

Reviving Government Service Delivery System in the Perspective of Islamic Work Ethics (IWEs) Framework: A Review on Work Ethics in Selected Agencies and Institutions

Merangsang Sistem Penyampaian Perkhidmatan Kerajaan Melalui Rangka Kerja Dalam Perspektif Etika Kerja Islam (IWEs): Kajian Etika Kerja Terhadap Agensi dan Institusi Terpilih

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ABSTRAK

Etika adalah prinsip moral yang mengawal tingkah laku seseorang atau kumpulan yang mana tindakan manusia dinilai sebagai baik atau buruk, betul atau salah. Oleh itu, etika kerja boleh digambarkan sebagai peraturan kelakuan yang ditetapkan oleh organisasi bagi mengekalkan tindakan dan tingkah laku pekerja agar selaras dengan norma-norma dan prinsip-prinsip yang telah ditetapkan. Etika kerja dilihat dengan perspektif yang unik pada pandangan Islam kerana ia merumuskan prinsip-prinsip tertentu bagi etika kerja. Walaupun etika pada sudut pandangan Islam sudah wujud kira-kira empat belas abad yang lalu, namun ia masih kurang diamalkan oleh kebanyakan organisasi. Walau bagaimanapun, etika kerja Islam tetap kekal relevan untuk diamalkan kerana ia mempunyai nilai yang berbeza dengan ciri-ciri yang unik. Etika Kerja Islam (IWEs) dan kepimpinan Islam kurang mendapat perhatian dalam literatur pentadbiran dan pengurusan walaupun ia dipercayai adalah penggerak di sebalik perkembangan dan kemajuan negara-negara Islam dalam tempoh enam abad pertama tamadun Islam. Oleh itu, kertas kerja konsep ini ingin mengenalpasti sama ada terdapat unsur-unsur IWEs wujud dalam agensi-agensi dan institusi kerajaan yang terpilih di Malaysia. Selain daripada itu, ia juga bertujuan untuk mengenal pasti kesan daripada penggunaan etika kerja Islam terhadap prestasi organisasi. Kertas kerja ini juga mengkaji unsur-unsur dalam etika kerja Islam yang boleh dilaksanakan oleh agensi-agensi kerajaan dan institusi sebagai satu cara untuk meningkatkan kualiti dan produktiviti dalam memberikan perkhidmatan kepada orang ramai.

Kata Kunci: *etika, kerajaan, sektor awam, etika kerja Islam, IWEs*

ABSTRACT

Ethic is a moral principle that governs a person or groups' behaviour which human actions are judged as good or bad, right or wrong. Hence, work ethics can be described as the rules of conduct mandated by the organisation in maintaining the actions and behaviours of employees in accordance with the determined norms and principles. On the

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other hand, Islamic work ethics offered unique perspectives on work and formulated specific principles to work ethic. Although Islamic point of view in ethics exist in about fourteen centuries ago, it still lack to be practiced by most organisations. However, Islamic work ethics remain relevant to be practiced as it values differ along with unique characteristics. Islamic Work Ethics (IWEs) and Islamic leadership have received little attention in administration and management literature although they were the driving force behind the sophisticated and flourishing Islamic states established during the first six centuries of Islam. Therefore, this conceptual paper explores the elements of IWEs whether it is exist in selected Malaysian government agency and institutions. Other than that, it also aims to identify the impacts from the adoption of Islamic work ethics towards the performance of the organisations. The paper also reviewed the elements in Islamic work ethics that can be implemented by government agencies and institutions as a way to improve the quality and productivity in rendering services to the public.

