



Linking Islamic Values to Organizational Citizenship Behavior: An Empirical Investigation of Workplace Spirituality

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ABSTRACT

The study examines the overlap between religious belief and professional ethics among Muslim staff specifically the study looks at how Islamic values influence organizational citizenship behavior (OCB). Through these dynamics, the research aim at explaining the degree to which ethics based on faith influence extra-role contribution of employees. Using a quantitative research design in the corporate environment of Jordan, this study constructs a conceptual framework that fills the gap between Islamic Work Ethics (IWE) and OCB. These data were collected by random invitations to professionals working in the public and private sector of Jordan in order to determine the existence of religious values in their daily working routines. The statistical processing was performed through the use of the partial least squares (PLS) path modeling and bootstrapping methods, and the Fornell-Larcker criterion was used to determine the discriminant validity of the measurement framework. The empirical evidence supports the fact that Islamic tenets play a significant role in triggering citizenship behaviors, institutional devotion, and fidelity towards the organization. Religiously motivated individuals tend more to do voluntary, discretionary acts that are advantageous to the group and more steadfastly loyal to their employers. The theoretical scope of the study is that the IWE framework is used as a proxy variable of the religious viewpoint, and not a literal theological discussion of the main scriptures. Though the information is anchored in the Jordanian setting, the results are critical to the overall discussion about workplace spirituality (WS) and cross-cultural organizational behavior. This study indicates that there is a dire need to engage in academic investigation of the Islamic aspects of OCB and suggests that spirituality should be officially recognized in management practices. This paper has created a new outlook into the role of religion as an engine of professional excellence and community peace in work by making a concrete connection between faith-based motivation and organizational commitment.

Keywords: Organizational Citizenship Behavior, Islamic Work Ethics, Islamic Values

JEL Classifications: M12, D23, D91

1. INTRODUCTION

The main goal of the study is to develop a more acute comprehension of the junction between religious values and OCB. The religion is a pillar of personal identity and a strong factor in uniting groups within the social fabric. Its power can cross conventional boundaries, bringing together the people with a wide range of ethnic and linguistic backgrounds. Within

the particular setting of Islam, the Quran clearly promotes the notion of professional work ethic, with industriousness being a religious value and idleness or unproductiveness being a form of lack of faith.

Studies indicate that professional loyalty in Muslim dominating societies is normally defined by a dualism of universal religiousness and tribal or cultural particularism (Ali and

Al-Kazemi, 2007). Thus, organizational commitment nature in these areas might be different than in the non-Muslim secular context. The emphasis of the Islamic values in the study is also supported by a strong existing literature that has found there is a strong positive relationship between IWE and OCB. It has been empirically reported in Pakistan (Ahmed et al., 2019; Javaid et al., 2021), Malaysia (Kamil et al., 2014), and Jordan (Ababneh and Avramenko, 2016).

Although this academic interest has increased, empirical research in the Jordanian context is quite limited. As an example, although Alhyasat (2012) explored IWE in the context of the Jordanian Press Foundation, the study had limitations in terms of ambiguities in measurements when it came to the differences between IWE and OCB. One of the critical gaps lies in the need to find out whether these constructs are complementary forces or independent drivers. Moreover, earlier models have had a poor conceptual overlap across variables (sportsmanship and teamwork) which required a more precise look at these variables.

The present paper has made two important contributions to the discussion on the ways in which Islam adjusts the behavior of employees and management practices. First, the research has a demographically heterogeneous sample of respondents, as compared to the past localized studies, which increases the external validity of the findings. Second, the size of this research a sample of 484 respondents is a significant increase compared to the previous studies in the field (including the research by Alhyasat). This larger sample size and greater detail make the analysis more rigorous and provides more information on the specifics of how spiritual conviction is converted into discretionary workplace behavior.

2. LITERATURE REVIEW

2.1. Theoretical Background of OCB

The intellectual tradition of OCB owes its major trigger to the breakthrough findings of Katz (1964) who opined that the long-term viability of any formal organization depends on two different types of employee activity. In addition to the basic need of reliable role performance, Katz also opined that the survival of an institution requires innovative and spontaneous behaviors which go beyond the official job descriptions. This premise was the basis of the works of Smith et al. (1983) who popularly came up with the construct of OCB using an analogy in society. These writers described citizenship in a professional context as being spontaneous and altruistic towards other people. Though this is conceptually revolutionary, it is remarkable that initially, Smith et al. did not provide a clear, single definition of the term. OCB according to Organ (1988) refers to a type of discretionary behavior that is not explicitly rewarded as part of the formal systems of rewards in an organization, or that is not required by a contract yet which in the aggregate has a significant impact on the overall effective operation of the enterprise (Organ, 1988). The theoretical model designed by Organ (1988; 1997) holds that these voluntary initiatives have a significant positive influence on the individual practitioner and the organization ecosystem as a whole.

Since the first results in 1983, there has been a tremendous amount of empirical research that has greatly expanded the knowledge

regarding OCB. A good part of this academic work has focused on establishing the particular antecedents of these behaviors (Podsakoff et al., 2000) and their consequent institutional outcomes (Alhyasat, 2012; Tufail et al., 2017). Nonetheless, with the increased interest on the subject, the scholarly world has indicated a notable absence of consensus on the exact properties that comprise OCB (Podsakoff, 2000). Smith et al. (1983) in their initial studies came up with a dual-factor model, which was composed of Altruism and Generalized Compliance. Altruism, in this case, refers to the behavior that is specifically and deliberately aimed at helping a specific person in direct face-to-face contact and Generalized Compliance is a more impersonal form of conscientiousness that is aimed at supporting the entire system instead of helping a particular person (Smith et al., 1983). Although these two aspects have different points of interest, they are both defined as extra-role behaviors since they extend far beyond the demands of the job (Nguyen and Tuan, 2020; Kiazad et al., 2019; Organ, 2013).

The construct became taxonomically more complicated, when Organ proposed a more detailed structure. This five-factor model was augmented with Courtesy, Conscientiousness, Civic Virtue, Civic Virtue, and Sportsmanship as important pillars of citizenship in addition to Altruism to explain in a more descriptive manner how these behaviors are exhibited in the workplace. Twenty years after the first conception, Podsakoff et al. (2000) did a systematic review, separating out thirty distinct types of OCB that frequently show conceptual overlap. To give them theoretical coherence, they categorized these variations into seven broad themes: Helping behavior, Sportsmanship, Organizational Loyalty, Organizational Compliance, Individual Initiative, Civic Virtue and Self-Development.

As a fine-tuned taxonomy, Podsakoff et al. (2000) incorporated the initial ideas of altruism and courtesy in the larger umbrella of Helping Behavior. Besides, the fact that such dimensions as Organizational Loyalty and Self-Development are also presented means a sign of the contemporary approach to OCB that implies two-fold devotion to not only self-development of the employee but also to the sustainability of the organization in the long term. Such development of a simple dual factor model into a multi-dimensional structure underscores the growing academic recognition of the importance of extra-role contributions to the success of institutions.

2.2. The Conceptual Synergy of IWE and OCB

The idea of IWE shows a deep connection with the multidimensional model of OCB. This synergy can only be comprehended by bridging the traditional discretionary behaviors with the deontological basis of the Islamic tenets. According to Gümüşay (2015), the religious interpretation of OCB should have a special metaphysical goal based on the scriptural authority (Quddus et al., 2009) and prophetic narrations (Tlais, 2015). Shariah-designed, IWE is justified on the basis of the Quran and the Hadith and focuses on global values like socio-economic justice, integrity, altruism, and egalitarianism (McKechnie et al., 2007; Richardson et al., 2014; Askari et al., 2015; Tufail et al., 2017).

The core of this worldview is the Tawhid (the Oneness of God) doctrine suggesting that the divine is present in all the aspects of existence. Within the framework of holistic paradigm, the professional behavior cannot be discussed outside of the context of religious identity (Richardson et al., 2014), and ethics is inherent in the idea of spiritual unity (McKechnie et al., 2007; Lips-Wiersma et al., 2016). This feeling of group belonging makes teamwork and cooperation spiritual requirements, which demand a high level of personal responsibility (Askari et al., 2015). As a result, work goes beyond contractual requirements and is a divine duty. Shari dictates reciprocal obligations: employers have to be more focused on employee well-being and fairness (Tlaiss, 2015), and employees are obligated by their religion to loyalty and team spirit (Aldulaimi, 2020; Rana and Malik, 2016). This view promotes work to a kind of worship (Bousslama and Lahrichi, 2017; Ishak and Osman, 2016), and industriousness (*amal salih*) and pursuit of excellence (*itqan*) as the main earthly duties (Gümüşay, 2015; Tlaiss, 2015).

Scholarly definition of IWE has changed to have an orientation of incorporating religious and cultural teachings in business and community issues (McKechnie et al., 2007). IWE is an ethical guide to the management and the labor by encouraging transparency and honesty (Forster and Fenwick, 2015). Other researchers offer general ethical lists whereas others can be used to apply them to more specific areas of application such as in quality control (Ishak and Osman, 2016).

