

ISLAMIC SPIRITUALITY AND CONTINUANCE ORGANIZATIONAL COMMITMENT: THE CASE OF MALAYSIAN ORGANIZATIONS

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ABSTRACT

This research attempts to explore the linkages between *Taqwa* dimensions of Islamic spirituality and Islamic social responsibility, with continuance organizational commitment. The current study attempts to contribute new knowledge pertaining to Islamic management area by integrating the Islamic heritage with western literature whereby Islamic spirituality and Islamic social responsibility were developed from the Islamic heritage sources and those of continuance organizational commitment from western literature. Using a simple random sampling technique, the survey data used for this empirical research was drawn from 230 respondents from Lembaga Tabung Haji organization in Malaysia. Employing multiple regression analysis and using SPSS software, the study tests several hypotheses that *Taqwa* components of Islamic spirituality and Islamic social responsibility will exert statistically significant influences on continuance organizational commitment. The study found support for both main hypotheses. The model can explain only 18.2 % of the variance in continuance commitment. This is mainly contributed by integrity and emotional control indicators of Islamic social responsibility.

Keywords: Spirituality, Commitment, Quran, Rituals, Repentance, Sincerity, Integrity

1. INTRODUCTION

Spirituality originates from the belief to eternity and immortality to which eternal life continues after some one's death. Non-materialistic management runs organizations differently from those focus on material gains only. This will definitely result in different organizational achievements and behavior. According to Zandi et al. (2013), religion recently has become more prominent in sharing attitudes, values and behaviors as individuals experience a religious reawakening.

This study aims at fulfilling the gap by attempting to develop and present new knowledge through the finding from an in-depth study of important issues pertinent to organizational commitment from Islamic perspective. Leaders as well organizations are looking for meaning and higher purpose that brought spirituality, religion and faith to the world of business (Kouzes & Posner, 2012). We will focus more on integration of the western organizational commitment concepts and Islamic concepts and present an alternative organizational commitment construct that represents the Muslim world view. We will integrate and propose organizational commitment model that is in line with the Islamic world view, by linking the current western organization commitment concept with the Islamic concepts. The research also sets a pioneering role into determining the antecedents of organizational commitment from the two major sources of Islamic knowledge namely Al-Quran and the Sunnah, which when followed is expected to result in higher levels of outcomes. According to Zandi et al. (2013), the leader's level of Iman affects his leadership effectiveness. Iman implies full obedience of Allah's orders at the mosque and work.

The investigation of the relationship between the Islamic Spirituality dimension of Taqwa and Organizational Commitment is rarely done. The relationship between the Islamic social responsibility dimension of Taqwa and Organizational Commitment is very critical and contribute to the organizational commitment (Osman-Gani et al, 2013).

The inquisitiveness of this research revolves around finding the relevant answers to the main vital recent surveys on the factors that contribute to organizational commitment from Islamic perspective. This requires a research on the relationship between the Islamic Spirituality dimensions of Taqwa and Continuance Commitment which are significant and represents the Non-materialistic aspects of organizations' executives.

The current study attempts to investigate how the Taqwa attributes and manifestations as mentioned in the Holy Quran and the Sunnah (sayings and actions of Prophet Muhammad (Peace be Upon Him) can be operationalized in contemporary research to enrich the understanding of the continuance organizational commitment phenomenon from Islamic view point.

The integration of organizational commitment concepts with Islamic values will present an alternative organizational commitment concept. The development of new knowledge through the findings from an in-depth study on the important issues construct new horizon to the Muslim World management views. The research also sets a pioneering role in determining the antecedents of organizational commitment from two major sources of Knowledge; Al-Quran and Sunnah. By instilling the Islamic values into the organizational scholars and professionals, this could lead to attaining high ethical and moral values of employees which in turn are able to control undesirable behaviors (corruption, disobedience, greed, absenteeism, etc.) of employees that have direct relationship with the organizational performance and effectiveness.

In addition, non-Muslims professionals and employees can also take relevant initiatives in this regard; particularly the research findings may provide new insights to the people of other faiths in proper understanding of Muslim employees' values and expectations.

