



# APPLICATION OF *AKHLAQ* EDUCATION IN IMPLEMENTING CODE OF ETHICS IN AN ORGANIZATION: AN EMPIRICAL CASE

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## ABSTRACT

*This article studies the akhlāq education which is outlined in Islam. The akhlāq education is examined theoretically and its appropriateness is viewed to be applied in the context of organizational management. This article also encompasses the empirical aspect by addressing Tabung Haji institution as the case study. This article found that Tabung Haji has taken several steps in implementing code of ethics in its organization. It is also found that those steps covered the akhlāq education itself. This finding reflects the appropriateness of akhlāq education to be applied in implementing Islamic code of ethics in organization.*

**Keywords:** *Islamic Ethics, Akhlāq, Islamic Management, Code of Ethics, Tabung Haji*

## INTRODUCTION

Education in Islam is a process that involves the complete person, including the rational, spiritual and social dimensions. According to Syed Muhammad al-Naquib al-Attas:

*The comprehensive and integrated approach to education in Islam is directed toward the balanced growth of the total personality... through training Man's spirit, intellect, rational self, feelings and*

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*bodily senses...such that faith is infused into the whole of his personality.<sup>1</sup>*

In Islamic educational theory, knowledge is gained in order to actualize and perfect all dimensions of the human being. From an Islamic perspective, the highest and most useful model of perfection is the Prophet Muhammad, and the goal of Islamic education is that people be able to live as he lived. Seyyed Hossein Nasr wrote that while education does prepare humankind for happiness in this life, “its ultimate goal is the abode of permanence and all education points to the permanent world of eternity.”<sup>2</sup> To ascertain truth by reason alone is restrictive, according to Islam, because spiritual and temporal realities are two sides of the same sphere. Many Muslim educationists argue that favoring reason at the expense of spirituality interferes with balanced growth. Exclusive training of the intellect, for example, is inadequate in developing and refining elements of love, kindness, compassion, and selflessness, which have an altogether spiritual ambiance and can be engaged only by processes of spiritual training.

Education in Islam is twofold: acquiring intellectual knowledge (through the application of reason and logic) and developing spiritual knowledge (derived from divine revelation and spiritual experience). According to the worldview of Islam, provision in education must be made equally for both. Acquiring knowledge in Islam is not intended as an end but as a means to stimulate a more elevated moral and spiritual consciousness, leading to faith and righteous action.<sup>3</sup> Hence, the real human capital can be developed. Development of human capital in Islam refers to the process to nurture a balanced and integrated human being from spiritual and physical aspects that enable them to hold and fulfill the trust of Allāh S.W.T. perfectly and with His blessings in this world and hereafter.<sup>4</sup>

In organizational context, the implementation of Islamic code of ethics is believed to be able to educate and develop ethical human capital

<sup>1</sup> Al-Attas, Syed Muhammad al-Naquib (1979), *Aims and Objectives of Islamic Education*, Jeddah, Saudi Arabia: Hodder and Stoughton, p. 158.

<sup>2</sup> Nasr, Seyyed Hossein (1984), “The Islamic Philosophers’ Views on Education”, *Muslim Education Quarterly*, 2 (4), p. 7.

<sup>3</sup> *Education Encyclopedia* (n.d.), “Islam - History of Islamic Education, Aims and Objectives of Islamic Education” in <http://education.stateuniversity.com/pages/2133/Islam.html>, accessed on August 2009.

<sup>4</sup> Atikullah Hj. Abdullah *et al.* (2008), “Konsep dan Pelaksanaan Pembangunan Insan Dalam Membangunkan Negara Menurut Perspektif Islam dan Barat”, Paperwork of Seminar Pembangunan Insan di Malaysia, at Academy of Islamic Studies, University of Malaya, 8 January 2008, p. 9.

for the growth of organization and the country as a whole. In addition, an appropriate action should be taken to ensure the effectiveness of Islamic code of ethics implementation in an organization. The question is what is the best approach to be taken and applied to realize this matter?