A strong agreement on these values is evident in literature in the last 2 decades. McKechnie et al. (2007) emphasized equality whereas Yousef (2001) emphasized cooperation and justice. Ali and Al-Owaidan (2008) were preoccupied with transparency as was also the case with Rokhman (2010) who warned on the unethical accumulation of wealth. Subsequent studies have determined benevolence and integrity (Tlaiss, 2015), respect towards seniority (Rana and Malik, 2016) as essential elements. Most recently, Aldulaimi (2020) added these perceptions by incorporating sincerity and perfectionism. Although these scholars have few semantic differences, they all describe a uniform moral framework that regulates professional behavior (Forster and Fenwick, 2015).

The similarities between the Western OCB dimensions and IWE are widespread. Irrespective of the extent to which an individual practices piety, Islamic values are at the core of Muslim professional identity, which has an impact on lifestyle, social behavior and morality. The followers that identify with their religion strongly feel spiritually and emotionally contented by adhering to these rules.

2.2.1. Benevolence (*Ihsan*)

According to the Islamic tradition of ethics, benevolence is described as the act of mercies and superiority with the purpose of pursuing the approval of God and not the world (Richardson et al., 2014). In the context of the workplace, *Ihsan* is urging workers to achieve a state of perfection in their work, and uphold a standard of excellent behavior in spite of supervision (Aldulaimi, 2016). As labor is regarded as a spiritual virtue, which contributes to

self-reliance of individuals and their well-being, the process of helping colleagues is thought of as a vital element of the IWE construct (Ali and Al-Owaidan, 2008; Ali and Al-Kazemi, 2007).

2.2.2. Respect (*Ihtiram*), generosity (*Karum*), and courtesy

Islamic teachings provide that people treat each other in a courteous manner, with fairness, and as genuine givers (Rana and Malik, 2016). Generosity in this case is not limited to giving money to those in need but also giving time, sharing knowledge or even being helpful to colleagues. The principle of Zakat (obligatory almsgiving) is a socio-economic justice principle that supports this ethical requirement structurally. These values are expressed in a work environment by Shura (mutual consultation) and proactive desire to help others develop (Tufail et al., 2017).

2.2.3. Compliance (*Wajib*) and organizational compliance

To the Muslim practitioner, the conformity to the institutional rules and professional codes of ethics is presented as a religious duty (*Wajib*), as long as compliance does not contradict the basic spiritual principles (Bousslama and Lahrichi, 2017; Ishak and Osman, 2016). Therefore, professional responsibilities are not only fulfilled faithfully because it is a contract but also because it is a deeply personal obligation towards the Divine (Rana and Malik, 2016).

2.2.4. Ethical action (*mustahab/mandoob*) and conscientiousness

Integrity is viewed as an absolute prerequisite for all commercial and administrative operations, with unethical practices such as deception, fraud, or bribery being strictly forbidden (McKechnie et al., 2007; Tlaiss, 2015). A defining characteristic of the IWE framework is that the moral value of an action is determined by the purity of the individual's intention (*Niyah*), placing significant ethical weight on the "why" behind the work rather than focusing solely on measurable productivity or material outcomes (Ali and Al-Owaidan, 2008; Ali and Al-Kazemi, 2006; Ishak and Osman, 2016).

2.2.5. Responsibility (*Fardh*) and civic virtue

The example of Caliph Umar al-Khattab in history shows the scope of the responsibility of the Islamic managerial work, including the selection of qualified employees and strict quality control (Ishak and Osman, 2016). Professional work is a religious obligation of Muslims to save the environment, family, and society (Aldulaimi, 2016; Ali, 1988; Richardson et al., 2014; Weir, 2012). This includes diligence and assisting the needy (McKechnie et al., 2007; Rokhman, 2010; Yousef, 2001).

2.2.6. Social cohesion (*Ummah*) and sportsmanship

Islam focuses on a balance between social and economic aspects, which fosters equality and unity and bans individualism and exploitation (Bousslama and Lahrichi, 2017). The Muamalat (jurisprudence of economic activities) lays down the moral principles of business, like the banning of interest (*riba*) and the encouragement of profit-sharing (*Mudarabah*), to protect the well-being of the general community or *Ummah* (Askari et al., 2015; Ali and Al-Owaidan, 2008).

2.2.7. *Organizational loyalty (Wafa)*

Dedication to the organization especially in time of crisis is a pillar of IWE (Ali and Al-Kazemi, 2006). The studies of the Jordanian setting and other regions prove an idea that high levels of adherence to IWE result in the increased levels of job satisfaction and institutional commitment (Alhyasat, 2012; Husin and Kernain, 2020; Rokhman, 2010).

2.2.8. *Aiming at excellence (Itqan)*

Excellence and quality in work are highly spiritual connotations (Ishak and Osman, 2016). Continuous performance improvement can be viewed as a means of gaining divine love (Tlaiss, 2015). Moreover, employment is a means of self-development and gaining knowledge as the ultimate qualification of human custodianship on the earth (Aldulaimi, 2016; Hashim, 2009; Rana and Malik, 2016).

2.3. Islamic Values in the Contemporary Management

The scholarly investigation of the influence of Islamic principles on the Contemporary organizational and administrative practices in the context of the contemporary world has become a broad and multi-faceted discipline. The scope of functional management covered in the current literature is extensive and includes such topics as Corporate Social Responsibility (Ali Aribi and Arun, 2015), Organizational Commitment (Yaseen et al., 2015), Total Quality Management (Ishak and Osman, 2016), and Employee Engagement (Tufail et al., 2017). Moreover, the role of faith in Human Resource Management has been examined (Khan and Rasheed, 2015; Hashim, 2009; Ababneh and Avramenko, 2016; Rana and Malik, 2016), risk mitigation strategies (Bousslama and Lahrichi, 2017), although the effects of these studies are quite varied, the theoretical discussion tends to converge in two major analytical frameworks.

The former also focuses on the larger socio-cultural and institutional context, commonly known as the national character approach. This perspective frames the organizational behavior as a result of interdependent social, political, economic, and cultural forces, and religion is just one of the dimensions that contribute to it (Forster and Fenwick, 2015). Such a viewpoint is taken by scholars who believe that the values of the Islamic faith cannot be disaggregated out of the broader national context within which organizations exist. To illustrate, the case study by Forster and Fenwick (2015) in Morocco demonstrates that workplace norms are formed as a result of a set of religious traditions, the impact of history, and socio-economic realities. In the same vein, Mellström (2009) emphasizes the role of cultural expectations and state policies in molding career paths together. In this perspective, placing too much emphasis on religion as the main determinant of work behavior is premature; this is where Ali (1988) had warned, that one should not attribute work ethics to motivation without taking the society as a whole.

The latter approach, in its turn, is more concerned with the operational role of Islamic values in the context of organizations. This school of thought explores the direct connection between IWE and managerial practices, employee attitudes and organizational results. Empirical evidence always supports the idea that IWE has a positive effect on job satisfaction (Alhyasat, 2012; Yaseen et al., 2015; Rokhman, 2010) and improves the engagement of

employees. As an example, Tufail et al. (2017) show that IWE can be used as an incentive to prompt employees to engage in discretionary actions that may be beneficial to the organization. Similarly, as demonstrated by Khan and Rasheed (2015), IWE moderates the effectiveness of HR practices, especially in recruitment and selection in a project-based environment.

Nevertheless, in spite of these theoretical and empirical developments, there has always been a gap between the Islamic teachings and how they are applied to the organizational life. According to some studies, religion is frequently viewed by employees and managers as a personal issue, and not a practiceable management structure (Khan and Rasheed, 2015). As a result, Islamic values are not consistently formally integrated into the everyday business (Ali Aribi and Arun, 2015). This lack of connection can be due to a shallow or superficial interaction with religious literature, in which books like the Quran are read without attempting to translate their moral teachings into the context of organizational actions (Hussain, 2007; Rana and Malik, 2016). The only way to fill the gap is to take a more integrated approach which close the individual belief and organizational systems so that the Islamic values become meaningfully represented both at the personal and institutional levels.

2.4. Conceptual Framework and Theoretical Model

Professional work in the Islamic paradigm is essentially seen as a combination of duty and spiritual duty. The quest to excel in his or her profession is brought to the status of worship, which is based on the assumption of the divine omniscience. In order to examine the advanced interaction between an Islamic-oriented perception of extra-role behavior (Islamic OCB) and the different levels of human behavior, this research paper present a model that is based on individual, team, and organizational value orientations.

The following hypotheses are established to test these relationships:

- H₁: There is a statistically significant relationship between individual-centered values and the adoption of an Islamic perspective in the workplace.
- H₂: Team-centered values significantly influence and relate to the manifestation of the Islamic perspective within an organization.
- H₃: Organization-centered values demonstrate a significant correlation with the overarching Islamic perspective of employees.
- H₄: The theoretical model successfully explains the meaningful association between the Islamic perspective and value orientations (individual, team, and organizational values).

