



Business ethics in Islam: the glaring gap in practice

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Abstract

Purpose – The purpose of this paper is to examine and discuss business ethics from an Islamic perspective.

Design/methodology/approach – Descriptive, analytical, and comparative analyses are used.

Findings – The study reveals several factors that affect Muslims' ethical behavior, including legal, organizational, and individual factors. However, there are factors that affect manager's unethical behavior; for example, stage of moral development, family influence and peer influence. The paper outlines some of the ethical guidelines that should be manifested in a Muslim manager, such as being trustful, honest, and consultative. Finally, the paper highlights some of the moral issues that seem to be common between Islam and other religions such as no lying, stealing, fraud, or deceit.

Research limitations/implications – The paper provides insights into Islamic work ethics for Western managers and employees, enabling them to work more effectively with Islamic managers, employees, and business partners. It is believed that the paper will provide a better understanding of Muslim societies in general and Islamic managers in particular. It also has some implications for Islamic managers and employees who have to deal with ethical dilemmas as well as situations that offer potential benefits or gains and are considered unethical on a daily basis. It is also hoped that this paper will reinforce managers' Islamic behavior and make them more aware of the code of conduct on business.

Practical implications – The findings presented in this research can be used by Western managers, employees, business partners, and academicians as a guide to Islamic work ethics in Muslim societies.

Originality/value – The paper makes a contribution to the literature on Islamic work ethics. It is believed to be one of few studies investigating the issue of management ethics in Islam. The findings presented will be of genuine interest to Western and non-Western managers, employees, and academicians.

Keywords Islam, Business ethics, Managers, Organizational behaviour, Organizational culture

Paper type Research paper

Introduction

There are literally hundreds of papers written on business ethics. However, as far as I know, few papers have been written on business ethics in Islam. In this paper, the researcher attempts to fill in some of the gaps in the literature on management ethics from an Islamic perspective. This work investigates the meaning of ethics from an Islamic perspective. It analyzes the factors influencing ethical behavior in an Islamic environment and also explores the impact of ethical behavior of Muslim managers on business. In addition, it aims at shedding light on general ethical guidelines and practices for Muslims in an Islamic context.

Historical overview

Islam is a way of life. Ethics are therefore applicable to every aspect of Muslims' life including administration. Fortunately, in Islam the question of whether an act is considered a virtue or a vice is determined in the *Qur'an* (Islamic law) and *sunnah*,



literally meaning the beaten track of the Prophet, and it is mostly derived from his sayings (*hadith*) and actions; there is no two ways about it (Alhabshi, 1993, p. 93). In the Muslim World, business people are faced daily with ethical issues at work, and sometimes do not know how to deal with them. Some of the issues being faced by management and employees include bribery, nepotism, stealing, lying, fraud and deceit, conflict of interest, quality control issues, discrimination, falsification of information, abuse of public funds, and environmental pollution. In Islam, it is not enough for a Muslim to observe the five pillars of Islam; a Muslim must adhere to the Islamic code of ethics. Hence, business decisions are guided by faith, or *iman*, which in practice means following *shariah* law, and engaging in what is *halal*, permitted, and avoiding what is *haram*, or forbidden (Alawneh, 1998). So, a Muslim has to distinguish between *halal*, i.e. ethical, and *haram*, i.e. unethical, right or wrong, fair and unfair, just and unjust, and a good intention and a bad intention. In Islam, ethics are not limited to business practices and dealings. The business decision maker has a free choice, but religious principles provide a framework for the appropriate exercise of that choice (Ali and Gibbs, 1998). One thing should be clear however; that is, management and employees are responsible for their own actions and cannot simply blame the organization for their shortcomings (Holy *Qur'an* LIII:38-39).

In Islam, ethics have two dimensions; first ethics toward Allah, the creator. A Muslim has to believe in Allah and has to worship Him. The second is ethics toward others; a Muslim business person has to deal ethically with others by maintaining good treatment and good relationship. This paper is of vital importance because people do not know sometimes what is ethical unless they study ethics. Ethics provide an essential foundation for business transactions (Cherrington and Cherrington, 1995, p. 1). They are essential for organizational effectiveness and are necessary for interpersonal relations.

Muslim lives are filled with moral and immoral issues. A person may become unclean and selfish and in many cases he/she will defray from loving Allah, the sole creator. Besides, on many occasions, he/she will try to justify their wrong-doing and unethical practices by finding reasonable ways of justifying such actions.

