IMPACT OF TAQWA ON ETHICAL DECISION MAKING IN THE WORK PLACE

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ABSTRACT: Mixed results have been obtained from most studies that have sought to establish possibilities of a link between religion and ethical behaviour and by implication ethical decision making. This has been blamed on the general failure by such studies to go beyond a cursory examination of the role of religion in ethical behaviour. Given calls for a more rigorous treatment of the relationship between religion and ethical behaviour and decision making, this study investigate the impact of a Taqwa on ethical decision making by employees. The Rest (1994) four stages of ethical decision making by proposing that how an individual transitions through the stages is influenced by their level of Taqwa. Given the study's intention to establish whether there is a relationship between Islam (Taqwa) and the ethical decision making process of employees.

INTRODUCTION

Ethical decision making in organizations is crucial to the advancement of organizational science. Ethical issues in a dynamic organizational life are ever present in uncertain circumstances where multiple stakeholders, values, and interests are in conflict and laws are unclear. Decision-making behaviour of managers affects the lives and well-being of others as their decisions have tremendously impacts on social consequences, particularly in the realms of safety, health, and welfare of employees, consumers, and the society [1].

The issue of ethical decision making in organizations has received much attention in recent years for a variety of reasons: the post-Watergate atmosphere, mounting public scorn regarding business behaviour, and managers' cynicism and conflict with internal personal and work values. Despite the interest, concern, and a number of published prescriptions to deal with ethical decision making in organizations, little investigation has been conducted. Previous approaches to the study of ethical decision making in organizations have tended to emphasize either the individual role or situational variables in producing ethical/unethical behaviour. The paucity of research is not surprising, however, given the delicate nature and complexity of this area, managers are unlikely to allow their "ethics" to be directly observed or measured.

This review of relevant extant literature covers the following areas: main ethics theories, ethics from an Islamic perspective; nexus of ethics and decision making; religion and ethical decision making; Taqwa and ethical decision making; conclusion and future recommendation.

MAIN ETHICS THEORIES

Azmi defined ethics as '... the set of moral principles that distinguish what is right from what is wrong.' While it is generally agreed that ethics are about distinguishing what is right from what is wrong, there are various definitions of the concept that are not necessarily agreed and this is compounded by the absence of agreement of what constitutes right and wrong, good or bad, ethical or unethical [2]. The definitional problem has also carried through to the field of business and/or workplace ethics with Lewis likening it to trying to "nailing jello on a wall." Despite the definitional dilemma, the concept can be looked at from a consequentialist (teleological) or from a deontological perspective.

Consequentialist and Deontological perspective of ethics

Consequentialists posit that the morality of actions and intention must be assessed based on the results they produce and an act is considered morally right if it maximizes the good to an extent that the total amount of good for all is greater than the total amount of bad for all [3]. Piazza and Sousa define Consequentialism as "... the ethical position that the moral right or wrongness of an action stems from the act's consequences, whether immediate or distal, rather than something inherent about the act itself" [4]. Consequentialism has been criticised for being both over demanding and under demanding. In terms of being over demanding it has been criticised for not allowing room for being morally indifferent or for going beyond moral duty. On the other hand, it is criticised for allowing some actions on the basis of results being perceived as good, an example being a scenario where some innocent people are deprived for the benefit of others. Deontological approaches to ethics judge the rightness or wrongness of an act separately from the results it produces to an extent that an action that produces what is considered good can still be moral . Within the context of these two broad perspectives, Western theories of ethics are largely represented by: Relativism, Divine command, Egoism, Utilitarian, Deontology and Virtue [5].