3. RESEARCH METHODOLOGY AND CONTEXTUAL SETTING

The empirical study was carried out in Jordan, a situation where Islam is the main religious system. In assessing the dimensions of Islamic OCB, the developed measurement scale by Kamil et al. (2014) (Appendix 1) was used in this study. The results obtained in this paper are based on the collected data in various sectors of Jordan, and different sizes of organizations, utilizing convenience sampling.

A total of 93 companies accepted to take part, and 537 responses were obtained. The survey was conducted in a mixed approach; electronic and physical distribution which brought about 111 electronic and 426 paper returns. Following a strict screening process, 52 of the incomplete paper questionnaires were dropped and a final figure of 485 valid responses selected to subject them to statistical analysis.

In terms of the demographic of participants, the whole sample was Muslim, and the proportion of women was 38.8% of the sample. The age breakdown was as follows: 25 and under (8.5%), 26-30 (20.2%), 31-40 (41.9%), 41-50 (22.5%), and over 50 (6.8%). The percentage of respondents who were in the public sector was about 65.9 and those in the private enterprises were about 34.1. Most of them were well-educated, with diploma (20.2%), Bachelor (41.9%), Master (22.5%), and PhD (6.8) degrees. Managers (6.4%), specialists (22.5%), clerical staff (40.5%), and other professional designations (30.6%) were included in the group in a hierarchical manner.

4. STATISTICAL ANALYSIS AND RESULTS OF THE EMPIRICAL RESULTS

4.1. Structural Equation Modeling through PLS-SEM

The authors of the study established that the latent variable, Islamic perspective, was indeed significantly affected by three different

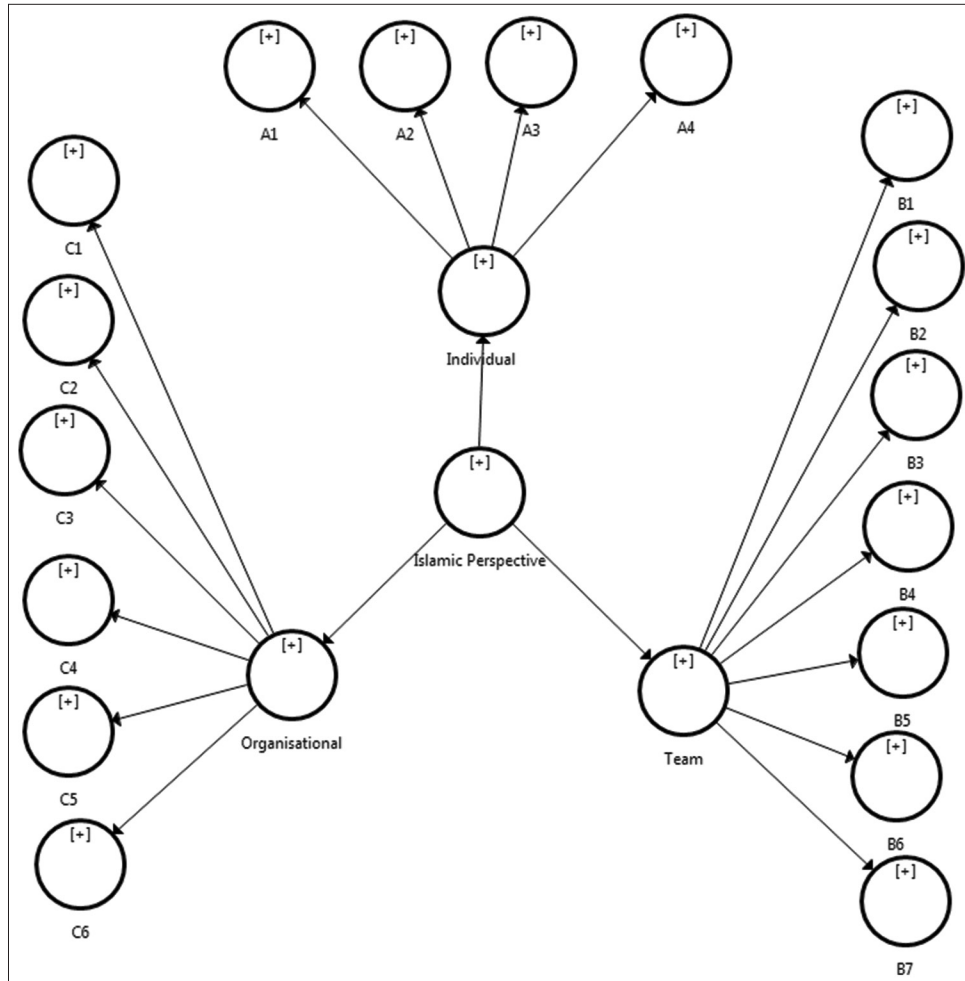
factors namely individual-Centered values, team-centered values, and organization-centered values. These were evaluated with the help of PLS-SEM. To analyze the correlations in the theoretical model, SmartPLS was used. The PLS-SEM path model (Figure 1) uses 21 latent variables. The indicators of exogenous constructs (A1-A4, B1-B6 and C1-C6) were operationalized as reflective measures and so were the first-order latent variables. It is a model which was particularly tailored to identify which of the three underlying variables (individual, team, and organization) had the most significant impact on the grand Islamic viewpoint.

In order to confirm the relevance of the theoretical model, a strong two steps analysis process was used, which is measurement (outer) and structural (inner) model assessment based on PLS-SEM. It is a method that makes sure that the variables are sound statistically before any ultimate conclusions are made towards the performance of the model.

4.2. Measurement Model (Outer Model) Evaluation

The construct validity was determined through the analysis of two important elements, convergent and discriminant validity. The convergent validity was assessed using the SmartPLS, where factor analysis was used at the first-order to convert raw indicators to latent variables of Individual-centered, Team-centered, and Organization-centered variables.

Figure 1: Partial least squares-structural equation modeling model for examining the association between latent variables



4.2.1. Individual-centered variables

The Confirmatory Factor analysis was used to narrow down seventeen initial indicators to four main variables (A1 to A4) as shown in Figure 2. Statistical levels did not necessitate the elimination of indicators, since outer loadings tended to be above the 0.70 level. Although researchers like Hair et al. (2016) and Hulland (1999) have tolerated lesser loadings in social science research- especially when developing novel tools- the present outcomes were quite robust. The latent variable A1 was found to be the most important variable influencing the individual dimension with a loading of 0.926, then A2 (0.744), A3 (0.742), and A4 (0.490).

Table 1 gives detailed measures of these variables. The data show that the outer loadings were more than 0.67 and significant ($P < 0.01$). The score of composite reliability (CR) was between 75.4% (A4) and 92.8% (A1), which is safely within the recommended range of 0.70-0.95. Moreover, the average variance extracted (AVE) was more than 0.50 with a range of 50.8-65.8%. Fornell and Larcker (1981) and Hair et al. (2016) indicate that these values affirm sufficient convergent validity, which justifies the reliability of the individual-level constructs.

4.2.2. Team-centered variables

In the team-oriented dimension, factor analysis narrowed down 29 original variables to seven different latent constructs as mentioned in Figure 3. The reason why the two indicators (b11 and b12) were dropped is that the outer loadings were lesser than the 0.70 mark (Hair et al., 2016). Following this refinement, a following SmartPLS estimation showed that all the remaining indicators were above 0.70 with high statistical significance ($P < 0.01$).

The path analysis showed that the most influential variables in the team-centered model were B1 and B2 with a loading value of 0.84 each. These were followed by B3 (0.684), B4 (0.630), B5 (0.58), B6 (0.539), and B7 (0.468). The team-based part of the model met the required level of statistical rigor to proceed with additional structural testing by pruning the weak indicators and testing the rest of the set.

The team-based latent constructs reliability metrics also enhanced the integrity of the model. The CR coefficients were as low as 79.9% with latent variable B7 and as high as 91.7% with B5. These scores are close enough to the statistically acceptable range of 0.70-0.95 meaning there is high internal consistency. Moreover, the values of AVE as shown in Table 2, ranged between 54.5% of B2 to 67.8% of B6. Since all of the loading of factors were higher than 0.70, the values of CR were within the optimal range and the AVE scores were always above 0.50, convergent validity of these team-centered variables is well-established and reliable in subsequent analysis.

4.2.3. Organization-centered variables

In order to narrow the organizational aspect of the research, a factor analysis was conducted to reduce the initial 31 variables into 6 different latent constructs. In accordance with the methodological standards developed by Hair et al. (2016), Hulland (1999), the structural integrity of the model was examined by carrying out the assessments of outer loading. As shown in Figure 4, indicator c6 was observed to be below the threshold of 0.70. As a result, this particular indicator was not left in the model as it would have undermined the construct validity of the model. This methodological thinning makes sure that only the strongest indicators are included in the measure of the organization centered values keeping the high standards necessary to model PLS-SEM paths.