The subject of ethics has been discussed widely. In fact, almost all business schools throughout the Arab world offer courses on ethics in their curricula. Most management books today dedicate chapters to the subject. In the Middle East, like anywhere else in the World, the subject of ethics is discussed extensively through workshops and special seminars.

Theoretical overview

Ethics defined

Ethics is defined as a branch of philosophy that deals with moral behavior. Morality refers to whether something is right or wrong, good or bad. Although morality is a complex concept, it can be defined in terms of both means and ends. Means is the process which occurs, while Ends refers to the consequences (Cherrington and Cherrington, 1995, p. 2).

Ethics may also be defined as:

[...] a systematic inquiry into the beliefs we have and the management we make about what is morally right or wrong and morally good or evil. It is an inquiry that attempts to answer the following questions: What kinds of conduct are morally right or wrong? And what things are good and what things are evil?

Ethics is also defined as the code of moral principles that sets standards of good or bad, or right or wrong behavior (Schemerhorn, 2008, p. 32). Ethical behavior is what is accepted as good and right as opposed to “bad” or wrong in the context of the governing moral code.

Islamic business ethics is defined as the code of moral principles that are prescribed by the *Quran* and *Sunnah* (*Hadith* or sayings of Prophet Mohammad).

The method of addressing ethical questions has often been criticized by contemporary views. One of the main arguments against this is that moral right and wrong depends on one’s culture rather than reason. So what is considered ethical in one culture is regarded as unethical in other cultures. Ethics and moral principles do guide one’s behavior. Moral principles prescribe what one should do or abstain from doing. Business ethics refers to organizational ethics or management ethics. Within the Islamic context, the concept of ethics has been described widely in the holy *Qur’an*. Terms like goodness, rightness, justice, truth, right, and piety have been described as *Salihat* or goodness, and impious actions are described as *Sayyi’at* or evil.

Ethics is usually defined by a written code of ethics. In the Middle East not many organizations and professions have written codes of ethics (*Mudawanat Alsuluk*) and violation is the norm rather than exception (AMAN, 2006). Behaviors that conform to those written codes of ethics are considered ethical and whatever violates the written standards is considered unethical.

Impact of Islamic ethics on business

Although ethics prescribe what one should do or abstain from doing, Islamic ethics prescribed by *Qur’an* and *Sunnah*, affect Muslim business people in the following different ways:

- increase effectiveness and efficiency;
- lead to integrity;
- cause a Muslim business person to abstain from cheating and deceit;
- prevent corruption and abuse of power;
- lead to better care of employees and their rights;
- lead to consistent consultation and cooperation;
- create initiative; and
- lead to better quality.

Islamic ethics is based on rational methods as well as revelation. Revelation provides the truth whilst rational methods lead to understanding and appreciation of truth. Hence, Islamic ethics is based on *tawhid*, or unity principle, which determines the unique relationship between God and man; man and man; and man and his environment (Alhabshi, 1993, p. 83). Within the Islamic culture, the term that is mostly associated with ethics is referred to in the Holy *Qur’an* as *Khouloq* (Beekun, 2004, p. 2). Allah in the *Quran* has described Prophet Mohammad as a Prophet of good ethics. The *Qur’an* uses several terms to describe the concept of goodness *Khayr* (goodness), *birr* (righteousness), *quist* (equity), *adl* (justice), *hagiqah* (truth), *maruf* (known and approved), and *taqwa* (piety). Pious actions are described as *salihat* and impious actions are described as *sayyi’at* (Fakhri, 1991, pp. 12-13).

In Islam, faith, or *iman*, is the basic motivating factor for believers, and it determines conscience (Wilson, 2006, p. 113).

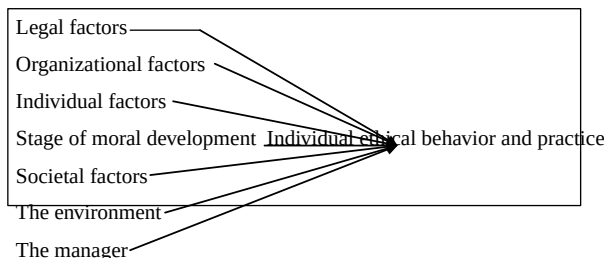
Factors affecting individual ethical behavior in Islam

Some people believe that moral foundations for deciding what is right and what is wrong are formed in childhood, before even the age of six and eight, and nothing in later life significantly changes this moral foundation. While most moral values are learned in early life, there are several sound reasons why people should continue to study ethics. Some of the reasons might include the need to know what to do and decide to do it, and personal commitment to choose what is right, and this continues to develop as one grows. Some others believe that the study of ethics will definitely lead to ethical behavior.

