

The Implementation of Al-Mas'uliyah Values in Management of Islamic Affairs in Maips

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Abstract

The values of al-mas'uliyah (responsibility) that refer to Islamic values Inculcation Policy is one of the policies and government efforts towards enhancing the quality of management and administration. However, current situations in the management of Islamic affairs signify that the roles on al-mas'uliyah values are still vague due to various crises in management context including current Islamic affairs management that tend to be associated with the issues of lack of accountability and transparency, breach of trust, beareaucracy, misuse of power and the like. Therefore, the purpose of this studyistoanalyse the implementation of al-mas'uliyah values in the management of Islamic affairs among MAIPs staff. The study design isin the form of survey research. A number of 50 MAIPsstaff out of 70 were selected as respondents. 47 of them answered the questionnaires.The selection of respondents in this study was by using a non-random sampling methodamongthe staff of MAIPs.Datagathered through questionnaires were analyzed descriptively using SPSS. The findings show that the values of al-mas'uliyah applied by MAIPs staff were grateful, responsible, virtuous, trustworthy, diligent, dedicated, and cooperative. While the other values, namely cleanliness, discipline, moderate, and sincere were less practiced by MAIPs staff. The implication of the study is hoped to help and become a catalyst for restoring the ability of a quality management system by practicing al-mas'uliyah values in the management of Islamic affairs. In addition, the study can contribute knowledge to the responsible parties such as MAIPs, in particular an organization that manages the administration and management affairs of Islam in the state of Perlis.

Keywords:application, values, al-mas'uliyah, Islamic management affairs, accountability.

1. Introduction

The application of Islamic values policy is one of the Malaysian government agenda designated to improve understanding and appreciation of Islam in Malaysia especially in public adaministration as well as to inculcate integrity among civil servants. The implementation of this policy hopefully will promote Malaysia as a progressive and moderate Islamic state and become a model for other countries.The image of a progressive Islamic state not only can be highlighted through the implementation of a systematic legal system, but also through the attitudes and practices exhibited by an individual working in an institution or organization. Therefore, each member of public sector must adhere to the core values and excellent work ethic in their duties. The practice is an initial step towards the prevention of any form of abuse of power as well as malpractice in an organization. Ahmad Sarji (1992) states that if the officers in the front line are not able to show good attitude and morals, the good name of an organization will be tarnished.

He further explains that ethical values, integrity, and trust are important values in the civil service. In fact, superior values need to be implemented such as the value of trust, responsibility, sincerity, dedication, moderation, diligence, cleanliness, and discipline. In this regard, the values of *al-Mas'uliyah* refer to the Policy of Applying Islamic Values consisting 11 values namely the value of trust, responsibility, sincerity, dedication, moderation, diligence, cooperation, noble character, clean, disciplined, and grateful.

2. Research Problems

The implementation of the values of *al-mas'uliyah* in the management of Islamic affairs is one of the issues that need to be given attention and addressed in order to overcome problems related to the issue of Islamic management affairs. This is partly due to inadequate understanding of MAIPs staff on *al-mas'uliyah* in the management of Islamic affairs. A lack of understanding related to *al-mas'uliyah* concept can affect the administrative and management affairs of an Islamic organization like MAIPs. It has also caused the organization to be less clear about the real issues related to the understanding and implementation of principles in Islamic management that need to be practised by staff. This can be seen in the MAIPs management transformation study report (MAIPs Annual Report, 2015) conducted by MAMPU. The results of the study revealed that MAIPs only focus on financial management of *al-mas'uliyah* instead of practising the values of *al-mas'uliyah* as a whole. At the same time, Islamic-based management institutions are also free to form their own principles and practices that are considered appropriate to current changes due to the fact that they are not fully operating under appropriate regulatory control. The question arises here is related to the principles practised by the staff of the organization, whether to accept the existing common management principles or to use the principles of Islamic management by implementing *al-mas'uliyah* in MAIPs administration.

