Article

Values in an Islamic University in Malaysia: Analysis from Western and Islamic Perspectives

Hasnah Haron*1, Nathasa Mazna Ramli1, Nurul Nazlia Jamil1, Abdul Rahim Abdul Rahman2

¹ Faculty of Economics and Muamalat, Universiti Sains Islam Malaysia, Bandar Baru Nilai, 71800 Nilai, Negeri Sembilan, Malaysia

² Institute of Shariah Governance and Islamic Finance, Universiti Utara Malaysia, 06010 Sintok, Kedah Darul Aman, Malaysia

ABSTRACT - Values assist in shaping individuals' moral. Ethical principles and integrity are the outcome of strong moral. Previous research highlighted those values can be viewed from western and Islamic perspectives. The objective of this paper is twofold, and they are (i) to provide a comparison of western and Islamic values and highlight the difference in values (ii) to analyze the application of Islamic values in an Islamic focused university in Malaysia, namely Universiti Sains Islam Malaysia (USIM). USIM has five Core Values, namely (i) Professional; (ii) Trustworthy; (iii) Efficient; (iv) Global and (v) Consensus. Islamic values have been found to also include a majority of Islamic values except for Power and Hedonism of Western values. This is expected as all community would want to instil good values amongst its community members to ensure the integrity and sustainability of its community in the long run. Islamic values do not include Power and Hedonism of Western values, because in Islam, Muslims believe that only Allah SWT has the ultimate will and power over life and death. As for hedonism which refers to worldly pleasures, Islam encourages the attitude of promoting mashlahah rather than focusing on worldly pleasures. USIM's core values are much in line with Islamic values and it too does not include Power and Hedonism in its core values. Value of Tawheed is not included in the core value of USIM but it is embedded in its Vision. This paper has provided some preliminary analysis of the difference between Islamic and Western values and the adoption of Islamic values in an Islamic focused university being USIM. With the practice of Islamic values in USIM, it is hoped that USIM will be able to achieve its vision of producing "competent intellectual, leaders and professional based on the Muslim intellectual tradition, noble values of religion and culture for the universal good".

ARTICLE HISTORY

Received: 3rd January 2021 Revised: 18th April 2022 Accepted: 25th April 2022 Published: 31st May 2022

UNIVERSITI SAINS ISLAM MALAYSIA جَامِعَة العُلوم الإسْادِية المَالِيزِيَة

IC SCIENCE UNIVERSITY OF MAL

KEYWORDS

Western values, Islamic values, university

INTRODUCTION

Values influence behaviour and guide our personal choices and how we perceive others. It helped shape one's ethics and integrity. One of the university's functions is to provide its graduates with integrity as future leaders. Thus, a university must have a certain set of values that it wishes to nurture among its graduates to represent the university's identity and be able to lead the country with integrity.

The purpose of this study is to provide a comparison of western and Islamic values and highlight the difference in values between the two, if any and also analyse the application of Islamic values in an Islamic focused university in Malaysia. Previous research measures personal values using (Rokeach, 1973; Vadi & Jaakson, 2011) Rokeach's suggest list with two values sets: terminal and instrumental values. Instrumental values are the values that a person would like to achieve during their lifetime and may vary among different groups of people in different cultures (referring to preferable modes of behaviour; means of achieving the terminal values). Schwartz (1992; 1994) extended Rokeach's research on values. Values are critical for explaining various social-psychological processes, according to Schwartz and Bardi (2001). According to Schwartz, there are six standard features of values, namely (i)values are beliefs linked inextricably to affect; (ii) values refer to desirable goals that motivate action; (iii) values transcend specific actions and situations; (iv) values are ordered by importance relative to one another and (vi) the relative importance of multiple values guides to action. Since Schwartz is an extension of Rokeach, and most recent, thus this study will use Schwartz to measure personal values.

Western values or considered as universal values will be measured using Schwartz values and Islamic values will be measured by referring to previous articles by Ghoniyah and Hartono (2014) and Ebrahimi and Yusoff (2017) that have referred to Islamic values which are based on sunnah and Quran. Another objective of the paper is to compare the Islamic values with the core values of a focused Islamic university in Malaysia, namely Universiti Sains Islam Malaysia (USIM). USIM is a university that implemented Islamic Quality Management System (QMS) MS 1900:2014. Basir et al. (2021) examined the implementation of QMS MS 1900:2014, particularly on the achievement of Maqasid Shariah through the standard. However, study that focuses on values in organisation with QMS MS1900:2014 certification is still scarce. One of the objectives of the quality system is to inculcate Shariah requirements into quality management practices with an emphasis on value-based management. To acquire MS1900 certification, any organisation must ensure that the values executed in the organization do not oppose the Islamic values. Basir and Azmi (2011) highlighted that those values such as benevolence, striving for excellence, honesty and tolerance must be cultivated by the organisation. Thus, USIM provides excellent case study in analysing the Islamic values in organisation.

This study serves to provide a cursory view of the differences between Islamic and western values and how a focused Islamic university embraces Islamic values. Previous work value research has been varied and primarily descriptive (Wahab et al., 2016).

This paper is exploratory and is based on publicly available data. A checklist has been prepared to compare western values and Islamic values based on previous literature. This paper will begin with a review of literature that focuses on values. It will be followed by a discussion on the differences between Islamic and Western values and followed by USIM's background and USIM's Core Values. Finally, the paper provides the conclusion and recommendations of the study.

VALUES

Values are essential constructs that both directly and indirectly shape attitudes and govern conduct. According to a study, people's perceptions of ethical values are linked to their specific ethical ideas and ethical management. According to Rallapalli et al. (2000), values are beliefs that an individual develops via the socialization process and guides their conduct. Although an

individual's value system is relatively stable over time, according to Glover et al. (1997), it may change rearrangements of value priority according to changes in personal experience. According to several studies such as Chen et al. (2021) and Balaji et al. (2022), values can impact an individual's ethical decision-making. Moreover, Islamic values have been reviewed in the field of quality management (Ishak & Osman, 2016). However, there is still a gap on studies about Islamic values in the field of education management.

Western Values

In this paper, western values are represented by Schwartz values. According to Schwartz and Bardi (2001), values are important to understand the various social-psychological phenomena . However, it is still unclear whether values relate to behavior in general, or that some values relate to some behaviours (Roccas et al., 2002). Values are fundamental to understand diverse social-psychological processes, according to Schwartz and Bardi (2001). The potential for ethical behaviour to be a significant consequence of values is particularly relevant. However, it remains unclear whether values are related to behaviour in general or to specific behaviours.

Previous research has demonstrated that values influence how people act in real-life circumstances (McClelland,1985). For example, values predict the choice of a course that a student would like to enrol in or choosing the colour of a car. These are instances of activities that people carefully consider after assessing the benefits and drawbacks of many options. However, at times, an individual makes spontaneous decisions. For example, when an individual interrupts a conversation because the individual thinks that what is being discussed is not stating the facts correctly, the individual will hardly think of his priorities (power values). As illustrated in Table 1, the paradigm inherent in the writings of numerous theorists have six essential aspects (Schwartz, 2012).

