



## **A REVIEW OF ISLAMIC WORK ETHICS AND SPIRITUALITY CONCEPTS IN SERVICE INDUSTRY**

\*Fatin Husna Suib & Mohd Fuaad Said

Faculty of Economics and Management, Universiti Putra Malaysia, Jalan Upm, 43400  
Serdang, Selangor, Malaysia.

\*Corresponding author: [fatinhusnasuib@gmail.com](mailto:fatinhusnasuib@gmail.com)

### **ABSTRACT**

*This article reviews the empirical literature on Islamic work ethics and spirituality concepts in the service industry. An overview of the definition, ideas, and importance of applying Islamic work ethics and spirituality concepts are first introduced. Then, the review continues with the inclusion of past literature on both concepts through several sector classifications in service industries such as education, financial, telecommunication, public, and healthcare. Furthermore, the connection between Islamic work ethics and Islamic spirituality concepts was undertaken through Tawhidic paradigm and values, along with a theory and a table of value identifications; thus responding towards the main objective of this article in discovering the linkage between these concepts. Finally, the author offers a discussion concerning the future directions that can be taken by future researchers and practitioners who hope to expand this understudied topic.*

**Keywords:** Islamic work ethics, Islamic spirituality, service industry, Tawhidic paradigm, values

### **1.0 INTRODUCTION**

This article discusses Islamic work ethics (IWE) and Islamic spirituality (IS) from the service industry point of view originated from past literature. It revolves around an industry that contains several sector classifications such as education, financial, telecommunication, public, and healthcare. Service industry and companies include the businesses normally classified within service segment where their main merchandise is a service (Zeithmal, Bitner, & Gremler, 2013). The phrase "service industry" also connotes economic activity which takes the profitable form primarily or exclusively of a personal service rather than a material product which provides physical commodities related to agriculture, manufacturing, and construction (Stigler, 2013). There are several production service classifications explained by Rubalcaba (2007) including wholesale trade, marketing services, selection of personnel, work and training, banking and insurance, transport services, business travel, public business services, consultancy, engineering, quality control, and business service in general.

Through these classifications, both concepts are grouped accordingly and the connections between IWE and IS are further deliberated. This article aims to positively connect both

concepts as researchers have been unsuccessful in evaluating the direct impact of one's belief (spirituality) on work behavior (Roundy, 2009) and application of religion into workplace spirituality that could decrease morale and employee well-being (Giacalone & Jurkiewicz, 2003). However, both concepts could have a significant impact towards organizational welfare as mentioned by Fry (2003), who introduced spiritual leadership theory by incorporating both ethical and spiritual well-beings. In an extended model of spiritual leadership, Fry (2003) proposed that spiritual leadership facilitates ethical and spiritual well-beings at a personal level and corporate social responsibility at an organizational level. The spiritual leadership theory is also described as the answer to the link between IWE and IS values.

In order to comprehend both IWE and IS, this article begins with their definitions, ideas and sources selected from the literature study. Finally, this article discusses the connection between both concepts – the Tawhidic paradigm introduced by Sarif and Ismail (2011) and the values identified from IWE and IS literature.

## **2.0 ISLAMIC WORK ETHICS IN SERVICE INDUSTRY**

Ethics are defined as “the systematic study of how moral standards are applied to marketing decisions, behaviors, and institutions” by Murphy et al. (2005, p. 3) in their study of marketing ethics. Ethics also bring the definition of behavior that is both legitimate and ethically acceptable to the society (Schwepker & Hartline, 2005). It is important for organizations to always be within an ethical environment which is also known as ethical climate. Brown and Treviño (2006) define ethical climate as the prevailing perceptions of typical organizational practices and procedures that have ethical content or those aspects of work climate that determine what constitutes ethical behavior at work to enhance their service quality.

On the other hand, the relationship between workplace ethics and religion in Islam is different compared to Protestantism. In Islam, the belief in God encompasses all aspects of life and a faithful person is the one who believes in God and does good deeds, acts which esteem with faith in God and obeying the commands of religion. With regard to this belief and workplace environment, IWE is a construct developed in order to incorporate religious ethical values in one's professional life. According to Rizk (2008), IWE is a tendency towards work and it views work as a virtue in human life. It includes Islamic expectations with respect to one's behavior at work accompanied by the attempt, cooperation, responsibility, social interactions, sacrifice, and creativity.

This article reviews several studies of the literature related to IWE associated with the service industry. The classifications of these works of literature of service industries are made through education, financial, public, healthcare, and telecommunication sectors. All the studies in these sectors adapt the IWE scales introduced by Ali (1988). His scales consist of 53 statements related to IWE and individualism in a workplace setting. There are seven values found in Ali's IWE measurements known as cooperation, dedication, justice, generosity, cooperation, hard work, creativity, and loyalty.