2. LITERATURE REVIEW

2.1 ORGANIZATIONAL COMMITMENT

Organizational commitment in general is a stabilizing or obliging force that gives direction to behavior (e.g. restricts freedom, binds the person to a course of action). Allen and Meyer (2000) mentioned that of the several work attitude variable studied by organizational psychologists, only job satisfaction has received more research attention than organizational commitment. In general, there are two dominant concepts on organizational commitment. First is an employee's loyalty towards the organization and second is an employee's intention to stay with the organization. Commitment is considered as psychological bond. Allen and Meyer (2000) mentioned three different commitment components, namely: Affective (affective attachment to the organization), continuance (perceived costs associated with leaving the organization) and normative (feelings of obligation to the organization). All the three components have straight forward implications for remaining in the organization. The stronger the commitment, the stronger the intention to stay, but the nature of each mind-set differs from the others. Affective commitment arises as the employee wants to remain in the organization. Normatively committed employees remain because they feel they ought to and those with strong continuance commitment remain they feel they have to. In the current research the authors will only focus on the continuance commitment as this is towards the employee's intention to stay with the organization. In addition to that, Allen and Meyer (1996, 2000) argued that employees with strong continuance organizational commitment will feel the tendency to contribute to the organization beyond what is needed to keep their jobs. In addition, if continuance commitment is the primary tie that bonds employees to the organization, this kind of attachment may lead to undesirable work behavior (Allen & Meyer, 2000). Continuance commitment develops when the employee recognizes that he/she stands to lose investment in the organization, or perceives that there are no alternatives other than to remain in the organization. According to Rego, Leite, Carvalho, Freire, and Vieira (2004) potential antecedents of continuance commitment include age, tenure, career satisfaction and intention to leave. Age and tenure can function as predictors of continuance commitment; primarily because of their roles as surrogate measures of investment in the organization. Age has inverse relationship with the opportunity of alternative job available in the market. Tenure indicates the non-transferable investments (e.g. relationship with coworkers, retirement investments, career investments and technical skills to the organization). Career Satisfaction in the continuance context is more to career-related investment (Rego et al., 2004). In general, positive employee perception leads to improved employee motivation, which leads to higher organizational commitment. Many factors can influence the employee perception, but upbringing, race and religion are key factors to improve the commitment among employees. This research focuses on how religion affects organizational commitment as religion is an important aspect in Muslim employees' life.

2.2 ORGANIZATIONAL COMMITMENT AND ISLAMIC PERCEPTIVE

The researches on organizational commitment and Islamic perspective refer to Islamic values and leadership. Since Islam considers work as an essential element of man's success in his life, therefore, Islam encourages individual to work and seek excellence and perfection. The employees are expected to work with full capacity and commitment in order to achieve the excellence and success for themselves as well as for society and utmost important is for hereafter (Yousef, 2001). Several studies on the influence of Islam in organization have been conducted and focused on Islamic work ethics on organizational outcomes such as commitment, satisfaction and loyalty (Ali & Al-Kazemi, 2007; Yousef, 2000, 2001).

The studies on organizational commitment in Islamic context are rare and do not sufficiently capture the Islamic world view, which tends to shape the behavior of Muslim in their conducts throughout their activities. Yousef (2000) argued that organizational commitment and job satisfaction works as predictors towards organizational change in a non-western setting. Hashim (2009) argued that Islamic approach in human resource management was highly correlated to organizational commitment. The Islamic leadership views further investigated by few Moslem scholars. Mohsen (2007) developed the relationship between Islamic leadership and organizational performance.

Yousef (2001) argued that Islamic work ethics acts as a moderator between organizational commitment and job satisfaction in a cross-cultural context. Islamic leadership was operationalized through the concepts of Taqwa (Islamic Spirituality and Social Responsibility). Concluding the above discussion the current study hypothesize the concept of Taqwa serves as the antecedent of organizational commitment in an absolute sense, i.e. with which Muslim employees in particular will have high propensity to exhibit their commitment in organizations regardless of social, economic or cultural backgrounds.

2.3 TAQWA

Taqwa refers to the relationship or act of an individual with people or environment for the sake of Allah. Mohsen (2007) found that the elements of Taqwa can be divided into two significant dimensions:

- a) The relationship of an individual to Allah; and
- b) The relationship or act of an individual with people or environment for the sake of Allah.