Before answering this question, the Islamic code of ethics should be defined at the first place. In brief, ethics is defined as a system of moral principles dealing with values relating to human conduct, with respect to the rightness and wrongness of certain actions and to the goodness and badness of the motives and ends of such actions.<sup>5</sup> Thus, in code of ethics, there is values, norms and morals that state formally and clearly whether an action is right or wrong, good or bad, should be done or should be avoided. Thus, code of ethics becomes as a guidelines issued by an organization to its workers and management, to help them conduct their actions in accordance with the its primary values and ethical standards.<sup>6</sup>

While Islamic ethics are referred as any ethical practice related to Islam.<sup>7</sup> To be more precise, Islamic ethics are attributed to *akhlāq* which is a state of the soul which causes it to perform its actions without thought or deliberation.<sup>8</sup> If what is expressed is a noble and respectable deed as according to *Shara`* and logic, thus it is called *akhlāq maḥmūdah*. If it is on the contrary, it is called *akhlāq madhmūmah*.<sup>9</sup>

Based on this definition, therefore Islamic code of ethics can be concluded as the Islamic ethics that is officially formed, written and systematically arranged in the form of a code by organization to facilitate its practice.

By basing on the ground that Islamic ethics is synonymous with *akhlāq*, hence the formation of Islamic code of ethics should consider four basic elements of *akhlāq* itself.<sup>10</sup> Firstly, the determination of good, bad, right and wrong of a manner is based on the *Shara`* prescription and not by following the consideration of human logic per se. Secondly,

<sup>5</sup> <http://dictionary.reference.com/browse/ethics>, accessed on September 2009.

<sup>6</sup> <http://www.businessdictionary.com/definition/code-of-ethics.html>, accessed on September 2009.

<sup>7</sup> Gaskill Thomas (1995), "Islamic Ethics" in John K. Roth, ed., *International Encyclopedia of Ethics*, London: Fitzroy Dearborn Publishers, p. 455.

<sup>8</sup> Ibn Miskawayh (1968), *The Refinement of Character*, Constantine K. Zurayk (trans.), Beirut: The American University of Beirut, p. 29.

<sup>9</sup> Ibn Manẓūr (1990), *Lisān al-`Arab*, juzu' 2, Beirut: Dār Ṣādir, p. 86.

<sup>10</sup> Nor `Azzah Kamri (2005), "Pembentukan Dan Pendekatan Pelaksanaan Kod Etika Islam: Penelitian Terhadap Asas-Asas Teori", Paperwork of Persidangan Siswazah ISDEVI, at School of Social Sciences, University of Science Malaysia, 29-30 August 2005, p. 17.

the behaviour is expressed in the relationship among human beings and also between man and Allāh S.W.T.. Thirdly, the behaviour is purposely for hoping Allāh S.W.T. blessing in this world and hereafter. Fourthly, its implementation combines the internal and external components of a human being, which starts off from the knowing by heart and expressing by physical parts of body easily without any force.

On the same ground as well, therefore the elements of *akhlāq* education is seen to be appropriated and correct to be applied in the implementation of Islamic ethics in organization.

## **AKHLĀQ EDUCATION IN ISLAM**

*Akhlāq* of an individual is believed to be flexible, nurturable and ready to accept changes for the betterment. By gradual and continued practice, it becomes an aptitude and a trait of character.<sup>11</sup> Therefore, there are multiple approaches in educating individual *akhlāq* towards a better direction. The approaches tend to spiritual and soul purification that give major influence towards individual manner and behaviour development. Among the approaches are education (*tarbiyyah*), introspection (*muḥāsabah*), striving (*mujāhadah*), training (*riyādah*), observation, socialization, ritual (*ibādah*), advice and also punishment.

*Akhlāq* education through education (*tarbiyyah*) involves the role of teachers. A good teacher is an educator of spiritual and physical dimensions of a human being. Normally, the knowledge and education given by teachers are easier accepted and followed. Through this education, there will be a clear line drawn between the good and the bad, its limitations, its causes and its ways to handle. In handling bad *akhlāq* that causes by anger and fear of death for example, it can be handled by educating with the knowledge about the truth of death, concept of soul and body and eternal happiness.<sup>12</sup>

*Akhlāq* education through introspection (*muḥāsabah*) enables an individual to check and identify self weaknesses. This is followed by taking correction and enhancement measures towards noble *akhlāq*. According to al-Ghazālī, self weaknesses can be traced by four ways.<sup>13</sup> Firstly, by approaching teachers as they are knowledgeable and have the authority to give advice and correction. Secondly, by asking trustable close friends to tell about self weaknesses. Thirdly, through criticism from enemies or

<sup>11</sup> Ibn Miskawayh (1968), *op.cit.*.