With regard to service industry, specifically in educational sector, Abdi, Muhamad Nor, and Md Radzi (2014) explored the view of an Islamic organization on the impact of IWE on job performance. They also investigated the relationship between IWE, job performance, and organizational commitment. They discovered that job performance was significantly associated with IWE. Their data were gathered by using questionnaires distributed to 40 staff and lecturers

in Insaniah University College, Kedah. They also adopted items from Ali (1988) to measure 17 IWE items. Another study within this sector was conducted by Haider (2015). Haider investigated the relationship between Emotional Intelligence (EI) and Organizational Citizenship Behavior (OCB) with moderating role of IWE. Samples of 123 students in Islamabad were surveyed on EI, OCB, and IWE. IWE was found to have a notable link with OCB. His questionnaires were developed based on Rahim et al. (2002), Bukhari and Ali (2009), and Ali (1988; 1992) in measuring EI, OCB, and IWE. On the other hand, Imam, Abbasi, and Muneer (2013) discussed the relationship between IWE on employee performance using two different models of working personality X and Y. Their survey was completed by PhD faculty members. They successfully proved that IWE can significantly affect employee performance. Moreover, IWE also affected the personality X and Y employees which significantly affected employee performance. This study also utilized a questionnaire containing 74 items which 17 of them were related to IWE scale adapted from Ali (1988).

Khalil and Abu-Saad (2009) investigated IWE and individualism among Arab college students in Israel. They found that there was a strong and highly significant correlation between IWE and individualism scales among these students. Their work ethic was also measured using the IWE scale developed by Ali (1988). This scale measures the extent to which people consider hard work and commitment to be a source of self-respect, satisfaction, fulfillment, independence, and success. Additionally, Mohamed, Karim, and Hussein (2014) investigated whether IWE is linked to individuals' attitudes towards computer use ethics, job satisfaction, and organizational commitment. The research used a total of 310 survey questionnaires distributed to the academic staff of International Islamic University Malaysia. Their study found that IWE within a university environment is linked to individuals' attitudes towards computer use ethics, job satisfaction, and organizational commitment. In their survey, section one contained questions to probe respondents' values for IWE and eight statements were adopted from Ali (1988) as measures for individual value of work ethic.

For the financial sector, Chanzanagh and Akbarnejad (2011) compared IWE literature with Islamic teachings for investigating an Islamic work ethic construction in Iranian context as an Islamic country. The result of their study indicated that the amount of IWE in Iran was higher than the average, specifically among the people from lower socio-economic status than those from higher socio-economic backgrounds. These authors adopted several IWE scales from Ali (1988; 1992), Ali and Azim (1994), Ali and Al-Kazemi (2007), and Yousef (2000; 2001a; 2001b) as a whole construct. Hayati and Caniago (2012) further investigated the influence of IWE on intrinsic motivation, job satisfaction, organizational commitment, and job performance. They used a sample of 149 employees of an Islamic banking institution in Bandar Lampung in Indonesia. The empirical results showed that IWE had a greater effect on intrinsic motivation and organizational commitment than job satisfaction and performance. IWE was also measured using an instrument developed by Ali (1988).

Manan, Kamaluddin, and Puteh Salin (2013) attempted to investigate the IWE practices among the employees of banking institutions in Malaysia with specific focus given to the possible relationship between IWE variables and organizational commitment (OC). The findings of this study indicated that all IWE variables were positively and significantly related to OC. The researchers adopted IWE scales from Ali and Falcone (1995), and Ali and Al-Owaihian (2008) which consisted of effort, competition, transparency, and morally responsible conduct. The scales were then refined into a broader perspectives as suggested by Norlela and Khadijah (2010) namely, effort, teamwork, accountability, and honesty.

Mohammad et al. (2016) investigated whether IWE can moderate the relationships between organizational justice and two dimensions of citizenship behavior. In total, 337 employees from Islamic financial institutions in Malaysia participated in the survey. Their findings revealed that justice had a direct effect on citizenship behavior towards individual and organization alike. These relationships were found to be more effective for employees who were high in IWE and weak for employees who were low in IWE. IWE was also measured by using 17 items adopted from Ali (1992). Justice was also mentioned in a study by Rokhman and Hassan (2012). They investigated the effect of IWE on the perception of justice among employees in Islamic microfinance institutions in Indonesia. Their sample consisted of 370 employees from 60 Islamic microfinance institutions in Central Java, Indonesia. The IWE was measured using 17 instruments developed by Ali (2005). It was concluded that IWE had positive effects on both job satisfaction and organizational commitment.

In the healthcare sector, Haroon, Zaman, and Rehman (2012) examined the relationship between IWE and job satisfaction among the nursing staff in the healthcare sector of Pakistan. The samples for this study were 80 nurses working in ten private hospitals with different age groups, experiences, and educational levels. Its empirical finding offered the evidence of a direct, positive, and significant relationship between IWE and job satisfaction. A self-administrated questionnaire used to measure IWE contained 17 items developed by Ali (1992).

