

WESTERN AND ISLAMIC VALUES AND ETHICS: ARE THEY DIFFERENT?

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ABSTRACT – Values are fundamental paradigms that shape attitudes and guide behaviour of human. Values shape morals, where morals help in shaping ethics. The first objective of this paper is to reviews values and ethics based on western and Islamic perspectives. The second objective specifically compares western and Islamic values. For comparison purposes, western values are represented by Schwartz values, while Islamic values are based on a study from Ghoniyah and Hartono (2014) and Ebrahimi and Yusoff (2017). Quran and Sunnah were referred to in highlighting the difference between the western and Islamic values. The analysis is done based on four dimensions, namely self-enhancement, openness to change, self-transcendence and conservation. The study finds that there are a lot of similarities between western and Islamic values. Both values have the same intention of nurturing better mankind. However, there are two western values, namely “Power” and “Hedonism” that has no direct link with Islamic values. This is because, in Islam, Muslims believe that only Allah SWT has the ultimate will and power over life and death. Besides that, Islam encourages the attitude of promoting mashlahah rather than focusing on worldly pleasures. This paper adds to the literature and provides a comparison of values that would be beneficial to organizations and academic institutions in instilling values in their own setting.

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INTRODUCTION

According to the latest Corruption Perceptions Index (CPI) by Transparency International, in 2019, Malaysia is placed 51st position among 180 nations surveyed with its score of 53. The CPI measures corruption on a scale of 0 (highest corruption) to 10 (lowest corruption). This has been an increase of score from 2018, which is a result of the efforts taken by the government such as introducing the National Anti Corruption Plan in 2019, the amendment made to Corporate Liability Provision in Malaysian Anti Corruption Act 2009 and greater enforcement by Anti Corruption Commission. Discussion and reminders in social media of the issue of ethics and integrity to instil awareness and educate the Malaysian citizens of this issue. Table 1 shows the CPI score of Malaysia from 2012- 2019.

Table 1: Malaysia's Ranking and CPI Score (2012-2019)

Year	Malaysia's Ranking	CPI Score/Scale of (0-10/0-100)
2012	54/174	49/100
2013	53/177	50/100
2014	50/175	52/100
2015	54/168	50/100
2016	55/176	49/100
2017	62/180	47/100
2018	61/180	47/100
2019	51/180	53/100

Source: (Transparency International, 2019)

Integrity issues caused by a lack of ethics can be seen happening around the globe. One prominent case has led to the introduction of the Sarbanes-Oxley Act 2002, which called for better corporate governance of companies. The Enron case that happened in 2001 marked the greatest downfall in the corporate sector in the US. The auditors were exclusively blamed for the Enron failure, and it has become a classic case of the failure of corporate governance and human greed. These phenomena have significantly tarnished the reputation and credibility of the auditing profession. In the case of Enron, the provision of non-audit services was \$27 million as compared to the audit fee of \$25 million. The debts of the company were hidden, and profits were inflated by more than \$1 billion. It offered bribes to foreign governments to win contracts abroad.

In Malaysia, Megan Media Holdings Bhd (2007) reported a net loss of RM1.14 billion for the fourth quarter ending April 30, 2007, as a result of accounting fraud at its subsidiary. Fictitious transactions amounted to RM300 million at its subsidiary Memory Tech Sdn Bhd. Other recent issues that happened in 2017 and 2018 include 1MDB and Federal Land Development Authority, not mentioning the Macau Scam scandal which has led to the loss of RM769 million in 3 years (NST, November 23 2019). In addition to inadequate internal control systems and quality of the board of directors, one of the causes that have led to the failure is the lack of ethics of the top management and the employees in the companies.

Due to these scandals, government, regulatory bodies and professional accounting bodies had joined forces to reduce these activities. Efforts have been made to increase responsibility and accountability from all parties. Increased enforcement and penalties have been put in place. Human governance or "governance of the soul" have also become a vital element discussed now as ethics is a crucial element in ensuring Malaysia in line with the National Anti Corruption Plan which launched in 2019, for Malaysia to become a "Corrupt Free Nation" in 2023. Importance of ethics is non-debatable as it can affect failure as an individual or organisation and will lead to the failure of society and the downfall of a country. It would lead to the lack of trustworthiness of an individual, reputation of an organisation, and it will deter investors from investing in a country as investors fear that there will not be a level playing ground. In the extended run, a lack of ethics can lead to detrimental effects on the economy and society.

Thus, this paper will start with a discussion about the relationship of values to moral and ethics which will then be translated into integrity conduct. Both Western and Islamic viewpoints have the same objectives of inculcating good values in individuals in shaping better humankind. The paper will emphasise on values as it will at the end of the day help shape an individual's moral, ethics and whether one will behave with integrity or otherwise. Schwartz value will be used as a basis to discuss western values and prior literature, Quran and Sunnah will be used to discuss Islamic values.

Furthermore, this paper will look at the differences and why they differ. Understanding the difference can help to approach the relevant parties better when approaching an individual, conducting training in ethics or coming out with an ethical programme.

DIFFERENCES BETWEEN VALUES, MORAL, ETHICS AND INTEGRITY

According to Hunt & Vitell Theory of Ethics (1993), an individual's value system and moral development can help shape his ethics which will then shape his actual behaviour. Thus it can be said that values helped shaped ethics, and lack of ethics is the cause of the various scandals in the industry.

Value is defined as the principles that one has set and accepted and helps one to decide whether an action is acceptable or otherwise. Examples of core values are honesty, responsibility, trustworthiness, respect and reputation. Values are essential for humankind as, without them, it will be difficult for humankind to work as a team and live in harmony. This is because the relationship between man is much determined by the similar values that they hold. A community has a set of values that they hold in determining what is good or bad. A community will uphold these values and go against all odds to preserve these values (Sahib & Demiral, 2010).

Morals assist an individual to choose an action whenever he is in a dilemma. Morals can be said to be formed "out of values". Morals are the beliefs that have been shaped by the core value of an individual. An individual uses his morals to guide him in living a decent, disciplined life. Ethics, on the other hand, are the guiding principles to assist an individual or a group to decide what is good or bad. Ethics is socially accepted codes of behaviour that are applicable in the community. Ethics can be said to be "moral values in action".

