#### Business Ethics from *Tawhidic* paradigm Suhaimi Mhd Sarif

#### Abstract

Business Ethics is a functional knowledge in business management studies with the objective to educate students with ethical philosophy, knowledge, and skills. Ethics is not a taught course, but there is a need to expose students to ethical values in business. The foundation of conventional Business Ethics is based on rationality philosophical values. This lecture offers Business Ethics from Tawhidic paradigm, a philosophy of ethics from Quran and Hadith, the primary reference in Islamic teachings. At the end of the lecture, learners should be able to explain the meaning of Tawhidic paradigm, able to apply Tawhidic paradigm into business operations, and able to discuss the influence of Tawhidic paradigm into decisions and actions.

Keywords: Business Ethics, Tawhidic Paradigm, Business Management

# **INTRODUCTION**

Business Ethics is a functional knowledge in business management studies with the objective to educate students with ethical philosophy, knowledge, and skills. Ethics is not a taught course, but there is a need to expose students to ethical values in business. The foundation of conventional Business Ethics is based on rationality philosophical values (Suhaimi Mhd Sarif, 2015, 2017, 2018). This lecture offers Business Ethics from Tawhidic paradigm, a philosophy of ethics from Quran and Hadith, the primary reference in Islamic teachings. At the end of the lecture, learners should be able to explain the meaning of Tawhidic paradigm, able to apply Tawhidic paradigm into business operations, and able to discuss the influence of Tawhidic paradigm into decisions and actions.

Tawhidic paradigm into ethics in knowledge, skills, abilities, and attitudes (Farah Akmar et al, 2018). Ethical decisions are dynamic but humanistic (Mohamed Sulaiman et al, 2013). Tawhidic Business Ethics has spirituality and religiousity elements (Suhaimi Mhd Sarif et al, 2011a) and Halalan-Toyyiban (Suhaimi Mhd Sarif et al, 2011b). Tawhidic means responsible and accountable (Suhaimi Mhd Sarif et al, 2020). Tawhidic enables sustainability (Suhaimi Mhd Sarif et al, 2015). It drives with qalb (Suhaimi Mhd Sarif, 2015, 2017, 2018). Tawhidic paradigm integrates worldly and the Hereafter (Suhaimi Mhd Sarif, 2017).

# **KEY CONCEPTS**

## **Learning Objectives**

At the end of the session, learners should be able to

- 1. Explain the meaning of Tawhidic paradigm.
- 2. Apply Tawhidic paradigm into business operations and activities.
- 3. Discuss the influence of Tawhidic paradigm into decisions and actions.

## **Concept of Tawhidic Paradigm**

*Tawhidic* paradigm is about Islamic monotheism thinking (Al-Faruqi, 1992; Mohd Kamal Hassan, 2010) to serve as

- true servant of Allah (*'ibād al-Rahmān*)
- ✤ vicegerents (khulafā' fī al-ard)
- true believers (*al-mu'minūn*) for the sake of betterment of mankind (*khayra ummatin ukhrijat lil-Nās*) (Qur'ān, 3:110)

- 'Balanced community' (*ummatan wasatan li-takūnū shuhadā' 'alā al-nās*) (Qur'ān, 2:143).
- the subscription to *Tawhidic* 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'ān, Surah Hud, 11: 6 and *Sura Az Zumar* 39: 41

# Islam on Business Ethics

There are several concepts in Business Ethics from Tawhidic paradigm. More importantly, the foundation is to link *Tawhid* (Unity of God) and *Al-akhirah* (the Hereafter) (Suhaimi Mhd Sarif et al, 2011a). The relationships between Tawhid and Al-Akhirah has a lot of implications (Suhaimi Mhd Sarif et al, 2020).

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The foundation of Islamic Business Ethics is based on core values of justice (*'adl*) and trust (*amanah*) (Mohamed Sulaiman et al, 2013; Farah Akmar et al, 2018). Therefore, every business stakeholders must do many things to be responsible and accountable (Suhaimi Mhd Sarif et al, 2020).

- 1. promoting goodness (*ma'aruf*) and preventing evil (*munkar*)
- 2. goodness (*khair*, *birr*) and *sharr*
- 3. rewards (*ajr*) and sins (*ithm*)
- 4. lawful (*halal*) and prohibited (*haram*)

## Influencers on actions and decisions

Influencers on actions and decisions: conscience (*dhameer*), intention (*niyyah*), rationality (*'aqlaniyah*), and action (*'aml*). the foundation is to link *Tawhid* (Unity of God) and *Al-akhirah* (the Hereafter) (Suhaimi Mhd Sarif et al, 2011a). The relationships between Tawhid and Al-Akhirah has a lot of implications (Suhaimi Mhd Sarif et al, 2020).

