



MAS'ULIYYAH AND IHSAN AS HIGH-PERFORMANCE WORK VALUES IN ISLĀM

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ABSTRACT

The paper aims at explaining conceptually the work values of responsibility (*mas'uliyah*) and benevolence (*ihsan*) in Islām based on the analysis of the principal texts in Islām, that is, the *Qur'ān* and the *Hadith*. It also elucidates the distinctive characteristics of responsibility and benevolence as Islāmic values in comparison with their non-Islāmic counterparts. More importantly, the paper argues that *mas'uliyah* and *ihsan* are the work values of high performance in Islām. This is a conceptual paper. It is based mainly on the analysis of the *Qur'ān* and the *Hadith*, as well as the reviews of the works of Muslim scholars. The three resources of reference -- the *Qur'ān*, the *Hadith* and the works of Muslim scholars -- show consistent evidence of inclusiveness of *mas'uliyah* and *ihsan* across environments. The findings demonstrate that both *mas'uliyah* and *ihsan* are the key work values enabling high work performance. The findings also show that *mas'uliyah* is the precondition and *ihsan* is the condition needed in order to achieve performance excellence. The lack of Islāmic writings on *mas'uliyah* and *ihsan* in English restricts investigation. Despite this, the literature consulted in the study is considered sufficient to help achieve the research objectives. This paper can be considered as a pioneering work in English that discusses the Islāmic work values of *mas'uliyah* and *ihsan* based on Islāmic sources with regard to employment relations and performance. This paper is useful to readers and researchers who are interested in gaining more knowledge about *mas'uliyah* and *ihsan* and those who desire to empirically study and statistically test their importance on Muslim employees' work performance.

JEL Classification: M14

Key words - *Mas'uliyah*, *Ihsan*, Responsibility, Benevolence, Excellence

1. INTRODUCTION

Any high-performance work must first fulfil the standard of enhanced employee competencies, commitment and productivity (Datta, Guthrie, and Wright, 2005). Those criteria can directly improve company financial performance through enhanced employee performance such as job satisfaction and productivity, reduced turnover, and lower absenteeism (Wang et al., 2011), and commitment and organizational citizenship behavior (Kehoe and Wright, 2013). High- or low-quality work performance reflects employee attitudes and behavior responses of their held values. According to Fishbein and Ajzen (1975), attitudes are shaped by values which, in turn, influence behavior. Human behavior is based on the values of beliefs which in turn influence attitudes and intentions to behave according to their values. Specifically, the value-belief-norm (Stein, Anderson, and Kelly, 1999) and the value-attitude-action (Ajzen, 1991) theories view behavior as a result of favorable attitudes tied together through a causal chain of values or beliefs (Papagiannakis and Lioukas, 2012). Thus, values have been used to explain the action in and around organizations.

Two values important in driving excellent performance and mentioned many times in the *Qur'ān* and the *Hadith* are responsibility (*mas'uliyah*) and benevolence (*ihsan*) (Furqani, 2015; Irmadariyani et al., 2016; Mohiuddin, Yusof, and Bulbul, 2013). Increasing demands on organizations in the Muslim world to manage organizations based on the Islāmic traditions have prompted a growing number of conventional as well as Islāmic organizations to inculcate and integrate Islāmic traditions into management practices. Recent decades have seen a significant rise in the need to inculcate and practice the Islāmic work values in organizations (Rahman et al., 2013). This paper aims at investigating the deeper meanings and practical connotations of responsibility (*mas'uliyah*) and benevolence (*ihsan*) in relation to work performance. This is to enable the practicability of these Islāmic values to be fully utilized for the benefit and advancement of Islāmic organizations.

2. RESEARCH QUESTIONS

This paper offers a review and discussion of *mas'uliyah* and *ihsan* as Islāmic work values based on the analysis of the primary Islāmic texts (the *Qur'ān* and *Hadith*). This study aims at providing answers to the following two research questions (RQ).

RQ 1: Is there any evidence (*dalil*) that suggests *mas'uliyah* and *ihsan* as values of high work performance in Islām?

RQ 2: How do *mas'uliyah* and *ihsan* that represent Islāmic values differ from their equivalents based on other beliefs?

This paper will specifically analyze the *Qur'ān* and *Hadith* texts related to *mas'uliyah* and *ihsan* from the perspectives of employment relations and work performance. Next, it will argue on the inclusive characteristics of *mas'uliyah* and *ihsan* as Islāmic values vis-à-vis their non-Islāmic sources. The paper will also share some examples of the application of *ihsan* of selected Muslim personalities. It discusses some challenges or obstacles Muslims face in practising *mas'uliyah* and *ihsan* as prerequisites for achieving excellence. Finally, the paper gives concluding remarks together with the implications of the study.

3. LITERATURE REVIEW

3.1 DEFINITION

The Arabic word for responsibility is *mas'uliyah*; its root word is *sa'ala*, which means to ask or to inquire. *Mas'uliyah* can be best related to the *Hadith* which specifically uses the Arabic word *mas'uliyah* to mean responsibility or a state of being asked to be responsible (Bukhari, 2008). In this *Hadith*, the Prophet (*ṣal-Allāhu 'alayhi wa sallam*) clearly said: “Certainly! Every one of you is a warder (a shepherd) and is mas'ul for his ward (flock). He used the word “mas'ul” which means responsible.