	Features	Description	
1	Values are beliefs that are	When values are awakened, they become emotionally charged.	
ī	linked inextricably to affect.	People who value independence become agitated when it is endangered, despair when they are powerless to maintain it, and rejoice when they are able to enjoy it.	
2	Values refer to desirable goals that motivate action.	People who value social order, justice, and helpfulness are motivated to work toward these goals.	
3	Values transcend specific actions and situations.	For example, obedience and honesty are principles that can be applied at work or school, in sports, business, and politics, as well as with family, friends, and strangers. This distinguishes values from more limited ideas such as rules and attitudes, which normally pertain to specific acts, things, or circumstances.	
4	Values serve as standards or criteria.	The selection or appraisal of activities, policies, individuals, and events is guided by values. People analyse the impact on achieving their treasured values while deciding what is good or bad, justifiable, or illegitimate, worth doing or avoiding.	
5	Values are ordered by importance relative to one another.	A system of value priority is formed by the ordered set of values. The systems of value priorities that societies and individuals have can be used to characterise them. Values are distinguished from norms and attitudes by this hierarchical aspect.	
6	The relative importance of multiple values guides action.	Any attitude or behaviour typically has implications for more than one value. For example, attending church might express and promote tradition, conformity, and security values for a person at the expense of hedonism and stimulation values.	

Table 1: Six Main Features of Values

There are 10 types of values based on the basic human values theory (Schwartz, 1992), namely power, achievement, hedonism, stimulation, self-direction, universalism, benevolence, tradition, conformity, and security. The ten Schwartz Values can be grouped into four dimensions. Schwartz and Boehnke (2004) highlights the four dimension which are 1) Openness to change, 2) Self-Enhancement, 3) Conservation and 4) Self-Transcendence. These values are likely to be recognized within and across cultures around the world. Table 2 highlights the ten values.

Values	Definition	Example
Power	Social status and prestige, control or dominance over	r Wealth, Authority,
	people and resources	Preserving Public Image
Achievement	Personal success through demonstrating competence	e Capable,
	according to social standards	Influential, Successful
Hedonism	Pleasure and sensuous gratification for oneself	Enjoying Life
		Pleasure, Self-Indulgence
Stimulation	Excitement, novelty, and	Exciting Life
	challenge in life	Varied Life, Daring
Self-Direction	Independent thought and action-choosing, creating,	Creativity, Independent,
	exploring	Privacy
Universalism	Understanding, appreciation, tolerance and protection for	r Protect Environment,
	the welfare of all people and for nature	Equality, Social Justice
Benevolence	Preservation and enhancement of the welfare of people	e Helpful, Responsible,
	with whom one is in frequent personal contact	Honest
Tradition	Respect, commitment and acceptance of the customs and	l Devout, Respect for
	ideas that traditional culture or religion provide the self	Tradition, Humble
Conformity	Restraint of actions, inclinations and impulses likely to	Obedient, Politeness,
	upset or harm others and violate social expectations or	: Honor Elders
	norms	
Security	Safety, harmony and stability of society, of relationships,	, Family Security, Social
<u> </u>	and of self	Order, National Security.

 Table 2: Summary of Schwartz Values

Source: Schwartz & Boehnke (2004)

Islamic Values

As Muslims, the practice of Islam is guided by the teachings of Al-Quran and Sunnah (Ratten et al., 2017). Moreover, the Islamic philosophy of life includes socio-economic justice and human equality. Islam thus teaches all Muslims to be involved and hard-working, as it represents the value of Muslim's characteristic. The central part of religion in the company, which incorporates wealth and prosperity through the proper use of resources. Hence, this part examines Islamic values by alluding to prior research and Quran and Sunnah.

Islamic qualities initially start with al-Quran, the revelation of God's statement, which is brimming with wonderful articulations and insights, as an allowance of faith-based aspirations and instructions for activity without impediments of time, space and show; and also from the Sunnah's attributions attributed to Allah's last messenger describing his moral practises. According to Basir et al. (2022), both al-Quran and Sunnah append extraordinary significance to a code of morals that on a very basic level plans to shape fair characters with genuinely human personalities. Below is the surah that mentioned Prophet Muhammad SAW as a role model that shapes the code of moral for Muslims.

"We have not sent you (O Muhammad) but as an unequalled mercy for all worlds." (Al-Anbiya', 21:107)

As indicated by Ezzani et al. (2021), Islamic values can be characterized as a framework that puts profound responsibilities with the fundamental standards of straightforwardness, duty, responsibility, ethical quality and dependability with the most basic components is a love of creatures favored to the way of Allah or in another Arabic expression known as 'Mardhatillah'. The substance of the execution of Islamic qualities is a type of responsibility to confide in the provider.

This recommend in imparting the incentive in oneself is not simply restricted to the material risk to others, anyway it is all the more genuine responsibility that is the duty to Allah. The idea of Islamic worth receives the worth arrangement of the Quran and Rasullulah individual practices as 'Uswatun hasanah' which reflected by his heavenly characters, for example, Siddiq, Amanah, Tabligh, Fathonah, Istiqmah and Qanaah. Following the investigation led in Indonesia by Ghoniyah and Hartono (2014) which incorporates the 'uswatun hasanah' as the premise to gauge Islamic values, the current study discusses about the component of Islamic values to be contrasted and the Malay worth and Schwartz values. In this paper, the discussion also incorporates the discoveries from Ebrahimi and Yusoff (2017) who have identified Islamic personality, moral standards and human qualities.

Dimensions of Islamic values

Trustworthiness (Amanah)

By following his command, Muslims should have faith in Allah (*taqwa*) and worship Him and leave what is forbidden. The practise of two dimensions of Islamic law called fardhu ain and *fardhu kifayah*, consistent with Ascarya et al. (2015), who indicates the individual's Muslim act of faith. Accordingly, *fardhu ain* refers to whether the act is being practiced by the individual, meanwhile *fardhu kifayah* is obligated to all layer of communities, which concerning the aspect of high moral values and integrating the values into their practises in life. Trust can be shaped through the connection of interpersonal relationship as it decrees on how people communicate to one another. Following to Al-Quran and Hadith, the element of accountability is included, and the value reflects the intention with Allah through his or her conduct of business and actions. The concept of trust has been mentioned many times and from the Quranic verse is from Surah Al-Talaq:3 which highlighted;

"And He provides for him from (sources) he never could imagine. And if anyone puts his trust in Allah (SWT), sufficient is (Allah) for him, for Allah (SWT) will surely accomplish His purpose verily for all things has Allah (SWT) appointed a due proportion" (Holy Quran, 65:3)

Honesty (Siddiq)