The measurement properties are robust as the analysis of the constructs of organizational level shows (Table 3). All the outer loadings were larger than the 0.70 mark and were highly statistically significant at the $P < 0.01$ mark. These latent variables had a CR between 80.2% and 93.1% (C4 and C1 respectively), which was effective in achieving the recommended range of 70 and 95 percentile. Moreover, the values of the AVE were significantly greater than 50% minimum, with a range between 50.3% (C4) and 67.7% (C6). Since all indicators, loadings, CR and AVE, were well within the range of psychometric standards, convergent validity of the dimensions of the organization is strongly supported.

Figure 2: Factor analysis of individual level variables

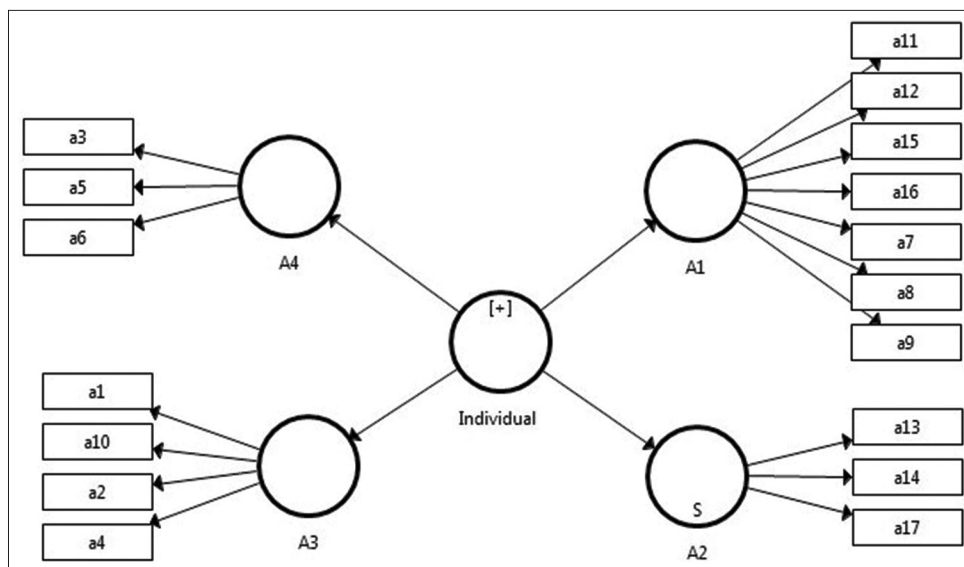


Table 1: Convergent validity for individual level variables

Variable	Questionnaire items	Loading	T-statistics	P-values	CR	AVE
Individual Level - A1	a7	0.798	22.793	<0.001	0.928	0.645
	a8	0.854	40.163	<0.001		
	a9	0.826	30.877	<0.001		
	a11	0.769	18.538	<0.001		
	a12	0.778	20.788	<0.001		
	a15	0.805	24.495	<0.001		
Individual Level - A2	a16	0.788	23.648	<0.001	0.853	0.658
	a13	0.796	28.338	<0.001		
	a14	0.799	26.022	<0.001		
	a17	0.840	40.861	<0.001		
Individual Level - A3	a1	0.821	42.159	<0.001	0.847	0.578
	a2	0.721	25.345	<0.001		
	a4	0.786	34.181	<0.001		
	a10	0.713	27.558	<0.001		
Individual Level - A4	a3	0.723	18.254	<0.001	0.754	0.508
	a5	0.743	22.358	<0.001		
	a6	0.671	14.798	<0.001		

Table 2: Convergent validity for team level variables

Variable	Questionnaire items	Loading	T-statistics	P-values	CR	AVE
Team level - B1	b1	0.723	18.102	<0.001	0.868	0.568
	b4	0.751	22.283	<0.001		
	b6	0.768	24.113	<0.001		
	b7	0.750	22.683	<0.001		
	b8	0.729	22.583	<0.001		
	b9	0.702	18.488	<0.001		
Team level - B2	b23	0.782	29.158	<0.001	0.878	0.545
	b24	0.822	43.506	<0.001		
	b25	0.705	22.023	<0.001		
	b26	0.737	27.988	<0.001		
	b29	0.713	18.771	<0.001		
Team level - B3	b2	0.797	27.552	<0.001	0.854	0.661
	b3	0.858	55.811	<0.001		
	b10	0.780	27.319	<0.001		
Team level - B4	b5	0.691	18.065	<0.001	0.818	0.598
	b27	0.819	35.075	<0.001		
	b28	0.806	31.162	<0.001		
Team level - B5	b13	0.804	10.548	<0.001	0.917	0.647
	b14	0.787	10.408	<0.001		
	b15	0.785	10.206	<0.001		
	b16	0.835	10.575	<0.001		
	b17	0.832	10.875	<0.001		
	b18	0.779	10.159	<0.001		
	b21	0.744	14.748	<0.001		
	b22	0.895	46.298	<0.001		
Team level - B6	b19	0.853	7.618	<0.001	0.807	0.678
	b20	0.775	7.584	<0.001		

4.3. Discriminant Validity Assessment

In order to be sure that each of the latent constructs is statistically distinct and measures a phenomenon not reflected in other variables, two different approaches were used to assess discriminant validity: Cross-Loading analysis and the Fornell-Larcker criterion. The first test was the evaluation of the cross-loadings of all indicators. As shown in Appendix 2, all items loaded on its intended construct significantly than any other variable in the model. An example is (a1) where it had a high loading on its parent construct A3 (0.82) but its loading on other irrelevant constructs like A1 (0.31), B1 (0.36), and C1 (0.41) was significantly less. This regular trend

in the data set shows that the latent variables are distinct enough. The second validation employed the Fornell and Larcker (1981) criterion whereby, the square root of the AVE of each latent variable had to be larger than its maximum correlation with the rest of the constructs (Chin, 2010). The outcomes proved that this condition was met throughout the model as shown in Appendix 3. An example is that the square root of the AVE of A1 (0.802) was comfortably above its correlations with other variables such as A2 (0.624) or C1 (0.685). Having the square roots of the AVE on the diagonal and non-diagonal elements that are the inter-construct correlations, the model shows high discriminant validity.

Figure 3: Factor analysis of team-centered variables

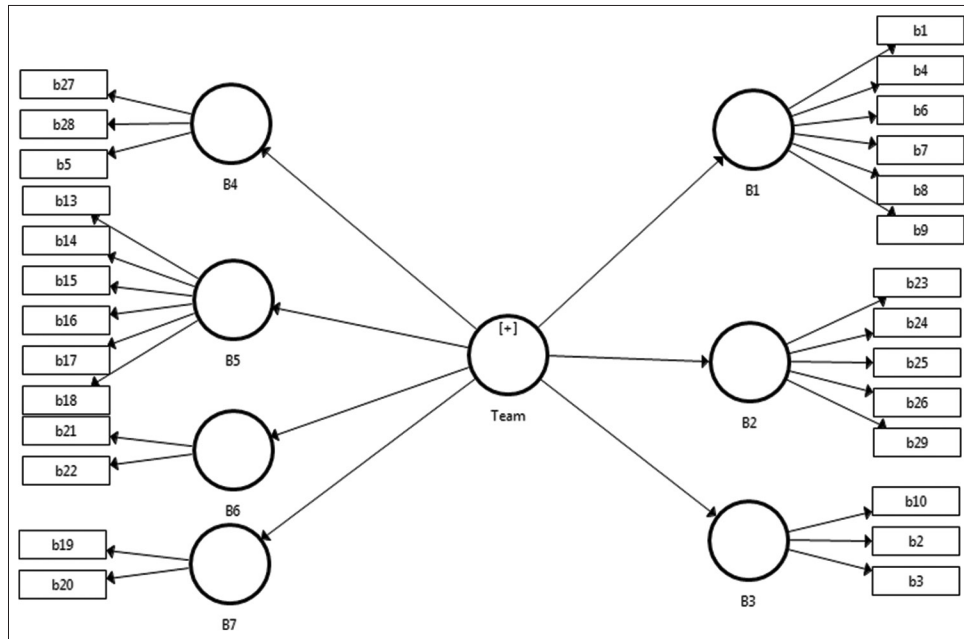


Table 3: Convergent validity for organization level variables

Variable	Questionnaire items	Loading	T-statistics	P-values	CR	AVE
Orgaisation level - C1	c20	0.721	28.686	<0.001	0.931	0.599
	c21	0.724	17.453	<0.001		
	c22	0.831	38.266	<0.001		
	c23	0.823	39.064	<0.001		
	c24	0.754	27.333	<0.001		
	c27	0.800	32.446	<0.001		
	c28	0.745	21.517	<0.001		
	c29	0.794	33.302	<0.001		
Orgaisation level - C2	c10	0.774	32.109	<0.001	0.866	0.563
	c11	0.791	38.718	<0.001		
	c12	0.730	24.791	<0.001		
	c16	0.716	22.067	<0.001		
	c17	0.736	30.578	<0.001		
Orgaisation level - C3	c2	0.754	29.778	<0.001	0.898	0.595
	c5	0.713	25.849	<0.001		
	c7	0.807	41.591	<0.001		
	c8	0.814	36.151	<0.001		
	c9	0.824	40.514	<0.001		
Orgaisation level - C4	c13	0.701	20.872	<0.001	0.802	0.503
	c3	0.707	20.683	<0.001		
	c4	0.708	22.011	<0.001		
	c14	0.728	28.469	<0.001		
Orgaisation level - C5	c15	0.690	21.678	<0.001	0.831	0.551
	c18	0.697	24.322	<0.001		
	c25	0.740	19.544	<0.001		
	c26	0.790	25.412	<0.001		
Orgaisation level - C6	c30	0.737	22.968	<0.001	0.807	0.677
	c1	0.768	25.305	<0.001		
	c19	0.873	51.383	<0.001		

4.4. Structural Model Evaluation (Inner Model)

After validation of the measurement model, structural (inner) model was tested to test the hypotheses of the research. This overall evaluation included five different statistical tests: Hypothesis Testing

through the bootstrapping method. Coefficient of determination (R²) to measure predictive power, Cohen f² to measure effect sizes, Predictive Relevance Q² with blindfolding processes, and goodness of fit (GoF) to measure the overall model performance.

