Measuring and validating Islamic work value constructs: An empirical exploration using Malaysian samples

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ABSTRACT

While research on work values has generated considerable scholarly attention, research on religiously oriented values, particularly on Islamic work values, has remained relatively limited in the extant literature. This paper attempts to address this lacuna by empirically measuring and validating the constructs of Islamic work value. The study adopted sequential exploratory mixed methods in which a quantitative research method was employed subsequent to qualitative methods in order to validate the psychometric properties of the Islamic work values' instrument. This study qualitatively validates 25 constructs of the 56 Islamic work values initially identified; of these, 13 constructs were quantitatively validated. Thus, this novel research contributes by establishing 13 Islamic work values in the literature, as well as developing an appropriate methodology for measuring and validating such Islamic work values. Finally, this paper identifies the limits of this study and suggests the potential areas of further research.

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1. Introduction

Values in general have generated considerable interest among scholars in the past (Rokeach, 1973; Schwartz et al., 2001), and there has been extensive research on diverse issues regarding values in various settings (Hofstede, 1980). Chatterjee and Pearson (2002) and Bartlett (2003), for example, have investigated values in an organizational context, while others, such as Schwartz (1994) and Parsons, Cable, and Wilkerson (1999), have examined values in cultural settings. However, there is a paucity of research pertaining to religious values in the extant literature. Because most values are universal in nature, it is difficult to identify values that are associated with a particular religion or group. Towards addressing this research lacuna, this study aims to identify the importance of the concept of Islamic work values (IWV) and to validate an instrument intended to measure the identified constructs. Specifically, the research objectives are (1) to identify the constructs of IWV, (2) to measure their constructs and (3) to validate the instruments for securing their reliability and validity.

Recently, understanding Islamic systems has received renewed importance following the rapid economic growth in many Islamic nations. The Islamic market is growing rapidly at the global level and is showing distinctive market characteristics (Hussain, 1998; Hodge, 2005), especially following wealth generation resulting in improved living standards in many Muslim countries. Consequently, a considerable amount of research has been undertaken in various areas, such as management of Islamic banking and finance. Although values have been the subject of extensive research internationally, work on Islamic values remains relatively unexplored in the literature.

The importance of religion as a determinant of work values has attracted some attention among scholars. Religion as a source of values can be understandably acceptable, as three-quarters of the world's population belong to a religion (Zuckerman, 2005).

Religious values in general are founded on the principles outlined in religious books (e.g., the Qur'an and Hadith (Prophet Muhammad's traditions) for Islam, the Bible for Christianity, the Tanakh (Hebrew Bible) and Talmud for Judaism; Abdal-Haqq, 2002; Sanders, 2009). Several studies such as Arslan (2001) and Cukur, Guzman, and Carlo (2004) have addressed the issue pertaining to the influence of religion on values. Values are the guiding principle for human behavior and religion influences values in terms of transmitting some specific values and norms to its followers. Thus, religiously oriented values can have strong impact on the behavior of followers of religions.

2. Literature review

2.1. The concept of virtues in Islam

Islamic values relate to the concept of desirable virtues or qualities based on Islamic sources. According to Al-Attas (1994) and Ismail and

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Badron (2012) the Islamic framework is established on reason as veri-fied by the revelation; thus, all virtues in Islam are religiously oriented. Religious virtues can be classified into two types: external and internal (Fakry, 1991; Sherif, 1975). External religious virtues pertain to the fulfillment of divine commandments, Islamic customs and Islamic habits, while internal virtues refer to the activities of the heart such as sincerity and truthfulness to oneself (Al-Attas, 1994). An eminent Islam-ic scholar by the name of Ibn Sadr al-Shirwani, who died around 1626/7 CE, defined the science of virtue as ethics and moral values or *akhlaq* in Arabic (Halstead, 2007). While virtues are ethical and moral values, morality, in contrast, is a good manner derived from Islamic teaching and instruction (Al-Kaysi, 1994). In his book on the theory of Muslim character, Al-Ghazali, a pronounced Muslim scholar who lived around the 11th century, interpreted good manners as possessing all of the good virtues (Al-Ammar, Ahmed, & Nordin, 2012).

2.2. Reviewing the Islamic sources on the work value constructs

Numerous Qur'anic verses and the Prophet's traditions have purported to command such good virtues and qualities as cleanliness, piety, benevolence, cooperation, consistency, consultation, equality, for-giveness, gratitude, justice, moderation, patience, transparency, trust-worthiness and strength. The examples of Qur'anic references are presented in Table 1.

According to Ali (2005); Abu-Saad (1998); Alhabshi (1994); Al-Ammar et al. (2012) and Rafiki and Wahab (2014), some values, such as perfectionism, fairness, promise-keeping, responsibility, accountabil-ity, trustworthiness, benevolence, competence, capability, honesty, transparency, cleanliness, piety, cooperation, timeliness, punctuality and consultation were also found to have been directly stated in the Prophet's traditions. Examples of references to the Prophet's tradition are presented in Table 2.

Despite all of this, empirical studies on the constructs of IWV in the extant literature are still minimal. The difficulty of access to Islamic lit-erature and management, and lack of empirical research on Islamic management studies, contribute to this paucity. Prior studies focusing on Islamic work values do exist, but they seem to be scattered across the literature and are also regarded as descriptive in nature (Kazmi, 2003; Mohamed, AbdulKarim, & Hussien, 2010).

Table 1
Qur'an reference of Islamic work value constructs.

Constructs	Sources found in Qur'an verses
Cleanliness	Al-Baqarah (2), verse 222
Piety	Al-Hujurat (49), verse 13
Benevolence	Al-Nahl (16), verse 90
Cooperation	Al-Maidah (5), verse 2; Al-Nisa (4), verse 85
Consistency	Al-Shura (42), verse 15
Consultation	Al-Shura (42), verse 38; Al-Qasas (28), verse 26–28
Equality	Al-Nisa (4), verse 58
Forgiveness	Al-Shura (42), verse 43
Gratitude	Al-Nahl (16), verse 114; Yunus (6), verse 17
Justice	Al-Hujurat (49), verse 9
Moderation	Al-Baqarah (2), verse 143
Patience	Al-Baqarah (2), verse 153; Hud (11), verse 11, 115
Transparency	Al-Baqarah (2), verse 282
Trustworthiness	Al-Baqarah (2), verse 188
Strength	Al-Qasas (28), verse 26
Moderation	Al-Furqan (25), verse 67
Competence/capability	Al-Baqarah (2), verse 286
Humble	Hud (11), verse 23
Fairness	Al-An'am (6), verse 152; Al-Mumtahina (60), verse 8; Al-Najm (53), verse 32
Responsibility	Al-Nisa (4), verse 58–59
Hard work	Al-Baqarah (2), verse 62, 82; Al-An'am (6), verse 135
Right intention	Al-Baqarah (92), verse 25, 225, 62; Al-Taubah (9), verse 105; As-Saff (61),verse 8
Truth	Al-Anfal (7), verse 27; Yunus (10), verse 61; Al-Nur (24), verse 8

Table 2
Prophet's tradition references of Islamic work value constructs.