Islam is founded on the absolute belief in Allah the Almighty. At the core of this belief is Taqwa. Taqwa is an important matter for our happiness in this life and hereafter that Allah mentions it in two hundred and fifty eight verses of the Al-Quran and provides many directives on how to attain Taqwa. In short, Allah wants Muslims to have Taqwa at every stage of their lives, worship, in their belief and actions with every breath Muslim take. Following Mohsen (2007) the current is taking two dimension of Taqwa which are Islamic Spirituality and Islamic Social responsibility. The theoretical definition of Islamic spirituality is "the responsibility of one's self towards Allah" and Islamic social responsibility is defined as "the activities that Muslims do at all places and times in organizations, in ways that are in line with Islamic teachings and principles, such that one constantly strives towards seeking the pleasure of Allah and His Guidance" or "Islamic social responsibility is defined as anything that Muslims do in organizations that bring about mutual respect, mutual coexistence and development of mankind, the organization and us". The Islamic spirituality dimensions consist of three elements, namely: Rituals (which consist of

the mandatory requirements by all Muslims, i.e. Prayers (Solat), Zakat, Haj, Fasting and Belief (Iman). These items are grouped under Rituals (Ibadah).

3. THEORETICAL FRAMEWORK

In the light of the literature review, the following theoretical framework has been developed. The basic preposition of this framework is that, in any individual especially in employee perspective, his or her intensity of Taqwa makes the person wants to stay and commit with the organization. The dependent variable continuance organizational commitment is adapted from Allen and Meyer (1996) work on organizational commitment. The independent variable Taqwa is operationalized following Mohsen (2007) and is divided into two dimensions, firstly; individual spirituality consisting of three core elements namely; Iman or belief, Ibadah or Rituals and Taubah or Repentance. Second is employee responsibility toward his society and environment or Islamic social responsibility, which has 11 core elements, six are adopted from Mohsen (2007) which are Patience, Justice, integrity, emotional control, Sadaqah, forgiveness and rest five core elements, namely: fulfillment of covenant, guarding chastity, truthfulness, love of family, sincerity (Ikhlas) are included by the authors from the review of Al-Quran and Hadiths.

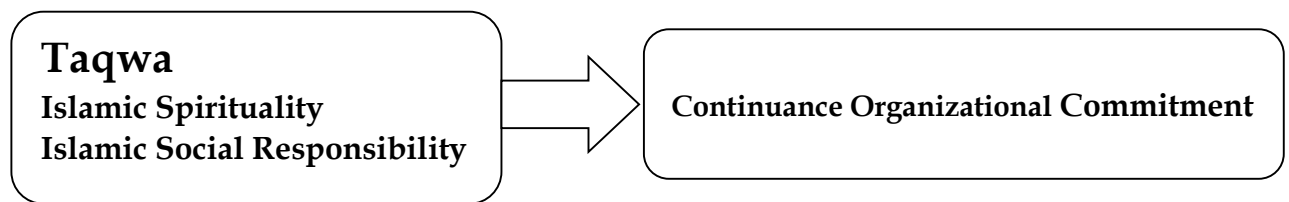


Figure 1: Research framework

3.1 HYPOTHESES

In order to answer the research questions purposed earlier and to analyze the theoretical model, two main alternative hypotheses have been developed:

- H1: Islamic spirituality is positively related with continuance organizational commitment.
- H2: Islamic social responsibility is positively related with continuance organizational commitment.

4. RESEARCH METHODOLOGY

This research study applied survey method to collect relevant data from respondents. It is in line with the objective of the research that is explaining, hypothesizing and testing the association between the research constructs. We try to establish and verify hypothesized relationships between a leader's level of Taqwa and organizational Commitment in a Malaysian organization. The organization unit leader is therefore, the unit of analysis in this study. We in this study first determined the dimensions of Taqwa, Islamic Spirituality and Islamic Social Responsibility before developing the measurements of Taqwa manifestations. A cross-sectional method was applied to collect data from identified sample.

4.1 SAMPLE

The sampling frame consists of 2093 employees of Lembaga Tabung Haji, an organization mainly responsible for managing the Haj (annual Islamic pilgrimage) performance of Malaysians and Muslims. Gay and Airasian (2003) suggested the sample should be between 10-20% of total population. Therefore, following Gay and Airasian (2003), 255 questionnaires were sent. 240 were received back in which 230 were usable so the overall response rate was 90% responses were collected from the Lembaga Tabung Haji (LTH). LTH was selected for the current study because the constitution of this organization was formulated according to Islamic practices and employee's attitudes are formed according to norms and values mentioned in the constitution of the organization, secondly all the employees are Muslims. In order to ensure effective distribution and collection of the questionnaire, the Human Resource department was involved and questionnaires were distributed through email handled by Human Resource department. The profile of the respondents can be seen in the Table 1.

