ETHICS IN MANAGEMENT FUNCTIONS AND PRACTICES: AN ISLAMIC VIEW

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ABSTRACT

The most crucial competitive advantage for any corporate organization is an effective management practices. Making oneself and others successful is one of the most important components of effective management since it involves the management functions of planning, organizing, leading, and controlling all of the organizational units in the organization. The objective of this paper is to create a conceptual framework for management practices and functions based on Islamic principles, not only to assure organizations success but also to ensure that Islamic ethics principles as well as the Islamic values are upheld. It was conceptually discussed that management practices and functions which are conducted in accordance with Islam's views are applicable to current business practices and the suitability is relevant for modern day business operations.

Keywords: Islamic management practices, Islamic ethics, Islamic values, management functions

INTRODUCTION

Islam is an all-encompassing religion that governs every aspect of life, including managerial and operational activities (Ahmad, 2007). The concept of Islamic management is a newly emerging discipline that views organizational management through the lens of the Quran and *Hadith*, and seeks to implement principles and practices in accordance with Islamic teachings. Introducing the Islamic management system is considered crucial for Islam, the Muslim world, and individuals seeking an alternative system that promotes prosperity. As management is an ongoing process in various organizations, it is essential to define it in line with the Islamic worldview (Al-Attas, 2001). Since management is a daily process in the organization of various types, it is important to have the right definition of management according to the Islamic worldview.

According to Mohiuddin (2009; 2012), "Islamic management" involves planning, organizing, leading, and controlling organizational efforts and resources guided by Allah (SWT) and His Prophet (PBUH) while maintaining accountability, integrity, and skills to achieve set objectives. It is also seen as the science of management that optimizes human and material resources based on the guidance of the Quran and *Sunnah* to achieve short and long-term goals. These definitions highlight the emphasis on Islamic ethics in managerial and business practices, emphasizing their application in all aspects of life and operations.

ISLAMIC MANAGEMENT PRACTICES

In Islam, everything is ultimately focused on the *akhirah*-aspect (the hereafter) without thereby implying an attitude of neglect or being unmindful of the *duniya*-aspect (worldly) (Al-Attas, 2001). Since the ultimate goal for all Muslims is to gain Allah's pleasure (Nordin and Othman, 2011), therefore man should follow the rules and guideline provided by the Allah (SWT) because the objective of man's creation is to worship Allah (SWT) as stated in Quran:

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وَمَا خَلَقْتُ ٱلْجِنَّ وَٱلْإِنسَ إِلَّا لِيَعْبُدُونِ ٥٦

</div>

Translation: "And I did not create the jinn and mankind except to worship Me." (Quran, 51:56).

Therefore, in order to achieve the ultimate ends as well as to signify complete submission to Allah (SWT) and unwavering devotion to His Commandments, an Islamic management should be operated within the *tawhidic* paradigm. Meaning that, the management practices of the organizations should align with the spirit of *tawhid* (Unity of Allah); which is essentially integrated in management functions like organizational planning, organization, leading, and controlling (Ismail and Sharif, 2011). In this context, the analogy of *tawhid* is actually as a coin with two faces represents Allah (SWT) as the Creator and mankind as equal partners and brothers to each other. The above analogy reflects that in Islamic perspectives, an organization is regarded as a contract between multiple individuals who come together to contribute resources, such as money or labor, to a common endeavor. Each partner shares in the gains or losses incurred by the venture (Al-Kayyat, 1983). Hence, every individual shares a special connection with Allah (SWT) and His universe, and this relationship extends to their interactions with others, fostering a sense of brotherhood and equality among all (Mohiuddin, 2012). Hence, this cooperative nature emphasizes a sense of collectiveness among employers and employees, and personal responsibility is highly valued within the organization. Along this line, the concept of *tawhid* guides managers to fulfill their obligations alongside their subordinates, encouraging effective leadership that fosters unity and motivates subordinates to work together harmoniously. Since Islam provides guidance on utilizing resources meaningfully and avoiding wrongdoing, promoting justice, dignity, and benevolence (Jabnoun, 1994), therefore the ethical standards within Islam serve as a model for behavior and a code of ethics to follow.

ISLAMIC ETHICS

Islamic ethics encompasses the principles of right and wrong as taught in the Quran and exemplified in the life of Prophet Muhammad (PBUH) (Hashi, 2011). In the context of work, it is perceived as a means of promoting self-interest economically, socially, and psychologically, aiming to maintain social prestige, enhance societal welfare, and strengthen faith (Ali and Al-Owaihan, 2008). The Arabic term *"akhlaq"*, translated as "ethics" in English, carries two interconnected meanings. Firstly, it refers to the science that deals with the standards of right and wrong human conduct, essentially determining what individuals ought to do. As a science, ethics involves the study of moral standards and behaviors to ensure a proper understanding of moral conduct. Additionally, *"akhlaq"* is also understood as character, innate disposition, or a state of the soul that naturally guides actions without conscious thought or deliberation (Omar, 1994).

In this sense, *"akhlaq"* is often translated as "ethics" or "moral values". The second meaning of *"akhlaq"* relates to "good character" or good conduct, which is known as *"adab"*. It encompasses politeness, courtesy, etiquette, good upbringing, culture, refinement, good breeding, and good manners, along with moral values. *"Adab"* is derived from the same root as the Arabic word for education, *"ta'dib"*, signifying the process of learning appropriate social behavior within the community and society (Halstead, 2004). Islamic ethics, framed by ethical values, encompasses this notion of "good character" and advocates the avoidance of immoral behaviors such as cheating, corruption, discrimination, murder, and theft. It draws guidance from the teachings of the Quran, the *Sunnah* of Prophet Muhammad (PBUH), and the precedents set by Islamic jurists (*Shariah* and *Fiqh*), providing a comprehensive code for human life.

ISLAMIC ETHICS IN ISLAMIC MANAGEMENT PRACTICES

Islamic management incorporates three fundamental principles of Islamic ethics: *tawhid,* justice, and contentment, which in turn, give rise to six main components of Islamic values: *siddiq, amanah, tabligh, fathonah, istiqamah,* and *qana'ah*. These principles and values serve as a guiding framework in the management practices of organizations, aligning with the *tawhidic* approach in Islam.

