employees receive compensation according to the responsibilities they have, their workload, and the level of education and training that employees have. Employees or individuals who feel fairness will tend to feel high satisfaction at work. This study supports several previous studies, such as Martin and Bennett (1996), Parker and Kohlmeyer (2005), Bakhsi et al. (2009), Sohail and Nuhu (2010), and Irawan and Sudarma (2016) that distributive justice has a significant positive effect on job satisfaction.

Hypothesis 3 was not supported in this study. Rejection of hypothesis 3 indicates that procedural fairness encompassing a wide range of organizational procedures and processes related to an employee's career decreases employees' commitment to the organization. Based on the highest loading factor values of procedural fairness variables, namely PF4, PF5, and PF6, the procedures set by the company are based on accurate information. Employees or accountants can submit

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proposals if there are procedures that are not to the results achieved and procedures established by the company by professional ethical and moral standards. However, this procedure may be judged by employees or accountants to be too bureaucratic. This condition can reduce the commitment of accountants to the PAF, where they are sheltered, although not significantly. PAF managers need to be cautious about this. The results of this study are not in line with or support several previous studies such as Parker and Kohlmeyer (2005), Bakhsi et al. (2009), Sholihin et al. (2009), Kristanto et al. (2013), Irawan and Sudarma (2016) which prove that procedural fairness has a significant positive effect on organizational commitment.

Hypothesis 4 was also not supported in this study. Rejection of hypothesis 4 indicates that procedural fairness covering a wide array of organizational procedures and processes related to employee careers can increase trust among accountants in the PAF but is not significant. The highest loading factor values of procedural fairness variables are PF4, PF5, and PF6, the procedures set by the company based on accurate information. Employees or accountants can submit proposals if there are procedures not by the results achieved and procedures established by the company by professional ethical and moral standards. This can increase trust among accountants in PAF. Accountants feel procedural fairness at work, encouraging trust between accountants and even trust in PAF, but it is insignificant.

Acceptance of hypothesis 5 indicates that public accountants' perceptions of fairness regarding outcomes, i.e., salary levels, workload, work schedules, promotions, and various benefits, are considered factors for committing to their work organization. The underlying reason is traced from the public accountant's response to the questionnaire where the highest loading factor value of the distributive justice variables is DJ2, DJ3, and DJ4, that employees receive compensation according to the responsibilities they have, according to the workload and according to the level of education and training that employees have can create a sense of commitment to the organization (PAF). This encourages the willingness of public accountants to perpetuate relationships or maintain membership with the PAF. The results of this study support the research of Martin and Bennett (1996), Parker and Kohlmeyer (2005), Lau et al. (2008), Bakhsi et al. (2009), Kristanto et al. (2013), Irawan and Sudarma (2016) provide empirical evidence that the distributive justice felt by employees increases employee commitment to the organization.

Hypothesis 6 can be proven in this study. Acceptance of hypothesis 6 indicates that distributive fairness, as the level of justice perceived and allocated by the organization based on inputs, can significantly increase trust among accountants in the PAF. The highest loading factor values of the distributive justice variables are DJ2, DJ3, and DJ4. Employees or accountants receive compensation according to the responsibilities they have, according to the workload, and according to the level of education and training that employees have. This field condition is in line with the concept of distributive justice as Lau et al. (2008) that distributive justice is based on the principle of equity where decisions regarding distributive justice will be considered reasonable when the outcomes received by individuals are balanced with the contributions made by the individual. If employees feel the organization rewards their contributions, employees tend to have a good impression of their superiors. Employees tend to assume their bosses are trustworthy. The results of this study are in line with Lau et al. (2008) and Sholihin et al. (2009) that the fairness created by organizations raises interpersonal trust in the organization, especially trust with superiors.