4.5. Structural Model Analysis and Hypothesis Testing

It was found that the structural integrity of the proposed model was checked by a bootstrapping procedure to identify the importance of the path coefficients. The findings showed that there was statistically significant relationship between the underlying variables. Almost all underlying variables were positively associated (except one), as indicated in Table 4, the pathways

Table 4: Path coefficient and significance levels for research hypotheses

Relationships	R ²	β	Standard error
Individual level->A1	0.857	0.926	0.011
Individual level -> A2	0.554	0.744	0.039
Individual level -> A3	0.550	0.742	0.025
Individual level -> A4	0.242	0.491	0.039
Team level -> B1	0.704	0.839	0.021
Team level -> B2	0.703	0.838	0.020
Team level -> B3	0.468	0.684	0.031
Team level -> B4	0.397	0.630	0.035
Team level -> B5	0.336	(0.580)	0.066
Team level -> B6	0.290	0.539	0.048
Team level -> B7	0.218	(0.468)	0.105
Organizational level -> C1	0.807	0.899	0.012
Organizational level -> C2	0.685	0.828	0.020
Organizational level -> C3	0.680	0.825	0.019
Organizational level -> C4	0.663	0.814	0.019
Organizational level -> C5	0.659	0.812	0.021
Organizational level -> C6	0.274	0.523	0.035
Islamic Perspective -> Individual level	0.728	0.852	0.022
Islamic Perspective -> Organizational level	0.879	0.937	0.007
Islamic Perspective -> Team level	0.805	0.897	0.016

Values between brackets are negative

between the Team construct and indicators B5 and B7 showed a negative effect. Most importantly, all the major higher-order constructs; Individual, Team, and Organizational levels had a positive and significant interaction with the Islamic perspective ($P < 0.001$).

4.6. Predictive Power and Effect Size

4.6.1. Coefficient of determination (R²)

R² value is used to determine the variance that is explained by the independent constructs to the dependent variable (Hair et al., 2012; Henseler et al., 2009). Our model is highly substantial as it satisfies the criteria given by Cohen (1988) wherein a value of R² above 0.26 is considerable, 0.13-0.26 is moderate and a value below 0.02 is weak. The Islamic Perspective describes the variation in Organizational-centered values, 87.9, 80.5 and 72.8 in Team-centered and Individual-level values. The Organizational-centered dimension had the most influential impact on the Islamic Perspective, and then the Team and Individual levels.

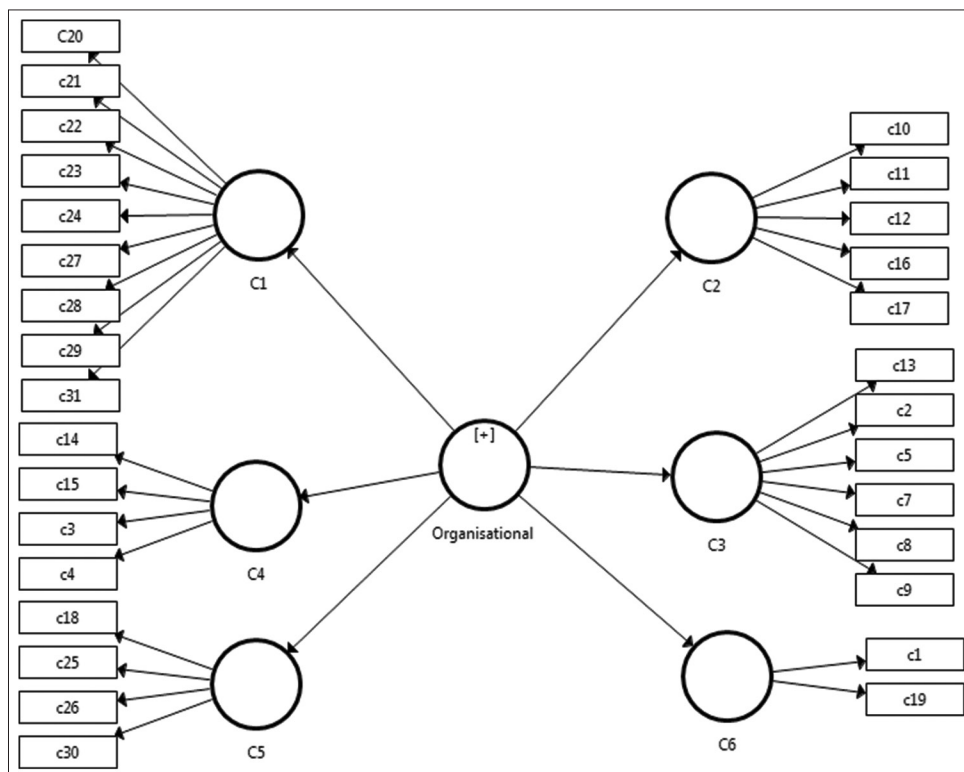
4.6.2. Effect size (f²)

Cohen f² was determined to determine the relative effect of exogenous variables. The majority of the latent variables had a f² value bigger than 0.36, which implies a significant effect size. Team-centered values and B7 (0.281) were the only two relationships that were found to have a medium effect size.

4.6.3. Predictive relevance (Q²)

Using the blindfolding procedure, the model's predictive relevance was confirmed. All Q² values were greater than zero, ranging from 0.116 (A4) to 0.51 (A1). These findings confirm the ability of the model to forecast the endogenous latent variables.

Figure 4: Factor analysis of organizational-centered variables



4.6.4. Goodness of fit (GoF)

The Goodness of Fit (GoF) index was used to measure the overall performance of the model, and it is given as the geometric mean between the average AVE and the average R². The resultant GoF value of 0.557 is far greater than the 0.36 cut-off point of Wetzels et al. (2009) indicating the global relevance of the PLS model.

4.7. Conclusion on the Results of Hypotheses

All hypotheses of the research are accepted based on the statistical evidence of both the measurement and structural models.

H ₁ : There is a statistically significant relationship between individual-centered values and the adoption of an Islamic perspective in the workplace.	Accept
H ₂ : Team-centered values significantly influence and relate to the manifestation of the Islamic perspective within an organization.	Accept
H ₃ : Organization-centered values demonstrate a significant correlation with the overarching Islamic perspective of employees.	Accept
H ₄ : The theoretical model successfully explains the meaningful association between the Islamic perspective and value orientations (individual, team, and organizational values).	Accept

The final structural model, reflecting these associations and the confirmed paths, is illustrated in Figure 5.

