

THEORETICAL FRAMEWORK OF ISLAMIC WORK ETHICS AS A MEDIUM OF *DA'WAH* IN BUSINESS ENVIRONMENT

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Accepted date: 25 November 2018

Published date: 14 April 2019

To cite this document: Kalid, S. H., & Jailani, M. R. M. (2019). Theoretical Framework Of Islamic Work Ethics As A Medium Of Da'wah In Business Environment. *Journal of Islamic, Social, Economics and Development (JISED)*, 4(19), 231-242.

Abstract: *Lacking of good values among staffs in any organizational always lead to malicious cases such as cheating or scam, contract dispute, bankruptcy, bad debts, fraud of documents, bribery and others. These happened due to the separation between good values and business environment which has a negative impact not only to industry but also on human lives. It is very timely to curb these problems by introducing a practical solution. Therefore this paper is aimed to elaborate the relationship between Islamic work values, Islamic work ethic and Islamic work culture. For this purpose, this paper will take the principles of Islamic Working Ethics (IWE) that had been implemented in business environment of Small Medium Enterprises (SME) in Selangor. It is important for SME industry to have positive management style and business ethics that can be linked to the religion and Ibadah. This paper will also share the theoretical framework of IWE as a means of Da'wah in business environment by using the pillars which are Piety (Taqwa) and Moral (Akhlaq) as a foundation of IWE. In addition to that this paper will highlight how IWEs is so influential in business environment that bring positive impacts to the business growth.*

Keywords: *Islamic Working Ethics (IWE), Business, Small Medium Enterprises (SME) Management.*

Introduction

Islam (which means peace and safe) indeed is a theological doctrine (*Deen*) that governs the way of life and possesses the distinguishable and comprehensive aspects of worldview of life (AKAM Ihsan, 2011). The way of life here connotes the idea of how Islamic knowledge principles are all-encompassing in every aspect of life as a whole and its worldview comprises the general but critical questions of life such as the nature of God, the nature of revealed religion, the nature of the world and hereafter, the nature of man, the nature of knowledge, the nature of ethics, the nature of happiness and the true meaning of change, progress and development (Daud, 1998).

Islamic working ethic (IWE) already established, but it is not being promoted widely especially to SMEs. Most of SMEs working hard in creating business without even think what of values that they should embrace. Entrepreneurship is indeed a part of Islamic culture. We had learned from Prophet's history, he had been involved with entrepreneurship since he was 12 years old when he helped his uncle Abu Talib to trade in Syam for the first time. Besides that, he was also entrusted to trade for Khadijah's business that lead Khadijah attracted to his honesty and good characters in handling her business. In Islam, there is no separation between business and religion. Islam has its own entrepreneurship culture and guiding principles based on the *Al-Qu'ran* and *Hadith* to guide business operation.

Business is indeed a part of Islamic culture. In Islam, there is no separation between business and religion. Islam has its own business culture and guiding principles based on the *Al-Qu'ran* and *Hadith* to guide business operation. Islamic values such as cooperation, generosity and benevolence are the bases of the concept of Islamic entrepreneurship. Islam really encourages '*Uqud Al-Tabarruat*' or unilateral contract such as loan (*al-Qard*) in order to promote cooperation and inculcate sense of brotherhood amongst Muslims. Furthermore, Islam extremely prohibited monopoly, exploitation, fraud or usurious transactions. Ultimately, every entrepreneur should always preserve the good deeds and avoiding the evil such as being honest, fair and accurate in every transaction (A. Ismail et al., 2006).

IWE is applicable to all Malaysians including other races like Chinese and Indians since Islam oppose on discrimination. From a Muslim employer's perspective, discrimination among employees or any other stakeholders on the basis of race, colour, sex, and religion is not permissible. This is clearly stated in the *Qu'ran*: "*O mankind! Behold, we have created you all out of a male and a female, and have made you into nations and tribes so that you might come to know one another*" (49:13). Furthermore, the Prophet PBUH said, "*Allah says, I will be against the person on the Day of Resurrection who employs a labourer and gets the full work done by him but does not pay him his wages*" (al-Bukhari, 2006).