What is considered ethical behavior in one culture may be considered unethical in other cultures, i.e. in an Islamic culture a Muslim is not allowed to eat pork, while in a non-Islamic culture pork is a popular meal. What is considered right behavior in one country might be considered wrong behavior in another country, i.e. dating and going out with girls might be considered appropriate in an American or European culture, while this behavior is regarded as disgraceful and deserves heavy punishment in an Islamic culture. People normally define right or wrong by the nature of the act. Moral actions are viewed as just and fair while immoral behavior is considered dishonest and unfair. In Islam, there are clear-cut factors that affect ethical behavior. They include legal interpretations, organizational factors, individual factors, social factors, the environment, and the manager (Beekun, 2004, p. 3) (Figure 1).

Legal interpretations. In an Islamic culture, values and standards are guided by the *Qur'an* and *Sunnah* and the collection of previous *Fiqh* judgment. In cultures like the USA and Europe, for example, affirmative action laws make it illegal to discriminate against women and minorities in employment. By contrast, in Islam, the *Qur'an* and *Sunnah* have given women permanent and unalienable rights and have never discriminated against minorities on any basis. Islamic ethics do not endorse the caveat emptor concepts that many Western countries have considered valid in several cases. For instance, in Islam it is unacceptable to sell fruits unless they are almost ripe. In the case of a seller who sells his car as possessing certain desirable qualities and which is later proven to be lacking such qualities, the purchaser has the right to return the car and get his money back or he/she can keep the car but at a lower price than the one agreed on before.

Organizational factors. The organization is another important influence on ethics in the work place. Organizations do affect ethical behaviors. One of the main sources that affect behavior in organizations is the commitment of management to ethical practices



Source: Beekun (2004) with modification by author

Figure 1.
Overview of determinants
of individual ethical
behavior in Islam

and behavior. Such commitment can be communicated in a code of conduct or code of ethics document. A code of ethics is a formal statement of values and ethical standards (Schemerhorn, 2008, p. 42). In Palestine, for example, where over 90 percent of the population are Muslims, Palestine telecommunication has distributed such a document. The code of conduct document explicitly defines ethical and unethical behavior and therefore identifies the consequences of unethical practices. Codes of ethics are gaining popularity in many organizations in Islamic cultures. Again in Palestine, the public sector has issued a code of conduct document for employees of the public sector (*Mudawanat Al-soluk*). It is believed that a code of ethics enhances ethical behavior among employees and management of the private and public sectors.

In organizations, the norms and values of the team, department or organization as a whole have a deep influence on ethical behavior. Research has shown the organizational values strongly affect employee actions and decision making.

If unethical behavior in organizations is tolerated or even encouraged, it becomes routine and in fact encourages unethical practices among employees. Such unethical behavior will then become embedded in the system and employees have to fit themselves within that system. In many companies, employees believe that if they do not go along with the unethical practice and if they do not accommodate themselves to the unethical behavior, then their jobs will be in jeopardy or they will not fit in.

Individual factors. Some of the factors that affect one's ethical behavior include stages of moral development, personal values and morals, family influences and pressures, expectations of relatives and friends, peer influences and expectations resulting in *wasta* (nepotism which is unethical), previous personal experiences, and situational and societal factors. Managers who lack a strong and clear set of personal ethics will find that their decisions vary from one situation to another as they strive to maximize self-intent. In the Arab world, *wasta* has effectively been used to override established laws and traditions which exist and are used in place of relevant regulations and standards (Hutchings and Weir, 2006, p. 146). An outline of the factors influencing individual unethical behavior is presented in Table I.

Stage of moral development. Research confirms the existence of three levels of moral development, each composed of two stages (Kohlberg, 1976). The three levels are: pre-conventional; conventional; and principled. Research also concludes that people move through these levels and stages sequentially. They move up the moral ladder, stage by stage (Webber, 1990, pp. 687-702).

The environment. Organizations operate in competitive environments, which are influenced by government laws and regulations as well as by social norms and values. The climate of competition also provides a choice regarding a possible course of action that offers potential for personal or organizational benefit, or both. In Islam, however, monopolies are discouraged.