Keywords: *ethics, government, public sector, Islamic work ethics, IWEs*

Introduction

Ethics in the workplace is not a new phenomenon and it has become a greater concern for every organisation globally. It is designed not only to have a greater organisational performance, but also to circumvent environmental influence, favouritism, partisanship and other primordial factors that could inhibit the organisation's performance (Arowolo, 2012). In addition, ethics originated from Greek word that refers to rules of conduct and also as moral philosophy, that act as a way of critical analysis of the meaning and justification of moral beliefs (Arowolo, 2012). Thus, ethics can be described as the principles by which to evaluate behaviour as right or wrong, good or bad and prescribe what humans ought to do. On the other hand, unethical practices lead to undesirable consequences that might as well carried a critical situation such as low efficiency, revenue losses and even bankruptcy, therefore affecting the public perception of many corporations. In the scenario of government or public services, peoples trust is based on the existence of ethics, accountability and integrity practiced by civil servants in the government agencies or institutions (Whitton, 2001). Government often rendering their services to the public society as it is associated with social consensus since the establishment of government was from democratic election process voted by citizens. Government held a high responsibility to manage various resources in a country as entrusted within its jurisdiction. For that reason, citizens put a high expectations that the established government will deliver higher standards of ethicality and integrity in their services (Whitton, 2001).

The study of work ethics has gained significant interest in research community following the failures of major corporations like Enron, WorldCom, Arthur & Andersen and other reported cases involving well-known companies. However, the significant amounts of literature in the study about ethics were mainly conducted in America and Europe and are in the area of business work ethics (Rice, 1999). Eventually, most of the studies on business work ethics have a tendency to rely on Protestant Work Ethic (PWE) as advocated by Max Weber theory (Shakil, 2011). Hence, there is still scarce research on Islamic Work Ethics (IWEs) although there are a few authors whose work has contributed towards promoting and highlighting Islamic work principle in organisational life (Shakil,

2011). As a consequence, there is still not much is known about IWEs. Ali and Al-Owaihah (2008) in ElKaleh and Samier (2013, p. 189) also stated that IWEs and Islamic leadership have received little attention in administration and management literature although they were the driving force behind the sophisticated and flourishing Islamic states established during the first six centuries of Islam. For that reason, this paper presented the notion for the importance to foster the Islamic Work Ethics (IWEs) as a reform to improve the working culture particularly in the government agencies and institutions. It is anticipated that this paper will provide useful review for practitioners in government agencies and institutions on their endeavour to improve delivery services to the citizens.

Work Ethics in Government Institutions

As government were elected by citizens, they are authorised with powers such as the ability to enforce and establish legal requirements. Among others, government through its agencies and institutions often deal with control and distribution of natural resources, collecting taxes, delivering social security, administering urban planning and organizing national defence to the provision of health, schools and roads and so on. The key objective of government agencies and institutions are aiming at delivering goods or services and not manufacturing products or generate profits (International Federation of Accountants, 2010). No matter how big and what role the government is playing, they have discretionary powers to make decisions that affect a lot of people. Therefore, these decisions ought to be based on some form of ethics. Not only ordinary citizens, but business leaders and civil society also put high expectations and wish that government is able to establish a high ethical standards and integrity (Whitton, 2010). In Bowman and Williams (1997) study, they found that ethics is hardly to become a trend in public sector organisation, which then requires government to set the example in society. When government display unethical behaviour, public trust start to shaken and fade away. Therefore, ethics must be put as integral concern in government administration and must be recommended as corporate culture where possible. According to Whitton (2010), there are three areas of concerns for internalising the integrity and ethics in government and civil services. These includes “1) Expecting specific threats to ethics standards and integrity in the public sector; 2) Strengthening the ethical competence of civil servants, and strengthening mechanisms to support professional ethics; 3) Developing administrative practices and processes which promote ethical values and integrity” (Whitton, 2010, p. 1-2). Generally, most government agencies and public sector instil the elements of serving the public interest; transparency; integrity; legitimacy; fairness; responsiveness; and efficiency and effectiveness as the basic principles of the ethic laws or code of ethics in civil service (Whitton, 2010).