Ihsan is derived literally from the Arabic word *hasan*, which means suitable, beautiful, proper or fitting (Siddiqui, 1997) and right or good (Malik, 2014). According to Ibn Manzur (1956), *ihsan* alludes to the significance of beneficence, performance of good conduct and the act of mercy. The Oxford dictionary (2015) defines benevolence as the quality of being well meaning or kind, while the Arabic dictionary (2019) defines *ihsan* as charity, philanthropy, beneficence, almsgiving and performance of good works, perfection and excellence.

The terms “responsibility” and “benevolence” have been discussed among Western scholars. Responsibility has been vastly

studied in non-Islāmic contexts such as by Fisscher and Nijhof (2005) and Hegemann (2008). For example, Fisscher and Nijhof divide responsibility under three important aspects: organizational, professional and social. Studies on benevolence are also abundant such as those by Blome and Paulraj (2013) and Roussin (2015). Overall, benevolence is defined as goodwill (Hajli, 2015), kindness toward others (Rastgar et al., 2012) and goodness (Poulin and Cohen, 2008). With the preceding exposition, how would responsibility and benevolence from an Islāmic perspective differ from non-Islāmic perspectives? To answer this question, it is imperative to search for the evidence from the two main Islāmic sources, the *Qur'ān* and *Hadith*.

This paper uses “*mas’uliyah*” to refer to responsibility in Islām as clearly indicated in the *Hadith* narrated by ‘Abdullah Ibn ‘Umar (*Saḥīḥ al-Bukhārī*), while the word “responsibility” is used to refer to responsibility in its non-Islāmic equivalent (e.g., Laroui, 1976). This study adopts the word “*ihsan*” as contained in An-Nawawi’s Forty *Hadith* (*Hadith* 2 and 17) (Imam An-Nawawi, 1976) to refer to the interpretation of benevolence in Islām, while the word “benevolence” is used to refer to its non-Islāmic equivalent (Carley, Park, and Prietula, 1993). This distinction was used in an attempt to differentiate the Islāmic values of *mas’uliyah* and *ihsan* as indicated in the Islāmic legal text of *Qur'ān* and *Sunnah* from the values of responsibility and benevolence in the non-Islāmic context.

3.2 SOURCES FROM THE QUR’AN AND THE HADITH PERTAINING TO MAS’ULIYYAH AND IHSAN

3.2.1 EVIDENCE (DALIL) ON MAS’ULIYYAH

A famous *Hadith* that specifically relates the injunctions to fulfil one’s responsibility was narrated by ‘Abdullah Ibn ‘Umar which was reported by Bukhari in which the Prophet (*ṣal-Allāhu ‘alayhi wa sallam*) said: “Certainly! Every one of you is a warder (a shepherd) and is mas’ul (to be questioned about; responsible) for his ward (flock). The leader of the people is a warder and is to be questioned about his ward. A man is the warder of his household and is to be questioned about his ward. A woman is the warder of her husband’s household and of his children and is to be questioned about them. The slave of a man is a warder of his master’s property and is to be questioned about it. Surely, every one of you is a warder and is to be questioned about his ward” (*Saḥīḥ al-Bukhārī*, Vol. 9, Book 89,

Hadith 252). This *Hadith* relates the *mas'uliyah* to the *fiqh* interpretation of *fardh 'ain* or compulsory obligations on every individual Muslim. *Fardh 'ain* refers to acts that must be undertaken by every Muslim such as the five daily prayers and fasting during the month of *Ramadan* (Alruwaih, 2015).

The *Hadith* uses the sentence 'every one of you', indicating a *fardh 'ain* in the sense that responsibility (*mas'uliyah*) becomes obligatory on every Muslim. Al-Ghazali (2000) mentioned that *fardh 'ain* (individual responsibility) and *fardh kifayah* (group or collective responsibility) are applied to *Shari'a Islāmiah* (Islāmic Law) (*hukm*), including knowledge and values.

The fact that the *Hadith* mentioned specifically every one of you will be questioned by Allah regarding their responsibility strengthens the position that *mas'uliyah* falls under the category of *fardh 'ain* (individual responsibility). In other words, all persons are responsible for their own action and/or inaction individually, not only to Allah, but also to everyone around them and the universe. *Fard 'ain* means a duty or obligation whose performance is regarded as compulsory to be fulfilled by every competent Muslim (man and woman). In Islām, individuals are autonomously responsible for their own actions and they will be questioned and judged in the Hereafter for all their deeds. The *Qur'ān* says (16:93), "And you shall certainly be called to account for all your actions." Islāmic scholars unanimously agree (e.g., Al-Razi, 1981; Al-Tabari, 2001; Ibn Kathir, 2000) that *Shariah Islāmiyah* applies to all Muslims who attain the age of puberty and are able to take full responsibility for their own actions.