Ethics are: "moral principles that govern a person's behaviour or the conducting of an activity, whereas integrity is: "the quality of being honest and having strong moral principles; moral uprightness." Put simply; ethics looks at the big moral picture while integrity is focused on personal characteristics. Some authors have said that Ethics can be defined as rules and regulations that have been formed which allow an individual to work in accordance to moral principles and when an individual choose to act following his ethics, he is then said to be behaving with integrity. Integrity is the practice of being honest and showing consistent and uncompromising adherence to strong moral and ethical principles and values. A person with integrity will behave in the correct way on his own, even when there is no one looking.

In summary, ethics can be said to be the values, and moral principles that govern an individual's behaviour and integrity is the outcome of ethics in action or how an individual behaves. Integrity thus upholds ethics which is shaped by an individual's values and moral. Figure 1 summarises this relationship.

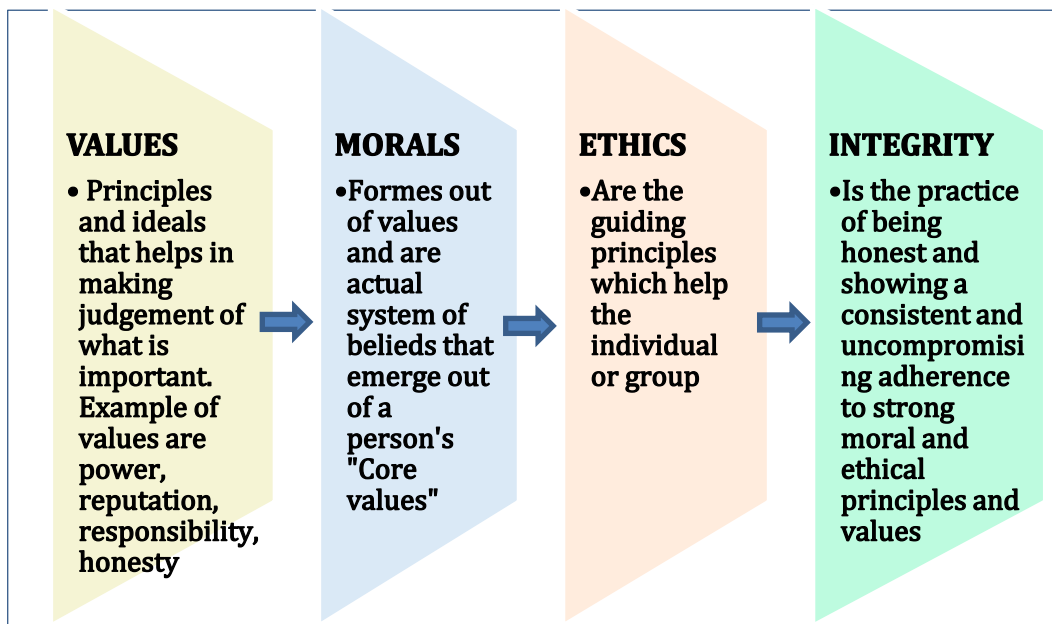


Figure 1: Relationship of values, morals, ethics and integrity

CONCEPT OF ETHICS AND VALUES FROM WESTERN AND ISLAMIC PERSPECTIVE

ETHICS

According to Churchill (1982), there are three meaning of ethics. Firstly, ethics can be said to be quite similar to morality which refers to the universal values and standards of conduct that every rational person would want every other individual to adhere to. Secondly, ethics refer to the study of the sources of human values and standards. Thirdly, professional ethics refers to the codes of conduct established by the profession for all members of the profession to comply. Ethics is a systematic approach to understand, analyse and ability to decide what is right and what is wrong. Ethics need to be supported by sound reasoning.

Western Ethics

Western ethics contain universal principles that are considered norms that can be applied to all people in all places, times and contexts. Coon (1998) explained that a community does have them thinking that their ethics should be the accepted norm and thus when they do differ with other community's ethics, they are considered as not doing the right thing. Ethical standards can be used to hold or divide communities. Ethical theories, developed by Western scholars, include theories such as relativism, utilitarianism, egoism, deontology, and virtue ethic. These theories helped in the understanding of how decisions are made. Velasquez (2006) concludes that there is no absolute ethical theory that is able to provide sufficient explanation about what ethics is. Ethical theorists have not been able to agree on any comprehensive system for making such moral judgments.

Islamic Ethics

In Islam, ethics can be defined as the right principles and values based on Islamic sources which include Al-Quran's teachings and Prophet Muhammad's Sunnah as well as numerous precedents set by Islamic jurists (Sharia and Fiqh). Islamic worships, which can be defined as religious deeds and actions ordered by Allah SWT to get His acceptance (Yaken, 2006), are designed to improve and protect ethics (Al-Banna 1940; Al-Qaradawi 1985, 1994, 1996). Prayer prevents one from engaging in unethical conduct. Allah s.w.t says: "*And establish regular prayer, for Prayer restrains from shameful and unjust deeds*" (Al-Quran 29:45).

In al-Quran, many terms describe the concept of ethics such as khayr (goodness), maslahat (public interest), birr (righteousness), qist (equity), 'adl (equilibrium and justice), haqq (truth and right), ma'ruf (known, approved), nahi munkar (avoidance of bad and harmful things), and Taqwa (piety). Moreover, above them, all al-Quran commands Muslims to not only do good and but also to forbid evil actions (Zaroug, 1999).

Islamic ethics also emphasise the need to understand and develop virtue. For example, we know that we ought to finish a task as a promise, but sometimes we are not able to because of various reasons. This demonstrates the need to fulfil a critical virtue (in this case, perseverance) and should be developed.

Islam is the religion of submission (the literal meaning of Islam is 'submission'), and the slave-master relationship is an important symbol of the believer's relationship with God. In Islam, an individual must behave in accordance with specific ethical characteristics, based on the Quran and Sunnah (Prophet Muhammad's saying, practice and approvals) (AlQuran 31:77). In Islam, individuals have a clear picture of what is right and wrong as enshrined in the Quran and

Sunnah (Al-Qaradawi 1985; Al-Quran 58:7). In Islam, the Islamic sources are the only standard for identifying what is right and what is wrong as cited (Al-Aidaros, Samsuddin, & Idrisi, 2013).

Islamic ethics is a principle of right and wrong which designate to demonstrate what humans ought to do as taught in the Quran and shown in the great life of Prophet Muhammad (Hashi, 2011). It views work as ways to promote self-interest economically, socially and psychologically in order to sustain social prestige, to increase societal welfare and reaffirm faith (Ali and Al-Owaihah, 2008). Islam is a way of life that never takes apart every human activity from religion. Islamic law is based on four sources, in which two primary sources are the Quran and the Sunnah (examples set by Prophet Muhammad) while the other two are the consensus of scholars (Ijmaa') and analogy (Qiyas). A ruling of a new situation is usually based on the analogy with a similar situation dealt with in Quran and/or hadith (Beekun and Badawi, 2005).