<sup>12</sup> Ibn Miskawayh (1968), *op.cit.*, pp. 172-194.

<sup>13</sup> Al-Ghazālī, Abū Ḥāmid Muḥammad b. Muḥammad (1990), *Iḥyā' 'Ulūm al-Dīn*, vol. 3, Damsyik: Dār al-Khayr, pp. 191-192.

people who have no fondness towards the criticized person because they will always find weaknesses and mistakes of the disliked person. Fourthly, through socializing with the society, one can compare himself with other better person.

*Akhlāq* education through method of striving (*mujāhadah*) and training (*riyāḍah*) refer to the method of force and practice oneself with decent *akhlāq* until it becomes a self habit.<sup>14</sup> This method involves the process of soul purifying (*tazkiyah al-nafs*) in which a soul is cleansed from *madhmūmah* behaviour and refilled with *maḥmudah* behaviour. It is a repeated process and requires one's perseverance. For example, a temperamental individual is forced to be patient and others. At the beginning, one will surely feel burdened and troubled to do so. Nevertheless, with strive, determination and constant practice, eventually the *madhmūmah* behaviour which is temperamental can be eliminated gradually, while the *maḥmudah* behaviour which is patient will be self's *akhlāq*.

*Akhlāq* education through observation and socialization involves interaction with people that have good *akhlāq*. It is matched with human natural behaviour that prone to imitation. Through observation and socialization, one can learn, imitate and follow all sorts of good behaviour and noble *akhlāq* demonstrated by others.<sup>15</sup>

*Akhlāq* education through *ibādah* approach conform the primary purpose of *Sharī'at* Islam itself which is to change human *akhlāq*.<sup>16</sup> The person who studies the Islamic teaching and executes the Islamic pillars in his life, will always have the tendency to do good things. Through *ṣalāt*, as an illustration, it encourages to spiritual growth of an individual from the aspect of the interpretation of obedience value, responsibility, hygiene, properness, focus, gratefulness and punctuality.<sup>17</sup> *Salāt* which is performed perfectly also prevents an individual from committing sinfulness and evil deed as said by Allāh S.W.T., mean:

*Recite (O Muḥammad) what has been revealed to you of the Book (the Qur'ān), and perform al-Salāt. Verily, al-Salāt (the prayer) prevents from al-Faḥshā' (i.e. great sins of every kind, unlawful sexual intercourse, etc.) and al-Munkar (i.e. disbelief, polytheism, and every kind of evil wicked deed, etc.) and the remembering (praising, etc.) of (you by) Allāh (in front of the angels) is greater*

<sup>14</sup> *Ibid.*, pp. 185-188.

<sup>15</sup> *Ibid.*, pp. 202-203.

<sup>16</sup> Ibn Miskawayh (1968), *op.cit.*, p. 35.

<sup>17</sup> M. Z. Azmie (1999), *Pengurusan Dari Perspektif Solat*, Kuala Lumpur: Utusan Publications & Distributors Sdn. Bhd., p. 130.

*indeed [than your remembering (praising, etc.) Allāh in prayers, etc.]. And Allāh knows what you do.*<sup>18</sup>

*Akhlāq* education through advice method is purposely to remind, comment and correct mistakes. According to `Ulwān, there are lots of ways from the Qur`ān and Rasulullāh p.b.u.h. on giving advice. Among them are through stories, encouragement and prohibition, dialogue, jokes, signs or practical examples. Whereas *akhlāq* education via punishment method aims to give lessons, correct and prevent from repetition of mistakes. It is the final solution after advice and reminders given do not give effect. Punishment is imposed gradually according to the level of age, education and nature of an individual.<sup>19</sup>

All approaches that are presented above indicate that they are compliment of each other. Although most of the approaches in *akhlāq* education emphasize on the spiritual aspect, but the role of physical aspect is not denied. Combination of both aspects forms a strong mechanism in Islamic code of ethics implementation towards producing individuals with *akhlāq*.