Ibn Kathir (2000), a famous commentator (*Mufasssir*) of the *Qur'ān* asserted that all actions of individuals will be questioned by Allah in the Hereafter. Al-Tabari (2001), another exegete of the *Qur'ān*, also says that people will definitely be questioned and given retribution (for the prohibitions they transgressed) and rewards (for their good actions and for obeying Allah's Commands). In the same vein, Al-Razi (1981) explains that on the day of judgement, every limb in a body will speak as a witness in front of Allah to testify on all individual's actions. In this sense, *mas'uliyah* becomes similar to the value of *amanah* (trust). *Mas'uliyah* is a trust that needs to be fulfilled with an absolute commitment (Ibnomer, 1987). Work performance is the basic requirement for the fulfilment of trust. The Prophet (*ṣal-Allāhu 'alayhi wa sallam*) said: "He who hires a person

and knows that there is another more qualified than him has betrayed Allah, His Prophet and the Muslims” (Saḥīḥ al-Bukhārī 6496, Book 81, *Hadith* 85, Vol. 8, Book 76, *Hadith* 503). In relation to this, the *Qur’ān* (28:26) says, “Truly the best of people for you to employ is competent and trustworthy.” Hence, individuals who do not fulfil their trust and fail to produce the quality of work performance required are disloyal. The Prophet (ṣal-Allāhu ‘alayhi wa sallam) said, “Those who cheat are not of us” (Saḥīḥ Muslim, Sharh Al-Nawawī, Part 1, 309, *Hadith* 101). Slacking in performance is an act of cheating and the earnings of workers who cheat in their work performance fall under the category of *haram* (forbidden).

3.2.2 EVIDENCE (DALIL) ON *IHSAN*

As for *ihsan*, the Islāmic text refers to the *Hadith* narrated by ‘Umar Ibn Al-Khattab who mentions that (an angel) *Jibreel* came to the Prophet (ṣal-Allāhu ‘alayhi wa sallam) and asked: “What is *ihsan*?” The Prophet said, “That you worship Allah as if you see Him; for if you see Him not, surely He sees you” (Imam An-Nawawī, 1976). Abdel Rahman (1995) said those with *ihsan* (*muhsinun*, individuals with *ihsan*) are constantly aware of Allah’s presence and that they are always being observed by Allah. Imam An-Nawawī (1976) comments that, in this context, the word *ihsan* has a special religious significance and it is inadequate to render it a single meaning. This is a long *Hadith* in which the angel *Jibreel* asked the Prophet (ṣal-Allāhu ‘alayhi wa sallam) about *Islām*, *iman*, *ihsan*, the Day of judgement and its signs. *Ihsan* in this *Hadith* indicates the highest level or degree of piety of individual Muslims after *Islām* and *iman*. The quality of *ihsan* can only be achieved after one testifies that Allah is the only God and Prophet Muhammad (ṣal-Allāhu ‘alayhi wa sallam) is Allah’s Messenger, and to perform five daily prayers, to fast during the month of Ramadan, to perform pilgrimage to the House of Allah (*Kaaba* at *Makkah*, if able to do so) as well as to believe in Allah, His-revealed-books, His messengers, the last day (Hereafter) and to believe in the divine destiny, both of good and evil. To achieve *ihsan*, the *iman* must be a full-hearted conviction, not simply a dogmatic belief; a consistent manifestation between the utterance of the tongue with the belief of the heart and the realization of the actions. According to Ahmad (2007), only after *Islām* and *iman* are fully satisfied can a Muslim worship Allah as if he or she is seeing Him, which is the most excellent level of *iman*. Putting it

differently, *ihsan* epitomizes the Muslims' state of excellence in servitude to Allah (Ibn Manzur, 1956).

In a *Hadith* narrated by Abu Ya'la Shaddad ibn 'Aus (may Allah be pleased with him), the Prophet (*ṣal-Allāhu 'alayhi wa sallam*) was reported to have said the following: "Verily, Allah has enjoined excellence (*ihsan*) with regard to everything. So, when you kill, kill in a good way; when you slaughter, slaughter in a good way; so every one of you should sharpen his knife, and let the slaughtered animal die comfortably" (Muslim in Kitab al-Sayd: *Hadith* 5055). Imam An-Nawawi (1976) reported that *ihsan* in this *Hadith* means to master or to be proficient. The word killing well (meaning, doing it efficiently) in the *Hadith* exemplifies the emphasis of perfection in every action. The phrase with regard to everything in the *Hadith* denotes *ihsan* as a high standard value of excellence appropriately applicable in all situations. Shuriye (2014) notes more than 66 verses in the *Qur'ān* refer to *ihsan* as excellence in action, whether at work, in social interaction, in helping others, or in providing support for the needy. Malik (2014) describes *ihsan* as comprehensive excellence and the finishing glory. Hence, *ihsan* in this sense refers to the best performance of a person who is never satisfied with anything other than the highest quality. As Ahmad (2007) commented, the word *ihsan* used by the Prophet (*ṣal-Allāhu 'alayhi wa sallam*) denotes the performance of action in the best possible manner which, in a literal sense, means doing something with the fullest attention and putting the heart into it as well as paying attention to the small details.

3.2.3 EVIDENCE (DALIL) ON THE SIGNIFICANCE OF BOTH MAS'ULIYYAH AND IHSAN

The *Qur'ān* also mentions *ihsan* together with '*adl* (justice). Allah says in the *Qur'ān* (16:90) which means "Verily, Allah enjoins justice, and *ihsan* and giving help to relatives, and He forbids immoral sins, evil and tyranny. He admonishes you, so that perhaps you may take heed." In this verse, '*adl* (justice) was mentioned together with *ihsan* indicating the significant association between *ihsan* and *mas'uliyah*. In this verse, Allah commanded humankind to do justice ('*adl*) and be benevolent (*ihsan*). The word *Ihsan* is mentioned after '*adl* in this verse to show the significance of *ihsan* after '*adl. Literally, '*adl* is the Arabic word for justice. According to Al-Qurtubi (1966), '*adl* in this verse is mandatory, and *ihsan* is*

above and beyond the mandatory. Hence, '*adl*' in this case refers to the *mas'uliyah* (responsibility) while *ihsan* refers to the excellence in fulfilling the *mas'uliyah*.