The role of work ethics in government institution is to create an administration and public services which would demonstrate efficient and disciplined by instilling moral values that able to hinder problems and weakness in various aspects of governance such as distribution of resource, financial management, use of authority, handing misconduct, law enforcement and religion (Abd Latib, Abdullah, Othman & Nik Mat, 2013). The effectiveness in delivering goods and services will foster socioeconomic improvement and build a strong democratic institutions and consequently indicates the government managed to provide good governance on the entrusted public resources. Furthermore, citizens put high trust in government to serve the public and it is recognised that trust is the most

important asset of government (Ethics Resource Centre, 2007). This imply that every decision making by government that are associated with trust has the potential to further build or break the trust of public. Thus, it is vital for all staffs in government agencies and institutions to maintain high ethical standards on their work to retain the public trust. In the effort to enforce ethics and integrity, the then Prime Minister of Malaysia, Tun Abdullah Haji Ahmad Badawi has launched the National Integrity Plan (NIP) in 2004 as a catalyst for the attainment of the objective of enhancing integrity which reflects the hopes and aspirations of both the leadership and the citizens. The main objective of NIP is to establish a fully moral and ethical society whose citizens are strong in religious and spiritual values and imbued with the highest ethical standards. In addition, the employees or government servants working in government agencies or institutions are urged to set their self as role model or an example to the public.

The government has introduced various programmes aimed at enhancing good moral values and integrity in the public service. Since 1980s, in particular, greater attention has been given to concepts like "Clean, Efficient and Trustworthy", "Integration of Islamic Values", "Excellent Work Culture", "Code of Work Ethics", "Client's Charter" and "ISO 9000". And the latest, the Government Transformation Programme (GTP) was unveiled by the Prime Minister Dato' Sri Najib Tun Razak on 28 January 2010. The objective of GTP is two-fold – first, to transform the Government to be more effective in its delivery of services and accountable for outcomes that matter most to the people; and second, to move Malaysia forward to become an advanced, united, and just society with high standards of living for all. From the speech by the Chief Secretary to the Government of Malaysia, Dato' Sri Dr. Ali Bin Hamsa (2013), public servants should must follow any order given by the top management and the public. As public servants closely related to serve the public, therefore public interest is the main priority. There are also six basic principles that should be an ethos or culture by government servants which are fast, accurate, integrity, productivity, creativity and innovation (Dato' Sri Dr. Ali Bin Hamsa, 2013). These principles are not only set the standards for ensuring the excellent service delivery, but it also in line with the national mission of achieving Vision 2020 for Malaysia to become a fully developed nation.

Global Work Ethic Issues of Public Servants

Government worldwide cannot avoid from the ethical dilemmas or issues related to undesirable ethical behaviour among the public servants. The controversial issues and scandals involving public servants often involve fraud, waste, abuse of power and mismanagement (Walker, 2005). Meanwhile Akinyemi (2002) and Adeyinka (2014) reported that among ethical issues involve the public service in Nigeria are misappropriation of funds, corrupt practices, laziness at work, and their cold, deliberate deception, sale of information or espionage, gratification for services render, unlawful conduct and non-enthusiast attitude towards their job and colleagues and moral values of the community. Walker (2005) opined that, the factors contributing to myriads ethical problems of public servants is because a lack of discipline. It may also due to public servants faces ethical dilemma which can be described as a circumstance that requires a choice between challenging sets of principles in a given, usually undesirable or confusing situation (Menyah, 2010). The ethical dilemma could lead public servants to involve in most common situations like conflict of interest, administrative discretion, corruption,

nepotism, administrative secrecy, information leaks, public accountability and policy dilemmas (Menyah, 2010). In his report, Menyah (2010) also stated that, among other factors that could drive the public servants involve into unethical behaviour may stemmed from the conflict between: the values of public administration; aspects of the code of conduct; justifications for the institutions; clash between personal values, professional ethics and supervisor or governmental directive; blurred or competing accountabilities; and the dimensions of ethical conduct.

The ethical problems outbreak in public servants must be tackled away since it potentially will jeopardise the government administration and affect the whole country in the aspect of socioeconomic, politics, diplomatic relationship and others. The unethical issues reflects to the cynicism and scepticism by the public towards the administration of government in their agencies and institution. As a consequence, it could diminish the trust from public as well as affecting the harmonisation in the county.

