

## **Factors Affecting the Practice of Islamic Professional Ethics: A Case of a Public Sector**

<sup>1</sup>Zawiah Mat, <sup>2</sup>Siti Arni Basir and <sup>1</sup>Zanariah Jano  
<sup>1</sup>Centre for Languages and Human Development,  
Universiti Teknikal Malaysia Melaka, 76100 Durian Tunggal, Melaka, Malaysia  
<sup>2</sup>Jabatan Siasah Syar'iyah, Akademi Pengajian Islam, Universiti Malaya,  
50603 Kuala Lumpur, Malaysia

---

**Abstract:** This study aimed to identify and analyse factors which affected practice of Islamic Professional Ethics (IPE) in the management of a public sector in Malaysia. This study employed a quantitative method through a survey using questionnaires which were distributed to a total of 198 managerial and professional employees in the Royal Malaysian Customs Department. The findings yielded nine significant factors which influenced IPE and the four most prominent were religious appreciation, teamwork, leadership and attitude which were the core elements towards sustainable IPE practice. Other five factors which scored highly were regulation, training, environment, motivation and public complaint. This study helps in bridging the gaps in literature on ethics professionalism Islam in organizations and assists managers in implementing IPE.

**Key words:** Islamic professional ethics, factors, public sector, Malaysia, gaps

---

### **INTRODUCTION**

The study of Islamic ethics have been undertaken by many researchers before. However, the study of Islamic Professional Ethics (IPE) is still scarce, resulting in considerable gap in literature. In public sector organizations, public servants are the ones who provide services to the public and reflect the image of a department or organization. To ensure efficiency and effectiveness in providing services, civil servants must adhere to ethics and morality based on the rules and laws that have been set. They should have a good and honorable behavior as required by a community.

Therefore, they should have positive qualities, discipline, integrity, honesty, trust and responsibility in providing assistance and services to the public. In other words, they must have impeccable professional ethics. It serves as a standard for the execution of tasks, responsibilities and decision-making improvement in the organization. Such standard will be a guide to ensure proper procedure is used, the work meets the required specifications and the results achieved are accurate, consistent and viable. This situation can prevent embezzlement, abuse of power and other forms of moral misconduct among civil servants in an organization (Azzah and Arni, 2013).

This study aimed to identify and analyse factors which affected practice of Islamic Professional Ethics (IPE) in the management of a public sector in Malaysia. The findings will be significant towards improving IPE practice.

**Iterature review:** Few studies have been conducted in terms of professional ethics. Comunale *et al.* (2006) examines the crisis of professional ethics in an accounting department. His research is aimed to analyze the response of students on new accounting scandals and how far students know the effect of the scandals on their future education and careers. The findings show that students generally have knowledge of the scandals but are less aware of accounting profession. Thus, this study may help educators to help students avoid the crisis of ethics and can introduce ethical orientation and how to react to this event.

Moreover, Francisco and coauthors review empirical studies on ethics and professional deontology in teaching and communicating. This study aims to analyze the role of ethical values and morality in higher education and essential rationales in financial sector. The results show that students do not know actual ethical rules and they are still confused about the principles and values of ethics and morality. Therefore, it is high time that universities

introduce the subject of ethics and morals and professional ethics as a subject matter for students' needs and for community development purposes.

Salam examines how legal system and ethics of Islam solve ethical dilemmas in Information Technology (ICT). Legal and ethical principles are used as a framework. The results show that Islamic ethics methodology can reduce moral judgments used in the Islamic world and bring benefits to individuals and communities and can be understood as a synthesis of deontological theories, consequentialist and western based theory on ethical virtue. This study is beneficial in introducing Islam and its relevant sources of knowledge as a theoretical basis in ethical decision-making as most researcher rarely use methods of Islamic ethics when studying ethics related matters.