Ghoniyah & Hartono (2014) claimed that an honest person is one who remains true to himself and always follows a positive attitude and is always thankful to be the servant of Allah (God). The source of truth and justice from the heart to be actualized for themselves is Surah Al-An'am; 52 from the Qur'an verse on fairness:

"And do not approach the orphan's property except in a way that is best until he reaches maturity. And give full measure and weight in justice. We do not charge any soul except [with that within] its capacity. And when you testify, be just, even if [it concerns] a near relative. And the covenant of Allah fulfills. This has He instructed you that you may remember"

Communicative (Tabligh)

Tabligh can be defined as communicative (Ebrahimi & Yusoff, 2017). Tabligh is friendly, courteous, respectful, communicative, open, passionate, and highly inspired. People who have Tabligh as their characteristic can correctly transmit (weighted) information and use friendly information. If anybody in the business world is a leader, he must be a man capable of properly conveying his vision and mission to his stakeholders. Any of the company's processes must be open, so stakeholders can access it. As a means of internal monitoring, information must be correctly and accurately transmitted as if there is some failure to transmit the messages or information, it will impact the entire development of the company. In delivering or exchanging ideas or information, Tabligh teaches entrepreneurs to be ethical.

Fathanah

It is possible to view Fathonah as intellectual, knowledge and wisdom. Fathanah is interpreted by Musyrifin (2020) as wise, smart, innovative, creative, and strategic. To achieve the goal, the implications of fathanah in business management are indicated by intelligently conducting all management activities, by maximising the existing potential meaning. Then, in relation to the implementation of Islamic business ethics, a businessperson must continually innovate with patience and tenancy.

Istiqamah

Reliability and excitement for excellence are indicated by Istiqamah. Islam recognises excellence as a virtue and encourages its adherents in whatever they do to achieve. The Prophet instructed, "Allah loves that if someone does a job, he does it perfectly" (Baihaqi). Islam often allows its followers to do more than what is minimally appropriate to be effective and proficient. Allah has decreed:

"Truly, Allah commands you to establish justice and to be effective and competent" (Al Qur'an, Al Nahl: 90).

Qana'ah

Ideally, effectiveness and productivity in doing the job are Qana'ah. Human beings essentially have greed; except for those who have spiritual power, there is no limited sufficiency. Someone with the character of *qana'ah* would be able to control his ability not to be selfish and devoted to the Almighty and to be alert to the flow of life (Abdul Ghani, 2005; Ebrahimi & Yusoff, 2017). Implementing corporate governance with the philosophy of *qana'ah* requires managers to effectively and efficiently handle assets.

Bravery

Bravery is the virtue expected of any Muslim, male or female. As summed up in what we read from Imam An-Nawawi and Imam Ibn Hazm, the Islamic meaning of these words will be that: courage and bravery) means standing up to protect the truth even in the face of potential resistance and calling people to goodness and forbidding evil and racing to do good deeds, also means being steadfast in upholding Islam and being steadfast in battling for the Islamic religion.

Consideration

Considering the positive effects on humans, animals and the world allows us to achieve scientific and technical achievement and can be considered as a necessary ethic, as al-Quran directs us to do what is right for animals and the environment. As mention in verse 6:38, Surah Al-An'am:

"(Should not those whose ears are closed to the Quran look around themselves to see the signs of the truth?) No living creature is there moving on the earth, no bird flying on its two wings, but they are communities like you..."

Experience

Telling others regarding one's perceptions and understanding plays an important role in the context of responsible Islamic ethics. For example, the prophet always deferred to the community when trying to solve problems related to differences of opinion about *aqidah* (faith) and *akhlaq*, since his role was to serve the community in a good way, as ordered by Allah in Al-Quran, Surah Al-Maidah, verse 5:49:

"(Thus did We command you): Judge between them with what God has sent down, and do not follow their lusts and fancies, and beware of them, lest they tempt you away from any part of what God has sent down to you. If they turn away, then know that God wills only to afflict them for some of their sins. And many among human beings are indeed transgressors." (Al-Maidah, 5: 49). Furthermore, according to Ebrahimi and Yusoff (2017) expert experience is very useful, mostly when planning, developing, controlling and maintaining each community, and especially when upgrading effective decision making for future projects. Collaboration between experienced designers is purposed to produce brilliant ideas and applications for organizations when assisting subordinate knowledge transfer.

Islamic Value Leading to Success (Al-Falah)

Tahir and Abdul (2013) said that the area of personality psychology fascinates many researchers. They created a measure of the Islamic Personality Model in their analysis that will aid researchers in their general and Islamic studies. The religious orientation variable has been shown to have a positive impact on success regardless of gender (Tahir & Abdul, 2013). On the other hand, other research found that there are five variables consisting of Islamic business practises, Islamic job ethics, Muslim worldview, Muslim personal assistance, and Muslim practises that have a beneficial impact on the effectiveness of the management (Rafiki & Wahab, 2014). Previous studies do not however, offer a detailed or unified description of Islamic principles, so many questions still need to be discovered and further clarity is warranted.

Moreover, in Islam, moral principles are aimed at deciding human action in a Muslim society, encouraging and regulating their actions for the benefit of society as a whole and its individuals, and bringing a positive conclusion to the other life for all individuals. It seeks to incorporate human characteristics, conduct, behaviour that aims to prepare followers of the Lord, whom Islam has defined and explained to them the path of goodness. In Islam, then, moral principles, whether they are individuals such as honesty, patience, love of charity, soul fighting are meant to help individuals and society and protect human benefit (Halstead, 2004). Ethics, is characterized as what is right and wrong. Ethics based on various principles are described by many theories. With respect to ethical issues such as behaviour, character, faith, or community, every theory has a single point of view. Islam, on the other hand, has a holistic view of ethical problems and for all systems, including the ethical structure, the lawgiver is Allah S.W.T who understands everything and what is best for all human beings. Table 3 summarizes eleven Islamic values based on previous literature, and Quran and Sunnah.

