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# A NEW DIMENSION OF ISLAMIC CORPORATE ETHICS IN THE LIGHT OF AL-QURAN AND AS-SUNNAH

**Muhammad Nasri Md Hussain, Universiti Utara Malaysia**  
**Mohd Shahril Ahmad Razimi, Universiti Utara Malaysia**  
**Ahmad Khilmy Bin Abd Rahim, Universiti Utara Malaysia**

## ABSTRACT

*The emerging technologies, embraced within the global economic crisis are excruciating local corporate into lethargies. To satisfy market interest the local corporates need to reform, and the valuable Islamic system is believed to be an enabler to carry local players to surpass the uncertainty of the current economic turmoil. A qualitative in-depth interviewed was conducted over 10 selected informants from AG, the local corporation to define the research findings to support the Islamic Corporate Ethics, a platform to gain spiritual satisfaction while solving all corporations' problems. NVIVO 10 was used as an analytical tool to derive thematically the findings. The findings on Islamic Corporate Ethics displayed a Syariah interactive process amongst all stakeholders which support to the claims that Islam is a complete way of life constituting a must practice in adherence to the Islamic values and ethical conduct. Finally, Islamic Corporate Ethics is concluded as a solution to whither the global challenges and is the way an organization should operate to meet the company's objectives.*

**Keywords:** Islamic corporate ethics, Global Economic Crisis, Islamic Principles, Practice, Syariah

## INTRODUCTION

Local organizations are facing the evolution of global organizational changes. The impact of globalization is innovating corporate philosophical changes, old model becomes obsolete and new model transgress into unidentified problems, inviting some nations (organizations, companies, institutions, and people) to revert to ethical regiment to ease strained relations, reduce hostility, and establish economic and politic relations, as well as creating various wars, and consolidating peace (Yousefvand, 2012). The phenomenon of globalization that created Multinational's giants to lead regional economies, societies and cultures to cross borders retaining 'Corporate Ethics' to be continuously contested among academicians and practitioners. The encroachment of Multinationals philosophical aggressive trades into local market has brought along a new global value chain (Harman Preet Singh, Sunita Jindal that is causing imbalances and unfairness to the local business corporation.

The increase in variances of ethical dimension had summons scholars and practitioners from different areas to diagnose within capacities of human knowledge had devoted a great deal of attention to handle code of conduct in the last decades (Nikolaev, 2001) but fail to curb non-ethical behaviours. In elaboration, Islamic countries has slowly innovated into Islamic studies and methods as the domain improvising field of humanities and social sciences relative to Islamic principles (Yusuf Dalhat, 2015) to solved rhetoric problems specifically. Consequently, many studies arose in the field of corporate and ethics to provide phenomenal solutions from numerous points of view. Therefore, this study focussed on conception of ethical corporate from the Islamic perspective by exploring the Islamic principles, values and styles and developing an

Islamic ethical framework. This study significantly adds to the literature of knowledge on Islamic Corporate Ethics which are limited in numbers. The limited study was identified as the cause of lack of attention leading to the lack in understanding of the issue among the Islamic oriented organization such as AG. Therefore, the study in contribution is by re-evaluation on the understanding of the conception of Islamic philosophy pertaining to corporate ethics giving rise to a conceptual framework for a good practice in general.

Indeed, this study focuses mainly on the perspective of ethical dimension, principles from Islamic aspect and to usher a wider perception of discussion in the corporate world. Furthermore, in this study is developed a framework on Islamic Corporate Ethics to serve as a yardstick to apprehend the Islamic values and spiritual beliefs among members in AG which could exult a high impact on the awareness among them allowing a better understanding between the western organization dogma and Islamic organization perspective to achieve effectiveness in dissolving corporate issues.

### **Problem Statements**

The many downfalls of many corporates as being observed were due to the failure to apprehend the corporate problems. The contemporary working environment and communal behaviour changes are challenging factors to corporation in ensuring certain levels of work ethics, morale and the feeling of job satisfaction among their employees were maintain. The strategy in maintaining is increasingly being more complicated, requiring expertise, insight planning, and eventually ended through lot of trial and error. The incapability to understand evolution affected by the global organizational behaviour that moves at rocket speed has given rise to management failure. Major observation pointed towards the failure to uphold good ethical behaviours. New strategies outline was focus on profits oriented, the emerging market were focused to control the market direction, the rise of destructive technology causing many operations to become obsolete and man encroachment into robotic technology to replace man activities were elements that has brought the behaviour and man intelligent to cross borders of ethical dimensions. These ethical failures were discovered in many research as early as the evolution in writing take effect. In supporting to the same reason of failures the following research justified:

Hassan, Faridawati & Kamil (2013); Rachels & Rachels (1993) indicated that ethics signify to a set of custom principles with high values had failed to obey standard rules. Delaney (2005) from different aspect contended that ethics is apprehensive about the value sought in life governing by the rules as perceived from good mankind behaviour & interaction. Rania (2006) generalised ethics as being creating a good relationship amongst society. Burks (2006) reiterated that the issue of ethics ascended when an individual must resolve from numerous options bases on acceptable moral principles. Ogbonna & Ebimobowei (2011) specified that ethics is revealed from the basis of actions intuitively describing the individual standard characters to distinguish right from the wrong. The many construal perceptions of Ethics (Elegido, 2000), describes that discipline of ethics is not always clear and understandably interactive on how ethical character is realised from; what is the mission; is it the deliverance of good life; or is this the way to attain wealth & life worth living. There are several ethical theories differentiating the right and the wrong. These include influences from relativism theory, utilitarianism theory, egoism theory, deontology theory, the divine command theory, and the virtue ethics theory which form the theoretical framework that is applied to discuss an ethical phenomenon.

### **Islamic Corporate Ethics**

Behind the philosophy of “the state of art” of business strategy, technology, and globalization there evolve the science of intelligence in the competition which acknowledges new champion. In contrary, loser who was once a champion may collapse into destruction. Likewise, new system will override and replace the old system. This destruction causes’

disruption which stimulates changes at large to the globalization regime. The disruption to the systems will happen repeatedly relentlessly (Lee Hsien Loong, 2016). Businesses have continuously sought out for new markets for the new product at competitive cost. The presence of Internet off things is changing the market playground at rocket speed; in scale, depth and breadth creating disorder interaction at the global scale. These global interactions had increased numbers of active new players in turn, creating vigorous and forceful global value chains or global supply chains which brought entirely new issues testing the viability of existing governances. In this era of shrinking economic activities pairing to the world order had to make competition more robust and devalues morality (Global value chains in a changing world by Elms & Low, WTO Publication 2013). Since Global Value Chains come in unpredictable sizes and formations, the local contractor must strive to equate their corporate infrastructures in matching desirably in a healthy environment.