Islamic Work Ethics (IWEs)

Work ethics in Islamic perspective can be defined as “the set of moral principles that distinguish what is right from what is wrong in the Islamic context. It is a normative field because it prescribes what one should do or abstain from doing” (Beekun, 1997). Thus, it is important for every individual to understand the actions should be taken must not violate the rules and regulations or the positive norms. On the other hand, according to Wan Husin (2012), ethic is defined as an action accepted as norms that do not contradict the Islamic rules with applying the concept of work ethics as discussed in the Islamic perspective mainly relies on two primary sources (Quran and Sunnah) as the source of guiding principle. Ismail al-Qudsy (2007) stated that Ethics in Islam is a reflection of good values whether in behaviour, action, thinking or even heart and therefore, ethics must be a good attitude, behaviour, and discipline in any spheres of human living whether or not it can be seen by the people. The Islamic ethics concept is unique. In conventional understanding, ethics is a moral or good behaviour that are visible and able to be judge or evaluated. But in Islam, having a good intention is also considered as ethical. Moreover, the Islamic perspective of work ethics as mentioned in the Quran often teaches about honesty and justice, equitable, fair and encourages the positive humanistic value that must be practiced by all Muslims. Other than that, there are three main fundamental teachings in Islamic system that are Aqidah or a (strong belief in the Oneness of Allah), Ibadah (one’s submission and obedience to Allah) and the third is Akhlaq (one’s good behaviour, manner, attitude or values guided by the Qur’an and Sunnah) (Kamaluddin & Ab, Manan, 2010). These fundamentals is indeed denoted the Islamic ethical system that would be the guide and principles in work ethics (Beekun, 1998, 2004).

Meanwhile Rizk (2008) mentioned that IWEs is an orientation towards work and approaches as a virtue in human’s lives. It has its origin based on the Quran, the Sunnah [the teachings and sayings of Prophet Muhammad, Peace Be Upon Him (P.B.U.H)] and the legacy of the four Caliphs of Islam who denoted that hard work caused sins to be absolved (Ali, 2005; Rizk, 2008) and that “no one eats better food than that which he eats out of his work” (Ali, 1992, p. 507). In addition, the Quran uses several terms to denote the concept of morality or religious goodness and righteousness. There are al-Khayr (goodness), al-Birr (righteousness), al-Qist (equity), al-Haqq (truth & right), al-Adl

(justice), al-ma'ruf (known & approved) and al-Taqwa (piety). Pious actions refer to al-Salihah and impious or sinful actions are termed Sayyiat (see Al-Aidaros, Mohd. Shamsudin & Md. Idris, 2013). The term al-Khayr occurs not less than 170 times in the Quran. It can be referred among other in Verse 3: 104 as follows:

“Let there be among you a nation calling to goodness (khayr) bidding the approved (ma'ruf) and forbidding the disapproved (munkar); these are the prosperous”.

What constitutes ethical behaviour in Islam is what is permissible by its culture and not differ from the principles laid under Quran and Sunnah (Ismail al-Qudsy, 2007). For example obedience to Allah is the root of any other values in human ethics as Allah has said:

“And I (Allah) have not created the jinn and humans but to serve Me”. (Surah al-Dhariyat: 56)

The phrase “...to serve me”, resemble the act of obedience, loyalty, responsibility and commitment. These values are important in today's modern work ethics. And to show that the best quality is utmost important since the creation of human are as perfect as they are:

“We have created man in the best of forms”. (Surah al-Tin: 4)

Accountability is also highlighted in Islam, these can be seen in this verse:

“On the day, all people will be brought out in throngs to be shown their works, so whoever does an atom's weight of good will see it, and whoever does an atom's weight of evil will see it (Surah al-Zalzalah:6-8)

Apart from the Quran and Sunnah, other types of sources is from the opinions put forth by the Muslims clerics (fuqaha') (Wan Husin, 2012). These three sources are the foundation used as a reference for Muslims in the course of action and guiding principles towards the application of work ethics. The work ethics in Islamic perspective apply the principle and teachings based on the Quran and Sunnah and it must also comply with the Shariah (laws and regulations). According to Wan Husin (2012), in the context of work ethics, the Sunnah source mainly functions in defining and clarifying the rules stated in the Quran which provide guidance to assist leaders, administrators and employees in performing job functions that abide by the religious expectations. Therefore, what constitutes ethical behaviour in Islam is what is permissible for a person to act either according to his culture or personal values. And that act must not differ from the basic principles laid under the teaching of the Quran and Sunnah. Ethics in Islam cannot be ascertained through human thinking or mentality or traditions only. It must be in conformity with the Holy Quran and the teaching of Prophet Muhammad SAW.