The Principles of Islamic Ethics

Three principles of Islamic ethics can be explained as follows:

i.   *Tawhid:*
     Tawhid holds great importance as a pillar of Islamic ethics, emphasizing trust and obedience to Islam. It establishes a unique relationship between servants of Allah (SWT) and the Creator, rejecting any similar relationships with others. This concept integrates material and spiritual aspects in human relationships to achieve felicity *(al-falah)* – the ultimate objective of life. Initiatives to promote righteous deeds *(al-ma'ruf)* and eliminate mischief *(al-fasad)* are evaluated from various angles, taking into account sources, implementation techniques, and their overall impact (Mohd. Affandi Hassan, 1992). In addition, Islam explains *tawhid* by the roles of the believers of the paradigm in the forms of worship *('ibadat)*, i.e. submission of mankind to Allah (SWT) for the sake of securing His Pleasure vis-à-vis the roles of mankind as servant *('abd)* and vicegerent *(khalifa)* of Allah (SWT) (Sarif and Ismail, 2011). The worship has to be performed with manner and strict disciplines and with trust and justice. This has to be done in order to be consistent with the job requirement of vicegerent *(khalifa)* as stated in the following verse:

     وَإِذْ قَالَ رَبُّكَ لِلْمَلَٰٓئِكَةِ إِنِّى جَاعِلٌ فِى ٱلْأَرْضِ خَلِيفَةًۖ قَالُوٓاْ أَتَجْعَلُ فِيهَا مَن يُفْسِدُ فِيهَا وَيَسْفِكُ ٱلدِّمَآءَ وَنَحْنُ نُسَبِّحُ بِحَمْدِكَ وَنُقَدِّسُ لَكَۖ قَالَ إِنِّىٓ أَعْلَمُ مَا لَا تَعْلَمُونَ ٣٠

     Translation: "And [mention, O Muḥammad], when your Lord said to the angels, "Indeed, I will make upon the earth a successive authority." They said, "Will You place upon it one who causes corruption therein and sheds blood, while we exalt You with praise and declare Your perfection?" He [Allāh] said, "Indeed, I know that which you do not know." (Quran, 2:30).

     This assignment is in line with the purpose that Allah (SWT) has created mankind to be His servant and also His vicegerent *(khalifa)*. Therefore, an ethical manager as a leader (or *Khalifa*) in the organizations acts as a trustee of Allah (SWT) in carrying out his duties in organizations. His worldview, his *ukhrawi* view, and his worldly-Hereafter view should be *Tawhidic.* He has to ensure this his formulation, execution, and evaluation of organizations activities is in line with *Tawhid* and the specific principles of Islam. Noncompliance with *Shariah* may erode a person's faith, and this compromise may pervade his actions in all circumstances and at all times. A manager with such a

tendency (weak faith) may abuse his authority and misappropriate resources. An unethical manager will have an impact on his colleagues, employees, environment, resources and others. In the end, there will be unfairness, inequity, exploitation, manipulation, oppression, and wrongdoing, all of which will have a detrimental impact on life, property, reputation, and dignity.

ii.   Justice:

In Islamic ethics, justice is achieved when individuals receive what they rightfully deserve without infringing upon the rights of others. Unlike the conventional ethical theories (for example, Kant's Moral Rights Theory), which focuses solely on moral rights for individuals (individuals (Velasquez, 1982), justice considers both human rights and the rights of Allah (SWT), leading to global harmony. Justice in Islam decreed in all aspects and to all categories of mankind irrespective of their religion, tribe and status because it is the only way of achieving success not only in the government business but all activities of life. Quran says:

يَـٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوا۟ كُونُوا۟ قَوَّٰمِينَ لِلَّهِ شُهَدَآءَ بِٱلْقِسْطِ ۖ وَلَا يَجْرِمَنَّكُمْ شَنَـَٔانُ قَوْمٍ عَلَىٰٓ أَلَّا تَعْدِلُوا۟ ۚ ٱعْدِلُوا۟ هُوَ أَقْرَبُ لِلتَّقْوَىٰ ۖ وَٱتَّقُوا۟ ٱللَّهَ ۚ إِنَّ ٱللَّهَ خَبِيرٌۢ بِمَا تَعْمَلُونَ ٨

Translation: "O you who have believed, be persistently standing firm for Allāh, witnesses in justice, and do not let the hatred of a people prevent you from being just. Be just; that is nearer to righteousness. And fear Allāh; indeed, Allāh is [fully] Aware of what you do." (Quran, 5:8).

The Quran says further:

۞ يَـٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوا۟ كُونُوا۟ قَوَّٰمِينَ بِٱلْقِسْطِ شُهَدَآءَ لِلَّهِ وَلَوْ عَلَىٰٓ أَنفُسِكُمْ أَوِ ٱلْوَٰلِدَيْنِ وَٱلْأَقْرَبِينَ ۚ إِن يَكُنْ غَنِيًّا أَوْ فَقِيرًا فَٱللَّهُ أَوْلَىٰ بِهِمَا ۖ فَلَا تَتَّبِعُوا۟ ٱلْهَوَىٰٓ أَن تَعْدِلُوا۟ ۚ وَإِن تَلْوُۥٓا۟ أَوْ تُعْرِضُوا۟ فَإِنَّ ٱللَّهَ كَانَ بِمَا تَعْمَلُونَ خَبِيرًا ١٣٥

Translation: "O you who have believed, be persistently standing firm in justice, witnesses for Allāh, even if it be against yourselves or parents and relatives. Whether one is rich or poor, Allāh is more worthy of both. So follow not [personal] inclination, lest you not be just. And if you distort [your testimony] or refuse [to give it], then indeed Allāh is ever, of what you do, Aware." (Quran, 4:135).