### **Corporation Ethical Perception**

Only the righteous ethics will be able to guide tactically the arts and science of the humanitarian technology and globalisation to safety. Very imperative, ethical studies should bring peace to the people (Van Boven & Gilovich, 2003). The ethical institution, doctrine by the conventional methodology is not able to discipline corporate activities. It may not be possible or desirable to create a one-size-fits-all response. The kinds of data used to measure and assess changes in economic structures are being modified to better suit the newly created environment. The local corporates need to create the mind set to develop corporative spirit with high technological support to surpass the current economic turmoil. The change in mind set to be tailored to the importance of effective and efficient resource deployment to achieve positive terms to innovation as discovered in recent studies (Duran, Kammerlander, van Essen & Zellweger, 2016).

The gist behind the formulation is to ensure that development of corporation must withstand the internal or external challenges. As illustrated through some popular literatures (Fink, 1986; FearnBanks, 1996; Lerbinger, 1997; Bland, 1998; Seymour & Moore, 2000; Skinner & Mersham, 2002; Regester & Larkin, 2002) stipulated that corporations should emphasis on process and systems; establishing a crisis think-tank team; reporting abiding to authority ranks; practical purposeful check-lists; stakeholder meeting communiqué; system initiation on logistics and consolidated management and business integration centre suggesting a complete full proof Integrated Management System which never outwit the behavioural argumentative spirit to make profit. Beekun & Badawi (2005) claimed that business ethics is inseparable to the aspects of a Muslim ethical duty daily live. Since the fundamental understanding is derived from Al-Quran being the source then the governance of Islamic corporate ethics subscribes to the same principle differentiating its fundamental from the conventional corporate ethics.

By virtue that Islam is not only a religion; it is a complete way of life, teaches Muslims every aspect of life. For instance, Allah S.W.T. showed His prophet (PBUH) the way to collaborates amongst mankind with respect and dignity, Ibn Kathir quoted from Quran,

*“And argue with them in a way that is best”. HE Commanded  
HIS Prophets (PBUH) that if they are in a controversial debate,  
They must do it in a gentle manner with a distinct clear message of understanding.*

Surah An-Nahl 16:125

In another example, Allah S.W.T ordered Moses and Aaron (PBUT) to reprimand Pharaoh to follow the rule of Islam with gentle approach.

*“Go, both of you, to Fir'aun (Pharaoh), verily, he has transgressed (all bounds in disbelief and disobedience and behaved as an arrogant and as a tyrant), and speak to him mildly, perhaps he may accept admonition or fear Allah S.W.T”.*

Ta-Ha, 20: 43&44.

From these verses it can be observed that Islam taught Muslims to converse in a manner with ethical principles and practices. Likewise, in organization management, the same ethical principles and practices should be practiced by all Muslims. The creation of mankind to dwell on planet earth is for the purpose of being steward or vicegerent of Allah S.W.T S.W.T (Supriyatna, 2012) ensuring just responsibility between and amongst men avoiding spiritual and physical damages to the earth. Abeng (1997), emphasized the importance of Islamic ethics to practice unity (tawhid), justice (adil) & trusteeship (vicegerent) in every business and daily living. Rice (1999), sharing the same perception further highlighted that all corporate practices both explicit and implicit injustice to all related stakeholders and environment at large are rejected by Islam and being the vicegerent are answerable in the hereafter. Islam is not just a religion but a way of life (Badawi, 2001), emphasizing ethics with its core values in faith and righteous deeds which are prescribed in Quran, forming a universal standard of right and wrong, demonstrated in the exemplary life (actions and words) of the Prophet SAW. It perceives man as a trustee with the responsibility of being a vicegerent who is regarded as divine, inspirational, universal, and principally guided moral conduct. In corresponding to a divine Islamic corporate ethics practices, Hashi (2011) highlighted eight physiognomies of holistic Islamic ethics which are: 1. That decisions to be based on rightfulness only to the mercy of Allah S.W.T; 2. Acceptance that man is born cleaned with good nature; 3. Humans are all equal; 4. The judgment of good conduct is based on their right intentions; 5. The right to enjoy freedom within the confinement of accountability and justice; 6. Ego, selfishness, and position are derisory to good ethical values; 7. To be inspirational to society in nature; 8. Islamic ethical values are provided to serve man-kind righteously, prevent adversity and in accordance with humanitarian righteous needs. Widana (2014) in her researched, emphasized seven dimensions of Islamic business ethics as: 1. Professes unity to only Allah S.W.T, 2. Kindness, 3. Balance, 4. Justice, 5. Equity, 6. Sincerity, 7. Trusteeship and Responsibility in summation to undermine that Islamic corporate ethics provision moderation in practice and in implementing of justice, kindness among man, honesty in delivery, balancing stakeholders, patience in action and respect public interest. The popular Integrated Management System in used is to offer corporations a standard code of practice. However, the mere existence of a fully equipped standard operating procedures and manuals is a temptation to a belief that a system is fool proof which may lead to an exposition of lack in self-management that may contribute to counter the crisis, debated by Frank Marra (1998). Instead of using the manual as a guide, individuals tend to doctrine it intensely with an inclination to a belief that it is ethically wrong not to comply even at the expense of negating individual self-planning which is evidently much more important than manuals. Deliberating on the corporate ethics, the natures of ethics in Islam are not simply a religious morality issue but rather transfuse into all aspects of corporate making. In expectation, the decision-making process and actions of all relative stakeholders and important to employer and employee is to adhere to the dictates of Quran and Hadith, guiding the Islamic ethics in governance. In contrast to the conventional corporation relying on infrastructure formation, the Islamic governance strictly fall onto the learned Islamic leaders, whereby the decision of the leaders is final at the expense that these leaders must understand the concept of vicegerent.

There are six components to be conducted by vicegerent faithfully to realize Islamic corporate ethics; 1) fulfilment to promises, 2) exactness in weights and measures, 3) truthfulness, 4) efficiency, 5) selection of merit and 6) investigation and verification. *Via* these practices, the Islamic corporate ethical system will experience equality, fair, just and caring, and respecting the rights of stakeholders eliminating exploitation, prejudice and unethical misconduct. A study conducted by Lee (1981) on ethical beliefs of the British and Chinese top management and middle management in the sales sector in Hong Kong found that unethical conduct was at large and had become a norm business culture inferring to those who do not

share the same practices as abnormal. In conjunction, Zabid (1989) disclosed in his study of business ethics among Malays, Chinese and Indian managers in the banking sector in Malaysia, that there were malpractices in a sale. In referring to a study conducted by Fulop, et al., (2000), he discovered that there was no significant relationship between companies' output and social responsibility. There was dispute reaction regarding ethical codes, the ethical conduct of managers and committees, and the ethical audit practices indicated in Fulop, et al., (2000); Abor & Quartey (2010) research. As in relation, the implementation of corporate structure, communication within the company, expected law changes, complaints from customers and changes in management and ownership also play an important role to quest the righteousness of good ethical practices. Implementation of ethical practices had positive results for some companies, while companies with low ethical conduct had a negative experience (Klapper et al., 2010). In deliberation to the Islamic corporate ethics in this study, the controlling factors that can influence a good corporate management may be based on four themes, *i.e.*, Concept, Principles, Practices, and Sensitivity. The four themes are tangible, enabling the group to support the ultimate consensus in propounding the righteous direction of the corporation. It must be able to withstand the internal and external challenges. Along with this research, we shall examine the challenges of AG, a local oil and gas business organization in their corporate development towards sustaining the future involvement in the oil and gas industry. The study provides an insight into the corporate real issues, to discover the need to redefine safe development, market sustenance, and risk management in conjunction with the global innovation and technology challenges. To be prepared to face values of the "modern normal" with ethical testament meeting the ever-challenging economic cycles.