Ahmad Ibrahim (1991) stresses that sometimes organizations have to face various challenges such as public perception related to issues of bureaucracy. This situation not only faced by organizations that manage public administration affairs but also among organizations that manage Islamic administrative affairs. For example, there are some communities that used their influence and position to help family or acquaintances to get a job. This practice is contrary to the basic laws and regulations in the appointment of a position which is based on merit. Therefore, it involves *al-mas'uliyah* in carrying out the task that has been entrusted and the extent to which the value of *al-mas'uliyah* is practised in performing daily tasks.

In addition, the problem in Islamic institutions in this country (Malaysia) is the lack of accountability and transparency in terms of financial management. According to Syed Omar (1994), the moral and ethical level of managers and employees is seen to be declining with the occurrence of breach of trust, fraud, abuse of power, and so on. Value of trust is also fading in much organizations. Team spirit, cooperation, and sacrifice no longer affects the attitudes and behaviors of managers and employees. Although the National Integrity Plan has been launched, national audit report 2012 however revealed various shortcomings in the administration caused by, among others, the lack of trust and integrity among civil servants. The Auditor General stated that 'There are generally weaknesses such as irregular payments, work or supplies are not compliant to specifications or poor quality and inappropriate, unreasonable delays, waste, poor revenue management, and government asset management weaknesses'. The Berita Harian Online report dated 1 October 2013 states that 'the weaknesses are due to negligence in complying with the rules or procedures set by the government, lack of thoroughness in planning programs or project activities, unmonitoring work, lack of skills in project management, late decision making on procurement, lack of allocation for asset maintenance, and lack of officers to collect revenue'. The statement has signified that there is still a lot of work to be done at every level to ensure that the quality in the management of Islamic affairs is at a good level. Therefore, *al-mas'uliyah* in the management of Islamic affairs needs to be emphasized so that these matters can be addressed.

Baterah Alias (2011) argues that the implementation of management according to Islam is a rather complicated challenge due to the existing system is more focused on conventional management. Principles in Islamic management are given less attention because of the attitude and mentality of some of the employees who only think of working and earning a salary from the job alone. Assessment is based only on material things whereas the greatest reward of such efforts is actually as an act of worship in life. However, the problem is that the matter is not fully understood by every individual. Only a few meet the requirements of management based on Islamic syariah that have been set in fulfilling their responsibilities as employees. For example, they do not use working hours by doing other activities for personal purposes, do not use office items for personal gain, no bureaucracy interplay in hiring, do not accidentally delay work during office hours, come early to the office to 'punch in' but after it does not leave the office without thinking about the time that they should be working, and various other types of individuals who do not meet the requirements of the management and administration based on Islamic teachings.

Discussion on issues involving the management of Islamic affairs gives the impression that problems related to Islamic management are still going on from time to time. The situation raises questions related to the understanding of MAIPs staff and the implementation of *al-mas'uliyah* values in the management of Islamic affairs in the department. Therefore, the question needs to be resolved through the objectives of this study. Therefore, on this basis, the study tries to find out matters related to the understanding and implementation of the values of *al-mas'uliyah* in the management of Islamic affairs in MAIPs and eventually the extent to which these values are practised in the management of Islamic affairs by MAIPs.

3. Questions And Objectives Of The Study

The main question of this study is to analyse what are the values of *al-mas'uliyah* implemented by MAIPs staff in the management of Islamic affairs? Therefore, this article attempts to analyse the values of *al-mas'uliyah* implemented by MAIPs staff. The findings of the study will help the staff of MAIPs to evaluate and make improvements in the field of management which in turn contributes to a transparent management system as well as to provide good returns to the organization.

4. Literature Review

Studies on Islamic values have been conducted in various aspects, among others are those related to values, ethics, and work culture in public sector administration in Malaysia from an Islamic perspective (Zainal 2003). Meanwhile, Hasan al-Banna, Ab Mumin & Siti Arni (2010) works are related to the values of Islamic quality management system based on the Qur'an and the integration of scientific knowledge. The study conducted by Othman (2012) emphasises on strengthening the integrity of the civil service through noble values program approach.