Constructs	Hadith
Perfectionism	Reported by Imam Al-Tabrani
Fairness	Reported by Ibn Taymiyya
Promise keeping	Narrated by Abdullah bin Amr
Responsibility	Narrated by 'Abdullah ibn 'Umar (Bukahri and Muslim and Ibn Hanbal)
Trustworthiness	Narrated by Abdullah bin Amr in Al-Tirmidhi
Benevolence	Reported by Sahih al-Bukhari and Muslim
Competence/capability	Reported in Ibn Taymiyya
Honesty	Narrated by Jarir bin Abdullah and Abu Huraira
Transparency	Reported by Imam al-Tabrani
Cleanliness	Reported in Al-Tirmidhi
Piety	Narrated by Abu Dharr Jundub Ibn Junaadah and Abu 'Abd-ir-Rahmaan Mu'aadh bin Jabal (Al-Tirmidhi and Imam Nawawi)
Cooperation	Narrated by Imran Ibn Hussein
Competence/capability	Reported in Ibn Taymiyya
Trust/trustworthiness	Narrated by Jabir Ibn 'Abdullah; Abu Hurairah (Bukhari and Muslim, Abu Dawud)
Timeliness/punctuality	Narrated by Abdullah bin Abbas
Consultation	Narrated by Abu Huraira
Right intention	Narrated by 'Umar bin Al-Khattab and Abu Mas'ud
Sincerity	Narrated by Ziyad bin 'Ilaqa
Truthfulness	Narrated by Ziyad bin 'Ilaqa
Forgiveness	Reported in Sahih Al-Bukhari and Al-Tirmidhi
Consistency	Narrated by A'isha (Sahih Bukhari, Al-Muwatta)
Integrity	Reported in Al-Tirmidhi
Moderation	Narrated Ibn Masud (Sahih Muslim and Riyadh us-Saleheen)
Patience	Narrated by Abu Said Al-Khudri (Sahih Bukhari)
Justice	Narrated by Abu Huraira (Sunan Abu Dawud)

2.3. Reviewing the extant literature on the constructs of Islamic work values

A literature scan of Islamic values revealed numerous values; how-ever, very few were empirically measured. In his book *Theory of Virtue*, Al-Ghazali mentions several values such as abstinence, good appear-ance, justice, nobility, patience, servitude, sincerity, self-discipline and trust as Islamic values (Sherif, 1975; Ismail & Badron, 2012). In particu-lar, justice as a value of Islam has been widely supported (Al-Qurtubi, 1966; Ali, 1996; Ali, 2005; Abu-Saad, 1998; Khaliq, 1996). Al-Ghazali has even equated the virtue of justice with the entirety of virtues to in-clude political virtue, moral virtue and economic virtue (Sherif, 1975; Ismail & Badron, 2012). Another value that has received heavy emphasis in Islam is consultation (Shaikh, 1988; Yousef, 2000; Abu-Saad, 1998) which is described directly in the Qur'an and in the Prophet's traditions. For example, Prophet Muhammad set a tradition of practicing consulta-tion as part of administrative practices in the Islamic state of Medina of that time and was then practiced by subsequent Islamic leaders (Tayeb, 1997; Budhwar & Fadzil, 2000). Thus, Muslims are highly encouraged to practice this value in all facets of their affairs (Beekun & Badawi, 1999).

Another value that is not only a virtue in Islam but also in other religions and cultures is punctuality or timeliness. Timeliness in Islam is especially highly regarded, as all acts of worship are tied to fixed timeframes such as prayer and fasting (Al-Qurtubi, 2000; Mazrui, 1984). Other values that have been cited as Islamic religious values by numerous scholars such as Shaare (1995); Ibrahim (1996) and Alhabshi (1994) are benevolence, cleanliness, cooperation, per-fectionism, forgiveness, gratitude, trustworthiness and piety. Trust-worthiness, for example, is specifically mentioned in the Qur'an and in the Prophet's traditions and it was considered the most important value trait for Muslims given that the Prophet has said "*an office is a trust, it is a humiliation except for those who rise equal to the task*" (reported in Muslim). In addition, Islam also advocates other values such as consensus, consistency, hard work and opti-mum effort, truthfulness, honesty, integrity, promise-keeping, and

work creativity are included as Islamic values (Ali, 2005; Kamri & Mokhtar, 2004). Of these, the value of hard work and optimum effort was defined as the religious value of Islam (Hassan, 2003). This is because this value possesses two characteristics of believers, which were working hard and having trust in God. Encouragement to practice this value was found stated directly in the Qur'an (3:159) meaning "…*when you have taken a decision, put your trust in God*".

Another value mentioned by Yousef (2001) and Siddiqui (2002) as an Islamic value is competitiveness, which is, however, not directly stated in the Qur'an or in the Prophet's traditions. Instead, the Qur'an (83:26) uses a word that refers to competition in conjunction with good terms. According to Hassan (2003), Islam rejects the mere pursuit of competition and, for competitiveness to become an Islamic value, it must be integrated with a cooperative value. Apart from this, other values that have also received great attention in the Islamic literature are perfectionism, piety and benevolence (Alhabshi, 1994; Al-Qaradawi, 1995; Kamri & Mokhtar, 2004). Perfectionism, for example, has been highlighted in the Prophet's traditions when addressing the performance of workers. The Prophet Muhammad said, "*God blesses the worker who earns and perfects his profession*" (Ikhwan-us-Safa, 1999). Importantly, among all of the values, piety is considered the most devotional act of religious commitment to Islamic teaching. Piety is emphasized as the only merit that distinguishes a Muslim from other Muslims as clearly narrated in one of the Prophet's traditions that "*God does not look at your bodies or your forms but looks at your hearts*". Mohsen (2007) stated that although piety is an internal value, which can only be ultimately judged by God, several elements of piety are to be present in those who have piety (*al-muttaqin*) and these characteristics can be measured objectively by looking at their manifestation in a Muslim's behaviors. According to Beekun and Badawi (1999) and Mohsen (2007), piety would lead a person to be proactive and to possess the qualities of integrity and justice. At the same time, another value worth mentioning is benevolence. Al-Ghazali mentioned in his book *Ihya Ulumuddin* that benevolence is an act of giving something extra to another beyond the material benefit, although that extra is not an obligation but merely an act of generosity. Many Islamic sources such as Qur'anic verses (e.g., 16:90) and the Prophet's traditions mention the role of benevolence, which indicates its importance as an Islamic value (An-Nawawi, 1976).