As an example, the blue ocean strategy prompted by the government if without in-depth studies and understanding might bring entrepreneurs towards uncertainties. The blue oceans strategy is to be stimulated away from the diverse normal competition and focus on creating a leap in value by opening new and uncontested market space (Kim & Mauborgne, 2005). This strategy was developed during the economic situation with the determination to monopolize the market outlook as new market leader. We had seen advance changes but at the end of every economic cycle, we are cornered to the same corporates problem. Researchers are still seeking into the "know-how" about the efficiency of corporate manages in revolutionizing their resources to compete in today's global dynamic markets to achieve success (Lommelen, 2012). The ability of Local Corporation to embrace the non-ending internal and external problems carriage within the global known and unknown challenges is the major issue. The complexity and diversity of the challengers confronted the local corporate to view ethics *via* various non-ending argument on basis of scientific and poetic; religious and secular; statutory and common; male and female; young and old; education and application; experience and pragmatism; contemplation and sophistication; truth and emotion; and rationality and reason (John Stuart Mill, 1859). The diverse complexity and complication are extortionate further when ethics are aligned to the global issues of corruption, crime, criminal justice, drug trafficking, firearms, fraudulent medicines, HIV & AIDS, human trafficking & migrant smuggling, money-laundering, organized crime, and terrorism (Lucy Reynolds & Martin McKee, 2010). These alarming factors pre-requisite a holistic attention to resolve ethical problems regarding sustaining the immortal values-driven corporate governance business substances.

1. Enhance productivity and improve efficiency
2. Attract and retain quality employer-employees
3. Develop customers and end user's trust
4. Improve supply chain competency and traceability
5. Expand standards compliances
6. Sharing of information across board effectively and efficiently.

Researchers at large are attending to find solutions to dissolve the downfall of institutions (government, academic, legal, world organization, religious, etc.), to address world order and ethics phenomena. Theories such as relativism, utilitarianism, egoism, de-ontology,

the divine command theory, and the virtue ethics which had been introduced and revised from time to time fail to accrual definite solution. The predicament of individual or group ethics in practice or to be practiced posed a complex and complicated process to be defined. Despite the research efficacy, this paper intends to put forward the Islamic corporate ethics for the possibility of a concrete solution to uncover resolutions to the following's additional situations. The Malaysian corporates are found to be in lack of access to credit; poor management skills; and poor marketing skills are factors to the failure of many corporates to be successful in business (Nurulhasanah Abdul Rahman, Zulnaidi Yaacob & Rafisah Mat Radzind, 2016). These statements were to further support the research by Wan (2003); Ting (2004) where they highlighted that there were many challenges facing by the local corporates in a globalist environment, lack of financing, low productivity, lack of managerial capabilities, access to technology management and heavy regulatory burdens. On the other hand, the shortage of technically skilled workforce will not attract MNCs and their investment (Chin Yee Whah, 2006). He reinstates that the local corporates if they do not improve on their competitiveness will be wiped out in the new rapidly changing world of globalization.

In summary, the key challenges of the local corporates are the capital deficiency, skilled workforce restriction, limitation to adopt new technology, lack of information on potential markets and customers and lack the understanding of the global ever-changing competition.

### **Modern Corporations & Multinationals Unjust**

A corporation is a legally independent entity and may incur or pay the debt, negotiate contracts, sue and be sued (Webster dictionary). Corporations range in size from local retail stores to the like of Petronas (the nation's largest oil and gas corporation) or Enron (once considered as one of a new breeds of American companies that participated in energy futures became one of the world's largest pulp and paper, gas, electricity, and communications which then became the biggest scandal in history). These large corporations may sell stocks to shareholders to legally own the company but withholding them from the company management. The shareholders, through organized meetings with board of directors, to make decisions on broad policies governing the corporation, but empower the management for the accountabilities of the corporative operational success. Multinationals are corporations that conduct business in many different countries producing more goods and wealth than many smaller countries (Webster dictionary). An interlocking directorate arises when Multinational corporations with closely related business share same board members. As an example, in this situation a manufacturer, a financial services company, an engineering service provider and an insurance company with shared business sharing the same board members may exert power over multiple companies whose businesses are interdependent. A conglomerate is a large corporation made up of many smaller corporations or companies, or subsidiaries that may have different business outfits (Webster dictionary). They exercise buying and selling of corporations for profit rather than for the service or products they provide which then lead to a process of corporate merger.

Islam defines a corporation as a fabricated entity with no changes to the magnitude of the responsibility of their shareholders or their managers over their corporate activities. They are fully responsible to abide and to conduct legal halal activities as define by shariah law and to complement the utmost important fulfilment of Maqasid Shariah. The highest duly responsibility of a Muslim is to hold the syahadah (there is no other God except Allah S.W.T and prophet Mohamad is the messenger of Allah S.W.T). The vouch, lock men in unity and submit only to one God. They must be engaged only in halal activities, fair in their dealings with transparency and high ethical manner to avoid imperceptibility (Beekun & Badawi, 2005). The Islamic ethical systems are made of some basic principles that provide guidelines along the criteria of adl, qist and Ihsaan to strengthen the righteousness in building an antitrust business relationship. These guidelines are unity, justice, and trusteeship (Gillian Rice, 1999). The corporation, multinationals and conglomerates in their purpose are to gain monetary value towards attaining

victory which differ to Islamic corporate ethics where victory is the devotion to Allah S.W.T in achievement of trust amongst business partners. In Islam the creation of wealth is limited to only halal method and a wealthy Muslim must pay zakat.

The present market practice, to be market leader in the global business endurances had seen two corporations of similar size merging or a conglomerate may take over a smaller company creating monopolization. Oligopolies exist when several corporations have a monopoly in a market. When companies combine forces, they share resources, and the access manpower often leads to large layoffs. Their existence remains controversial, but the current code of ethics is not able to condone them. They create success by bringing industry into less developed nations where labour is cheap, and then exporting those goods to more developed countries. In most countries where multinationals have entered their economy, the standard of living is high. Critics are at large on multinationals for exploiting workers and natural resources in resultant causing environmental havoc.