Relativism theory

Seemingly rooted in consequentialism this is to the effect that ethicality is relative to the norms of one's culture. The rightness or wrongness of an action is therefore relative to the norms of where it is enacted to an extent that an act accepted as right in one society may be considered wrong in another so that there is no one universal truth. Instruction from relativism theory is to study ethics from a position of being sensitive to the values held by the society in question. In that regard it rejects the tendency especially in the business world to seek to universalise ethical values held by one society over others. Similarly it brings to question the appropriateness of measures used to determine levels of ethical conduct developed in alien cultures. – e.g. Transparency International – how is relativism factored in? What is corruption and how is it defined? Practical problems – is it corruption to give a job to a relative who is capable, at what point does it become corruption and who says – open to interpretation, that in itself is a plus and a minus?.

Utilitarianist theory

Utilitarianist theories of ethics fall in the consequentialist perspective. According to utilitarianism actions and intentions are right if they result in more good. Utilitarian theory is grounded in that an act is ethical if it results in common good or reduces common bad / suffering [6,3]. Both relativism and utilitarian theory are criticised by those from a deontological persuasion whose view is that what is wrong and what is right cannot be left to societies and individuals to decide given the fallibility of humanity [5].

Divine command theory

Divine Command theory (DCT) has deontological origins and is premised on a belief that God has supreme authority in determining what is wrong or right. Moral rules derive their truth-value and normative force from being issued by a supreme being. The laws for living a moral life are conveyed through God's revelation, in that regard, moral living is premised on knowledge and keeping of God's laws on morality [4,7]. Previous works have pointed to a positive relationship between religiosity and a deontological perspective of ethics. A 2014 survey revealed that despite declining levels of religiosity globally, a majority of the respondents of a survey covering 40 countries assented to the necessity of believing in God in order for morality to subsist. Pro social behaviour of believers and non believers was triggered by different social issues and that they have different criteria for deciding on the morality of actions [8].

Religiosity expressed through belief in a God has been found to have an influence on one's views on ethics resulting in distinctly different views of ethics from that of non-believers. People believe it necessary to believe in God in order to be moral and lean towards religion for guidance on morality, then that implies that beliefs about God have a role in shaping people's moral thinking and by implication their ethical decision making [7]. DCT has not been without critiques. Criticism of the theory has hinged on six aspects: supernatural existence cannot be proven; non-religious people can be moral; religious foundation for ethics is difficult to establish; which religion would be best ethically? How could it be shown that one religion is best? While discussing criticisms of DCT is beyond the scope of this study, it is the theory that will guide this study's conceptualisation of ethics because it is more consistent with the Islamic perspective in as far as it acknowledges that Allah is sovereign and is the starting point of Islamic ethics.

ETHICS FROM AN ISLAMIC PERSPECTIVE

According to Badawi because Islam is not just a religion but a way of life, ethics should not be looked at as one of the compartments of that way of life but rather as its core as faith and righteous deeds are considered inseparable. Islamic ethics as:"those universal standards of right and wrong that prescribe what humans *ought to do* as taught by the Quran, and demonstrated in the exemplary life (actions and words) of the Prophet (*s.a.w*)"[9]. It flows from a worldview that perceives man as a trustee with the responsibility of being "vicegerent (*khalif*)."In that regard Islamic ethics are"... divine, transcendental, universal, and principle guided" [9]. What amounts to moral or immoral conduct is dictated by the divine scriptures. Islamic ethics as "... the good principles and values based on the Islamic sources" [5].

Hashi highlights eight characteristics of Islamic ethics which are: transcendental; assumes man is born with a good nature; universal justice and equality of all humans; conduct of people is judged to be good or bad based on their intentions; right to enjoy natural rights within confines of accountability and justice; transcends ego and personal gains to include societal gains; that decisions are beneficial to majority or minority does not necessarily make them ethical; ethical values are there to serve human interests and prevent human hardship and the actions taken must be permissible and in accordance with *shari'ah* rules. The characteristics indicate provision of guidance in all aspects of life including business practices. Components of Islamic business ethics as: moderation, justice, kindness, honesty, spending towards meeting social obligations, patience and public interest [10]. Focusing on the banking sector, Widana synthesized seven dimensions of Islamic business ethics as: unity of God, benevolence, equilibrium, justice and equity, sincerity, trusteeship and responsibility [11].