It is also worth mentioning the values of gratitude and patience. According to Halstead (2007), these two values characterize true believers. Ibn Qayyim Al-Jawziyyah, a Muslim scholar who lived around 1292–1350 CE, regarded these values as two faces of a coin (Al-Khattab, 1997). Abu Muhammad Al-Hariri, another Muslim scholar who lived around 1054–1122 CE, defined patience as not seeing any differences between a time of ease and a time of hardship and being content at all times (Al-Khattab, 1997). This is in contrast with being unthankful, or *kufr* in Arabic, which is the opposite characteristic of a true believer. The value of gratitude appears when believers showed gratefulness to God with their tongues, heart and in their actions (Wahab, 2014). Inherently, the importance of gratitude is asserted in the Qur'an repeatedly, indicating the prominence of the value in Islam. The encouragement of practicing this value has been stated in the Qur'an (14:7), which means, "*If you are grateful, I will add more (favors) unto you*". Gratitude also has been researched in the West by, for example, Emmons and Crumpler (2000) and Hasan, Lings, Neale, and Mortimer (2014) who examined the effect of gratitude as an effective response on consumer behavior. In brief, a considerable amount has been reported on Islamic work values in the literature across disciplines. However, these values are not being identified through an appropriate empirical process. The lack of research on management about work values from an Islamic connotation has contributed to the scarcity of Islamic management studies. Therefore, research on work values in an Islamic context, such as this present study, is considered crucial as Muslims are greatly influenced by Islamic traditions. This indicates the need to develop instruments to specifically measure the work values from Islamic

perspectives. Furthermore, according to Ali (1985) and Yousef (2000), Muslims treats religion as a central issue shaping their work values. Table 3 presents a summary of the constructs appearing in the literature.

3. Methodology

The purpose of this study is to explore and measure the constructs of work values in an Islamic setting, and then validate the items designed to measure these constructs. This is important in order to arrive at the point where the scale used consists of psychometrically robust measurements. The study opted for sequential exploratory mixed methods where qualitative data were collected prior to the quantitative data (Johnson & Onwuegbuzie, 2004). The quantitative study was conducted following the qualitative study in order to verify and validate the constructs whereby the results from the qualitative study were used as a basis for the quantitative study. According to Guenzi and Troilo (2007) and Harrison (2013), the data from the qualitative study can be used to validate the constructs that are developed from the literature.

Overall, as indicated in Table 1, the present study has revealed 56 constructs of IWV from the literature scan across various disciplines. To specify and verify these constructs, the study performed two stages of research methodology. In stage 1, the qualitative methods expert interviews and focus groups were employed. In stage 2, the quantitative method utilized exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) to analyze and uncover the underlying dimensions of Islamic values in the survey. The detailed methodological framework of the study is presented in Fig. 1.

3.1. Stage 1 (qualitative study)

3.1.1. Method

Two qualitative methods were used. First a combination of structured interviews and semi-structured interviews was undertaken. Experts in Islamic knowledge were referred to in order to verify the constructs as Islamic work values (IWVs). They were asked to verify whether the 56 IWVs identified in the literature were valid. The second qualitative method was a focus group where experts were invited to join a discussion to deliberate on their answers from the interviews. This was done because although the experts provided valuable information in confirming the IWV constructs, there was still a lack of consistency in the results depicted by this method.

3.2. Stage 2 (quantitative study)

3.2.1. Method

A survey instrument was designed to measure the IWV constructs emerging from the qualitative methods in Stage 1. There were three types of items in the instrument; they were either developed by the researcher based on their constructs of latent traits, adopted from the existing literature, or modified to suit the present study.

3.2.2. Instruments development

The items in the instrument used simple and precise wording. All double-barreled, ambiguous or unfamiliar terms and complicated syntax were avoided. Each construct comprised four to eight measuring items. The items were re-checked with experts in terms of psychometrics of Islamic values to confirm their content validity. The instruments were designed to encompass both the universal and the specific elements of Islamic work values. The universal Islamic work values such as honesty, punctuality and competence shared similarities with most of the universal work values, while the specific Islamic work values such as gratitude (*syukr*), benevolence (*ihsan*) and piety (*taqwa*) were considered mostly distinctive to Islam.

Table 3
Summary of Islamic work values appearing in the literature.