Over the past twenty years, corporation were aligned to subscribe to a standard behaviour framework to create a positive society in a productive manner. The appearance of social enterprises, business ethics, environmental protection practices, a human rights approach to recruitment and good working conditions are provisional added values. Mode of investment must bear some contributions to the community development and multinational corporations are perceived as the key to development through providing jobs, paying taxes, transferring technology, and making charitable contributions to education and health care. They are anticipated to utilise some of their resources to help in improving social developments. But the globalization era witness that corporations undoubtedly influence the political direction of the governments which spare them from their contribution to society. Asyraf Wajdi Dusuki & Nurdianawati Irwani Abdullah (2007) stated that, it is difficult to enforce the contribution from cooperation because of the trade-off's situations and due to the inconsistency of potential conflict arising from the diverse interests and expectations among various constituents in society. Many, among researchers, academicians and practisers were uneasy about current trends in global capitalism and global society. Inequalities and conflict are a non-ending epidemic. The much-needed technological innovations to deliver structural change and development were tagged to ideological conflicts. We must identify and evaluate the moral challenges contributing as 'responsible global capitalism'. The world is indeed in need to develop a global economic architecture that is economically efficient, morally acceptable, geographically inclusive, and sustainable over time and space. If global capitalism being the most efficient wealth-creation system than it should be both economically viable and socially acceptable. The markets, governments, supra-national agencies, and civil society must not only be technically and administratively competent but also be supported and challenged by a strong ethical ethos. Leading thinkers in international business and governance (including academics, politicians and moralists) must embrace questions of ethics and faith (John Dunning State of New Jersey Professor of International Business - Making Globalization Good).

### **Islamic Corporate Ethics & Revelation from Quran**

Islamic Corporate Ethics was a classical development presented to the world during the medieval period. A very significant evidence, careful historical analysis of documents brought forward through the studies by Abu Walid Muhammad ibn Ahmad ibn Rushd, known to the Western world as Averroes was an acceptable clientele classic researched. The root of scholasticism was traceable to a common meeting ground between classical Islamic scholarship and the foundations of Western humanistic education, Rena Dossett, (2014) in research title "The Historical Influence of Classical Islam on Western Humanistic Education" conclude that in the unparalleled East/West discord, the common ground was to elevate eloquence and the dignity of Man. The Middle East's contribution to Western was in congruent to the Islamic political control over southern Europe from 711 AD to 1492 AD to a salutation to the oldest degree granting university in existence, the University of AlKarabuine or Al-Qarawiyyin,

established in 859 ADS, founded by Fatima al-Fihri. Rena also asserts the quote by the respected medieval scholar George Makdisi, “our religious monotheism is Judeo-Christian, and our intellectual culture is Greco-Roman, what I believe we have yet to realize is that an essential part of our intellectual culture, university and scholarly culture, is Arabo-Islamic.” This awareness on common Islamic cultural history and intellectual interdependence may be the keys to bridge of peace in our modern world order. Another important aspect highlighted by Rena was the practicable forensic epistolary (the science of composing legal instruments and keeping official registers), an extract from G. Makdisi (1981 - *The Rise of Colleges: Institutions of Learning in Islam and the West*, Edinburgh: Edinburgh University Press, 1981, pp. 256- 267) quoted by Hajj Khalifa in the following definitions: “It is a science which seeks ways of documenting in books and registers decisions established in the presence of the qadi in such a way that they may be adduced as evidence when the witness to the actual transactions have died. Some of its principles are taken from Fiqh (law), some from the insha (art of composition), some from rulum (legal instruments), adat (custom), and umur istihsaniiyya (discretionary legal decisions). It is a branch of positive Fura alfiqh (law) by reason of the fact that its concepts are derived to the conformity with the rules of divinely revealed shariah (law). It may finally be regarded as a branch of the literary arts from the standpoint of embellishment of wording”.

The very important substance in Islamic corporations is the necessity to ensure the compliance with Shariah Law keeping Maqasid Shariah free from being influenced by their surroundings. In that essence, Caliph Harun al-Rashid (reigned 786 – 809) founded the Bayt al-Hikma (The House of Wisdom), a major intellectual centre, culminated in prominence under his son al-Ma'mun (reigned 813–833) towards the study of humanities for science, mathematics, astronomy, medicine, alchemy and chemistry, zoology, and geography. Located in Baghdad, the institution had received many well-known scholars from various religious and various countries to share information, ideas and culture which resulted in many remarkable original contributions to diverse fields (Makdisi 1989). The Shariah Law and the Maqasid Shariah which Allah S.W.T implanted into the niche of humanitarian hierarchy was put into real practiced by prophet Mohamad (PBUH) who projected and inspired the wisdom of culminating knowledge development. The key factor that brings reverence and respect to Prophet Muhammad (PBUH) in both the Islamic and the non-Islamic circles is His devotion to uplift the Shariah Law and Maqasid Shariah to the fullest; said about in one of His hadith in the following way:

*"The best amongst you are those who have the best manners and character."*

Sahih Bukhari Book #56, Hadith #759

The following are good values and characters displayed by the prophet displaying a true Islamic leadership Ethics that Allah S.W.T. seek from all Muslim to practice and preach as much as possible (Quran Reading.com 2014) within the eloquence of Islamic Corporate Ethics.

### **1. All for The Sake Of Allah S.W.T**

*"The Prophet (PBUH) resembled a Prophet who was harmed by His people. He wiped the blood from His face and said: 'O God! Forgive my people, for they know not!'"*

### **2. Mannerism**

*"The Prophet (PBUH) did not swear at anyone, nor was He rude, nor did He curse anyone. If He desired to reprimand someone, He would say: 'What is wrong with him, may dust be cast in his face!'"*

### **3. Humour:**

*“Once a man asked Muhammad (PBUH) for an animal to ride. He replied that He would give him the baby of a she-camel to ride on. The man asked, ‘What would he do with a she-camel baby?’ Muhammad (PBUH) replied, ‘Is there any camel which is not born of a she-camel?’”*

#### **4. Peace Lover:**

*“Let us go to resolve the situation and make peace between them.”*

Bukhari #2319

Thus, Muslims should spread His message of peace by giving examples out of the actions He undertook to ensure peace.