While the meaning of *da'wah* (Arabic دعوة) is "issuing a summons" or making an invitation to convey the message of Islam to the Muslim and non-Muslims next inviting them to Allah. The word commonly appears in the *Qu'ran*, its commentaries, classical Muslim texts, and contemporary theological or ideological texts, written and spoken. Muslims have known and used the word *da'wah* throughout the history of Islam. The multiple perceptions, as it will be shown in this study, of what *da'wah* means have been elaborated upon since the early centuries of Islam. Besides, *da'wah* in other word is derived from the Arabic language, namely *da'a* (دعا), *yad'u* (يدعو), *da'wan* (دعوا) *du'a* (دوعا) which means invite, call, application and request (Al-Firahidi, 1985). The term is often given the same meaning in the term of *tabligh*, *amar makruf nahi mungkar*, *maaruf*, *Mauizzah*, *Tabsyir*, *Washiah*, *Inzar*, *Tarbiyah*, *Taa'lim* and sermons. In the other sense is preaching, worship, request application (*al-istighatahah*) and determination. According to the terminology that the meaning of *da'wah* is to invite man to kindness and guidance, have good and forbid the wrong (*al-amr bi al ma'ruf wa an-nahyl al-munkar*) to achieve happiness in this world and in the hereafter, and this category divided into three parts.

With *da'wah*, Religion will be respected and only with the Prophet Hood of religion will be spreaded. This *da'wah* work can only be done when there is a sacrifice and a *mujahaddah*. People think that the *da'wah* was for someone else, when the *da'wah* was for themselves. Every believer can fill and fill the light of faith into his heart through this *da'wah* practice. Only by practice we will please God. And this *da'wah* is a practice that can bring the feeling of love and

love to Allah *Ta'ala*. This *da'wah* is the practice of the lovers of Allah. Like Bilal RA *asbab da'wah* work that he was just a slave, after embracing Islam he was glorified by Allah in the world and in the Hereafter. In the world he died as governor and before he left his foot step was heard by the Prophet SAW being acclaimed. And with this *da'wah* Allah also humiliated the Pharaoh who opposed the prophetic Prophet Musa in the world and in the Hereafter. In this world who does not cursed Pharaoh *Laknatullah Alaih*. *da'wah's* work is needed as a means of *ummah* to know Allah and the promises of Allah. Without *da'wah* people will not know God and will not know God's promises.

Da'wah is an activities that apply in all occasion including in business environment. Therefore, it is critically need by human being to be guided by good values in doing their work and avoid any misguided or misconduct that can lead to sin against of Allah as a creator of universe and mand kind. It is a big scope of *da'wah* in Islam by ensuring right management technique to be implemented by SME in general. The rise and fall of SME language is very much critical to the development of the countries and contributed significantly to the development sector.

***Da'wah* Values in Human Resource**

Human resources is the basic strategy intent for human development for excellence must be value-based management system model as shown in Table 1. It requires the example of universal purpose and human values consistent with the Islamic worldview and morality based on *taqwa*, *akhlaq* and *itqan*. Human resources guide by the core purpose of efficiency and effectiveness, is a major asset for the organisation and the main driver to achieve performance excellence. In the journal of challenges and practices in Human Resource Management of the Muslim World by Dr Khaliq Ahmad, he highlights that there have two dimension of core values which is personal and organizational (K. Ahmad, 2008). The personal of core values is piety (*taqwa*) while organizational core values comprises of two part which is Moral (*akhlak*) and quality (*itqan*). Example of core values can be seen in this table below.