Definitions	Indicator	Sources
Honesty (Siddiq)	Honest, Fair,High	Ghaniyah and Hartono (2014), Ebrahimi
	Integrity, Justice, Truth	and Yusoff (2017)
		An-Nisa': 4:58
		At-Tawbah, 9:119
		Al-Anaam 6:152, Al-Mumtahina 60:8, An-Najm 53:32, Al-Maida 5:8.
		Al-Baqara 2:177, Az-Zumar 39:2; 3
		Al Baqara 2:283
		Al-Anfal 8:27, Yunus 10:61, An-Nur 24:8
		Al-A'raf, 7: 97
Trustworthiness	Trusted, Obey to Law,	Ghaniyah and Hartono (2014), Ebrahimi
(Amanah)	Bowing to Deal	and Yusoff (2017)
	Righteous/ Intention	Ar-Rad 13:25, Al-Qasas 28:28, Yunus 10:71
		Al-Anfal 8:27, Yunus 10:61, An-Nur 24:8
		Al-Baqara 2:25; 225, Al-Baqara 2:62, At-
		Taubah 9:105, As-Saff 61:8, Al-Qasas
		28:19
Communicative	Informative, Open, Polite,	Ghaniyah and Hartono (2014)
(Tabligh)	Highly Motivated,	
	Transparent	
Fathonah	Intelligent, Emotional	Ghaniyah and Hartono (2014), Ebrahimi
	Intelligence, Spiritual	and Yusoff (2017)
	Intelligence	
Qanaah	Efficient, Effective	Ghaniyah and Hartono (2014)
Istiqamah	Consistent, Unyielding	Ghaniyah and Hartono (2014)
Bravery	Courageous, willing to	Ebrahimi and Yusoff (2017)
	take risks	
Consideration for	Good manner, Treating	Ebrahimi and Yusoff (2017)
others	others fairly	An-Nisaa' 4:36, Al-Mumtahina 60: 9.
Experience	Years of experience,	Ebrahimi and Yusoff (2017)
	Consultation with others	Al-Maidah, 5: 49

Table 3: Islamic Values Based on previous literature, Quran and Sunnah

Source: Ebrahimi & Yusoff, (2017); Ghoniyah & Hartono,(2014) and Al-Quran

COMPARISON OF SCHWARTZ VALUES AND ISLAMIC VALUES

Schwartz values are compared to Islamic values in Table 4. According to the writers, there is no direct Islamic value that can be related to "Power" (social standing and prestige, control or power over people and resources) and "Hedonism"(Pleasure and sensuous gratification for oneself) in the literature, Quran, or Sunnah. It is worth noting that power and hedonism aren't associated with Islamic values.

Dimensions	Schwartz Values	Islamic Value from Ghoniyah and Hartono (2014), Ebrahimi and Yusoff (2017) and Quran and Sunnah
	Power (Social status and prestige, control or dominance over people and resources)	Not
Self- Enhancement	Achievement (Personal success through demonstrating competence according to social standards)	• /
	Hedonism (Pleasure and sensuous gratification for oneself)	
Openness to Change	Stimulation (Excitement, novelty, and challenge in life)	
		Bravery (Courageous, willing to take risks) Istiqomah(consistent, unyielding)
	Self-Direction (Independent thought and action-choosing, creating, exploring)	Qanaah (Efficient Effectivene)
	Universalism (Understanding, appreciation, tolerance and protection for the welfare of all people and for nature)	Siddiq (Honest, Fair, High Integrity, Justice, Truth)
Self- Transcendence	Benevolence (Preservation and enhancement of the welfare of people with whom one is in frequent personal contact)	Consideration for others (Good manner, treating others fairly) Siddiq (Honest, Fair, High Integrity, Justice, Truth) Amanah (Trusted, obey law, Bowing to Deal, Righteous/ Intention)
	Conformity (Restraint of actions, inclinations and impulses likely to upset or harm others and violate social expectations or norms)	Tabliq (Informative, open, polite, highly
Conservation	Tradition	Consideration for others (Good manner, treating others fairly)
	Security (Safety, harmony and stability of society, of relationships, and of self)	Tawheed (total conviction to Allah)- security is one of the great blessings of God

7	Cable 4 : Comparison	of Schwartz va	alue and Islam	ic values

Muslims think that in Islam that only Allah SWT has the supreme will and authority over life and death. Islam holds life in the highest regard, to the degree that one of the central concepts of Maqasid al-Shariah is the responsibility to protect life. Life protection requires taking care of one's body, wellbeing, and mind from what can lead to harm and death. All lives are equally inviolable; Islam, on the basis of ethnicity, race or faith, does not discriminate against one's life. The Malays still firmly believe in the idea of Allah, a Supreme Being. In the qualitative evidence, the value of religion was referred to as Piety. Taufik (2020) supported this finding, stating that religions still affect the characteristics of their citizens and institutions in many countries.

Thus, Allah Almighty possesses absolute authority, whereas the leaders' power is only temporary and will go away after a specific period. Islam's strength is beneficial to the *ummah* (community) in bringing wealth and protecting people from harm. While Umar bin Khattab had greater control over some continents, as proven by the second caliphs of Islam, he nevertheless looks after each individual and ensures that he or she has appropriate food and a decent place to live. Umar ibn Khattab becomes more humble and down to earth because of his power. He puts himself lower in front of others or supporters as he gains more power.

As for Hedonism, the authors were not able to link this value to the Islamic value. According to Fendi et al., 2019, Islam disagrees with the notion of hedonism because hedonism is only a pursuit of physical modernity (Fendi et al., 2019). This notion is supported by Razali, 2020 where the study concluded that Islam forbids the existence of an attitude of hedonism but Islam encourages the attitude of promoting mashlahah. Islam does not teach humans to focus on hedonism value, as quoted in the translation in Q.S. Hud, verse 116, which says:

'.. and those who do wrong only mourn the luxurious pleasures that they have, and they are sinners.'

Islam also views that world pleasure is only a temporary pleasure in the world, while eternal life is the afterlife. In the world, it is not only material pleasures that humans pursue, but in the world of human beings, they have the duty as caliphs to lead themselves and other human beings to return to those who create the best conditions and maximum worship. Since USIM is an Islamic focused university, thus this paper will attempt to make a comparison between the Islamic values from quran and sunnah whether it is applicable

METHODOLOGY

The study employed a case study analysis as suggested by Yin (2013). Case study selected in this study is USIM which is located in southern part of peninsular Malaysia. This study conducted a document analysis on materials that can be accessed through the university's website. Based on a previous literature, a checklist that entailed western values and Islamic values are prepared. The checklist is used to examine whether USIM's core values are matched and consistent with prior studies. By doing this analysis, the differences between the western values, Islamic values and USIM's values were identified. Furthermore, similarities between these values were also recognized.

BACKGROUND OF THE CASE STUDY: UNIVERSITI SAINS ISLAM MALAYSIA (USIM)

Universiti Sains Islam Malaysia (USIM) is as an example of how Islamic values are applied to the management of a public university. USIM is a fully owned and funded by the Malaysian Government. USIM was established as Kolej Universiti Islam Malaysia (KUIM) which was approved by the Cabinet on 11 June 1997 and was gazetted on 13 March 1998. KUIM was fully operational by January 2000. KUIM changed its name to USIM with effect from 1 February 2007. Being the 12th Public Institution of Higher learning, it aims to spearhead knowledge and be the global reference centre for Islamic Science. USIM embraces a holistic approach towards the delivery of knowledge, which unites knowledge of religion or revelational sciences (Naqli

knowledge) and the knowledge that is required by the community or rational sciences (Aqli knowledge).