Reamer (2009) examines the concept of ethics and professionalism in technical communication services course. This study aims to look at how ethics and professionalism can contribute to the theory of technical communication and trace the development of ethics and professionalism as an approach in technical communication. The results of this study are expected to provide early exposure to students from non-humanities field to understand the framework of professional ethics courses in technical communication services for their future career. Whereas, Tang (2015) analyze effect of ethical leadership, affective commitment, job involvement and organizational support. The findings show that ethical leadership is a significant predictor of organizational support, affective commitment and employee involvement. The study also fills the gap in literature.

Extant literature also shows a lot of empirical studies on the implementation of Islamic work ethics either in the public or private sector (Abdallah, 2010; Ali and Kazemi, 2007; Ali, 2008; Khalil and Saad, 2009; Mustakim *et al.*, 2014; Azzah and Ami, 2013; Rokhman, 2010; Kumar and Rose, 2012). However, studies on Islamic work ethics and its relation to professionalism are still scarce.

Nor and coauthors conduct a study on the driving factors for an implementation of ethics in Islamic institutions in Malaysia. The study involves several institutions like the administration, Islamic law and financial. The study yields an existence of internal and external factors that lead to ethical behavior in the organization. Among the internal factors are to assist in achieving the function and mission, to improve performance and prevent improper conduct among employees whereas external factors are to meet the demands of stakeholders to assist the implementation of

several government circulars and to help the government generates productive, competent and well-mannered workers. The study also finds that scientific and educational approaches are pivotal in raising awareness and increasing an in-depth understanding of ethics among members of the organization.

Mustakim *et al.* (2014) conduct a recent study on factors that affect the implementation of Islamic work ethics in Johor Corporation (JCorp), a famous, corporate organization in Malaysia. They find the working environment, remuneration and welfare of employees, monitoring of the aspects of discipline, transparency, religious practice and communication are six factors that influence the success of Islamic work ethics among employees of the J. Corp. They conclude that the leaders of the organization play the most important role in fostering an implementation of Islamic work ethics. In addition, the cooperation of all employees is just as important as they are used to performing a variety of work to achieve organizational goals. Although, empirical study on factors that affect the implementation of Islamic ethics and work ethics have been conducted, yet, studies on factors that influence the practice of IPE have not been conducted thus far.

In general, the literature indicates studies on conventional ethics, moral and professionalism which have been conducted in many areas. Most studies make reference to ethical and morality based on conventional theories. On the other hand, studies on Islamic professional ethics are scarce. Hence this study can fill the gap in empirical literature on IPE.

**The concept of ethical professionalism from Islamic and Western perspectives:** In general, according to Western scholars, ethics refers to a measurement and standards used to distinguish a person's behavior or attitude, either good or bad. Ethics is divided into two parts: descriptive and normative ethics. Descriptive ethics is a discipline that deals with the history of the moral system that is embraced by an individual or by any particular group. This type of ethics consist of different moral systems relative to various religious system. In other words, descriptive ethics discusses exactly what form or characteristics of the existing moral system. It will not evaluate, judge or make any decision on these moral systems.

On the other hand, normative ethics tend to evaluate, criticize and make decisions on the existing moral system. It may propose a law that is considered the best or should be practiced. In particular, it can present standard moral system based on the existing system. Normative ethics will make us aware that moral values are not all relatively

shaped in accordance to changing context of human culture but there are some moral values that remain consistent with the overall change in the human situation. These values are called ethical absolutism which is usually associated with religious teaching (Nasir, 1986). In addition to the ethical concepts described above, other concepts also exist like utilitarianism, egoism, relativism and others which guide the Western society in determining whether a concept of ethics is good or bad for their lives.

The above discussion clearly shows that various ethical concepts have been introduced by Western scholars. Although, they differ from the basic concept but generally the whole concept of Western ethics is based on the philosophy pillaring on thinking and the ability of human reason alone.

On the other hand, according to Islamic perspective, the concept of ethics has also been widely discussed in various perspectives but it is more commonly known as probation. In Islam, ethics or morality is the revelation of the Quran and al-Hadith. Indeed moral reflects habits, behavior, attitude and manners of an individual in relation to the nature of spiritual or desire of man.