Islamic ethics defined as 'good character' is shaped by Al-Quran's teachings and Prophet Muhammad's Sunnah as well as numerous precedents set by Islamic jurists (Sharia and Fiqh). Islam provides a complete code for living that is framed by ethical values. In al-Quran, many terms describe the concept of ethics such as khayr (goodness), maslahat (public interest), birr (righteousness), qist (equity), 'adl (equilibrium and justice), haqq (truth and right), ma'ruf (known, approved), nahi munkar (avoidance of bad and harmful things), and Taqwa (piety). In summary, the Quran wants all Muslims to do good and not to engage in evil actions (Zaroug, 1999).

Islam has a comprehensive perspective regarding ethical issues because Muslims believe that Allah s.w.t, knows what is best for all human beings. Ethics in Islam are consistent with the ability of human beings, and they cover all aspects of life as cited (S. Awang, M. Maros, and N. Ibrahim, 2012).

Ethics are essential to shaping the conduct and character of Muslims as commanded by Allah in al-Quran. "God enjoins justice (and right judgment in all matters), and devotion to doing good, and generosity towards relatives; and He forbids you indecency, wickedness, and vile conduct (all offences against Rereligionlife, personal property, chastity, and health of mind and body). He exhorts you (repeatedly) so that you may reflect and be mindful!" (An-Nahl, 16:90). In Islam, Muslims believe that Allah created mankind and has provided the laws and regulations concerning belief and moral instructions that humankind should adhere to. Quran and Sunnah and other Islamic sources have provided the necessary guidance to do good and avoid wrongdoing (Brown, 1999).

Ethics has no place as a separate academic discipline within Islam, at least not in the sense of a discipline drawing exclusively on human reason or human experience (Siddiqui, 1997, p. 423). In Islam, there exists a pair of concepts that correspond roughly to the English term 'morality'. The first of these is akhlaq, which is generally translated as 'ethics' or 'moral values'. Akhlaq has been defined by Ibn Sadr al-Din al-Shirwani (d. 1036 AH, 1626/ 7 CE) as 'the science of virtues and the way to acquire them, of vices and the way to guard against them. It means character, innate disposition, or a "state of the soul which causes it to perform its actions without thought or deliberateness" (Miskawih 1968, Omar 1994). Yusuf al-Qardawi classifies akhlaq into six categories, namely: (i) akhlaq relating to self, (ii) akhlaq relating to family, (iii) akhlaq relating to society, (iv) akhlaq relating to the animal world, (v) akhlaq relating to the physical environment and (vi) akhlaq relating to the Creator. The second term for morality is adab, which is defined as "the good manners adopted by Islam, derived from its teachings and instructions". It combines two different but related ways of understanding good behaviour – on the one hand, politeness, courtesy, etiquette, good upbringing, culture, refinement, good breeding and good manners, and on the other, morality and values. Adab comes from the same root as one of the prominent Arabic words for education, ta'dib, which refers primarily to the process of learning a sound basis for social behaviour within the community and society at large (Halstead, 2004).

Islamic ethics is the ethical system formed by the teachings of the Quran and explained by the Prophet (s.a.w) through action and words. The Arabic term "akhlaq" (singular, khuluq) is literally translated into English as "ethics". Khuluq comes in the Qur'an, two times, (al-Shu'ara: 137, and al-Qalam: 4). Conceptually, akhlaq includes two meanings; first, akhlaq (ethics) means the science that deals with the standards of right and wrong of human conduct, significantly "what humans ought to do". Ethics as a science refers to the study of the ethical conduct and behaviour; and in this case, ethics means the human effort of studying moral standards and conducts to ensure that man possesses the right understanding of moral behaviour.

Second, akhlaq means "good character" or good conduct. In this understanding, ethics is the human character that prescribes to refrain from immoral conducts such as cheating, corruption, discrimination, murder, stealing and the like. As such, Islamic ethics (akhlaq) are those universal standards of right and wrong that prescribe what humans ought to do as taught by the Quran and demonstrated in the exemplary life (actions and words) of the Prophet (s.a.w) (Zaroug H. A, 1999). In this sense, akhlaq (ethics) "subsumes all actions that are characterised as *Amal Salih* in the terminology of the Qur'an.

In Islam, ethics can be defined as the right principles and values based on Islamic sources (Mohammed, 2011). These ethics are consistent with the ability of human beings (AlGhazali 2001). It also covers all aspects of life (Al-Qaradawi, 1994). It is essential to highlight the importance of ethics in Islam when discussing ethical issues. Islamic worships, which can be defined as religious deeds and actions ordered by Allah s.w.t to get His acceptance (Yaken, 2006), are designed to improve and protect ethics (Al-Banna 1940; Al-Qaradawi 1985, 1994, 1996). Prayer refrains one from indecency and evil. Allah s.w.t says: "And establish regular prayer, for Prayer restrains from shameful and unjust deeds" (Al-Quran 29:45). Ethics is related to faith (iman). Iman is the religious feelings that result from following what Allah s.w.t asks Muslims to do (Al-Banna 1940).

It can be seen that Islamic ethics should be encouraged because Islamic ethics comprise the most important of prerequisite elements for the building of humankind's character and as mentioned in al-Quran: to worship God, to perform

what is good and to avoid bad actions. According to al-Quran and *Sunnah*, Islamic ethics are the most beneficial guidance for use in the advancement of life and the avoidance of wrongdoing. Ethics is important for the development of beneficial Muslim conduct and character as commanded by Allah in the Al-Quran.

VALUES

Values have been included as one of the individual factors influencing the ethical decision-making process in both Ferrell and Gresham's (1985) and Hunt and Vitell's (1986) models. According to Rallapalli et al. (2000), values are enduring beliefs, developed by the individual through the socialisation process and provide a guideline for individual behaviour. According to Glover et al. (1997), although an individual's value system is relatively stable over time, it is unstable enough to permit rearrangements of value priorities because of change in personal experience. The personal and cultural background will influence an individual's value system and the stability of that system (Glover et al., 1997). Values can influence an individual's ethical decision-making (such as Finegan, 1994; Fritzsche, 1995; Glover et al., 1997; Rallapalli et al., 2000; Nonis and Swift, 2001; Hood, 2003). Rokeach (1973) distinguished values from attitudes by defining values as what should be done to achieve the desired goals in life. Attitudes, on the other hand, focuses on objects, and comprise of a set of beliefs that could be descriptive, prescriptive and/or evaluative. Values help shape attitudes and guide behaviour.