Thus, in any situation, a manager is expected to be just in his conducts, bearing in mind that all actions are being witness by Allah (SWT), as Quran says:

وَمَا تَكُونُ فِى شَأْنٍ وَمَا تَتْلُوا۟ مِنْهُ مِن قُرْءَانٍ وَلَا تَعْمَلُونَ مِنْ عَمَلٍ إِلَّا كُنَّا عَلَيْكُمْ شُهُودًا إِذْ تُفِيضُونَ فِيهِ ۚ وَمَا يَعْزُبُ عَن رَّبِّكَ مِن مِّثْقَالِ ذَرَّةٍ فِى ٱلْأَرْضِ وَلَا فِى ٱلسَّمَآءِ وَلَآ أَصْغَرَ مِن ذَٰلِكَ وَلَآ أَكْبَرَ إِلَّا فِى كِتَٰبٍ مُّبِينٍ ٦١

Translation: And, [O Muḥammad], you are not [engaged] in any matter and do not recite any of the Qur'ān and you [people] do not do any deed except that We are witness over you when you are involved in it. And not absent from your Lord is any [part] of an atom's weight within the earth or within the heaven or [anything] smaller than that or greater but that it is in a clear register." (Quran, 10:61).

In discussing this issue, Amilin et al. (2018) asserted that understanding the relationship between work ethics and organizational justice is crucial in mitigating the issues of employee's performance. In this regard, those who apply the concept of justice in all aspects of life will be successful both here and hereafter.

iii. Contentment:

Islamic ethics emphasize contentment, which entails being easily satisfied and meeting material needs while also focusing on the Hereafter. It has also been described as satisfaction with what is less than sufficient, without desire for what is missing, and helping oneself with what is available. Contentment can be seen as not the fulfillment of what you want, but the realization of how much you already have. Contentment is one of the most important prerequisites for happiness in life. This principle rejects egoism, which only caters to individual interests (Shaw, 1999), as well as the extreme focus on freedom and material gain seen in altruism and utilitarianism (Velasquez, 1982; Donnelly, 1998).

Allah (SWT) said in Quran:

إِنَّمَا مَثَلُ ٱلْحَيَوٰةِ ٱلدُّنْيَا كَمَآءٍ أَنزَلْنَٰهُ مِنَ ٱلسَّمَآءِ فَٱخْتَلَطَ بِهِۦ نَبَاتُ ٱلْأَرْضِ مِمَّا يَأْكُلُ ٱلنَّاسُ وَٱلْأَنْعَٰمُ حَتَّىٰ إِذَآ أَخَذَتِ ٱلْأَرْضُ زُخْرُفَهَا وَٱزَّيَّنَتْ وَظَنَّ أَهْلُهَآ أَنَّهُمْ قَٰدِرُونَ عَلَيْهَآ أَتَىٰهَآ أَمْرُنَا لَيْلًا أَوْ نَهَارًا فَجَعَلْنَٰهَا حَصِيدًا كَأَن لَّمْ تَغْنَ بِٱلْأَمْسِ ۚ كَذَٰلِكَ نُفَصِّلُ ٱلْءَايَٰتِ لِقَوْمٍ يَتَفَكَّرُونَ ٢٤

Translation: "The example of [this] worldly life is but like rain which We have sent down from the sky that the plants of the earth absorb - [those] from which men and livestock eat - until, when the earth has taken on its adornment and is beautified and its people suppose that they have capability over it, there comes to it Our command by night or by day, and We make it as a harvest,1 as if it had not flourished yesterday. Thus do We explain in detail the signs for a people who give thought." (Quran, 10:24).

Man, by nature is greedy, covetous and discontented. The messenger of Allah Prophet Muhammad (SAW) said:

"if a man were to have two valleys of gold, he would seek a third one. Nothing will fill the belly of a man except soil. Allah accepts the repentance of he who turns to Him in repentance".

There are many dangers and difficulties in the world and the greatest danger is that of wealth. One of the dangers of wealth is that it cannot satisfy anybody and nobody is safe even if he possess enormous wealth and riches. Hence, in the context of Islamic management, the key to achieving this easily-understood state of contentment is realizing that the things that human work for in this life are actually useless in comparison to what they aspire to accomplish in the next. The life of this world is actually like a piece of ice left out in the sun; it quickly melts and disappears. If human know that what Allah (SWT) has will endure and that the life to come is greater and longer-lasting, then they realize that. Even though human may still have a strong desire for this world in our hearts, they must learn to distance themselves from it. Due of its attempts to fulfill global goals, the world itself.

Discussed above are three major principles of Islamic ethics (*tawhid,* justice and contentment) culminate in the establishment of the six main components of Islamic values, aimed at strengthening moral conduct among Muslims. These six components of Islamic values are: *siddiq* (truthfulness), *amanah* (trustworthiness), *tabligh* (conveying the message), *fathonah* (intelligent understanding), *istiqamah* (steadfastness), and *qana'ah* (contentment). The application of these values reinforces ethical behavior and guides individuals in their actions and decisions as Muslims.

The Components of Islamic Values

Islamic values find their strongest sources in the ethical principles taught in the Quran and demonstrated through the actions of Prophet Muhammad (PBUH). The Prophet's exemplary moral life serves as a comprehensive model for applying Islamic values and ethics in various situations:

وَمَنْ أَحْسَنُ قَوْلًا مِّمَّن دَعَآ إِلَى ٱللَّهِ وَعَمِلَ صَـٰلِحًا وَقَالَ إِنَّنِى مِنَ ٱلْمُسْلِمِينَ ٣٣

> *Translation: "And who is better in speech than one who invites to Allāh and does righteousness and says, "Indeed, I am of the Muslims." (Quran, 41:33).*

From the Islamic perspective, merit is attributed to behavioral qualities that align positively with the teachings of the Quran and the *Sunnah.* These two sources serve as the guiding foundations that direct the Islamic way of life, encompassing laws and principles that shape the beliefs and actions of Muslims, as mentioned in the following verse:

وَيَوْمَ نَبْعَثُ فِى كُلِّ أُمَّةٍ شَهِيدًا عَلَيْهِم مِّنْ أَنفُسِهِمْ ۖ وَجِئْنَا بِكَ شَهِيدًا عَلَىٰ هَـٰٓؤُلَآءِ ۚ وَنَزَّلْنَا عَلَيْكَ ٱلْكِتَـٰبَ تِبْيَـٰنًا لِّكُلِّ شَىْءٍ وَهُدًى وَرَحْمَةً وَبُشْرَىٰ لِلْمُسْلِمِينَ ٨٩

> *Translation: "And [mention] the Day when We will resurrect among every nation a witness over them from themselves [i.e., their prophet]. And We will bring you, [O Muḥammad], as a witness over these [i.e., your nation]. And We have sent down to you the Book as clarification for all things and as guidance and mercy and good tidings for the Muslims." (Quran, 16:89).*

Islamic values encompass a framework that integrates spiritual obligations with essential principles of transparency, accountability, morality, and reliability. At its core, Islamic values emphasize the worship and obedience of Allah (SWT) or *"mardhatillah"* as a crucial element of accountability and trust (Ahmad, 2006).

