

EFFECTS OF TA'AWUN IN SUSTAINING ETHICAL AND SOCIALLY RESPONSIBLE MANAGERS FOR SUSTAINABLE COMPETITIVE ADVANTAGE

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ABSTRACT

In competitive market, having sustainable competitive advantage is necessary to remain competitive and survive. The process of creating and sustaining competitive advantage is integrative, interactive and comprehensive among stakeholders. Ta'awun or Tawhidic driven spiritual strategic cooperation from Islamic perspectives enables the process to produce ethical and socially responsible. Integration through scope of organisational operations through vertical and horizontal integration strengthens organisational strategies on sustainable manner. The integration theory allows for strategic cooperation or ta'awun to achieve sustainable competitive advantage. Based on the literature review pertaining to strategic cooperation and ta'awun, there are some effects ta'awun in making managers to be ethical and responsible. Thus, this study aimed to explore the effects of ta'awun in sustaining ethical and socially responsible managers. Since this study is exploratory into the reality of managers, the study used qualitative method through personal interview with marketing and sales managers in Malaysia to solicit their views on the effects of being mutual co-operative or ta'awun with stakeholders in sustaining performance and competitive advantage. Validity, reliability and credibility of the study and the results have been conducted within qualitative research methodology. The results of the study showed that the effects of ta'awun are in a few factors, namely social integration with social contract, norms and belief; organisational structure and process; management policies, systems and resources; and continuous (fataqim) training for ethical (tarbiyyah khuluq) and socially responsible practices (khuluq bil'amal ijtimai'e). The implications for practice are to institutionalise standard operating procedure (SOP), code of conduct, and regular education for managerial ethics. The results of the study is not to generalise or confirming of any theory, but to understand the situation of the event from the real context of the situation. The implications of practice and policy of organisations are in the code of conduct and training programmes to include continuous education and job training. As for theory, this study contributed to the contemporary theory of normative ethics from Islamic perspective of ta'awun, spiritual or soul-based strategic cooperation and alliances. Future studies should use mixed methods or case study method to include more views and insights from many stakeholders.

Keywords: Ta'awun, Business ethics, Social responsibility.

INTRODUCTION

In recent years, having socially ethical managers are necessary to sustain organisational performance and competitive advantage. This is collective interest with strategic cooperation driven by spirituality to all players of the market (O'Higgins & Zsolnai, 2018; Pant & Yu, 2018; Rodríguez, Nieto, & Santamaría, 2018). In other words, everyone is desired to remain competitive in the market (Bundy, Vogel & Zachary, 2018; Rodríguez, Nieto, & Santamaría, 2018). In competitive market, having sustainable competitive advantage such as spiritual based strategic cooperation is necessary to remain competitive and survive (Damayanti, Scott, & Ruhanen, 2017; O'Dwyer & Gilmore, 2018; Asadabadi & Miller-Hooks, 2018). Whether it is done individually or collectively, the ultimate objective remains the same.

The process of creating and sustaining competitive advantage is integrative, interactive and comprehensive among stakeholders. This study defines *Ta'awun* as spiritual strategic cooperation from Islamic perspectives which has the ability to produce ethical and socially responsible managers (Sarif, 2016; Colic-Peisker & Flitney, 2018; Leite, Pahlberg, & Åberg, 2018). Integration through scope of organisational operations through vertical and horizontal integration strengthens organisational strategies on sustainable manner. The integration theory allows for spiritual strategic cooperation or *ta'awun* to achieve sustainable competitive advantage. This study aimed to explore the effects of *ta'awun* in sustaining ethical and socially responsible managers and to investigate the consolidated effects of *ta'awun* in influencing managers to be ethical and social responsible. The research questions in corresponding to the research objectives are (a) how could spirituality influence organisational integrations and strategic cooperation (*ta'awun*) to be ethical and socially responsible, (b) what are *ta'awun* factors influence managers to be ethical and socially responsible, and (c) in what ways *ta'awun* sustaining managers to be ethical and socially responsible. The significance of the study is in the factors of *ta'awun* (spiritual strategic cooperation) in creating and sustaining competitive advantage for firms. The spiritual strategic cooperation covers all stakeholders with mutual interest.

The discussion of this study is divided into a few sections. Section 1 begins with the introduction, background, motive, and objectives of the study. This section also provides bigger picture with some hints and clues how the study contributes to the body of knowledge, some implications to the practice in the market and policy direction for policy makers. In Section 2, it discusses key constructs of the study with the aim to show gap in terms of theory, practice and policy. The gap serves as proposition. Section 3 explains the methodology of the study which is the research design of the study. It explains the step-by-step how the study is conducted, verified, analysed and finalised as results. In this section, besides the protocol, the management of ethics of research is very important. Section 4 presents the results of the study according to research objectives, questions and scope. Section 5 provides the discussion of the results. In this section, the results are discussed with the literature review and methodology. The final section provides the conclusion of the study.