Sharifah Hayaati, Asmak & Mohd Izani (2009) study is related to strengthening values and professionalism among civil servants towards effective governance in Malaysia. Abdullah (1998) in his master's thesis examines the implementation of noble values policy in three main agencies of the Prime Minister's Department. Samsudin & Hasan (2004) study is related to customers' perceptions of good value practices in public counter services: a study in the East Coast (Pahang and Terengganu). In addition, a study related to Islamic values also conducted by Khairul Hamimah, Mohd Fauzi & Hadenan (2012) which focuses on Islamic values in the prison rehabilitation program. There is also a study concerned on the Perspective of Islamic Non-Governmental Organizations (NGOs) on the Policy Islamic values application and the Islamic Hadhari Approach conducted by Mohammad Redzuan & Amin (2012). Furthermore, Siti Arni, Bharudin & Raja Hisyamudin (2010) conducted a study related to the inculcation of Islamic Values on the Implementation of Continuous Improvement in the Context of Quality Management System (SPK) ISO 9000. These studies explain that a lot of research have been done on noble values or Islamic values in an effort to help an agency to maintain quality and excellence in management affairs. However, there have not been many specific studies on the implementation of *al-mas'uliyah* values in management Islamic Affairs.

In relation to *al-mas'uliyah*, there are studies conducted for example by Nurhafilah (2012). The study looked at the impact on the application of *al-mas'uliyah* and trust in the public administration of Kelantan, especially in the Kota Bharu Municipal Council where more than 95% of respondents replied that they understand the concept of 'Membangun Bersama Islam' (developing with Islam) based on the concept of 'ubudiyah, *mas'uliyah*, and *itqān*. However, the study did not discuss the value of *mas'uliyah* comprehensively but rather it was briefly discussed with other Islamic values in administration. Thus, this study takes the approach to know specifically the understanding and implementation of the values of *al-mas'uliyah* among MAIPs employees.

5. Research Methodology

The design of this study is a survey study. A total of 50 MAIPs staff were selected as respondents or study sample after taking into account the total population of 70 people. However, only 47 respondents out of 50 people cooperated well. The selection of respondents in this study is by using non-random sampling method among staff serving in MAIPs. The main instrument used in the method of data collection at the location is the questionnaire. The questionnaire used by the researcher was previously tested for reliability and obtained a high Cronbach's Alpha reliability value of 0.934. Since the Cronbach's Alpha value for the variable exceeds 0.6, the instrument of the study has a high level of consistency and reliability that is good and acceptable according to Sekaran (2003). The data were analyzed descriptively using Statistical Package for Social Sciences (SPSS) version 22. The findings were presented in the form of percentage, frequency, and mean.

6. Research Results and Discussions

This section aims to analyse the implementation of the values of *al-mas'uliyah* in the Management of Islamic Affairs among the respondents chosen from the staff serving in MAIPs. Some of 20 question items were designed based on the 11 values in the Policy of Application of Islamic Values and their implementation in MAIPs. The results of the study found that the overall values of *al-mas'uliyah* implemented by the respondents in this study emanate values of gratitude, responsibility, virtue, trust, diligence, dedication, and cooperation. Meanwhile, the 4 values which are not mentioned above; namely clean, discipline, moderation, and sincerity recorded a relatively low mean value. Such circumstances indicate that respondents rarely practise such values.

The results of the study also found that most respondents among MAIPs staff implement the values of *al-mas'uliyah* by practising gratitude to Allah (mean score = 4.38) followed by ensuring work responsibilities and responsibilities to Allah SWT finished on time (mean score = 4.30) also strives to be an example and virtuous by not being proud of position and rank (mean score = 4.30).

In addition, respondents also practise the value of trust and dedication in work (mean score = 4.26) and diligent to produce quality and satisfactory work (mean score = 4.26). They also practise the value of dedication in performing daily tasks (mean score = 4.23) and practise consensus in all matters to increase the spirit of cooperation (mean score = 4.23). Meanwhile, the less used value among the respondents is abstinence of all evils such as breach of trust, corruption, etc. (mean score = 4.19). It is followed by disciplinary values to improve the reputation and image of the organisation (mean score = 4.17), practice moderate values to avoid wastage in the use of organisational resources (mean score = 4.15), and the value of sincerity in working overtime without being asked or commanded which recorded the lowest mean (mean score = 4.09). The analysis based on the percentage found that 100% (47 people) which includes the entire respondents agreed on the items "Implementation of the values of *al-mas'uliyah* makes them more responsible in managing time" and "work with trust and dedication".