Abbasi, Rehman, and Afsar (2009), Awan and Akram (2012), Farsi et al. (2015), Kumar and Rose (2010), Marri et al. (2013), and Sadozai et al. (2013) discussed IWE in public sectors. Abbasi, Rehman, and Afsar (2009), examined the propensities of Tajik, Uzbek and Russians towards IWE. Their study used a sample of 204 employees from several services, and educational and non-governmental organizations of the Republic of Tajikistan. The researchers used 15 items of IWE scale adopted from Ali (1988) and their results pointed out that with an increase in age there was a higher propensity of all three nationalities towards IWE. On the other hand, the gender-wise analysis suggested that female respondents had a higher propensity towards IWE. Moreover, Awan and Akram (2012) demonstrated the impact of IWE on innovation capability (IC) and sharing knowledge (SK) that play a moderate role in the relationships between the public sector organizations in Pakistan. 150 questionnaires were distributed to the officers in different public sector organizations and 102 officers responded. The results showed that there was a significantly positive relationship between IWE and innovation capability. The data were collected by using some valid and reliable instruments for measuring the 17 items of IWE developed by Ali (1988).

Farsi et al. (2015) investigated the effect of IWE on organizational commitment among Gilan Province Police employees. They selected a sample of 220 officers from these police departments as respondents. The results obtained from this research demonstrated that there was a positively meaningful relationship between IWE and organizational commitment and their components. They also applied 53 IWE questions from Ali (1988). In addition to the utilization of IWE measurements from Ali (1988), Kumar and Rose (2010) presented an in-depth analysis of IWE and its influence on innovation capability in the public sector. A total of 472 employees from the Malaysian public sector participated in the survey. Their results indicated that IWE was highly adapted in the public sector. The IWE measure was found to be significant with moderate correlation and had a positive relationship with the innovation capability scale.

Marri et al. (2013) further examined the impact of IWE measurement by Ali (1992) on organizational commitment and turnover intention on the public sector of Pakistan. Their study used random sampling technique to collect data from 395 respondents in 36 public sector

institutions in Pakistan. The empirical testing indicated that IWE had a positive impact on organizational commitment and turnover intention of employees. Sadozai et al. (2013) investigated the moderating effect of IWE between the relationship of organizational commitment and turnover intention. This study used a snowball sampling technique for collecting data from 460 federal and provincial government organizations from Pakistan. The results revealed that IWE moderated the relationship between organizational commitment and turnover intention based on measurements developed by Ali (1992).

The literature on IWE in telecommunication sector also discusses the impact of human resource (HR) practices on organizational performance, and moderating effects of Islamic principles on the impact on Pakistani business organizations. Rana and Malik (2017) aimed at finding efficacy of HR practices as well as the role of Islamic teachings in business. Their data were collected from employees of mobile telecommunication service providers operating in Pakistan. HR practices, including selection, training, compensation, performance appraisal, and employee participation were found to be significantly and positively related to organizational performance. Moderation by the application of Islamic principles was observed to be positive. Its magnitude generally displays decreasing trend with an increase in the level of application. The scale for the application of Islamic principles selected in this study was based on its comprehensiveness and was originally developed by Ali (1992).

### **3.0 ISLAMIC SPIRITUALITY IN SERVICE INDUSTRY**

Islamic spirituality (IS) originates from the general idea of spirituality and Islam as a religion. Spirituality is referred to an individual experience of "silent, unbounded, timeless individual domain that any individual may experience in his or her conscious awareness" (Schmidt-Wilk, Heaton, & Steingard, 2000, p. 90). IS is described as the connectedness to the Supreme Being, Allah ﷻ. To affirm and conform with a loyalty of non-separation of his every day activities, a Muslim relies upon Allah ﷻ, the Creator (Zainuddin, 2015). From the preceding literature, spirituality in Islam serves as a catalyst for positive energy, enhances performance and increases commitment to social responsibility. Hawa (2004) views IS as fit for conveying a decent Muslim, who would adore Allah and also be a significant individual from his society through kindness. Ali and Weir (2005) also claim that spiritual and mental needs strengthen the quest for perfection and actualization of one's potential in serving the community and organization while pursuing his/her activities.

The concept of spirituality has taken an influential position in the management area. For this article, selected research on spirituality was reviewed to deepen the understanding of this concept in the recent research. The research studies were mainly conducted in financial, healthcare, and education sectors.