LITERATURE REVIEW

This section discusses key constructs of the study with the aim to develop proposition of the study by identifying gaps in terms of theory, practice and policy. Firstly, the key construct of *ta'awun* (strategic cooperation) as the primary topic of the study. The effects of *ta'awun* which means in what ways *ta'awun* could influence organizational decisions and actions for superior performance. Theoretically, *ta'awun* has a few theories embedded into it such as resource-based theory, networking theory, cooperative theory, and institutional theory (O'Higgins & Zsolnai, 2018; Pant & Yu, 2018; Rodríguez, Nieto, & Santamaría, 2018). Resource-based theory recognizes knowledge, cooperation, and virtue as distinctive resources that could lead to competitive advantage of firms. Similarly, it has been explained in networking theory, cooperative theory and institutional theory. In this study, what is new insight or contribution could be derived from various theories (Asadabadi & Miller-Hooks, 2018; Colic-Peisker & Flitney, 2018). Then, figuring out appropriate ways for *ta'awun* be operationalized into practice and policy of organizations and market (Bayar *et al*, 2018; Bundy, Vogel, & Zachary, 2018; Colic-Peisker & Flitney, 2018; Damayanti, Scott, & Ruhanen, 2017). In doing so, new insight or contribution in terms of practice and policy is necessary.

Secondly, strategic cooperation among firms has been in the existence for many years in facing the new challenges of the new economy, structure, technology and social trends. According to Pant and Yue (2018), firms are cooperation to compete in the fiercely competitive markets. The results of the cooperation-competition behaviour are beyond conservative bottomline (Bayar *et al*, 2018). O'Higgins & Zsolnai (2018) contended at progressive and contemporary formation for future business.

Finally, this approach is still within the rationality and spirit of free and competitive market (Colic-Peisker & Flitney, 2018; Leite, Pahlberg, & Åberg, 2018). More importantly, the co-opetition model fulfils organisational requirements when they cooperate and compete in the competitive markets (Bundy, Vogel & Zachary, 2018; Rodríguez, Nieto, & Santamaría, 2018). In fact, such approach adds value to the competition (Damayanti, Scott, & Ruhanen, 2017; O'Dwyer & Gilmore, 2018; Asadabadi & Miller-Hooks, 2018).

Ta'awun (Strategic Cooperation)

Literally, *Ta'awun* (تعاون) is translated in English as mutual cooperation. This attribute is manifestation of faith in Allah, as Allah mentioned in Verse 2, *Surah al-Maidah*:

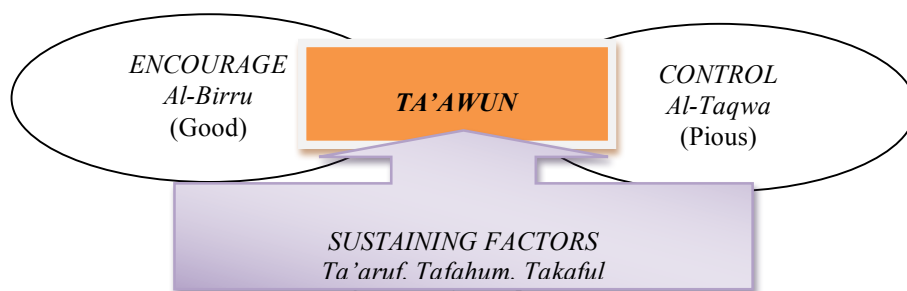
O Believers, do not violate the emblems of God-worship. Do not make lawful for yourselves any of the forbidden months nor catch hold of the animals dedicated to sacrifice nor lay hands on those animals which are collared as a mark of their dedication to God, nor molest the people repairing to the Inviolable Mosque (the Ka'abah), seeking their Lord's bounty and pleasure. You are, however, allowed to hunt after you have put off ihram -And be on your guard : let not your resentment against those, who have barred you from visiting the Ka'abah, incite you so much as to transgress the prescribed limits. Nay, cooperate with all in what is good and pious but do not cooperate in what is sinful and wicked. Fear Allah: for Allah is severe in retribution.

The essence of *Ta'awun* is emphasised as part of building civilisation for the Muslim nation led by the Prophet Muhammad SAW. According to Maududi (1977), there are two concerns, namely cooperate with all in what is good or *al-birru* (البرّ) and pious or *al-taqwa* (التقوى), and refrain from cooperate in what is sinful and wicked. Sarif (2016) argued that both terms are about doing good and control to assure good is always good within the attributes of Islam.