According to Ghazanfar and Islahi (1990), Al-Ghazali's *Ihya Ulumuddin* refers to *ihsan* as doing something extra for another, beyond material benefit, although that extra is not an obligation but merely an act of generosity. Al-Ghazali (1993) suggests that *ihsan* is doing what is good for the other party beyond what is required by the law. The verse (*Qur'ān* 16:90) specifically establishes the credential of *mas'uliyah* and *ihsan* as high-performance values prescribed by Islām.

3.3 MAS'ULIYYAH AND IHSAN AS HIGH-PERFORMANCE ISLĀMIC WORK VALUES

3.3.1 TWO TYPES OF HIGH PERFORMERS

According to Beekun and Badawi (1999), there are two types of high-performers in organizations; the first type refers to employees who perform their duties scrupulously but do not exhibit any additional commitment, while the second type refers to employees who push themselves beyond the call of duty. Hence, the second type consists of employees who are energized and willing to make sacrifices in performing their tasks and work tirelessly to carry out their duties over and above their obligation. In this sense, it is understood that the first type of high performers refers to those who exhibit the *mas'uliyah* (responsibility) value, while the second type closely displays the characteristic of *ihsanic* (benevolence) value highlighted by eminent Islāmic scholars such as Al-Ghazali (1993), Al-Qurtubi (1966) and Imam An-Nawawi (1976). As summarized by Raja Raziff et al. (2013), *mas'uliyah* in employment means responsibility to work with sincerity and to avoid wrongful gain in performing duties.

3.3.2 TAWHID AS PRIMARY MAS'ULIYYAH

The main and primary *mas'uliyah* of all humankind is to worship Allah. Islām teaches that humankind is responsible and accountable to Allah (Yasien, 1998). A clear indication of humankind's responsibility was stated in the *Qur'ān* (33:72) which mentions "Truly, We offered the amanah (trust, task, duty, and thus responsibility) to the heavens and the earth and the mountains and

they refused to carry it and they are afraid of it, and man undertook to carry it. Truly he is ignorantly unjust” (The *Qur'ān* 33:72). Al-Hasan Al-Basri agrees with Ibn ‘Abbas that *amanah* in the verse involves the obligation or *mas'uliyah* and implies the acceptance of punishment for breaking the laws of *Allah* and reward for doing right (Sabuni, 1981).

The *Qur'ān* (51:56) also mentions specifically, “I (Allah) have only created jinns and men that they may serve Me.” The responsibility to Allah encompasses one’s responsibility to oneself, the organization, or society (Sulaiman, 2005). The fulfilment of *mas'uliyah* toward Allah denotes the fulfilment of all other responsibilities as Allah commands one to give trust (*amanah*) where it belongs. The *Qur'ān* (4:58) says, “Allah commands you to render trusts to their owners...” Applied to the employment context, trust in this verse can mean the employees’ responsibility toward their employers, and vice versa, by fulfilling the terms of the employment contract. Hence, accepting the job means accepting trust and responsibility in ensuring tasks are performed as required, meaning that employees must perform to the best of their ability in all tasks as implied or expressed in the employment contract (Hassan, 2012). The *Qur'ān* (5:1) states, “O you who believe, fulfil your contract.” The Prophet (*ṣal-Allāhu ‘alayhi wa sallam*) has also said, “A man shall honor his contracts together with all binding conditions provided that the conditions are rightful and according to the code of *Islām*” (*Majma’ al Zawaid*, Vol. 4, 86).

3.3.2.1 MAS'ULIYYAH AS A HIGH-PERFORMANCE WORK VALUE

Jabnoun (2001) took a stand that highly responsible people are diligent and committed to the timely performance of their assigned jobs, comply with the orders and directives of superiors, are dependable, walk the walk and honor their words. Individuals with a *mas'uliyah* value are usually disciplined, hardworking, and ethically oriented (Wan Hussin, 2003), committed and consistent in their performance (Buang, 2002). In this instance, the characteristics of a *mas'uliyah* value are similar to the responsibility of the non-Islāmic value. Jabnoun (2001) and Peters (1987) agree with most previous studies that the characteristic of responsibility can be considered as the hallmark of superior performance and vehicles for profitability.

3.3.2.2 MAS'ULIYYAH VERSUS RESPONSIBILITY

What differentiates *mas'uliyah* (i.e., from the Islāmic perspective) from responsibility (i.e., from the conventional perspective) is that the former insists on individuals being responsible for their own deeds, duties and liabilities and accountable for their individual action or inaction to Allah, oneself, society and the universe, at work or at home and consider *mas'uliyah* as a worship ('*ibadah*') which will be accounted for on the Day of Judgement (Al-Safi, 1992), while the latter separates duties at work with the worship or religious belief (Abdel Rahman, 1995). In terms of practical external application, the *mas'uliyah* (responsibility) can achieve the same goal of enhancing performance.

However, unlike responsibility of the non-Islāmic value, it is believed that *mas'uliyah* will lead to higher and better work performance because the *mas'uliyah* value conditions employees to be accountable to Allah, and not merely to their employer. It also makes employees conscious of their accountability on the Day of Judgment. For that reason, those who have *mas'uliyah* will not neglect performing their responsibilities and trusts. Although accountability to Allah encompasses the fulfilment of all responsibilities and is considered as an act of '*ibadah*' (worship), it is not directly observable, and can only be ultimately judged by Allah. Hence, *mas'uliyah* involves a high degree of sincerity. *Mas'uliyah* is effective in enhancing organizational work performance because sincerity could induce individuals to discharge their duties and responsibility oblivious of external and observable evaluation, but to satisfy the Pleasure of Allah and to achieve *al-falah*. Therefore, the spirit of *mas'uliyah* could drive motivation for excellence above and beyond the responsibility associated with the non-Islāmic value.