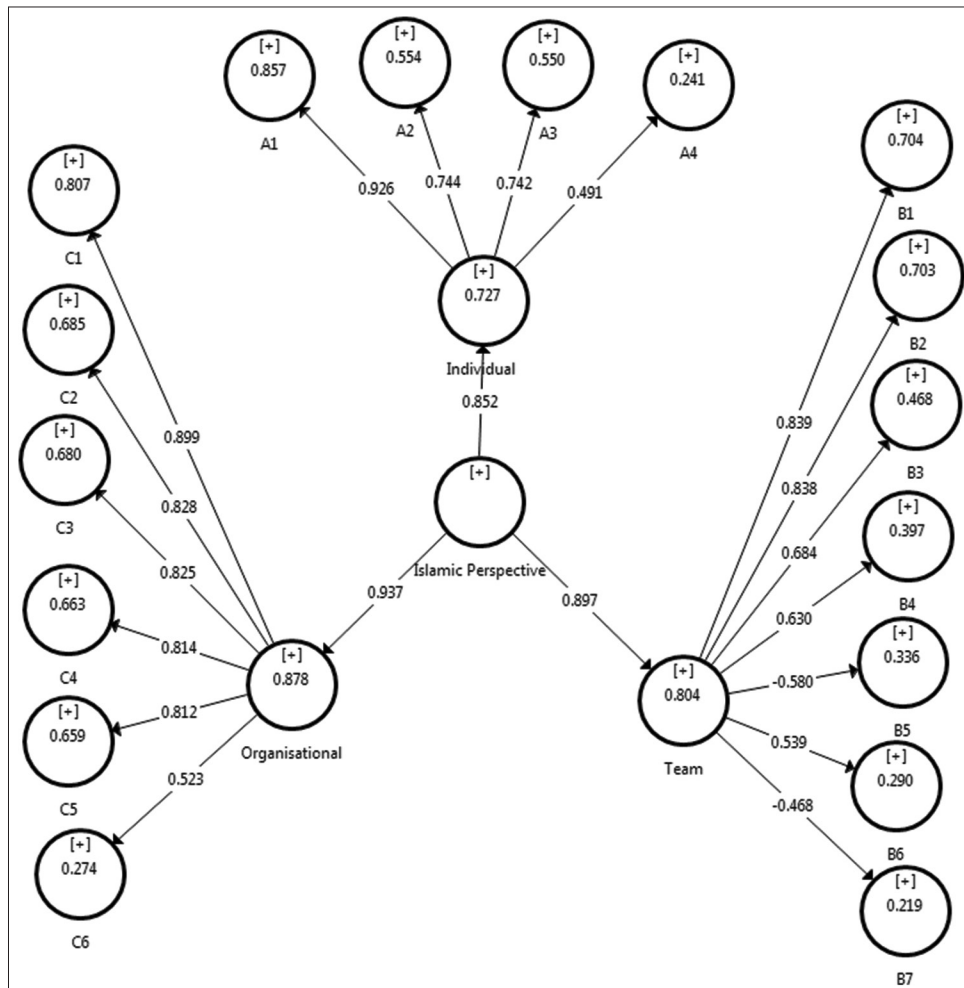
5. DISCUSSION

This study examines the existence of an immense influence of religious frameworks on the citizenship practices in the contemporary work place. The results suggest that internal beliefs and spiritual principles often underlie discretionary activities. Such behaviors are expressed through supportive behaviors towards peers and a larger sense of duty towards the institution. In particular, the data pinpoints religious motivation as a strong and powerful predictor of not only OCB but also institutional loyalty. This study explains how OCB variance is built up at an individual level by examining individual level values and offers some important insights into the organizational outcomes, which is important to overall body of literature in human resource management.

5.1. Islamic View of Discretionary Behavior

The paper depicts how Islamic teachings critically fine-tune professional ethics on the individual, group and corporate levels. The respondents of this research showed a proactive following attitude to certain moral requirements, in particular, the promotion of the high ethical level and the active elimination of the challenges at the workplace. This deliberate introduction of religion into the working relationship seems to be able to enable an elevated degree of performance. Through observing the principles of the

Figure 5: Revised conceptual framework and path estimates



IWE based on reading the Quran, workers are more prepared to succeed their duties professionally with a sense of divine tasks and perfection.

5.2. Effect on Loyalty and Organizational commitment

The Islamic worldview in the Jordanian professional environment serves as one of the key factors driving the perception and actual implementation of the OCB. The results correspond to the existing literature that relates IWE to increased institutional loyalty (Ali and Al-Kazemi, 2007) and high rates of employee engagement (Yaseen et al., 2015; Tufail et al., 2017). One of the major findings of this research is that the workers who have strong religious beliefs uphold their commitment to the corporation even when they disagree with certain corporate policies. Those who scored highly on the scale modified by Kamil et al. (2015) always said that they are committed to protecting organizational assets even when they find themselves disagreeing with the management. This means that Islamic principles act as a check towards morality, where people tend to have the common interests at heart. Therefore, faith is not only a source of loyalty, but a key contributor to the phenomenon of the Good Soldier where spiritual values help in the development of both institutional commitment (Ali and Al-Kazemi, 2007), and the execution of extra-role workplace behaviors (Tufail et al., 2017; Forster and Fenwick, 2015).

6. CONCLUSION

The findings of this study corroborate that Islamic moral values have a significant impact on OCB and loyalty to the organization. Within the Islamic tradition, Muslims are encouraged to engage in good moral behavior to gain spiritual benefits and glory in the next world (Aldulaimi, 2020; Tufail et al., 2017). This study confirms that Islamic values offer a conceptual framework to religious motivation and can be an effective stimulus that motivates citizenship behavior and strong commitment to the contemporary workplace. The administrative and human resource practitioners are based on these findings and are as follows: When hiring, managers need to lay stress on holistic compatibility, that is, on person-organization fit, as well as on personality-job fit. Though recruiting religiously motivated personnel might appear advantageous since they are associated with OCB, this should not be the sole focus. The growth of these workers in the long term is greatly impacted by the organizational climate and peer dynamics. The new entrants may feel compelled to fit or even feel threatened by something to do what does not augur well with their values and this may lead them to the competitors who provide them with a better moral fit. This should be focused on talent that is in line with the overall institutional objectives and culture. Also, the firms ought to create an enabling climate of spiritual expression. On the team level, this will be in terms of promoting communal reflection or prayer. This may be done at the corporate level by ensuring that mission statements are aligned with ethical values, giving time to spiritual growth or by having quiet rooms where one could meditate.

Since spiritual rituals reinforce social connections and institutional attachment (Forster and Fenwick, 2015), shared practices can be promoted to promote inner cohesion. One of the weaknesses is

that there is no data available regarding the possibility of changes in religious commitment and professional conduct brought about by economic volatility or recessions. Moreover, since the data is confined to the Jordanian population, the results might not be generalizable to the entire population of different cultural groups. The comparative study of a wide range of national settings should be conducted in the future to see the effects of varying sociopolitical settings on the relationship between faith and loyalty. Although the research design used in this research was quantitative, other variables could be incorporated in future research to include additional variables like national culture and person-organization fit to develop a more comprehensive picture of the external forces on citizenship behavior.

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APPENDIX

Appendix 1: Scale items

1. Individual-level values (1 st order)	
Code	Survey items
A1	I actively prompt my colleagues to utilize the prayer facilities for their daily prayers.
A2	I motivate my team members to participate in collective fasting and communal breaking of the fast.
A3	I personally engage in voluntary (Sunnah) fasting.
A4	I advocate for congregational prayer among my fellow workers during office hours.
A5	When faced with difficult professional choices, I seek divine guidance through <i>Istikhara</i> .
A6	I am meticulous in ensuring the precision of my <i>Zakat</i> calculations.
A7	I seek spiritual support and divine aid when making critical workplace decisions.
A8	I turn to <i>Du'a</i> (supplication) whenever I encounter professional obstacles.
A9	I seek divine forgiveness immediately upon realizing I have committed an error.
A10	I prioritize the five daily prayers regardless of my professional workload.
A11	I fulfill my duties to the best of my ability, placing my ultimate trust (<i>Tawakkul</i>) in Allah for the results.
A12	I maintain high performance standards based on the awareness that Allah is ever-watchful (<i>Muraqabah</i>).
A13	I seek personal reconciliation with any colleagues I may have treated unfairly.
A14	My interactions with coworkers are guided by the principles of equity and benevolence.
A15	I dedicate my professional efforts and intentions solely to the service of Allah.
A16	I strictly avoid prohibited (<i>Haram</i>) workplace activities to remain in divine favor.
A17	I take accountability by apologizing for my professional mistakes as soon as they are identified.
2. Team-level values (1 st order)	
Code	Survey items
B1	I am committed to honoring all professional and personal pledges made to my peers.
B2	I am deeply concerned when I observe a lack of integrity or honesty in a colleague.
B3	I encourage my team members to remain steadfast in fulfilling their mutual commitments.
B4	I strictly adhere to all formal and informal agreements made within my workgroup.
B5	I practice <i>Shura</i> (consultation) by listening to all colleagues' viewpoints before finalizing a decision.
B6	I possess the moral courage to speak the truth in the workplace.
B7	I maintain truthfulness even when the personal or professional consequences are difficult.
B8	I practice a policy of forgiveness and leniency toward my coworkers.
B9	I am receptive to and accepting of the apologies or excuses offered by my peers.
B10	I promote a culture of transparency and honesty among my colleagues.
B11	I find behaviors that contradict Islamic moral standards regarding modesty and relationships to be objectionable.
B12	I refrain from backbiting or speaking disparagingly about colleagues in their absence.
B13	I avoid taking any professional actions motivated by personal vengeance.
B14	I respect the privacy of my peers and avoid interfering in their non-work-related affairs.
B15	I refrain from using company property or resources for my own private benefit.
B16	I avoid any form of interpersonal manipulation within my team.
B17	I ensure that I never take credit for the creative contributions or ideas of my colleagues.
B18	I avoid unfairly burdening my peers with excessive tasks or responsibilities.
B19	I maintain emotional self-control and avoid anger over trivial matters.
B20	My peers trust my impartiality and seek my mediation during internal disagreements.
B21	I ensure all team members are treated with consistent fairness and equality.
B22	I proactively seek ways to assist and provide service to those I work with.
B23	I strive to treat my colleagues with the highest level of excellence (<i>Ihsan</i>).
B24	My motivation for helping others is driven purely by a desire for divine approval.
B25	I attempt to resolve interpersonal conflicts independently and peacefully whenever possible.
B26	I display patience and composure during professional negotiations.
B27	I choose to forgive colleagues even in instances where harm was intentional.
B28	I respond to workplace negativity or mistreatment with kindness and grace.
B29	I am readily available to provide support to any colleague in need of assistance.
3. Organization-level values (1 st order)	
Code	Survey items
C1	I provide tangible tokens of appreciation to recognize the efforts of high-performing peers.
C2	I feel a moral duty to initiate positive change if I perceive unethical practices in the firm.
C3	I contribute meaningfully and energetically during organizational meetings.
C4	I offer voluntary assistance to my leadership during my own unallocated time.
C5	I proactively help colleagues manage their overwhelming workloads.
C6	I maintain a habit of arriving early to prepare for my professional duties.
C7	I inspire my coworkers to work with diligence for the long-term prosperity of the firm.
C8	I frequently propose creative solutions aimed at enhancing organizational efficiency.