Islamic Values in Malaysian Government Agency: A Step Forward for IWEs

In Malaysia, the research by Kumar and Che Rose (2010) found that IWEs is greatly adapted in public sector unit in their operation and it also influence on innovation

capability of the public sector in delivering services to the public. In addition, the factors such as reliability, accountability, honesty, commitment, fairness, meticulousness, clean conduct, cooperativeness, respect, and appreciation are the type of main ethics highlights to public servant to endorse the truthfulness, proficient and effectiveness in delivering their services to the society (Takril, Ahmad Sanusi, Tajuddin, and Syed Husin Affandi, 2015). In Malaysia, there are at least four major frameworks that enable Islamic values to be inculcated effectively in the Malaysian government institution such as 1) Islam is a National Religion, 2) Malaysia is an Islamic country, 3) The inculcation of Islamic values policy and 4) Islam Hadhari. With these frameworks, all those factors can be worked out and have been working out particularly in its public administration through many ways including circular letter, policies, rules and regulations. The idea is to cultivate values as a culture.

Looking back in 1985, the government launched a program called Assimilation of Islamic Values Policy in the civil service to instil Islamic values in its organisational administrators and managers at all levels. The aim is for the public servant to be effective, strong, just & progressive and also to create a dynamic work ethic which increase productivity. Important values were responsible, sincerity, dedication, punctuality, trustworthiness, moderation, diligence, cleanliness, discipline, cooperation, integrity and thankfulness. In 2004, the 5th Prime Minister of Malaysia Tun Abdullah Ahmad Badawi launched Islam Hadhari (Civilization Islam) principle. Islam Hadhari promotes development, mastery knowledge, the development of individuals, dynamic economic, trading and financial system. As cited in Ismail al-Qudsy, (2007), the 10 Islam Hadhari principles are consists of 1) Faith and piety in Allah; 2) A just and trustworthy government; 3) A free and independent people; 4) A vigorous pursuit and mastery of knowledge; 5) Balanced and comprehensive economic development; 6) A good quality of life for the people; 7) Protection of the rights of minority groups and women; 8) Cultural and moral integrity; 9) Safeguarding natural resources and environment; and 10) Strong defence capabilities.

Methodology

This study conferred on work ethics in the Islamic perspective conceptually supported by the review of previous literatures about Islamic Work Ethics (IWEs). The literatures explore about work ethics in the government institution and public sector in general and review the literatures about Islamic Work Ethics (IWEs) supported with some phrases quoted in the Quran that related to the work ethics. The principles of Islamic Work Ethics used and referred in this paper was extracted and adapted from Wan Husin (2012). This paper also attempts to identify the elements of Islamic values or Islamic Work Ethics (IWEs) whether it exists in selected Malaysian government agency and institutions. In order to do so, this paper employs a trivial analysis through the review of client charter, websites, and the organisational policy of the twenty-three selected government agencies and institutions in Malaysia. The work ethics values practiced in those agencies and institutions were matched with the principles of Islamic work ethics in Islamic perspective whether it has similarities. The result is tabulated in a Table and the work ethics practiced are compared between each agency.

Findings of the Study

Principles of IWEs in Selected Malaysian Government Agency and Institutions

The work ethics that were applied in the public services of all the countries have stressed on the positive actions that should be performed by the public servants in order to yield desirable and intended outcome in the public sector or government administration. This is supported in Adnan, Mat Dangi, Tajuddin and Abd. Rashid, (2014) in their study mentioned that individual with positive attitude and ethical behaviour will not do something that is considered as unethical or immoral in nature. In Wan Husin (2012) study, the principle of ethics in Islamic perspective focus on the relations between man and man with their Creator. The principles of Islamic work ethics as stated by Wan Husin (2012) were represented in Table 1. According to this principles, Islamic ethics is closely related to the one's state of religious faith towards Allah SWT. Not only the employees, but the organisation also could benefit from the implementation of faith religious elements in a way that it not only improve performance and productivity of an organisation, but will result in noble conduct among workers and employers (Kamal, 1985).