Emphasizing the integrative nature of ethics in Islam, Ethics are not simply a religious morality issue but rather pervade all aspects of life [5]. While closely related to the western DCT, they fall more within strict forms of deontology that subscribes to "absolutist or non-negotiable commitment to rules ... even in the face of beneficial outcomes" [4]. One would therefore expect that the decision making process and actions of an employee who adheres to the dictates of Islam is guided by the dictates of Islamic ethics.

Based on extant literature for purposes of this study workplace ethics as they relate to decisions made by employees shall be operationalised as having the following dimensions that are derived from the Islamic perspective of ethics:

Work is a means of worship – Because Islam is transcendental and touches every facet of life, when one works they are engaging in a form of worship and should therefore not have the attitude of taking advantage of legal or administrative weaknesses in the work system for purposes of self-enrichment at the expense of the rest of society [12].

Justice and equity – reward that is commensurate with one's effort should make one excel in their work in pursuit of both material reward and for the pleasure of Allah [12]. Justice and equity are captured in the Quran thus: "If you judge, judge in equity between them; for Allah loves those who judge in equity." (Al-Quran 5:42) and "Indeed, Allah orders justice and good conduct" (Al-Quran 16:90).

Moderation – means using resources in a manner that prioritises social and economic needs [12] as captured in the Quran: "Eat and drink but do not be extravagant'. (Al-Quran 7:31); 'Be moderate in your pace' (Al-Quran 31:19); "And those who, when they spend, (are) not extravagant and are not stingy but are between that – moderate." (Al-Quran 25:67).

Honesty andTruthfulness – are about being true as expressed in the Quran: "O ye who believe! Fear Allah and be with those who are true (in word and deed)" (Al-Quran 9:19). For

example goods being traded must not have defects that are not highlighted to the buyer and the ignorance or desperation of those being traded with are not to be exploited [12,13]

Accountability and Trustworthiness –are about keeping promises and honouring contracts and commitments as per the Quran "...Allah commands you to render trusts to whom they are due ..." (Al-Quran 4:58).Where production takes place the process must be lawful and not be detrimental to Allah-given resources and should not cause harm to others [12].The Quran refers to those "... who faithfully observe their trusts and their covenants" (Al-Quran 23:8).

Benevolence, kindness, generosity – are about serving human interests, preventing human hardships, not behaving at the expense of others, tolerance, meeting social obligations and paying zakat (Al-Quran 57:18).

Patience – is about perseverance and is associated with doing good as per the guidance of the Quran: *"Indeed, Allah is with the patient" (Al-Quran 2:153)."Those who are patient and do righteous deeds; they will have forgiveness and great reward" (Al-Quran11:11).*

Deeds and Intentions – Determination of whether or not one's work is beneficial to the society is based on their intention so that activity that is harmful but producing good results remains unlawful.

ETHICAL DECISION MAKING (EDM)
Jones defines an ethical decision as: "... a decision that is both legally and morally acceptable to the larger community [14] . Conversely, an unethical decision is a decision that is either illegal or morally unacceptable to the larger community."Rest defined it as: '... a particular type of social value, that having to do with how humans cooperate and coordinate their activities in the service of furthering human welfare, and how they adjudicate conflicts among individual interests"[15]. Trevino define it as: "…behavior that is subject to or judged according to generally accepted moral norms of behavior" [16]. EDM has been looked at in extant literature from two perspectives: the normative and the positive models [17].

