A unified theory of the firm from Tawhidic worldview: the views of Mu‘amalat Management and Economics Scholars

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Abstract
The theory of the firm subscribes to mainstream economic theories that emphasize on profit maximization and cost minimization. Despite its usefulness, the scope of the theory is inadequate to address the contemporary dynamism. A unified theory of the firm bears strong influence of the industrial cost minimization. This study argues a unified theory of the firm from Tawhidic paradigm for a comprehensive theory to describe the nature of the firm, the scope and boundaries of assessment on organizational environments, and the assessment of internal organizations to formulate, implement and evaluate organizational strategies. The conventional approach to the theory of the firm seems inadequate to respond to external and internal environments of the firm, and human dynamism and spiritual identity. The market-based theory of the firm emphasizes primarily on the industrial organizational perspective of the firm. The evolutionary approach of resource-based and knowledge-based theory of the firm is also unable to provide a unified theory of the firm due to lack of spirituality foundation to sustain intellectual contribution from knowledge workers. As an alternative, this study proposes a unified theory of the firm Tawhidic worldview as a mean to achieve organizational sustainable innovation and competitive advantage. The study uses focus group discussion with scholars in management, economics, and Shari’ah studies to provide input on the development of the model of Islamic theory of the firm. The feedback from the experts is used as input to enhance the understanding of Tawhidic worldview in the development of a unified theory of the firm. The results of the study should be considered tentative, or work-in-progress. Future research should incorporate more informants to further debate the dynamics of key components in the subject matter of the study.

INTRODUCTION

The theory of the firm has been advanced as comprehensive theory to describe the nature of the firm, the scope and boundaries of assessment on organizational environments, and the assessment of internal organizations to formulate, implement and evaluate organizational
strategies. This theory cannot stand alone in the strategic management process due to its emphasis on the industrial organizational perspective of the firm. The sustainability of the business, business continuity, and sustainable competitive advantage depends on both internal (i.e. resource-based view) (Rugman & Verbeke, 2002) and external (i.e. industrial organizational perspective) factors of the firm (Hennart, 1994) (Buysse & Verbeke, 2003; Sharma & Henriques, 2005; Kolk, 2008).

The resource-based and knowledge-based of theory of the firm attempted to offer a unified theory of the firm from evolutionary economics’ perspective (Kor & Mahoney, 2000; 2004; Sharma & Henriques, 2005; Ambrosini & Bowman, 2009). In addition, the evolutionary economics view also is unable to provide a unified theory of the firm. Indeed, a unified theory of the firm is necessary to provide insights for rigorous, dynamic and comprehensive strategic management analyses. As an alternative, this study attempts to develop a unified theory of the firm the *Tawhidic* worldview as a mean to achieve organizational sustainable innovation and competitive advantage. A worldview is a person’s mental mind that sees the world and its events from a certain mental mind or understanding (Giacalone & Eylon, 2000; Giacalone, 2004). This understanding is developed over formal and informal education, experience, and assimilation processes (Giacalone, 2004; Lin, 2007). Thus, *Tawhidic* worldview refers to the understanding of worshipping Allah manifests through executing the roles, responsibilities and accountabilities as servant and vicegerent of Allah (Sarif & Ismail, 2011).

From resource-based, the economic orientation is shifting to knowledge-based economy that emphasizes on building distinctive competencies. The distinctive feature of knowledge-based economic orientation is on the advantage of knowledge management and organizational
learning (Rugman & Verbeke, 2002). However, the knowledge-based economic orientation appears to be silent on, and thus lacks of spirituality foundation to sustain intellectual contribution from knowledge workers (Lin, 2007; Karakas, 2010). The lack of spirituality is noticeable at workplace in terms of virtue (Cavanagh & Bandsuch, 2002), leadership and followership (Tourish & Tourish, 2010), personal growth (Collins, 2010), and ethics (Giacalone & Jurkiewicz, 2003).