The education paradigm at USIM is based on the basic principle that integrating religious sciences with social and physical sciences will not only provide a more comprehensive understanding of current global challenges, but also offer a fresh alternative in approaching and solving them. This is because of the universal nature of Islamic values, and history has proven that these values can be shared by all humankind; living together harmoniously with mutual respect and tolerance. It is also an effort towards reviving the scientific and technological feats of Muslim scholars in the past and moving it forward. USIM graduates are moulded within this ethos, so that they are not only able to function as professionals in their respective disciplines effectively, but at the same time are ready to contribute and make a difference to the society in the Islamic tradition.

USIM is committed to be excellent in three tracks in terms of its academic programmes and research. The tracks are; Islamic Studies, Quran and Sunnah, Islamic Science, Technology and Engineering, Islamic Arts, Social Science and Humanities

As shown in Table 5, USIM's mission is to produce competent intellectuals, leaders and professionals based on the Muslim intellectual traditions, noble values of religion and culture for the universal good. USIM's mission is consistent with its core values which are Al-Qawiyy Al-Amin (Trustworthy, Professional, Efficient, Consensus and Global – Alamiyyah).

Table 5:	Vision	and	Mission	of	USIM
----------	--------	-----	---------	----	------

ΜΟΤΤΟ	Knowledgeable, Disciplined and Devout
PHILOSOPHY	The integration of Naqli (revealed) and 'Aqli (rational) knowledge and virtues are
	the bedrock of an outstanding generation and knowledgeable society.
VISION	Distinguished Islamic Science higher education institution
MISSION	To produce competent intellectual, leaders and professional based on the Muslim
	intellectual tradition, noble values of religion and culture for the universal good
DEFINITION	Knowledge based on Tawhidic (Islamic Monotheism) Epistemology for the
OF ISLAMIC	universal good.
SCIENCE	
CORE	Al-Qawiyy Al-Amin
VALUES	

ANALYSIS OF ISLAMIC VALUES IN AN EDUCATIONAL OF USIM

USIM's Core Values

Even though the core values are part of requirement of MS 19000:2014 Quality Management System based on Syariah, the core values became the guideline and reference for USIM's staffs, students and top management. The core values of USIM are based on the concept of "Al-Qawiyy, Al-Amin" which is based on surah Al-Qasas, ayat 26 which states:

"Indeed, the best one you can hire is the strong (Al-Qawiyy) and the trustworthy (Al-Amin)"

There are five Core Values of USIM which include (i) Professional; (ii) Trustworthy; (iii) Efficient; (iv) Global and (v) Consensus.

PROFESSIONAL

Despite having various definitions, in Islam, being professional is more related to moral and cultural aspects. Allah S.W.T commanded in Al-Quran, Ayat 97, surah an-Nahl:

"Whoever does righteousness, whether male or female, while he is a believer - We will surely cause him to live a good life, and We will surely give them their reward [in the Hereafter] according to the best of what they used to In USIM, professional value is more on doing righteous deeds. This is consistent with Surah al-Bayyinah, Ayat 7:

"Indeed, they who have believed and done righteous deeds - those are the best of creatures."

The professional values in USIM comprise of respect, discipline, and being knowledgeable. Respect is consistent with the Islamic value-Tabliq (Informative, open, polite, highly motivated, transparent). Discipline is similar to the Islamic value Istiqomah (consistent, unyielding). Knowledgeable value includes both emotional and spiritual intelligence which is consistent with the Islamic value which is fathanah ((Emotional and spiritual intelligence) and pursuit of knowledge (Continuous seeking of knowledge through formal and informal study and from various sources).

Indeed, this value is consistent with USIM's philosophy which is on the integration of Naqli (revealed) and 'Aqli (rational) knowledge. On top of that, professional value for USIM includes respect which is included in USIM's Core Values that are professionally selected; Efficient; Alamiyyah (Global); Trust and Muafakat. The core values are constructed to become the guide in producing USIM citizen with ethical and professional values. Holding and practising these core values are crucial as the scenario of higher education while demanding USIM citizens especially its human resources i.e. academic and non-academic staff to possess first-class work quality due to the understanding and reflection on how to manage and administer the university, no longer like before. The university is growing increasingly dynamic in tandem with the demands of the environment and meeting the diverse aspirations of its stakeholders, hence the university's staff are seen to be assimilated with a new work culture quickly.

TRUSTWORTHY

Trustworthiness comprises of integrity and accountability. Integrity is similar to the Islamic value, Amanah (Trusted, Obey to Law, Bowing to Deal). Integrity is supported by Surah An Nisa:58, which states,

"Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice. Excellent is that which Allah instructs you. Indeed, Allah is ever Hearing and Seeing."

Accountability is similar to the Islamic value, Tabliq (Informative, open, polite, highly motivated, transparent). This is supported by Surah Al-Ahzab: 23-34 which states that,

"Among the believers are men true to what they promised Allah. Among them is he who has fulfilled his vow [to the death], and among them is he who awaits [his chance]. And they did not alter [the terms of their commitment] by any alteration.

That Allah may reward the truthful for their truth and punish the hypocrites if He wills or accept their repentance. Indeed, Allah is ever Forgiving and Merciful." Quality of work can be improved if each employee carries out the trust that is given to him/her.

EFFICIENT

The efficient value is a value that had driven the quality of USIM to a higher level. The value focuses on the efforts of USIM in minimizing the usage of resources in producing excellent quality work. In addition, the value also relates to fast decision-making process and immediate action. Efficient value includes quality of work, timeliness, innovativeness and creativity.

Quality of work is consistent with Islamic value Qanaah (Efficient Effectiveness). According to Hadith Riwayat Al- Baihaqi, it is stated that,

"Indeed Allah loves one who when he does a work, he does it with excellence."

Timeliness is related to Amanah- Trusted, Obey the Law, Bowing to Deal, Righteous/ Intention and it is supported by Surah Al' Asr 1:3, which states that,

"By time, Indeed, mankind is in loss, Except for those who have believed and done righteous deeds and advised each other to truth and advised each other to patience."

GLOBAL-ALAMMIYAH

Alamiyyah (Universal) 'Alamiyyah means Islam is a universal religion, not bound by time, place and space. In fact, Islam is suitable for all human beings, every nation and is not limited to certain times. Alamiyyah also refers to global or international and that USIM and its community is ready to explore new frontiers and challenges in order to achieve its goals and mission. Global value can refer to geographical location and also the highest standards in achieving quality of work.

Alamiyyah can be achieved through being able to speak in various languages that are pertinent to the world, such as English, Arabic, Mandarin, Japanese. It also includes the ability of USIM's community to be aware of the cultural differences. To be global, USIM is proactive in looking at the changing global landscape for USIM to remain relevant in the future.

Al Alamiyyah comprises of Multilingual. Multicultural and Leading and Foresight. Mutilingual is related to Islamic Value Fathonah (Emotional and spiritual intelligence). For example, USIM provides avenue for students and staff to learn foreign languages such as Arabic, Japanese and Mandarin. This is supported by Surah Ar-Rum (30:22) which states,

"And of His signs is the creation of the heavens and the earth and the diversity of your languages and your colors. Indeed, in that are signs for those of knowledge."

