REMUNERATION JUSTICE IN ISLAMIC HIGHER EDUCATION: A STAKEHOLDER PERSPECTIVE

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Abstract
This study generally intends to analyze perception of remuneration justice from the perspectives of stakeholders in Indonesian Public Islamic Universities (PTKIN) that have acquired BLU status. Specifically, this study aims to measure the level of distributive and procedural justice on the implementation of remuneration at selected PTKIN. The respondents of this study are the beneficiaries and remuneration policy makers from 11 PTKIN that have implemented and paid the remuneration at the time of the study. Additional data are obtained from interviews with nine policy makers from the selected PTKIN. The data are analyzed using descriptive percentages method. The results show that in general the implementation of remuneration at the selected PTKIN in included within “fair” category as perceived by the stakeholders. Partially, respondents perceive procedural justice as "tend to be fair", while distributive justice is "fair". This shows that in terms of procedures, the selected PTKIN still have to work harder to fulfill a sense of justice, while from the distribution side it has given more sense of justice as perceived by most respondents.

Keywords: Organizational Justice, Procedural Justice, Distributive Justice, Remuneration

I. Introduction
Remuneration generally refers to the way in which rewards are given to employees in a workplace (Kessler, 2009). The rewards consist of intrinsic and extrinsic rewards. Intrinsic reward is an outcome that is part of the work itself (self-generating outcome) such as responsibilities, challenges, and feedback (Hasibuan, 2009). Meanwhile, extrinsic rewards are more reflected in the form of financial rewards and non-financial rewards which are a series of packages offered by employers to workers (Kessler, 2009) such as wages, salaries, benefits, promotions, health insurance, and others.

In Indonesia, the remuneration is granted for the employees who are working under a BLU (public service agencies) entity as it was regulated by Government Regulation (Peraturan Pemerintah - PP) No. 23/2005 and amended by PP No. 74/2012. Although remuneration is given based on the level of responsibility and demands of professionalism with the principles of proportionality, equality, propriety, and performance, in practice the
implementation of remuneration at several BLU entities raise several issues, specifically from the justice perception in perceiving the grading and amount of remuneration.

Obviously, these issues are more visible in higher education institutions due to several groupings of employees, especially lecturers, who are relatively more critical than employees in other organizations. The beneficiaries of remuneration in universities are divided into several groups, namely (1) lecturers with managerial assignments (Dosen dengan Tugas Tambah - DT) ranging from department secretary to rector, (2) ordinary lecturer (Dosen Biasa - DS), (3) staffs with managerial positions (Pejabat Struktural – PS), (4) ordinary staffs (Jabatan Fungsional Umum - JFU), and functional staffs (Jabatan Fungsional Tertentu - JFT).

The distribution has consequences on the number of grades and nominal remuneration benefits received by these employees. This condition led to some dissatisfaction due to differences in perceptions of justice terminology, especially among DS who felt they were not valued fairly in accordance with their capacities and capabilities.

Such dissatisfaction were also experienced by most universities, both public and religious universities. In researchers' initial observation and unstructured interviews with several beneficiaries in various Islamic universities, it was found that most of DS complained about the amount of remuneration they received. Even when compared to JFU, it feels unfair in the DS's perception. Whereas the DT complained about the fairness of workload by comparing it with other DT in similar positions in different work units. Previously, similar problems have been found in various universities such as UIN Yogyakarta (Senjani, 2017), Universitas Brawijaya (Prasetya, 2018), Telkom University (Prasetyo, Yunarso, & Nugroho, 2014), Surabaya State University (Suci, 2015), and others.

In an organization, this kind of dissatisfaction cannot be allowed to continue as it will have an impact on organizational performance, such as dissatisfaction, high levels of absenteeism, frequent accidents in completing tasks, often employees make mistakes in carrying out their respective jobs, strikes or even the transfer of employees to other organizations (Adam, 1963). In several studies, employees will adjust the work contribution to an organization with the perception of justice they receive (Latham & Pinder, 2005).