Table 1: RESPONDENT PROFILE

Position	Frequency
Clerical	58
Supervisor	76
Executive/Assistant Manager	74
Manager/GM	22
Education	Frequency
Certificate	115
Diploma	34
Bachelor Degree	72
Master/PhD	9
Gender	Frequency
Male	155
Female	75
Experience	Frequency
Less than 1	9
2-5 years	26
6-10 years	53

11-15 years	31
15 years and above	111
Age	Frequenc y
26-30	31
31-40	66
41-50	93
50 and above	40
Department	Frequency
CEO Office	4
Deposit Dept.	131
Hajj Dept.	3
Finance Dept.	14
Investment Dept.	8
Admin and Property Dept.	34
IT Dept.	19
Human Resources Dept.	9
Corp Finance Dept.	8

4.2 INSTRUMENT

The instrument of the current study was divided into three parts. The first part of questionnaire was regarding the measurement of Taqwa and respondents were asked to rate how often they do they perform such practice on a scale of 1-7, where 1 represent never and 7 represent always. Second part of the questionnaire inquire respondents regarding Continuance organizational commitment, the responses where measured on 1-5 likert scale. Where 1 represent strongly disagree and 5 represent strongly agree. The third part inquiries regarding the demographics of the respondent and question include such as age, gender, experience, department, education level, division and region in which they work. In order to measure Taqwa, the current study adapts and expands the instruments develop by Mohsen (2007) in the managerial context and focusing on leadership. Since Taqwa is an Islamic concept therefore it was constructed based on the Al-Quran verses and the Hadiths of Prophet Muhammad (PBUH) in Organizational setting. The specific sources for the items in the questionnaire are based upon ten verses in Al-Quran. In order to measure Taqwa the 64 items were included in the questionnaire, in these 64 items, 17 items measure the Islamic spirituality and rest 29 items measure Islamic social responsibility. In order to measure the Continuance organizational commitment, items were adapted from the

handbook of organizational measurements (Price, 1997). Since items in the questionnaire were adopted and adapted from different sources and some are self-constructed. Therefore face and content validity was conducted on all the measurements. The scale items were screened by two experts from the field of strategic management and three practitioners in Islamic studies. The comments and suggestions were considered in improving the questionnaire. The items in each construct were edited through perusal and pilot test by ten employees of Lembaga Tabung Haji. Since the employees of Lembaga Tabung Haji prefer Bahasa Malaysia as compare to English. Therefore the original scale which was developed into English was translated into Bahasa Malaysia by National Translation Institute of Malaysia and was validated by translation-back-translation by the same institute representatives so as to ensure that both versions are equivalent (Brislin, 1970).

5. DATA ANALYSIS AND RESULTS

The relevant and appropriate analysis method chosen based on the hypotheses and characteristics of the data. This research study examined the relationship between Taqwa and Continuance Organizational Commitment from Holy Quran's view. To test the hypotheses of this study, a multivariate analysis will be utilized. The data was analyzed using the statistical package for social science (SPSS). Descriptive analysis was performed to describe the demographic variables. Factor analysis was performed so that items in each variable can be reduced and smaller number could capture and explain the phenomena under study. Cronbach's alpha was performed to measure the internal consistency of the instrument. Correlation was performed to check the relationship between independent and dependent variables. Multiple-regression analysis was performed to capture how much independent variables manipulate the dependent variable. In addition to that assumptions of the regression analysis were checked so that results are not misleading and results interpretation can be done with greater confidence.

5.1 FACTOR ANALYSIS

Factor analysis was conducted to summarize correlation patterns among variables so that a smaller number of items could represent the variable (Hair, Black, Babin, Anderson, & Tatham, 2006). A principle component analysis with Varimax rotation was used to examine the factors structure of all variables. Since the sample size is 230 and in accordance with Hair et al. (2006) each item should load 0.50 or greater on one factor and 0.39 or less on the other factors. The results of factor analysis are summarized in Tables 2, 3 and 4.