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Acceptance of hypothesis 7 indicates that highly committed employees tend to see organizational goals as important as personal goals, which can significantly increase their satisfaction at work. The highest loading factor value of the organizational commitment variable, namely OC4, OC5, and OC2 that employee involvement in the organization causes them to be willing and happy to work together both with the leader and with colleagues, can increase satisfaction at work significantly. Employees will exert efforts to pursue the goals of this organization without having to be forced. In such conditions, job satisfaction tends to be high because task completion can be associated with achieving organizational goals, which satisfies highly committed subordinates. The results of this study are in line with the findings of previous management accounting studies (e.g., Magner and Welker, 1994; Magner et al., 1995) and organizational studies (Folger and Konovsky, 1989; McFarlin and Sweeney, 1992), who state that committed employees tend to experience higher job satisfaction (Bateman and Strasser, 1984; Mathieu and Zajac, 1990; Vandenberg and Lance, 1992). The results of research by Lau et al. (2008) and Sholihin et al. (2009) also support previous findings that employees who are highly committed to the organization where they work tend to get high satisfaction at work.

Hypothesis 8 could not be proven in this study. This rejection of hypothesis 8 indicates that the integrity of the person trusted. It can increase auditors' job satisfaction, but the increase is insignificant. Interpersonal trust reflects the positive or negative attitude made by individuals toward a job, which, according to Robbins and Judge (2008: 98), should increase job satisfaction. Based on the highest loading factor value of interpersonal trust variables, namely IT5, IT3, and IT2, the cohesiveness of the audit team fosters a sense of satisfaction at work. Fellow audit teams always create openness and honesty and a reliable audit team. This condition promotes positive feelings between fellow auditors and their superiors who act on behalf of the organization. Still, it is not enough to provide a sense of satisfaction for auditors at work. The results do not support the research of Lau et al. (2008), which proves interpersonal trust has a significant effect on employee job satisfaction.

Testing the mediating role of interpersonal trust on the influence between procedural fairness and distributive justice on job satisfaction proved that interpersonal trust (IT) is not a mediating variable in this research model. This means that the Interpersonal Trust (IT) variable cannot reduce the effect of procedural justice or distributive justice on the job satisfaction of auditors in Central Java. Testing the mediating role of organizational commitment to the effect between procedural fairness and distributive justice on job satisfaction (JS) proved different results. Testing the role of mediation with the Variance Account For (VAF) method obtained a value of 0.321 or 32.1%, showing that organizational commitment (OC) is a partial mediator (category 20% to 80%), the effect of distributive justice (DJ) on job satisfaction (JS). This VAF value indicates that in addition to organizational commitment (OC) mediating the effect of distributive justice (DJ) on job satisfaction (JS), there are still other variables that have the potential to mediate the relationship or influence of these two variables. These results also complement the findings of research by Lau et al. (2008) and Sholihin and Pike (2009) that organizational commitment is a mediating variable of the effect of distributive justice on job satisfaction.

From the testing results and discussion in the preceding chapter, it can be inferred that procedural fairness and distributive justice have a strong positive impact on Job Satisfaction. Nevertheless, the impartiality of procedures has been demonstrated to have a favorable yet noteworthy impact

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on the dedication to the business and confidence between individuals. Equitable treatment has a notable beneficial impact on dedication to the organization and trust between individuals. Organizational dedication has been demonstrated to have a considerable impact on job contentment, while interpersonal reliance has a favorable but inconsequential influence.

Trust between people. It was found to not be an intermediate factor in the relationship between procedural and distributive fairness and work satisfaction. Nevertheless, organizational commitment was shown to somewhat mediate the influence of distributive justice on work satisfaction, with a VAF score of 32.1% (falling within the category of 20% to 80%). However, it does not operate as a mediating factor in the relationship between procedural fairness and work satisfaction.

Constraints of this study that may impact the study's findings include random sample selection. The choice of participants is also done according to the preferences of researchers (convenience sampling), which may decrease the generalizability of research findings. The quantity of indicators for each variable in this study may be insufficient/limited. A few signs can create issues in data processing.

Recommendations for future study include using selection and sample approaches that align with the research objectives, such as purposive sampling. Using a greater number of indicators for each construct to gather results from actual conditions in the field.

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