	Extant	Literature	
Rafiki and Wahab (2014)	Keeping promises, consultation, cooperation, fairness, hard work, honesty, justice, patience, humble, right intention, truth	Al-Khattab (1997)	Patience, gratitude
Malik (2014)	Benevolence	Khaliq (1996)	Sincerity, moderation, contentedness, consultation, fairness, stern, passion for excellence, honesty, intelligence, justice, promise-keeping, self-discipline, trustworthiness
Al-Ammar et al., 2012	Truthfulness, keeping promises, forgiveness, trustworthiness, justice, steadfast, cooperation	Ali (1996)	Generosity, justice, passion for excellence, work creativity
Sani (2010)	Consultation	Ibrahim (1996)	Accountability, benevolence, cleanliness/purity, cooperation, perfectionism, continuous self-criticism, consistency/perseverance/persistence, dedication, piety, gratitude, justice moderation, patience, passion for excellence, promise-keeping, self-discipline, trustworthiness
Mohsen (2007)	Consultation, piety		
Rahman, Muhammad, and Othman (2006)	Passion for excellence		
Ali (2005)	Accountability, cooperation, consensus, consistency/perseverance/persistence, consultation, hard work and optimum effort, truthfulness, honesty, integrity, justice, loyalty, moderation, promise-keeping, sincerity, self-discipline and trust.	Shaare (1995)	Benevolence, cleanliness/purity, cooperation, dedication, diligence, forgiveness, good conduct, gratitude, moderation, patience, responsibility, sincerity, self-discipline, trustworthiness
Beekun and Badawi (2005)	Fairness		
Razak (2004)	Accountability, competence, efficiency, honesty, integrity, reliability and transparency, trustworthiness	Alhabshi (1992)	Benevolence, sincerity, trustworthiness
		Al-Qaradawi (1995)	Benevolence
Ahmad and Mokhtar (2004)	Consultation, respect	Alhabshi (1994)	Accountability, cleanliness/purity, cooperation, perfectionism, continuous self-criticism, consistency/perseverance/consistency, dedication, piety, gratitude, justice, moderation, patience, passion for excellence, sincerity, self-discipline, trustworthiness, Passion for excellence
Kamri and Mokhtar (2004)	Accountability, benevolence, perfectionism, contentedness, continuous self-criticism, consistency/perseverance/persistence, consultation, efficiency, piety, honesty, moderation, patience and work creativity.		
Hassan (2003)	Hard work and optimum effort	Rahman (1995)	Diligence
Siddiqui (2002)	Competitiveness	Ali (1988)	Passion for excellence
Haniffa (2002)	Transparency	Shaikh (1988)	Consultation
Yousef (2001)	Competitiveness, consultation, passion for excellence and work creativity	Muhammad (1987)	Trustworthiness, self-discipline, honesty, piety, contentedness
Saeed, Ahmed, and Mukhtar (2001)	Equity, balance		
Yousef (2000)	Consultation, passion for excellence	Mazrui (1984)	Timeliness, punctuality
Shukri (1999)	Diligence	Muna (1980)	Consultation
Abu-Saad (1998)	Work creativity, competence, consultation, generosity, justice, passion for excellence	Sherif (1975)	Abstinence, good appearance, justice, nobility, patience, servitude, sincerity, self-discipline, trust
Khaliq (1997)	Continuous improvement, equality, flexibility, kindness, strength, diligence, smart, capability	Al-Qurtubi (1966)	Justice

3.2.3. Pre- and pilot test

The instrument was pre-tested twice and then was pilot tested on 30 respondents. Two pre-tests were needed to test the applicability of the item used, whereas a pilot test was conducted to test and detect the weaknesses in the design of the instrument.

3.2.4. Questionnaire

The instrument consisted of 164 statements on various views of Islamic work values. Each item was designed to measure particular constructs of Islamic work values verified by experts in the early stage of the research. A seven-point Likert scale was used, which consisted of 1 representing "very untrue of me" to 7 representing "very true of me".

3.2.5. Sampling criteria

Participants were employees from selected organizations in Malaysia. The study firstly selected the organizations. Their employees were then invited to participate in the study. These organizations run their operations fully based on the Islamic (*Shariah*) Law and values. In addition, the organizations whose operations and investments are known to be *halal were* also selected. Although some of these organizations have not been labeled as Islamic, the influence of Islam was evident in their statements pertaining to values, investment activities, management as well as employee practices and behaviors. The participants in this study were the employees of these organizations who have been directly or indirectly exposed to, and have been assumed to have adopted, the values of their organizations. The observations indicated that the employees of these organizations followed the Islamic dress code and regularly used the Muslim prayer rooms. It was further observed that client charter clearly demonstrated Islamic practices

and *Shariah* advisory board was established to advise employees on Islamic matters. It is worth noting that Islam in Malaysia is not merely a religion as Islam influences many organizational practices (Chong, 2005). Malaysian Muslims not only practice Islam but also uphold Islamic values in their day to day activities (Sloane-White, 2011). The Malaysian Government also has been instrumental in enforcing Islamic values among its Muslim population (Fox, 2008). The Islamic work values were first enforced in the Malaysian civil service as early as the 1980s and then in the private sector a few years later (Hashim, 2010). Thus, "*Islam has played an important role in the state since its inception; symbolism has been an important mechanism for expressing Muslim identity without substantially infringing upon the rights of minority groups*" (Miller, 2004, p. 7). In addition, the participants in this study were believed to have adopted and practiced the Islamic work values instilled by their organizations. Person-organization values fit theory posits that employees are usually inclined to work for an organization with values similar to those employees actually uphold (Astakhova, 2016).

4. Data analysis

4.1. Stage 1 (qualitative stage)

4.1.1. Participants

The participants in Stage 1 were three male experts working at the center for Arab and Islamic Studies. All experts were Muslims and scholars in the area of Islamic and Middle East studies with PhDs in Arabic language and Islamic studies. The experts were recommended by the director of the center as they had the knowledge, skills and qualifications needed to verify the IWV constructs in the qualitative stage of this research.
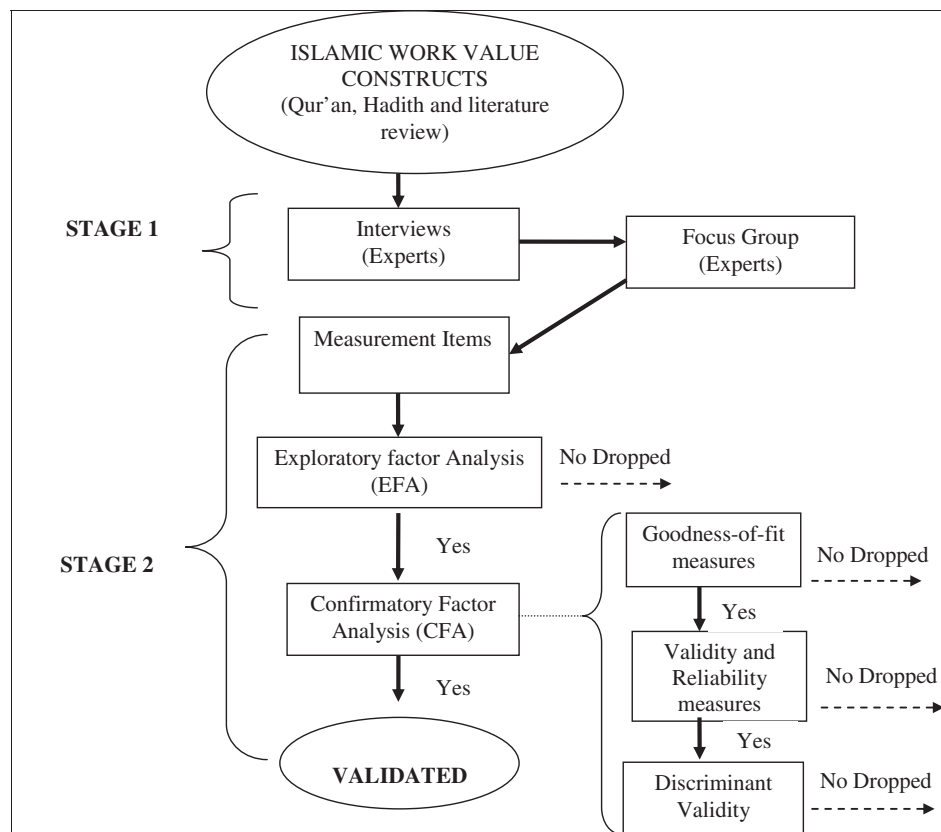
Fig. 1. The study's methodological framework.