#### **5. Kind to the Kids**

*“I’ll give such and such (i.e., gift or so) to the one who comes to me first.” So they used to race and fall on His back and chest.*

Ahmad

#### **6. Generosity:**

*“The Prophet (PBUH) did not refuse to give anything which He had to someone if he asked for it.”*

Bukhari

#### **7. Caring of Women**

*“Whoever (brings up) two girls till they come of age, will be in the next world along with me, like my two fingers joining each other.”*

Abu Dawud

#### **8. Pleasantness**

*“I have never seen a man who smiled as much as the Messenger of Allah S.W.T.”*

Tirmidhi

#### **9. Concerned About Orphans**

*“The best house among the Muslims is one where an orphan is well treated, and the worst house among the Muslims is one where an orphan is badly treated.”*

Ibn Majah

#### **10. Cooperation**

*“I saw the Messenger of Allah S.W.T on the Day of the Trench carrying dirt (that was dug from the trench) until His chest was covered with dirt.”*

Bukhari

### 11. Animal Rights Activist

*“I once found difficulty in riding a horse, so I kept reining it in repeatedly. The Prophet (PBUH) then said, ‘You must have gentleness.’”*

Sahih Muslim

### 12. Disassociation from Worldly Possessions:

*“The Messenger of Allah S.W.T did not leave any gold or silver currency, or a slave, male or female, after his death. He only left behind his white mule, his weapons and a piece of land which He declared as charity.”*

Bukhari

### 13. Modesty

*“Modesty is a part of teachings of the previous Prophets and anyone who lacks it is most likely to do whatever he likes.”*

(Reported by Abdullah ibn Maslamah)

### 14. Considerate

*“I stand up for prayer intending to prolong it. In the meantime, I hear the wailing of a baby and I must shorten my prayer, being apprehensive lest my recitation of a long verse may tell upon the baby’s mother.”*

Bukhari

In a nutshell, corporate leaders/khalifah must turn towards the personality of Muhammad (PBUH) and to preach that universal appeal to make the world a better place. A good leadership will have a good management skill to set up an Islamic corporation/all stake holders towards a halal way of corporation development. Should this be the choice of AG in their way forward strategic plan, where Shariah Law, Maqasid Shariah and high moral values be incorporated which will surpass time and space. There is no god accept Allah SWT and Mohamad PBUH is his Prophet are the key words to unlock the benignity of becoming a khalifah and the benevolence of practising the Al-Quran.

Now this Qur’an could not possibly have been devised by anyone save God: nay indeed, it confirms the truth of whatever remains (of earlier revelations) and clearly spells out the revelation (which comes) - let there be no doubt about it - from the Sustained of all the worlds.

*And yet, they (who are bent on denying the truth) assert, “(Muhammad) has invented it!” Say (unto them): “Produce, then, a surah of similar merit; and (to this end) call to your aid whomever you can, other than God, if what you say is true!”*

Yunus 10:37 &38

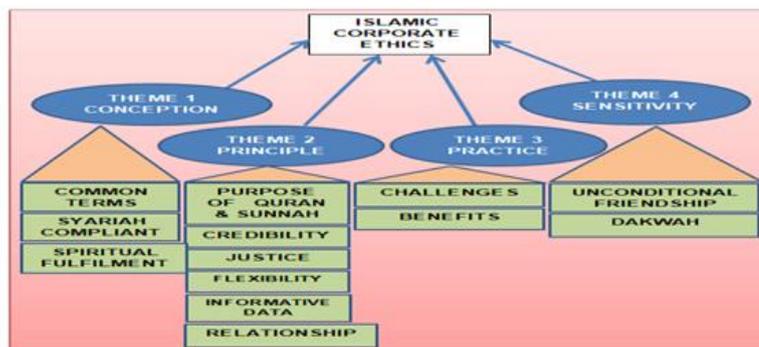
*God bestows from on high the best of all teachings in the shape of a divine writ fully consistent within itself, repeating each statement (of the truth) in manifold forms - (a divine writ) which do shivers the skins of all who of their Sustained stand in awe: (but) in the end their skins and their hearts do soften at the remembrance of (the grace of) God. Such is God's guidance: He guides therewith him that wills (to be guided) - whereas he whom God lets go astray can never find any guide.*

Surah Az-Zumar 39:23

The Holy Qur'an was revealed in parts over the span of twenty-three years. The greatest proofs of the Quran being the revelation of ALLAH S.W.T SWT are in its uniformity, the verses conforming to each other and comprise a holistic harmonious whole. In this surah, relate that this is a Book of Wisdom, engrave with the highest knowledge to suffice all mankind to the sublime heights of heavenly grace and eternal bliss.

1. A guidance from ALLAH S.W.T and HIS mercy to achieve goodness for themselves and for others, loving the good (TawAllah S.W.T) and discarding the evil (Tabarra) to in total Taqwa (piety).
2. These are messages of the divine writ, full of wisdom,
3. Providing guidance and grace unto the doers of good
4. Who are constant in prayer and dispense charity: for it is they, they who in their innermost are certain of the life to come!
5. It is they who follow the guidance (that comes to them) from their Sustained; and it is they, they who shall attain to a happy state!

The text of the Qur'an has remained free from all alterations, additions, or deletions, preserved over such a length of time. ALLAH S.W.T SWT Himself undertakes to see that it remains secure in its originally revealed form forever. Briefly, ICE is the practising of Islamic ethical values complying with Shariah law, undermining Maqasid Shariah and upholding the Islamic concept of leadership. ICE depicted Ethics and integrity as a very crucial element require to build trust and pride of a corporate set up where the summation of all the decisions by all members across board are in unity to confide customers confidence. Should there be conflicts, Al- Quran and Hadith is to be the only reference and ALLAH S.W.T is the only guidance. The Code of Islamic Ethics and Islamic Business Conduct outline will be higher than what customer has in their expectations. Islamic Corporate ethics demonstrate the integrity in all deliverables; hold one another accountable to the highest ethical standards; ready to identify risk that cause harm to the organization, to customers, society, team members, and most important is to sustain the company's Islamic reputation. Is it wise that AG and all Petronas vendors to adapt and practices to the Islamic corporate ethics in doing business with Petronas to encapsulate all necessities in technology acquirement and knowledge developments to be relevant within the industry? A Proposed Dimension in Islamic Corporate Ethics as below:



**FIGURE 1**  
**THE CONCEPT IN ISLAMIC CORPORATE ETHICS**

Based on the Figure 1 above, the investigation in the concept of Islamic Corporate Ethics generally requires a common term to be agreeable in a unity consensus. In Islam we have to belief only in ALLAH S.W.T SWT and must not be guided by our own desire. The stage of living our life is directed to where the wishes and desires of everyone or each division of people or each society are equitable to having a common acceptable understanding that must be respected and placed beyond one personal interest. The benefits must be equally shared by every individual of the society, organization, or family. Thus, the common terms or agreement is to dissolve the differences of opinions; refrain from leading the people into conflicts, confusion and disorder which would result in injustice between and amongst people.