When ethical concepts are combined with the professionalism of Islam, they put an emphasis on internal characteristics of individuals like behavior, attitude or even personality. In other words, morality is a priority in one's life. In addition, the mastery of knowledge and skills is also an important aspect to form a person with professional ethic. Yusuf al-Qaradawi has divided the comprehensiveness of Islamic ethics into five parts, namely the ethics of self, family, society, nature and Allah (Mardzelah, 2007).

Clearly, the concept of ethics in the eyes of the West and Islam is different. The concept of ethics discussed by Western scholars focus on the size and standards of a moral system and human behavior relative to the cultural setting of the population and they observe each discipline through means of reviewing, criticizing and making decisions based on existing moral values. Each concept of ethics proposed by Western scholars is based on the philosophy guided by rationale of mind alone. On the other hand, various perspectives on the concept of Islamic ethics discussed by Muslim scholars are based on the revelation of the Quran and Hadith. External (physical) and internal (spiritual) of humanity are combined.

There are also highlighted works on professional ethics. A book entitled *Islamic Work Ethics and Professionalism* discusses matters related to the Islamic and Western work ethics and professionalism. It also discusses principles of work ethics of Islam, the West, Japan and Korea. The book states that the weakness of

Western and Japan work ethics are mainly due to the separate elements of their work ethics and professionalism and religious values. They do not focus on faith and piety that become a pillar of strength to the Islamic work ethics and professionalism. Similarly, the concept of work ethic in the West and Japan is more focused on work ethics itself. However, Islamic work ethics is focused more on element of human who practices the work ethics (Osman, 1988).

Another book, *Ethics and Business Practice* discusses ethics in business practices and organizational management. Interestingly this book describes the experience, spontaneous reading of mass media and events, infusing ethical theories. It also discusses contradictory Islamic ethical business practices. In addition, issues of consumerism and environment related to business are also discussed. The reachers refers to the Islamic perspective in aspects of production, economy, trade, career development, marketing, human resource management, ethics of gender in the workplace which is compatible with the government's intention to introduce a policy of instilling Islamic and other good values among civil servants and private sector.

A book entitled *Adab dan Etika Kerja Dalam Organisasi*, explains the key concepts of business ethics according to the Quran and Hadith related to the concept of Amal Soleh, Birr, Takwa, al-Qist, al-Ma'rif dan Hassan or Ihsan. In addition, the discussion also compares manners and work ethics among religious organizations, especially the Chinese and Korean work ethics which are based on Confucianism, Christianity of Protestant-based and Japan which is Shinto-based. The review of this book clearly shows that religion plays an important role for creating a work culture and spirit of sacrifice in human life in order to progress and achieve success in life and organizational excellence.

Another book entitled *Sains Pemikiran dan Etika* by Mardzelah (2007) discusses the concept of philosophy, thinking and ethics that can be understood by all people and can make an assessment of any problems encountered in life. In addition, the book also explains the concept of man from the perspective of Islam and the West, schools of thought and figures of Islamic and Western philosophical ethics. It also discusses the idea as the basis of ethical and moral values and how the application of the ethics and values in management, business and the environment, especially in Malaysia.

A book entitled *Nilai dan Etika dalam Perkhidmatan Awam* discusses the importance of acknowledging universal values. It contains six chapters each describe things related to the application of Islamic values,

concepts of values and ethics in the public service. Moreover, culture, values and ethics elements are presented in order to instil excellence in the organization. This book also describes in depth the core values in the regulations of the civil service, work ethics in the context of the organization's management quality values such as integrity, professionalism, leadership, cooperation, self-management and others. The final chapter discusses the appreciation of the values and conduct in the public service.