Table 1: *Da'wah* Values in Human Resource

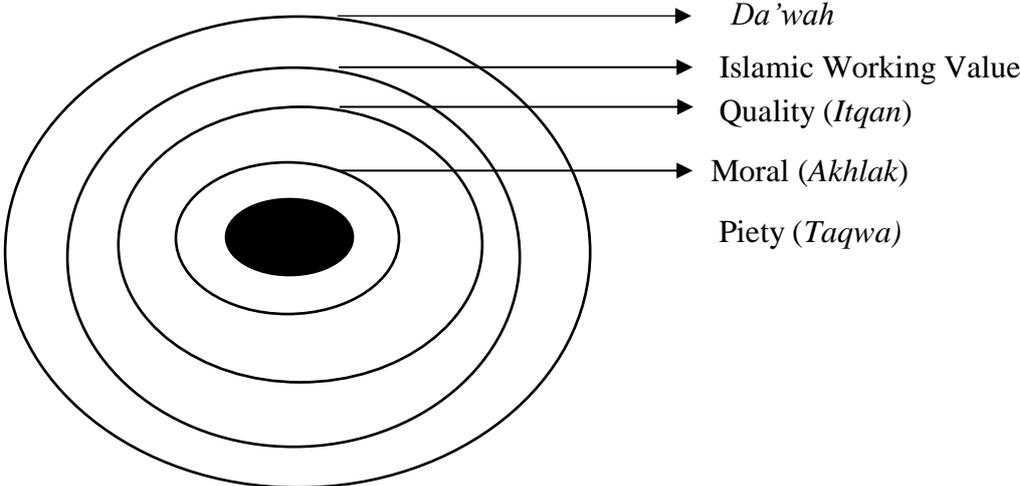
	Organizational values	
Piety (<i>Taqwa</i>)	Moral (<i>Akhlak</i>)	Quality (<i>Itqan</i>)
Trustworthiness	Caring	Effectiveness
Justice	Cooperation	Efficiency
Sincerity	Courtesy	Innovativeness
Honesty	Humility	Discipline
Gratefulness	Tolerance	Commitment
Courage	Respect	Learning

Frame Work: Integration Between *Da'wah* and Human Resources

Based on the researches between *da'wah* and human resources, we can see that both of them closely related with each other *da'wah* provides a unique way to open communication channels with other communities in order to inform them about Islam, the religion of human dignity and honour. Through *da'wah* can remove lots of misunderstandings, misrepresentations about this beautiful religion, and spread messages of peace, justice and fairness. Meanwhile human

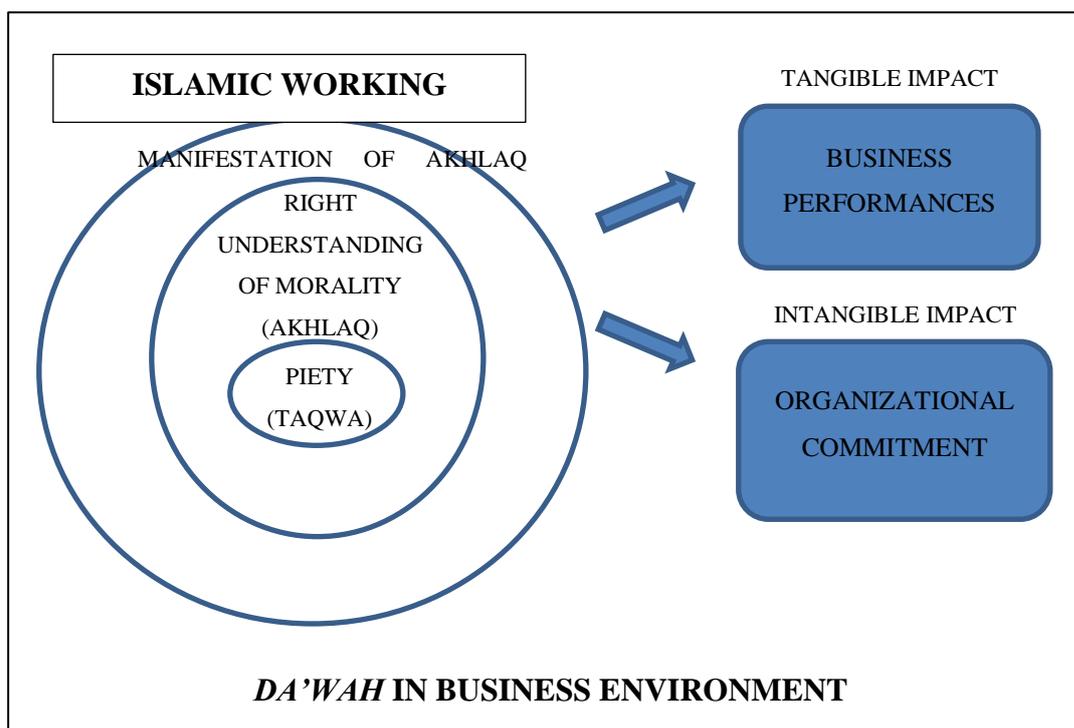
resources responsible for keeping people feel motivated for their work. First comes the task of defining an individual's role. Thereby an effective feedback mechanism from time to time helps the employees to improve their skills. This helps in alignment of the organizational objectives with their own personal goals. An effective performance management helps in recognition and rewarding people's performance. So, both of them can build a successful business performance and organizational commitment as per framework at below;