As revealed in the Quran, Allah S.W.T (Glorified and Exalted is He) has mentioned:

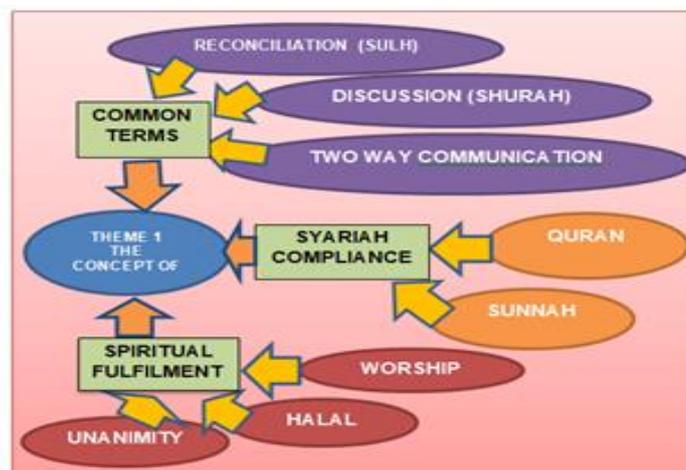
*“...do not give preference (to your own words and deeds) above those of Allah S.W.T and His Messenger (the Prophet Muhammad, blessings of Allah S.W.T be upon him and his progeny).”*

Islam projected an interactive process which provides a common term between all parties in complying with Shariah base to attain faith. All stake holders need to be disciplined in upholding the common agreement to a unity censes.

*"The same religion He has established for you as that which He enjoined on Noah - the which We have sent by inspiration to thee - and that which We enjoined on Abraham, Moses, and Jesus: Namely, that you should remain steadfast in religion, and make no divisions therein: to those who worship other things than Allah S.W.T, hard is the (way) to which you call them. Allah S.W.T chooses to Himself those whom He pleases, and guides to Himself those who turn (to Him).*

**ASYURA 42:13**

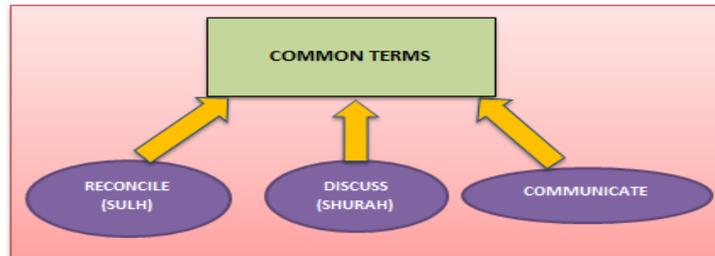
Evidently the purpose is to commensurate a common terms ensuring that the unity of humanity should always be protected and place above all values resolving all differences that exist among people. A common understanding developed based on common ideas that are divine revealed. The Quran introduces the idea on the common term of human beings’ origin to believe in the same religion and to obey the revelation from HIM which shall be the only guidance to unity. Consequently, the following three sub-themes transcended to be the main recipe identify in the concept of Islamic Corporate Ethics as indicated in Figure 2 below.



**FIGURE 2  
THEME ONE; THE CONCEPTION**

## Common Terms

All the Informants view collective agreement as an especially important aspect in daily discussion in order to get a good result amicably in a peaceful manner. Their responses indicated on three specific sub themes being Reconcile, Discuss and Communicate in corresponds to revert to Quran, to uphold and preach consecutively implying as a sub-sub themes to Concept to be in line to the requirements in maintaining a strong Islamic Corporate Ethics in divinity as identified in figure 3 below.



**FIGURE 3  
COMMON TERMS**

### Reconciliation (Sulh)

As in accordance to informant A5 conciliation (Sulh) is the most acceptable common term in Islam as he refers to his reading of the Qur'an and Sunnah and his claim was supported by Informants A8 and A10.

However, the Qur'an uses the term "Sulh" to refer to compromise. In reference to Arabic language the word Sulh is derived from the word saluha which means proper, to be usable, serviceable, and practicable (Wehr 1976). In the language contact is referred to an amicable settlement (Abdul Malik & Farah Salwani, 2015) which will mediate a solution to dissolve disputes. The Arabs and Islamic societies practices sulh during the Prophet Mohamad and Islamic modern era (Wehr 1976).

Islam encourages to practice "Sulh" to create peace, affection and harmony between mankind as mentioned in the Qur'an, Allah S.W.T (SWT) say.

*"There is no good in most of their secret talks save (in) him who orders Sadaqah (charity in Allah S.W. T's Cause), or Ma'ruf (Islamic Monotheism and all the good and righteous deeds which Allah S.W.T has ordained), or conciliation between mankind, and he who does this, seeking the good Pleasure of Allah S.W.T, we shall give him a great reward".*

#### Surah An-Nisa 4:114

*"...and reconciliation is better. And human inner-selves are swayed by greed. But if you do well and keep away from evil, verily, Allah S.W.T is Ever Well Acquainted with what you do".*

#### An-Nisa 4:128

*"They ask you (O Muhammad SAW) about the spoils of war. Say: "The spoils are for Allah S.W.T and the Messenger." So fear Allah S.W.T and adjust all matters of difference among you, and obey Allah S.W.T and His Messenger (Muhammad SAW), if you are believers".*

#### Al-Anfal 8:128

Informant A5, A8 and A10 insisted that Sulh to be used as a platform to ensure a

collective consensus defining an amicable agreement which is in line with the Qur'an. This was practiced by The Prophet Muhammad PBUH in one of his Hadith stated that the rewards are waiting for those who establish "Sulh" among people.

*"There is a Sadaqah to be given for every joint of the human body; and for every day on which the sun rises there is a reward of a Sadaqah (i.e. charitable gift) for the one who establishes justice among people."*

### **Al-Bukhari 3: 870**

Practically, Sulh is very much preferred by the Prophet (PBUH) and in an occasion He (PBUH) missed the Assar prayer for the sake of making the Sulh between two trips. Informant A07 emphasise the importance of Sulh among people and quoted Sahih Al-Bukhari 3: 860 that, Prophet Muhammad (PBUH) himself has resorted to Sulh in many situations and occasions. As an example.

Once the people of Quba had disputes and fought with each other by throwing stones onto each other. When the Prophet (PBUH) heard about this, He said: "Let us go to bring about Sulh between them" Narrated Sahl bin Sad.

This platform of agreement was also supported by A2 by referring to the Sunnah of the Prophecy where sulh was practiced by HIM throughout HIS life. This research also discovered impressively, A10 highlighted:

*"And if a woman fears cruelty or desertion on her husband's part, there is no sin on them both if they make terms of peace between themselves; and sulh is better. And human inner-selves are swayed by greed. But if you do well and keep away from evil, verily, Allah S.W.T is Ever Well Acquainted with what you do".*

### **Surah A-Nisa 4:128**

*"If you fear a breach between them twain (the man and his wife), appoint (two) arbitrators, one from his family and the other from her's; if they both wish for peace, Allah S.W.T will cause their reconciliation. Indeed, Allah S.W.T is Ever All Knower, Well Acquainted with all things".*

### **Surah A-Nisa 4:35**

Based on the verses from the Qur'an and hadiths quoted above justify that, Islam empowers and inspires sulh, a mean of peaceful settlement but sulh must be used to make lawful to be unlawful or vice versa. The peaceful settlement in practise is to conduct justice and if injustice is done, the Muslim is then answerable to ALLAH S.W.T SWT in the hereafter (Sunan al-Tirmidhi, hadith 1352).