Technically, what is good or *al-birru* (البرّ) is always good in any definition. Effendi, Kholifah and Subandi (2017) explained that *al-birru* is part of *al-ma'aruf* (doing right thing) elements such as *al-hasanah* (commendable), *toiyiybah* (perfect), *mahmudah* (excellent), *karimah* (holy), *khayr* (goodness), and *soleh* (recommended) which contains spiritual and Tawhidic understanding.

In addition, Abdullah (2015) contended that *al-birru* is beyond just doing good, or making better, but on sustainable or perpetual basis to assure goodness in the society, which is encouraged by the forces of piety (*al-Taqwa*). In doing so, there is a need to have continuous *ta'aruf* (get to know deeply), *tafahum* (get to understand deeply), and *takaful* (provide mutual protection) (Ahmad, 2012).

In terms of operations, Sarif (2016) argued that *ukhuwwah* (mutual bonding) integrates key elements of *al-birru* and *al-taqwa*. Figure 1 illustrates two key components of *ta'awun* (mutual cooperation), namely *al-birru* (good) serves as encouragement forces and *al-taqwa* (pious) as control mechanisms. Both components are sustained by three factors, namely *ta'aruf* (knowing), *tafahum* (understanding) and *takaful* (protection).



In the *Qur'anic* interpretation, commentaries and analysis, *ta'awun* has built-in effects in sustaining commendable practices from both external and internal control. This situation manifests the mercy of Allah given to human as servants and vicegerents of Allah to execute the duties with ethical and responsible manners on sustainable basis. Ultimately, the outcome is in terms of profitability and pleasure of Allah.

Operationalisation of *Ta'awun*

In the contexts of organisations, cooperation between organisations or cooperation in alliances applies *ta'awun* as trust and control (Das & Teng, 1998, 2000; Bundy, Vogel & Zachary, 2018; Rodríguez, Nieto, & Santamaría, 2018). It is dynamic resource in the alliances and cooperation between organisations. Resource-based theory argued that the use of resources, capability and competitiveness in the creation and sustaining competitive advantages of organizations (Das & Teng, 2000; O'Dwyer & Gilmore, 2018; Asadabadi & Miller-Hooks, 2018). In a more complex situation, the cooperation is enhanced into networking (Hoang & Antoncic, 2003; Glaister, 2018; Rodríguez, Nieto, & Santamaría, 2018). *Ta'awun* integrates networks and alliances into competitive moves for creating and sustaining competitive advantage.

In any alliances or cooperation, trust is very essential. Trust is the driver for people to have confident in doing good deeds (Das & Teng, 1998, 2000; Asadabadi & Miller-Hooks, 2018). According to Costa, Fulmer & Anderson (2018), trust in alliances is integrative with mutual understanding and help (*ta'awun*). In fact, in attaining superior performance on sustainable basis, the integrative *ta'awun* enables for mutual trust, cooperation and understanding (Rosly & Abu Bakar, 2003; Hunter, 2012; Ariffin, Yazid & Sulong, 2013). Hence, there is necessary to integrate *ta'awun* and trust.

There are a few elements in *ta'awun* or mutual cooperation. Firstly, trust, help and confidence are elements in team (Das & Teng, 1998). These elements are intangible, invisible, and spiritual driven (Sarif, 2016), therefore, there are fit into the understanding resource-based theory (Das & Teng, 2000).

Secondly, the sustaining factor for *ta'awun* is based on the effort, structure and effort of the interactions, namely network-based (Hoang & Antoncic, 2003) with partners and alliances (Glaister, 2018).

Thirdly, establish and sustain for perpetual mutual understanding in teams or alliances (Costa, Fulmer & Anderson, 2018). *Ta'awun* drives mutual cooperation (Rosly & Abu Bakar, 2003) to enhance the value protection perpetually (Ariffin, Yazid, & Sulong, 2013). In this contemporary definition of *ta'awun* as spiritual strategic cooperation, it strengthen with these elements to enable for ethical and socially responsible managers and stakeholders to achieve mutual benefits on sustainable basis.

Ethical and socially responsible managers

Ethical and socially responsible managers are necessary to sustain superior performance and competitive advantage of organizations. Managers enable all cross functional decisions into decisions and actions that can attain goals of organisations with efficiency and effectiveness (Bowen, 2004; Abuznaid, 2009; Blass & Hayward, 2015; Rodríguez, Nieto, & Santamaría, 2018).