The combination of industrial organization and resource-based views provide a synergy to take competitive advantage through external opportunities and internal unique competencies (Rugman & Verbeke, 2002; Lin, 2007; Karakas, 2010). While the industrial organization emphasizes on efficiency and effectiveness to sustain competitive advantage and to generate more profits, the resource-based view argues that distinctive and unique competencies enable companies to secure more profits (Conner, 1991; Peteraf, 1993). The synergy lies in the pair of opportunities-competencies. The Tawhidic worldview enables people to be responsible, reliable and trustfulness because it provides a comprehensive understanding on the roles, duties, and responsibilities of people (Sarif & Ismail, 2011). The Tawhidic approach is deemed to contribute to the theoretical and practical understanding of the development of a unified theory of the firm.

The study has two objectives, namely (a) to examine key concepts related to the theory of the firm, and (b) to explore the insights of scholars towards the development of a unified theory of the firm from Tawhidic paradigm. A unified theory integrates, simplifies, and operationalizes complex variables and models into the mode of knowing, thinking and understanding in a framework of thought shared by people who subscribed to a particular vision of reality (Donaldson & Dunfee, 1994; Morris, Schindehutte, & Allen, 2005). Morris
LITERATURE REVIEW

The motivation to achieve sustainable competitive advantage is driven by organizational objectives. Garrouste & Saussier (2005) argued that organizational driven objectives are related to understanding of the theory of the firm. The theory of the firm introduced by Coase (1937) was based on a few theories namely theory of agency, theory of property rights and theory of finance. These theories were part of the foundation to understand the structure, ownership and direction of a firm (Aoki, 1986; Aghion & Tirole, 1997). However, when firm operates, it applied more than the three theories (agency, property rights and finance theories), which included transaction cost, contract, nature of the firm, boundaries, and internal organizations (Coase, 1937, 1960, 1988). Coase (1937) and the scholars who build upon his seminal work defined the firm as an economic entity that provides incentives and structure to solve organizational coordination (Hart, 1990; Holmström, 1999), the firm as a collection of assets, the firm as a collection of assets and incentive mechanisms, and the firm as a collection of capabilities of the past (Coase, 1937, 1960, 1988).

By integrating and formalizing the problems in the agency, property rights, and ownership structure (Aoki, 1986; Aghion & Tirole, 1997), the firms are still unable to cope with internal and external organizational choices (Garrouste & Saussier, 2005). The trade-offs and assumptions of operationalizing the firm still hang between risk and uncertainty. In fact, the reality of a firm when operates in the market, it needs the market players to be part of its operations, otherwise, firms would not be able to function as profit generating entity. Based on Morris et al (2005), a unified theory should simplify many complex concepts into simple,
logical, measurable, comprehensive and operational. In Coase’s seminal, the theory of the firm was based on many complex theories, namely theory of agency, theory of property rights, theory of finance, theory of transaction cost, theory of contract, nature of the firm, boundaries, and internal organizations. Thus, it is not easy to understand, practice, operational and measure its process and performance. Thus, there is insufficient element to have a unified theory of the firm.

The theory of the firm based on Coase (1937) has serious flaws, namely (a) it has not defined clearly the nature and the boundaries of the firms because some transactions are internalized while others are externalized, and yet others are both internalized and externalized; (b) internal structure of the firm was not clearly and formally organized in terms of familiar functions such as the production, incentives, controls and internal hierarchies; and (c) the relations between the firms and the market were not clearly defined whether firms are substitutes for the market or firms are not the market but players of the market with some limitations (Garrouste & Saussier, 2005).

The theory of the firm by Coase (1937) subscribed by the economists and business educationists cannot be a unified theory (i.e. simplified, measured, operationalize) because it made the roles of entrepreneurs uncertain (Kay, 1992). In addition, the role of institutional environment that affect the firm’s decision is also vague. In fact, Coase’s theory of the firm is very simplistic in which it assumed that the existence of the firm is due to the existence of transaction costs, and the firm's boundaries are defined by a simple calculus of transaction costs that are related to the Property Rights Theory and the Incentive Theory.
In short, Coase’s theory of the firm and its formalized theories are unable to offer a unified theory of the firm due to lack of learning processes both at the individual and organizational levels. Thus, the alternative theory of the firm that is based on evolutionary theory and resource-based view can fill in the gap of learning and capacity building in the firm (Nelson & Winter, 1982; Kogut & Zander, 1996; Langlois & Garrouste, 1997). These two views have common assumptions, namely learning and rule-guided behavior and that knowledge and capabilities represent the firm’s critical and distinctive resources (Foss, 1996; Poppo & Zenger, 1999).