Western values

In this paper, western values are represented by Schwartz values. According to Schwartz and Bardi (2001), values are essential for understanding various social-psychological phenomena. It is still not clear whether values relate to behaviour in general, or that specific values relate to certain behaviours. To achieve values that are important to an individual is for him to behave in ways that express them or promote their attainment. Individuals achieve security values by acting in ways that promote their safety, and they pursue hedonism values by engaging in pleasurable activities.

Values form an integral part of the implicit dimension of culture and are regarded as a set of beliefs which members of a society share and which they use to distinguish the good from the bad. The decisions an individual make is a reflection of his values and beliefs. Values have a social function as common values are shared between members of families, tribes, societies and nations and are important to the civilisation of humankind.

Previous studies have shown that values relate to the choice of behaviour in real-life situations (summarised in Schwartz and Bardi, 2001). For example, values predicted choosing a university course (Feather, 1988) and voting for political parties (Schwartz, 1996). These are examples of behaviours that people choose carefully, after weighing the disadvantages and advantages of the alternatives. In such situations, values are likely to come to mind and influence decisions. However, most behaviour is more spontaneous. We rarely think about our value priorities before interrupting a conversation partner (power values) or indulging in a tempting dessert (hedonism values). If behaviour relates to values only when there is a conscious, careful choice, effects of values on behaviour are then limited to a small subset of situations only. Indeed, McClelland (1985) argued that values are likely to influence behaviour only when behaviour stems from conscious decisions. Values may, however, influence behaviour through mechanisms, such as habits, that do not require conscious decisions. There is some evidence that values relate to standard, ongoing behaviour. For example, Sagiv and Schwartz (2002) found that values predict whether people exhibit independent versus dependent behaviour throughout several career counselling sessions.

Over the last fifty years, there is a consensus on how to conceptualise fundamental values (Braithwaite & Scott, 1991). The conception includes six main features (Schwartz, 2005a):

Table 1: Six main features of value

1. **Values are beliefs that are linked inextricably to affect.**
When values are activated, they become infused with feeling. People for whom independence is an important value become aroused if their independence is threatened, despair when they are helpless to protect it, and are happy when they can enjoy it.
2. **Values refer to desirable goals that motivate action.**
People for whom social order, justice, and helpfulness are important values are motivated to promote these goals
3. **Values transcend specific actions and situations.**
Obedience and honesty, for example, are values that may be relevant at work or in school, in sports, business, and politics, with family, friends, or strangers. This feature distinguishes values from narrower concepts like norms and attitudes that usually refer to specific actions, objects, or situations
4. **Values serve as standards or criteria.**
Values guide the selection or evaluation of actions, policies, people, and events. People decide what is good or bad, justified or illegitimate, worth doing or avoiding, by considering the effects on attaining their cherished values.
5. **Values are ordered by importance relative to one another.**
The ordered set of values forms a system of value priorities. Societies and individuals can be characterised by their systems hierarchical feature also distinguishes values from norms and attitudes.
6. **The relative importance of multiple values guides action.**
Any attitude or behaviour typically has implications for more than one value. For example, attending church might express and promote tradition, conformity, and security values for a person at the expense of hedonism and stimulation values. The trade-off among relevant, competing values is what guides attitudes and behaviours (Schwartz, 1992, 1996; Tetlock, 1986). Values contribute to action to the extent that they are relevant in the context (hence likely to be activated) and important to the actor.

The theory explains the dynamic relations between them. One basis of the value structure is the fact that actions in pursuit of any value have consequences that might be in conflict with some values but are incongruent with others. For example, pursuing achievement values typically conflicts with pursuing benevolence values. Seeking success for self tends to obstruct actions aimed at enhancing the welfare of others who need one's help. However, pursuing both achievement and power values is usually compatible. Seeking personal success for oneself tends to strengthen and to be strengthened by actions aimed at enhancing one's social position and authority over others. Another example: Pursuing novelty and change (stimulation values) is likely to undermine preserving time-honoured customs (traditional values). In contrast, pursuing traditional values is congruent with pursuing conformity values. Both motivate actions of submission to external expectations. Actions in pursuit of values have practical, psychological, and social consequences.

Practically, choosing an action alternative that promotes one value (e.g., taking drugs in a cultic rite stimulation) may contravene or violate a competing value (obeying the precepts of one's religious tradition). The person choosing what to do may also sense that such alternative actions are psychologically dissonant. Moreover, others may impose social sanctions by pointing to practical and logical inconsistencies between an action and other values the person professes. Of course, people can and do pursue competing values, but not in a single act. Instead, they do so through different acts, at different times, and in different settings. The circular structure in Figure 2 portrays the pattern of relationship between conflict and congruity among values. Tradition and conformity are located in a single wedge because as noted above, they share the same broad motivational goal. Conformity leans toward the centre and tradition toward the periphery. This signifies that tradition values conflict more strongly with negative values. The expectations linked to traditional values are more abstract and absolute than the interaction-based expectations of conformity values.

They, therefore, demand a more robust, unequivocal rejection of opposing values. Viewing values as organised along two bipolar dimensions, there are oppositions between competing values. As Figure 2 shows, one-dimension contrasts 'openness to change' and 'conservation' values. This dimension captures the conflict between values that emphasise the independence of thought, action, and feelings and readiness for change (self-direction, stimulation) and values that emphasise order, self-restriction, preservation of the past, and resistance to change (security, conformity, tradition). The second-dimension contrasts 'self-enhancement' and 'self-transcendence' values. This dimension captures the conflict between values that emphasise concern for the welfare and interests of others (universalism, benevolence) and values that emphasise the pursuit of one's interests and relative success and dominance over others (power, achievement). Hedonism shares elements of both open to change and self-enhancement.



Figure 2: Theoretical Model of Relations Among Ten Motivational Types of Value
 Source: Adapted from Schwartz (2012). An Overview of the Schwartz Theory of Basic Values.

Table 2 depicts the ten basic values recognised in cultures around the world, covering the distinct content categories found in earlier value theories, in value questionnaires from different cultures, and in religious and philosophical discussions of values. It was found that all the items found in lists of specific values from different cultures express one of these ten motivationally distinct basic values. Table 2 shows that Schwartz values comprise of four main dimensions and ten values. The table defines the value and gives a description of each value with examples.