Normative Models
Focusing on what ought to be acceptable behaviour, normative models of business ethics assume that there is an absolute truth that dictates appropriate decision making. The models are dominated by those based on the assumption that EDM is a reasoned process [18,14,15,1] with four stages which are: awareness, judgment, intent, and behavior. Viewing EDM as a rational process implies that people who are able to identify the ethical choice will follow that choice. Reynolds posits that not following the ethical choice in the circumstances would be a result of not understanding the situation [16], ascribing to a false moral rule or wrong application of a moral rule or even strain [19]. Along the same vein of rationality, when one is guided by a moral frame they make ethical choices. This is however refuted by Tenbrunsel in 2009 who argue that people are capable of transgressing knowingly so that ethical decision making is not exclusively based on rational thought. Similarly other decision theorists have questioned the assumptions of the Rest model arguing that participants in an organisation can fail to recognise moral issues in a situation as a result of for

example, bounded rationality [14,16] and the role played by non-rational processes such as intuition.

Positive models
Positive models of ethical decision making [18,14,1] focus on what actually occurs in ethical decision making as opposed to what ought to occur. Building on Rest's four-stage process model, Jones in 1991 presented a model of ethical decision making that takes into consideration variables that influence EDM by incorporating the concept of 'moral intensity.' The latter refers to the extent of moral imperatives relating to the issues to be decided on in a given situation and is premised on the assumption that ethical choices are products of social learning in the organisation. He identified the dimensions of moral intensity as the magnitude of consequences, temporal immediacy, social consensus, proximity, probability of effect, and concentration of effect.

Several other factors that influence moral intensity have been identified ranging from those specific to the situation and also specific to the individual. Among the factors are cognitive moral development, moral philosophy and religion. Of the 107 empirical studies that looked at individual factors in ethical decision making reviewed [17], less than 3% looked at religion as a factor. The results for the influence of religion were a mixture of no significant findings [20] and strong religious beliefs being related to negative attitudes towards some acceptable behaviour. The studies revealed a relationship between moral philosophy and ethical decision making leading to the authors highlighting a need for research that systematically relates moral philosophy to level of ethical behaviour in ethical decision making.

While accepting that moral awareness is a critical element in moral decision making, subsistence does not guarantee that ethical decisions will be taken but rather serves as a point of departure for determining whether a decision making process was moral or amoral and the result of such decision can be ethical or unethical. Where the decision making process is moral, moral dimensions are part of the process and where the decision making process is amoral moral dimensions do not apply.Tenbrunsel typology of outcomes of decision making make a distinction between intentionality which is the process involved in making the decision (which could be moral or amoral) and ethicality which is the resultant decision (ethical or unethical). The approach produces four possible outcomes: intended ethicality that is produced by a moral decision making process; unintended ethicality produced by an amoral process; intended unethicality produced by a moral process; and unintended unethicality produced by an amoral process [21].

Tenbrunsel' shed light into how there are situations where although aware of what is morally acceptable people have been known to make decisions that run contrary to that knowledge. Ethical blindness and view it as temporary condition where a decision maker fails to identify the ethical dimension of a decision at hand and make decisions that are contrary to their long standing value system. The phenomenon is context-bound and therefore temporary and after the event the people concerned are able to revert to practicing their original values. This explicates situations of

people making decisions that run contrary to their belief systems.

Based on the foregoing discussion, in this study workplace ethical decision making shall be defined as: a cognitive process of human behaviour by which a preferred option is chosen from among a set of alternatives guided by a conscious awareness of Islamic ethics. Its dimensions shall be operationalised as: ethical awareness, ethical judgement, ethical intention and ethical action.

Ethical awareness: The ability on the part of the decision maker to recognise that a given situation has moral issues and need a moral perspective [16].

Ethical judgement: The process of formulating and evaluating which possible solutions to a moral issue have moral justification [22], Moral judgements concern choosing from courses of action that involve potential harm and are generated by actions that affect both the actor and others [23].

*Ethical Intention:*Rest defined ethical intention as Being committed "to taking the moral course of action, valuing moral values over other values, and taking personal responsibility for moral outcomes" .

Ethical action: Taking action that is consistent with the moral intention.

