

REVISITING THE GOLDEN RULE IN ACCOUNTING: A NORMATIVE INQUIRY INTO JUSTICE, FAIRNESS, AND EQUITY

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Abstract

This paper examines the application of the ethical principle of the Golden Rule, “Treat others as you wish to be treated,” in a framework of accounting professions. It is notable that justice and fairness, or equity, are accepted elements of accounting’s legitimacy, value, and social worth; nevertheless, a full application of the Golden Rule in accounting theory and practice has not been realized. This work aims at establishing a normative model rooted in the Golden Rule to account for distributive, procedural, and corrective injustice in accounting, drawing from differing philosophical, religious, and ethical works. This model demonstrates how the Golden Rule can help resolve ethics-based dilemmas related to financial reporting, auditing, taxation, and professional practices by cultivating empathy and reciprocal responsibility, which can be termed attitudinal accountability among professionals. This paper also outlines actionable recommendations for educators as well as setters of standards and practitioners within prescribed professional networks. Policy initiatives researched are on the implementation forefront. Ultimately this paper argues that the profession of accounting advocating moral culture with the Golden Rule will restore public confidence while providing better opportunities for all stakeholders.

Keywords: Golden Rule, Accounting Ethics, Attitudinal Accountability, Professional Responsibility, Distributive and Procedural Justice

1. Introduction

The accounting profession functions as a cornerstone of economic trust, relying fundamentally on ethical conduct to ensure the reliability and credibility of financial information. Concepts of justice, fairness, and equity are not mere abstract ideals within this context; they are essential prerequisites for the profession's legitimacy and societal value (Gutiérrez, 2018; Williams, 1986). When accounting practices are perceived as unjust, unfair, or inequitable, public trust erodes, market efficiency suffers, and the very purpose of financial reporting is undermined. The integrity of markets and the protection of stakeholders depend heavily on accountants upholding these core ethical principles in their judgments, reporting, and professional behavior.

Recent decades have been scarred by high-profile accounting scandals, from Enron and WorldCom to more contemporary corporate governance failures. These events have not only caused significant financial losses but have also severely damaged public confidence in accountants, auditors, and the financial reporting system itself (Henry et al., 2015; Chhimpa, 2024). This erosion of trust highlights a critical vulnerability: the potential insufficiency of existing ethical frameworks, often perceived as overly reliant on technical compliance and legalistic interpretations, to fully address the complex moral dilemmas inherent in accounting practice. There is a palpable need for robust, principle-based ethical anchors that can guide professionals beyond mere rule-following.

One such timeless ethical principle, surprisingly underutilized in formal accounting discourse, is the Golden Rule. Found across diverse religious, philosophical, and cultural traditions, the Golden Rule's core injunction to treat others as one would wish to be treated offers a powerful foundation for ethical reasoning (Zecha, 2010; Artemyeva, 2021). Its simplicity belies its profound potential to foster empathy, reciprocity, and a sense of shared humanity, qualities essential for navigating the ethical grey areas prevalent in accounting.

Despite the centrality of fairness and justice to accounting's purpose, there remains a significant gap in the literature: a lack of deep, normative, conceptual exploration into how the Golden Rule, as a fundamental ethical principle, can be systematically applied to enhance justice, fairness, and equity within accounting practice, standards, and professional culture. While concepts like "true and fair view" are invoked (Brabete & Dragan, 2007), the explicit connection to this universal moral maxim is rarely made.

Therefore, the objective of this article is to conceptually explore and articulate how the Golden Rule can serve as a potent normative guide for promoting justice, fairness, and equity within the accounting domain. It seeks to bridge the gap between this foundational ethical principle and the specific ethical challenges faced by the accounting profession.

2. Theoretical Background

2.1. The Golden Rule: Origin and Interpretations

The Golden Rule possesses deep historical and philosophical roots, appearing in remarkably similar formulations across major world religions (Confucianism, Judaism, Christianity, Islam, Hinduism, Buddhism) and secular philosophies (Stoicism, Kantianism) (Zecha, 2010; Artemyeva, 2021). This universality suggests its resonance as a fundamental principle for harmonious human interaction. It transcends specific cultural or legal contexts, offering a common ethical denominator.