The definition of Islamic values draws from the personal practices of the Prophet (PBUH) and the Quran, known as *"uswatun hasanah",* reflecting his noble qualities such as *siddiq, amanah, tabligh, fathanah, istiqamah,* and *qana'ah.* Islamic value is expressed by truthful existence, truth and justice *(siddiq);* transparency and trustworthy *(amanah)*; communicative and straightforward *(tabligh);* intelligent, imaginative and inventive *(fathanah)*; consistent and promising *(istiqamah);* and simplicity, quality, and desire power *(qana'ah).*These Islamic values can be discussed as below:

(i)   *Siddiq:*
    The term *siddiq* means an honest man (Tasmara, 2002). The soul of an honest man is always on the side of honesty, has a praiseworthy moral mindset, and proud of being Allah's servant (*abdullah*). Besides, *siddiq* also means *taqwa,* courageous, brave, patient, thoughtful and sincere, value-oriented (Alwan, 2007). In short, honesty is the sincerity of the attitude of an individual towards his mandated job. The principles of *siddiq* represent the individual's actions based on the principles of truth, integrity and values based on faith. Islamic view of justice is the root of the heart's reality and justice to be realizedfor oneself, others, and Allah (SWT) as mentioned in the following verse:

وَلَا تَقْرَبُوا۟ مَالَ ٱلْيَتِيمِ إِلَّا بِٱلَّتِى هِىَ أَحْسَنُ حَتَّىٰ يَبْلُغَ أَشُدَّهُۥ ۖ وَأَوْفُوا۟ ٱلْكَيْلَ وَٱلْمِيزَانَ بِٱلْقِسْطِ ۖ لَا نُكَلِّفُ نَفْسًا إِلَّا وُسْعَهَا ۖ وَإِذَا قُلْتُمْ فَٱعْدِلُوا۟ وَلَوْ كَانَ ذَا قُرْبَىٰ ۖ وَبِعَهْدِ ٱللَّهِ أَوْفُوا۟ ۚ ذَٰلِكُمْ وَصَّىٰكُم بِهِۦ لَعَلَّكُمْ تَذَكَّرُونَ ١٥٢

> *Translation: "And do not approach the orphan's property except in a way that is best [i.e., intending improvement] until he reaches maturity. And give full measure and weight in justice. We do not charge any soul except [with that within] its capacity. And when you speak [i.e., testify], be just, even if [it concerns] a near relative. And the covenant of Allāh fulfill. This has He instructed you that you may remember." (Quran,*

6:152).

In addition, Allah (SWT) gives instructions that being fair and honest will lead people to be loved by Allah (SWT) who will give glory and wealth in this earth and the hereafter as mentioned in the following verse:

وَمَنْ أَظْلَمُ مِمَّنِ ٱفْتَرَىٰ عَلَى ٱللَّهِ كَذِبًا ۚ أُو۟لَٰٓئِكَ يُعْرَضُونَ عَلَىٰ رَبِّهِمْ وَيَقُولُ ٱلْأَشْهَٰدُ هَٰٓؤُلَآءِ ٱلَّذِينَ كَذَبُوا۟ عَلَىٰ رَبِّهِمْ ۚ أَلَا لَعْنَةُ ٱللَّهِ عَلَى ٱلظَّٰلِمِينَ ١٨

Translation: "And who is more unjust than he who invents a lie about Allāh? Those will be presented before their Lord, and the witnesses will say, "These are the ones who lied against their Lord." Unquestionably, the curse of Allāh is upon the wrongdoers." (Quran, 11:18).

(ii)   *Amanah:*
Alwan (2007) define *amanah* as trustworthy, competent, disciplined, accountable, autonomous, qualified, tough, persevering, tenacious, unyielding and optimistic. *Amanah* concept is loyalty and devotion to the management of the business in carrying out the duties and obligations placed on it. As a trust holder, it is a type of obligation. The idea of *amanah* is very significant, as all treasures are temporary as mentioned in the following verse:

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوٓا۟ أَنفِقُوا۟ مِمَّا رَزَقْنَٰكُم مِّن قَبْلِ أَن يَأْتِىَ يَوْمٌ لَّا بَيْعٌ فِيهِ وَلَا خُلَّةٌ وَلَا شَفَٰعَةٌ ۗ وَٱلْكَٰفِرُونَ هُمُ ٱلظَّٰلِمُونَ ٢٥٤

Translation: "O you who have believed, spend from that which We have provided for you before there comes a Day in which there is no exchange [i.e., ransom] and no friendship and no intercession. And the disbelievers - they are the wrongdoers." (Quran, 2:254).

As well as in the following verse:

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوٓا۟ أَنفِقُوا۟ مِن طَيِّبَٰتِ مَا كَسَبْتُمْ وَمِمَّآ أَخْرَجْنَا لَكُم مِّنَ ٱلْأَرْضِ ۖ وَلَا تَيَمَّمُوا۟ ٱلْخَبِيثَ مِنْهُ تُنفِقُونَ وَلَسْتُم بِـَٔاخِذِيهِ إِلَّآ أَن تُغْمِضُوا۟ فِيهِ ۚ وَٱعْلَمُوٓا۟ أَنَّ ٱللَّهَ غَنِىٌّ حَمِيدٌ ٢٦٧

Translation: "O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes. And know that Allāh is Free of need and Praiseworthy." (Quran, 2:267).

Accordingly, as the company's manager/owner, one must be able to wisely manage his land, not only for profit, but also to pursue wealthin accordance with Allah's provisions. Rasulullah (PBUH) said that a business run by *amanah* (trust) would provide sustenance, increase profit, and eventually lead to *rahmatan lil alamin*, i.e. the whole universe's welfare, including that of society's welfare.