### **Discuss (Shurah)**

Informant A9 and A10 disclosed that Shurah (Discussion) is the other common term preferably to be included into the platform to conduct Islamic Corporate Ethics. This conceptually put Discuss as the second sub-sub-theme and according to Wehr (1976), Shurah is an Arabic word that means discuss which is profound in the process of decision-making. Informant A9 quoted, "I know the word Shurah, it is a discussion bases prior to have an agreement agreeable cordially in a pleasant meeting which correlated into a certain decision. There arises an acceptable serious decision after debating and discussing all aspect of requirements. In togetherness a decision is made collectively with commitment by all parties.

Thus, Shurah is a significant concept projecting equality, justice and satisfy a clear understanding. It is the best foundation to create unity in any community, be it in family, social and corporation as highlighted by informant 6.

The followings are extract from Quran, Allah S.W.T says.

*“...No mother shall be treated unfairly on account of her child, nor father on account of his child. And on the (father's) heir is incumbent the like of that (which was incumbent on the father). If they both decide on weaning, by mutual consent, and after due consultation, there is no sin on them”.*

### **Al-Baqara 2: 233**

*“And those who answer the Call of their Lord [i.e., to believe that He is the only One Lord (Allah S.W.T), and to worship none but Him Alone], and perform As-Salât (Iqâmat-as-Salât), and who (conduct) their affairs by mutual consultation, and who spend of what We have bestowed on them”.*

### **Ash-Shurah 26: 38**

*“And by the Mercy of Allah S.W.T, you dealt with them gently. And had you been severe and harsh hearted, they would have broken away from about you; so, pass over (their faults), and ask (Allah S.W. T's) Forgiveness for them; and consult them in the affairs. Then when you have taken a decision, put your trust in Allah S.W.T, certainly, Allah S.W.T loves those who put their trust (in Him)”*

### **Ali-Imran 3: 159**

These verses signify the understanding of some Muslim employee in line with Islamic ruling that Shurah should be adorably apprehend in corporation which will nullify external and internal corporation conflicts. All informants agree to the practice of Shurah in corporation, but the management must be willing to share with the employees' views and refrain from being “I am the boss, listen and abide by my rules”.

### **Two-way Communication**

Beside Sulh and Shurah, informant A2, A3, A4, A5, A8, and A10 mentioned that Communication is another important concept influencing the platform of agreement. Informant A10 pointed that, “Corporate Ethics in line with Shariah compliant sustain a two-way communication and is easily communicated to cross the corporation board reaching all levels. A healthy ‘communication means establish in corporation will motivate the desire to achieve a common goal, sharing benefits among all parties upholding the integrity of ‘platform of agreement’.

Undoubtedly, the three sub-sub theme 1) Sulh, 2) Shurah and 3) Two-way Communication are the main actors to ensure “platform of common terms” being the first concept in the development of themes for Islamic Corporate Ethics. Informant A4 considers the concept of Islamic Corporate Ethics with the three sub-sub themes as the main gate way into unity which will simplify the following processes putting the right obligatory and accountability at its perspective.

According to Mahmoud (2002) Islam is a communiqué-based religion as it implies integration of sulh, shurah and two-way communications among the Ummah and Ulama (scholars). Informants A1 surmise the Holly Qur'an and Sunnah as a book of references covering all aspect of Islamic Ethical perspective. Thus, Islam is not only a religion but is a way

of life inferring to the holy Qur'an and Sunnah providing guidance from birth to the world hereafter.

### **Shariah Compliant**

Wehr (1976) define Shariah as the revealed or undisputed Islamic law covering literally all aspects of life commanding perfect standard rules of conduct. The governance is holistic, specifying the norms of good and bad, goodness and evil complying with Al-Quran and Hadith (Adibah, 2013).

All ten informants were unquestionable over Shariah principles which act as the main pillar in identifying the theme for Islamic Corporate Ethics in the framework. "The Shariah-compliant in Islamic Corporate Ethics is about managing the corporation base on Islamic ethical values in line with the Islamic principle and based on the Qur'an and Sunnah" (Informant A1).

"Islamic Corporate Ethics is when all stake holders in that corporation ethically follow Shariah rules implying that one must not do anything that Shariah doesn't allow; this is my understanding in general about the term of Shariah-compliant." (Informant A2).

"Shariah-compliant in corporation is that the corporation in principles abide only to Quran and Hadith in their daily operation and management of the corporation. Islamic in Corporation was practiced at its best during the Islamic Modern era (Ottoman Empire) in the 15th and 16th century." (Informant A3).

"Muslims has no choice except to look back into Shariah base practices". (Informant 4).

"The 3rd agenda of Prophet Mohamad PBUH after His Hijrah to Medina was to develop Business corporates to balance the economics of the people at time when the market was profoundly dominated by the Jews who ruled the economics" (Informant A5).

"Islamic Corporate Ethics is only legitimate if the corporate fully comply with Shariah law and every act must be free from haram. The corporate must conduct only Halal business". (Informant A6).

"Shariah base should be the only practiced if corporates are keen to see their corporations successfully endure the globalization robustness. Today, globalization created MNC who impulse freedom from authorities and the norms. They created new strategic plans for material gain which caused the global imbalances". (Informant A7).

The current global disorders that we are experiencing, eg. War, drugs, human trafficking, non-ethical conducts among authorities and politicians, pornography and etc. can only be condone if Shariah Law is in practice. We should go back to Alquran and Hadith" (Informant A8)

"We see Islamic economic thought and finance is rooted in the Quran. The practices in Islamic financing have shown great development where the fundamental theory is risk-sharing which eliminate riba". (Informant 10).

In congruent to the topic, all of the above statements clearly presented to Shariah based as a concrete supporting sub-theme link to the Islamic Corporate Ethics concept theme framework. It obviously supported the concept that Islam is a complete way of life. Their epitomes and resources are not only applicable exclusively to Islam but principally emphasize the market-based risk-sharing modes that retort to facilitate redistribution of wealth and opportunities amongst mankind (Usman Hayat, Adeel Cfa and Adeel Malik 2014). These correspond with the Qur'anic verse when Allah S.W.T (SWT) reveal.