## IMPLEMENTATION OF ISLAMIC CODE OF ETHICS IN TABUNG HAJI

Tabung Haji was established in 1969. It was among the earliest Islamic institution in Malaysia. The formation of Tabung Haji is based on two primary objectives. Firstly, to give the best service to Malaysian pilgrims in the matters of performing Haj and secondly, to give maximum return to depositors for saving money at Tabung Haji.<sup>20</sup>

As an Islamic institution that receive a full trust from Islamic society in *hajj* management and *ummah* (people) saving, it becomes Tabung Haji responsibility to ensure its management activity is carried out professionally and excellently by following law of *Shara`* and Islamic values.<sup>21</sup> In accomplishing these responsibilities, an Islamic code of ethics is needed. Based on this ground, *Nilai dan Etika Kerja Tabung Haji*

<sup>18</sup> Surah al-`Ankabūt 29:45.

<sup>19</sup> `Ulwan, `Abdullah Nasih (2000), *Pendidikan Anak-Anak Menurut Pandangan Islam*, vol. 2, Osman Haji Khalid *et al.* (eds.), Kuala Lumpur: Jabatan Kemajuan Islam Malaysia, p. 612.

<sup>20</sup> Lembaga Tabung Haji (2003), *Laporan Tahunan 2003*, Kuala Lumpur: Lembaga Tabung Haji Malaysia, p. 18.

<sup>21</sup> Lembaga Tabung Haji (n.d.a), "Latarbelakang Tabung Haji" retrieved at [www.tabung haji.gov.my/th/bm/latarbelakang\\_th.asp?lthmenu=0](http://www.tabung haji.gov.my/th/bm/latarbelakang_th.asp?lthmenu=0), accessed on March 2004.

Application Of Akhlaq Education In Implementing Code Of Ethics In An Organization (NEKTH) (Value and Working Ethics of Tabung Haji) was created in 1999. The formation of NEKTH was set on the following four objectives:<sup>22</sup>

1. to create an excellent and professional working culture among Tabung Haji staffs;
2. to improve the productivity and working quality of Tabung Haji staffs;
3. to establish a guideline for the staffs' conduct so that it reflects Tabung Haji as an Islamic organization;
4. to produce staffs who are insusceptible and confident through a shared value.

These four objectives reflect the major role played by NEKTH in directing Tabung Haji staffs to carry out duties with full determination and to produce staffs that have *akhlāq* in their attitude, behaviour, working quality and working culture. Positive attitude and *akhlāq* which are demonstrated by Tabung Haji staffs is hoped can upgrade Tabung Haji credibility in the eyes of depositors and the pilgrims as well as to strengthen their beliefs in Tabung Haji.

The formation of NEKTH is the first step in the implementation of Islamic code of ethics in Tabung Haji organization. It is followed by various programs and support activities to firm its implementation. Overall, it is divided into formal and informal as illustrated in the following table.

**Table 1: Programs and Activities of NEKTH Implementation**

Category	Name of NEKTH Programs and Activities
<b>Formal</b>	Induction Course, Human Development Course, Time Management Course, Decision Making Technique Course, etc. <ol style="list-style-type: none"> <li>i. Morning Briefing</li> <li>ii. Prayer Recitation</li> <li>iii. Religious Classes and Lectures</li> </ol>

<sup>22</sup> Lembaga Tabung Haji (n.d.b), *Nilai Dan Etika Kerja Tabung Haji*, Kuala Lumpur: Lembaga Tabung Haji Malaysia, p. 2.

<b>Informal</b>	<ul style="list-style-type: none"> <li>i. <i>Salāt</i> in <i>Jamā`ah</i></li> <li>ii. Reading Material</li> <li>iii. Socialization</li> </ul>
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Formal programs and activities are referred to formal mechanism, conducted regularly in a year and participated by operation mode that is planned systematically. Normally, these formal programs and activities are held to expose, inculcate and strengthen the members of the organization with Islamic values and ethics in the NEKTH. Among the programs and activities conducted by Tabung Haji are the held of related courses, morning briefing, prayer recitation, religious classes and lectures.