Table 1: The Principles of Work Ethics in Islamic Perspectives

Principles of Work Ethics in Islam	Description
Working as a Way of Devoting to Allah S.W.T by Stressing on the Concept of <i>Tauhid</i>	<i>This emphasizes on religious values as the fundamental in performing any occupational obligations. The Islamic perspectives view the job as a deed of worshipping to Allah S.W.T in the effort of developing a strong devotion towards the creator. Hence, in the context of work ethics, the principle of Tauhid (oneness of God) could encourage the spiritual value of oneself in performing their objective in working. The Islamic principles could produce the employees with the values of trustworthy, honest and grateful thus improve the quality and performance of the organisation. The ethics practiced in Islam places the importance of the virtue as it can prevent from brutality, cruelty and suppression. Generally, the main purpose of working in Islamic perspective is not merely to meet daily needs, but it also to obtain the blessing of Allah S.W.T and obtain the good deeds for the life in the hereafter.</i>
Sincere, Honest, Noble and Trustworthy Employees	<i>This principle will specify the work culture in the organisation with every position holds by the employees. This means that, once the employees have accepted his</i>

position in the organisation, they are responsible to perform his/her job honestly, sincerely, truthfully, and gratefully. In Islamic perspective, an individual who has received the position to perform his job, he she also has accepted the religious obligation as well. The Islamic perspectives encourage its followers to perform his job equivalent to his pay and avoid from indecent conduct such as the ungrateful, causing spats between co-workers or spreading lies.

Working Diligently and Professionally

These principles encourage every worker to perform their job diligently and professionally to drive the organisation in achieving the optimum performance. The principle of ethics in Islam also promotes its followers to perform their responsibilities diligently, carefully, and wholeheartedly. The Islamic perspective encourages its followers to perform their job with full hearted and sincerely in order to yield the highest quality of the outcome of every job or tasks.

Disciplined and Punctual Employees

In the Islamic ethical culture, the pious workers is undoubtedly can be regarded as disciplined, responsible and punctual since he/she has followed the positive and good moral values in Islamic teachings. The individual in the working environment is trained with complying the directives and responsibilities as their attitude thus preventing the sinful acts such as deceptive, hypocrite, and slander that could lead to cause trouble to others. A disciplined worker will not only be faithful and responsible but they would also preserve the organisation from slander and lies.

Cooperative and Collaborative Work

The principles of cooperation and collaborative are highly rated virtues in Islamic perspective since it can encourage the value of harmony and the rights of individuals in the organisation. This value will able to make the job running smoothly and any conflict will be dealt collaboratively. The success of an organisation will also depend on the cooperation and collaboration among the co-workers in performing their job.

Source: Extracted and modified from Wan Husin (2012)

From the principles of work ethics in Islamic perspective above, we analysed the ethical practices by government agencies and institution in Malaysia. Therefore the information found from the websites of twenty-three selected government agencies and institutions

were examined. The information about code of work ethics published by selected government agencies and institutions on their websites were observed. The code of work ethics with the element of principles of IWEs from Wan Husin (2012) were synchronized and compared to discover the similarities of IWEs adoption. However, this finding should be interpreted with reservation as this study only looked at twenty-three government agencies and institutions and may not be representative for all government agencies in Malaysia. The first and second highest of Islamic value found in Malaysia government agencies are working diligently and professionally (16/23) and followed by sincere, honest, noble and trustworthy employees (15/23). This is supported by the study of Takril et al. (2015) who found that IWEs concentrates on intention rather than the outcome of the operation. These Islamic values of work ethics may help to further improve and instil public confidence in the delivery services system of the government agencies. In delivering services to the public, it is paramount that government agencies to create an atmosphere of caring so that public will eventually understand that government is genuinely concerned about producing the best possible set of results to benefit the society.