The rule manifests in two primary formulations: the positive ("Treat others as you would wish to be treated") and the negative ("Do not treat others in ways you would not want to be treated") (Zecha, 2010; Mirshekari & Ramezany, 2024). The positive version encourages proactive benevolence, while the negative version establishes a baseline of restraint, prohibiting harm. Both formulations are relevant to accounting, guiding both actions (e.g., providing transparent information) and omissions (e.g., avoiding misrepresentation).

The ethical power of the Golden Rule lies in its ability to foster empathy and reciprocity. By requiring individuals to imaginatively place themselves in the position of others affected by their actions, it cultivates moral sensitivity and a sense of shared vulnerability (Zecha, 2010). This shift in perspective promotes moral responsibility, encouraging decision-makers to consider the impact of their choices on all stakeholders, not just those with immediate power or influence. It moves ethics beyond self-interest towards mutual respect and consideration.

2.2. Justice, Fairness, and Equity: Definitional Clarifications

Justice, in ethical theory, is a multifaceted concept often categorized into types relevant to accounting: distributive justice concerns the fair allocation of benefits and burdens (e.g., profit distribution, tax burdens) (Konow et al., 2016; Kesselman & Maslove, 1994); procedural justice focuses on the fairness of the processes and rules used to make decisions (e.g., standard-setting, audit procedures) (Niavarani et al., 2023); and corrective justice deals with rectifying wrongs or harms (e.g., restatements, penalties for fraud)

(Alexandru & Măgureanu, 2014; Mirshekari & Ramezany, 2024). Accounting systems inherently influence all three dimensions.

Fairness is closely related but distinct, often emphasizing the perception of impartiality, unbiased treatment, and adherence to agreed-upon rules within processes and interactions (Anderson et al., 2024; Williams, 1986). In accounting, fairness is crucial for stakeholders to accept financial statements and audit opinions as legitimate. It speaks to whether the "game" is being played by the rules and without hidden advantages (Harris, 1987).

Equity delves deeper into ensuring just outcomes by acknowledging differing circumstances and needs to ensure genuine equality of access to resources and opportunities, particularly within decision-making processes (Anderson et al., 2024; Konow et al., 2016; Koo, 2022). It moves beyond formal equality to consider substantive fairness. For instance, equitable accounting standards might require different disclosures for entities of vastly different sizes or complexities to ensure all users have meaningful access to relevant information.

These concepts are not mere abstractions for accounting; they are fundamental to its ethical core. Professional codes of conduct implicitly or explicitly demand fairness and integrity (Chhimpa, 2024). Accounting standards aim for neutrality and faithful representation, embodying aspects of procedural and distributive justice (Lev, 2015; Mrša & Čičak, 2015). The concept of the "public interest," central to accounting professionalism, inherently invokes justice and equity (Gutiérrez, 2018). Applying the Golden Rule provides a powerful lens through which to interpret and enact these professional responsibilities concerning justice, fairness, and equity.

2.3. Justice and Equity in Accounting: Existing Debates and Challenges

The accounting literature engages with justice, fairness, and equity, but often indirectly or fragmented. Discussions appear around the "true and fair view" override (Brabete & Dragan, 2007), debates on fair value accounting's distributional consequences (Mrša & Čičak, 2015), equity theory applications in management accounting (Indriani, 2014), tax equity (Robinson, 1998; Susilawati et al., 2022), and the social justice role of accounting (Henry et al., 2015). However, a coherent, overarching normative framework grounded in fundamental ethical principles like the Golden Rule is lacking. The focus is often on technical compliance or economic efficiency rather than deeper ethical justification (Williams, 1986).