- Induction Course and Human Development Course intend to prepare excellent Tabung Haji staffs in self and organization management. During this course, component of NEKTH values are instilled into staffs. The organizing of Time Management Course and Decision Making Technique Course are designed to strengthen the mastery and absorption of values component such as value of time, honesty, justice and wisdom. Through these programs, peer and superior group discussion slot is also conducted. This enables them to exchange ideas and create close rapport among Tabung Haji organization staffs.
- Morning briefing takes about 10-15 minutes a day. Among its content are al-Qur`ān and Ḥadīth recitation together with its translation, *Yāsīn* and *tahlīl* recitation, elaboration of the NEKTH values as well as information on daily responsibilities.
- Prayer recitation is done every morning and afternoon on working days that starts at the beginning of working hour and ends before the finish of working hour. The prayer recitation is done in a mass to ignite the feeling of togetherness and *ukhuwwah* among them. It also functions to remind the staffs about Allāh S.W.T. supervision in every action they take. With that, all responsibilities are guaranteed to be applied on the basis of *ibādah*, trust and sincerity for Him as highlighted in NEKTH.
- Religious classes and lectures are carried out in the afternoon (*ẓuhr*) on every working day. It is held separately between male and female staffs at the respective prayer rooms. Classes and lectures are delivered by religious teachers who are externally invited from Tabung Haji organization. Values in NEKTH are also touched directly and indirectly. Through these classes and lectures, Tabung Haji staffs are always reminded and encouraged to work



with more determination, to embrace the concept of *`ibādah*, to improve quality of work, to beautify self with *akhlāq maḥmūdah*, to avoid any kind of moral misconduct and to obey the law of *Shara`* in accomplishing responsibilities.

Informal programs and activities refer to informal mechanism that do not require specific operation mode and occur during organization members are carrying out their responsibilities. It is indirectly works to remind, cultivate and promote the practice of Islamic values and ethics in their working culture. This informal approach enables messages in NEKTH to be conveyed indirectly and exercised in the working practice of Tabung Haji staffs. Among them are *ṣalāt in jamā`ah*, reading and socialization among colleagues or superiors.

- *Salāt* in *jamā`ah* is also emphasized among Tabung Haji staffs, especially for *zuhr* prayer and also *`aṣr* prayer. *Salāt* in *jamā`ah* gives room for its member to consolidate relationship, to feel the joy of doing *`ibādah* and to infuse the sense of openness, feeling of togetherness and team work, as well as to gain double reward promised by Allāh S.W.T..
- Readings related to Islamic values and ethics can develop the mind and upgrade the apprehension of Tabung Haji staffs on NEKTH. In this matter, Tabung Haji provides a mini library for the use of their staffs in searching for materials and related references. The publication of NEKTH manual guide, standard customer service manual, Tabung Haji bulletin and related booklets channel the information and current news to Tabung Haji staffs on the Islamic values and ethics itself.
- Close rapport is practiced at Tabung Haji. There is no gap between superiors and subordinates. The subordinates comfortably communicate with the superiors and vice versa. Good leadership demonstrated by the top management results in mutual respect by subordinates and makes them as their example. The practice of advising is also exercised among Tabung Haji staffs.

## APPLICATION OF AKHLĀQ EDUCATION IN TABUNG HAJI ORGANIZATION

Based on the above implementation steps, Tabung Haji is found to have applied a few *akhlāq* education approaches in its effort to implement the Islamic code of ethics in its organization.

The formation of NEKTH and the publishing of its manual guide is seen to be a form of education (*tarbiyyah*) to Tabung Haji staffs. NEKTH is presented as a guideline and guidance to Tabung Haji staffs on the appropriate way of behaving, working, deciding and liaising with various parties. In other words, NEKTH is a mean to train and educate Tabung Haji staffs towards the betterment so that an ethical working culture can be created in this organization. Informative reading materials also help the education process.