(Contd...)

Appendix 1: (Continued)

3. Organization-level values (1 st order)	
Code	Survey items
C9	I am constantly brainstorming methods to facilitate the growth of the institution.
C10	I view my employment as a divine blessing and feel a deep sense of loyalty to the organization.
C11	I voluntarily take on extra-role responsibilities as a means of serving Allah.
C12	I encourage peers to uphold the organization's reputation even when I personally disagree with some policies.
C13	I feel an ethical obligation to guide colleagues through professional challenges.
C14	I take the initiative to mentor and orient new staff members beyond my required duties.
C15	I feel a religious duty to speak out against practices that violate Islamic ethics in the workplace.
C16	I speak positively about my organization to outsiders, regardless of my personal views on policy.
C17	I am willing to use my break periods to help colleagues complete their tasks.
C18	I feel personal distress if I am unable to rectify unIslamic practices within the firm.
C19	I am willing to stay beyond standard working hours to support the team's success.
C20	I encourage my coworkers to integrate Islamic ethics into their daily professional conduct.
C21	My primary motivation for doing good is the expectation of Allah's reward.
C22	I serve my colleagues with sincerity, seeking only divine pleasure.
C23	I strive for professional perfection (<i>Itqan</i>) to gain the favor of Allah.
C24	I offer gentle and humble guidance regarding Islamic principles to my peers.
C25	I view providing high-quality work as a contractual and religious obligation.
C26	I am a steward of company resources, protecting them even if I am unhappy with management.
C27	I approach my daily work with the conviction that labor itself is an act of worship (<i>Ibadah</i>).
C28	I ensure that personal distress does not diminish the quality or consistency of my output.
C29	I strive to shield my coworkers from any professional or personal harm.
C30	I believe that failing to work diligently while being paid is a spiritual failure.
C31	I independently seek to correct errors to ensure they align with Islamic ethical standards.

Appendix 2: Cross loading

Code	A1	A2	A3	A4	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	C5	C6
a7	0.80	0.46	0.41	0.29	0.35	0.42	0.32	0.20	0.34	0.24	0.13	0.50	0.36	0.28	0.30	0.45	0.12
a8	0.85	0.47	0.40	0.23	0.37	0.43	0.32	0.20	0.43	0.21	0.16	0.52	0.33	0.24	0.27	0.44	0.08
a9	0.82	0.47	0.42	0.24	0.41	0.42	0.33	0.23	0.37	0.23	0.17	0.55	0.32	0.26	0.31	0.47	0.15
a11	0.77	0.50	0.40	0.22	0.47	0.53	0.36	0.31	0.38	0.31	0.21	0.58	0.40	0.38	0.38	0.56	0.18
a12	0.78	0.53	0.41	0.21	0.45	0.43	0.29	0.25	0.38	0.24	0.18	0.56	0.35	0.30	0.31	0.46	0.18
a15	0.80	0.53	0.43	0.23	0.49	0.49	0.32	0.28	0.39	0.29	0.19	0.61	0.40	0.32	0.36	0.49	0.14
a16	0.79	0.53	0.38	0.19	0.42	0.41	0.30	0.23	0.37	0.25	0.14	0.52	0.36	0.23	0.30	0.41	0.09
a13	0.42	0.79	0.33	0.19	0.41	0.37	0.27	0.33	0.25	0.18	0.21	0.39	0.35	0.29	0.31	0.39	0.26
a14	0.55	0.80	0.27	0.11	0.44	0.47	0.30	0.31	0.33	0.26	0.19	0.47	0.38	0.31	0.36	0.45	0.18
a17	0.54	0.84	0.35	0.18	0.45	0.44	0.31	0.33	0.30	0.19	0.17	0.48	0.39	0.33	0.38	0.41	0.23
a1	0.31	0.26	0.82	0.41	0.36	0.20	0.28	0.27	0.08	0.20	0.01	0.41	0.35	0.30	0.31	0.31	0.28
a2	0.32	0.28	0.72	0.35	0.33	0.23	0.36	0.32	0.07	0.22	0.01	0.38	0.34	0.34	0.36	0.25	0.29
a4	0.31	0.26	0.78	0.45	0.29	0.21	0.25	0.25	0.06	0.15	0.03	0.34	0.35	0.31	0.34	0.27	0.27
a10	0.55	0.37	0.71	0.39	0.39	0.33	0.27	0.33	0.32	0.18	0.22	0.51	0.34	0.22	0.30	0.40	0.13
a3	0.16	0.13	0.45	0.72	0.25	0.12	0.19	0.27	0.06	0.10	0.12	0.29	0.30	0.19	0.21	0.17	0.21
a5	0.26	0.15	0.34	0.74	0.14	0.16	0.10	0.17	0.06	0.03	0.09	0.24	0.20	0.16	0.14	0.17	0.17
a6	0.19	0.13	0.34	0.67	0.15	0.16	0.14	0.13	0.09	0.19	0.06	0.21	0.22	0.17	0.15	0.19	0.13
b23	0.46	0.44	0.30	0.20	0.78	0.48	0.41	0.30	0.31	0.52	0.21	0.56	0.41	0.42	0.42	0.50	0.21
b24	0.47	0.42	0.37	0.19	0.82	0.49	0.44	0.36	0.29	0.44	0.22	0.61	0.44	0.42	0.42	0.50	0.25
b25	0.32	0.41	0.36	0.21	0.70	0.34	0.35	0.61	0.16	0.30	0.17	0.50	0.47	0.39	0.38	0.38	0.38
b26	0.31	0.34	0.32	0.20	0.74	0.38	0.31	0.62	0.16	0.34	0.28	0.46	0.42	0.38	0.36	0.37	0.31
b29	0.41	0.41	0.37	0.17	0.71	0.48	0.36	0.34	0.25	0.39	0.17	0.57	0.41	0.46	0.43	0.49	0.24
b1	0.44	0.36	0.26	0.17	0.42	0.72	0.43	0.27	0.28	0.28	0.19	0.41	0.33	0.31	0.30	0.40	0.11
b4	0.40	0.44	0.24	0.14	0.45	0.75	0.46	0.34	0.20	0.31	0.18	0.41	0.35	0.37	0.34	0.40	0.20
b6	0.39	0.30	0.21	0.12	0.35	0.77	0.39	0.24	0.25	0.26	0.17	0.39	0.28	0.33	0.32	0.35	0.10
b7	0.38	0.30	0.26	0.13	0.36	0.75	0.41	0.24	0.25	0.23	0.18	0.40	0.29	0.29	0.32	0.36	0.13
b8	0.45	0.49	0.29	0.20	0.53	0.73	0.42	0.44	0.26	0.38	0.27	0.49	0.40	0.39	0.36	0.44	0.18
b9	0.40	0.42	0.20	0.14	0.45	0.70	0.44	0.41	0.30	0.25	0.25	0.46	0.41	0.37	0.37	0.44	0.12
b2	0.28	0.22	0.33	0.19	0.32	0.41	0.80	0.21	0.13	0.30	0.06	0.35	0.34	0.41	0.38	0.32	0.23
b3	0.38	0.36	0.35	0.14	0.48	0.52	0.86	0.38	0.13	0.32	0.13	0.44	0.36	0.46	0.43	0.34	0.33
b10	0.31	0.29	0.25	0.17	0.40	0.46	0.78	0.33	0.20	0.32	0.16	0.37	0.38	0.41	0.38	0.32	0.15
b5	0.25	0.35	0.28	0.19	0.36	0.49	0.36	0.69	0.14	0.15	0.22	0.32	0.30	0.29	0.24	0.28	0.22
b27	0.19	0.27	0.28	0.19	0.47	0.27	0.27	0.82	0.06	0.27	0.19	0.37	0.42	0.36	0.29	0.30	0.35
b28	0.25	0.30	0.35	0.24	0.51	0.25	0.26	0.81	0.09	0.23	0.17	0.42	0.44	0.34	0.31	0.33	0.38
b13	0.38	0.33	0.17	0.08	0.30	0.31	0.17	0.12	0.80	0.12	0.42	0.29	0.20	0.09	0.14	0.30	0.02
b14	0.35	0.24	0.15	0.10	0.26	0.30	0.13	0.09	0.79	0.12	0.36	0.27	0.19	0.13	0.18	0.24	0.03
b15	0.35	0.28	0.14	0.05	0.19	0.27	0.16	0.13	0.78	0.06	0.41	0.24	0.15	0.13	0.16	0.24	0.04
b16	0.44	0.33	0.17	0.06	0.30	0.26	0.18	0.07	0.84	0.14	0.44	0.34	0.22	0.15	0.17	0.30	0.04
b17	0.42	0.24	0.16	0.09	0.23	0.25	0.15	0.09	0.83	0.05	0.45	0.27	0.17	0.11	0.14	0.23	0.04
b18	0.35	0.32	0.12	0.10	0.22	0.28	0.13	0.12	0.78	0.00	0.54	0.26	0.19	0.13	0.15	0.21	0.01
b21	0.18	0.18	0.12	0.06	0.32	0.27	0.20	0.16	0.08	0.74	0.01	0.30	0.25	0.27	0.26	0.30	0.02
b22	0.32	0.24	0.26	0.17	0.53	0.37	0.40	0.29	0.09	0.89	0.04	0.40	0.38	0.41	0.33	0.37	0.24
b19	0.17	0.21	0.11	0.11	0.26	0.25	0.13	0.23	0.47	0.06	0.85	0.19	0.24	0.17	0.16	0.18	0.12
b20	0.18	0.17	0.04	0.08	0.20	0.21	0.11	0.18	0.40	0.02	0.77	0.13	0.11	0.05	0.05	0.14	0.03
c20	0.42	0.38	0.51	0.32	0.46	0.31	0.39	0.30	0.14	0.29	0.09	0.72	0.50	0.45	0.50	0.52	0.38
c21	0.47	0.36	0.30	0.24	0.49	0.39	0.24	0.27	0.23	0.29	0.12	0.72	0.44	0.33	0.41	0.53	0.18
c22	0.56	0.46	0.44	0.29	0.58	0.44	0.34	0.35	0.26	0.34	0.17	0.83	0.51	0.43	0.48	0.60	0.30
c23	0.65	0.46	0.41	0.25	0.58	0.52	0.34	0.36	0.33	0.33	0.17	0.82	0.48	0.40	0.43	0.67	0.18
c24	0.46	0.37	0.49	0.28	0.58	0.39	0.40	0.39	0.23	0.33	0.11	0.75	0.50	0.43	0.49	0.53	0.32
c28	0.56	0.48	0.37	0.23	0.57	0.52	0.38	0.45	0.37	0.38	0.22	0.75	0.51	0.47	0.43	0.67	0.20
c29	0.53	0.43	0.42	0.23	0.63	0.47	0.43	0.44	0.26	0.36	0.17	0.79	0.51	0.51	0.52	0.62	0.29
c31	0.47	0.43	0.50	0.34	0.54	0.40	0.42	0.41	0.19	0.32	0.14	0.76	0.49	0.50	0.51	0.59	0.34
c10	0.40	0.38	0.34	0.26	0.45	0.41	0.33	0.36	0.26	0.34	0.26	0.54	0.77	0.54	0.47	0.46	0.31
c11	0.36	0.36	0.35	0.31	0.48	0.34	0.32	0.42	0.17	0.28	0.12	0.55	0.79	0.51	0.53	0.48	0.36
c12	0.29	0.27	0.28	0.16	0.33	0.30	0.32	0.33	0.11	0.28	0.11	0.38	0.73	0.44	0.43	0.38	0.31
c16	0.35	0.32	0.31	0.25	0.39	0.39	0.34	0.28	0.25	0.28	0.22	0.45	0.72	0.38	0.47	0.46	0.21
c17	0.28	0.39	0.42	0.26	0.46	0.32	0.35	0.47	0.09	0.28	0.12	0.47	0.74	0.54	0.53	0.41	0.57
c2	0.30	0.31	0.27	0.23	0.38	0.35	0.35	0.31	0.12	0.26	0.07	0.44	0.43	0.75	0.57	0.40	0.44
c5	0.34	0.37	0.39	0.17	0.49	0.38	0.40	0.36	0.16	0.35	0.10	0.51	0.46	0.71	0.62	0.44	0.40
c7	0.31	0.30	0.32	0.19	0.48	0.40	0.50	0.34	0.17	0.41	0.14	0.49	0.56	0.81	0.59	0.45	0.34
c8	0.20	0.24	0.22	0.16	0.36	0.31	0.39	0.30	0.07	0.35	0.11	0.37	0.47	0.81	0.53	0.35	0.38
c9	0.21	0.26	0.26	0.19	0.35	0.35	0.37	0.31	0.06	0.31	0.09	0.39	0.48	0.82	0.53	0.35	0.38
c13	0.28	0.29	0.27	0.18	0.45	0.37	0.41	0.35	0.12	0.25	0.13	0.46	0.57	0.70	0.54	0.46	0.34
c3	0.22	0.27	0.26	0.19	0.37	0.37	0.32	0.28	0.08	0.29	0.11	0.37	0.43	0.59	0.71	0.37	0.38
c4	0.28	0.31	0.30	0.14	0.36	0.25	0.33	0.25	0.12	0.23	0.11	0.39	0.44	0.54	0.71	0.36	0.40