(iii)   *Tabligh:*
Tabligh is interpreted as amicable, courteous, respectful, communicative, transparent, lively, and highly motivated (Alwan, 2007). An individual who applies the principles of *tabligh* (sermons) will correctly convey information; explain duties, responsibilities and authorities in a respectful, courteous and straightforward manner, so that all stakeholders can easily understand it. The Holy Quran indicates that for those who believe, piously and tell the truth *(qaulan sadidan),* and those who follow Allah (SWT) and His Messenger, Allah (SWT) will correct any deeds and forgive sins, then indeed he has a great victory. It, therefore, suggests that it would bring luck to handle business with the *tabligh* concept, as mentioned in the following verse:

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوا۟ ٱتَّقُوا۟ ٱللَّهَ وَقُولُوا۟ قَوْلًا سَدِيدًا ٧٠ يُصْلِحْ لَكُمْ أَعْمَٰلَكُمْ وَيَغْفِرْ لَكُمْ ذُنُوبَكُمْ ۗ وَمَن يُطِعِ ٱللَّهَ وَرَسُولَهُۥ فَقَدْ فَازَ فَوْزًا عَظِيمًا ٧١

Translation: "O you who have believed, fear Allāh and speak words of appropriate justice. He will [then] amend for you your deeds and forgive you your sins. And whoever obeys Allāh and His Messenger has certainly attained a great attainment." (Quran, 33:70-71)

(iv)   *Fathanah:*
Alwan (2007) notes that it is possible to view *fathanah* as smart, clever, inventive, imaginative, and strategic. Meaning that, man should conduct his business professionally, not only with integrity and duty, but also with intelligence (skills), so that what has been entrusted to him is not overlooked. One day, a friend asked, *"How can faith be lost?"* and Rasulullah (PBUH) answered, *"If the matter is submitted to a person who is not an expert on it, wait for its destruction."* The personality of *fathanah* (a combination of *'alim* and *hafidz'*) led the Prophet Yusuf and his economic team to restore Egypt's prosperity. Quran offers instructions that add prosperity, luck and community welfare to intelligence, as mentioned in the following verse:

قَالَ ٱجْعَلْنِى عَلَىٰ خَزَآئِنِ ٱلْأَرْضِ ۖ إِنِّى حَفِيظٌ عَلِيمٌ ٥٥

Translation: "[Joseph] said, "Appoint me over the storehouses of the land. Indeed, I will be a knowing guardian." (Quran, 12:55).

(v)   *Istiqamah:*
Istiqamah means (consistent) strong stand. *Istiqamah* also means consistency and passion for excellence. Islam admits excellence as a virtue and encourages its adherents to excel in everything that they do. In addition, Tasmara (2002) notes that there is a consistent mindset and never give up the concept of constancy of a Muslim with a strong professional and moral meaning. As a result, despite dealing with challenging circumstances, he will be able to handle himself, effectively manage his emotions, stay strong on commitments, and not be weak. This firmness is embodied in the type of consistency required to keep a promise, while also being consistent with the agreed-upon reality intention. Prophet (PBUH) advised:

"Allah loves that when anyone does a job, he does it perfectly." (Al-Bayhaqi, no. 4915).

Islam also demands its adherents to be efficient and proficient that is to do more than what is minimally required. Allah (SWT) has decreed:

۞ إِنَّ ٱللَّهَ يَأْمُرُ بِٱلْعَدْلِ وَٱلْإِحْسَٰنِ وَإِيتَآئِ ذِى ٱلْقُرْبَىٰ وَيَنْهَىٰ عَنِ ٱلْفَحْشَآءِ وَٱلْمُنكَرِ وَٱلْبَغْىِ ۚ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ ٩٠

Translation: "Indeed, Allāh orders justice and good conduct and giving [help] to relatives and forbids immorality and bad conduct and oppression. He admonishes you that perhaps you will be reminded." (Quran, 16:90).

Therefore, in the context of organization, a good manager or worker will always feel obliged to put in extra effort, time (not over time), and interest so that he would provide more than what is minimally required by the organization.

Furthermore, *istiqamah* also requires the Muslims to be patient *(sabr)* while undertaking any task or job entrusted to them. Allah (SWT) has decreed:

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوا۟ ٱصْبِرُوا۟ وَصَابِرُوا۟ وَرَابِطُوا۟ وَٱتَّقُوا۟ ٱللَّهَ لَعَلَّكُمْ تُفْلِحُونَ ٢٠٠

Translation: "O you who have believed, persevere and endure and remain stationed and fear Allāh that you may be successful." (Quran, 3:200).

In this context, patience has two aspects (Syed Othman et. al. 1998) that are: mental patience and bodily patience. Mental patience which resists the demands of desires and anger. Mental patience is required in controlling anger and greed for wealth. While bodily patience which is endurance of physical pain felt in performing devotional or non-devotional acts. Therefore, patience in general can be divided into three types; first, patience in carrying commandments; second, patience in avoiding *maksiat;* and last, patience in facing difficulties and hardships. Consequently, patience is importantly required in work to face any disagreement, temptation of taking bribery and laziness in the work place.

(vi)   *Qana'ah:*
    Qana'ah can be explained as simplicity, effectiveness and productivity in doing the job. Human beings essentially have greed; except for those who have spiritual power, there is no limited sufficiency. Someone who has the character of *qana'ah* can control his ability not to be selfish and to be committed to the Almighty and alert to the flow of life (Ahmad, 2006). Effectively, the implementation of Islamic value with the *qana'ah* principle requires an individual to do good and avoid the evils as mentioned in the following verse:

وَٱلَّذِينَ ءَامَنُوا۟ وَعَمِلُوا۟ ٱلصَّـٰلِحَـٰتِ لَنُكَفِّرَنَّ عَنْهُمْ سَيِّـَٔاتِهِمْ وَلَنَجْزِيَنَّهُمْ أَحْسَنَ ٱلَّذِى كَانُوا۟ يَعْمَلُونَ ٧

Translation: "And those who believe and do righteous deeds - We will surely remove from them their misdeeds and will surely reward them according to the best of what they used to do." (Quran, 29:7).