The generation of formal and informal programs and activities from time to time serves to raise the awareness, preserve the practice, strengthen the apprehension and evaluate its practice among the organization members.<sup>23</sup> Programs and activities conducted are able to increase awareness and understanding of the staffs on the Islamic values and ethics, to familiarize and to absorb these values in themselves, to improve commitment to exercise them in their working practice and to culturize them in their daily lifestyle. For example, human development course and religious classes educate the staffs with NEKTH values directly, while *ṣalāt* in *jamā`ah* trains the staffs with certain values indirectly. Thus, it is obviously shown that programs and activities done by Tabung Haji are based on education (*tarbiyyah*) and also training (*riyāḍah*).

The implementation of morning briefing, religious classes and lectures provide a room for Tabung Haji staffs to evaluate and make self correction (*muḥāsabah*). The knowledge given reminds them about the carried role and responsibility, the true intention and purpose of working and the ultimate goal that is hoped to be achieved in this life. The willingness to spend time to present at this kind of program, trains the staffs to practice *mujāhadah*, in which they teach their soul to love the knowledge and goodness although they are always busied by endless responsibilities. In the context of organization, the chance to do *muḥāsabah* also enables the orgānizāṭion to identify its strength and weakness and opens the chance for constant enhancement and strategic planning for the future of the organization.<sup>24</sup>

<sup>23</sup> Malek Shah bin Mohd. Yusoff & Nor Shah Mohamed (2002), "Gagasan Pembentukan Pengurusan Berasaskan Nilai (*Values-Based Management*) Dalam Perkhidmatan Awam", dalam Malek Shah bin Mohd. Yusoff *et al.* (eds.), *Pengurusan Awam*, vol. 1, no. 1, Januari 2002, Putrajaya: Jabatan Perkhidmatan Awam Malaysia, p. 10.

<sup>24</sup> Mokhtar Abdullah *et al.* (2003), *Value-Based Total Performance Excellence Model: Baseline Assessment Criteria Guidelines for Organizations*, Kuala Lumpur: Institute of Islamic Understanding Malaysia, pp. 7-8.

Apart from these programs and activities, healthy socialization with good peers also helps in educating *akhlaq* and moulds ethical working culture of Tabung Haji staffs. Every individual serves as a mirror for *akhlaq* between each other. Every individual also functions to give comment, advice and be an example for each other. This kind of socialization is able to restore the practice of giving advice to each other. Allāh S.W.T. says, mean:

*By (the token of) Time (through the ages), verily Man is in loss, except such as have faith, and do righteous deeds, and (join together) in the mutual teaching of truth, and of patience and constancy.*<sup>25</sup>

The practice of advising among Tabung Haji staffs helps in soul education, improve the *akhlaq* and monitor their behaviour. Every individual encourages each other to do good things and to obey the prescribed *Shara`* and Islamic ethics in accomplishing their duties. At the same time, it assists them to avoid unethical conduct such as playing truant, dishonesty cheating, infidelity and others.

Socialization with the top management is also important. Leader should play a role as a role model in applying the ethics in the organization. Personality and ethical behaviour shown by them is more pleased and respected by the subordinates. In addition, decision and work command are more acceptable and accomplished. By having the role model in applying Islamic ethics among the top management, it is easy for the subordinates to follow and together implement the Islamic ethics in their working culture. Allāh S.W.T. says, mean:

*It is part of the Mercy of God that thou dost deal gently with them Wert thou severe or harsh-hearted, they would have broken away from about thee: so pass over (their faults), and ask for (God's) forgiveness for them; and consult them in affairs (of moment). Then, when thou hast taken a decision put thy trust in God. For God loves those who put their trust (in Him).*<sup>26</sup>

The practice of *ṣalāt* in *jamā`ah* (congregation) shows that *ibādah* approach is also highlighted. Although daily work is perceived as a general form of *ibādah* in Islam, but the practice of congregational prayer is one of the specific *ibādah* that reflects the emphasis and priority of Tabung Haji on the mentioned aspects.

<sup>25</sup> Surah al-`Aṣr 103:1-3.

<sup>26</sup> Surah Āli `Imrān 3:159.