Table 2: FACTOR ANALYSIS OF ISLAMIC SPIRITUALITY (IS)

IS	Item	Rituals	Repentance	Belief
1	I inspire my-coworkers to fast and breakfast collectively	0.789		
2	I encourage my co-workers to pray together at work	0.785		

3	Whenever possible, I encourage my co-workers to visit the prayer rooms for prayers	0.716		
4	when I am confronted with competing alternatives in decision making, I perform Istikhara prayer	0.656		
5	I practice optional fasting	0.652		
6	I apologize for my mistakes when I realize them at work		0.876	
7	I ask forgiveness from my co-workers that I have wronged		0.772	
8	I deal with co-workers with justice and generosity		0.686	
9	I stay away from haram acts in my work to avoid Allah's Divine Wrath		0.643	
10	I do my best to perform all five prayers regardless of how busy I am			0.782
11	I supplicate Allah whenever I face difficulty in my work			0.73
12	I ask Allah to help me when I make important decisions at my work			0.629
13	I direct my dedication to Allah alone			0.612
Eigen value		4.673	1.98	1.109
% Variance explained		35.943	15.234	8.528
KMO MSA			0.823	

Table 2 shows the factor analysis results after omitting the items which have cross loading on both factors from rotated component matrix that have weightage of almost the same in each factors. After deletion of four items, MSA value is 0.82 and three factors emerged with eigenvalue greater 1.0, explaining 59.7% of the variances with all items loaded in the range of 0.88-0.61. All items included in the extracted factors were derived from the same theorized dimensions, thus they would be awarded the name as the theorized dimensions, rituals, repentance and belief respectively.

Table 3: FACTOR ANALYSIS OF ISLAMIC RESPONSIBILITY VARIABLES (ISR)

ISR	Items	Sincerity	Truthful ness	Integrity	Emotional Control
1	I take my Co-workers' ideas (R)	0.873			
2	I manipulate my co-workers (R)	0.831			
3	I act against my co-workers (R)	0.807			

4	I burden my co-workers with workloads (R)	0.794			
5	I meddle in my co-workers' personal affairs (R)	0.756			
6	I use organizational resources for my personal use (R)	0.745			
7	I speak negatively of my co-workers behind their back (back biting) (R)	0.704			
8	I easily get angry for minor reasons (R)	0.691			
9	I encourage my coworkers to be honest		0.82		
10	I am not afraid to tell the truth		0.807		
11	I tend to be more forgiving with my co-workers		0.754		
12	when I promise my co-workers, I fulfill my promise			0.829	
13	I abide by agreement I make with my co-workers			0.82	
14	I mind to see a co-worker not being honest			0.754	
15	when a co-worker hurts me, I reciprocate with kindness			0.906	
16	I forgive my co-workers even if they hurt me on purpose			0.878	
17	I help my Coworkers who need help			0.522	
Eigen value		5.168	3.995	1.248	1.079
% variance explained		30.399	23.5	7.338	6.346
KMO MSA		0.845			

Table 3 shows the factor analysis results after omitting items which have cross loading (higher than 0.39) by deleting two factors or low loading (less than 0.50). After the deletion, MSA value is 0.85 and four factors emerged with eigenvalue greater than 1.0, explaining 67.6% of the variance with all items loaded in the range 0.906-0.522. Rotation converged after 5 iterations. The most items explained into the factor of Sincerity. Factor number two, three and four are derived from the same theorized dimensions, namely truthfulness, integrity and emotional control respectively.

Table 4: FACTOR ANALYSIS OF CONTINUANCE ORGANIZATIONAL COMMITMENT VARIABLE

Organizational Commitment (OC)	Items	Continuance
1	If I had not already put so much of myself into this organization, I might consider working elsewhere	0.765
2	I feel that I have too few options to consider leaving this organization	0.767
3	It would be very hard for me to leave organization right now, even If I wanted to	0.631
Eigen value		1.144
% variance explained		10.403
KMO MSA		0.777

Table 4 shows the factor analysis results after omitting the items with double cross loading (more than 0.39) and low loading which is less than 0.50. After the deletion MSA value is 0.777 and three factors emerged with Eigen value greater than 1.0, explaining 59.3% of the variance with all items loaded in the range of 0.765-0.631.

5.2 MODIFIED FRAMEWORK

Based on the factor analysis results the theoretical framework is modified as shown in the Figure 2. In general items reduction has been reached for all variables in addition to dimension reduction for Islamic social responsibility and organizational commitment. Spirituality dimensions remained unchanged however, the number of items have been reduced from 17-13. The most modification was in the social responsibility variable where the dimensions were merged from 11 to 4 main dimensions and items from 29 to 17. Organizational commitment items were reduced from 18-11. Figure 2 below represents the modified framework.