Accordingly, those who believe and do good, the Almighty will certainly take away their sins from them and will honestly reward them more than they do. The verse indicates that the concept of *qana'ah* and the result of what is done (performance) are associated. It can be inferred from these various studies that Islamic values will have an effect on the actions of an individual and react to the circumstances.

The above discussions shows that Islamic values emphasize fidelity, virtuous actions, sincere advice, and patience. These values provide comprehensive guidelines for regulating modern science and technology while ensuring beneficial outcomes for all. They are applicable in various aspects of life, including governance, business, and personal matters, as they draw guidance from the Quran, *Sunnah,* and other Islamic sources.

Given the holistic nature of Islam, Islamic values offer guidance in dealing with various challenges through the teachings of the Quran and *Sunnah.* Islamic values promote positive behavior and prevent misconduct (Ebrahimi and Yusoff, 2017), aligning with the principle of *"amar ma'ruf nahi munkar"* (enjoining what is right and forbidding what is wrong). Incorporating this principle into management practices, involving planning, organizing, leading, and controlling, is essential. However, for a successful and effective implementation, a strong foundation of Islamic ethics within the organization is paramount.

ISLAMIC ETHICS IN MANAGEMENT FUNCTIONS

From an Islamic perspective, there are four functions of management, namely planning, organizing, leading, and controlling. These management functions are interconnected with decision-making and involve the use

of human, financial, and physical resources, as well as information; all of these are closely linked with *maqasid al-shariah* (*shariah* objectives), through effective and efficient methods (Othman, 2010).

In exercising these management functions, Islam emphasizes on the cooperation and sense of collectiveness among employers and employees. Islamic ethics also provides guidance on making meaningful use of resources and protecting them from wrongdoings. Accordingly, Islam advocates for the framework of justice, dignity, and benevolence (Jabnoun, 1994) to be put into practice within the management functions of planning, organizing, leading, and controlling, which can be explained as follows:

i. Planning:
    In management, planning involves defining an organization's objectives and determining how to achieve them. It encompasses questions such as "what is to be done, when, how, and by whom" (Steiner, 1969). Planning serves as a crucial function that charts a course for the organization (Holt, 1993) and establishes a framework for resource allocation and activity structure. Islamic principles support the notion of planning viable businesses, but they stress that only activities producing permissible goods and services according to revelation are acceptable. Furthermore, these activities must bring welfare to the global community, while those that cause harm are prohibited in Islamic ethics. In Islamic management function, any organization that seek to incorporate Islamic value in organizational planning need to follow *Shariah's* guidelines. The *Shariah* describes the efficient and effective conduct of organizations as being encompassed within the concept of *ihsan* or excellence. Every organization must strive for excellence in planning and implementation beside the main purpose to achieve Allah S.W.T blessing. According to Beekun (2006), Shaddad ibn Aws relates, in *Sahih Muslim* (*Hadith* no. 4810), that Prophet Muhammad (PBUH) taught that:

    "God has ordained excellence in everything […]" (Beekun, 2006).

However, the fact that planning from Allah (SWT) should not deter us from do planning in organizations. In this context, one must acknowledge His supremacy in planning. Planning is helpful and may provide an advantage to organization as long as it is in accordance with the Islamic law and regulations. Thus, in an organization's plan, what is due to the organization is based on what it earns through its action. The Quran says:

فَإِذَا قَضَيْتُم مَّنَـٰسِكَكُمْ فَٱذْكُرُوا۟ ٱللَّهَ كَذِكْرِكُمْ ءَابَآءَكُمْ أَوْ أَشَدَّ ذِكْرًا ۗ فَمِنَ ٱلنَّاسِ مَن يَقُولُ رَبَّنَآ ءَاتِنَا فِى ٱلدُّنْيَا وَمَا لَهُۥ فِى ٱلْءَاخِرَةِ مِنْ خَلَـٰقٍ ۝٢٠٠ وَمِنْهُم مَّن يَقُولُ رَبَّنَآ ءَاتِنَا فِى ٱلدُّنْيَا حَسَنَةً وَفِى ٱلْءَاخِرَةِ حَسَنَةً وَقِنَا عَذَابَ ٱلنَّارِ ۝٢٠١

Translation: "And when you have completed your rites, remember Allāh like your [previous] remembrance of your fathers or with [much] greater remembrance. And among the people is he who says, "Our Lord, give us in this world," and he will have in the Hereafter no share. But among them is he who says, "Our Lord, give us in this world [that which is] good and in the Hereafter [that which is] good and protect us from the punishment of the Fire." (Quran, 2: 200-201).

The process of planning indeed ensures successful implementation and positive results. From an Islamic point of view, comprehensive planning not only encompasses strategic thinking but more importantly putting trust in Allah (SWT) while hoping for happiness and success in the outcome of the business undertakings.

ii.   Organizing:
Organizing is deciding how best to grow organizational elements. The issue of organizing is not only restricted to this world alone, it is also has something to do with the hereafter. That is why Allah mentioned in the holy Quran:

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوٓا۟ أَطِيعُوا۟ ٱللَّهَ وَأَطِيعُوا۟ ٱلرَّسُولَ وَأُو۟لِى ٱلْأَمْرِ مِنكُمْ ۖ فَإِن تَنَٰزَعْتُمْ فِى شَىْءٍ فَرُدُّوهُ إِلَى ٱللَّهِ وَٱلرَّسُولِ إِن كُنتُمْ تُؤْمِنُونَ بِٱللَّهِ وَٱلْيَوْمِ ٱلْءَاخِرِ ۚ ذَٰلِكَ خَيْرٌ وَأَحْسَنُ تَأْوِيلًا ٥٩

Translation: "O you who have believed, obey Allāh and obey the Messenger and those in authority among you. And if you disagree over anything, refer it to Allāh and the Messenger, if you should believe in Allāh and the Last Day. That is the best [way] and best in result." (Quran, 4:59)