In the financial sector, Tsafe and Rahman (2014) highlighted the use of IS values by exploring and analyzing the extent of Shariah spirituality dimensions explaining the board service performance in Malaysian microfinance institutions with 63 responses to the questionnaire in four microfinance organizations. They observed that Shariah spiritual values depicting board service performance demonstrated the importance of governance mechanism in firms' development procedures. Instead of using Shariah to assess IS values, Sarif and Ismail (2011) used Tawhidic paradigm to explore the effects of IS in the mind-set of Islamic financial institutions' managers towards developing human capital programs. In their study, IS embraces a global perspective regarding Oneness of God (Tawhidic) worldview that emphasizes on individual submission, obedience, and compliance to the Will of God. They found that human

capital programs should include several themes (obedient to God, responsible to Allah etc.) of IS paradigm used in human capital projects that empower managers to confront global business encounters; for examples, various regional trade alliances, distinctive structures of worldwide business associations, or worldwide political, law or economic situation.

Research in the healthcare sector mostly discusses the effectiveness of using IS among patients. Ahmad, Muhammad, and Abdullah (2011) revealed the meaning of experience through the stories of three Muslim women surviving advanced breast cancer, to better comprehend the profound implications that educate their experiences with spirituality and transformation as they adapt to the encounters of breast cancer. Qualitative methods were used in identifying two themes; i) illness as an awakening, and ii) hope and freedom coming from surrendering to God. They found that the general accentuation of spirituality on the association with God, self as well as other people might significantly influence how individuals learn to live with their disease. On the other hand, Markani, Khodayari, and Yaghmaei (2012) used a qualitative analysis to investigate spirituality among 24 Muslim oncology nurses at 12 hospitals in two universities of medical sciences in Tehran. The key classifications of spirituality experienced by oncology nurses included religious and existential measurements in an Iranian Muslim setting. Their discoveries were reliable with the holistic perspective of Islam that considers all parts of personhood at the same time.

Rassool (2000) in his study delivered the consciousness of Islamic health procedures, health behaviors, code of ethics and the context of Islamic viewpoints of caring and spirituality. The researcher concentrated on a few considerations towards the aspects of Islamic caring. This was seen as a preparatory mapping exploration and an agenda setting to deliver a stimulus, thus inspire further examination.

The endeavours to conceptualize IS in medical imaging that deals with the technical and humanistic measurements were also discussed in a study by Zainuddin (2015). His paper began by establishing an understanding concerning spirituality, an area that now is being accepted as part of patient-centered care. This is followed by discussions about IS connected to the practitioner, patient care and practice. Potential possibilities towards applying IS in medical imaging was also additionally introduced. The author hoped that the resultant harmonization between IS and the practice would trigger awareness and interests about the role of a Muslim practitioner in advocating and enhancing IS.

From the educational sector, IS was discussed within Islamic management in a study by Kamil et al. (2010). The authors attempted to deepen the comprehension of Organizational Citizenship Behavior (OCB) from Islamic Management viewpoint, specifically the implementation of Piety (Taqwa) in organizations. Their study involved six intensive interviews with three academicians and three practitioners, chosen from two South-East Asian countries; Malaysia and Indonesia. The respondents represented prestigious academic institutions and top private firms. The discoveries from the interviews prompted the accompanying propositions that; i) there is a connection between OCB and Taqwa; ii) Taqwa and other Islamic standards might serve as precursors or empower the elements to OCB; and iii) Taqwa ought to be operationalized for contemporary business research. The spirituality was also mentioned by one of the respondents closely related to or a subset of Taqwa.

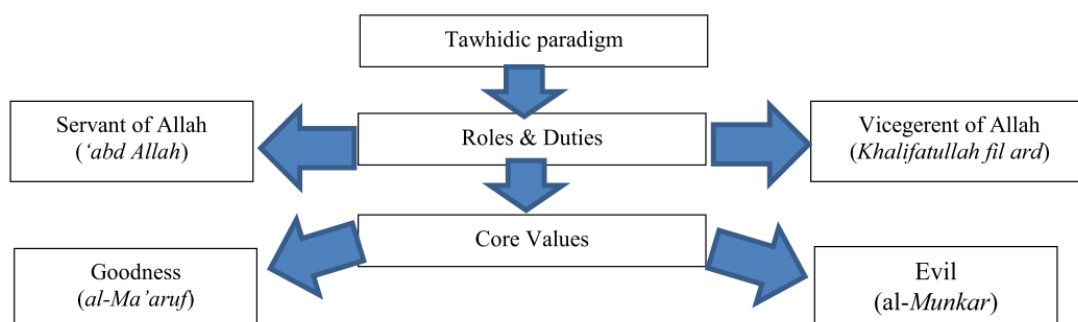
To assess the usefulness of IS in education, Bakar (2012) reported on one specific outcome which arose from a study of youthful Muslim kids going to four-year-old Islamic education weekend program. The study was done in the context of Singapore. The program provided the five to eight-year-old young learners with a learning environment in which they not only

memorized Quranic verses but also learned the relevance of Islamic values and practices in their daily lives through activities which were age-appropriate. Learning in the program was seen to be comprehensive as it perceived the roles of thinking (cognitive), feeling (affective) and reflecting (spiritual) as reciprocal within the learning process. The children's account of what they learned suggested the emergence of the interplay between these learning dimensions, thus may lead to transformative learning experiences even as the program itself was concerned with a particular outcome.