4.1.2. Results of Stage 1

The qualitative methods of expert interviews and the focus group analyzed 56 constructs of Islamic work values and verified 25 of them as being relevant for the study: benevolence, cleanliness, competence, competitiveness, cooperation, consultation, continuous self-criticism, forgiveness, piety, good intention, gratitude, hard work and optimal effort, honesty, integrity, justice, patience, perfectionism, promise-keeping, punctuality, responsibility, self-discipline, sincerity, transparent, truthfulness and trustworthiness. The 25 IWV were decided in two ways. First, similar constructs were rearranged as one construct, such as justice, fairness and equality became justice, accountability and responsibility became responsibility, punctuality and timeliness became punctuality, and perfectionism and passion for excellence became perfectionism. Second, any constructs not unanimously agreed upon by the experts were removed; this was done to maintain the quality of the values to be considered Islamic work and/or religious values.

4.2. Stage 2 (quantitative stage)

4.2.1. Data screening and test of normality

Data collected in Stage 2 were checked for their missing values and normality distribution. A missing data value analysis was run using an expectation–maximization (EM) algorithm of the Statistical Package for the Social Sciences (SPSS) to check for completely missing at random (MCAR) or missing at random (MAR). The data were also analyzed to check for the normality of the sampling by using the Bollen–Stine bootstrapping procedure using AMOS to correct and stabilize the data of non-normal multivariate distribution.

4.2.2. Exploratory factor analysis

The constructs were first analyzed using statistical tools of exploratory factor analysis of principal components with varimax rotation.

The use of principal components at the early validation stage was recommended by Costello and Osborne (2005). The communality values were set at 0.30, and factors with eigenvalues greater than 1 were taken as a cutoff point in the analysis. The study did not factor analyze all items in one analysis; instead, the items were factor analyzed according to the constructs they measured. This was done to obtain a clean simple structure for each IWV construct. The items that showed split loadings and/or converged into two or more components were discarded. At this stage, a simple structure and an eigenvalue larger than 1 were taken as good indications of measurement item validity. Moreover, this was only the early treatment of the data.

4.2.3. Confirmatory factor analysis (CFA)

The data were also tested for their model fit using a congeneric measurement model of structural equation modeling (SEM). To determine the model fits, goodness-of-fit measures were used as confirming the construct validity. A one-factor congeneric can be accepted as a good fitting model if the items measuring each of the IWV constructs were valid indicators of their one latent trait. Several fit indices were used as criteria for goodness-of-fit, such as chi-square (χ^2), normed chi-square (χ^2/df), root mean-square error of approximation (RMSEA), Tucker–Lewis index (TLI), comparative fit indices (CFI), root mean-square residual (RMR), goodness of fit index (GFI) and adjusted goodness-of-fit index (AGFI).

4.2.4. Validity and reliability

Further validation measures were carried out to confirm the validity and reliability of the constructs of IWV. For reliability measures, each of the constructs must satisfy the Cronbach's alpha (α) of 0.60, construct reliability ($\rho\eta$) test of 0.60, variance extracted estimates (ρ_{vc}) of 0.50 and squared multiple correlation (SMC) of 0.50. The SMC was a test for item reliabilities in SEM. The validation for validity measures was analyzed using standardized factor loadings of 0.50 and above as well as

insignificant chi-squares with $p > .05$. Significant factor loading of 0.50 is an indication of convergent validity (Steenkamp & Van Trijp, 1991).

4.2.5. Discriminant validity

As an alternate check, discriminant validity was also run. This test was suggested by Fornell and Larcker (1981) as an alternate test to check whether each of the constructs is theoretically different and not unduly related to other similar, yet distinctive constructs. A discriminant validity was determined by comparing the square root of the average variance extracted (AVE) with the correlation estimates of all constructs. The correlations values of greater than the AVE indicates that the constructs were overlapped, meaning that those constructs were not significantly different. Hence, those constructs are to be removed as the constructs measure the same thing.

5. Results and discussion

5.1. Participants

A total of 447 respondents participated, and after a missing value treatment was performed, 227 were deemed usable for further analysis. The response rate stood at 51%, which is considered satisfactory in Malaysia where a 10% rate is considered acceptable (Ahmed, Mohamed, Johnson, & Meng, 2002). The majority of the respondents (60%) were females, of which most had a diploma (37%) and Bachelor's degrees (30%). The distribution of the sample in terms of their age was between 25 and 34 years (45%) and 35 and 44 years (23%). All respondents (100%) were Muslims with a majority having more than 6 years of work experience (54%). The respondents were mostly employees working in the human resource department or in the administration (68%). The departments represented diverse industries ranging from utilities, banking and financial, as well as several governmental departments in Malaysia.

5.2. The results of validation processes

5.2.1. Exploratory factor analysis (EFA)

The EFA was run on 25 constructs verified in the initial stage. The results indicated a good simple structure for the 24 constructs with their total variance explained by the majority of constructs which is higher than 40%. The eigenvalues and the factor loadings for the constructs which ranged from 1.71 to 4.70 and 0.40 to 0.89, respectively, also

fulfilled their cutoff requirement. In addition, the results of Kaiser–Meyer–Olkin's test showed higher than the value of 0.6 confirming that the data are "factorable". Only the IWV construct of good intention was not shown a simple structure; hence, it was dropped from further analysis. This may be an indication that the items used were not good indicators of the construct. The 24 constructs were then tested for goodness-of-fit statistic using a confirmatory factor analysis (CFA).

5.2.2. Confirmatory factor analysis (CFA)

The results of goodness-of-fit measures for the 24 constructs indicated that 19 constructs achieved good fitting models using one-unidimensional congeneric factor models, and four constructs achieved model fits using a two-factor CFA. The results of χ^2 ($p > .05$) indicated that the discrepancy between the matrices is small; thus, the model and sample for these 23 constructs are the same. The results of χ^2/df are also within the acceptable level of greater than 1 but smaller than 2. This indicated that all 23 constructs were parsimonious, meaning that they have the potential to be generalized to the population. The RMSEA results were also 0.05 or less, indicating that the model fits for the constructs were not due to chance. The results of RMR for all 23 constructs were also lower than 0.06, indicating that the outliers are not significant in the data. The results of TLI, CFI, GFI and AGFI also indicated that the models for all 23 constructs were perfectly fit and not overly specified, meaning that the study's findings are more likely to be generalized to the wider population. Table 4 shows results for goodness-of-fit measures.