Managerial ethics can be studied as normative or principled-based ethics and consequentialism-based ethics. Principled-based ethics provides the universal values or principles such as justice, right, and fair to be observed to determined ethical decisions and actions from organizational perspectives (Ward, 1971; Schwartz, 2005; Holden, 2017; Greenwood & Freeman, 2018). As for consequentialism-based ethics, it is based on the outcome of the decisions that favour the interest of majority or biggest number of people (Malik, 2018; Perry, 2018).

In modern contexts, both normative and consequentialism are applied as holistic, comprehensive and balanced approach to benefit many stakeholders. According to Malik (2018), ethical managers are practicing both professionalism and ethical conduct through various stakeholders to get things in organizations with efficiency and effectiveness. Figure 2 depicts the key components of managerial ethics and responsibility.



Virtue ethics is another perspective on ethical managerialism which emphasises on character building with practical wisdom. Sinnicks (2018) argued that managerialism with virtue allows for practical wisdom into integrating various functional activities for better performance. Indeed, there is impact of managerialism, situation, norms, and organizational process in influencing

managers to behave ethically (Kashif, Zarkada & Ramayah, 2018). According to Greenwood and Freeman (2018), ethical managers are responsible economically, legally, socially and ethically to the organizations.

Managers have fiduciary duties to keep organisations attaining goals with efficiency and effectiveness. According to Benson, Brailsford and Humphrey (2006), effective and efficient decisions and actions manifest socially ethical and responsible managers who are capable of work with people in organisations with ethical manner in achieving goals. It is worthy for being ethical and socially responsible managers, not just for the managers themselves, but also for the stakeholders (Belgitar, Clark & Deshmukh, 2014; O’Higgins & Zsolnai, 2018; Pant & Yu, 2018; Rodríguez, Nieto, & Santamaría, 2018).

The relationship between organisational activities and having socially ethical and responsible managers are integrative between responsibility and accountability (Belgitar et al, 2014; Blass & Hayward, 2015; Bowen, 2004; Bundy, Vogel, & Zachary, 2018; Colic-Peisker & Flitney, 2018). It is not a myth to have such managers (Devinney, 2009; O’Higgins & Zsolnai, 2018; Pant & Yu, 2018). Figure 3 illustrates the research framework of the study.

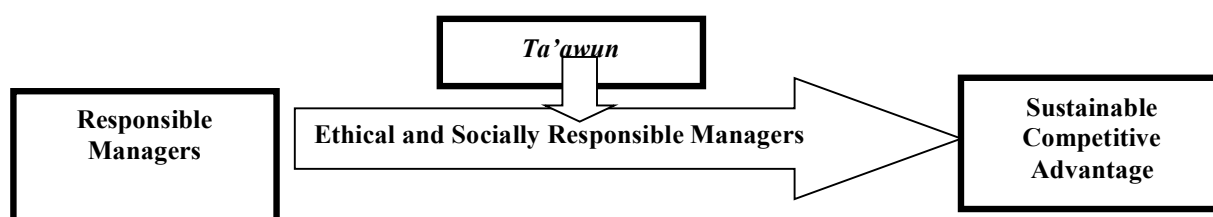


Figure 3: Research framework of the study

METHODOLOGY

This study aimed to explore the effects of *ta’awun* in sustaining ethical and socially responsible managers and to investigate the consolidated effects of *ta’awun* in influencing managers to be ethical and social responsible. The research questions in corresponding to the research objectives are (a) how could spirituality influence organisational integrations and strategic cooperation (*ta’awun*) to be ethical and socially responsible, (b) what are *ta’awun* factors influence managers to be ethical and socially responsible, and (c) in what ways *ta’awun* sustaining managers to be ethical and socially responsible.

The informants were selected from the 30 participants who attended 3-day training for marketing and sales. Prior to the actual interview, the study has developed interview protocol and tested in a pilot study. The participants of the pilot study were among three (3) academics involved in business consultancies for more than 10 years and two (2) practitioners who had exposure in the corporate world. The participants in the pilot study were not participated in the actual study. The purpose of the pilot study was to assure content validity of the interview questions, the reliability and consistency of the interview procedures (Lee, 2018; Welch, 2018; Padgett, 2016; Eriksson & Kovalainen, 2015). Lee (2018) argued that authenticity is very important for the credibility of qualitative research. According to Jonsen, Fendt and Point (2018) contended a credible qualitative research is convincing and persuasive. Some changes were made to the interview protocol and interview questions based on the suggestion made by the experts.

The study approached purposely (purposive sampling) an association of entrepreneurs who used to conduct training for marketing and sales managers. The purposive sampling was used because the association was part of the organisers of the training who could extend the invitation to participate in the study through the letter prepared by the study and requested them to reply the letter as expression of informed consent. This sampling method has been endorsed by the experts in the field.