#### 4.0 CONNECTION BETWEEN ISLAMIC WORK ETHICS AND ISLAMIC SPIRITUALITY

The link between Islamic work ethics (IWE) and Islamic spirituality (IS) concepts will be discussed in this section from two standpoints; i) Tawhidic paradigm, and ii) values identification among IWE and IS literature. Tawhidic paradigm is a model introduced by Sarif and Ismail (2011). This model links Islamic ethics and spirituality concepts by providing the fundamental principles of Islamic teaching into organizational activities. The Islamic life is embedded in any action through good deeds to the individual and society. Both individual and society interest must be coordinated into the act of worship to please Allah ﷻ. While a human can use his reasoning to formulate, implement, and evaluate organizational strategy, the revelations of the Quran and sunnah of the Prophet Muhammad ﷺ guide human reasoning.

The Tawhidic paradigm framework or Islamic monotheism thinking is about linking the two-dimension of life in this world and the Hereafter in the context of organizational policy making, activating business processes, deciding actions, and creating decisions (Hamid, 2004). The immediate impact of Tawhidic paradigm is also to execute a trust to promote goodness and prevent evil. This understanding is based on several concepts namely, knowledge (al 'ilm), true conviction (al iman), and integrity (al ihsan) (Laming, 2002). The conception of goodness (al ma'ruf) is central since it incorporates good deed (al khayr), righteousness (al-birr), and lawful (halal) which deserve positive rewards (ajr) (Qardawi, 2013). Munkar included bad (sharr), sins (ithm), and prohibited (haram), which are related to corresponding punishment (al 'idam) (Qardawi, 2013). The summary of essential elements of Tawhidic paradigm in business management studies is shown in Figure 1.



Source: Sarif (2014)

Figure 1: Roles, Duties and Core Values under Tawhidic Paradigm.

Within the Tawhidic paradigm in Figure 1, ethical concept is linked to Goodness (al-Ma'aruf) which is the opposite of unethicality (evil / al – Munkar) and IS concept is represented by the word tawhid which is related to the soul or al nafs that inclines towards evil.

The link between IWE and IS concepts is supported by seven values (care, generous, honesty, justice, loyalty, respect, and responsible). According to Fry (2003), very limited research has been published on the theoretical foundations of leadership ethics and values, thus this article will help future studies in applying and identifying IWE values. Sheep (2006) mentioned that conceptualization and measurement of spirituality are necessary developments if the construct is to contribute usefully to business ethic theory as well as other fields within the management discipline. The identification of values in IWE and IS are organized in Table 2 below.

Table 2: Values Identification in Islamic Work Ethics (IWE) and Islamic Spirituality (IS) Concepts

Selected Values	Authors	Concept
Care	Haider (2015).	Islamic Work Ethics
	Bakar (2012); Bhatti et al. (2015); Markani et al. (2012); Sarif (2014); Zainuddin (2015).	Islamic Spirituality
Generous	Haider (2015); Haroon, Zaman, & Rehman (2012); Kumar & Rose (2010); Marri et al. (2013); Rokhman & Hassan (2012); Rokhman (2010); Ali (1988).	Islamic Work Ethics
	Bhatti et al. (2015); Zainuddin (2015).	Islamic Spirituality
Honesty	Abbasi, Rehman, & Afsar (2009); Manan, Kamaluddin & Puteh Salin (2013).	Islamic Work Ethics
	Bhatti et al. (2015).	Islamic Spirituality
Justice	Chanzanagh & Akbarnejad (2011); Haider (2015); Haroon, Zaman, & Rehman (2012); Kumar & Rose (2010); Marri et al. (2013); Rokhman & Hassan (2012); Rokhman (2010); Ali (1988).	Islamic Work Ethics
	Bhatti et al. (2015);	Islamic Spirituality
Loyalty	Haider (2015); Ali (1988).	Islamic Work Ethics
	Markani et al. (2012).	Islamic Spirituality
Respect	Khalil & Abu-Saad (2009).	Islamic Work Ethics
	Zainuddin (2015).	Islamic Spirituality
Responsible	Manan, Kamaluddin & Puteh Salin (2013); Mohamed, Karim, & Hussein (2014); Ali, (1988).	Islamic Work Ethics
	Sarif (2014).	Islamic Spirituality