(Contd...)

Appendix 2: (Continued)

Code	A1	A2	A3	A4	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	C5	C6
c14	0.35	0.35	0.32	0.13	0.45	0.39	0.40	0.24	0.20	0.24	0.09	0.50	0.53	0.54	0.73	0.43	0.25
c15	0.26	0.29	0.33	0.20	0.33	0.28	0.32	0.24	0.15	0.28	0.07	0.48	0.43	0.42	0.69	0.43	0.25
c18	0.38	0.34	0.40	0.24	0.44	0.32	0.28	0.32	0.13	0.32	0.10	0.57	0.46	0.41	0.48	0.70	0.26
c25	0.38	0.35	0.22	0.18	0.40	0.40	0.27	0.24	0.24	0.23	0.11	0.50	0.39	0.34	0.38	0.74	0.15
c26	0.50	0.41	0.28	0.16	0.46	0.46	0.29	0.28	0.28	0.35	0.18	0.61	0.42	0.41	0.43	0.79	0.17
c27	0.63	0.48	0.40	0.23	0.57	0.56	0.38	0.35	0.38	0.35	0.20	0.80	0.52	0.48	0.50	0.71	0.21
c30	0.46	0.42	0.32	0.15	0.47	0.42	0.33	0.32	0.29	0.30	0.17	0.63	0.46	0.41	0.39	0.74	0.20
c1	0.11	0.19	0.19	0.15	0.27	0.17	0.22	0.30	0.00	0.09	0.08	0.22	0.28	0.40	0.33	0.17	0.77
c19	0.16	0.26	0.31	0.23	0.32	0.15	0.26	0.37	0.02	0.19	0.07	0.33	0.48	0.41	0.40	0.26	0.87

Appendix 3: Fornell-Larcker criterion

Code	A1	A2	A3	A4	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	C5	C6
A1	0.802																
A2	0.624	0.811															
A3	0.509	0.391	0.761														
A4	0.285	0.192	0.529	0.712													
B1	0.527	0.537	0.455	0.255	0.753												
B2	0.557	0.527	0.333	0.205	0.584	0.737											
B3	0.399	0.363	0.381	0.201	0.498	0.577	0.812										
B4	0.303	0.399	0.394	0.268	0.578	0.444	0.385	0.774									
B5	0.474	0.362	0.190	0.099	0.312	0.349	0.193	0.126	0.804								
B6	0.314	0.262	0.244	0.150	0.538	0.392	0.384	0.282	0.104	0.823							
B7	0.210	0.233	0.097	0.123	0.281	0.283	0.149	0.250	0.541	0.029	0.815						
C1	0.685	0.554	0.553	0.347	0.719	0.579	0.480	0.480	0.347	0.434	0.202	0.773					
C2	0.450	0.459	0.455	0.335	0.568	0.472	0.441	0.499	0.235	0.390	0.221	0.643	0.750				
C3	0.359	0.386	0.380	0.240	0.548	0.469	0.526	0.428	0.153	0.420	0.138	0.578	0.647	0.771			
C4	0.396	0.431	0.428	0.233	0.535	0.457	0.486	0.359	0.195	0.364	0.134	0.616	0.650	0.706	0.738		
C5	0.584	0.514	0.413	0.247	0.599	0.543	0.401	0.394	0.317	0.406	0.193	0.745	0.587	0.535	0.564	0.782	
C6	0.168	0.276	0.309	0.239	0.364	0.193	0.295	0.411	0.013	0.183	0.093	0.345	0.473	0.493	0.448	0.268	0.822