The increasing of justice perception of remuneration encourages employees to increase work contributions so as to achieve the expected economic efficiency (Abeler, Altmann, Goerg, & Wibral, 2011; Jawahar & Stone, 2011). Therefore, organizational justice is a fundamental aspect of the compensation system. According to Cropanzano, Prehar, and Chen (2002), employees evaluate organizational justice based on three forms, namely distributive justice, procedural justice, and interactional justice. To measure the fairness of the structure and competitiveness of compensation in an organization can be assessed in terms of distribution justice and procedural justice (Cohen-Charash & Spector, 2001; Hasibuan, 2009; Misra, Rana, & Dixit, 2012; Mondy, Noe, Mills, & Sharplin, 1984; Sancoko, 2011). Distributive justice measures individual employee perceptions by comparing the results received from the organization (Alsalem & Alhaiani, 2007). Meanwhile, procedural justice measures employees' perceptions of the fairness of the rules and
procedures that exist in an organization (Nabatchi, Blomgren Bingham, & Good, 2007).

In theory, the more justice an organization is perceived by its employees, the more productive its employees will be at work. Conversely, when injustice is increasingly felt by employees, employees are also less productive in working. This is the main foundation why this research is important. In general, this study aims to analyze the perception of justice in the implementation of remuneration in several PTKIN in Indonesia that has acquired BLU status. Specifically, this research is aimed at finding answers to perceptions of distributive justice and procedural justice of beneficiaries and policy makers.

Literature Review
In behavioral studies, experts define perception in various aspects. Kotler (2003) for example, defines perception as the process through which people choose, organize, and interpret information to form a meaningful picture of the world. Meanwhile, according to Gibson, Ivancevich, and Donnelly (2009), perception is the process of a person in understanding his environment which involves organizing and interpreting as a stimulus in a psychological experience. Meanwhile, according to Robbins and Coulter (2014), perception can also be interpreted as a process where individuals organize and interpret their sense impressions to give meaning to their environment.

A person's perception of a particular object is formed by various factors. According to Baltus (1983), the factors forming perception can consist of: 1) The physical abilities and limitations of the sense organs; 2) Environmental conditions in which a person lives; 3) Past experience; 4) Needs and desires; 5) Belief, prejudice and values.

Meanwhile, according to Chaplin (1999), the factors that trigger the formation of perception generally consist of stimulant factors, ways of learning, mental states or moods, and motivational factors. Thus, the meaning of an object or an objective event is determined both by the condition of the stimulator and the factors of the organism. Therefore, perceptions of the world by different individuals will also be different because each individual respond to them regarding aspects of the situation that have special meaning for themselves.

In organizational governance, the discussion of the conception of justice is examined in a study of organizational justice. In this study, organizational justice is mentioned as the way employees assess the treatment, they receive related to work in an organization (Moorman, 1991). One of the ways to look at justice in an organization is through the concepts of procedural justice and distribution justice. Procedural justice stresses on the fairness of procedures used to distribute work results to employees, while distributive justice emphases on the fairness reward result based on certain standard rules.

According to Foster (2010), the distributive justice subscale measures the reasonableness between the ratio of inputs (such as education, knowledge, effort) to output (payment, appreciation, satisfaction). The scale was designed by Colquitt (2001) to be used and adjusted in each study following the wishes of the researchers and the natural conditions of the study. Indicators for measuring distributive equity use measurement items developed by Colquitt (2001), namely:

1. Equation - shows an assessment of the equality between the effort given at work and the rewards received.
2. Feasibility - shows an assessment of the eligibility of rewards provided by companies based on completion of work.
3. Contribution - shows an assessment of the appropriateness of benefits with contributions made to the company.
4. Performance - shows an assessment of the suitability between the resulting performance and the rewards received.