Both Foss (1996) and Poppo & Zenger (1999) argued that the resource-based and knowledge-based views of theory of the firm are more unified and comprehensive based on three arguments, namely knowledge is generated as the result of learning and experience; the result of learning is context (local) and path-dependent (historical), and it is partly tacit, and the organization is partly unaware of its existence because it is embedded in organizational routines and individual skills (Garrouste & Saussier, 2005).

*Not yet a unified theory of the firm*

The resource-based and knowledge-based theories of the firm attempted to offer a unified theory based on the evolutionary perspectives. However, given the background of the contemporary business world that is full with uncertainty as a result of globalization process, rapid changes are rampant due to the fast pace technological development, high mobility of society, and high intensity in competition (Mahutga & Smith, 2011; Vergragt, 2012). This situation makes the business world competitive due to the increasing of enterprises that are competing on the uniqueness (Liu, Chen, & Tsai, 2004). The evolutionary perspectives emphasized on the importance of knowledge and innovation in facing stiff competition to
achieve sustainable competitive advantage (Karim & Hussein, 2008), but the firms are not able to do so with the increasing events of moral hazard that hampered firms to create and sustain competitive advantage. There is increasing need to go back to the root of intellectual development, which lies in the soul of human. Lewis (2006) argues that the current business world can gain and sustain its competitive advantage when it is imbued with the soul (spirituality). Osman-Gani and Sarif (2011) argued that the excellence in spirituality leads to better worldview, far sighted and continuous improvement that is guided by commendable values. Figure 1 summarizes the evolutionary process to develop a unified theory of the firm.

Figure 1: The evolutionary process to develop a unified theory of the firm

Source: Morris, Schindehutte, & Allen, 2005.

Based on the flaws presented earlier and compared with the elements of a unified theory of the firm as depicted in Figure 1, this research proposes an insight from Islamic perspective to enable a firm to gain and sustain competitive advantage via Tawhidic worldview.

Tawhidic worldview theory of the firm

Tawhidic worldview based theory of the firm draws upon Islamic monotheism that the dynamism is actually part of the process to attain ultimate victory in this worldly life and the
hereafter. There are two important contemporary views on Tawhidi worldview, firstly Al-Faruqi (1992, p.5)’s deliberation on the Tawhidi worldview manifestation, and secondly, Mohd Kamal Hassan (2010, p.187)’s characteristics of Tawhidi worldview. Al-Faruqi (1992, p.5) contended that the subscription to Tawhidi paradigm manifests the readiness and willingness to fulfill the Divine trust (al amānah) and obligatory duties (al farā‘id) that are accompanied by the Divine guidance and human unique capability (Qur’an, Surah Hud, 11: 6 and Sura Az Zumar 39: 41). According to Mohd Kamal Hassan (2010, p.187), there are a few characteristics to manifest Tawhidi worldview, namely the execution of the task as servant of Allah, vicegerents, true believers, agents for change and facilitators for a ‘balanced community’.

Given the dynamic contents of the business world, managers need comprehensive and rigorous theory of the firm to make the business continues to make profit on sustainable basis (Rugman & Verbeke, 2002; Lin, 2007; Karakas, 2010). The production-based economy provides the competencies to maximize profit through cost minimization and resources optimization (Lin, 2007; Karakas, 2010). Resources in today’s world are not only physical and organizational resources, but also human potentials that are transformed into competencies and capacity building (Cavanagh & Bansuch, 2002; Giacalone & Jurkiewicz, 2003; Collins, 2010; Tourish & Tourish, 2010). Realizing the need for human potential in the business and economy, business strategists are gradually subscribing to knowledge-based economy that are capable of responding to fast paced globalization.

A unified paradigm of the Tawhidi perspective

The theory of the firm can be improved based on the unified paradigm of the Tawhidi perspective. According to Zarkasyi (2010), unification of knowledge is the basis for unity in
wisdom and action. Based on Al-Ghazālī’s approach of organizational and human wisdom and soul development, knowledge can be divided into religious and rationale. Religious knowledge includes the science of the practical religion, God’s guided knowledge on how the religion can be executed, and knowledge that derived from human intellect. The second category of knowledge is the rational knowledge. This type of knowledge can be divided into fundamental and subsidiary.