Table 2: Summary of Schwartz Values

	Dimensions	Values / Definition	Description
More objective Focus on oneself- More of western values	Openness to change (Independence of thought, action and feelings)	1. Self-Direction (Independent thought and action-choosing, creating, exploring)	The desire to be free from external control or constraints on one's thoughts or actions. Some examples: Creativity, Independent, Privacy
		2. Stimulation (Excitement, novelty, and challenge in life)	Seeking arousal by participating in exciting, new, and challenging activities Some examples: Exciting Life Varied Life, Daring
		3. Hedonism (Pleasure and sensuous gratification for oneself)	Pursuing pleasurable experiences, especially sensual gratification. Some examples: Enjoying life Pleasure, Self-Indulgence
Less Direct Focus on following norm of group More of eastern values (Malay)	Self-Enhancement (Interests in relation to success and dominance over others)	4. Achievement (Personal success through demonstrating competence according to social standards)	Wanting to be competent and to be recognised for one's accomplishments. Some examples: Capable, Influential, Successful
		5. Power (Social status and prestige, control or dominance over people and resources)	Desire to exert control over people and resources. Some examples: Wealth, Authority, Preserving Public Image
		6. Security (Safety, harmony and stability of society, of relationships, and self)	Desire to avoid danger or instability Some examples: Family Security, Social Order, National Security.
Self-Transcendence (Welfare and interests of others)	Conservation (Order, self-restriction and preservation)	7. Conformity (Restraint of actions, inclinations and impulses likely to upset or harm others and violate social expectations or norms)	Need to avoid violations of social norms and expectations Some examples: Obedient, Politeness, Honor Elders
		8. Tradition (Respect, commitment and acceptance of the customs and ideas that traditional culture or religion provide the self)	Accepting the established patterns of thought and behaviour that reflect one's culture. Some examples: Devout, Respect for Tradition, Humble
		9. Benevolence (Preservation and enhancement of the welfare of people with whom one is in frequent personal contact)	Desire to promote the welfare of people with whom one has frequent personal contact. Some examples: Helpful, Responsible, Honest
		10. Universalism (Understanding, appreciation, tolerance and protection for the welfare of all people and nature)	Desire to promote the welfare of all people (including strangers) and a concern for the protection of nature. Some examples: Protect Environment, Equality, Social Justice

Source: Schwartz (2012). An Overview of the Schwartz Theory of Basic Value

Islamic Values

By referring to previous studies and also to the Quran and Sunnah, this chapter addresses Islamic values. Islamic principles initially begin with al-Quran, the revelation of the word of God, which is full of beautiful expressions and knowledge, as a collection of beliefs and instructions for action without constraints of time, space and tradition, and secondly from the attributions of the Sunnah ascribed to the last messenger of Allah that characterise his ethical practises. According to Kemal (2010), Al-Quran and Sunnah both attach great significance to be the basis of ethics.

Abdurezak (2011) highlighted in the Quran that the best person is those who practise high moral value in his or her life. For this reason, the best sources of Islamic values include the ethical principles that are not only taught in al-Quran but also expressed in the example of the Prophet, providing us with the best model for emulating.

"Who is better in speech than one who calls (men) to Allah, works righteousness, and says, I am of those who bow in Islam?" (Al-Quran 41:33)

In addition, numerous applications of Islamic value and ethics were articulated in Prophet Muhammad's exemplary moral life. Therefore, from the Islamic viewpoint, merit means behavioural qualities that are considered positive based on al-Quran and Sunnah. As mentioned in the following verse, both sources refer to laws and principles that direct the Islamic way of life:

"... We have sent down on you the books an exposition of everything (that pertains to guidance and error, and to the knowledge of good and evil, and to happiness and misery in both worlds), and guidance and mercy and glad tidings for the Muslims (those who have submitted themselves wholly to God)." (An-Nahl, 16:89)

Islamic values can be characterised as a structure that places spiritual obligations with the fundamental principles of transparency, accountability, morality and reliability, according to Ahmad (2006), with the most important elements, worship of beings blessed on the path of Allah or in another Arabic term known as 'Mardhatillah'. A type of accountability for trusting the provider is the essence of the implementation of Islamic principles. The definition of Islamic value adopts the personal practices of the value system of the Quran and Rasullullah as 'uswatun hasanah' that represents his glorious personalities such as; siddiq, amanah, tabligh, fathanah, istiqamah, and qanaah. Following the study conducted by Ghoniyah and Hartono (2014) in Indonesia, which includes the 'uswatun hasanah' as the basis for measuring Islamic values, the current paper explores the aspect of Islamic values in comparison with the values of Malay and Schwartz. In this paper, the discussion also includes the findings from Ebrahimi and Yusoff (2017) related to the Islamic identity, ethical principles and human values. The six main Islamic values are discussed below:

Siddiq

Imam al-Qusairi (Tasmara, 2002) notes that the term shadiq means an honest man. The soul of an honest man is always on the side of honesty, has a praiseworthy moral mindset, and proud of being Allah's servant (abdullah). Shiddiq means taqwa, courageous, brave, patient, thoughtful and sincere, value-oriented (Alwan, 2007). In short, honesty is the sincerity of the attitude of an individual towards his mandated job. The principles of Siddiq, meaning Islamic importance, represent the individual's actions based on the principles of truth, integrity and values based on faith. Qur'an Surah Al-An'am: 152 states that the Islamic view of justice is the root of the heart's reality and justice to be realised for oneself, others, and God. In addition, God gives instructions in Surah Hud 18 that being fair and honest will lead people to be loved by God who will give glory and wealth in this earth and the hereafter.

Amanah

According to Alwan (2007), Amanah means trustworthy, competent, disciplined, accountable, autonomous, qualified, tough, persevering, tenacious, unyielding and optimistic. The amanah concept is loyalty and devotion to the management of the business in carrying out the duties and obligations placed on it. As a trust holder, it is a type of obligation. Surah's Quran. 2:254 and 267 indicate that the idea of amanah is very significant, as all treasures are temporary. Therefore, as the company's manager/owner, one must be able to wisely manage his land, not only for profit-oriented purposes but also be able to pursue wealth in a manner consistent with God's provisions. Rasulullah said that a business run by amanah (trust) would provide sustenance, increase profit, and eventually lead to rahmatan lil alamin, i.e. the whole universe's welfare, including that of society's welfare.