5.2.3. Validity and reliability analysis

The results for reliability tests showed that only 14 constructs satisfied the requirement for reliability measures while the results for validity tests indicated that all IWV constructs were statistically valid. Table 5 shows the reliability and validity results.

5.2.4. Discriminant validity

For the discriminant validity tests, the results of the correlation matrix for 14 constructs showed that a construct (i.e., consultative–cooperative) had correlation coefficients of 0.78 and 0.80 with trustworthy–consultative and cooperation, respectively, exceeding 0.76 (i.e., the square root of AVE) indicating this construct failed to fulfill the requirement of discriminant validity and was thus removed. Therefore, the final result indicated only 13 constructs achieved the goodness-of-fit measures, validity and reliability tests and discriminant validity.

Table 4
Results of goodness-of-fit measures.

Islamic work values' variables	Φ	χ^2/df	RMSEA	TLI	CFI	RMR	GFI/AGFI
1. Competence	–	1.19	0.03	0.99	0.99	0.01	.99/.97
2. Responsibility	–	1.17	0.02	0.99	0.99	0.00	.98/.96
3. Gratitude	–	1.48	0.04	0.98	0.99	0.01	.99/.96
4. Benevolence	–	1.44	0.04	0.99	0.99	0.00	.99/.96
5. Perfectionism	–	1.04	0.01	0.99	1.00	0.01	.99/.97
6. Self-discipline	–	1.44	0.04	0.98	0.99	0.00	.99/.96
7. Hard work and optimal effort	–	1.41	0.04	0.99	0.99	0.01	.99/.96
8. Piety	–	1.11	0.02	0.99	0.99	0.00	.99/.97
9. Continuous self-criticism	–	1.50	0.04	0.98	0.99	0.01	.99/.96
10. Cleanliness	–	1.41	0.04	0.97	0.98	0.03	.98/.95
11. Punctuality	–	1.43	0.04	0.97	0.99	0.01	.99/.96
12. Forgiveness	–	1.05	0.01	0.99	0.99	0.03	.99/.97
13. Justice	–	1.23	0.03	0.99	0.99	0.01	.99/.96
14. Honesty	–	1.37	0.04	0.98	0.99	0.04	.99/.96
15. Integrity	–	1.16	0.02	0.98	0.99	0.10	.98/.96
16. Sincerity	–	1.56	0.05	0.98	0.99	0.02	.98/.96
17. Cooperation	–	1.54	0.04	0.98	0.99	0.00	.99/.96
18. Competitiveness	–	1.71	0.05	0.97	0.98	0.03	.98/.95
19. Patience	–	1.46	0.04	0.97	0.98	0.03	.98/.96
20. Trustworthy — consultative	0.78	1.14	0.02	0.99	0.99	0.01	.98/.96
21. Consultative–cooperative	0.82	1.35	0.03	0.99	0.99	0.01	.99/.96
22. Competitive–cooperative	0.62	1.37	0.04	0.98	0.99	0.01	.98/.96
23. Patience–perseverance	0.54	1.21	0.03	0.98	0.99	0.02	.98/.96

Table 5
Results of validity and reliability tests.

Islamic work values' variables	Reliability				Validity		
	α	$\rho\eta$	$\rho_{vc(\eta)}$	smc	(Std) λ	χ^2	($p > .05$)
1. Competence	0.84	0.85	0.60	0.60	0.77	2.39	($p > .30$)
2. Responsibility	0.89	0.93	0.75	0.79	0.79	5.85	($p > .32$)
3. Gratitude	0.83	0.83	0.50	0.50	0.70	5.95	($p > .20$)
4. Benevolence	0.80	0.81	0.51	0.51	0.71	2.89	($p > .23$)
5. Perfectionism	0.87	0.87	0.58	0.58	0.76	5.24	($p > .38$)
6. Self-discipline	0.80	0.80	0.46	0.46	0.66	5.76	($p > .21$)
7. Hard work and optimal effort	0.83	0.83	0.54	0.54	0.74	2.82	($p > .24$)
8. Piety	0.87	0.86	0.56	0.56	0.75	4.47	($p > .34$)
9. Continuous self-criticism	0.81	0.87	0.59	0.67	0.67	6.03	($p > .19$)
10. Cooperation	0.76	0.76	0.45	0.45	0.66	3.08	($p > .21$)
11. Trustworthy–consultative	0.84	0.88	0.57	0.57	0.74	8.02	($p > .33$)
12. Consultative–cooperative	0.84	0.87	0.58	0.59	0.76	4.05	($p > .26$)
13. Competitive–cooperative	0.82	0.88	0.57	0.57	0.74	9.59	($p > .21$)
14. Patience–perseverance	0.73	0.83	0.46	0.46	0.67	9.71	($p > .28$)

5.3. Descriptive statistics

The means and standard deviations for the 13 verified constructs were analyzed. The results showed mean values for the constructs ranged from 5.44 to 6.37 and standard deviations of 0.50 to 1.12 accordingly.

5.4. Final validation result

The final results of the validation process showed that only 13 constructs of IWV had been validated. Approximately 15 constructs could not be validated. For example, the cleanliness, forgiveness, honesty, patience, justice, competitiveness and punctuality constructs had problems with reliability measures such that their measurement errors were higher than the acceptable level. This indicated the existence of high measurement errors and that the items used were not the correct representation of the constructs. The integrity and truthfulness constructs also could not be validated. The transparency, consultation and keeping promise models also could not be validated as they were under-fitted and thus less parsimonious. This meant that the items used were not able to measure the traits of the constructs. Other constructs that also could not be validated were sincerity and trustworthiness. These constructs indicated that the data used were not fitted the models. There were, however, some constructs that were not validated but were re-specified and achieved a model fit, such as competitive-cooperative, patience-perseverance, consultative-cooperative, and trustworthy-consultative. The re-specification of these constructs has a solid theoretical background in Islamic literature pertaining to their associations. There were four re-specification models of which one (i.e., consultative–cooperative) could not be validated given its discriminant validity problem. The final results are summarized in Table 6.