In organizing, Islam stresses on cooperation and a sense of collectiveness. Incurrent diversified world, organizations may have workers with diverse cultures. Hence, Islamic ethics stresses that all men are created by Allah (SWT) and they must have mutual respect toward one another in organizing all the people and resources; not with the sole aim of profit but also for the welfare and harmony of mankind. Therefore, according to the basic principle of organizing, if the principle of setting goals, division of work, labor-relationship, co-ordination and information are well communicated, the goals are more easily achieved (Ahmad, 2007). Organizing from the Islamic perspective includes the aspects of managing mutual relationship in a system of authority, responsibility and accountability. The proper coordination of these functions may assist in executing decisions that may eventually allow managers to seek Allah's pleasure.

iii.   Leading:
Leadership plays a pivotal role in guiding an organization towards its goals. Effective leaders influence and inspire a group or organization to achieve success and exceed normal achievements (Hitt, Black and Porter, 2005). However, Islamic ethics discourage the use of force or coercion to attain organizational goals. Instead, Islamic leadership emphasizes following the guidelines of the Quran and *Sunnah*. A Muslim leader must recognize that everything, including honor, power, authority, and reputation, belongs to Allah (SWT). The role of a leader is to motivate others to follow the right path and work collectively towards the organization's objectives. Islamic leadership involves showing the way, guiding, directing, and influencing others (Majali, 1990). In contrast to conventional corporate management, Islamic leaders must submit to the instructions outlined in the Quran and *Sunnah*. They are held accountable for their decisions and actions, as they have accepted the responsibility to lead. In Islam, leaders are accountable for their deeds in the Hereafter, similar to followers. Accountability in Islamic management is tied to the concept of trustworthiness and a sense of responsibility, reflecting the Quranic verses that emphasize individual accountability for one's deeds:

فَمَن يَعْمَلْ مِثْقَالَ ذَرَّةٍ خَيْرًا يَرَهُۥ ٧ وَمَن يَعْمَلْ مِثْقَالَ ذَرَّةٍ شَرًّا يَرَهُۥ ٨

Translation: "So whoever does an atom's weight1 of good will see it, And whoever does an atom's weight of evil will see it." (Quran, 99: 7-8).

وَلَا تَزِرُ وَازِرَةٌ وِزْرَ أُخْرَىٰ ۚ وَإِن تَدْعُ مُثْقَلَةٌ إِلَىٰ حِمْلِهَا لَا يُحْمَلْ مِنْهُ شَىْءٌ وَلَوْ كَانَ ذَا قُرْبَىٰٓ ۗ إِنَّمَا تُنذِرُ ٱلَّذِينَ يَخْشَوْنَ رَبَّهُم بِٱلْغَيْبِ وَأَقَامُوا۟ ٱلصَّلَوٰةَ ۚ وَمَن تَزَكَّىٰ فَإِنَّمَا يَتَزَكَّىٰ لِنَفْسِهِۦ ۚ وَإِلَى ٱللَّهِ ٱلْمَصِيرُ ١٨

Translation: "And no bearer of burdens will bear the burden of another. And if a heavily laden soul calls [another] to [carry some of] its load, nothing of it will be carried, even if he should be a close relative. You can only warn those who fear their Lord unseen and have established prayer.

And whoever purifies himself only purifies himself for [the benefit of] his soul. And to Allāh is the [final] destination." (Quran, 35: 18).

Accountability, in this very broad sense, is basically used to positively influence a state of affairs or the performance of a leader. It comes close to 'responsiveness', 'a sense of responsibility' and a willingness to act in a righteous manner. In Islam, a leader is like a follower; both are responsible for all his deeds in the Hereafter.

iv. Controlling:
The function of control comes after planning, organizing, and leading. Effective control relies heavily on the preceding functions being well-executed. In Islam, the basis for controlling may differ from modern approaches as internal and external controls must not violate *Shariah* principles. Islamic ethics in control function involves setting performance standards, informing performers beforehand, and taking remedial actions if necessary (Abo-Hebeish, 1995). This approach aligns with the Quranic verse that states:

لَا يُكَلِّفُ ٱللَّهُ نَفْسًا إِلَّا وُسْعَهَا ۚ لَهَا مَا كَسَبَتْ وَعَلَيْهَا مَا ٱكْتَسَبَتْ ۗ رَبَّنَا لَا تُؤَاخِذْنَآ إِن نَّسِينَآ أَوْ أَخْطَأْنَا ۚ رَبَّنَا وَلَا تَحْمِلْ عَلَيْنَآ إِصْرًا كَمَا حَمَلْتَهُۥ عَلَى ٱلَّذِينَ مِن قَبْلِنَا ۚ رَبَّنَا وَلَا تُحَمِّلْنَا مَا لَا طَاقَةَ لَنَا بِهِۦ ۖ وَٱعْفُ عَنَّا وَٱغْفِرْ لَنَا وَٱرْحَمْنَآ ۚ أَنتَ مَوْلَىٰنَا فَٱنصُرْنَا عَلَى ٱلْقَوْمِ ٱلْكَٰفِرِينَ ٢٨٦

Translation: "Allāh does not charge a soul except [with that within] its capacity. It will have [the consequence of] what [good] it has gained, and it will bear [the consequence of] what [evil] it has earned. "Our Lord, do not impose blame upon us if we have forgotten or erred. Our Lord, and lay not upon us a burden like that which You laid upon those before us. Our Lord, and burden us not with that which we have no ability to bear. And pardon us; and forgive us; and have mercy upon us. You are our protector, so give us victory over the disbelieving people." (Quran, 2: 286).

The above verse highlighted that Allah (SWT) does not burden a person beyond their capacity, and they will be rewarded for their good deeds and punished for their wrongdoings. The belief in Allah's constant watch over their actions leads devoted Muslim workers to be more conscientious, thereby minimizing the need for extensive controlling activities as they are aware of the concept of reward and punishment in Islam.

From the above discussions, it can be summarized that while Islamic management should be comprehensive, it should encompass planning, organization, leadership, and controlling, as well as cultural and people knowledge. Hence, the Islamic framework must be established in the environment; and the Islamic value system must be integrated into the management process as well. It should be a comprehensive approach in managing an organization by taking into account all aspects of management functions of planning, organizing, leading, and controlling.