The fundamental knowledge includes mathematics/logic, natural science (observation and experiment), and investigation science of existence.. Zarkasyi (2010, pp.162-164) argued that there are two ways individuals can acquire knowledge, namely through human teaching and Divine teaching. People learn from other people via face-to-face and other instructional ways (Zabeda, 2004, 2008) with monetary or non-monetary rewards (Zabeda, 2008).

*Tawhidic Paradigm (TP) and the Theory of the Firm (TF)*

This section elaborates on the plausibility of integrating *Tawhidic* paradigm as the foundation of Islamic faith into the theory of the firm. The Islamic faith is based on *kalima shahaada*, which is to recognise Allah as the only universal God and Prophet Muhammad (peace be upon him) as the messenger of Allah. With this foundation, the ultimate aim of Islamic management system is to gain the pleasure of Allah by executing all of the duties prescribed by Him. According to *Tawhidic* paradigm, man’s multiple relationships revolve around *Tawhid*. In fact, there are prerequisites to *Tawhid* and the roles of the believers of the paradigm. Figure 2 depicts Theory of the firm (TOF) links with *Tawhid* with worship (*'ibadat*), submission of mankind to Allah in order to secure His Pleasure vis-à-vis the roles of mankind as servant (*'abd*) and vicegerent (*khalifa*) of Allah.
Figure 2: Theory of the Firm integrates with *Tawhid* in executing worship (*'ibadat*) with trust and justice.

The need to have a unified theory of the firm is in line with the main reason the creation of man, which is to worship (*'ibadat*) Allah, has to be performed with trust and justice as depicted in Figure 3. This portrayal may be likened to the *job description* of vicegerent (*khalifa*) as stated in *Sura al Baqarah* 2: 30. Man’s assignment is in line with the purpose that Allah has created mankind to be His servant and also His vicegerent on earth.

Figure 3: Fundamental Principles of *Duniawi-Ukhrawi* View

*Source: Sarif & Ismail (2011)*
The development of a unified theory of the firm requires comprehensive assessment on internal, external, explicit and implicit aspects of the firms (Garrouste & Saussier, 2005; Debowski, 2006). Debowski (2006) contended that contemporary theory of the firm for knowledge management development’s perspective includes the organizational process and support.

Firms mobilise economic scarce resources and transform them into goods and services to benefit mankind. Gibbons (2005) said that firm is basically a vehicle for entrepreneur to mobilise resources to create wealth sustainably. Williamson (1971, 1979, 1985) argued that firm is used to generate continuous income for the owners of the firm, which he called ‘rent-seeking’ behavior. Similar observations are made by Klein (1988, 1996). Firm is also being used as formal vehicle to own resources or ‘property-rights’ so that it can continue to be the beneficiary of the resources (Hart & Moore, 1990, and Hart, 1995). Other scholars argued that firm provides ‘incentives’ to economic system to generate wealth (Holmstrom, 1982, 1999). Cyert and March (1992) argued that firm sets the foundation for organisation to create goals, provide expectations and choices. Goals are very important for members of organisation to make commitment and shape the required behavior in order to achieve desired outcomes. Expectations are related to the potential benefits or advantages in the future that can be envisaged so that people can adjust the present behaviour in order to fulfill the future target. The firms make choices or solve problems based on goals and expectations so that the choices maximize the potential goals (Cyert & March, 1992; Cyert, Dill & March, 1958).

Firms could attain objectives and goals if they are managed efficiently and effectively. Management can be defined as the process of working with and through people and other resources to achieve the objectives or goals (Daft, 2010; Dyck & Neubert, 2009). In other
words, there are four functions involved when managing firms or any organizations, i.e. to determine the goals, to arrange the task and structure, to work with other people collectively, and to ensure results are achieved (Daft, 2010; Dyck & Neubert, 2009).

Thus, the study proposes that the existing theory of the firm has serious flaw theoretically and practically for business decision makers to address the contemporary challenges of business activity to sustain competitive advantage.

**METHODOLOGY**

The objective of the study is to develop a unified theory of the firm based on *Tawhidic* paradigm or approach. The nature of the study is not to test the existing theory of the firm, but to develop from the ground (field) a unified theory of the firm based on *Tawhidic* paradigm or approach.