Existing ethical frameworks within accounting face significant critiques. Professional codes of conduct, while essential, often emphasize minimum standards, compliance, and sanctions, potentially fostering a legalistic "check-the-box" mentality rather than inspiring proactive ethical reasoning based on empathy and justice (Chhimpa, 2024). They may not adequately address novel ethical dilemmas or conflicts between rules. Stakeholder theory broadens the focus beyond shareholders but struggles with prioritizing competing stakeholder interests and defining "fair" treatment, often lacking a clear normative anchor for resolving such conflicts (Harris, 1987). The pervasive utilitarian or profit-maximizing logic, dominant in business environments, risks sidelining considerations of fairness, individual rights, and equitable treatment if they conflict with aggregate financial gain (de Jasay, 2006; Williams, 1986). This can pressure accountants to prioritize short-term financial results over truthful representation or equitable outcomes.

These limitations manifest in tangible gaps. In financial reporting, the pursuit of favorable metrics can lead to earnings management or complex structuring that obscures economic reality, potentially disadvantaging less sophisticated stakeholders (Alhassany et al., 2020; Lev, 2015). In auditing, conflicts of interest, time pressures, and client relationships can challenge impartiality and thoroughness, undermining procedural fairness and the equitable protection of all stakeholders reliant on the audit opinion (Gutiérrez, 2018). In taxation, aggressive avoidance schemes, while legal, raise profound questions about distributive justice and the equitable sharing of societal burdens (Bánfi, 2015; Robinson, 1998; Susilawati et al., 2022; Mukoffi et al., 2022). The public interest mandate of the profession can become diluted by commercial pressures.

These gaps highlight the need to integrate broader, more foundational moral principles into accounting ethics. The Golden Rule, with its emphasis on reciprocity, empathy, and considering the impact of one's actions on others, offers a compelling normative foundation to address these limitations. It provides a personal, intuitive, and universal ethical compass that can guide professionals when rules are ambiguous, conflicts arise, or the broader implications of technical decisions need moral consideration (Zecha, 2010; Mirshekari & Ramezany, 2024). It shifts the focus from "What can I get away with?" to "How would I want to be treated in this situation?"

2.4. The Golden Rule as a Normative Lens for Accounting

Conceptually, applying the Golden Rule to accounting ethics involves a fundamental shift in perspective. It requires accountants, standard-setters, and auditors to actively consider, "If I were the user of this financial statement, reliant on its accuracy for my investment or pension, how would I want it prepared and presented?" or "If I were a citizen bearing the tax burden, how would I want corporations to report their taxable income?" (Zecha, 2010; Pires, 2018; Robinson, 1998). This empathetic projection fosters a heightened sense of responsibility towards the diverse stakeholders affected by accounting outputs: investors, creditors, employees, regulators, and the broader society (Henry et al., 2015). It moves beyond contractual obligations to a deeper moral commitment grounded in reciprocity and inherent human dignity (Artemyeva, 2021).

As a practical tool, the Golden Rule can significantly enhance fairness and justice across key accounting domains:

- 1) Financial Reporting: Encourages transparency and truthful representation by demanding that preparers consider the information needs of users as if they were themselves in that position (Harris, 1987; Lev, 2015). It challenges complex obfuscations and promotes clarity, ensuring stakeholders' right to information is respected as one would wish one's own right respected. This directly supports a more robust "true and fair view" (Brabete & Dragan, 2007).
- 2) Auditing: Promotes impartiality and integrity by compelling auditors to consider how they would want an auditor to behave if auditing their own financial security or pension fund. This strengthens independence in fact and appearance and reinforces accountability to the public, not just the client paying the fee (Gutiérrez, 2018). It encourages thoroughness and skepticism as one would demand if reliant on the audit opinion.
- 3) Taxation and Public Interest: Guides a more equitable approach by urging tax professionals and corporate accountants to consider the societal perspective: "If I were a citizen relying on public services funded by taxes, how would I want corporations to report their income and calculate their tax liability?" (Bánfi, 2015; Robinson, 1998;

Susilawati et al., 2022). This fosters a balance between legitimate tax planning and the corporation's responsibility to contribute equitably to the society in which it operates, upholding the public interest mandate.

4) Professional Conduct: Provides a bedrock for ethical decision-making beyond legal compliance. When faced with pressures to bend rules or ignore uncomfortable facts, the Golden Rule asks, "How would I feel if another accountant acted this way in a situation affecting me or my family?" This fosters courage, honesty, and a commitment to doing what is right, even when difficult (Chhimpa, 2024; Avelino et al., 2020).