Table 1 The Implementation of *al-Mas'uliyah* values in Islamic Management Affairs of MAIPs

No.	Statements	Percentage (%) & Frequency (N)					Mean
		Strongly Agree	Agree	Uncertainty	Disagree	Strongly Disagree	
1	I appreciate and practice the values of <i>al-mas'uliyah</i>	17.0% (8)	76.6% (36)	6.4% (3)	0% (0)	0% (0)	4.11
2	The implementation of the values of <i>al-mas'uliyah</i> makes me more responsible in managing time	25.5% (12)	74.5% (35)	0% (0)	0% (0)	0% (0)	4.26
3	I am always responsive to customers' needs	23.4% (11)	72.3% (34)	4.3% (2)	0% (0)	0% (0)	4.19
4	I always make an effort to increase my understanding of the values of <i>al-mas'uliyah</i>	27.7% (13)	63.8% (30)	8.5% (4)	0% (0)	0% (0)	4.19
5	I always strive to practise the 11 values of <i>al-mas'uliyah</i> to ensure the quality of work done	21.3% (10)	68.1% (32)	10.6% (5)	0% (0)	0% (0)	4.11
6	I work with trust and dedication	25.5% (12)	74.5% (35)	0% (0)	0% (0)	0% (0)	4.26
7	I ensure that my work responsibilities and my responsibilities to Allah SWT are completed on time	31.9% (15)	66.0% (31)	2.1% (1)	0% (0)	0% (0)	4.30

8	I sincerely work overtime without being asked or instructed	27.2% (13)	63.8% (30)	8.5% (4)	0% (0)	0% (0)	4.09
9	I practise the value of dedication in performing daily tasks	27.7% (13)	68.1% (32)	4.3% (2)	0% (0)	0% (0)	4.23
10	I practise moderate values to avoid wastage in the use of organizational resources	23.4% (11)	68.1% (32)	8.5% (4)	0% (0)	0% (0)	4.15
11	I work hard to produce quality and satisfying work	27.7% (13)	70.2% (33)	2.1% (1)	0% (0)	0% (0)	4.26
12	I practise consensus in all things to increase the spirit of cooperation	25.5% (12)	72.3% (34)	2.1% (1)	0% (0)	0% (0)	4.23
13	I strive to be an example and be virtuous by not being proud	34.0% (16)	61.7% (29)	4.3% (2)	0% (0)	0% (0)	4.30
14	I practise noble values by avoiding all evils such as breach of trust, corruption, and others	23.4% (11)	72.3% (34)	4.3% (2)	0% (0)	0% (0)	4.19
15	I choose to practise disciplinary values to enhance the reputation and image of the organization	21.3% (10)	74.5% (35)	4.3 (2)	0% (0)	0% (0)	4.17
16	I practise the gratitude to Allah SWT by doing the things that are commanded and leaving the things that He forbids	40.4% (19)	57.4% (27)	2.1% (1)	0% (0)	0% (0)	4.38
17	I choose to adhere firmly to the values of <i>al-mas'uliyah</i>	27.7% (13)	63.8% (30)	8.5% (4)	0% (0)	0% (0)	4.19
18	I place the values of <i>al-mas'uliyah</i> as the main key in work because it leads to acceptance of work as worship	25.5% (12)	72.3% (34)	2.1% (1)	0% (0)	0% (0)	4.23
19	The implementation of the values of <i>al-mas'uliyah</i> has successfully disciplined me in carrying out my duties	27.7% (13)	70.2% (33)	2.1% (1)	0% (0)	0% (0)	4.26
20	The implementation of the values of <i>al-mas'uliyah</i> has succeeded in improving the quality and performance of my work as a whole	27.7% (13)	66.0% (31)	6.4% (3)	0% (0)	0% (0)	4.21

Source: Questionnaire 2019

In general, the results of the analysis show that the implementation of the values of *al-mas'uliyah* according to the practice of the respondents recorded a mean value score at a high level. Meanwhile, the findings of the study show that the implementation of the value of *al-mas'uliyah* practised among the respondents is a practice of gratitude to Allah