The study uses focus group discussion with scholars in management, economics, and applied *Shari‘ah* studies to provide input on the development of the model of Islamic theory of the firm. Qualitative method is deemed most appropriate to obtain detailed explanation from the informants regarding the nature, factors, incentives, boundaries, details of business activities in Malaysia that contribute towards a unified theory of the firm based on Malaysian context. Miles and Huberman (1994) argued that qualitative method is appropriate to examine complex and difficult contexts of study because they can put the situation/s in question into the right perspective. In addition, Marshall and Rossman (1989) recommended the use of qualitative methods to enable researchers to ask more questions in order to explore the context of the study in greater detail.
The nature of business activity is dynamic because it involves different perspectives and understanding of different individuals. Such situations are best understood utilising qualitative method (Ezzy, 2002; Lee, 1999). Further, qualitative method also enables the researcher to identify and understand the complex relationships in knowledge transfer between firms (Lee, 1999; Rist, 1994). By asking questions in personal interviews, the researcher will get varieties of answers that are relevant to the interview questions (Patton, 2002; Silverman, 1993).

The researchers used personal interviews method to solicit the views of economics, management, and applied Shari‘ah scholars regarding the inclusion of Tawhidic worldview into the theory of the firm. Sarif & Ismail (2011) has included Tawhidic worldview into some business functional areas. The qualitative method enables the study to explore a context deeply, which could not be done adequately by quantitative methods, such as survey (Patton, 1990; Wainwright, 1997; Creswell, 1998; Lee, 1999).

**FINDINGS AND DISCUSSION**

The findings are based on the feedback of the seven (7) informants who consist of three (3) Scholars of Economics (SE), two (2) Scholars in Management (SM) and two (2) Scholars in Applied Shari‘ah (SS) in Malaysia. These informants have strong background in management and mu‘amat due to their roles as researchers, consultants, and academics in economics, management and Shari‘ah. With this background, the informants have valid and reliable understanding to provide views on the approaches to unify the theory of the firm from Tawhidic worldview.
Scholar of Economics (SE) 1 argued that the theory of the firm is a solid theory in the economics. SE 1 said:

*Theory of the firm in the economics has been developed empirically with strong and valid econometrics foundation. Yes, it is very quantitative in nature. It has equation, and the equation or modeling tried to explain the complex issue into a model or simplification of the reality. It is fantastic, right? Keynesian economists are inclined towards profit maximization and the job of managers is to ensure cost minimization. That’s how managers should behave not to assume the social welfare task.*

Scholar of Economics (SE 2) contended that the theory of the firm has been developed in the economics tradition. Each theory had undergone strict, rigid, robust, and comprehensive analysis. SE 2 argued:

*Economics has its own uniqueness, as they are many ways to explain them, but each time you explain, you must finalize with a solid equation so that your model can produce meaningful interpretation.*

Scholar of Economics (SE) 3 explained that a unified theory can be generated when the complexity issue in knowledge generation can be addressed sufficiently. SE 3 said:

*The reality of knowledge development is not easy. A lot of issues need to be considered. When we do brainstorming, we churned out so many ideas. Later, we need to make sense of all of the ideas. The process of making sense requires some analytical and intellectual input, in which difficult to do so because everyone has different academic and intellectual training. Even in the same field of knowledge, there are many arguments. I would carefully examine knowledge [economics] before linking it with other perspectives. Attempts of a unification among economic theories alone already caused massive problem in the modeling, what else to unify them with Islamic perspective. I welcome this idea, but I am not sure this can be a successful one. Unless, you could proxy each of them with conventional terms, then only it might work.*

Based on the views of Scholars of Economics (SE1, 2 and 3), it can be concluded that the theory of the firm from conventional perspective has been developed based on the mainstream economics philosophy. Concepts related to the theory of the firm emphasize cost minimization through efficiency and reduction of risk taking. SE’s further explained that
managers are part of the factors of production who combine all factors of production optimally to maximize profit.