Colquitt (2001) states that there are six rules or indicators to measure the procedural justice, namely:
1) Consistency Rule - Fair procedures must be consistent both from one person to another and from time to time. Everyone has the right and is treated the same in the same procedure.
2) The Bias Suppression Rule - There are two sources of bias that often arise, namely individual interests and partial doctrines. Therefore, in an effort to minimize this bias, both individual and partial interests must be avoided.
3) The Accuracy Rule - The information needed to determine that an accurate justice assessment must be based on facts.
4) The Correctability Rule - Efforts to correct mistakes are one of the important objectives of justice. Therefore, a fair procedure also contains rules that aim to correct existing errors or errors that might arise.
5) The Representativeness Rule - The procedure is said to be fair if from the beginning there was an effort to involve all parties concerned. In subsequent developments, this representative aspect becomes an important part of the procedural justice assessment model, namely the personal interest model proposed by Thibaut and Walker (1975) and the group values model proposed by Lind and Tyler (1988).
6) The Ethicality Rule - Fair procedures must be based on ethical and moral standards. Thus, even if all of the above are fulfilled, if the substance does not meet ethical and moral standards, it cannot be said to be fair.

Previous Studies
Several related researches have been found in the literatures, but the studies specifically conducted at higher education institutions are still rarely found, especially in Islamic universities. Even if there are, similar studies only limit to one or two universities, not as comprehensive as what this study did.

Senjani (2017), for instance, studied the implementation of remuneration in UIN Sunan Kalijaga Yogyakarta using 57 lecturers and staff as the sample. Her research showed that the remuneration system at the UIN has been implemented fairly as evidenced by the average score of respondents' perceptions score. Another study conducted by Prasetya (2018) at Brawijaya University to analyze the effect of remuneration system on job satisfaction among lecturers at the university. He found a significant effect among the observed variables. Furthermore, research conducted by Prasetya (2018) at Telkom University that aimed to determine the direction and policy model of the human resource (HR) remuneration system within the university. The research revealed that a performance-based remuneration system had been built in the form of a performance-based desktop that includes ranks, job evaluations, work performance and so on.

In addition, Hakim, Habibi, and Sudirman (2016) reviewed the implementation of remuneration policies in improving the performance of civil servants (Pegawai Negeri Sipil - PNS) at Malang State University. The results showed that the implementation of remuneration policies in the Faculty of Social Sciences, State University of Malang could improve the performance of civil servants because
remuneration is based on workload and employee responsibilities. There are supporting and inhibiting factors in implementing the remuneration policy so that it affects the process of implementing the policy. Maharani, Riana, and Sudibya (2016) examined the effects of remuneration justice, superior competence and group cohesiveness on withholding efforts at the State Institute of Hindu Dharma of Denpasar (IHDN) found that remuneration justice, direct superior competencies, and group cohesiveness had a negative and significant effect on withholding effort. Meanwhile Astridina, Maarif, and Wijayanto (2017) compared the remuneration system at three state universities (PTNBH) in DKI Jakarta, West Java and East Java. In the preparation of the remuneration system, PTNBH, which was previously determined, had not yet followed the stages of remuneration preparation, while PTNBH, which previously came from PTN BLU, tended to be more obedient, and the remuneration was compiled in detail based on the principles of remuneration and government regulations.

Pratama and Prasetya (2017) examined the effect of the remuneration system on job satisfaction and work motivation in Brawijaya University with a quantitative approach. The results showed that there was a significant influence of the remuneration system on job satisfaction of lecturers in Universitas Brawijaya. Similarly, the same results could be seen that there is a significant effect of job satisfaction on work motivation. But different results could be seen in the insignificant influence of the remuneration system on the work motivation of lecturers. Finally, Mas’udia, Arinie, and Mustafa (2018) conducted a slightly different study related to remuneration. The researchers examined the clustering of lecturer remuneration data for performance evaluation using fuzzy c-means. This study aimed to help remuneration data processors choose data clusters that are appropriate and reliable in assessing performance. Based on the test results, there were 3 clusters formed with the number of lecturers entering cluster 0 totaling 4 lecturers, Cluster 1 totaling 10 lecturers, and cluster 2 totaling 14 lecturers. Based on the analysis of test result data, cluster 0 had a better value than other clusters because it had the highest cluster center point so that the performance value of lecturers who were included in cluster 0 was also high close to the cluster center point value.