Only 10 out of 30 participants replied the letter and granted consent to participate in the interview during the off session of the training. Nevertheless, only five of 10 were able to be interviewed within 20-30 minutes. Table 1 summarises the profile of the informants.

Table 1: Profile of Informants

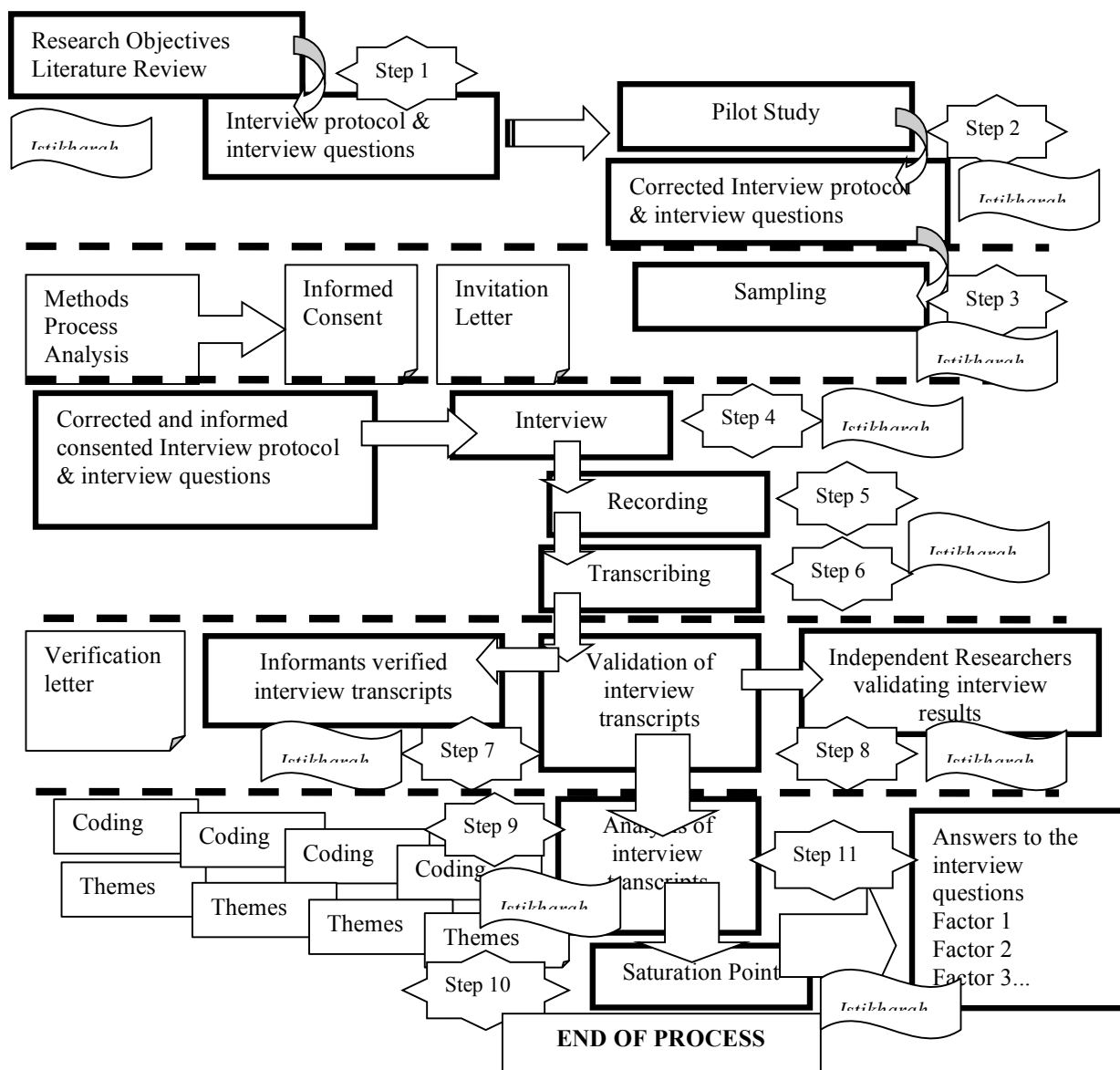
Code	Principal business	Location	Ownership Type	Years in operations
SM1	Trading	Sitiawan, Perak	Private Limited (Sdn Bhd)	10
SM2	Fruit farm	Kapar, Selangor	Private Limited (Sdn Bhd)	5
SM3	Tour & Travel	Grik, Perak	Private Limited (Sdn Bhd)	5
SM4	Auto accessories	Ipoh, Perak	Public Limited (Berhad)	10
SM5	Car Service	Seremban, Negeri Sembilan	Public Limited (Berhad)	8

Note taking were used to record the interview session. The note taking was used due to the limited consent granted by the informants of the study. The informants were informed about the process after the interview. After transcribing, the interview transcripts were sent to the informants for verification. This is to assure accuracy of the interview results.