Figure 1: Framework of *Da'wah*



As the explanation before, the piety brings to the good moral in the framework of integration, then good moral brings to the good quality in management that contributes to their performance. After that the good quality to the Islamic working value and finally bring to the *da'wah*. So, the *da'wah* contain all the circle in the framework of integration. Islamic working values comes from the Islamic awareness that consist of piety, moral and *itqan*. The relationship of them can be seen in the figures below.

Figure 2: Theoretical framework IWE as a Means of Da’wah in Business Environment



As a revealed believe, the component of morality and values system has been placed at the highest priority in Islam. In this way, morality and values must be deployed from tawhid which means that the human’s behaviour must be corresponded with the guidance of Allah s.w.t. Any behaviour that contradicts with the guidance is prohibited and outlawed (S. Basir, 2001). One should notice that Islamic values are actually values that universally recognized as positive values that can bring positive impacts to organizational performance (S. Basir, 2001).

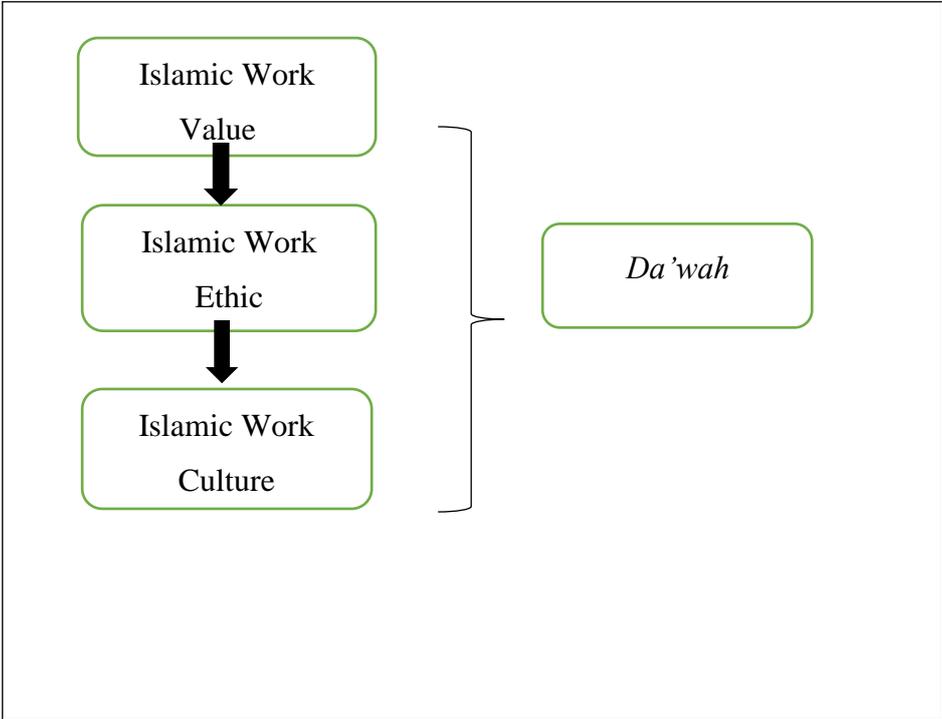
IWE being built by 3 major elements started with piety (*taqwa*) as a core foundation, followed by moral (*akhlak*) as a result of having *taqwa* and finally is a quality (*itqan*) as a manifestation of those two cores elements. Moral (*akhlak*) is an act of human behaviour and *itqan* (quality) is a positive adjective on how the act or work being conducted. The impact on IWE will be analysed on business performance of organizational commitment. The whole conceptual framework being interpreted as one of *da’wah* approach for Islamic development.