MODIFIED FRAMEWORK:

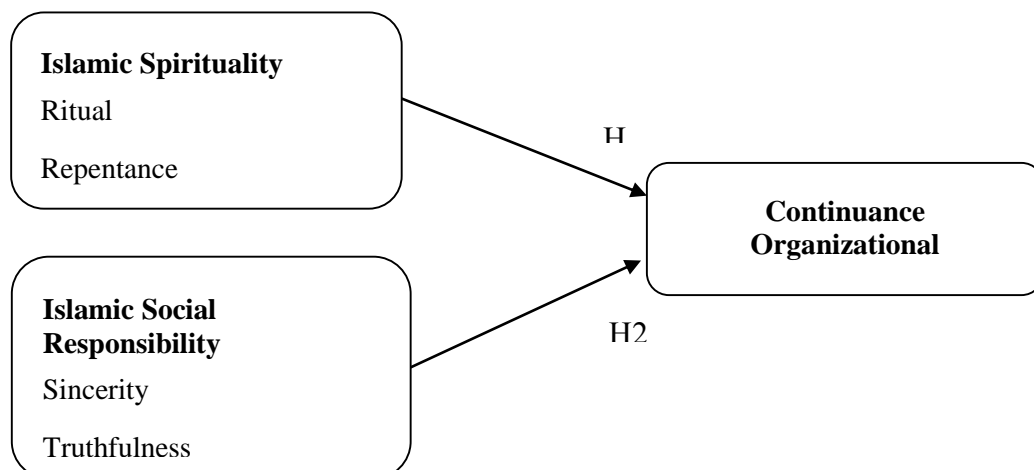


Figure 2: Modified framework

5.3 MEAN AND STANDARD DEVIATION

The mean, standard deviation and correlation are presented in Table 5. For Islamic spirituality the mean ranges from 3.99 to 6.42 in this ritual has the lowest score. When Islamic social responsibility is considered the means ranges from 5.23 to 6.13 which are all towards the high end of the scale. The dependent variable continuance organizational commitment is at 3.6 means that employees are between slightly less agree to agree stage.

Table 5: MEAN STANDARD DEVIATION AND CORRELATION

		Mea n	S.D	1	2	3	4	5	6	7	8
1	Rituals	3.99	1.13	(.796)							
	Repentanc			0.475*							
2	e	6.02	0.87	*	(.819)						
				0.380*	0.597*						
3	Belief	6.42	0.66	*	*	(.717)					
4	Sincerity	6.13	0.91	0.014	0.127	0.028	(.903)				
	Truthfulnes			0.346*	0.578*	0.449	0.155	(.799			
5	s	5.91	0.99	*	*	**	*	*)			
				0.232*	0.518*	0.366		0.450			
6	Integrity	5.59	1.1	*	*	**	0.029	*	(.777)		
	Emotional			0.425*	0.572*	0.519			0.439		
7	Control	5.23	1.14	*	*	**	0.074	0.507	*	(.804)	
							-				
	Continuanc						0.133		0.233*	0.269*	(.60
8	e	3.62	0.91	-0.099	0.071	0.107	*	0.062	*	*	7)

**** correlation is significant at the 0.01 level (2- tailed) *correlation is significant at the 0.05 level (2- tailed)**

Table 5 shows correlation between the variable from this table it can be infer that three of the independent variables have significant correlation with the dependent variable. Sincerity is negatively significantly ($r = -0.133$ $p < 0.05$) correlated with continuance organizational commitment. Whereas Integrity and Emotional control are significantly and positively ($r = 0.233$ $p < 0.001$ & $r = 0.269$ $p < 0.001$ respectively) correlated with continuance organizational commitment.

5.4 REGRESSION ANALYSIS

Seven independent variable rituals, repentance, belief, sincerity, truthfulness, integrity and emotional control were regressed on continuance organization commitment by controlling demographics variables. The results of the regression analysis can be seen in the Table 6.

Table 6: REGRESSION ANALYSIS RESULTS

	b	Beta	Value	Sig
Adjusted R2			0.182	
F			5.618	.000
Constant	3.605			
Rituals	-.191	-.238	-3.300	.001
Repentance	-.038	-.036	-.389	.697
Belief	0.18	.013	.163	.870
Sincerity	-.173	-.172	-2.792	.006
Truthfulness	-.064	-.070	-.882	.379
Integrity	.177	.215	2.891	.004
Emotional Control	.244	.307	3.720	.000

Dependent Variable Continuance organizational commitment

Results indicate that the total variation in the dependent variable “continuance organizational commitment” is explained by the independent variable is 18.2%. The model is statistically significant as the F value is significant at $p < 0.001$ and has the value of 5.618. When individual relationships are analyzed the results indicates that only ritual in Islamic spirituality is negatively significantly related with continuance organizational commitment. Whereas for Islamic social responsibility out of four variables, three are significantly ($p < 0.01$) related to continuance organizational commitment, in which sincerity is negatively related but integrity and emotional control are positively related.