6. Conclusion and implications

The present study demonstrates the process leading to validating the constructs of Islamic work values. The findings showed that 13 IWV constructs are verified and their measurement is validated. Overall, the present study was performed in two stages: qualitative and quantitative. The study started with a review of the extant literature with regard to the constructs mentioned as Islamic values. The main sources rooted in the Qur'an and the Hadith were used as evidence indicating that the values were endorsed by Islam. This was done to establish a foundation to the theory that the existing Islamic values are found in the Qur'an and the Prophet's tradition and the researchers and scholars have reached a general consensus on these values as reflected in the literature. To sum up, in order to claim that the scale used to measure the Islamic work value constructs is reliable and valid, the measurement items must satisfy goodness-of-fit, reliability tests and validity measures.

Two important implications emerged from this nascent study on Islamic values. First, the study's methodological framework can be useful as a guideline for future studies purporting to validate the variables before embarking on further analysis in examining the relationship with other dependent variables. The present study also opens doors for researchers to explore novel and unexplored subject matters that received the greatest attention but lacked measurements for application in practical and research terms. Taking this study's methodology as a guideline, future research can develop measurement mechanisms to assess many variables that have not been explored in the current study. Second, the findings of this research highlighted that 13 IWV constructs were validated, suggesting that these validated scales can be used by the organizations in Malaysia and beyond in terms of integration of these values into their policy and assimilate them into their organizational values. Finally, future studies can be extended further by including samples from several Muslim countries towards generalizing the findings across the Muslim world.

However, several limitations warrant attention. The data for the study were collected from a selected sample of companies in Malaysia. Therefore, the results of this study cannot be generalized across other industries and Islamic countries at the international level. Future research should, therefore, be directed at including other contexts and cultures in order to cross-validate the findings. Another limitation is the sampling method. The participants were selected randomly among the employees of the organizations known as Islamic and/or ethical organizations. The employees of these organizations were believed to have adopted and practiced some values congruence with the organizational values (i.e., Islamic values). Thus, their Islamic work values may have been stronger than those of employees from conventional organizations, and hence were deemed suitable for the sampling purposes.

Table 6
Summary of the validation results.

Construct of Islamic work value	Validation result
1. Benevolence	Validated
2. Competence	Validated
3. Cooperation	Validated
4. God-conscious/piety	Validated
5. Gratitude	Validated
6. Hard work and optimal effort	Validated
7. Perfectionism	Validated
8. Responsibility	Validated
9. Self-discipline	Validated
10. Continuous self-criticism	Validated
11. Consultative-cooperative	Re-specified and validated
12. Competitive-cooperative	Re-specified and validated
13. Patience-perseverance	Re-specified and validated

However, it is possible that some participants may have adopted values different from those of their organizations such as secular or Western values. Moreover, the study did not exercise direct control over the religiosity factor of the participants; instead, the participants were selected because of their affiliations and associations with the Islamic values of the organizations chosen. Therefore, the findings of the study should be used with caution and more studies would be needed towards enhancing the generalizability the findings of this study.

Appendix A. Islamic work value instruments

A.1. Gratitude (syukr)

1) It is necessary to give credit to those who deserve it.
2) I always praise God for the good things happening to me.
3) I contribute to charity as an appreciation for the bounties from God.
4) I would work harder if my employer appreciates my contribution.
5) The blessings that I receive in my life encourage me to perform better.
6) I remind myself to be humble and not to show off my achievements.
7) My belief in the mighty God makes me humble and kind to other people.

A.2. Hardworking and optimal effort (Mujahadah)

1) I would pull all my energies, resources and abilities together to accomplish my task.
2) I would leave to God to decide on the end result of my task only after using all my abilities to accomplish it.
3) I would not dare to dream that my work will achieve a desirable result unless I use all my abilities to the best that I can.
4) When given a difficult task, I would not give up until it is done, even if others have given up.
5) I would consider myself very committed and very serious in achieving my goals.
6) I will make sure my task is accomplished as good as possible.
7) I always strive to be the best in whatever I do.
8) I am willing to work on a task until it is completed, even if it means coming in earlier or staying later than normal.

A.3. Benevolence (Ihsan)

1) I work hard to perform my tasks because I know that God is constantly watching me.
2) Even if I am competent, I will not stop looking for ways to improve myself.
3) I always try to find better, faster and more efficient ways to do things.
4) I would feel bad if I am not doing my job any better than I was previously.
5) Even though my performance is good, I always strive to perform better.
6) I commit myself to continuously improve my performance.
7) I develop myself continuously in my profession.
8) I often put in extra effort in my work.

A.4. Keeping promises

1) I feel very bad when I fail to fulfill what I promise to do.
2) Do you follow through on your promises?
3) It is okay to break a promise if it would not get me into trouble by doing so. (R)
4) Do you fulfill others' expectations of you?

A.5. Competitiveness

1) I compete fairly.
2) Competition has to be conducted in such a way as not to inflict any intentional damage on others.
3) I try harder when other people perform better than I do.
4) I try harder when I am in competition with other people.
5) It is important for me to perform better than others.
6) I enjoy working in situations involving competition with others.
7) I prefer to turn in a little less work that is perfect, rather than lots which is worthless.

A.6. Forgiveness ('Afw)

1) It would be very hard for me to forgive those who have been nasty to me. (R)
2) Do you return bad deeds with forgiveness?
3) Do you accept an apology of a person at fault if she/he sincerely asks for it?
4) Would you perform better if you were forgiven for your carelessness at work?
5) Do you feel bad if you have done a bad thing to others and still they treat you kindly?
6) Do you work harder if you are forgiven for your own mistake at work?

A.7. Self-discipline

1) I know my priorities at work.
2) I have organized plans to accomplish my priorities.
3) I have an effective way of working.
4) I value time therefore I use it efficiently.
5) It is important for me to work according to my plan and priorities.
6) It is important for me to work with professionalism.

A.8. Honesty

1) Taking merchandise/cash from the work place is against my religion.
2) I would step on someone's head to get to the top. (R)
3) I tell the truth, even when I know I would be better off by lying.
4) It is never appropriate to take something that does not belong to you.
5) If you were sent an extra item with an order, would you send it back?
6) If you were late, would you ask someone to clock in for you? (R)
7) I believe stealing is alright as long as I don't get caught. (R)
8) I am not really honest for a desirable reason; I am just afraid of getting caught. (R)

A.9. Sincerity (Amin)

1) Generally speaking, I won't work hard unless I am forced to do so. (R)
2) I would do good things just for the sake of God.
3) I feel bad if I put my personal interest before my duties as an employee.
4) I believe the means justify the ends and not otherwise.