Fathanah

Likewise, Alwan (2007) notes that it is possible to view fathanah as smart, clever, inventive, imaginative, and strategic. Not only with integrity and duty but also with intelligence (skills), a person should professionally conduct his business, so that what has been entrusted to him is not overlooked. One day, a friend asked, "How can faith be lost?" and Rasulullah answered, "If the matter is submitted to a person who is not an expert on it, wait for its destruction." The personality of Fathanah (a combination of 'alim and hafidz') led the Prophet Yusuf and his economic team to restore Egypt's prosperity. Quran surah 'Yusuf: 55 offers instructions that add prosperity, luck and community welfare to intelligence.

Tabliq

Tabliq is interpreted by Alwan (2007) as amicable, courteous, respectful, communicative, transparent, lively, and highly motivated. An individual who applies the principles of tabligh (sermons) will correctly convey information; explain duties, responsibilities and authorities in a respectful, courteous and straightforward manner, so that all stakeholders can easily understand it. Surah Al-Ahzab (33): 70.71 indicates that for those who believe, piously and tell

the truth (qaulan Sadidan), and those who follow Allah and His Messenger, God will correct any deeds and forgive sins, then indeed he has a great victory. It, therefore, suggests that it would bring luck to handle business with the tabliq concept.

Istiqamah

Istiqamah means (consistent) strong stand. Tasmara (2002: 86) notes that there is a consistent mindset and never give up the concept of constancy of a Muslim with a strong professional and moral meaning. As a consequence, despite coping with challenging circumstances, he will be able to handle himself, manage his emotions effectively, stay strong on commitments, and not be weak. In the type of constancy to keep a promise, this firmness is embodied, being consequent and compatible with the intention of reality that was agreed upon.

Qana'ah

Simplicity, effectiveness and productivity in doing the job are Qana'ah. Human beings essentially have greed; except for those who have spiritual power, there is no limited sufficiency. Someone who has the character of qana'ah can control his ability not to be selfish and to be committed to the Almighty and alert to the flow of life (Ahmad, 2006). Effectively, the implementation of Islamic value with the qana'ah principle requires an individual to do good and avoid the evils. "In Surah An-Kaboot (29) verse 7," And those who believe and do good, the Almighty will certainly take away their sins from them and will honestly reward them more than they do. The verse indicates that the concept of qanaah and the result of what is done (performance) are associated.

It can be inferred from these various studies that Islamic values will have an effect on the actions of an individual and react to the circumstances. Islamic value is expressed by truthful existence, truth and justice (Siddiq); transparency and trustworthy (amanah); intelligent, imaginative and inventive (fathanah); communicative and straightforward (tabligh); consistent and promising (istiqamah); and simplicity, quality, and desire (qanaah) power.

Since Islam is a totally complex and holistic religion, with proper guidance from al-Quran and Sunnah and other Islamic sources, anything that arises can certainly be treated by Islamic values. Islamic values teach us how to act well and prevent misconduct in a positive way (Ebrahimi and Yusoff, 2017), thereby contributing to the key feature of society that applies amar ma'ruf nahi munkar (enjoining what is right and prohibiting what is wrong). Therefore, Islamic values is further defined as always being faithful, doing good deeds, advising in fact and patience. Thus, it provides optimised guidelines for regulating modern science and technology from the viewpoint of Islamic values, ensuring beneficial results for all.

Different facets of life, including government, business and the handling of personal matters, are protected by Islamic principles. "Once, the Prophet Muhammad, who had great ethics, said," I have been sent to great good morals "(Al-Sahihah, 2010). His goal was to imprint impeccable morals on human hearts that would direct us through exemplary actions towards each other. Major features of Islamic importance include courage, care, experience, fairness, justice, integrity and the pursuit of knowledge, according to Ebrahimi and Yusoff (2017).

In addition to the six main Islamic values discussed above, this paper also includes the supplementary Islamic values that are widely discussed in the literature. Table 3 below indicates the summary of the main Islamic values and complements with additional values to strengthen moral conduct as a Muslim.

Table 3: Summary of Islamic Values and Definitions

	<i>Islamic Values</i>	<i>Definition</i>	<i>Literature Review</i>
Main	Siddiq	An honest man	Alwan (2007), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Amanah	Trustworthy, competent, discipline, accountable, autonomous, qualified, tough, persevering, tenacious, unyielding and optimistic	Alwan (2007), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Fathonah	Smart, clever, inventive, imaginative, and strategic.	Alwan (2007), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Tabliq	Amicable, courteous, respectful, communicative, transparent, lively, and highly motivated	Alwan (2007), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Istiqamah	Consistent (strong stand)	Alwan (2007), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Qanaah	Effectiveness and productivity	Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Bravery	A courageous soul	Rawls (1999), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
Supplementary	Consideration	Well-mannered with Allah's creation: to be kind and charitable to all creatures and to maintain good relationships with them	Sandel (2010), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Experience	Reason and transmission from reliable sources.	Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Fairness	Treating others fairly by providing them with what they rightfully deserve	Alwan (2007), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
	Pursuit of Knowledge	Gained via informal and formal study	Al-Rawahy (2013), Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)

Islam teaches that human beings were created as God's *khalifah* (vicegerent) to realise *amanah* (His will). To enable man for the task of building civilisation, Allah revealed *Shari'ah* law, which sets forth rules to govern various aspects of Islam. This includes ideology and laws that are essential for the development of civic-minded citizens and a constructive social order. Its accompanying codes of ethical behaviour are basic guidelines for the development of upright and wholesomely integrated individuals and societies (Sundarajan, 2005). Hence, as *khalifah*, men are required to ensure that life is improved by civilising their communities. The comprehensive Islamic ordinances should be followed in every little aspect of life on a minute to minute basis. However, this is contrary to the relative western inattention to nuances of everyday life (Sundarajan, 2005).

Men also have an inherent need to perform ethical duties and constantly upgrade their quality of life. For this reason, human conduct is considered ethical when it contributes to civilising efforts in line with Allah's will, which then qualifies such communities as guided by an Islamic ethical system that is replete with divine, transcendent and universal principles. As stated earlier, Islamic ethics offer a complete guide for the applicable management of *akhlaq* and *adab* to build a strong civilisation. The Islamic ethical system considers the role of spiritual motivation in the determination of a man's attitude as either good or bad. Optimally, ethics, religion and law are complementary and lack contradiction, and thus

constitute a moral practice. In Islam, the correlation between Religious Deeds and Social Deeds cannot be denied. As a Homo Social, to live together in society must have a high value. To achieve that value, Islam put importance in the concept and the serious implementation of *Amar Ma'ruf Nahi Munkar*, or commanding the good and forbidding the evil. Although the concept sounds like a persuasion, substantively, it is imperative and must be implemented, because there are rewards and recompense from God for doing or not doing it.