The manager. Managers bring specific personality and behavioral traits to the job. Personal needs, family influence, and religious background, all shape a manager value system. Specific personality characteristics, such as ego strength, self-confidence, and strong self-independence may enable managers to make ethical decisions.

Factors influencing Muslims' unethical behavior

Muslims' unethical behavior is influenced by several factors, such as stage of formal development, personal values and personality, family influence, peer influence,

Factors	Explanation
Stage of moral development	The lunatic, the sleeper and the child before puberty not responsible for their behavior
Personal value and personality	One who stresses honesty will behave differently from those who do not respect others' rights. The <i>locus</i> of control also affects individual ethical behavior (Robbins and Coulter, 2005, p. 112)
Family influence	The home is the place to start being a good Muslim. Children are likely to be ethical if they see their parents and other members of the family consistently adhere to high standards. In Islam, it is easier for a parent to teach his kids what is right (<i>halal</i>) and what is wrong (<i>haram</i>) than to teach them rules and principles of good conduct and behavior
Peer influence	Children are influenced by actions of their peers with whom they interact. Islam urges people to be very selective of peers as they have very big influence on companions. This coincides with the Arabic proverb "Birds of a feather flock together" or "A person is known by the company he keeps"
Life experiences	Key events like taking part in <i>Alhajj</i> (pilgrimage to Mecca) for example has a positive impact on Individual behavior. As the <i>Qur'an</i> states: "Whoever goes to <i>Hajj</i> comes back from his journey innocent and pure and white as of the day of birth"
Situational factors	It is the situation that sometimes makes one behave unethically, as the only way out. For example, a secretary may lie when answering a phone as the only way to turn away a client. She may simply lie by saying that the manager is not in the office while he is in fact in. On many occasions, the researcher has observed many Muslim secretaries quit their jobs simply to avoid being forced to tell such lies. However, lying is acceptable in Islam under three conditions: first, in wars; second, to solve conflicts between people; third, husband lying to his wife or vice versa for the sake of getting closer to each other and saving the marriage, e.g. saying "I love you" while it is the opposite (<i>Hadith</i>), or "you are the most beautiful woman in the world". All this is meant to strengthen the ties between couples
Societal factors	People try to conceal unethical behavior and always justify their actions as being ethical in order to please members of society. In Muslim cultures, society places a heavy pressure on individuals to practice <i>wasta</i> , so a manager may have to deviate from the rules and regulations of the business in order to please a cousin, a friend or a neighbor. On one hand, <i>wasta</i> is considered as ethical and legal, e.g. in solving conflicts, while on the other hand, it can be viewed as illegal and unacceptable when it is used to override established laws and traditions, e.g. in obtaining favors like jobs. In Muslim cultures, a business person is more concerned about what others might think of his decision than what he thinks himself

Source: Abuznaid (1990)

Table I.
Factors influencing
Muslims' unethical
behavior

life experiences, situational factors, and societal factors. See Table I for detailed explanation.

Islamic ethical guidelines

In Islam, Allah emphasizes the following ethical guidelines as being outlined in the Holy *Qur'an*. These guidelines govern the Islamic code of ethics relating to a person's daily life and business dealings. Muslims are required at all times to behave islamically because Allah himself is watching their practices. These guidelines are:

- *Be truthful.* In Islam truthfulness means practising what you preach. The *Qur'an* says:

And he who brings the truth and he who confirms (and supports) it – such are the men who do right. And Allah will say: this is a day on which the truthful will profit from their truth. Theirs the gardens, with rivers flowing beneath their eternal home.

Allah will urge believers to say the truth always. Lying is cursed in Islam (Holy *Qur'an*, V.119) (Holy *Qur'an*, XXXIX:33).