Based on the result presented in Table 2, it can be seen that from the twenty-three government agencies selected, cooperative and collaborative work represented by (14/23). This result implies that Malaysian government agencies have emphasized and placed importance on the relationship with the public when delivering services to them and encouraged teamwork among colleagues in the organisation. They do disclose information concerning their objectives when servicing their stakeholders in agencies or department client's charter. It indirectly shows that government agencies tend to have strong customer orientation and place great emphasis on managing the public in an outstanding assistance and collaboration. The least Islamic value of work ethic found in those selected agencies website is disciplined and punctual employees (9/23) as well as the working as a way of devoting to Allah S.W.T by stressing on the concept of Tauhid (5/23). This may be due to the concept of punctuality and devoting to Allah is already embedded in the civil servants who most of them are Muslim. They may already understand that IWEs is the principles that allow them to distinguish what is right and what is wrong in Islamic practice.

Table 2: Comparisons of Islamic Value of Work Ethics in Selected Malaysia Government Agencies and Institutions

Agencies	Principles of Work Ethics in Islam				
	<i>Working as a Way of Devoting to Allah S.W.T by Stressing on the Concept of Tauhid</i>	<i>Sincere, Honest, Noble and Trustworthy Employees</i>	<i>Working Diligently and Professionally</i>	<i>Disciplined and Punctual Employees</i>	<i>Cooperative and Collaborative Work</i>
Agency 1		√	√	√	
Agency 2		√			√
Agency 3		√	√	√	√
Agency 4					√

Agency 5			√		
Agency 6	√	√	√		√
Agency 7	√	√			√
Agency 8	√	√			√
Agency 9			√		√
Agency 10		√			√
Agency 11			√	√	
Agency 12			√		√
Agency 13		√	√		√
Agency 14		√	√	√	√
Agency 15	√		√	√	
Agency 16		√		√	√
Agency 17		√	√	√	
Agency 18	√		√		√
Agency 19		√		√	
Agency 20		√	√	√	√
Agency 21		√	√		
Agency 22		√	√		
Agency 23			√		
Total	5/23	15/23	16/23	9/23	14/23

IWEs and Its Impacts in Reviving Government Service Delivery System

Prior researches on IWEs gained an expressive and a wide range of features in supporting the moral foundations of Muslims. As such, Abbasi, Mir and Hussain (2012) investigated the impact of Islamic work ethics on organisational learning, innovation and performance. They found that, IWEs have proved their potential and help to boost learning, innovation and performance of the organisation. Meanwhile Rokhman (2010) investigate the effect of IWEs on work outcomes which are job satisfaction, organisational commitment and turnover intention. Rokhman (2010) empirical testing indicates that IWEs has positive effects on both job satisfaction and organisational commitment; whereas there is no significant evidence of the effect of IWEs on turnover intention. Similarly, the study by Marri, Sadozai, Zaman and Ramay (2012) conducted in Pakistan indicates that IWEs has positive impact on both job satisfaction and organisational commitment.

In delivering services, the government agency and its institutions need to ensure it is able to meet the expectation of its stakeholders as well as to achieve objective as an organisation. Hence, by applying the concept of IWEs, it could be an initiative to improve the service delivery system to be better. This is supported by Shamsudin, Mohd Kassim, Hassan and Johari (2010) who suggested that the practice of Islamic work ethic will

increase the significant level on the relationship between relationship marketing and customer satisfaction. Meanwhile research by Sarwar and Abugre (2013) on the assessment of IWEs of employees in public and private organisations in the United Arab Emirates (UAE) showed that the ability of a worker to balance his or her personal and organisational needs in the workplace meant success in his religious and organisational life. According to Takril, et al. (2015), the integral part in service delivery is to perform the service at paramount as expected and care for others. As government also deal with rendering services to the public, having IWEs in their administration is seen as integral for service delivery improvement.