Defined as the 'process of civilising to advance and develop human societies', civilisation includes advanced achievements that portray a systematic and progressive system. A civilised society demonstrates various characteristics that exemplify formative fundamentals of a complete and forward-thinking societal system. Islam's contribution to civilisation and social development is established as a 'glorious' influence on western civilisation, including the growth of knowledge, which was made possible by contacts with Muslims.

On the hand, with regards to security, a Muslim is required to have *Tawheed* as a total conviction to Allah as the Only Sustainer and the acceptance of His divine assistance that provides the Muslims with a source of security. The *Tawheed* paradigm can address the issue of integration in organisations, and it provides an intellectual understanding of the unity of the creation and existence (Ahmad, 2006). This is asserted in the Al-Qur'an. Al-ikhlas 112:1 and Al-baqara 2:186. Islam considers security immune from any threat because according to religious texts especially Quran verses, it is concluded that security is one of the great blessings of God and takes precedence over other human needs in terms of the human dimension. From an Islamic point of view, human security is the infrastructure of the individual and society lives and a pre-condition for any development and has considered necessary strategies for human realisation such as fighting against poverty, supporting property rights of people, and inviting to making an effort, administering justice and avoiding discrimination. In fact, the Quran has introduced the concept of security in the form of its verses. The holy Quran says: "if any of you trusts another let the trusted deliver his trust" (Al-Baqare, verse 283) "do the inhabitants of the villages feel secure from our might coming to them at night whilst they sleep?" (Al-Araf, Verse 97). Some have translated it as confidence, calmness in the face of fear which is to some extent close to the reality of the issue. Some other interpreters have taken words like Naeem (Naim), Ne'mat (Nimat), Barakat (Blessings), Salam and Sakine (Peace) for security. In the Quran after the word Rezk, it has been pointed at security which indicates its preference and importance in the holy book.

Islamic civilisation can be defined by the spiritual and material achievements of Muslims both. Urban areas are centres of Islamic civilisation where one observes magnificent architecture as well as advances in science and technology accompanied by spiritually guided laws that uphold the economy as well as family relationships, education and political relations. All are based on reliable moral platforms provided by *shari'ah* and *iman* (belief), as found in al-Quran and *Sunnah*. It became apparent during the medieval period that many Muslims intellectuals were leaders in the administration, astronomy, economic development, agriculture, industry, engineering, defence, science, mathematics, shipping, navigation, medicine and other fields of art and science.

Their outstanding achievements and contributions to civilisation established significant milestones. Therefore, we cannot be remiss when discussing the influence of Islamic ethics on the building of civilisation because ethics guided relationships and achievements obtained with a view towards Islamic principles that materially realised a great civilisation.

Table 4: summarises Islamic values based on previous literature, Quran and Sunnah

Definitions	Indicator	Sources
1.Siddiq	Honest, Fair, High Integrity, Justice, Truth	Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017) An-Nisa': 4:58 At-Tawbah, 9:119 Al-Anaam 6:152, Al-Mumtahina 60:8, An-Najm 53:32, Al-Maida 5:8. Al-Baqara 2:177, Az-Zumar 39:2; 3 Al Baqara 2:283 Al-Anfal 8:27, Yunus 10:61, An-Nur 24:8 Al-A'raf, 7: 97
2.Amanah	Trusted, Obey Laws, Fulfilling Promises, Righteous/ Intention	Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017) Ar-Rad 13:25, Al-Qasas 28:28, Yunus 10:71 Al-Anfal 8:27, Yunus 10:61, An-Nur 24:8 Al-Baqara 2:25; 225, Al-Baqara 2:62, At-Taubah 9:105, As-Saff 61:8, Al-Qasas28:19
3.Tablig	Informative, Open, Polite, Highly Motivated, Transparent	Ghaniyah and Hartono (2014)

4.Fathonah	Intelligent, Emotional Intelligence, Spiritual Intelligence	Ghaniyah and Hartono (2014), Ebrahimi and Yusoff (2017)
5.Qanaah	Efficient, Effective	Ghaniyah and Hartono (2014)
6.Istiqamah	Consistent, Unyielding	Ghaniyah and Hartono (2014)
7.Bravery	Courageous, willing to take risks	Ebrahimi and Yusoff (2017)
8.Consideration for others	Good manner, Treating others fairly	Ebrahimi and Yusoff (2017) An-Nisaa' 4:36, Al-Mumtahina 60: 9.
9.Experience	Years of experience, Consultation with others	Ebrahimi and Yusoff (2017) Al-Maidah, 5: 49
10. Pursuit of Knowledge	The continuous seeking of knowledge through formal and informal study and from various sources	Ebrahimi and Yusoff (2017) Al-A'raf, 7: 52 Al-Hijr, 15: 9
11. Concept of Tawheed	Total Conviction to Allah- security is one of the great blessings of God	Al-ikhlas 112:1 Al-baqara 2:186.

Source: Ghoniyah and Hartono (2014), Ebrahimi and Yusoff (2017) and Al-Quran

COMPARISON OF SCHWARTZ VALUES AND ISLAMIC VALUES

Table 5 compares Schwartz values with Islamic values. From the authors' view of the literature and Quran and Sunnah, there is no direct Islamic value that can be linked to "Power" (Social status and prestige, control or dominance over people and resources) and "Hedonism" (Pleasure and sensuous gratification for oneself). It is interesting to note that Power and Hedonism do not have links to Islamic values.