*"...This day, I have perfected your religion for you, completed My Favour upon you, and have chosen for you Islam as your religion".*

### **Al-Maeda 5:3**

Thus, the concept of corporation development from Islamic perspective is well defined in the Almighty revelations which were inscribed in the mind of all the Muslim informants to

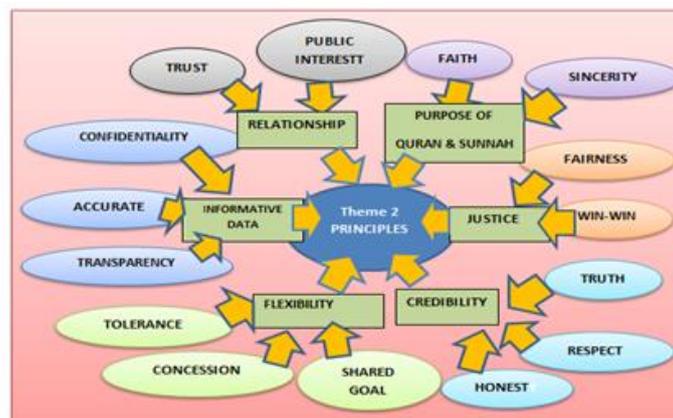
collectively ascertain that Shariah base must be addressed in the framework of concept. However, the main objective (Maqasid) of the Shariah is to chaperon and protect faith (Iman) and eliminate evil (Mafasid). In purifying the Maqasid, Shariah as prescribed by Allah S.W.T (SWT) had imposed hudud (Islamic litigation) to prevent mankind from following their own wishes and desires (Adibah, 2013). As a simplicity Shariah is an Islamic religious law, it is the revelation from the Holly Quran and Sunnah (profound practices of the Prophet Mohammad PBUH). Shariah compliance covers all aspect, principles, Funds and wealth, mortgage and financing, halal and haram businesses, and the righteous way of Islamic way of living. Sharia law governs not only religious rituals, but all aspects of day-to-day life in Islam. Sharia, literally translated, means “the way”. Muslim societies today are observed to be in extreme especially when dealing with Islamic Financing.

## The Principles

Theme two of the ‘Islamic Corporate Ethics’ is principles that is in line with the ‘concept’ which was discovered from the thematic data analysis out of the informants. Islamic Corporate Ethics must be based on all the ethical ‘Principle’ in shaping the corporation allowing the management of success in achieving unanimous consensus to further strengthen the unity of faith physically and spiritually. The ‘Principle’ in Theme two will be the key factor for all stakeholders to hold to, ensuring self-discipline and to strengthen the believability that by abiding to this fundamental the integrity of individual will become better and hence will spark the integrity of the corporation.

To solicit theme two, clear claims from the informants’ statements were captured. Generally, all informants argued that ‘Principles’ of Islamic Corporate Ethics is a very important element in defining the requirements to uphold in togetherness the Islamic Corporate Ethics. Islamic corporation must realize the factors within this ‘Principle’ to mitigate the in-house universal understanding and be obliged in its implementation to achieve corporation internal faith prudence to Islamic teaching.

The following figure describes the principle as implied to theme two.



**FIGURE 4**  
**THEME TWO; THE PRINCIPLE**

## The Purpose of Qur’an & Sunnah

In this study the Purpose of Quran and Sunnah is apparently the main reference for Muslims to revert, to ascertain the direction of the truth, as such all the informants being Muslim supported strongly to the motion that the Purpose of Quran and Sunnah are the first element of the Principle. Informants A1, A3, A6, A8 and A10 highlighted that the basis of Islamic Law are

the Quran and Sunnah. The fundamental school of taught which is very complete and both are guarded by the creator. The spread of Islam was fast and today there are more and more Islamic converts, and this is purely because Quran is the words of the Creator and Sunnah being the wisdom of the Quran, both being the Purpose of their revelation.

There is no dispute on Quran and Sunnah being the purpose for Muslim GOVERNANCE. Informants A2, A3, A4, A5, A7, A8, A9 and A10 special remarks to Quran and Sunnah; The Governance extract from Quran and Sunnah is simply that by following it man is self-govern regardless of time and space whereas the conventional will require monitoring and upgrading from time to time.

Quran is the law for mankind and is the revealed will of ALLAH S.W.T SWT, a divine ordained system accommodative of rules from other legal system that are not against the principles and objective of Shariah (Amanda, 2014).

The Holy Quran is in script in a just and principled order with instruction of rights and responsibilities applicable to an individual, a society or nations which make it the most complete good governance as the law of justice. Thus, it is the most applicable solution for corporate governance development. The Quranic verses below are exemplary to justify and to imply that the narrated words of ALLAH S.W.T SWT are complete.

*“Those when given authority in land, establish (system of) salah give zakat and enjoin what is good (makruf) and forbid what is wrong (mungkar)”*

#### **Al-Hajj 22:41**

*“O you, who believe, be custodians of justice (and) witness for ALLAH S.W.T SWT, even though against yourselves or your parents or your relatives. Whether a man is rich or poor, ALLAH S.W.T SWT is the greatest well-wishers than you. So follow nor the behests of lust, lest you swerve from justice”.*

#### **An-Nisa4:135**

*“Consult them in affairs (of moment). Then when you have to take a decision put the trust in ALLAH S.W.T SWT. For ALLAH S.W.T SWT love those who put trust (in HIM)”*

#### **al-Imran 3:159**

Muslims are requested to obey and practice what is revealed in the Quran, ensuring that the beginning process until the ultimate ending is Islamic compliance. The principle laid down clearly defy man from the beginning of thought through the ending with result, he should always practice the righteousness. Informant A3, A7, A8 and A10 said that if the heart and mind is crystal clear from injustice and prejudice than the development of corporation will run smooth. This statement is in line with the Quranic verses above. So to be intrinsically safe, corporation operation and management must comply to Al-Quran and Sunnah, commented by informant A5. Everything must be done in halal and Islamic manner as mentioned by informant A6. Informant A10 emphasized that the first principle is to make sure to conduct what is preach by Quran and Sunnah and avoid Haram matters. So, any act which is prohibited by Quran and Sunnah is Shariah non-compliance and must be stop at all levels of the corporation hierarchy said informant A7. Correspondingly, informant A7 said the management of the corporation must understand Shariah compliance and is a practise of Islamic values.

Informant A10 highlighted that Qur'an and Sunnah principle should be the mainstay of Muslims in regularizing and conducting Islamic corporate but the secularism politic has changed and its high time that we revert back to Quran and Sunnah. He quoted an example; when he was working in another company, the management requested the sales team to focus on getting more projects at whatever course. The management employed ladies to close sales and provided fund

for entertainment. This is against Islamic compliance and being Muslim, we cannot do this even though we fail to get the project. This is against his principle and is against the rule of Quran and Sunnah. We must have faith and sincerity in implementing Islamic compliance.

## CONCLUSION

Considering the dimension of Islamic corporate ethics there are significant values found within which contribute to Unity as to worship to one God - Muslims believe that the main purpose of life is to worship their Creator. The important in development of Iman subscribe to a holistic unity that constitutes to be the core inspiration ushering spiritual satisfaction. Systematic management and operational practicing - the Shariah Compliant in conducts improve the effectiveness of organization. Avoiding haram actions and deeds by adhering to Islamic perceive law. Any unlawful act or business dealings must be avoided. Strong relationships – the art and science of consensus decision elaborated from the the informants' interviews and literature review base on common terms and shared goal Form the basis of creating strong relationship. Only strong relationship leads to a long-term survival and indeed is the key to a clean interactive development. Cooperative and integrative win-win process - it is an all win-win focused process that enhances rightful decisions derives from Islamic values.

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