The verified interview transcripts were validated by two (2) independent researchers for validity, reliability and consistency. Unlike in quantitative method used statistics to assure the validity and reliability, in qualitative method, the study used the experts’ opinions to validate the results to make them reliable and trustworthy (Lee, 2018; Welch, 2018; Padgett, 2016). In

addition to the conventional method, this study performed spiritual *istikharah* prayers to ask for guidance from Allah that this study has gone through on the right path. The same tradition has been performed by notable and prominent Muslim scholars such as Imam al-Ghazali, Imam al-Syafie, and Sheikh Daud al-Fatani (Ariffin, Yazid & Sulong, 2013; Sarif, 2016). Figure 4 summarises the flow of data collection and interview protocol. Each step is numbered (1-11) and enhanced with spiritual *istikharah* (asking for guidance from Allah) prayers.

Figure 4: Flow of Data Collection and Interview Protocol



There is no conflicting or outstanding issue from epistemology, ontology, paradigm and methodological perspective as qualitative research is purposely to explain the situation (ontology) with the perspective of knowledge (epistemology) grounded into the contexts. The qualitative method is interactive (Maxwell, 2012) between the researcher and the informants. The understanding of the situation is more realistic (Gray, 2013; Myers, 2013) with more credible results (Morrow, 2005) after being analysed until it reached saturation point (Guest, Bunce & Johnson, 2006). Moreover, the trend in entrepreneurial studies is on action and realistic oriented (Lerner et al, 2018; Miska & Mendenhall, 2018).

RESULTS

This section presents the results of the interview with selected informants. The primary question was on the effects of *ta'awun* (strategic cooperation) on sustaining ethical and responsible managers for sustainable competitive advantage.

Firstly, every party or member of stakeholder is important in the society. In each relationship is governed by a written and social contract. This has been in the forms of belief, norms and practices. Thus, the effect of *ta'awun* is determined by the scope and terms of the agreement and social contracts. A few informants have pointed out this point.

For example, SM 1 said:

“We have to work with many parties to make do of our business. At least with our employees, customers, suppliers, and bankers to get our business done, with contract and agreement. Every contract has mandatory duty and responsibility. We cannot ignore the contract or else we will have to face legal suits. That’s normal in our business.”

In same sentiment, SM 2 uttered:

“Nothing in the business is without contractual relationship. Without contract, there will be no determination, direction and responsibility. We do emphasise that in our relationship.”

SM 3 also mentioned:

“Connecting our company with another company is always with some degree or contractual relationship. This contract determines the degree of relationship.”

SM 4 pointed:

“We must value everything we perform and appreciate the consequences. We should start with good start and end our work with good ending. No one should get hurt from our deed. Any damaged spare part is replaceable, but not our dignity. That’s our standing. Of course, in reality, there could be fraud, cheating, manipulation and so on, but that cannot be undo.”

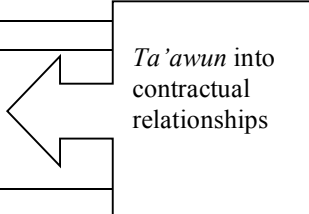
SM 5 said

“Car service is on-going business. It is perpetual and long term. Similarly in business, we have to service our relationship with contract and improvement into the relationship with continuous dialogues.”

In summary, the informants have mentioned a few key points about the effects of *ta’awun* in sustaining ethical and responsible managers, namely “work with many parties,” “set determination, direction and responsibility,” “have contractual relationships,” “appreciate consequences,” and “continuous dialogues.” Table 2 summarises the feedback of informants on the contractual relationships.

Table 2. Feedback of Informants on *Ta’awun* into contractual relationships.

Informants	Key point
SM1	<i>work with many parties</i>
SM2	<i>determination, direction and responsibility</i>
SM3	<i>contractual relationship</i>
SM4	<i>appreciate the consequences</i>
SM5	<i>continuous dialogues</i>



Secondly, there is arrangement on organisational structure and process, management policies, systems and resources to support the alliances and cooperation. For example, SM 2 mentioned:

“Since everything is important, we have to record it to make it consistent. Job scope, job descriptions and job detail are created together with standard operating procedure. Then, everyone adhere to the process, policies and systems we have developed.”

SM 3 uttered:

“We must be ethical and responsible in our business. It is a long term investment in terms of our effort, time and soul. Our dignity is very valuable. Once destroyed, it will be difficult for recovery. Therefore, before doing or deciding anything, our company will study everything carefully.”