Illustrative Scenario: An accountant pressured by management to use an aggressive revenue recognition technique that technically complies with standards but misleads about true performance. Applying the Golden Rule: "If I were an investor relying on this report to make decisions about my life savings, would I consider this technique fair and transparent?" The likely negative answer provides strong ethical grounds to resist the pressure and advocate for a more faithful representation.

3. Methods

This study adopts a normative-ethical research approach, emphasizing the conceptual development and application of the Golden Rule as an ethical framework in accounting. Rather than relying on empirical data collection, this method engages in philosophical reasoning, ethical interpretation, and normative argumentation. The primary objective is to construct a prescriptive model that integrates the Golden Rule into professional accounting practices, particularly in areas involving distributive, procedural, and corrective justice. The research process involved several key stages:

1) Literature Analysis

A comprehensive review of multidisciplinary literature was conducted, including philosophical texts, religious doctrines, and ethical theories that articulate or support the Golden Rule. Additionally, scholarly works on accounting ethics, justice theory, and professional standards were analyzed to identify gaps and ethical dilemmas within current accounting practices.

2) Theoretical Framework Construction

The insights from the literature were synthesized to construct a normative model grounded in the Golden Rule. This model was developed to evaluate and respond to ethical challenges in financial reporting, auditing, taxation, and other professional practices in accounting. The model emphasizes empathy, reciprocal responsibility, and attitudinal accountability.

3) Application to Professional Scenarios

The model was then applied conceptually to common ethical dilemmas faced by accountants, such as earnings manipulation, tax avoidance, audit independence, and stakeholder disclosure. These hypothetical applications were used to demonstrate how the Golden Rule can guide ethical decision-making in line with both professional integrity and public trust.

4) Policy and Educational Implications

Drawing from the normative analysis, actionable recommendations were formulated for standard-setting bodies, professional educators, and accounting practitioners. These include ethical training initiatives, updates to codes of conduct, and frameworks for stakeholder-centered decision-making.

Overall, this method supports the development of a value-driven framework that can be adopted within accounting theory and practice to promote ethical culture and societal legitimacy.

4. Results and Discussion

4.1 Conceptual Framework for Justice and Fairness in Accounting

Building on the preceding analysis, we propose a conceptual framework integrating the Golden Rule with established justice principles to guide ethical accounting practice. This framework posits the Golden Rule as the foundational normative anchor (Zecha, 2010; Artemyeva, 2021), fostering empathy and reciprocity. This anchor informs the application of core Justice Principles: Distributive Justice (fair allocation of information, burdens, and benefits) (Konow et al., 2016; Kesselman & Maslove, 1994), Procedural Justice (fair processes in standard-setting, audits, and reporting) (Niavarani et al., 2023), and Corrective Justice (fair rectification of errors/misdeeds) (Alexandru & Măgureanu, 2014). These principles collectively aim to achieve fairness (perceived impartiality) (Anderson et al., 2024; Williams, 1986) and equity (just outcomes considering differing needs/contexts) (Anderson et al., 2024; Koo, 2022) within the accounting system. Practical fairness mechanisms such as robust professional codes emphasizing ethics over mere compliance, transparent accounting standards developed inclusively, rigorous and independent audit processes, and equitable tax policies operationalize these principles and goals.

This framework guides ethical decision-making by prompting accountants to consciously apply the Golden Rule lens: "How would I want to be treated?" This empathetic consideration directly informs choices aligned with distributive, procedural, and corrective justice principles, leading to actions and judgments that enhance fairness and equity. For example, when preparing financials, the Golden Rule pushes for transparency (procedural justice), ensuring fair access to information (distributive justice), leading to equitable outcomes for diverse users.