A.10. Truthfulness

1) I would tell the truth under any circumstances.
2) It is alright not to practice what you preach as long as you do not get caught. (R)
3) It would be very wrong if I do not practice what I preach.
4) I do not lie, therefore, I do not like people who lie.
5) I would tell a lie if I could gain from it. (R)

A.11. Perfectionism (Itqan)

1) I would work on my assigned task with a systematic and well-organized plan.
2) I find myself constantly striving to be knowledgeable in all endeavors.
3) I enjoy learning new tasks that help me cope with changing work demands.
4) I would see myself as always striving to be knowledgeable and skillful.
5) I do not like to see my work as an average performance.
6) Once I set my goals, I am committed in carrying out my goals.
7) I always think of plans to improve my own performance.

A.12. Continuous self-criticism (Muhasabah an-nafs)

1) I regularly self-evaluate my own actions for self-improvement.
2) It is important for me to regularly practice self-criticism and self-appraisal.
3) I would regularly practice self-criticism to ensure that I am on the right track.
4) It is important for me to continuously practice self-evaluation to check on my progress.
5) I find self-criticism and self-appraisal useful to bring me back on track.

A.13. Cleanliness (Toharah/Tazkiyyah)

1) I do not like to see people carelessly dressed.
2) I always like to keep my things neat and tidy and in good order.
3) Cleanliness in a work place makes it easy for me to work.
4) A pure heart helps in making an impartial decision.
5) A good heart is a shield against committing vices.
6) A pure heart can be acquired through practicing good values.

A.14. Consultation (Shura)

1) Do you consult others (e.g. your bosses, teammates) when making a decision?
2) Consultation allows me to overcome obstacles and avoid mistakes.
3) The practice of consultation makes me feel I am important to my company.
4) It is necessary to consult when making a big decision.
5) I only consult others for something important. (R)

A.15. Cooperation (Ta'awun)

1) I always try to help others.
2) Do you cooperate well with your colleagues at work?
3) I always help out when someone in the group asks me to do so.
4) Working with others is better than working alone.
5) I am always ready to help those around me.
6) I am willing to sacrifice my personal interest for the benefit of my co-workers.
7) Cooperation is a virtue in work.
8) I enjoy working with others more than working alone.

A.16. Responsibility (Mas'uliyyah)

1) As an employee, I am aware of the responsibility entrusted to me by my employer.
2) I am aware that my employer relies on me to do my job at my best.
3) I work hard because that is what every employee is employed for.
4) I do my work to the best that I can because of my sense of responsibility as an employee.
5) I feel guilty if I do not do my job as entrusted to me by my employer.

6) I take the responsibility entrusted to me seriously.
7) I perform my job properly and efficiently as I always feel accountable to God.
8) When surrounded with "quick money", I would remind myself that God is watching me.

A.17. Trustworthiness (Amanah)

1) It is important for me to work in a permissible (*halal*) area.
2) I would work in any organization which offers the best benefits of employment. (R)
3) I would take items from work if I felt I was not getting paid enough. (R)
4) Do you feel more relaxed when your boss is not around? (R)
5) Do you do your job effortlessly when you are not being watched? (R)
6) I would feel guilty if I were to be paid for not doing my job well.
7) I would give the priority to myself whenever my personal interest is in conflict with my responsibility as an employee. (R)
8) For me, every position/job comes with responsibility upon my shoulders.

A.18. Punctuality/Timeliness

1) I schedule my day in advance to avoid wasting time.
2) I constantly look for ways to use my time productively.
3) I always come to work on time.
4) I am able to prioritize my duties efficiently in my personal timetables.
5) I like to plan things carefully ahead of time.
6) A successful person is one who meets deadlines at work.
7) It is a duty of each person to stick to the time.
8) I would stay late to compensate for coming in late to work.

A.19. Justice (Aadalah)

1) When asked to recommend someone for promotion, would your recommendation be purely based on merit?
2) I prefer a fair solution to an unfair one although I know that I would be disliked by people for my fair decision.
3) I prefer an uncomplicated solution although it might be wrong. (R)
4) Everyone should have an equal chance and equal say.
5) It would be wrong to give the same treatment to our enemies as we would give to our friends. (R)
6) We should always do what is right and just.
7) I treat people with fairness and respect.

A.20. Competence

1) I have the skills necessary for my job.
2) I have good competencies for my job.
3) I am self-assured about my capabilities to perform my work activities.
4) I am confident about my ability to do my job.
5) I have the knowledge necessary for my job.
6) Do you consider yourself qualified for your current job?
7) Do you have the skills to carry out your task at hand?
8) I am able to work efficiently with many tasks simultaneously and reach good results.

A.21. Transparency

1) It is important for me to put my work-related transaction into writing.
2) It is necessary to show both the positive and the negative side about my company's product/service.

3) Those who declare things frankly will not lead to each other's destruction.
4) When asked about your company's product/service, would you tell the bad as well as the good side of it?
5) I only follow the rules if they make sense to me.
6) It is never appropriate to conceal faults in the product.

A.22. Integrity

1) It is acceptable to make local phone calls from work but not long-distance calls. (R)
2) A person who takes stationery or small disposable items from work without permission should lose their annual bonus.
3) I sometimes need to ignore minor rules in order to get my job done. (R)
4) Do you act with integrity?
5) I have always followed every one of my employers' rules.
6) Do you consider yourself a reliable person?

A.23. Patience (Sabr)

1) I would prefer a correct solution although it is difficult over a simple but wrong solution.
2) Fear of punishment causes me to be on the right track. (R)
3) When perplexed by a difficulty, I am able to keep my patience easily.
4) I'll remind myself to be patient whenever I face a problem.
5) I believe time will ease away problems if we are patient.
6) I put my trust in God for whatever happens.

A.24. Good intention (Niyyah)

1) Every action should start with a good intention.
2) A good intention is necessary to help me not to go astray.
3) Whatever the difficulties, I stick to my original intentions.
4) The values of work are derived from the accompanying intention, rather than the results.
5) It is always necessary to start our work with a good intention

A.25. Piety (Taqwa)

1) I would feel guilty if I was engaged in activities that were forbidden by my religion.
2) I am very strict about following my religious belief.
3) When busy doing your job, do you still perform your religious obligations appropriately?
4) My religious beliefs and practices are important to me.
5) I am influenced by my consciousness about God when doing my work.
6) Failure to work hard when you get a chance almost amounts to impiety.
7) I always follow what my religion requires at work.
8) I observe my religious practices continuously.

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