The identification of the above values is also supported by a theory developed by Fry (2003). Spiritual leadership is described as the answer to the demand for a more holistic



leadership that focuses and integrates four fundamental areas in the workplace comprising the body (physical), mind (logical/rational thought), heart (emotions, feelings), and spirit. When it comes to its benefits, spiritual leadership is essential for organizational transformation, consistent success of a learning organization and acts as the main business profile in today's ever-changing society (Bandsuch & Cavanagh, 2005). Researchers such as Bhatti et al. (2015), Kamil et al. (2010), and Zainuddin (2015) used the spiritual leadership theory in their studies. Even though spiritual leadership theory focuses on leaders, this theory plays an important role by having several underlying values of altruistic love that connects spirituality to religion (Bolman & Deal, 2011). Altruistic love is defined as a sense of wholeness, harmony, and an individual produced by care, concern, and appreciation for Him and others. Additionally, altruistic love is given from the firm and received from followers in a quest for a goal that decreases fears related to stress, outrage, desire, selfishness, disappointment, and blame and gives a feeling of participation. Thus, the portion of spiritual survival will give a consciousness of being comprehended and valued. Specifically, there are underlying values within this theory that could be related to the IWS and IS values such as patience, kindness, lack of envy, forgiveness, humility, selflessness, self-control, trust, loyalty, and truthfulness (Fry, 2003).

## 5.0 CONCLUSION

This article discusses the definition, ideas, and connections between Islamic work ethics (IWE) and Islamic spirituality (IS). The main objective is to establish the link between these concepts as their combination is believed to bring a positive impact towards organizational well-being, specifically Islamic-based service operation.

As for the impacts of the implementation IWE and IS concepts in the organization, ethics enhance service quality, empower workers, and increase customer loyalty and level of profit, while IS facilitates positive energy, enhances performance, motivates towards good deeds, improves self-realization and increases commitment to social responsibility.

The connection of both IWE and IS concepts is acknowledged from the Tawhidic paradigm and identification of values. The Tawhidic paradigm is a model connecting both concepts based on several notions, specifically knowledge (al'ilm), true conviction (al'iman), and integrity (al'ihسان); thus IWE concept in this article is related to Goodness (al-Ma'aruf) while the IS concept represented by the word "tawhid" is related to soul or al nafs. There are seven IWE and IS values identified in the literature such as care, generosity, honesty, justice, loyalty, respect, and responsibility. The existence of these values is also supported by the spiritual leadership theory which highlights the importance of altruistic love in work environment.

## REFERENCES

- Abbasi, A.S., Rehman, K.U., & Afsar, S. (2009). Propensities of Tajik, Uzbek and Russians towards Islamic work ethics. *Journal of Qafqaz University*, 1(28), 78-89.
- Abdi, M.F., Muhamad Nor, S.F., & Md Radzi, N.Z. (2014). The impact of Islamic work ethics on job performance and organizational commitment. *In Proceedings of 5th Asia-Pacific Business Research Conference, Kuala Lumpur, Malaysia, 17-18 February 2014* (pp. 1-12). Melbourne, Victoria, Australia: World Business Institute Australia.
- Ahmad, F., Muhammad, M., & Abdullah, A.A. (2011). Religion and spirituality in coping with advanced breast cancer: Perspectives from Malaysian muslim women. *Journal of Religion and Health*, 50(1), 36-45.

- Ali, A.J. (1988). Scaling an Islamic work ethic. *The Journal of Social Psychology*, 128(5), 575-583.
- Ali, A.J. (1992). The Islamic work ethic in Arabia. *The Journal of Psychology*, 126(5), 507-519.
- Ali, A.J. (2005). *Islamic perspectives on management and organization*. UK: Edward Elgar Publishing.
- Ali, A.J. & Al-Kazemi, A. (2007). Islamic work ethic in Kuwait. *Journal of Management Development*, 14(2), 366-375.
- Ali, A.J. & Azim, A. (1994). Islamic work ethic and organization in development. *Paper presented at 23rd International Congress of Applied Psychology, Madrid, Spain, 17-22 July 1994*.
- Ali, A.J. & Weir, D. (2005). Islamic perspectives on management and organization. *Journal of Management, Spirituality & Religion*, 2(3), 410-415.
- Ali, A.J. & Falcone, T. (1995). Work ethic in the USA and Canada. *Journal of Management Development*, 14(6), 26-34.
- Ali, A.J. & Al-Owaidan, A. (2008). Islamic work ethic: A critical review. *Cross Cultural Management: An International Journal*, 15(1), 5-19.
- Awan, K.Z. & Akram, M. (2012). The relationship between Islamic work ethics and innovation capability and knowledge sharing plays moderation role. *International Journal of Economics and Management Sciences*, 1(8), 34-48.
- Bakar, M.A. (2012). Learning and spirituality in young Muslim children. *Journal of Religious Education*, 60(3), 25-34.
- Bandsuch, M.R. & Cavanagh, G.F. (2005). Integrating spirituality into the workplace: Theory and practice. *Journal of Management, Spirituality & Religion*, 2(2), 221-254.
- Bhatti, O.K., Alkahtani, A., Hassan, A., & Sulaiman, M. (2015). The relationship between Islamic piety (taqwa) and workplace deviance with organizational justice as a moderator. *International Journal of Business and Management*, 10(4), 136-154.
- Bolman, L.G. & Deal, T.E. (2011). *Reframing organization: Artistry, choice, and leadership*. New Jersey: John Wiley & Sons.
- Brown, M.E. & Treviño, L.K. (2006). Ethical leadership: A review and future directions. *The Leadership Quarterly*, 17(6), 595-616.
- Bukhari, Z.U. & Ali, U. (2009). Relationship between organizational citizenship behavior & counterproductive work behavior in the geographical context of Pakistan. *International Journal of Business and Management*, 4(1), 85-92.
- Chanzanagh, H.E. & Akbarnejad, M. (2011). The meaning and dimensions of Islamic work ethic: Initial validation of a multidimensional IWE in Iranian society. *Procedia-Social and Behavioral Sciences*, 30(178), 916-924.
- Farsi, J.Y., Shiraz, R.P., Rodgarnezhad, F., & Anbardan, Y.Z. (2015). Investigating the relationship between Islamic work ethics and organizational commitment and its