SWT by doing things that are commanded and leaving things that He forbids. The value of gratitude is one of the most dominant values of *al-mas'uliyah* appreciated and implemented among the respondents

The value of gratitude for example, will able to produce respondents who are not arrogant, careless and always be grateful as a sign of humility, especially to the giver of bounties, namely Allah SWT by expressing it in terms of deeds or words in doing all things that have been commanded and abandoning all things that He forbids. In addition, be grateful to fellow creatures as a continuation and determination from Allah SWT so that the good deeds done are always rewarded with good deeds. As stated by Rasid, MohdYadman, and S. Salahudin (2008) grateful can be understood as expressing appreciation and praise or thanks to Allah SWT for the granted bounties, as well as appreciation for human beings for their kindness as stated in al-Qur'an, surah Ibrahim 14: 7 which means:

“And remember when your Lord proclaimed: “Indeed if you are grateful, I will bestow more upon you, and if you deny My favours, know that My punishment is terrible indeed”

The findings of the study also show that the majority of respondents practise the value of responsibility by ensuring that work responsibilities and responsibilities to Allah SWT should be completed on time. The finding is supported by Hasan & Samsudin (2011) who stated that accountability or *al-mas'uliyah* ultimately belongs to the One True God in addition to *al-mas'uliyah* in work, employers, families, and society. Furthermore, Abdullah (1998) argues that the value of responsibility is one of the keys to success in management. While in the context of administration, Rasid, MohdYadman, and S. Salahudin (2008) stated that responsibility covers matters such as accepting the fact that the final *al-mas'uliyah* is towards Allah SWT in addition to employment and employers, performing duties with full awareness of the good and bad implications and always be alert and honest, ready to serve and give assistance whenever needed, and ready to protect the dignity of religion, race, and country.

Meanwhile, the findings of the study also revealed that the value of striving to be an exemplary and noble character by not being proud of the position and rank has been practised by the majority of respondents. In the researcher's view, the noble values practised among the respondents are able to encourage other individuals to righteousness and create a harmonious relationship among members of the organisation. Mohamed Sharif & Roslee (2002) also stated that Muslim workers should express sublime characters compared to other workers. In this case, Muslim workers have to understand that they are not only governed by work rules and general laws, but they must also believe that they are always under the observation of Allah SWT and His Angels.

Therefore, the practice of noble characters should be a well-established and common practice for every Muslim worker. Therefore, the practice of good manners is a value that needs to be emphasised since it is one of the attitudes that can curb misconduct among civil servants. Examples of virtuous practices are being patient and always be forgiving towards other people. As Allah SWT says in surah Ali 'Imran 3: 134 which means:

“That is those who spend in the way of Allah alike in prosperity and adversity, and for those who control their anger and who forgive their fellowmen. And (remember) Allah loves those who do good”

The results of the study also found that one of the values of *al-mas'uliyah* implemented among the respondents is by working with trust and dedication. Percentage analysis also proves that all respondents apply these two values in their works. These findings correlate with the writing by Mohamed Sharif & Roslee which states that every Muslim employee should understand that the chosen career is a trust that must be completed well and with honesty. It is a trust that will be questioned in the Hereafter (The Qur'an, Chapter 4, surah al-Nisa ':58)

Based on (Tafsir Pimpinan al-Rahman, 2013) the trust in the above verse refers to something that must be preserved as best as possible and handed over to its master. People who do not keep the trust and do not deliver it, can be counted as traitors. The findings of the study are also supported by (Ab. Aziz, 2010) who argues that managers should also see their role as caliph who will manage all the trusts that have been entrusted as best as possible. Meanwhile, (Rasid, MohdYadman and S. Salahudin, 2008) believe that trust in the context of administration refers to several traits namely realising the fact that the task is a trust that needs to be performed as best as possible according to a verse in the Qur'an (surah al-Ahzab 33:72). In addition, Riyadh al-Salihin (2013) explains the word amanah in the verse of surah al-Ahzab refers to all matters entrusted to oneself in the form of orders, prohibitions as well as religious and worldly affairs.