Table 5: Comparison of Schwartz value and Islamic values

Dimensions	Schwartz Values	Islamic Value from Ghoniyah and Hartono(2014), Ebrahimi and Yusoff (2017) and Quran and Sunnah
Self-Enhancement	Power (Social status and prestige, control or dominance over people and resources)	Consideration (Good manner, treating others fairly)
	Achievement (Personal success through demonstrating competence according to social standards)	Qanaah (Efficient and Effective) Tabliq (Informative, open, polite, highly motivated, transparent) Fathonah (Emotional and spiritual intelligence)
	Hedonism (Pleasure and sensuous gratification for oneself)	
Openness to Change	Stimulation (Excitement, novelty, and challenge in life)	Experience (Years of experience, consultation with others) Bravery (Courageous, willing to take risks) Istiqamah (consistent, unyielding) Qanaah (Efficient Effectiveness)
	Self-Direction (Independent thought and action-choosing, creating, exploring)	
	Universalism (Understanding, appreciation, tolerance and protection for the welfare of all people and nature)	Siddiq (Honest, Fair, High Integrity, Justice, Truth)
Self-Transcendence	Benevolence (Preservation and enhancement of the welfare of people with whom one is in frequent personal contact)	Consideration for others (Good manner, treating others fairly) Siddiq (Honest, Fair, High Integrity, Justice, Truth) Amanah (Trusted, Obey Laws, Fulfilling Promises, Righteous/ Intention)
	Conformity (Restraint of actions, inclinations and impulses likely to upset or harm others and violate social expectations or norms)	Consideration for others (Good manner, treating others fairly) Tabliq (Informative, open, polite, highly motivated, transparent)
Conservation	Tradition (Respect, commitment and acceptance of the customs and ideas that traditional culture or religion provide the self)	Consideration for others (Good manner, treating others fairly)

Dimensions	Schwartz Values	Islamic Value from Ghoniyah and Hartono(2014), Ebrahimi and Yusoff (2017) and Quran and Sunnah
	Security (Safety, harmony and stability of society, of relationships, and self)	Tawheed (total conviction to Allah) - security is one of the great blessings of God

In Islam, Muslims believe that only Allah SWT has the ultimate will and power over life and death. Life is merely a gift and a loan entrusted to humankind until death takes place. It is therefore forbidden for any person to end a life intentionally; to do so would be to commit a grievous transgression against Allah. Islam holds life in the highest esteem to the extent that the duty to preserve life forms one of the core principles in maqasid al-shari'ah. Protection of one's life includes taking care of one's body, health and mind from that which would lead to harm and death. All lives are equally inviolable; Islam does not discriminate one's life based on nationality, race or religion. The Malays also believe strongly in the concept of a Supreme Being – Allah. To show this commitment, prayers and shared rituals to remember God are practised daily (Abdullah, 1996). The value of religion was referred to as Piousness in the qualitative data.

Hence, the ultimate power is possessed by Allah Almighty, while the power of the leaders is for temporary moments which will end after a certain period. The power in Islam is useful in bringing prosperity for the ummah (society) and protecting people from harm. An example is shown by the second caliph of Islam; Umar bin Khattab, although he had dominant power in the land, he always took care of each individual and ensured that he/she receives adequate food or a decent place to live. The power makes Umar bin Khattab a more down to earth and humble person. The more power he has, the lower he puts himself in front of others or adherents.

As for Hedonism, the authors were not able to link this value to Islamic values. According to Fendi et al. (2020), Islam disagrees with the notion of hedonism because hedonism is only a pursuit of physical modernity (Fendi et al., 2020). This notion is supported by Razali (2020), where the study concluded that Islam forbids the existence of an attitude of hedonism, but Islam encourages the attitude of promoting mashlahah. Islam does not teach humans to focus on hedonism value, as quoted in the translation in QS. Hud, verse 116, which says

'.. and those who do wrong only mourn the luxurious pleasures that they have, and they are sinners.'

Islam also views that worldly pleasure is only a temporary pleasure in the world, while eternal life is the afterlife. In this world, it is not only material pleasures that humans pursue, but in a world full of human beings, they have the duty as caliphs to lead themselves and other human beings to create the best conditions and maximise worship.

(Remember) the life of this world (which is not based on faith in and Allah-consciousness) is but a sport and a pastime; but if you believe in Allah and remain Allah-conscious, He will reward you and will not ask for your wealth, (except to grant you something which is better than what you possess). (Muhammad, 47:36)

Therefore, it can be concluded that western values focus on hedonism, which contradict the Islamic value. Islam views that worldly pleasure is only a temporary pleasure in the world, while eternal life is the afterlife.

CONCLUSION AND RECOMMENDATION

The main focus of this paper is to compare Western and Islamic Values. It also discusses the differences between values, moral, ethics and integrity. It can be said that values helped shaped morals, morals helped shaped ethics, and integrity is the practice or outcome of strong moral and ethical principles and values.

With regards to ethics, western ethics is said to contain universal principles that are norms that apply to all people in all places, times and contexts. Ethical theories include theory such as relativism, utilitarianism, egoism, deontology, and virtue ethics, and these theories help one's decision-making process. In Islam, ethics can be defined as the right principles and values based on the Islamic sources which include Al-Quran's teachings and Prophet Muhammad's Sunnah as well as numerous precedents set by Islamic jurists (Sharia and Fiqh). In al-Quran, many terms describe the concept of ethics such as khayr (goodness), maslahat (public interest), birr (righteousness), qist (equity), 'adl (equilibrium and justice), haqq (truth and right), ma'ruf (known, approved), nahi munkar (avoidance of bad and harmful things), and Taqwa (piety). Moreover, above them, all al-Quran commands Muslims to not only do good and but also to forbid evil actions (Zaroug, 1999). In Islam, individuals have an apparent picture of what is right and wrong as enshrined in the Quran and Sunnah (Al-Qaradawi 1985; Al-Quran 58:7)

It is hoped that there is better understanding of the differences between the Western and Islamic values and ethics discussed. There are a lot of similarities between them as both have the same intention of nurturing better humankind. It was found that there is no direct match of Schwartz values of "Power" and "Hedonism". This is because, in Islam, Muslims believe that only Allah SWT has the ultimate will and power over life and death and that Islam encourages the attitude of promoting mashlahah rather than focusing on worldly pleasures.

As values are important in shaping an individual's integrity, educational institutions should help instil the correct values in all Malaysians. Educational systems should serve as agents of *tazkiyah* (purification) to produce morally imbued citizens. Knowledge managers should recognise not only matters of good or bad behavior but also implement programs that familiarise students with the constant practice of what is truly beneficial in daily life. For Muslims, being rational does not mean only to justify things intellectually but also to examine every single aspect of moral conduct to determine whether such behaviour aligns with Islamic law.

This paper adds to the literature on values and ethics. Furthermore, this paper provides a comparative study of values that would be beneficial to organisations and academic institutions. This study has laid the groundwork for several strands of future research. Since this study was based on review and analysis of literature, future research could focus on perception relating to values, particularly on values that are perceived as important by Muslims. In addition, the perception and understanding of organisations and academic institutions on values also needs to consider as values relate to morals and ethics, and ultimately integrity. A case study on an Islamic institution's value would also be interesting, especially linking it with the Islamic values discussed in this study.

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