There are some highlighted works written by Western scholars. For example, *The Ethics of Management* discusses moral issues in business management. Interestingly, this book also gives examples of cases related to moral in the business realms that occur in the United States. It explains the five fundamental debates on the issue. For example, moral issues in business need to be resolved at any cost, how managers solve moral issues when they are dealing with the problem, whether by inspiration or by just simply express the right or wrong thing or, conversely, the manager should realize that the individual and groups associated with the company have different moral standards for what they believe is right and fair.

A book on *Ethics at Work* discusses ethics in the workplace based on a study of 8 public organizations and businesses in the United Kingdom. This study aims to explore the attitude and perception of individuals in the organization on how personal responsibility affects bureaucracy practice in organizations and how they solve moral issues in management unit. The findings clearly shows all respondents agree that personal responsibility and sincerity in their careers are vital to establish ethics in the workplace. Indirectly, it has a relationship with the bureaucracy practices in organizations and all parties including senior managers and the entire staff of the organization must play an important role in solving issues related to ethics.

**Theories on ethics from the western perspective:** Among the first Western scholars to discuss the question of ethics are Greek philosophers like Socrates, Plato and Aristotle. Socrates (470-399 BC) states that goodness is knowledge (virtue in knowledge). Even if the definition of knowledge is not clear, this idea has been accepted and improvised by his pupil, Plato (427-347 BC). According to Plato, a man who knows the good (the good) in life will not commit a crime. Therefore, those who do bad deeds are doing them due to ignorance or lack of knowledge in themselves. However, those who lack of knowledge may do good deeds out of coincidence (William, 1955).

**Table 1: Kohlberg's Level of moral development**

Type	Level	Details
Preconventional	1	Adopt a good attitude for fear of punishment
	2	Adopt a good attitude for self benefits
Conventional	3	Adopt a good attitude to belong to a society
	4	Adopt a good attitude to abide social rules berkelakuan baik bagi mematuhi peraturan sosial
Postconventional	5	Adopt a good attitude for a mutual benefit
	6	Adopt a good attitude because of self-awareness

Boss (2001)

Aristotle (384-322 BC) also discusses the ethical theory by arguing that good is happiness but he also fails to explain the meaning of happiness. In this case, happiness is not the only determinant to the universal good. Most Western scholars argue that human experience, the ability to know something without thinking and studying (intuition) and reason was regarded as a criterion which can determine whether something is good or bad, right or wrong. In the meantime, the public knows that experience, knowledge and assessment of the man himself is not perfect because they subject to certain needs like race, religion, time, place, education systems and others (Nasir, 1986).

Based on the views of Western scholars, ethical theory is divided into two categories: deontological and teleological theory. Deontological term is derived from the Greek word *deontos* which means duties or responsibilities. This theory states that every action of right or wrong is not based on or determined from the consequences of such action. Instead it can be done as it is because every action is considered either good or bad (Boss, 2001). The deontological philosophers name this concept as nonconsequentialist as the basis in specifying the alleged wrong is still wrong even if it gives good results (Sabri, 2001).

According to this theory, there are some well-known scholars in the field of ethics, especially regarding the theory of moral development (moral development theory) that attempts to study the extent and level of ethics of individual. One of them is Lawrence Kohlberg who has explained that every individual should follow level of moral development as as shown in Table 1.

It is clear that the theory discussed earlier, states that man must act in accordance with moral right and follow the rules of universal justice in order to build an ethical life and to be accepted by all walks of life.

The term Teleological is also derived from the Greek word *telos* which means after or later (Mardzelah, 2007). This theory argues that an assessment of any one treatment is either moral or immoral (good or bad), created by the consequences of the act. If the results are good, then the acts are considered moral behaviour and bad results indicate immoral ones. For the teleologists, this concept is called consequentialist by stating the basis of

good moral character depends on the good results of an action (Sabri, 2001). However, upon investigation, scholars find that teleological theory has several flaws. First each action requires us to determine or find as much as possible the consequences of the actions prior of doing it. Second, we also find it difficult to assess the consequences in the long run and we do not have sufficient knowledge to assess and determine the best result for oneself and others (Janib, 1994).