The findings of this study also show that the majority of respondents practise the value of diligence in working to produce quality and satisfactory work. This is in line with the writings of Mohamed Sharif & Roslee (2002) who stated that excellent employees must have high perseverance which can benefit themselves and the organization.

Therefore, MAIPs staff should continue to instill diligent values so that the quality of work produced will continue to improve and in turn be able to uplift good image of the organization.

Meanwhile, there are several matters that encompass the value of diligence expressed by Rasid, MohdYadman, and S. Salahudin (2008). For example, working diligently to achieve perfection in work and life, striving to improve the image of services and organizations, diligent in learning new knowledge and skills related to improving the quality of work and services, working hard to produce work that satisfies the parties who expect it, serving for the sake of charity alone, as well as avoiding lust and self-emotion from influencing work and thought in decision making. This is stated in surah al-Nahl 16: 97 as the following:

“As for anyone, whether it is a man or a woman, who does what is right, and is a believer, most certainly We shall cause him to live a good life, and We will give their reward according to the best of their actions”.

Based on the interpretation of the Tafsir Pimpinan al-Rahman, the verse explains that a man or woman who does good deeds, while he remains a believer until the end of his life, then Allah SWT will grant him a good life in the world by enjoying full happiness despite being poor; and in the Hereafter he will be rewarded with the best reward. While those who disbelieve or those who are drowned in immorality, will be brought to life in the world in a state of restlessness, even if they are rich, and in the Hereafter they will get worst retribution due to their disbeliefs or vices that had been done.

However, there are still a handful of respondents; 8.5% (4 people) who do not practice the sincere value of working overtime without being asked or instructed. Al-Qushayri (1989) states that *al-ikhlas* means pure intention for the cause Allah SWT in order to get closer to Him and at the same time will not be affected by praises from others. Al-Ghazali, on the other hand, views sincerity as referring to individuals who do not become slaves to themselves and lust, instead they devote themselves to Allah SWT in worshipping Allah SWT. He further added that the individuals are *istiqamah* in obeying all the commands of Allah SWT in the act of worship towards Him. This shows that the individuals have separated themselves from everything except Allah SWT. Al-Ghazali (n.d) concluded that *al-ikhlas* is the intention for all doings is merely for the sake of Allah SWT, not for others. However, al-Ghazali added that, when that intention mixes with things other than Allah, then it is not considered as sincere anymore.

Rasid, MohdYadman, and S. Salahudin (2008) stated several things that are related to sincerity in the context of administrative ethics such as having a noble heart in carrying out tasks without expecting rewards from humans, having the intention to perform tasks because Allah SWT with the intention to seek halal (permissible in Islamic law) sustenance as well as seeking His pleasure, and scraping all elements of self-interest in carrying out the task as a basis of trust. In addition, respondents among MAIPs staff in particular need to practise sincerity in doing every job so that the continuation of the practice of sincere values can encourage respondents to carry out their duties diligently only because of Allah SWT and sincerity is driven by honesty and a sense of responsibility, and not because by praise or reward from man alone. This is in line with the basis stated in the Qur'an through surah Ali 'Imran 3:29

7. Conclusion

In conclusion, the results of the study show that there are seven values of *al-mas'uliyah* in the management of Islamic affairs namely gratitude, responsibility, virtue, trust, diligence, dedication, and cooperation. All of these values are well implemented by the respondents among the staff serving in MAIPs. The value scores of the mean agreement for all seven values are at a high level. In addition, the study found that the main value of *al-mas'uliyah* in the management of Islamic affairs implemented by the respondents among MAIPs staff is the value of gratitude. This clearly shows that the value of gratitude is very important to be implemented and practised according to the perspective of the respondents of this study, especially the implementation of the value of gratitude in the management of Islamic affairs. For researcher, the value of gratitude is seen to produce respondents who are not arrogant, negligent and always be grateful as a sign of humility, especially to the giver of bounties; Allah SWT by expressing it in terms of deeds or words in doing all things commanded and abandoning everything that is forbidden by Him. The implications of the study are expected to provide motivation and help towards restoring capacity in a quality management system by practising the values of *al-mas'uliyah* in the management of Islamic affairs.

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