RELIGIOSITY AND ETHICAL DECISION MAKING

Whereas religion has been associated with moral judgment, intention and behaviour [24, 25] empirical research has demonstrated that one's being religious does not automatically translate to ethical behaviour in organisations [26] with several studies in fact finding no difference in the ethical behaviour of the religious and the not religious on issues such as dishonesty and cheating.   Attempts at connecting certain types of religiosity with types of moral reasoning also produced mixed results while no relationship was found between a person's religiosity and their business ethics decision making. Weaver and Agle in 2002 recommended that in attempting to assess the influence of religiosity on ethical behaviour within organisations it is critical to identify relevant elements of religiosity and the ways in which those elements could impact ethical behaviour [26]. In that regard they posited that religion provides examples of how faithful people responded to situations in specific ways and aver that such narratives provide those who believe in them guidance on how to respond to ethical issues. The impetus so provided is not necessarily guided by a deliberate process of moral reasoning, further, recognition of an ethical issue (moral awareness), making an ethical decision (deciding on the proper action to take), and determining the necessary ethical action does not always culminate in the person affected implementing the ethical decision.

People are bounded ethically resulting in them acting unethically without being aware and even failing to notice unethical behaviour in their environment [27].   In other instances they may recognize the unethical action of others without realising their own. This is consistent with research in behavioural ethics that has shown that people who care about morality still engage in unethical conduct [28]. This implies that intentions do not always result in engaging in

appropriate behaviour [26].This seems consistent with the situation where Islamic practices are implemented there is no evidence to suggest that these have translated to ethical business practices. weaver and agle attributed failure to unravel clear linkages between religiosity and ethical behaviour within organisations to superficial and inadequate examination of the role of religion.

Past research presents mixed conclusions on the relationship between religion and ethics. Support for hypotheses that the cognitive, affective and behavioural components of religion were negatively related to ethics while belief in religion showed no relationship [29].   The mixed results point to a need to look into the influence of specific components of religion. In Islam one of the components that have been associated with ethical decision making is *Taqwa*. Kamil posited that '...when people possess *Taqwa*, there is a high tendency that they will be ethical in their actions, both at home and at the workplace'[30] while Bhatti asserted that there is a direct relationship between *Taqwa* and deviant behaviour among employees[31].

TAQWA

There are various definitions of *Taqwa* but all converge on it representing being conscious of Allah and doing what he commands while staying away from what He forbids, and that it is operationalised through the practices of the *Motaqeen* (those who possess *Taqwa*). *Taqwa* is avoidance of Allah's punishment by following his commands and avoiding what is forbidden. The heart's state of consciousness of the presence of Allah and anticipating His acceptance while keeping away from doing wrong in fear of His punishment [35]. It controls one from engaging in behaviour that is inconsistent with Allah's commands. Although *Taqwa* is intrinsic as it is in the heart, it is reflected in one's behaviour. It is therefore operationalised through the traits found among those with *Taqwa* (the *Motaqeen*) and the traits include belief, steadfastness in prayer, pursuing Allah's forgiveness, offering *zakat* and charity, controlling emotions, forgiveness, avoiding doing wrong things, being patient and just, fasting, taking part in *hajj*, and having integrity [31].Allah (SWT) promises forgiveness and great rewards to those who follow Islamic Monotheism and do good deeds, one of the basic characteristics and quality of a Motaqeen[31].

Taqwa has two distinct components: Islamic Spirituality (IS) and Islamic Social Responsibility (ISR) [33, 32, 34]. At an operation level IS refers to those activities Muslims engage in both in the workplace and elsewhere in a manner that is consistent with the teachings of Islam while ISR refers to those things Muslims engage in within orgnaisations that result in mutual respect, coexistence, and the development of the person, the organisation and mankind in a manner that reflects remembrance of Allah and seeking His approval said by kamil in 2012.