SM 4 pointed:

“We cannot do things without proper record and guideline. If we do so, then there will be inconsistency. Inconsistency is a not good sign for a business to gain trust. If we do business with others using the same behaviour, then we will have problem later. Dispute will arise and we have no line of defense to protect ourself.”

SM 5 said

“Risk taking is about being brave, but not blindly brave. Bravery breeds innovation, never satisfied. Every business must be perpetual and long term. Similarly in business, we have to service our relationship with contract and improvement.”

Table 3 summarises the feedback of informants on the consistency of contracts, policies, systems and processes.

Table 3. Feedback of Informants on *Ta'awun* into key organisational processes.

Informants	Key point
SM1	<i>work with many parties</i>
SM2	<i>record it to make it consistent</i>
SM3	<i>dignity is very valuable</i>
SM4	<i>proper record and guideline</i>
SM5	<i>Bravery breeds innovation</i>

Ta'awun into contracts, policies, systems, and processes

DISCUSSION

The study was aimed to explore the effects of *ta'awun* (strategic mutual cooperation and help) in making and sustaining managers to be ethical and socially responsible and found the effects of *ta'awun* are in the effect of social integration with social contract, norms and belief; organisational structure and process; management policies, systems and resources; and continuous (*fastaqim*) training for ethical (*tarbiyyah khuluq*) and socially responsible practices (*khuluq bil'amal ijtima'ie*). Ultimate outcome is for the interest of the nation without avoiding financial obligations. The implications for practice are to institutionalise standard operating procedure (SOP), code of conduct, and regular education for managerial ethics. The results of the study is not to generalise or confirming of any theory, but to understand the situation of the event from the real context of the situation.

Social integration with social contract, norms and belief aligned with organisations attaining goals with efficiency and effectiveness. Benson, Brailsford and Humphrey (2006) argued on being effective and efficient is manifestation of socially ethical and responsible managers. The managerial contracts are integrated with social contracts so that the outcomes of business are praiseworthy, ethical and socially responsible not just to the organizations but also for the stakeholders (Belghitar, Clark & Deshmukh, 2014; Bundy, Vogel & Zachary, 2018; Rodriguez, Nieto, & Santamaria, 2018). The contractual relationship is integrativewith responsibility and accountability (Belgitar et al, 2014; Blass & Hayward, 2015; Bowen, 2004). Based on the analysis of the results after following the content analysis and reached saturation point, the effects of *ta'awun* are found a few areas. Figure 5 shows the effects of *ta'awun* into the argument that *ta'awun* has effects on contractual relationships with consistency (*fastaqim*).

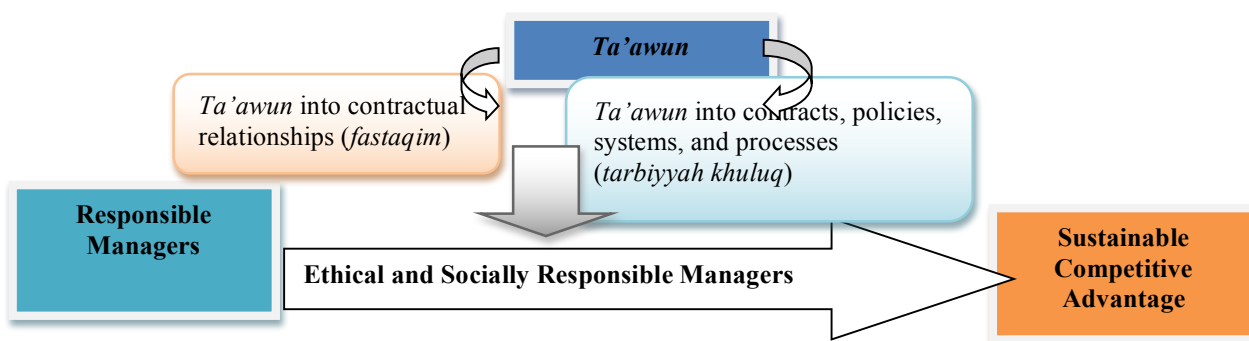


Figure 5: Contractual relationships with consistency (*fastaqim*) and educational achievement (*tarbiyyah khuluq*).

It is necessarily to appoint socially responsible managers, which is not only to fulfil fiduciary duty, but also to be ethical (Prior et al, 2008) to the stakeholders. There are several reasons for managers to be socially responsible and ethical, namely due to different norms, belief systems and interest (Devinney, 2009), being communicated and shared values (Arvidsson, 2010) and organisational dynamic resources (Gallego-Alvarez et al, 2011; Bundy, Vogel & Zachary, 2018; Rodriguez, Nieto, & Santamaria, 2018).