**Theories of ethics from Islamic perspectives:** According to the Islamic perspectives, there are different views of Islamic scholars, including Ibn Taymiyyah, al-Mawdudi, al-Ghazali, Ibn Miskawiyh, Yusuf al-Qaradawi, Syed Muhammad Naquib al-Attas and others who discuss issues related to ethics. The discussion of ethics according to Islamic perspective usually refers to morality. Islamic morality is indeed nature-based and universal. Good manners refers to kindness (a known good) while bad manners or shameful refers to wrongness (something known disadvantages) (Mustafa, 1990). According to al-Ghazali, human moral perfection can be achieved in two ways; by the grace of God who creates human beings with nature and perfect sense, good manners and lust and anger, lust always subject to reason and religion. Humans can acquire knowledge without undergoing the process of education. Those who belong to this group are the prophets and messengers of God. The second way, morality is undertaken in a manner that is striving to fight vigorously and *Riyadah* which is the practice of performing good-moral behavior. Morals can be fostered through a process of fighting against lust. Someone will have a noble character as long as he is successful against and subjugate his desires. Subduing the passions is not meant to kill him but only to control and educate and guide the religious sense.

Ibn Taymiyyah explains that the principles of Islamic morality should have two main characteristics of honesty or truth (al-Sidq). These properties are closely related with faith and piety. Honesty is a must for every individual including honesty in speech, wealth and sermon. In addition, he also states that other moral principles like calmness (hilm), humility (tawadu'), generosity (karam) and others, all of which can also be categorized as good manners (Kamil, 2006).

Overall, they agree that Islamic ethics is prescribed by Allah SWT through the revelation of the Quran and al-Hadith because Allah knows everything. In this context, human has to use intelligence, intuition and experience to understand and comprehend Allah's revelation. In certain cases, if people are not clear with the teaching handed down by revelation, Islam gives space to

all Muslim communities to use common sense, intuition and experience in the search for truth and virtue guided by the basic principles established by Allah through His revelation (divine revelation) (Nasir, 1986).

In a nutshell, the theory of ethics in the eyes of the West and Islam is very different. According to Islamic principles, ethical theories are derived from Quran and al-Hadith which are based on faith, morality and sharia while the ethical theory in the view of the West is more on rationality of mind in determining good and bad ethics and observing factors that benefits the nation and society.

## MATERIALS AND METHODS

This study used quantitative method to analyze data through a deductive approach toward determining the relationship between theory and research in order to test theories (Bryman and Bell 2007). Questionnaires were developed using literature from previous studies on the topic being studied. Because this topic is still new, a combination of Western and Islamic literature was used to develop a questionnaire about professional ethics of Islam. The randomly stratified sampling method among departments was chosen.

The questionnaires were distributed twice. Initially, 200 sets of questionnaires were distributed. About 120 sets of completed questionnaires were returned. Then, another 180 sets of questionnaires were distributed for the second time to other divisions through respective representatives. About 78 sets of completed questionnaires were collected, totalling of 198 questionnaires. Respondents consisted of management and professional officers of the rank W41 until JUSA at the Headquarters of the Royal Malaysian Customs (RMC). Questionnaires consisted of three parts, namely respondent's background, professionalism criteria Islam and the factors that influence the practice of EPI.

Descriptive analysis was used to analyze the mean score of the factors that affect the practice of IPE. While nominal scale was used to determine the background of the respondents, ordinal scale was to describe the level of the factors. A 5 likert scale was used indicating the range from "strongly disagree", "disagree", "somewhat agree", "agree" to "strongly agree" to measure the factors that influence the practice of IPE.

## RESULTS AND DISCUSSION

A total of 380 sets of questionnaires were distributed to the respondents. Of the total, 198 sets of completed questionnaires were collected. Table 2 shows the demographic profile.