Multicultural is related to bravery, which indicates individuals do take risks. For example, in USIM, one of the roles of global alamiyyah is to encourage students to be involved in international outreach program such as gap year, exchange students and voluntary work abroad. It is supported by Surah Al Hujarat (49:13) which states,

"O mankind, indeed, we have created you from male and female and made you peoples and tribes that you may know one another. Indeed, the most noble of you in the sight of Allah is the most righteous of you. Indeed, Allah is Knowing and Acquainted.

Leading ahead is supported by Ali Imran (3:110) which states,

"You are the best nation produced [as an example] for mankind. You enjoin what is right and forbid what is wrong and believe in Allah. If only the People of the Scripture had believed, it would have been better for them. Among them are believers, but most of them are defiantly disobedient."

CONSENSUS

Consensus refers to making a decision between total assent and total disagreement. Consensus depends on having shared values and goals and on having broad agreement on specific issues and overall direction. It implies that everyone accepts and supports the decision and understands the reasons for making it (Mohla, 2017).

It comprises of Syura and Teamwork. Syura is a term to refer to seeking for viewpoints from the board members before making any decision or giving a viewpoint on a certain issue. To obtain Syura, there needs to be some experience in handling the meeting as members of the meeting is expected to come with their opinions and viewpoints based on their own perspectives. Islamic value "Experience" which includes having years of experience and consultation can assist the practice of Syura. Syura is encouraged in Islam and is supported by As-Syura 46:38 which states that,

"And those who have responded to their lord and established prayer and whose affair is [determined by] consultation among themselves, and from what We have provided them, they spend."

Members of the unit must be able to work as a team and exhibit teamwork spirit to help achieve consensus via Syura. Teamwork is included in the Islamic value "Consideration for others" (Good manner, treating others fairly) and "Experience" (Years of experience, consultation with others). For example, in USIM, there is a Majlis Shariah Committee which was established in 2016, and its purpose is to advice on matters relating to program and activities in USIM. Teamwork in Islam is supported by surah Al Imran 3:103 which states that,

"And hold firmly to the rope of Allah all together and do not become divided. And remember the favor of Allah upon you – when you were enemies and He brought your hearts together and you became, by His favor, brothers. And you were on the edge of a pit of the Fire, and He saved you from it. Thus does Allah make clear to you His verses that you may be guided."

Concept/ (Source)	Core Value Element	Attributes
Al-Qawiyy	Professional	Respect
(Al-Qasas, ayat 26)	(Surah al-Bayyinah, Ayat 7)	Discipline
		Knowledgeable-
		Emotional and Spiritual Intelligence
	Efficient	Quality of work
		Timeliness
		Innovative and creative
	Global – Alammiyah	Multilingual
		Multicultural
		Leading ahead
Al-Amin	Trustworthy (<i>Amanah</i>)	Integrity
(Al-Qasas, ayat 26)		Accountability
· · · ·	Consensus (Muafakat)	Syura
		Teamwork

Table 6: Summarizes and Explains the Core Values of USIM

Comparison between USIM's Core Values, Western Values and Islamic Values

The first analysis of this study is to compare each attribute of USIM's core values with Islamic values. Table 7 maps the attributes with the Islamic values.

Table 7: Comparison between	USIM's Attributes of Core	Values and Islamic Values
-----------------------------	---------------------------	---------------------------

Attributes of USIM's Core Values	Islamic Values	
Respect	Tabliq (Informative, open, polite, highly motivated, transparent)	
Discipline	Istiqomah (consistent, unvielding)	
Knowledgeable-	Pursuit of Knowledge-	
Emotional and Spiritual Intelligence	Continuous seeking of knowledge through formal and informal	
	study and from various sources	
	Fathonah (Emotional and spiritual intelligence)	
Quality of work	Qanaah (Efficient Effectiveness)	
Timeliness	Amanah- Trusted, Obey the Law, Bowing to Deal	
	Righteous/ Intention	
Innovative and creative	Fathonah (Emotional and spiritual intelligence)	
Multilingual	Fathonah (Emotional and spiritual intelligence)	
Multicultural	Bravery-Courageous, willing to take risks	
Leading ahead	Bravery-Courageous, willing to take risks	
Integrity	Amanah- Trusted, Obey the Law, Bowing to Deal	
	Righteous/ Intention	
	Siddiq (Honest, Fair, High Integrity, Justice, Truth)	
Accountability	Tabliq (Informative, open, polite, highly motivated, transparent)	
Syura	Experience- Years of experience, Consultation with others	
Teamwork	Consideration for others (Good manner, treating others fairly)	
	Experience (Years of experience, consultation with others)	

The second analysis further analyse the difference between Western, Islamic and USIM values, which as shown in Table 8.

Dimensions	Schwartz Values	Islamic Value from Ghoniyah and Hartono (2014), Ebrahimi and	USIM's Core Values	
		Yusoff (2017) and Quran and Sunnah		
Self-	Power			
Enhancement	(Social status and prestige, control or dominance over people and resources)			
	Achievement (Personal success through demonstrating competence according to social standards)	Consideration (Good manner, treating others fairly) Qanaah (Efficient and Effective) Tabliq (Informative, open, polite, highly motivated, transparent) Fathonah (Emotional and spiritual intelligence)	PROFESSIONAL Respect (Tabliq (Informative, open, polite, highly motivated, transparent) Discipline Hold on to the teaching of AlQuran and Sunnah for guidance and knowledge and abide to it. Knowledgeable- Emotional and Spiritual Intelligence (Pursuit of Knowledge- Continuous seeking of knowledge through formal and informal study and from various sources Fathonah (Emotional and spiritual intelligence)	
Openness to Change	Hedonism (Pleasure and sensuous gratification for oneself) Stimulation (Excitement, novelty, and challenge in life)	Experience (Years of experience, consultation with others) Bravery (Courageous, willing to take risks) Istiqomah (consistent, unyielding)	GLOBAL – ALAMMIYAH Multilingual- Experience- Years of experience, Consultation with others Multicultural- Created people and tribes and the most noble is the most righteous in the sight of Allah swt. Terkehadapan dan menerajui	
			(Leading ahead)- Bravery-	
			11	