3.3.2.3 IHSAN AS A HIGH-PERFORMANCE WORK VALUE

As for the quality of performance, the concept of *ihsan* supersedes the concept of '*adl*' (justice). '*Adl*' and *mas'uliyah* are understood as a legal concept because employees are obliged to fulfil the employment contract signed (Amer and Yahya, 2014). *Ihsan* is considered a moral concept because the performance is over and above that required. An *ihsanic* value manifests itself when individuals perform work as sincerely and as efficiently as possible without the need for supervision as they believe that their work is being observed by a Being with a great power (i.e., Allah). For Ghazanfar and Islahi (1990) and Ghazanfar (2000), *ihsanic* value

emerges when individuals provide efforts beyond the minimum or perform at least marginally more than what is minimally required.

The Qur'anic verse (16:90), in which Allah says, "Lo! Allah enjoins 'adl and ihsan," is a distinct and explicit source (*dalil*) that *mas'uliyah* and *ihsan* are two types of high- performance Islāmic values. Fulfilment of responsibility to the best of one's ability and in accordance with job requirement is an act of 'adl (justice), while performing better than the compulsory is an act of *ihsanic* value. This interpretation of *ihsan* is consistent with that explained by Al-Ghazali (1993) and Al-Qurtubi (1966) and reflected in the *Hadith* narrated by Umar Ibn Al-Khattab, which states "...inform me about ihsan," the Prophet (*ṣal-Allāhu 'alayhi wa sallam*) answered, "It is that you should serve Allah as though you could see Him, for though you cannot see Him yet He sees you" (Imam An-Nawawi, 1976). If an *ihsanic* value is present, work can surely excel as individuals are in a state of being constantly aware that Allah is constantly watching them (Al-Habshi, 1994).

3.3.2.4 IHSAN (ISLĀMIC PERSPECTIVE) VERSUS BENEVOLENCE (CONVENTIONAL PERSPECTIVE)

Ihsan as an Islāmic value is all-encompassing compared with benevolence of a non-Islāmic value. In *Islām*, *ihsan* is the English translation of the term benevolence, which has several shades of meaning. In Islām, *ihsan* has a religious significance (Imam An-Nawawi, 1976). Ghazanfar and Islahi (1990) and Ghazanfar (2000) in reference to the Prophet Muhammad's (*ṣal-Allāhu 'alayhi wa sallam*) sayings suggested *ihsan* as complete concentration in performing the devotional duty to the extent that one should realize that Allah is always watchful of all His servants in the performance of their devotional acts. Hence, *ihsan* also means extra consideration toward others in whatever individuals do. Therefore, taking these two shades of meaning, *ihsan* is unique compared with benevolence found in other belief systems (Ismail and Zali, 2015). It shares the same literal meaning of goodness, being charitable to others, beneficent, generous and kind (Sidani and Al-Ariss, 2015) with the non-Islāmic value. However, *ihsan*'s technical meaning is more progressive and continuous in nature because the realization that Allah is constantly watching can, by itself, motivate the individual to strive for optimum behavior (Abdel Rahman, 1995).

Ihsan creates high commitment in employees without which they would never go beyond their assigned responsibility to perfect their jobs. The distinguishable characteristics of *ihsan* are that, first, the *ihsanic* value is subscribing to only work sincerely and efficiently as Allah is watching and evaluating the quality of the work. Second, to be generous in performing duties and responsibilities beyond the call of duty is an act of *Sunnah or Mustahab* (extra reward) that can cover the loopholes of incomplete accomplishment of responsibilities entrusted. *Ihsan* is also an additional act of generosity or social responsibility by employees toward their employers. Individuals who reach the level of *ihsan* will be very vigilant in performing their responsibility and will make extra effort to achieve excellence.

Some attempts have been made to measure the constructs of *mas'uliyah* and *ihsan* empirically. For example, Wahab, Quazi, and Blackman (2016) have conducted research to measure the Islāmic work values of *mas'uliyah* and *ihsan* quantitatively using Malaysian samples. Both *ihsan* and *mas'uliyah* have been studied empirically and were found important for the increment of employees' job performance in many top organizations in Malaysia (Wahab, 2012). Other researchers such as Sani, Soetjipto, and Maharani (2016) have also conducted empirical research on *ihsan* behavior as one of the variables; however, further refinements are needed to establish a well-accepted, reliable and valid measurement of *mas'uliyah* and *ihsan*. This study, which discusses the content of *mas'uliyah* and *ihsan*, can help future researchers interested in examining the effect of *mas'uliyah* and *ihsan* empirically especially in terms of strengthening the validity and reliability of *mas'uliyah* and *ihsan* measured. The content of the discussion in this study which originates from the *Qur'ān* and *Sunnah* can serve as a foundation for future empirical research. In addition, this study benefits future research in constructing the empirical framework in testing against a variety of issues related to performance and/or work outcomes.