**Table 2: Demographic profile (n = 198)**

Profile	Number	Percentage
<b>Gender</b>		
Male	124	62.6
Female	74	37.4
<b>Age</b>		
<b>Below 29 (years)</b>	18	9.10
30-39	52	26.3
40-49	82	41.4
50-58	46	23.2
<b>Grade</b>		
W41	42	21.2
W44	53	26.8
W48	81	40.9
W52	18	9.00
W54	3	1.50
JUSA	1	0.50
<b>Division</b>		
Human resource	51	28.2
Enforcement	46	25.4
Custom	6	3.30
Internal revenue	26	14.4
Technical service	24	13.3
Legal	6	3.30
Others	22	12.2
No feedback	17	

**Table 3: Mean analysis and level of agreement toward factors that influence IPE**

Factors	Min	SP	Level
Leadership	4.27	0.47	High
Attitude	4.25	0.48	High
Religion appreciation	4.39	0.43	High
Teamwork	4.34	0.49	High
Law and regulations	4.13	0.48	High
Training/courses	4.01	0.49	High
Environment	4.07	0.58	High
Motivation	4.13	0.51	High
Public complaints	4.13	0.48	High
Factors that influence IPE	4.19	0.34	High

n = 198

Table 2 shows the number and percentage of respondents by gender, age, grade and division. In terms of gender, there were 124 patients (63%) represent male employees and 74 people (37%) female. Higher percentage of male respondents was justified as 75% of the population was male employees.

In terms of age, most respondents aged around 40-49 years old (41.4%). This was followed by respondents aged around 30-39 years (26.3%) and 46 respondents (23.2%) around 50-58 years old. A total of 18 (9.1%) respondents aged about 29 years old and younger. The variety of ages of respondents reflects the diversity of ages of employees in the department.

Table 3 shows the number and percentage of respondents according to their positions. A total of 81 respondents (41%) were in grade W48, followed by 53 (27%) were in grade W44, then 42 (21%) were in grade W41, 18 respondents (9%) were in grade W52, followed by 3 (1.5%) were in grade W54 and only one (0.5%) in JUSA.

Furthermore, distribution of the number and percentage of respondents by department was as follows; 51 respondents (28%) worked in the Service Department of Human Resource Management, 46 (25%) in the Enforcement Division, 6 (3%) at the Customs, 26 (14%) in the Internal Revenue, 24 (13) in the Engineering Services Division, 6 (3%) in the Legal Department and 22 (12%) were from other divisions. Hence, the number of respondents in each segment varied subject to the needs and availability for each division.

The table shows the mean scores and level of acceptance for the nine factors that influenced the practice of professional ethics of Islam. Four factors affected the practice of IPE which recorded high mean value and acceptance level; religious appreciation (4.39), teamwork (4.34), leadership (4.27) and attitude (4.25). This situation gives the impression that all four factors that affect the practice of IPE are the most powerful impetus to the practice. Other factors which recorded quite high mean value and acceptance level are law and regulations (4.13), training/courses (4.01), environment (4.07), motivation (4.13) and public complaints (4.13) Therefore, these findings are consistent with the view of al-Qaradawi which states religious aspect is an important element in a formation of ethical life. Hence, religious aspects which include appreciation of religious faith, worship, jurisprudence and morality are important aspects to the formation of good characteristics and spiritual state of a person.

### CONCLUSION

The study yields nine significant factors which influence IPE and the four most prominent are religious appreciation, teamwork, leadership and attitude which are the core elements towards sustainable IPE practice. Other five factors which score highly were regulation, training, environment, motivation and public complaint. This study helps in bridging the gaps in literature on IPE in organizations and assists managers in implementing IPE. Future study can be extended to organizations of JKDM nationwide in order to gauge deeper insights on factors that influence IPE practice.

### ACKNOWLEDGEMENT

This study is funded by Ministry of Higher Education (MOHE), Malaysia and Universiti Teknikal Malaysia Melaka.