There are many benefits could be gained by the organisation from the implementation of IWEs. For instance, it stimulates confidence in the workplace, strengthens social business responsibilities (Ali, 2005), creative problem solving, strengthening commitment and continuity of organisation (Kompanian, 2013) and has a work-orientation as a virtue in human life (Rizk, 2008). Besides, employees that embraced IWEs tend to have more role clarity which would reduce job stress, thus benefit both individuals and organisational innovation (Yousef, 2000). Islamic teachings about ethics provides ideological tenets includes Islamic expectations with respect to one's behaviour at work accompanied by attempt, cooperation, responsibility, social interactions, sacrifice and creativity (Farshi, Shiraz, Rodgarnezhad, & Anbardan, 2015). According to Al-Aidros et al. (2013), ethics in Islamic context not merely a religious morality reflected in the performance of some practices such as praying, not eating pork, and not consuming alcohol. But it also cover all aspects of life, spiritually, morally, physically, in secular form, individually, intellectually, emotionally, and collectively (Al-Banna 1940; Al-Qaradawi 1996; Yaken, 2006, cited in Al-Aidros et al. 2013).

Having IWEs to transform the service delivery system is expected to give a lot of positive implications to the government agencies and institutions if it is to be practiced. As highlighted in Takril et al. (2015), there are six implications could be gained from the implementation of IWEs. As such, IWEs stress on hard work, meet the deadlines and perseverance, therefore, employees should finish the task in timely manner. Second, work is considered as a continuous process to develop personal growth and society relationship. Third, IWEs also strengthens the dedication and creativity in work which are appreciated as righteous action. Fourth, Muslim managers have fairness and kindness in the workplace because it's a need for society's welfare an indirectly show commitment and concerned about humans' need. Next, IWEs also encourages transparency which regarded as not only as best practice by manager but also as benefit. Lastly, IWEs concentrates on intention rather than the outcome of the operation. This is in line with the said of Prophet Muhammad (P.B.U.H): "*Action is recorded according to intention, and man will be rewarded or punished accordingly*". This imply that any bad intentions to gain something prohibited in Islam will have a punishment as the consequence while good intentions and sincerity in doing something and abide the Islam rules will be rewarded by Allah s.w.t (Takril et al. 2015). Having this concept be applied in government agencies, it is not only promote the positive attitude towards public servant work and responsibility, but also hinder the negative elements that can detriment the government reputation as the trustee of public resources.

Conclusion

Based on the review of literatures above, we can conclude that IWEs teaches righteousness with many elements promoting a higher level of positive attitude and outcome. As religions are made for human, the values taught suitable for humankind logical mind and practices. Islam is a way of life that suitable for human and the contemporary ethical values are rather similar to Islamic ethical values where both of them emphasizes on good behaviour, morality and other positive outcome. The values of ethic propagated in Islam is closely related to the religious and spiritual value. By enforcing the element of faith in religious compared to thinking about profit and returns, public servants could foster a strong understanding between them when performing their responsibilities. Since Islamic work ethics pay more attention on social aspects, such as positive atmosphere at the work place and the obligation of upholding the rights of society, it could maintain the harmony within organisation.

From the findings, it can be observed that not all the government agencies reviewed above applying the ethical standards that fully resemble the IWEs. Some of the agencies focused on the other work ethic elements to customise with the nature, mission, vision and objective of the organisation. Therefore, it is recommended that government agencies and institutions may take further steps to consider IWEs as organisational culture and for the improvement of their work ethics. The other area that can be explored on this topic with further research will be analytical study on the impact of IWEs adopted by organisation on job performance, individual and organisational performance in government agencies. IWEs remain relevant to be practiced as it values differ along with unique characteristics. Ethical philosophy from Islamic perspective is based on two main intellectual discourses that are Quran and Hadith while conventional ethical theory is based on the thought and assumptions. However both have same end result to be achieved which is to guide people to behave ethically in their daily live and tasks.

In delivering various services to the nation, it is therefore, paramount that government agencies and institutions should be able to meet the public's expectation and at the same time to attain their organisation's objective. Thus, by applying the concept of IWEs in delivering services, it would help to re-energise and revive the service delivery system for the betterment of the public interest. This is supported by Shamsudin et al. (2010) who suggested that the practice of IWEs will significantly increase the engagement between relationship marketing and customer satisfaction.

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