*Recite what is sent of the Book by inspiration to thee, and establish regular Prayer: for Prayer restrains from shameful and unjust deeds; and remembrance of God is the greatest (thing in life) without doubt. And God knows the (deeds) that ye do.*<sup>27</sup>

*Abū Hurayrah reported: The Messenger of Allāh (may peace be upon him) found some people absenting from certain prayers and he said: I intend that I order (a) person to lead people in prayer, and then go to the persons who do not join the (congregational prayer) and then order their houses to be burnt by the bundles of fuel. If one amongst them were to know that he would find a fat fleshy bone he would attend the night prayer. (Ḥadīth Narrated by Muslim)*

By holding on these verse and Ḥadīth, therefore the *ibādah* of congregational prayer is strongly emphasized and always given priority. The willingness to spend time together for congregational prayer at early time once again trains the staffs to *mujāhadah* (strive), in which Allāh's rights are given priority compared to other human rights. When Allāh's rights are completed, it is hoped that all the tasks carried out afterwards will be smoothed and blessed. Through the practice of congregational prayer as well, it becomes a tool for Tabung Haji staffs in tightening the relationship and infusing the feeling of humbleness towards Allāh S.W.T..

The punishment method is also applied in the management of Tabung Haji. It is very essential to avoid misconduct and discipline offences among the staffs. Nevertheless, its implementation is conducted gradually. Any reports on the superiors will be first investigated for the truth. If the staff is really found guilty, advice and lesson will be given. If there is no change, warnings will follow. If the misconduct and discipline offences still persist, actions for misbehaviour such as suspension of work or discharge from employment will be imposed as punishment for the wrongdoing. If the case is too critical, legal actions are also taken. In brevity, this punishment method is only imposed on staffs who truly found to commit offences without any prejudice. This conforms the saying from Allāh S.W.T. who commands mankind to always do justice in whatever condition they are.

*God doth command you to render back your trusts to those to whom they are due; and when ye judge between man and man, that ye judge with justice: Verily how excellent is the teaching which He giveth you! For God is He who heareth and seeth all things.*<sup>28</sup>

<sup>27</sup> Surah al-'Ankabūt, 29:45.

<sup>28</sup> Surah al-Nisā' 4:58.

## CONCLUSION

The prior discussion mirrors the elements of Islamic *akhlaq* education are appropriate to be applied as an approach to implement the Islamic code of ethics in an organization. These elements obviously have been adapted by Tabung Haji in its effort to implement the code of ethics among its organization network. Overall, all these approaches can be grouped into three primary categories which are self initiative, institutional activities and other parties support. Self initiative starts from *muḥāsabah* (introspection) that gives efforts in examining self's weaknesses and *madhmūmah* or bad behaviour by taking somebody else's attitude as a mirror. This is commenced by *mujāhadah* to fight the desire and train oneself with *maḥmūdah* (good) behaviour until it becomes a self habit.

Institutional activities refer to the generation of programs formally and informally by the organization. The generation of formal educational programs, briefing and training are to gain information, knowledge and specific skills from the experts and authority.<sup>29</sup> While the generation of informal programs is to remind, enhance and encourage the practice of ethics in working culture. The generation of formal and informal programs integrates spiritual purification, human development, ritual (*ibādah*) realisation, moral refinement and career development aspects.

Supports from other parties involve the role of organization leader, workmates, family members and the society in enlivening the ethical culture in organization. Everybody plays a role in giving correction, suggestion, mutual advice and example for role modelling among each other. In brief, all these approaches complete each other in producing a man with *akhlaq* and ethical working culture.

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<sup>29</sup> Kamarudin Haji Kachar (1989), *Strategi Penerapan Nilai-Nilai Islam Di Institusi Pendidikan (Dari Perspektif Pengurusan)*, Kuala Lumpur: Teks Publishing Sdn. Bhd.; Mohamad Shaid Mohd. Taufek (1994), "Penerapan Nilai-Nilai Islam Dalam Pentadbiran Negara: Isu Dan Masalah", Paperwork of Seminar Penilaian Dasar Penerapan Nilai-Nilai Islam di Malaysia, in Kuala Lumpur, 26 November 1994; Hassan Ali (t.t.), "Methodologi Penerapan Etika Kerja Dan Profesionalisma Islam Dalam Rangka Kerja Organisasi", Paperwork of Kolokium Kefahaman Dan Penghayatan Islam Ke IX: Etika Kerja Dan Profesionalisma Islam, in Kuala Lumpur, organized by Badan Perunding Islam, Jabatan Perdana Menteri.

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