- components: A case study of Gilan province police employees. *Jurnal UMP Social Sciences and Technology Management*, 3(2), 238-244.
- Fry, L.W. (2003). Toward a theory of spiritual leadership. *Journal of The Leadership Quarterly*, 14(6), 693-727.
- Giacalone, R.A. & Jurkiewicz, C.L. (2003). *Handbook of workplace spirituality and organizational performance*. Armonk, NY: M.E. Sharpe.
- Hamid, A.W. (2004). *Islam the natural way*. USA: Kazi Publications Incorporated.
- Haider, S.N.A. (2015). The relationship between emotional intelligence (EI) and organizational citizenship behaviour (OCB): The moderating role of Islamic work ethics (IWE). *ASEAN Journal of Psychiatry*, 16(1), 95-105.
- Haron, M., Zaman, H.M.F., & Rehman, W. (2012). The relationship between Islamic work ethics and job satisfaction in healthcare sector of Pakistan. *International Journal of Contemporary Business Studies*, 3(5), 6-12.
- Hawa, S. (2004). *Tarbitena Alruhiya*. Cairo: Dar-alsalam.
- Hayati, K. & Caniogo, I. (2012). Islamic work ethic: The role of intrinsic motivation, job satisfaction, organizational commitment and job performance. *Procedia-Social and Behavioral Sciences*, 65(41), 272-277.
- Imam, A., Abbasi, A.S., & Muneer, S. (2013). The impact of Islamic work ethics on employee performance: Testing two models of personality X and personality Y. *Science International (Lahore)*, 25(3), 611-617.
- Kamil, N., Sulaiman, M., Osman-Gani, A., & Ahmad, K. (2010). Implications of piety (taqwa) on organizational citizenship behavior (OCB) from Islamic perspective: A study of professionals in Southeast Asia. In *Proceeding from 9th International Conference of the Academy of HRD (Asia Chapter), 14 November 2010* (pp. 166-181). Bangi, Malaysia: Research Gate.
- Khalil, M. & Abu-Saad, I. (2009). Islamic work ethic among Arab college students in Israel. *Cross Cultural Management: An International Journal*, 16(4), 333-346.
- Kumar, N. & Rose, R.C. (2010). Examining the link between Islamic work ethic and innovation capability. *Journal of Management Development*, 29(1), 79-93.
- Laming, S. (2002). *Knowledge in human society (selected themes of Al-Quran)*. Kuala Lumpur: A.S. Noordeen.
- Manan, S.K., Kamaluddin, N., & Puteh Salin, A.S.A. (2013). Islamic work ethics and organizational commitment: Evidence from employees of banking institutions in Malaysia. *Pertanika Journal of Social Sciences & Humanities*, 21(4), 1471-1489.
- Markani, A.K., Khodayari, M., & Yaghmaei, F. (2012). Spirituality as experienced by muslim oncology nurses in Iran. *British Journal of Nursing*, 21(16), 20-25.
- Marri, M.Y.K., Sadozai, A.M., Zaman, H.M.F., Yousufzai, M.I., & Ramay, M.I. (2013). Measuring Islamic work ethics and its consequences on organizational commitment and turnover intention an empirical study at public sector of Pakistan. *International Journal of Management Sciences and Business Research*, 2(2), 37-49.