The above reviews revealed that there are several components of the topic of remuneration that have been studied starting from the implementation substance to the assessment methods. The most common study topic found in previous research is the remuneration system itself which involves the procedure for weighting, grouping, and determining nominal remuneration rates. This can be seen from the research conducted by Hakim et al. (2016), Astridina et al. (2017) and Senjani (2017). In the next stage, the topic of previous research studies revolved around the effects of application at several tertiary institutions, such as the research of Maharani et al. (2016), Pratama and Prasetya (2017), Senjani (2017), and Prasetya (2018). Another topic related to the aspects of data selection to speed up the performance appraisal process is the study of Mas’udia et al. (2018). From all of these topics, the researcher concludes that information gathering regarding the
implementation of remuneration in tertiary institutions, especially at PTKIN, is still very much needed so that the implementation of remuneration that has only been running for several years can be done better. For this reason, this research will focus on exploring the perspectives of stakeholders - namely beneficiaries and policy makers - about implementing remuneration in selected PTKIN.

Research Method
The population for this study consists of the beneficiaries and policy makers from the selected PTKIN in Indonesia with the BLU status. Of 58 PTKIN, 17 of them have acquired BLU status, and 11 of them have implemented remuneration (Diktis, 2019). From this population, samples were selected using purposive sampling method, with the following requirements: willing to volunteer as respondent; have or are currently receiving remuneration benefits; have or have been involved as a team to formulate a remuneration system; come from one of PTKIN BLU which have paid remuneration per 2019.

To collect data, the questionnaire is the main instrument employed for this study. In addition, in-depth semi-structured interviews with nine policy makers will also complete the data collection process. The indicators and item statements were adopted from Colquitt (2001) dan Cropanzano, Bowen, & Gilliland (2007). The research was done mostly by employing quantitative methods with additional explanation in qualitative ways using analysis percentage with the rating category in Table 1.

| Percentage   | Categories                | Weight value |
|--------------|---------------------------|--------------|
| 83.35 – 100.00 | Very Fair                 | 6            |
| 66.68 – 83.34 | Fair                      | 5            |
| 50.01 – 66.67 | Tends to be Fair          | 4            |
| 33.34 – 50.00 | Tends to be Unfair        | 3            |
| 16.67 – 33.33 | Unfair                    | 2            |
| 0 – 16.66    | Very Unfair               | 1            |

II. Discussions
A. Respondent Demography
Based on the method that previously mentioned, 262 surveys have returned and validated. Of the number, 164 were male (62,6%) and 98 were female (37,4%) respondents. The respondents were dominated by age group of 41-50 years old (42,1%), DT group (40,8%) with monthly income IDR 3-7 million (69,6%), have Ph.D. (32,4%) and Master’s degree (52,7%), and have worked for quite some time: 5,1-10 years (22,1%), and 10,1-15 years(26,7%).

B. Perception on Distributive Justice
In measuring the perceptions of distributive remuneration justice, seven statement items were employed. Of the number, six falls into the "Fair" category (score range: 66.68 – 83.34), and one item falls into the "Tends to be Fair" category (score range: 50.01 – 66.67). In detail, the item that falls into the
"Tends to be Fair" category have a score within the upper limit. Meanwhile, for the six other items that fall into the "Fair" category, they have an intermediate when referring to the category as described in Table 1.