CONCLUSION

In Islam, ethics is intrinsically linked to faith *(iman),* which refers to the religious feelings that arise from adhering to Allah's (SWT) commands (Al-Banna, 1940). Islamic ethics, as derived from the Quran and *Sunnah*, should be embraced in all aspects of life, including managerial functions and practices. These ethical principles serve as valuable guidance for leading a virtuous life and avoiding wrongdoing. Understanding the principles and values of Islamic ethics is essential, as they play a significant role in the basic management functions within organizations, aiming to develop beneficial Muslim conduct and character in accordance with Allah's (SWT) commands in the Quran. To recap, Figure 1 illustrates the

interrelation of ethics principles, Islamic values, and management functions in achieving the organizational objectives based on Islamic management perspective.
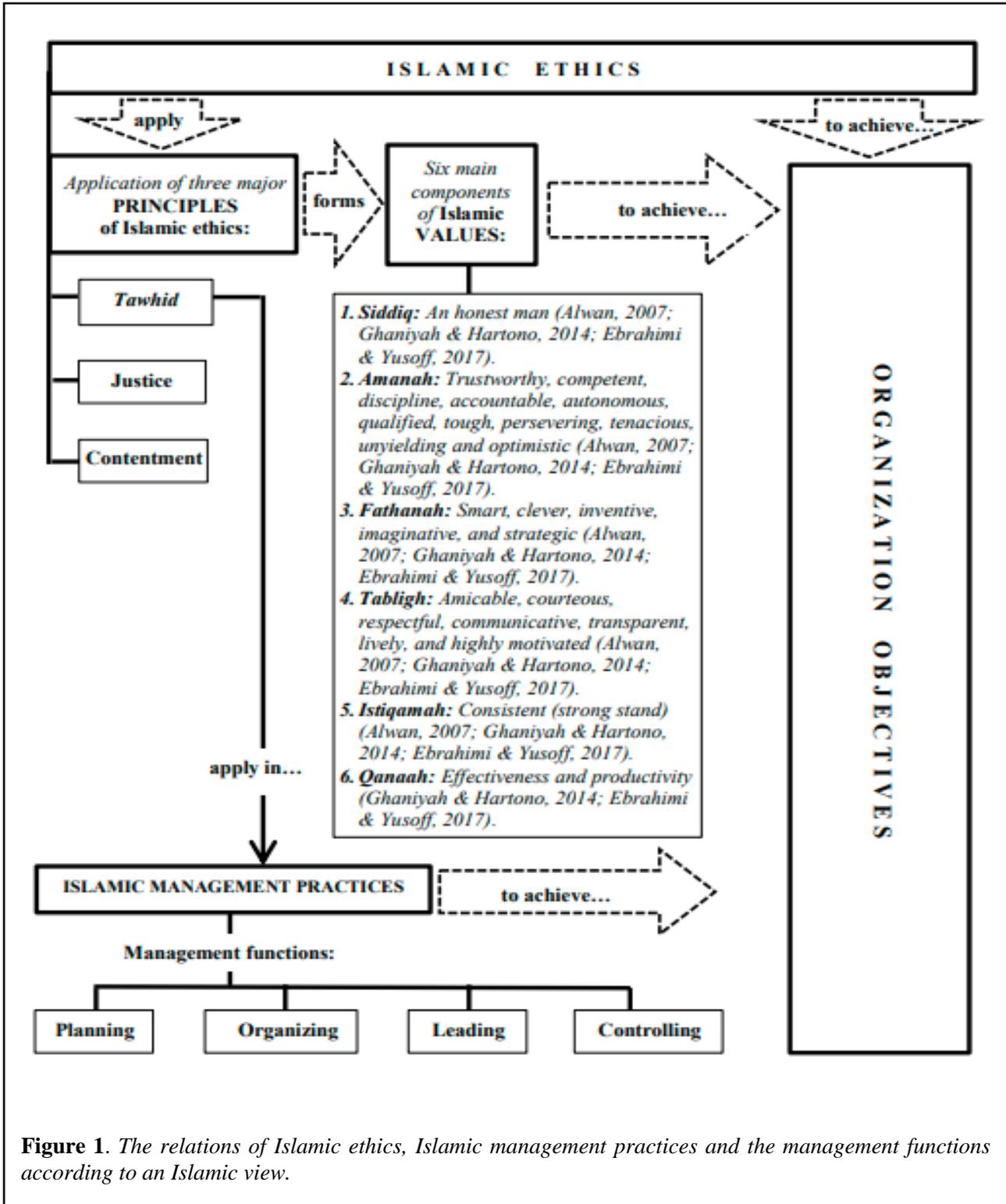
ISLAMIC ETHICS

apply

Application of three major PRINCIPLES of Islamic ethics:

forms

Six main components of Islamic VALUES:

to achieve...

to achieve...

Tawhid

Justice

Contentment

1. **Siddiq:** An honest man (Alwan, 2007; Ghaniyah & Hartono, 2014; Ebrahimi & Yusoff, 2017).
2. **Amanah:** Trustworthy, competent, discipline, accountable, autonomous, qualified, tough, persevering, tenacious, unyielding and optimistic (Alwan, 2007; Ghaniyah & Hartono, 2014; Ebrahimi & Yusoff, 2017).
3. **Fathanah:** Smart, clever, inventive, imaginative, and strategic (Alwan, 2007; Ghaniyah & Hartono, 2014; Ebrahimi & Yusoff, 2017).
4. **Tabligh:** Amicable, courteous, respectful, communicative, transparent, lively, and highly motivated (Alwan, 2007; Ghaniyah & Hartono, 2014; Ebrahimi & Yusoff, 2017).
5. **Istiqamah:** Consistent (strong stand) (Alwan, 2007; Ghaniyah & Hartono, 2014; Ebrahimi & Yusoff, 2017).
6. **Qanaah:** Effectiveness and productivity (Ghaniyah & Hartono, 2014; Ebrahimi & Yusoff, 2017).

apply in...

ISLAMIC MANAGEMENT PRACTICES

to achieve...

ORGANIZATION OBJECTIVES

Management functions:

| Planning | Organizing | Leading | Controlling |

Figure 1. *The relations of Islamic ethics, Islamic management practices and the management functions according to an Islamic view.*

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