Dimensions	Schwartz Values	Islamic Value from Ghoniyah and Hartono (2014), Ebrahimi and Yusoff (2017) and Quran and Sunnah	USIM's Core Values
Self-	Self-Direction (Independent thought and action-choosing, creating, exploring) Universalism	Qanaah (Efficient, Effectivenes) Siddiq (Honest,Fair,High	Courageous, willing to take risks EFFICIENT Quality of work (Qanaah (Efficient Effectiveness) Timeliness- Time is precious and must be used towards doing good deeds Innovative and creative- Allah swt will not change the condition of people until they change themselves. GLOBAL – ALAMMIYAH
Self- Transcendence	(Understanding, appreciation, tolerance and protection for the welfare of all people and for nature)	Integrity, Justice, Truth)	Multilingual- Experience- Years of experience, Consultation with others Multicultural- Created people and tribes and the most noble is the most righteous in the sight of Allah swt. Terkehadapan dan menerajui (Leading ahead)- Bravery- Courageous, willing to take risks
	Benevolence (Preservation and enhancement of the welfare of people with whom one is in frequent personal contact)	Consideration for others (Good manner, treating others fairly) Siddiq (Honest, Fair, High Integrity, Justice, Truth) Amanah (Trusted, obey law, Bowing to Deal, Righteous/ Intention)	TRUSTWORTHYIntegrity- Amanah- Trusted, Obey the Law, Bowing to Deal Righteous/ IntentionAccountability- (Informative, open, polite, highly transparent)Siddiq (Honest, Fair,High Integrity, Justice, Truth
Conservation	Conformity (Restraint of actions, inclinations and impulses likely to upset or harm others and violate social expectations or norms)	Consideration for others (Good manner, treating others fairly) Tabliq (Informative, open, polite, highly motivated, transparent)	CONSENSUS Syura- Experience- Years of experience, Consultation with others Teamwork- Consideration for others (Good manner, treating others fairly)

Dimensions	Schwartz Values	Islamic Value from Ghoniyah and Hartono (2014), Ebrahimi and Yusoff (2017) and Quran and Sunnah	USIM's Core Values
			Experience (Years of experience, consultation with others)
	Tradition (Respect, commitment and acceptance of the	Consideration for others (Good manner, treating others fairly)	CONSENSUS Teamwork
	customs and ideas that traditional culture or religion provide the self)		Consideration for others (Good manner, treating others fairly)
			Syura
			Experience (Years of experience, consultation with others)
	Security (Safety, harmony and stability of society, of relationships, and of self)	Tawheed (total conviction to Allah)- security is one of the great blessings of God	Not included in Core values but included in its Vision

Based on the analysis above, the core values of USIM do not include Tawheed. However, the concept of Tawheed is embedded in the definition of Islamic Science. Islamic Science is the vision of USIM which is the niche of the University.

Being the core values of USIM, each community of USIM needs to appreciate all the five Core values as it is important to nurture the values so as the community will have a common DNA to help achieve the goals and objectives of USIM. The core values are important to shape a society and ummah who is not only successful in life but in the hereafter. The values that USIM holds are much in line with Islamic values. USIM core values also do not include "power" and "hedonism" of the western values.

RESULTS

The core values of USIM are in line with the Islamic values as discussed above. The concept of Tawheed is embedded in USIM's vision but is not included in the core values of USIM. The core values of USIM are a part of Quality Management System and they focus on the management and governance of USIM.

Although Western and Islamic ethics appear to be distinct at first glance, they do intersect with Islamic adaptations of normative ethics, especially deontological, teleological, and virtue ethics. "Power" and "hedonism" are two qualities that are not included in the Islamic and USIM basic values. Hedonism is a way of life that prioritises pleasure, personal happiness, luxury, and stability over all else, which is contrary to Malay and Islamic values. The value of hedonism should not become a Muslim's value, nor should it become the emphasis of their existence. Their social awareness as a Muslim should not be compromised. According to Islam, world pleasure is simply a fleeting pleasure in this life, whereas eternal life is the afterlife.

Hedonism is incompatible with Syariah law, because Islam considers not only the mundane but also the ukhrowi. Hedonism is incompatible with Islam because it is merely a pursuit of physical modernity (Fendi et al., 2019). This idea is confirmed by Razali, (2020) who concludes that while Islam bans hedonism, it favours the promotion of mashlahah. According to the translation in Q.S. Hud, verse 116, Islam does not advise humans to place a high emphasis on hedonism.

'.. and those who do wrong only mourn the luxurious pleasures that they have, and they are sinners.'

Islam also views that world pleasure is only a temporary pleasure in the world, while eternal life is the afterlife. In the world, it is not only material pleasures that humans pursue, but in the world of human beings, they have the duty as caliphs to lead themselves and other human beings to return to those who create the best conditions and to maximise worship.

Remember that this world's life (which is not based on faith in and Allah-consciousness) is nothing more than a game and a diversion; but if you believe in Allah and stay Allah-conscious, He will reward you and will not ask for your money (except to grant you something which is better than what you possess) (Muhammad, Chapter 47:36). Muslims believe that Allah SWT is the only one who has the ultimate will and control over life and death. Life is only a gift and a loan given to humanity till death occurs.

CONCLUSION

This paper has examined the differences of values and ethics and it has also highlighted the importance of ethics in everyday life. The paper has discussed Universal and Islamic ethics and has presented The comparison of Schwartz values, and Islamic values. In addition, it also has discussed the application of Islamic values to USIM's management and governance.

Islamic values should be promoted since they contain the most crucial prerequisite aspects for the development of human character, as stated in the Quran: worshipping God, performing good deeds, and avoiding bad deeds. Islamic principles, according to the Quran and Sunnah, are the most useful direction for advancing in life and avoiding wrongdoings. With all of the enthusiasm around technological progress, we must not overlook the critical role of values in establishing harmony, prosperity, and peace.

It is hoped that there is a better understanding of the difference between the Islamic and Western values and the application of Islamic values in a particular university. Educational systems should serve as agents of *tazkiyah* (purification) to produce morally imbued citizens. Knowledge managers should not only recognize matters of good or bad behavior but also should nurture Islamic values through the program, activities and work practices. However, this study can be extended further.

Just like any other studies, there are a few limitations of this study. This study is limited to the discussion of issues on the values of the organization that are publicly available. Future research may extend the study by interviewing the organizations to gauge the respondents' perception on values. In addition, interviews can be focused on what are the successes and activities of USIM in achieving the five core values of USIM. Comparison of values between other Islamic organisations would also be interesting in examining the Islamic values.

The checklist used in this study is based on prior literature of Islamic and Western values. In future, there is an opportunity to link the context of the study with the attitudes of the previous prophets to Schwartz values. Future studies can also examine whether values can shape student's attitudes and personalities.

In conclusion, with the appreciation of the core values of USIM, only then the core values can be practiced and consequently produces a "holistic" individual with a balance of life and hereafter; and with this the goals and objectives of USIM can be achieved.