Islamic Spirituality

IS can be deciphered from the characteristics of the Motaqeen. These include believing in Allah (*Iman bil-lah*) and remembrance of Him, attentive observance of rituals (*Ibadat*) which include declaring faith in Allah

(*kalimatshahadah*), scheduled prayers (*salat*), fasting (*saum*), charity (*zakat*) and undertaking pilgrimage to Mecca (*hajj*) (at least once in one's life time) and having a forgiving attitude (*Al a'fw*) [33]. Based on a study of business organisations in Malaysia, Kamil, Ali Hussain, and Sulaiman found that rituals (*Ibadat*), repentance (*Al a'fw*), belief (*Iman*) and remembrance of Allah (*Dhikrullah*) explained Islamic spirituality in the work place. An individual's spirituality has been associated with Allah's divine intervention in one's decision making at work [33].

Since IS has been found to bring a person closer to Allah, one would expect an employee whose life is charaterised by observance of rituals (*Ibadat*), having a repentant attitude (*Al a'fw*), Believing in Allah (*Iman bil-lah*) and constant remembrance of Allah to make decisions that are consistent with Islamic ethics and to be less subject to both bounded ethicality and ethical blindness.

Islamic Social Responsibility

The relationship between the individual and others including the environment constitute ISR dimension of *Taqwa*. Included in this dimensionare those activities Muslims engage in within an organisation that result in "respect, harmony, justice, integrity, development of people and society" as a way of achieving Allah's forgiveness and pleasure [31]. Kamil define ISR as "...anything that Muslims do in organizations that brings about mutual respect, mutual coexistence and development of mankind, the organization and us, with the constant remembrance of Allah (*Dhikrullah*) and seeking His pleasure"[34].

In the work context ISR dimension of Taqwa has been found to be explained by employees exhibiting integrity, emotional control, justice, truthfulness and fulfilment of the covenant [31]. Focusing on employees serving in leadership positions: emotional control, integrity, forgivingness, justice and patience as the dimensions that explained their social responsibility. For purposes of measuring the ISR dimension of Taqwa this study will adopt the factors identified by Kamil in 2012 which will result in seven factors namely: integrity, emotional control, justice, truthfulness, fulfilment of the covenant, forgiveness, and patience.

Integrity: In Islam integrity is about trust (Al-Quran 4:58) and fulfilment of contracts (Al-Quran 5:1) as directed in the Quran.

Emotional control: One's ability to control his anger, welcome criticism and not act on impulse.

Justice: Justice is about being fair. As the Quran directs that employee wages must be fair and employees are also directed to excel in their work in line with the wages and for the pleasure of Allah [12].

Truthfulness: Behaving in a manner that is consistent with what one says and always telling the truth (Al-Quran, 39:33).

Fulfilment of the covenant: Quaranic verses make it mandatory to fulfil all covenants, contractual obligations and promises (al-Zuhili, 2005 Al-Quran 5:1; Al-Quran 16:91).

Forgiveness: Overlooking the wrongs done by others including one's enemies in line with the Quran's admonition: "Those who avoid major sins and acts of indecencies and when they are angry they forgive" (Al-Quran 42:37).

Patience: As previously noted patience is about perseverance and is associated with doing good as per the guidance of the Quran: *"Indeed, Allah is with the patient" (Al-Quran 2:153).* People with high scores on these seven dimensions would be expected to have a heightened level of moral awareness, moral judgement and moral intent which would lead them to take decisions that are consistent with Islamic ethics and are therefore ethical decisions. A summary of the IS and ISR dimensions of Taqwa are presented in Table 1.