Here can be stated that, religion is a fundamental element that shapes the culture and influences all components of the Islamic society (Mohsen & Rashed, 2007; P. R. Harris & Moran, 1996). Values that differentiate between what is good and what is bad are mostly influenced by one’s belief or the belief system of the society or organisations. Values do not operate in a vacuum. Instead, they are permanently enshrined in the belief system of a society (Mokhtar et al., 2003). Islamic work values has made a significant contribution to organisational effectiveness. The assumption that Islamic work values (IWs) could bring about improved job performance was implied, based on the success of Islamic banking and finance such are *muamalat* and Islamic banking in Malaysia and also due to the role played by Islamic values towards the establishment

of Islamic financial industries in the Malaysian economy as well as the Islamic values practised by the employees in Malaysian organisations in general. For that reason, this study specifically examines the impact of Islamic work values on business performance and organizational commitment in SMEs.

Islamic work values has an impact on job performance and positively correlate with it. The organizations need to put Islamic working values into practice as it ensures the ultimate and the continuous success of the organization. Islamic scholars such as (Abdi et al., 2014) and Al-Kazemi & Ali (2002) mentions about Islamic working values that is of a great importance for the development and success of Muslim societies and their organizations. Ultimately this study suggests that organizations can work more effectively and efficiently by adopting a framework for business performance and organizational commitment that guides and helps to organize their goals.

Figure 3: Relationship Between Islamic Work Values, Islamic Work Ethic And Islamic Work Culture



There have differences between Islamic work value, Islamic work ethic and Islamic work culture but at the end they are bring to the same which is *da'wah*. Work ethic is a way to thinking and behaving that creates, develops and establishes value and attitudes across the organization which results in encouraging innovation in the workplace (Gümüşay, 2015). Islamic work ethic places significant social and psychological force on employees to increase their commitment in the provision of public services articulated by the ruling government. Yousef (2001) concluded that Islamic work ethic promotes job satisfaction and organizational commitment. Besides, N. M. Rahman, Muhamad, & Othman (2006) conclude that an individual with a high level of perception of Islamic work ethic would tend to develop an affective commitment to the

organization. Based on Gümüşay (2015), Islamic work ethic is built on four principles which is effort, competition, transparency, and morally responsible conduct. He further asserted that these four principles collectively inspire social contract and trigger a better focus on meeting major organizational tasks.

IWE as a means of *Da'wah*

Islam, as a religion based on *Qur'anic* teachings and *hadith*, governs every aspect of life, humanistic as well as commercial activities, which include wealth creator and distribution (Arham, 2010). Among the many activities, *da'wah* has been practiced by all the messengers and prophets of Allah to spread the almighty message to mankind to bring about spiritual reformation. Performing *da'wah* offers several worldly and religious benefit to the individuals and society, including as a source of spiritual formation and socialization (Bouma et al., 2003).

World View of Islam on IWE as Means of *Da'wah*

IWE as stated earlier being built through *taqwa*, *akhlak* and *itqan*. In fact, SMEs business activities if they neglecting IWE will harm consumers and employees as many cases occurred in this country. For example, is formalin case, oil stealing in Kalimantan, industrial cesspool, transaction of stolen wood, and others. Such fact and cases, to ethical perspective, are due to separation between IWE and business which have a negative impact on human lives. But, IWE and SMEs business are two entities being able to be united as one.

According to Islam, business is not only an activity to get financial point, but also the activity to attain essence of humanity as implementation which because human responsibility as creature and caliph in achieving Allah's favour. Therefore, Islam teach value of business practice such as unity, freedom, responsibility, equality, virtue and honesty. It is valuable teaching that all parties such as producer, customer, employer, employee and society must apply Islamic working business ethics, because this does not only deal vertically with producer's responsibility, but also with existence of business activity itself.