A vital task for managers and Islāmic business organizations, after recognizing the importance of *ihsan* and *mas'uliyah* as high performance work values, is to integrate these values into business practices. Nowadays, most Islāmic organizations have realized the importance of having the *mas'uliyah* and *ihsan* work values in their organizations and encouraged their employees to practice these two work values. For example, Islāmic quality management practices which include many Islāmic values such as *ihsan* have indicated some significant effect on business performance of Muslim entrepreneurs (Ab Aziz et al., 2014).

4. SOME EXAMPLES OF EXCELLENCE IN ISLĀMIC HISTORY

The Islāmic civilization has seen the birth of many renowned Muslim figures such as Ibn Sina in medicine, Al-Khwarizmi in mathematics, Al-Biruni in astronomy, Al-Farabi in metaphysics and many more (Al-Hassani, 2012; Hishamuddin and Hamid, 2011). Muslims have reached the height of Islāmic civilization, which started from the Prophet's time and lasted until the fall of the Ottoman Empire. What do these selected great men in Islāmic history have in common? In addition to other factors, analysis of several great men in Islām has revealed that their behaviors reflect *ihsanic* value in their work practices, namely they work and serve Islām as if they see Allah and perform their work and responsibilities beyond material benefits. For example, analysis of the character and work values of Salah-ad-Din Al-Ayubbi (598 H/1193 AC) marked the existence of an Islāmic value of *ihsan* in him. Salah-ad-Din is the Muslim commander and the liberator of Jerusalem from the crusaders. He defeated and decimated large numbers of crusaders in the decisive Battle of Hattin and, on his way to Jerusalem, he conquered almost every crusader's city. As a Muslim, Salah-ad-Din was very pious; he offered prayers at their fixed times and in congregation (*jamaah*). He also regularly prayed either fixed or unfixed *sunnah* prayers as well as night prayers (*qiamullail*) ('Ulwan, 2002). Ibn Shahhad stated, in his book *Sirat Salah-ad-Din*, "I saw him praying on his feet in his final illness, he did not stop praying except in the last three days when he lost his mental faculties. If the time for prayer came while he was travelling, he would set down to pray" (Bahā' al-Dīn and Shaddād, 2001). Salah-ad-Din died without possessing even the minimum amount of property despite being the king of Egypt and Syria.

Salah-ad-Din used to read and listen to the holy *Qur'ān* and always practiced the religious rituals. As a ruler, he was an excellent commander. His interest in military was on a par with his interest in spiritual and moral obligations. He put extra effort into work preparations. For example, he set up a department for the army to oversee the safety of the horses, soldiers and working condition of the weapons, soldiers' clothing and their conditions. During that time, weapons were not yet sophisticated, but he was already concerned with the weapons industry. He built ships and

manufactured explosives, mines, mangonels and other military tools. He was also interested in the navy where he set up a special department to manage its revenues and oversee fleet affairs. His excellence in his job as a Muslim, a ruler and a commander reflects the operationalization of *mas'uliyah* and *ihsanic* values. He fulfilled his responsibilities as a ruler and dispensed justice to the people. All historians, Western and Eastern, Orientalists and Muslims recorded these attitudes and deeds of Salah-ad-Din ('Ulwan, 2002). He ruled to achieve the highest goals for the sake of Allah beyond material benefits. This is an act of *ihsan* as stated in the *Qur'ān* and in the *Sunnah*.

Ibn Qayyim Al-Jawziyyah, or Sham Al-Din Muhammad Ibn Abi Bakr Ibn Qayyim Al-Jawziyya, was another Islāmic scholar who contributed immensely to knowledge and Islāmic civilization. Ibn Rajab (1953) said about Ibn Al-Qayyim, "I never saw anybody with a broader knowledge than Ibn Al-Qayyim." Ibn Al-Qayyim was famed for his outstanding knowledge in Qur'anic commentary (*tafsir*), jurisprudence (*fiqh*), Arabic grammar (*nahu*) and *Hadith* (Krawietz, 2006). How was he so successful in a number of disciplines? The review of Ibn Al-Qayyim's character, work and life, first, indicated signs of a higher degree of piety. Ibn Kathir used to say that Ibn Al-Qayyim was extremely dedicated to the act of devotion, "He had a manner of conducting ritual prayer by which he very much prolonged it, stretching out its bowing and prostration" (Krawietz, 2006). He was also preoccupied with knowledge and recitation of the *Qur'ān*. Second, Ibn Al-Qayyim worked hard to acquire knowledge. He not only owned an impressive library and purchased more manuscripts than anybody else, but also devoted much time to studying them (Ibn Rajab, 1953); this is *mas'uliyah*. Third, his love for knowledge transcended personal benefits. Ibn Al-Qayyim taught and gave verdicts (*hukum*) for a number of years without gaining material benefits from his contribution (Abu Iyaad, 2013); this is an act of *ihsan*. His dedication to Islām and society (*ummah*) goes beyond the individuals' responsibility of *fardh 'ain* and material benefits. He did all these as an act of generosity and for the sake of Allah.