Table 1 Summary of Components of *Taqwa* based on the characteristics of the *Motaqeen* (adopted from Kamil (2012))

| *Taqwa*	**Islamic Spirituality**
	- Belief (*Iman*)
	- Rituals (*Ibadat*)
	declaring faith in Allah (*kalimat shahadah*)
	prayer
	fasting
	zakat
	hajj
	- Repentance – seeking Allah's forgiveness
	- Remembrance of Allah
Isla	**Islamic social responsibility**
-	Patience
-	Emotional control
-	Forgiveness
-	Justice
-	Integrity
-	Fulfilment of the covenant
-	Truthfulness

TAQWA AND THE WORK ENVIRONMENT

Taqwa has been associated with positive outcomes in organisations. Bhatti in 2015 investigated the relationship between Islamic Piety (*Taqwa*) and deviant behaviour and suggested that there is a direct relationship between the two with the subsistence of *Taqwa* being associated with less deviant behaviour[31]. Perceived *Taqwa* practices had a significant influence on the organizational commitment and trust of teachers in Jordanian schools. A link between Piety (*Taqwa*) and organizational citizenship behavior (OCB) among professionals in Southeast Asia and found that *Taqwa* was an enabler of OCB [30]. *Taqwa* inhibits a Muslim leader from engaging in unethical behaviour [36]. Worker behaviour, stated that there is a relationship between *Taqwa* and deviant behaviour [31]. Given that behaviour is a result of a decision it seems logical that if there is a relationship between *Taqwa* and deviant behaviour as is suggested by Bhatti in 2015 then there must be a relationship between *Taqwa* and ethical decision making.

TAQWA, ISLAMIC ETHICS AND ETHICAL DECISION MAKING

Extant literature points to an overlap between Islamic ethics and *Taqwa*. To that extent one would expect a positive relationship between an employee's level of *Taqwa* and their orientation towards ethical decision making as reflected in their preference for ethical actions. It would be expected that when one scores highly on the identified dimensions of *Taqwa* their rational choice is grounded in IS and ISR, and provides them moral awareness and facilitates their morale

judgement [14,16]. At the point of experiencing moral intensity [14] and strain [19] these make them commit to taking the moral course of action and motivate them to make decisions that are not subject to bounded ethicality and ethical blindness.
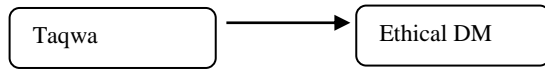
CONCLUSION AND FUTURE DIRECTIONS

This chapter reviewed relevant extant literature on ethics theories, ethics from an Islamic perspective, the nexus of ethics and decision making; ethical decision making and Taqwa as represented by IS and ISR. From the discussion we conclude that in organizational settings those employees who practice Taqwa will lead to better ethical decisions. From the arrival of Islam as a religion, Muslims have summed up the essence of Islam asTaqwa.

Future research is needed to conduct empirical study showing the impact of Taqwa on ethical decision making.Islam teaches ethical practices of public relations and work ethics that are necessary in every profession. This Islamic concept is an integrated and cross cutting function of Islam. The Quran says: "Call people to the path of your Lord with wisdom and mild exhortation." This demonstrates the responsibility of a Muslim to guide other Muslims mainly in those institutions and to those persons that have the responsibilities of leadership and propagation of Islamic ideals.This includes all the institutions of social communication and individual citizens of each community [37]. Therefore, it is a Muslim's obligation to guide other Muslims and accordingly future generations to abide by Islamic concept of Taqwa and work ethics.

Consequently, Taqwa could be enhanced continuously among Muslim employees. This leads to attainment of high ethical and moral values of employees that hamper undesirable behaviors (greed, corruption, disobedience,etc.) of employees that are negatively affecting contemporary organizational performance.

Taqwa leads to ethical decision making as Muslim employees' who demonstrate Taqwa know the importance of Islamic spirituality, Islamic social responsibility and important of morals, i.e., what is wrong and right. The increased understanding of values and organizational behavior of people from Taqwa perspective help in developing increased tolerance among members of increasing multi-cultural, multi-religious organizations of today's changing social and business environments.

In future, this research could be replicated in other contexts (other Muslim majority countries with different socio-cultural values), and study the impact of several contextual variablesin this regard. This study may trigger more research interests among the current and future scholars who might be interested in this field.

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