6. HYPOTHESIS TESTING

H1: Islamic spirituality is positively related with continuance organizational commitment

The first hypothesis that the authors purpose in the current study is rejected because when we analyze the three sub hypothesis two of the sub-hypotheses are not are statistically significant whereas rituals which is significant but it is indicating a negative relationship with the dependent variable therefore we reject this sub hypothesis too.

H2: Islamic social responsibility is positively related with continuance organizational commitment

The second hypothesis of the current study is partially accepted because out of four sub-hypotheses two (integrity and emotional control) are showing significant and positive relationship with the continuance organizational commitment, whereas the sincerity is showing significant negative relationship. Based on the evidence, authors can conclude that, second hypothesis is partially accepted.

7. DISCUSSIONS

7.1 RITUALS

The element of rituals is negative but significantly related with continuance organizational commitment, perhaps due to the modest among Muslims. The activities like solat, fasting, zakat and Hajj can be seen, yet the intention is sacred. Thus the results may differ as expected since the elements of showing off (*Riya*) is not permissible. It is view as when the basic motive for worship is to be seen by others, such as one who stands and prays so that people will see him, and so that they will praise him for his prayers, will invalidates the act of worship. Lower results in rituals is in line with Prophet Muhammad (PBUH) saying “Allah has forgiven my *ummah* for what crosses their minds, so long as they do not act upon it or speak of it”. Therefore respondent realized the importance of Ibadah in their daily life but the negative value is due to scare of *Riya*.

7.2 REPENTANCE

Repentance was found to have negative and non-significant relationship with continuance commitment. No one is perfect and it is expected to seek for forgiveness over flaws or shortcomings in daily lives. To admit his/her shortcomings also will put him at risk of being fired, therefore inverse relationship is expected between Taubah and continuance commitment.

7.3 BELIEF

Belief might be best approach as ways of “knowing” the divine and directs the believer towards the right behaviors and decisions. In order to remain in the organization and fear of the cost associated if one leaves the company, this belief (Iman) would guide him/her to work in the appropriate manner which would result in improving their satisfaction and gaining their commitment. The leader’s level of Iman affects his leadership effectiveness and Iman implies full obedience of Allah’s orders at the mosque and work (Zandi et al., 2013).

7.4 SINCERITY

Sincerity shows negative significant relationship with continuance commitment. As explained by Muthuveloo and Rose (2005) that continuance commitment refers to commitment based on the costs that the employee associates with leaving the organization (due to the high cost of leaving). Potential antecedents of continuance commitment include age, tenure, career satisfaction and intent to leave. Age and tenure can function as predictors of commitment, primarily because of their roles as surrogate measures of investment in the organization. One pretend and not be sincere in the organization as long he/she can remain in the organization for the sake of “have too”.

7.5 TRUTHFULNESS

Truthfulness was found negative and non-significant relationship with continuance organizational commitment. The reason can be due to the wariness of being fired or transferred to another company may led the employee for not be truthful to his/her superiors. Plus, sometimes truth hurts and this may jeopardize ones job in the organization.

7.6 INTEGRITY

It is important to have integrity in the workplace because without it, there would be little reason for the organization to keep you. Integrity can be linked as perceived participatory management (extent to which employees feel they can influence decisions on the work environment and other issues of concern to them) play an important antecedent for this continuance commitment. This element is very much needed as the cost of being fired or leaving the company is the greatest fear for the employee.

7.7 EMOTIONAL CONTROL

Emotional control was found to be positive and significantly related to continuance commitment. This is synchronized with basic of continuance commitment where the person need to realized that costs that associates with leaving may give a great impact to his/her life, thus, emotional balance is needed as surrogate measure of retention.

8. THEORETICAL CONTRIBUTIONS

This research provides statistical evidence that Islamic Spirituality/Islamic Social responsibility and organizational commitment are related. As mentioned earlier, Al-Quran is the complete source of reference and this study can become an eye opener to relate the manifestations of Taqwa with the feelings of attachment and commitment with the organization work. Of course the relationships were indirectly mentioned in the Quran but there is no indicator of which factor (manifestation) is the most important and which is less important for business setting. This study empirically tested these concepts from Al-Quran and able to evaluate the organizational commitment framework theory among Muslim employees beyond its traditional boundaries to the Islamic perspective. Therefore this research pioneers the attempt to bring the Islamic spirituality into business world by establishing its link to continuance organizational commitment.