Educating managers to be socially ethical and responsible is necessary to educate ethical managers (Lozano, 2012). Indeed, it is part of business education (Blass & Hayward, 2015) and training (Mehta, 2015). Nevertheless, this effort needs some investment (Benson et al, 2006). If not properly managed, it could be hurtful (Humphrey & Tan, 2014). Too much price has to be considered by key stakeholders (Belghitar et al, 2014).

Socially responsible managers are trainable within the resources avoidable. In terms of module of training, it is not easy to prepare socially responsible managers (George, 1988). This is particularly on rehumanising human process (McPhail, 2001). This is more expensive special training (Armstrong et al 2003) and within organizational factors (Bowen, 2004). The whole exercise is in integrative process (Bergsteiner & Avery, 2003; Bundy, Vogel & Zachary, 2018; Rodriguez, Nieto, & Santamaria, 2018).

It is worthiness to have responsible managers (Alda, 2018). Ethical and responsible managers always bring goodness (Abuznaid, 2009). In marketing and sales, being ethical and responsible are essential in marketing (Arham, 2010). More importantly, it is concern of human (Mellahi & Budhwar, 2010) with more sharing (Kumar & Che Rose, 2012) into the culture of people (Hoque et al, 2013) with the intention on educating and educating (Mohamad et al , 2015) with strong in belief (Shafiq et al, 2017).

The significance of the study is in the factors of *ta'awun* (spiritual-led organisational actions) in creating and sustaining competitive advantage for firms. The spiritual-led cooperation and competition covers all stakeholders with mutual interest. Therefore, having socially ethical managers within the contexts and situations are necessary to sustain organisational performance and competitive advantage (O'Higgins & Zsolnai, 2018; Pant & Yu, 2018; Rodríguez, Nieto, & Santamaría, 2018). This requirement is doable in the contemporary contexts to remain connected, harmonious, and competitive to serve the best for the market (Bundy, Vogel & Zachary, 2018; Rodríguez, Nieto, & Santamaría, 2018). In competitive market, having sustainable competitive advantage is necessary to remain competitive and survive (Damayanti, Scott, & Ruhanen, 2017; O'Dwyer & Gilmore, 2018; Asadabadi & Miller-Hooks, 2018).

The implications of practice and policy of organisations are in the code of conduct and training programmes to include continuous education and job training. As for theory, this study contributed to the contemporary theory of normative ethics from Islamic perspective of *ta'awun*, spiritual or soul-based strategic cooperation and alliances.

After conducting the study, a few limitations found when the proposition of the study postulated that there are effects of *ta'awun* in making and sustaining managers to be ethical and socially responsible. However, the effects are limited to routines and processes of organizations instead of the managers and workers. For managers to be socially responsible and ethical, they need training on how to face different norms, belief systems and interest (Devinney, 2009), being communicated and shared values (Arvidsson, 2010) and organisational dynamic resources (Gallego-Alvarez et al, 2011; Bundy, Vogel & Zachary, 2018; Rodríguez, Nieto, & Santamaría, 2018). In addition, the purposive sampling on selecting the respondents of the study could be improved by having multiple respondents of the study.

CONCLUSION

This study aimed to explore the effects of *ta'awun* in sustaining ethical and socially responsible managers and to investigate the consolidated effects of *ta'awun* in influencing managers to be ethical and social responsible. The research questions in corresponding to the research objectives are (a) how could spirituality influence organisational integrations and strategic cooperation (*ta'awun*) to be ethical and socially responsible, (b) what are *ta'awun* factors influence managers to be ethical and socially responsible, and (c) in what ways *ta'awun* sustaining managers to be ethical and socially responsible.

There are important effects of *ta'awun* (spiritual strategic cooperation) with many cooperation and alliances through managers to create, gain and sustain competitive advantage. The process of creating and sustaining competitive advantage is integrative, interactive and comprehensive among stakeholders.

Ta'awun or Tawhidic driven cooperation from Islamic perspectives enables the process to produce ethical and socially responsible. Integration through scope of organisational operations through vertical and horizontal integration strengthens organisational strategies on sustainable manner. The results of the study showed that the effects of *ta'awun* are in a few factors, namely social integration with social contract, norms and belief; organisational structure and process; management policies, systems and resources; and continuous (*fastaqim*) training for ethical (*tarbiyyah khuluq*) and socially responsible practices (*khuluq bil'amal ijtimai'e*). The implications for practice are to institutionalise standard operating procedure (SOP), code of conduct, and regular education for managerial ethics. The results of the study is not to generalise or confirming of any theory, but to understand the situation of the event from the real context of the situation. Future studies should use mixed methods or case study method to include more views and insights from many stakeholders.

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