The practical implications of adopting this framework are significant:

- 1) Enhancing Ethical Culture: Firms can embed the Golden Rule in ethics training, performance evaluations, and internal communications, moving beyond rule-based compliance to foster a culture where considering the impact on others becomes second nature (Chhimpa, 2024; Avelino et al., 2020). This builds intrinsic motivation for ethical behavior.
- 2) Informing Standard-Setting: Standard-setters (e.g., IASB, FASB) can explicitly consider the Golden Rule perspective: "If we were users with diverse needs and levels of sophistication, how would we want this transaction reported?" This could lead to standards prioritizing clarity, substance over form, and accessibility, promoting greater fairness and equity in information distribution (Lev, 2015; Mrša & Čičak, 2015).
- 3) Improving Ethical Education: Accounting curricula must move beyond technical rules to include deep engagement with ethical philosophy, empathy-building exercises, and case studies analyzed through the Golden Rule and justice lenses (Gutiérrez, 2018; Henry et al., 2015). This prepares future professionals to navigate ethical complexities with a robust moral compass.

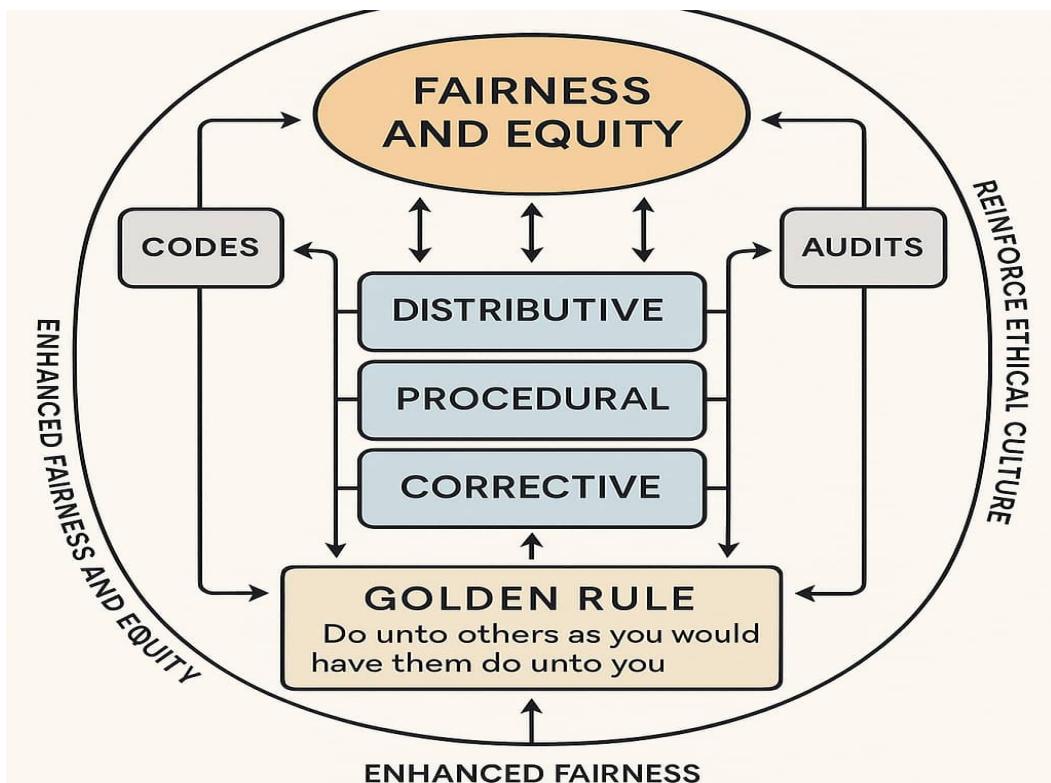


Figure 1. Conceptual Framework of Golden Rule in Accounting

Source: Author's Conceptualization (2025)

The diagram in the figure above shows the Golden Rule at the base, feeding into the three justice principles (distributive, procedural, and corrective). These principles support the dual goals of fairness and equity. Surrounding these core elements are Practical Fairness Mechanisms (Codes, Standards, Audits, Tax Policy) with bidirectional arrows indicating their operationalization of the principles/goals and their shaping by the Golden Rule foundation. Feedback loops show how enhanced fairness and equity reinforce the ethical culture.