Scholar of Management (SM) 1 argued that the theory of the firm provides an understanding on how organizations work through empiricism and positivism paradigm. SM 1 said:

_The worldview in management is based on the profit maximization, cost-benefit analysis, benchmarking, value-chain analysis, which reflects cost minimization. It is based on assumptions which were empirically tested. This is positivism paradigm. Every tentative fact or hypothesis will be tested empirically before it can be called knowledge. This is the conventional method of theory development. Islamic approach to theory development is based on the Qur’an and various secondary tools._

As for Scholar of Management (SM) 2, there are many theories embedded in the subject of management. SM 2 argued:

_Management is not an isolated subject as the development of management subject was based on many theories such as sociology, anthropology, humanities, education, literature and so forth because the subject is arguing on the complex nature of human beings in organizations. Managers have to work with people in order to achieve goals of organizations. It is not easy to get people to work with us if they are not ready to do so. The conventional way of getting people to do things is by reinforcing and enforcing them without knowing the exact nature of human. Most managers treated employees as means to get things done in organizations instead of working with them to fulfill their ends and needs. That is not the case in Islam because Islam is the way of life._

Both SM 1 and SM 2 suggested that the theory of the firm originated from the economics philosophy, and is therefore related to economics theory. The dynamism of the theory of the firm requires elaboration from other approaches. The nature of management philosophy is not static; it has borrowed from humanities, psychology, sociology, applied social sciences, and behavioral sciences. The dynamism of management owes to its integration with many disciplines of knowledge.

Scholar of _Shari’ah_ (SS) 1 argued that the combination of _Shari’ah_ and Management produces a new area of research known as _Mu’amalat_. SS 1 said:
We could not continue to do research in Shari’ah and Management just as a perspective, without a real substance. We need to integrate both subjects into a new discipline. At our university, under the Mu’amalat research group, we integrate both Shari’ah and Management. With this focus, we have more opportunities to do research among local researchers as well as abroad. There were many efforts made by various dedicated researchers in Management who attempted to integrate with Shari’ah through research, conference and publications with overseas counter.

Scholar of Shari’ah (SS) 2 contended that there are many challenges to harmonize the conventional theory of the firm with the theory of the firm from Tawhidic worldview. SS 2 said:

At our law school, there were tremendous efforts made to harmonize common law with Shari’ah law and the outcome of the efforts can be seen in the practices of civil courts and Shari’ah courts. Why not at business school? You harmonize theory of the firm with Shari’ah law. It makes sense to me because at business school, you offered Business Ethics, Business Law and Commercial Law to your students. Why not Business Shari’ah or Muamalat Shari’ah something that the school of law did? The public can accept the term Shari’ah due to the vast applications of Shari’ah in finance and banking.

As for Applied Shari’ah Scholars, the objectives of Shari’ah remain with the principles and rules laid down by the Qur’an and the teachings of Islam. Its fundamentals remain at devoting fully to the Will of Allah. By doing so, the human nation will get more blessings from Allah in terms of harmony, prosperity, and peace. Likewise, the perspective of Shari’ah in the firm requires application of Qur’anic values in management activities and Shari’ah compliance in production, distribution, and administration.

Based on the feedback of the respondents and the literature, the study proposes that a unified theory of the firm is Qur’anic and Shari’ah driven. The Qur’anic values outlined the Tawhidic paradigm in terms of roles, duties, and responsibilities as servant and vicegerent of Allah. With this understanding, managers’ actions in the value chain and supply chain of the firm are aimed to achieve goals with efficiency and effectiveness that is guided by the Shari’ah values. Figure 4 illustrates the Qur’anic driven theory of the firm.
The above model begins with the Qur’anic values, which are combined to shape a Tawhidic paradigm. This paradigm molds the managers to plan, execute and evaluate their implementation or the organization’s actions effectively and efficiently. The actions by managers and the organization are assessed for Shari’ah compliance. While levels of compliance may vary subjectively, the spirit of compliance itself is crucial as it reflects one’s continuing faithfulness to the Tawhidic paradigm.

CONCLUSION

A unified theory of the firm from Tawhidic or Islamic perspective emphasizes the significant role of man (i.e. manager) to comprehend and operationalize the Qur’anic and supporting Sunnah values. While definitions and operationalization of “effectiveness” and “efficiency” may arguably differ among organizations, and this is inevitable and allowable, organizational members interact internally and externally with the ‘Tawhid’ anchor.
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