For sure, mutual and harmonious relationship among involved parties in business activities can be constructed, if values of Islamic working business ethics are held as fundamental source for their SMEs business practice. The explanation above is actually emphasize clearly that IWE itself is a *da'wah* activity which will give direct positive impact if it is being embraced by SMEs business community in Selangor.

Leadership Role in Practising IWE as a *Da'wah* in Organization

The success of organizations largely lies in their hardworking employees. Islam also advocated hard work and the Holy *Qu'ran* has used the term *itqan* to means perfect order. Perfectionist mean not only working hard but also means excellent execution. Excellent execution will be start by SMEs business owner. As SMEs business owner, they do not have much choice and have to stick with good values as stated in IWE in ensuring all the personal wealth and resources that they had spent for the business set up will create a good return.

Furthermore, the success of SME business entity is not totally relying on the owner of shareholders or the director alone. The whole business set up need to be supported by the dedicated and qualified team. Only them, the teamwork and collaboration among team members is SMEs business set up will lead to success.

In Islam, working with good intention is a must and the means for doing it are more important than the ends themselves. Today, SMEs business owners believe that they can succeed if they run their venture ethically. In Malaysia, it was found that most of the customers and investors would look at the organizations or the company's principles and values before practising in their companies (Haron & Shanmugam, 1994).

The Principles of Islamic Working Ethics

IWE stands not for the life denial but for the life fulfilment and regards business motives as one of the priorities of life. The employees who believe in Islam and follow the Islamic ethics tend to be more satisfied with their job and more committed to their organization. Consequently, they will have low intention to leave the organization. The role of IWE on business performance and organization commitment and turnover intent has not received adequate attention in the literature and research. This is so, especially in SMEs business context in Selangor.

In Islam, ethics were highly influenced by The *Qur'an* and *sunnah*, (the collection of the Prophet Muhammad's words, deeds and approval or recommendation). Almost all of the work ethics in Islam are religious perspectives. The sermon to do good deeds and avoid wrongdoings (*ammar makruf nahi mungkar*) applies to and for everyone.

There are few researchers that have been identified the practices of Islamic Working Ethics. Sometimes they are using values instead of ethics. Values are particular kinds of beliefs that are concerned with the worth of any idea on behaviour and are important in guiding people's action, their judgement, behaviours and attitude toward others, while ethics refer to moral or immoral behaviour. Since ethics is a theory of human behaviour seen from the perspective of either good or bad and also the term ethics is closely related to word of *akhlak* [*Qu'ran* 68:4] (R. Muhamad, 2009). Therefore, it is more relevant to relate word of ethics as a medium of *da'wah*. The fundamentals of this study are combining 3 major elements from two dimensions. One is elements of piety (*taqwa*) as a personal dimension. Two, is applying moral (*akhlaq*) and quality (*itqan*) as organizational dimensions.

The evaluations of these three elements produce Islamic Working Ethics that being used as tools of *da'wah*. The study emphasizes on business performance and organizational commitment, as an impact to SMEs in Selangor by implementing IWE.

However, recently there has been a growing interest in the role of religion in SMEs in Selangor. Many SMEs have now taken a firm hold on the influence of religion in managing their business and economic activities. Islam as a religion is not restricted to just ritual acts (*ibadah*) of performing religion commitment. It is a complete system and way of life which governs all aspects of life from administration business, ethics, knowledge, and so on. In Islam, any business activities are acts of religion commitment (*ibadah*) provided the activities are *halal* (lawful) and in accordance with Islamic teachings (Ahmad, 1988, Shahrul and Rizal, 2005). The concept of an IWE has its origin in the *Qu'ran* and the teachings of the Prophet Mohamed. The *Qu'ran* states in the verse 6:132, "To all are ranks according to their deeds". The *Qu'ran* instructs the faithful that individual and commitment to work, rather than dreaming, enables people to realize their goals. In the verse of 2:275, it stated that "God have permitted trade and forbidden usally". It is clearly mentioned by scholars that IWE has formed from the principles of *ibadah* in Islam. Every ritual acts in Islam start from believe (*taqwa*), then follow closely related to ethics in the *Qu'ran* is *khulauq*. Finally, its manifestation is piety (*taqwa*).