4.2 Implications and Future Research Directions

This normative inquiry carries significant implications. Theoretically, it fills a conceptual gap in accounting ethics literature by explicitly introducing and systematically exploring the Golden Rule as a foundational principle for justice, fairness, and equity (Zecha, 2010; Williams, 1986). It moves beyond critiques of existing frameworks to offer a positive, principle-based alternative grounded in universal morality. Integrating philosophy (deontological perspectives like the Golden Rule) with accounting practice, as hinted by Kim et al. (2024) regarding fairness, enriches the theoretical underpinnings of the field.

Practically, adopting the Golden Rule as a normative lens offers a powerful tool for professionals and organizations. It promotes more equitable outcomes by ensuring diverse stakeholder perspectives are considered through empathetic reasoning (Henry et al., 2015). It enhances fairness by demanding impartiality and transparency in processes like reporting and auditing (Harris, 1987; Gutiérrez, 2018). It fosters greater accountability by anchoring professional responsibility in the fundamental reciprocity of human interaction. Ultimately, consistent application can rebuild public trust by

demonstrating a commitment to ethical conduct rooted in shared human values, not just technical compliance. This exploration opens several avenues for future research:

- 1) Empirical Testing: Research is needed to empirically test the proposed framework. How does exposure to Golden Rule reasoning affect ethical decision-making in experimental or survey settings with accounting professionals and students (Avelino et al., 2020)? Do firms explicitly or implicitly using this principle exhibit higher levels of perceived fairness or ethical culture?
- 2) Cross-Cultural Studies: The Golden Rule is universal, but its application nuances may vary. Cross-cultural research should explore how cultural values influence the interpretation and application of the Golden Rule within accounting practices and perceptions of fairness/justice in different regions (Susilawati et al., 2022).
- 3) Curriculum Integration: Developing and evaluating pedagogical strategies and materials to effectively integrate the Golden Rule and justice principles into accounting ethics education at undergraduate, graduate, and professional development levels is crucial (Chhimpa, 2024; Gutiérrez, 2018).
- 4) Specific Domain Applications: Further normative and empirical work is needed to refine the application of the Golden Rule framework in specific contentious areas like tax avoidance/evasion (Bánfi, 2015; Mukoffi et al., 2022), fair value measurement (Mrša & Čičak, 2015), auditor independence, and sustainability reporting.

Realizing the full potential of this approach necessitates interdisciplinary collaboration. Accounting scholars must actively engage with philosophers (ethics, justice theory), theologians (exploring religious roots of the Golden Rule), behavioral scientists (studying empathy and decision-making), and legal scholars (linking to concepts of fairness in law) (Mirshekari & Ramezany, 2024; Anderson et al., 2024; Kim et al., 2024). Such collaboration can deepen the theoretical foundations and enhance the practical applicability of integrating the Golden Rule into accounting.

5. Conclusion

This paper has established that the Golden Rule—"Treat others as you wish to be treated"—offers a powerful, universal, and deeply rooted ethical principle that can enhance the legitimacy, fairness, and social value of the accounting profession. In contrast to existing frameworks that often emphasize compliance, utilitarian logic, or stakeholder prioritization, the Golden Rule provides a moral anchor rooted in empathy, reciprocity, and the moral imagination required to consider the impact of accounting decisions on all stakeholders, particularly the vulnerable.

By embedding this principle into professional standards, organizational cultures, education systems, and policy design, the accounting profession can move beyond technical accuracy toward ethical accountability—what this paper terms attitudinal accountability. Such a shift can help address persistent ethical challenges, such as transparency in financial reporting, auditor independence, equitable tax practices, and the erosion of public trust.

To actualize this vision, this study recommends a multi-stakeholder approach. Professional accounting bodies should incorporate the Golden Rule into ethical codes and continuing education; standard-setters must integrate it into conceptual frameworks and due process; firms should embed it in culture and decision-making structures; educators must mainstream it across accounting curricula through applied pedagogy; researchers need to empirically test and refine its relevance; and policymakers should assess how regulations advance fairness and equity.

In sum, embracing the Golden Rule as a core normative lens equips the accounting profession to navigate complex ethical dilemmas with greater integrity and justice. This ethical foundation not only reinforces the profession's social contract but also positions accountants as agents of trust and fairness in society—restoring credibility, fostering inclusion, and ensuring long-term stakeholder value.

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