REFERENCES

- Abdul Ghani, M. (2005). The Spirituality in Business. Pena Pundi Aksara. 18 Al-Qur'an dan Terjemahan, Jakarta: Departeman Agama RI.
- Ascarya, R. and S., & Tanjung, H. (2015). Designing holistic financial inclusion based on maqashid shariah. In *Inaugural Annual Symposium on Islamic Finance 2015, "Islamic Finance: A Catalyst for Shared Prosperity* (pp. 8-9).
- Balaji, M. S., Jiang, Y., Roy, S. K., & Lee, J. (2022). To or not to adopt P2P accommodation: The traveler's ethical decision-making. *International Journal of Hospitality Management*, 100(October 2021), 103085. https://doi.org/10.1016/j.ijhm.2021.103085/
- Basir, S. A., & Azmi, I. A. G. (2011). Malaysian Islamic quality management system MS1900 from an Islamic perspective: An implementation model. *Shari'ah Journal*, 19(2), 85-106.
- Basir, S. A., Firdaus, M., & Hasan Al-Banna. (2021). Pencapaian maqasid syariah melalui perlaksanaan Sistem Pengurusan Kualiti Berasaskan Syariah MS1900: Kajian kes di Pusat Zakat Melaka. *The Journal of Muamalat and Islamic Finance Research*, 18(2), 40-58. https://doi.org/10.33102/jmifr.v18i2.380
- Basir, A., Suri, S., Nirwana, AN, A. N., Sholihin, R., & Hayati, H. (2022). The relevance of national education goals to the guidance of the Al-Quran and Al-Hadith. *Linguistics and Culture Review*, 6, 122-137. https://doi.org/10.21744/lingcure.v6nS5.2088
- Chen, Q., Su, X., Liu, S., Miao, K., & Fang, H. (2021). The relationship between moral sensitivity and professional values and ethical decision-making in nursing students. *Nurse Education Today*, 105, 105056. https://doi.org/10.1016/j.nedt.2021.105056
- Ebrahimi, M., & Yusoff, K. (2017). Islamic identity, ethical principles and human values. *European Journal of Multidisciplinary Studies*, 2(6), 325-336. https://doi.org/10.26417/ejms.v6i1.p325-336
- Ezzani, M. D., Brooks, M. C., Yang, L., & Bloom, A. (2021). Islamic school leadership and social justice: An international review of the literature. *International Journal of Leadership in Education*, 1-33.
- Fendi, H., Taufiq, M. A., & Putri, R. E. (2019). Islamic views on hedonism among students. *Proceeding Iain Batusangkar*, 1(3), 131-136.
- Ghoniyah, N., & Hartono, S. (2014). The role of Islamic corporate governance in SMEs to improve the welfare of society. *International Journal of Economic Research*, 11(3), 601-613.
- Glover, S. H., Bumpus, M. A., Logan, J. E., & Ciesla, J. R. (1997). Re-examining the influence of individual values on ethical decision making. *Journal of Business Ethics*, 16, 1319 1329.
- Halstead, J. M. (2004) An Islamic concept of education. *Comparative Education*, 40(4), 517–529. https://doi.org/10.1080/0305006042000284510
- Ishak, A. H., & Osman, M. R. (2016). A systematic literature review on Islamic values applied in quality management context. *Journal of Business Ethics*, 138(1), 103–112. https://doi.org/10.1007/s10551-015-2619-z
- McClelland, D. C. (1985). How motives, skills, and values determine what people do. *American Psychologist*, 40(7), 812-825. https://doi/10.1037/0003-066X.40.7.812
- Mohla, D. (2017). A consensus process [Standards News]. IEEE Industry Applications Magazine, 23(6), 71-81.
- Musyrifin, Z. (2020). Implementasi sifat-sifat Rasulullah dalam konseling behavioral. Al Irsyad: Jurnal Bimbingan Konseling Islam, 11(2), 151-160.
- Rafiki, A., & Wahab, K. A. (2014). Islamic values and principles in the organization: A review of literature. *Asian Social Science*, 10(9), 1-7. http://dx.doi.org/10.5539/ass.v10n9p1
- Rallapalli, K., Vitell Jr., S. J., & Szeinbach, S. (2000) Marketers' norms and personal values: An empirical study of marketing professionals. *Journal of Business Ethics*, 24, 65-75. https://doi.org/10.1023/A:1006068130157

- Ratten, V., Ramadani, V., Dana, L. P., & Gërguri-Rashiti, S. (2017). Islamic entrepreneurship and management: Future research directions. In *Entrepreneurship and management in an Islamic context* (pp. 227-242). Springer, Cham.
- Razali, R. (2020). Perilaku konsumen: Hedonisme dalam perspektif Islam. *Jurnal Ekonomi Syariah, Akuntansi dan Perbankan (JESKaPe)*, 4(1), 115-124. https://doi.org/10.52490/jeskape.v4i1.774
- Roccas, S., Sagiv, L., Schwartz, S. H., & Knafo, A. (2002). The big five personality factors and personal values. *Personality and Social Psychology Bulletin*, 28(6), 789-801.
- Rokeach, M. (1973). The nature of human values. Free press.
- Schwartz, S. H. (1992). Universals in the content and structure of values: Integrated value systems'. In C. Seligman, J. M. Olson, & M. P. Zanna, (ed.), Advances in experimental social psychology, Academic Press.
- Schwartz, S. H. (1994). Are there universal aspects in the structure and contents of human values? *Journal of Social Issues*, 50(4), 19–45. https//doi.org/10.111/j.1540-4560.1994.tb01196.x
- Schwartz, S. H., & Bardi, A. (2001). Value hierarchies across cultures: Taking a similarities perspective. *Journal of Cross Cultural Psychology, 32*(3), 268-290. https://doi.org/10.177/00220221101032003002
- Schwartz, S. H., & Boehnke, K. (2004). Evaluating the structure of human values with confirmatory factor analysis. *Journal of Research in Personality*, 38(3), 230-255. https://doi.org/10.1016/S0092-6566(03)00069-2
- Schwartz, S. H. (2012). An overview of the Schwartz theory of basic values. Online readings in Psychology and Culture, Unit 2. Retrieved on July 1, 2020, from https://scholarworks.gvsu.edu/cgi/viewcontent.cgi?article=1116&context=orpc
- Tahir, I. R., & Abdul, M. (2013). The role of religious orientation in the business performance of women owned firms: A preliminary study in Malaysia halal food industry. A Multidisciplinary Journal of Global Macro Trends, 2(3), 40-45.
- Taufik, M. (2020). Strategic role of Islamic religious education in strengthening character education in the era of Industrial Revolution 4.0. *Jurnal Ilmiah Islam Futura*, 20(1), 86-104. http://dx.doi.org/10.22373/jif.v20i1.5797
- Vadi, M., & Jaakson, K. (2011). The dual value of honesty among Russians in selected former Soviet countries. Cross Cultural Management, 18(1), 55–70. https://doi.org/10.1108/13527601111104296
- Wahab, M. A., Quazi, A., & Blackman, D. (2016). Measuring and validating Islamic work value constructs: An empirical exploration using Malaysian samples. *Journal of Business Research*, 69(10), 4194–4204. https://doi.org/10.1016/j.busres.2016.03.005
- Yin, R. K. (2013). Case study research: Design and methods (5th ed.). Sage Publications.