The prophet Mohammad emphasize that hard work is very much required by Islam as prophet said that “no one eats better good than that which he eats out of his work”. Work hard is also element of *taqwa* and the hadith shows that:

- He presented work as the highest form of worshipping good.
- He understood that work is not sanctioned if it is not performed to the best ability.
- Work has a social dimension and meaning it has to provide benefit to others, “the best work is the one that results in benefit” and “the best of people are those who benefit to others”.
- It is through trade and active involvement in business that a society reaches prosperity and a reasonable living standard, “I recommend the merchant to you, for they are the couriers of the horizons and God’s trusted servants on earth” (A. J. Ali & Al-Aali, 2015).

Under personal dimensions which is piety (*taqwa*), the focus is on soul. Six (6) Islamic working ethics had been listed which are trustworthiness (*Ittmaniyyah*), justice (*Adalah*), sincerity (*Ikhlas*), honesty (*Amanah*), gratefulness (*Syukur*) and courage (*shajaah*). In SMEs perspective, the business owner or the entrepreneur or the stakeholders of SMEs organization must not isolate themselves from Islam and *iman*. Supposedly, Islam and *iman* are two critical elements act as solid foundation that SMEs business owner must obtain and practise before embark with their business investment. Putting business plan & IWE separately in business horizon would not do good to the business itself particularly the entrepreneur on SMEs business owner are Muslim. No doubt, in current modern would they are group of people that believe religion have no place in working environment not to mentioned religious is business activity for certain society.

Under organizational dimensions, moral of akhlak is one of the core elements. Six Islamic working ethics had been listed as under moral category which are caring (*Ihtimam*), cooperation (*Ta’awun/Musa’adah*), courtesy (*Mulathofah/Adab*), humility (*Tawaduk/Wadho’ah*), tolerance (*Tassamuh*), respect (*Ihtiram/Ri’ayah*). These six ethics are a result of positive attitude that had been produced and governed by piety (*Taqwa*). It makes sense, as heart of *qalb* is the one that determines *taqwa* level, are it good the best of the act will be good too. Under organizational dimensions too, the focus is on intelligent which is quality (*Itqan*). Six (6) Islamic working ethics had been listed which are effectiveness (*Syiddah al-Maf’ul*), efficiency (*Iqtidar/Fa’aliyyah*), innovativeness (*Tajdid/Ihdath*), discipline (*Intidzam*), commitment (*Iltizam/lida’*), learning (*Ta’allum*).

Akhlak is a set of Islamic moral values which have been prescribed fundamentally in the *Qu’ran* and implemented by *Prophet Muhammad (s)*. Principally, there are two type of *akhlak*, good or *mahmudah*, and bad or *mazmumah*. Islam emphasizes the important pf practising good *akhlak* in all aspects of human life and recognizes it as one of the purposes of sending Allah’s Messengers (Shaharuddin, 2005).

There are many others work values or work ethics which derived from the holy *Qu’ran* and the teaching of Prophet. All these ethics are similar as above with few additional moral like patience (*sabr*), truthfulness (*Sidqum*) and others but not far from the original meaning as listed. The manifestation as mentioned in ethics above produce many righteous Muslim leaders. According to Rasyid (2000), they are strongly committed, respectable, possess great wisdom, and do things according to the command of The *Qu’ran*.

IWE in Evaluating Business Performance

In full research that been conducted through quantitative methods by using SPSS 20.0, there is significant relationship between IWE of business performance and it is indicates with strong correlation in business performance of SME. In this study, there means pillars which are *taqwa*, *akhlak*, *itqan* that produce IWE had proven, implementing IWE in SME they are able to elevated their business performance. Every pillar has their own valid and reliable construct of IWE. For as stated in the previous discussion, piety (*taqwa*) as a personal care values will create trustworthiness, justice, sincerity, honesty, gratefulness and courage. Since piety (*taqwa*) is from heart and cannot be seen by people, so those that coming from *taqwa* in IWE are also on principles of good values which hold by the person as a basic principle.