According to Al-Habshi (1994), the realization that Allah is watching could produce excellence in individuals' performance, even more the act of directly receiving *al-mawahib al-rabbaniyya* (divine gifts) and *al-'ulum al-laduniyya* (knowledge directly from Allah) have a significant effect on an individual's performance. Ibn Al-Qayyim experienced a series of *dhawq* (intuitive perception or taste)

and *mawjud* (existing), or direct encounter with Divine reality while he was in prison, where he spent most of his time reciting and studying the *Qur'ān* (Abu Ghuddah, 1994; Holtzman, 2009; Ibn al-Imād 1966; Ibn Kathir, 2003). During that time, Ibn Al-Qayyim acquired a proficiency in technical vocabulary and arguments in writings. This could explain why all his major works had been written after his release from prison. Ibn Al-Qayyim became knowledgeable in all the main disciplines of the time and wrote voluminous books on commentary of the *Qur'ān*, Islāmic jurisprudence, *Hadith*, mysticism, social, political, and economic issues (Islahi, 1982). *Dhawq* and *mawjud* which were experienced by Ibn Al-Qayyim have meanings closely related to the meaning of *ihsan*, i.e., “It is that you should serve Allah as though you could see Him, for though you cannot see Him yet He sees you” (Imam An-Nawawi, 1976).

Ibn Khaldun, in his book of *Muqaddima al-'Ibar*, defined *dhawq* as an internal taste; a kind of mystical and spiritual experience an individual experiences as a result of obedience and sincerity (*al-ta'a wa ikhlas*) with the guidance of faith (*iman*) to reach the ultimate station, namely the recognition of *Tawhid* and *ma'rifa* (gnosis) (Ahmad, 2001). Meanwhile, according to Alam (2010), *mawjud* refers to the existence of Allah's *dhat* (attributes); that is, the way to know Allah is to know His *dhat* (through his *sifaat*) (Al-Bouti, 1973). In other words, *ihsan* is to serve Allah as if we could see Him, while *dhawq* and *mawjud* are realizing the existence of Allah directly through His divine *Sifaat* (attributes) and *ma'rifat* (the knowledge of Allah through his *Sifaat*).

The analysis of the works and characteristics of these selected great men in Islāmic history indicates the same pattern of behaviors. Their characters indicate that they not only fulfilled the *mas'uliyah* and duty as required, but also went beyond the usual to achieve excellence. Ibn Sina, for example, documented his work thoroughly (Darmani, 1995). He studied not only medicine and religious knowledge, but also astronomy, jurisprudence, philosophy, science, and so forth. He compiled a set of files, studied and recorded them, then re-examined his works proving that he took his interest very passionately. He used to read up to 40 times to fully understand something. Ibn Sina also devoted three years to studying philology to master the subject (Darmani, 1995). The characteristics of work values of these great Muslim figures in Islāmic civilization suggest

that they have adopted excellent behavior and practice. They not only fulfilled their *mas'uliyah* to Allah as Muslims and as workers to their employers, but also to the Muslim society (*ummah*) and the world. Their acts of devotion to Allah are as good as their actions toward work. They considered work as an act of '*ibadah* (a religious duty) and *jihad* (striving in the cause of Allah). Their commitment to achieve excellence discounted their pursuit of the material benefits but, rather, they considered work as part of *da'wah* (calling to Islām) and religious duty or *jihad* for Islām. Salah-ad-Din, Ibn Al-Qayyim and Ibn Sina are only a few examples of great men in Islām. To mention all the names of the great men in Islām would require a special study. Thus, by focusing on only a few selected great figures such as Salah-ad-Din, Ibn Al-Qayyim and Ibn Sina would be sufficient to show some examples that most of these great men share; the successful attributes and characteristics that set them apart from ordinary people.

5. CHALLENGES AHEAD

The *Qur'ān* and the *Hadith* have clearly mentioned the significance of practising *mas'uliyah* and *ihsan* to achieve higher performance. The two primary sources of reference of the Muslims are challenging the Muslims to work for the sake of Allah and thus reaching the level of *ihsan* (excellence) as if they see Allah, but if they do not see Him, surely *Allah* sees them. While contemporary challenges change from time to time and vary across continents, the obligation to actualize the two *mas'uliyah* and *ihsanic* values remains perpetual. These two values encompass the religious and mundane aspects of a Muslim's life. These values demand not only theoretical understanding, but also the translation of understanding into action, which will culminate in mutually reinforcing concepts and practice; principles and reality; *mas'uliyah* and *ihsan* blended in a complete whole for Muslim employees to fully practice *mas'uliyah* and to produce *ihsanic* quality of excellence. The analysis of character and attributed work values of selected Muslim figures in Islāmic history also indicates that they were very pious and considered work as an '*ibadah* (act of worship) and fulfilled their responsibilities with a full sense of sincerity as if they sensed that *Allah* was watching and evaluating their performance. If current and future Muslim workers fail to synchronize *mas'uliyah* and *ihsan*, then their quality of excellence will be off-balance.

6. CONCLUDING REMARKS AND IMPLICATIONS

This paper discusses the values of *mas'uliyah* and *ihsan* based mainly on the analysis of the principal Islāmic texts, namely the *Qur'ān*, the *Hadith* and a review of the writings of a number of Islāmic scholars. It aims at establishing evidence (*dalil*) that *mas'uliyah* and *ihsan* are Islāmic values of high performance and, consequently, achieves the first research objective of the study.

In general, *mas'uliyah* is the fulfilment of duties. The noble *Qur'ān* has mentioned the injunctions to fulfil the obligations such as in surah Al-Nisa' (5:1), Al-Baqarah (2:77) and Al-Isra' (17:34), whereas *ihsan* stands for behavioral perfection or an act which benefits persons other than those whose act proceeds without any obligation. The *Qur'ān* also frequently mentions *ihsan* such as in surah Al-Nahl (16:90), Al-Baqarah (2:112) and Al-Ankabut (29:69).