- *Be honest.* Honesty is a quality which a Muslim business person should develop and practice in himself (Holy *Quran*, V.119).
- *Love Allah more than your trade.* A Muslim has to love Allah even if he/she has to sacrifice every thing. The Holy *Qur'an* stresses that a Muslim should obey Allah first and then superiors (Holy *Quran*, IX:24).
- *Be consultative.* Consultation is one of the characteristics of a Muslim manager. Allah stresses the importance of consultation in the *Qur'an* (Holy *Qur'an*, XLII: 38).
- *Keep the word.* Prophet Mohammad (peace be upon him) said:
If you guarantee me six things on your part, I shall guarantee you paradise: Speak the truth when you talk, keep a promise when you make, when you are trusted with something fulfill your trust, avoid sexual immorality, lower your eyes and restrain your hand from injustice (*Hadith*).
- *Be patient.* Islamic business people should not get angry and should not be irritated (Holy *Quran*, XXV:63) and (Holy *Qur'an*, III:134).
- *Be fair and just.* A Muslim business person has to be fair and just in all his dealings. He has to be fair with his employees; he has to give fair wages and has to be fair and kind with animals when slaughtering them (Holy *Quran*, II:278-279).
- *Be humble.* Being humble is the opposite of being arrogant. Being humble is a great characteristic of Muslims. Business people should be humble and down to earth (Holy *Qur'an*, XXVI:215).
- *Be complacent.* Being complacent is another characteristic of a Muslim. Muslim business people should be satisfied with what Allah has allocated them. To Muslims complacency is not the enemy of progress as the West views it.
- *Be generous.* Being generous is the opposite of being stingy. *Alkareem* is in fact one of Allah's magnificent names meaning being generous. *Alkaram* (generosity) is another characteristic of the Muslim business people. They should be generous in giving money and goods to the needy. Islam urges people to give legal alms or obligatory charity (*Az-Zakat*). *Az-Zakat* is an ordinance prescribed by Islamic law. Social responsibility is another important principle in management practices. *Sadaqat* (donations), not obligatory, are very much urged in the Holy *Qur'an* (Holy *Qur'an*, LVI:77) and (Holy *Qur'an*, XLIV:17,26).
- *Be dignified.* A business person in Islam should not indulge in investments that are not *Halal*. *Halal* is the opposite of *Haram*. *Halal* is ethical while *haram* is unethical. Examples of *haram* earnings for a Muslim include trading in alcohol,

drug dealing and trading, bribery, production and sale of unethical goods, prostitution, and earning interests on investments.

- *Be trustful* (Al Amaneh). Being trustful means giving rights to others. For example, if you borrow some money from someone, you are supposed to return it at the agreed time at no interest. A good loan with no interest is an example of Islamic financial dealings (*Alkird Al hasan*) (Holy *Qur'an*, XL32) and (Holy *Qur'an*, IV:58).
- *Be friendly*. Muslims should be friendly and united at all times. No discrimination exists among Muslims, regardless of nationality, gender or color. The only difference between Muslims should be on the basis of piety (Holy *Qur'an*, XLIX: 10, 13).
- *Be equitable*. Equity is the opposite of injustice. A Muslim manager should be equitable. In Islam people should be treated fairly and with equity.
- *Do not be involved in fraud*. A Muslim business person should treat others the same way he himself would like to be treated (Holy *Qur'an*, XVI: 90, IV: 58).
- *Do not bribe*. The practice of all kinds of bribes is forbidden in Islam (Holy *Qur'an*, II: 188). However, there should be differentiation between *sadakat* (donations), gifts, and bribes. Gifts are encouraged in Islam because they help gain friendship. The prophet encourages the use of gifts saying "Give more gifts so you be better liked" (*Hadith*). Bribes on the other hand are unethical. Bribes are used to influence decisions. There are two kinds of bribes: the "lubrication" bribe and the "white mail" bribe. The lubrication bribe involves payment of a relatively small amount of money – "speedy money" – to lubricate the wheels of administration so that they can turn more quickly. The white mail bribe generally involves an elaborate system for concealing the use of large sums of corporate cash. This type of bribe is used to buy influence in high places (Abuznaid, 1990, p. 319).

From these key business principles we can conclude that Islam is a religion of high-moral standards. Muslim business people are urged in *Al Qur'an* and *Al Sunnah* to follow certain principles and guidelines.

Ethical commonalities between Islam and other religions

Our lives are filled with moral issues; almost every thing we do has a moral component. In general, people ignore the ethical component in daily issues and practices and see only those minor economic and social transactions that might be beneficial to them and to others. Regardless of that, 14 of the most prominent moral issues seem to be universal in every organization (Cherrington and Cherrington, 1995, p. 5):

- (1) *Stealing*: one should not steal or take things that do not belong to him or her.
- (2) *Lying*: one should not lie or say things he or she knows they are not true.
- (3) *Fraud and deceit*: one should not give or allow false impressions.
- (4) *Bribery*: one should not buy influence as one engages in conflict of interest (bribes, payoffs, and kickbacks).
- (5) *Hiding versus divulging information*: one should be responsible for protecting information under his authority.