The piety (*taqwa*) will purify one's heart and soul and will lead someone to do righteous deeds and avoid the evil ones. In Islam, *taqwa* is the only greatest standard of one's morality and worth by Allah and He said: the noblest, most honourable of you in the sight of God is the most advanced of you in *taqwa*. While moral (*akhlak*) lead to caring, cooperation, courtesy, humility, tolerance and respect. The manifestation of piety and moral is called as *itqan*. By having *itqan* will indicate the level of quality like effectiveness (*syiddah al Masul*), efficiency, innovation, discipline, commitment and learning.

These 3 pillars of IWE are important for the success of any organizations, whilst their absence is believed to upset the smooth continuing of SMEs business operations. SME business organizations which subscribe to IWE would be able to increase the moral of the employees and employee morale.

As *taqwa* and *ihsan* are closely related in IWE format, SMEs industries as the result of SPSS perform their work in excellent manner with full commitment in achieving self-actualization, is a highly desirable work value. The employees of SMEs business organizations subscribing to IWE can inspire a worker to demonstrate better performance. With *taqwa* and *ihsan*, in performing a task, people who are subscribing to these pillars, would perform their jobs as if someone with a great power (the God) is watching over them and would work as sincerely and efficiently as possible without the need for supervision.

According to Beekun & Badawi (1999) there are two types of high performance in any business organizations. The one who perform their duties scrupulously, but do not demonstrate any additional commitment and others who push themselves beyond the call of duty. The second type of performance is energized and willing to make sacrifices in the performance of their task. They are those who have IWE and work tirelessly to carry out their duties over and above their obligations.

Last but not least, the essential pillars of IWE which is *itqan* which emphasized the attitude of being careful, hardworking and excellent in carrying out task would also produce a high standard of business performance. By having *itqan* in IWE, employees would equip themselves with the necessary knowledge, ability to perform their job and perfect them in continuing strengthen them in facing SMEs future business challenges. People who value *itqan* are believed to be more skill full, conscientious and knowledgeable (P. C. Douglas et al., 2007).

IWE in Enhancing Organizational Commitment

In full research that been conducted through quantitative methods by using SPSS 20.0, there is significant relationship between IWE and organizational commitment. The SPSS data shows

that by implementing IWE in SMEs business it creates good impact on organizational commitment. 48.7 % from the respondent of SME employees had been working with the same SME for business organizations from 1 until 5 years. In total 66.7 % that had been working with SMEs more than 1 year. It is proven, adopting Islamic work ethics improves organizational commitment, level of motivation and thus is likely to reduce the number of staff's waiting to leave the SME business organization or quitting the job.

IWE support cooperation, consultation, equity, unity and spirituality at work place and spirituality is considered as a key component among IWE components. Practising IWE at work place leads toward honesty and trust (Dannhauser, 2007). The task of duties performed by an employee in the organizational can early be explained with the help of organizational justice theory (Chye Koh & Boo, 2004). On the other hand, job satisfaction is also closely related with IWE and research supports the possible impact of Islamic work ethic on organizational performance as well as employee satisfaction (Xouxf, 2001, Vitell & Davis, 1990).

Prophet Muhammad also stressed that social aspects in the workplace and duties toward society should be and essential element of organizational life. Furthermore, justice and generosity in the workplace and engagement in economic activities are viewed as being obligatory. The work of Yousef (2000) clearly shows that adoption of IWE is a source to improve organizational commitment among employees.

Conclusion

Developing an effective vision to meet the challenges of *da'wah* particularly in SME business contact in plausible. This however requires unwavering commitment from SME business owner to pursue them believe that IWE will enhance their business performance result. For Muslim, religious spiritual, cultural and *da'wah* activities play a significant role in the process of change, reform and development. This implies that, building effective *da'wah* leadership through IWE implementation, with special attention to SME development in Selangor, through education and training, SMEs employee engagement, corporation among SMEs in strengthening their believe activities would all closely address the concern of *da'wah* and tackling the real problem and challenges that SMEs in Selangor are facing. IWE are suitable for everyone regardless of religion, skin, colour, race and ethic. The Muslim should ensure that the principles and work ethics of Islam based on strong faith should be instilled in public and private administration.

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