Tabel 2. Perception on Remuneration Distributive Justice

| No. | Statements                                                                 | Frequency | Score | Remark |
|-----|-----------------------------------------------------------------------------|-----------|-------|--------|
| 1.  | The remuneration I received reflects the effort that I put into work.       | 6 22 36 75 62 | 73.0 | Fair   |
| 2.  | The remuneration I received is in accordance with the work I complete.      | 6 29 40 71 60 | 71.4 | Fair   |
| 3.  | The remuneration I received reflects my contribution to the university.     | 3 25 41 61 | 72.9 | Fair   |
| 4.  | The remuneration I received is in accordance with the performance I produce.| 7 25 46 53 | 70.6 | Fair   |
| 5.  | The remuneration I received is in accordance with my abilities.             | 6 28 47 51 | 70.4 | Fair   |
| 6.  | The remuneration I received is in accordance with my position.              | 5 33 43 57 | 70.4 | Fair   |
| 7.  | The remuneration I received was in line with my expectations.               | 26 47 44 35 | 60.1 | Quite fair |
|     | Perception of distributive justice of remuneration score                    |           | 69.8 | Fair   |

The results of Table 2 indicated that the perception of respondents' distributive justice for the items measured has provided a sense of justice for the respondents. Analyzing the item closely revealed that the item “The remuneration I received reflects the effort that I put into work” has the lowest result (60.11 of 10). For this reason, it is necessary to continuously disseminate information from the parties so that the academic community at PTKIN understands its main tasks and functions, and also recognizes their rights and obligations so as not to give too high expectations of remuneration when in a certain position.

While the scores for the other six items in the measurement of distributive justice perception are relatively more stable. The highest achievement score was obtained by items “The remuneration I receive reflects the effort that I put into work” (73.09 of 10). This result reflects that respondents have the awareness on the relation between efforts and the amount of remuneration. However, since the score is average, the management of PTKIN still need to put a continuous action in ensuring the stakeholder’s awareness on the issue.

C. Perception on Procedural Justice

Table 3 revealed the contrary results of perceptions of remuneration distributive justice. Of the eight statements in the measurement of perceptions of procedural justice of remuneration, only three items fall into the "Fair" category, while the other five falls into the "tends to be Fair" category. Closely, of the three items that fall into the "Fair" category, two of them found a relatively low perception score, approaching
the lower limit for that category as described in Table 1.

This description of perceptions provides a conclusion that for procedural justice, there are still many things that need to be improved, such as ensuring the involvement of representatives in each position in the discussion of remuneration procedures. In addition, communication channels must still be improved so that employees can easily question the results that arise from remuneration procedures. In addition, consistency in the application of rules is also one thing that should be underlined to be improved in the future.

Table 3. Perception on Remuneration Procedural Justice

| No  | Statements                                                                 | Frequency | Score | Remark |
|-----|---------------------------------------------------------------------------|-----------|-------|--------|
|     |                                                                           | SD A      | DA    | RD A   | SW A   | STA    |       |
| 1   | The remuneration procedure at my work has expressed my views and feelings. | 16        | 37    | 61     | 78     | 39     | 31    | 61.4  | Quite fair |
| 2   | I can question the results arising from the remuneration procedures.       | 13        | 29    | 47     | 74     | 59     | 40    | 66.3  | Quite fair |
| 3   | Remuneration procedures have been applied consistently.                    | 18        | 38    | 48     | 77     | 53     | 48    | 62.2  | Quite fair |
| 4   | Remuneration procedures are based on accurate data and information.        | 14        | 26    | 46     | 73     | 64     | 39    | 66.7  | Fair |
| 5   | There is no person or group has privilege in the remuneration procedure.   | 27        | 31    | 43     | 63     | 55     | 43    | 63.8  | Quite fair |
| 6   | Remuneration procedures where I work allow me to provide input and correction. | 20        | 26    | 48     | 69     | 57     | 42    | 65.4  | Quite fair |
| 7   | Remuneration procedures uphold moral and ethical standards.                | 12        | 16    | 46     | 82     | 68     | 38    | 68.5  | Fair |
| 8   | I have received an explanation of the remuneration procedure.             | 11        | 20    | 36     | 67     | 81     | 47    | 70.8  | Fair |