In reference to Al-Qurtubi (1966), Beekun and Badawi (2005), Al-Ghazali (1993), and Ghazanfar and Islahi (2000), this study concludes that the fulfilment of a responsibility is mandatory while the act of benevolence is beyond mandatory. In this case, it is important for Muslim employees to realize that job responsibility becomes an obligatory duty for employees when they enter the employment contract. This means that it is considered an offence for Muslim employees to receive remuneration as a reward for work they do not perform or work performed but below the required standard. Therefore, Muslim employees have to accept job responsibility as one of the obligatory duties commanded by Islām which must be fulfilled. The definition of *ihsan* which is doing something extra and beyond the duties assigned portrays the face value of high-performance elements. The encouragement to produce excellent quality of performance comes directly from the *Qur'ān*. The noble *Qur'ān* encourages Muslims to practice *ihsan* in all aspects of their lives. From the earlier discussion, much evidence supports *mas'uliyah* and *ihsan* as values of high performance. Thus, the second research objective of the paper is sufficiently achieved.

In addition, the paper also discusses *mas'uliyah* and *ihsan* as sustainable Islāmic values different from the non-Islāmic values. Unlike other beliefs which regard responsibility solely as the rights that need to be fulfilled, *mas'uliyah* obliges that the primary responsibility of every Muslim is to Allah, that is, to obey Allah's orders and to avoid His prohibitions (consistent with the principle of

amr bi al- maruf wa nahy 'anil -munkar, enjoining goodness and forbidding evil). Hence, the job tasks that contradict this *Tawhidic* responsibility, such as involving in *haram* activities, must be strictly avoided. The responsibility to Allah which becomes the primary responsibility of every Muslim includes fulfilment of the rights of others and discharging the responsibilities entrusted, provided they do not contradict the *Tawhidic* responsibility, that is, to obey Allah's orders and to avoid His prohibitions. Similarly, *ihsan* is differentiated from benevolence. Although the literal meaning of *ihsan* and benevolence seems to be overlapping, *ihsan* is different because its attributes are identifiable with divine elements, that is, Allah is watching and evaluating all actions or inactions of humankind which may not be found in the characteristics of benevolence of non-Islāmic faiths.

On the whole, the characteristics of universal benevolence are also applied to *ihsan*, such as being kind, good, charitable to others, and being socially responsible to society. However, believing and sensing that Allah is directly seeing and evaluating individuals' actions, feelings, intentions and behaviors is a unique characteristic of *ihsan* distinct from other beliefs. The foregoing argument helps to achieve the second objective of the paper, that is, *mas'uliyah* and *ihsan* belong exclusively to Islām and are different from the responsibility and benevolence values of other beliefs.

The specific implication of the first research objective of this paper is that organizations should understand the Islāmic concepts of *mas'uliyah* and *ihsan* and their importance in inculcating excellence in performance. Another implication is that managers need to support their employees to apply *mas'uliyah* and *ihsan* to produce the desired outcomes. It is important for Muslim employees to realize that observing *mas'uliyah* and *ihsan* gives them a dual reward (in this life and in the Hereafter). Even if they may not be rewarded by their managers for *ihsan* in performing their jobs, they will still be rewarded by Allah in this world and beyond. Muslim employees must also be reminded that Islām views job responsibility as *mas'uliyah* or an obligatory duty (a must) and benevolence or *ihsan* as an optional act. Islām considers failure to carry out obligatory duty as a sin and any violation of obligatory responsibilities is an offence subject to punishment by Allah on the Day of Judgement. Thus, when employees perform their job benevolently, it is considered as an act of reimbursement for the failure and deficiency in the performance of their obligatory duties (i.e., job responsibility). Muslim employees should therefore uphold benevolence.

The specific implication of the second research objective of the paper is that Islām encourages the practice of the values of *mas'uliyah* and *ihsan* in Islāmic organizations. In doing so, Islāmic organizations could build a unique style of Islāmic management, which may be difficult to be falsely copied by competitors of other religious beliefs. Muslim managers and entrepreneurs may benefit by encouraging the practice of the Islāmic values of *mas'uliyah* and *ihsan* in their organizations. Nowadays, many Muslim organizations adopt values found in non-Islāmic contexts such as from Rokeach (1973), Hofstede and Hofstede (2001), and Bardi and Schwartz (2003), which might not be entirely appropriate for the Muslim culture and religious background. Values such as (unhealthy) competition and selfish-oriented achievement were found widely inculcated and practised in many organizations including Islāmic organizations directly or indirectly. The lack of research on Islāmic values also has led many studies such as Alam et al. (2015) to use value scales developed in non-Islāmic context in order to examine the values of Muslim entrepreneurs. Other studies such as Sulaiman and Willett (2003) have modified the value scale developed in non-Islāmic contexts to suit the values of Muslim employees in their study on Islāmic accounting report. These are just a few examples of adopting values developed in non-Islāmic contexts and popularized among Muslim employees. Caution is needed because direct adoption of values found in non-Islāmic cultures and settings may lead to alienation and performance failure in Islāmic cultures and settings; as commented by Triantafillou (2002), if Western management principles and techniques are adopted wholesale, most likely they would end in failure. Thus, the spirit of *mas'uliyah* and *ihsan* that emanates from the *Qur'ān* and *Hadith* should replace many of the non-Islāmic values and practices found in many contemporary Muslim organizations. In this regard, Islāmic organizations, Muslim managers and public policy-makers should consider *mas'uliyah* and *ihsan* values as key drivers for improving and managing their performance effectiveness.

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