Another contribution is development of the measurement of the independent variables, Taqwa and the utilization of Quranic knowledge as a reliable source for conceptualization of the notion and the development of the measurements. This research contributed towards the establishment of the comprehensive instrument to measure Taqwa in an area beyond its traditional Islamic perspective. Continuous replicating the usage of the instrument in a different setting may strength its validity.

9. PRACTICAL IMPLICATIONS

Every Muslim is accountable for his/her actions. Managers in Muslim organization must design a program to increase their employees' Taqwa in order to increase their commitment to the organization. Furthermore, based on the evidence provided by this study, appreciating Taqwa and its manifestations should be applied in the selection and promotional process in human resource management. The strength of belief and good character should be among the top parameters for talent sourcing and talent developing programs. Doing so would fill the gap in the current human resources practices which only consider the cognitive and technical skills as job requirement during talent sourcing. Indirectly, to instill the consciousness of Allah (Taqwa) simultaneously will be treated as talent retention program in talented management perspective.

10. LIMITATIONS

The first limitation faced while conducted the current study is the language barrier, as the questionnaire was developed in English and applied in Bahasa Melayu. The second limitation is related to the restriction of the data to one organization only. The third limitation is attached to the fact that spirituality is connected to some degree of personal life of the employee. The study of spirituality associated questionnaire was a self-administered instrument and it was performed in

quantitative cross-sectional study. Being a new instrument, there could be weaknesses that need to be addressed.

Lastly and most importantly, the Prophet Muhammad (Peace be Upon Him) mentioned in a hadith that Taqwa is here (saying here while pointing to his chest three times, i.e. in the heart)” and has led us to belief that Taqwa as exemplified by the Prophet is a subconscious aspect of the human being rooted in the heart, and like other subconscious aspects, only Allah knows the reality and can judge the hidden aspects of it. This limitation is also in line with hadith of the Prophet Muhammad (Peace be upon him) says “ we (human beings) can only judge based on the open actions of individuals (i.e. the manifestation, which can be readily seen and witnessed) and only Allah has the capability of knowing the reality of what is hidden in the heart”. Therefore, as a limitation of this study Taqwa was subjected to empirical measurement and operationalization based on the characteristics of the Muttaqeen as outlined in the Quran to ascertain a rough measure of the manifestations of the Taqwa attribute which can assist towards enriching the understanding of the organizational commitment concept, and not the actual effectiveness and implicit nature of Taqwa of the respondents for which only Allah has knowledge of.

11. SUGGESTIONS FOR FUTURE RESEARCH

In addition to rectifying the above limitations, it is suggested model should be tested in which Islamic social responsibility works as a mediator between Islamic spirituality and organizational commitment. The basic preposition of the model is that employees’ level of Taqwa through Islamic spirituality makes the employees to improve the relationship with society/environment which will results in improving organizational commitment.

Secondly since all the independent variables are based on Tawid, therefore this framework is valid for Muslim employees only. But in Al-Quran Allah consider all human beings as equal and coming from one original source (Adam) and deserve equal treatment. Conducting comparative studies on various organizations which have mix of Muslim and Non-Muslim organization would be able to enhance the understanding of the Muslim spiritual values in the context of organizational commitment.

12. CONCLUSION

This study found that Islamic social responsibility (relationship with society/environment for the sake of Allah) has a significant impact on organizational commitment. On the other hand, Islamic spirituality is not significantly related to organizational commitment, but very associated significantly with Islamic social responsibility. This this may suggest that Islamic Social responsibility as intervening variable between Islamic Spirituality and organizational commitment. Business organizations should respect employees' beliefs and spiritual practices and provide them the time and space to nurture their beliefs (Zandi et al., 2013).

Rituals were only found to be related to continuance commitment while repentance and belief have no impact on organizational commitment. The element of integrity and emotional control are significantly related to organizational commitment. This study has successfully expanded Meyer and Allen (1997) theory of organizational commitment for Islamic worldview.

Overall the study had demonstrated that spiritual concept of Taqwa could be operationalized in empirical research. The Al-Quran is indeed an opulent and comprehensive source of knowledge for the present and hereafter.

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