Perception of procedural justice of remuneration score: 65.7

Furthermore, most respondents also felt that there were people or groups who were privileged in implementing the remuneration procedure at PTKIN where they served. Apart from the various arguments that have been raised before, this should be a serious concern of the leadership of PTKIN so that the perception of procedural remuneration justice is better and more vividly described. Another thing that should be a concern of the leadership of PTKIN is to improve the communication channel in terms of providing input and correction of the ongoing procedures so that they can be immediately repaired or at least be repaired in the following year.
For the problem of the accuracy of the data and information as the basis for the preparation of procedures must also be given attention. Although the results of the calculation of item scores are in the "fair" category but there are numbers that are close to the lower limit. This means that the data and information that has been obtained from the same sample and document must be added with data and documents with more different variations so that they can represent the procedural complexity of the remuneration itself. The same thing applies to the integration of ethical and moral values in the application of remuneration procedures. With relatively low scores in the "fair" category, the moral and ethical values applied must be more visible, for example by stating in certain documents that remuneration procedures uphold moral and ethical standards.

Another thing that has been built from the stakeholders of PTKIN is the awareness of the respondents is about the reflection of contributions with remuneration received by the employees. This awareness will be able to have a positive impact on all employees to compete in increasing contributions to the university in order to increase nominal remuneration. In addition, the correspondence between the amount of work and nominal remuneration is also well understood by the respondents so that they can avoid laziness.

Three things that have also begun to build awareness among PTKIN stakeholders, although with a relatively lower score, are the appropriateness of the remuneration value received with the performance produced, the appropriateness of the remuneration value received with the capabilities possessed, and the suitability of the remuneration value received by the position carried. This awareness can trigger the enthusiasm of employees because of a positive correlation with their work according to their role in a PTKIN.

**D. Recapitulation of Remuneration Justice**

In general, it can be concluded that the merging of perceptions of procedural justice with perceptions of distributive justice results in a score of 67.79 which falls into the "Fair" category (range score 66.68-83.34) as illustrated in Table 4.

| No. | Elements of Justice | Perception | Score  |
|-----|---------------------|------------|--------|
| 1   | Procedural justice  | Tends to be fair | 65.70  |
| 2   | Distributive justice| Fair       | 69.87  |
|     | **Average score**   | **Fair**   | **67.79** |

Referring to Table 4, the average score for the two elements of justice measured is in the "Fair" category even though it is at the lower limit. This indicates that overall PTKIN respondents from both the beneficiary and policy makers perceive that the remuneration system has provided a sense of justice. These findings have theoretical and practical implications. Theoretically, the perceived score will encourage performance improvements which will respectively have implications on improving organizational performance and increasing economic efficiency. Practically, the result has implications on managerial works in focusing on certain matters, especially where the perceived
score is still low. Some improvement notes have also been recorded:
1. Remuneration justice should be based on workload and job risk.
2. It is necessary to increase transparency and accountability so that everyone knows the rational amount of remuneration received.
3. In some PTKINs, remuneration calculation is still not quite right due to differences in income for some staffs outside the remuneration scheme.
4. The scheme for additional remuneration when performance increases should also be considered.

III. Conclusion
Based on the results of the assessment of the items of statement of perceptions of procedural fairness and distributive justice, it is expected that the leadership of PTKIN BLU has implemented remuneration to pay attention to the following:

a. Involve employee representatives when discussing remuneration procedures;

b. Improve communication channels to make it easier for employees to provide input and correction;

c. Consistency of application of rules from time to time and between one person to another;

d. Avoiding bias with preferential privileges between one group and another group;

e. Paying attention to the accuracy of data and information in making procedures;

f. Ensuring the integration of ethical and moral values in the implementation of remuneration;

g. Conduct continuous dissemination so that the academic community at PTKIN understands the main tasks and functions, and also knows their rights and obligations.

This study provides several recommendations for subsequent researchers who will examine the same problem, such as: to use additional variables in the theory of organizational justice, namely interactional justice, interpersonal justice, and informational justice. The next research is also to be able to conduct additional studies to see the effect of these factors on other variables, such as job satisfaction, organizational performance, community satisfaction, or other related variables.

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