One needs to understand the relationships of humans with others. The relationships between Tawhid and Al-Akhirah has a lot of implications (Suhaimi Mhd Sarif et al, 2020).

Figure 1 shows the relationship of humans with Allah, fellow humans and others.



The relationships between humans with Allah, fellow humans and the natural environment requires human with multiple roles and duties with spirituality and religiousity elements (Suhaimi Mhd Sarif et al, 2011a) and Halalan-Toyyiban (Suhaimi Mhd Sarif et al, 2011b).

Figure 2 illustrates the thinking in Oneness of Allah with others.



There are many elements in Tawhidic paradigm. Any activity with Tawhidic paradigm should produce worship (ibadah) (Suhaimi Mhd Sarif et al, 2011a; 2011b).

Figure 3 shows the key elements of Tawhidic paradigm.



Business Ethics with Tawhidic paradigm always emphasised on duties as servants and vicegerents of Allah. This is based on the foundation to link *Tawhid* (Unity of God) and *Al-akhirah* (the Hereafter) (Suhaimi Mhd Sarif et al, 2011a). The relationships between Tawhid and Al-Akhirah has a lot of implications (Suhaimi Mhd Sarif et al, 2020).

Figure 4 visualises the emphasis of Islamic duniawi-ukhrawi views.



One needs to know the prime mover or trigger to human decisions and actions. Firstly, it triggered by conscience (dhamir). The conscious will be influenced by knowledge (ilm). With knowledge, humans developed understanding (fahm). The foundation is to link *Tawhid* 

(Unity of God) and *Al-akhirah* (the Hereafter) (Suhaimi Mhd Sarif et al, 2011a). The relationships between Tawhid and Al-Akhirah has a lot of implications (Suhaimi Mhd Sarif et al, 2020).

Figure 5 shows the triggers to action ('amal).



Business Ethics of Tawhidic paradigm with Sejahtera Values

National Education Philosophy and its influence to educate students to be ethical and Sejahtera



Business Ethics with Tawhidic paradigm defined wealth

- Wealth = '*al-ghina*', which means 'no needs or needs less'
- Wealthy ='*al-ghaniyu*' means 'self sufficient', which is one of attributes of God.

Allah says, "To Him belongs all that is in the heaven and on the heart: for verily God - He is free of all wants, worthy of all prices" (Qur'an: 22:64) and in another verse, Allah says, "Thy Lord is self sufficient, full of mercy..." (Qur'an: 6:133,).

- Wealth in Islam: physical and spiritual.
  - Physical: Possession of materials '*Maal*' ('*amwaal*') or 'property, assets or what ever mankind posses'.
  - Spiritual: knowledge and virtue that reside in their souls.
- Wealth (*Amwal*) all the resources of nature
  - Bounties of Allah
    - A means of provision, comfort and respect
- Wealth is considered good (*khayr*)
  - A means of support (qiyam) for mankind
  - Spending in good causes (infaq), to infaq, must have wealth
- Issues
  - No wealth
    - poverty (undesirable)
  - Too much on wealth
    - Greediness
    - Money-worshipping
  - If skill at making money causes the neglect of the higher values then it is detestable
- Freedom of economic pursuit
  - every citizen can participate to generate profit

- recognition of private property
- legality of trade
- mutual consent
- Justice/equity
  - e.g. fulfill promises, exactness in weight, payment of wages, trustfulness, honesty, efficient
- Commanded and commended manners
- Forms of transaction
  - trade, buying selling, cash term, credit term, loan, etc.

# CONCLUSION

Business Ethics is a functional knowledge in business management studies with the objective to educate students with ethical philosophy, knowledge, and skills. Ethics is not a taught course, but there is a need to expose students to ethical values in business. The foundation of conventional Business Ethics is based on rationality philosophical values. This lecture offers Business Ethics from Tawhidic paradigm, a philosophy of ethics from Quran and Hadith, the primary reference in Islamic teachings. At the end of the lecture, learners should be able to explain the meaning of Tawhidic paradigm, able to apply Tawhidic paradigm into business operations, and able to discuss the influence of Tawhidic paradigm into decisions and actions.

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