- Mohamed, N., Karim, N.S.A., & Hussein, R. (2014). Linking Islamic work ethic to computer use ethics, job satisfaction and organisational commitment in Malaysia. *Journal of Business Systems, Governance and Ethics*, 5(1), 13-23.
- Mohammad, J., Quoquab, F., Makhbul, Z.M., & Ramayah, T. (2016). Bridging the gap between justice and citizenship behavior in Asian culture. *Cross Cultural & Strategic Management*, 23(4), 633-656.
- Murphy, P.E., Laczniak, G.R., Bowie, N.E., & Klein, T.A. (2005). *Ethical marketing*. Upper Saddle River, NJ: Pearson Education Inc.
- Norlela, K. & Siti Khadijah A.M. (2010). The conceptual framework of Islamic work ethic. *Malaysian Accounting Review, Special Issue*, 9(2), 57-70.
- Qardawi, Y. (2013). *The lawful and the prohibited in Islam*. Cairo: El-Falah.
- Rahim, M.A., Psenicka, C., Polychroniou, P., Zhao, J.H., Yu, C.S., Chan, K.A., Susana, K.W.Y., Alves, M.G., Rahman, M.S., Ferdausy, S., & Wyk, R.V. (2002). A model of emotional intelligence and conflict management strategies: A study in seven countries. *The International Journal of Organizational Analysis*, 10(4), 302-326.
- Rana, M.H. & Malik, M.S. (2017). Impact of human resource (HR) practices on organizational performance: Moderating role of Islamic principles. *International Journal of Islamic and Middle Eastern Finance and Management*, 10(2), 186-207.
- Rassool, G.H. (2000). The crescent and Islam: Healing, nursing and the spiritual dimension. Some considerations towards an understanding of the Islamic perspectives on caring. *Journal of Advanced Nursing*, 32(6), 1476-1484.
- Rizk, R. (2008). Back to basics: An Islamic perspective on business and work ethics. *Social Responsibility Journal*, 4(1), 246-254.
- Rokhman, W. (2010). The effect of Islamic work ethics on work outcomes. *Electronic Journal of Business Ethics and Organization Studies*, 15(1), 21-27.
- Rokhman, W. & Hassan, A. (2012). The effect of Islamic work ethic on organisational justice. *African Journal of Business Ethics*, 6(1), 25-29.
- Roundy, P.T. (2009). Work and religion: Artificial dichotomy or competing interests. *International Journal of Human and Social Sciences*, 4(5), 311-317.
- Rubalcaba, L. (2007). *The new service economy: Challenges and policy implications for Europe*. UK: Edward Elgar Publishing Limited.
- Sadozai, A.M., Marri, M.Y.K., Zaman, H.M.F., Yousufzai, M.I., & Nas, Z. (2013). Moderating role of Islamic work ethics between the relationship of organizational commitment and turnover intentions: A study of public sector of Pakistan. *Mediterranean Journal of Social Sciences*, 4(2), 767-775.
- Sarif, S.M. (2014). Tawhidic paradigm and organizational policy and strategy practices. *South East Asia Journal of Contemporary Business, Economics and Law*, 5(2), 28-35.
- Sarif, S.M. & Ismail, Y. (2011). *Spirituality in business ethics from an Islamic perspective*. Gombak: IIUM Press.

- Stigler, G.J. (2013). *The intellectual and the marketplace*. Cambridge: Harvard University Press.
- Schmidt-Wilk, J., Heaton, J., & Steingard, D. (2000). Higher education for higher consciousness: Maharishi university of management as a model for spirituality in management education. *Journal of Management Education*, 24(5), 580-611.
- Schwepker, C.H. & Hartline, M.D. (2005). Managing the ethical climate of customer-contact service employees. *Journal of Service Research*, 7(4), 377-397.
- Sheep, M.L. (2006). Nurturing the whole person: The ethics of workplace spirituality in a society of organizations. *Journal of Business Ethics*, 66(4), 357-375.
- Tsafe, B.M. & Rahman, R. (2014). Effects of spirituality on board service performance in Malaysian microfinance firms. *Journal of Finance, Accounting and Management*, 5(1), 88-108.
- Yousef, D.A. (2000). Organizational commitment as a mediator of the relationship between Islamic work ethic and attitudes toward organizational change. *Human Relations*, 53(4), 513-537.
- Yousef, D.A. (2001a). The Islamic work ethic as a mediator of the relationship between locus of control role conflict and role ambiguity. *Journal of Managerial Psychology*, 15(4), 283-302.
- Yousef, D.A. (2001b). Islamic work ethic as a moderator between organizational commitment and job satisfaction in a cross-cultural context. *Personal Review*, 30(2), 152-69.
- Zainuddin, Z.I. (2015). Aligning Islamic spirituality to medical imaging. *Journal of Religion and Health*, 56(5), 1605-1619.
- Zeithmal, V.A., Bitner, M.J., & Gremler, D.D. (2013). *Services marketing: Integrating customer focus across the firm (Sixth Edit)*. New York: McGraw-Hill International Edition.