- (6) *Taking unfair advantage/cheating*: one should not use inside information to his own advantage or in making investment decisions. One should not abuse his/her position which is considered corruption.
- (7) *Organizational abuse*: abusive practices in business are prohibited and considered unethical, such as inequity in compensation or misusing power or performance appraisals that destroy moral and self esteem.
- (8) *Perpetrating interpersonal abuse* such as physical violence, sexual harassment, racism, and sexism.
- (9) *Violating rules and regulations*: individuals have moral objections to obey rules whether organizational, social or religious commitments.
- (10) *Balancing ethical dilemmas*: one only has to choose between two equally desirable or undesirable options (dilemma). It is the opposite of (laps) where it is very clear that this is right or wrong.
- (11) *Reporting unethical behavior*: if you witness an unethical act, you are obliged to report. In all cultures people are urged to report any unethical practice (whistle blowing). In Islam if you know the truth and do not act or report it you are considered Satan.
- (12) *Committing to personal excellence*: in Islam, as in any other culture, people are urged to maximize their efforts and to perform above standards. The *Hadith* says: "Allah loves those who do things properly".
- (13) *Serving the poor*: those who have the means are obliged to give to those who are poor in order to alleviate their suffering.
- (14) *Compassion and love for others*: The Golden Rule requires us to do unto others as we would have others do unto us. In Islam, for example, the *Hadith* says: "Smiling in the face of others is a gift, though, not obligatory."

These are some of the universal ethical principles that are applied across cultures. From these moral issues, one can notice broad areas of agreement about the major obligations and duties that are shared in almost every faith. However, unlike the ethical systems advocated by other religions, such as Christianity, as well as some eastern religions that emphasize the transience of this life, and value mediation and retirement from this world, Islam stresses that piety is not achieved by relinquishing the life of this world. It is through the active participation in the day-to-day affairs of this world and through the struggle in this life against evil that a Muslim proves himself. In other words, the Muslim is expected to participate in *dunya* (life) with the proviso that any material enhancement and growth must lead to social justice and spiritual uplifting of both the *ummah* (nation) and himself (Beekun, 2004). Allah has emphasized this goal in the *Qur'an*: The reward of Allah (in the hereafter) is best for those who believe and work righteousness: but this none shall attain, save those who steadfastly preserve (in Good) (Holy *Qur'an*, 28:80).

Research implications

This paper has some implications for Islamic managers and business employees who have to deal with ethical dilemmas, situations that offer potential benefits or gain and are unethical (Schemerhorn, 2008, p. 36) on daily basis. It is hoped that this paper

reinforces the manager's Islamic behavior and also makes managers more aware of the Islamic code of conduct on business. Given the relatively limited knowledge about Islamic management ethics, this paper might also have an impact on non-Muslim business people and employees. It is hoped that this paper will increase their awareness of key principles of management ethics from an Islamic perspective. Non-Muslim business people and business employees will become more knowledgeable of business ethics in Islam, therefore making it is easier for them to conduct business in the Middle Eastern and Muslim countries. Thus, this paper may help prepare potential expatriate managers to deal properly with people from Arab Middle Eastern countries and others from Islamic nations like Indonesia, Malaysia and Iran, etc. In addition, the paper forms the groundwork for future research opportunities that may stem from current work. Finally, this paper will help bridge cultural gaps between Muslims and non-Muslims, leading to a better understanding of the subject.

Conclusion

As stated above, the main purpose of this paper is to discuss the meaning of ethics from an Islamic perspective. The research has defined Islamic management ethics as those guidelines and principles that are prescribed by the Holy *Qur'an* and *sunnah* (*hadith*). The paper has shed light on the major determinants of individual ethical behavior in Islam and pinpointed the impact of Muslim managers' ethical behavior on business. Besides that, the paper has outlined some of the ethical principles that characterize a Muslim manager. This paper has also discussed the Islamic business values that could benefit Muslim and non-Muslim managers alike. It further helps non-Muslim business people and employees become more aware of management ethics in an Islamic environment by giving them a better understanding of the subject, thus making it easier for them to carry out business transactions in an Islamic culture. However, it must be stated that there is not one united form of applied Islamic teachings among different Muslim countries. It is widely known that Middle Eastern countries have become more active in the global market place. Moreover, this paper has outlined major commonalities between Islam and other religions on the subject of work ethics. Finally, I think this research paper has opened the way for future researches on Islamic management practices, Islamic managerial styles and approaches to doing business.

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