### REFERENCES

Aali, A.M., 2008. Computer ethics for the computer professional from an Islamic point of view. *J. Inf. Commun. Ethics Soc.*, 6: 28-45.

- Abdallah, S., 2010. Islamic ethics: An exposition for resolving ICT ethical dilemmas. *J. Inf. Commun. Ethics Soc.*, 8: 289-301.
- Ali, A.J. and A.A.A. Kazemi, 2007. Islamic work ethic in Kuwait. *Cross Cult. Manage. Int. J.*, 14: 93-104.
- Azzah, N.K. and S.B. Arni, 2013. Ethics in Islamic Institution: An Analysis Of The Driving Factors. In: *Dalam Islamic Perspective on Management: Contemporary Issues*. Azzah, N.K., M. Azian and S. Suhaili (Eds.). Akademi Pengurusan YAPIEM, Kuala Lumpur, Malaysia, pp: 3-24.
- Boss, J.A., 2001. *Ethics For Life: A Text with Readings*. Mayfield Publishing Company, California, USA., ISBN: 9780767415842, Pages: 475.
- Bryman, A. and E. Bell, 2007. *Business Research Methods*. 2nd Edn., Oxford University Press, Oxford, New York, USA., pp: 786.
- Comunale, C.L., T.R. Sexton and S.C. Gara, 2006. Professional ethical crises: A case study of accounting majors. *Manage. Auditing J.*, 21: 636-656.
- Janib, M.J., 1994. *Morality, Application and Issues*. Penerbit Universiti Teknologi Malaysia, Skudai, Malaysia.
- Kamil, M.H.A.M., 2006. *The Thought Of Morality and Ethics of Ibn Taimiyyah*. Penerbit Universiti Malaya, Kuala Lumpur, Malaysia.
- Khalil, M. and A.I. Saad, 2009. Islamic work ethic among Arab college students in Israel. *Cross Cult. Manage. Int. J.*, 16: 333-346.
- Kumar, N. and C.R. Rose, 2010. Examining the link between Islamic work ethic and innovation capability. *J. Manage. Dev.*, 29: 79-93.
- Kumar, N. and R. Rose, 2012. The impact of knowledge sharing and Islamic work ethic on innovation capability. *Cross Cult. Manage.*, 19: 142-165.
- Mardzelah, M., 2007. *Science of Thinking and Ethics*. PTS Professional Publishing, Kuala Lumpur, Malaysia.
- Mustafa, H.D., 1990. *Islamic Community Intermediary*. Dewan Bahasa Dan Pustaka, Kuala Lumpur, Malaysia.
- Mustakim, M.M.N., S.B. Arni and W.W.H. Hasniah, 2014. Strategies and factors affecting an implementation of Islamic work ethics: A case of JCORP. *Global J. Al Thaqafah*, 4: 97-111.
- Nasir, M.O., 1986. *A Comparative Analysis Of Ethics Philosophy Between Islamic and Western Approaches*. Penerbit Universiti Kebangsaan Malaysia, Selangor, Malaysia.
- Osman, A., 1988. *Work Ethics and Islamic Profesionalism*. Penerbit Frontier Enterprise, Kuala Lumpur, Malaysia.
- Reamer, D.J., 2009. *Ethics, Professionalism and the Service Course: Rhetorics of ReFraming in Technical Communication*. ProQuest Publishing Company, Ann Arbor, Michigan, Pages: 135.
- Rokhman, W., 2010. The effect of Islamic work ethics on work outcomes. *J. Bus. Organ. Stud.*, 15: 24-39.
- Sabri, H.H., 2001. *Ethics and Philosophy of the Western thought in Malaysian Business Context*. ALJ Publications, Selangor, Malaysia.
- Tang, K.N.T.A.B., 2015. Relationship among leadership ethics, affective commitment, job involvement and organization support. *J. Stud. Malaysia*, 33: 93-119.
- William, L., 1955. *An Introduction to Ethics*. 3rd Edn., Methuen and Company Limited, London, England, Pages: 342.