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**DEVELOPMENT, VALIDATION AND TESTING OF AN
ISLAMIC WORK ETHIC SCALE**

AMIR MAHDI KHORSHID

A Thesis Submitted to the University of Huddersfield in Partial Fulfilment of
the Requirements for the Degree of Doctor of Philosophy

The Business School
University of Huddersfield

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ABSTRACT

Despite the varying levels of religiosity held by employees, in many cases representing deeply held beliefs, religiosity is usually overlooked and ignored in research in organizational behaviour and human resource management. In light of this paradox, the aim of this study is to further develop Ali's (1988) Islamic work ethic (IWE) scale using conventional psychometric methods (Hinkin, 1995). Following theoretical development, item generation and testing of an item pool with 643 lecturers at a university in Kurdistan, the item pool was reduced to 24 items to produce a balanced multidimensional scale. The four dimensions are Work and Society, Justice, Self-Motivation and Work Principles capture the IWE scale which fits with the two resources of IWE construct (Quran and teachings of the Prophet (PBUH)).

To provide evidence for scale validity, and drawing on social exchange and reciprocity theory, the relationships between the Islamic ethics scale, job satisfaction, affective, normative and continuance commitment and organisational citizenship behaviour were hypothesised and tested. Findings suggest that the Islamic work ethic plays a significant role in Islamic work settings and that the Islamic work ethic may change some widely reported relationships between variables observed in Western contexts. Findings reveal that the Islamic work ethic is a stronger predictor of citizenship behaviour than affective commitment and job satisfaction and is consistent with a strong influence of Islam on all aspects of Muslim life.

Dedication

I dedicate this work to my family, especially my parents and more specifically my mother whom without their constant support from early childhood and as being as a source of encouragement, inspiration and support I would have not be able to continue my study to this level. This work is also dedicated to the Kurdistan Regional Government (KRG) for granting me this opportunity to study abroad.

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First of all, thanks to Almighty Allah for granting me the life, chance, energy and faith to continue this work who has been the main source of self-inspiration and self-motivation. I also appreciate my supervisor, Professor Stephen Swailes for his endless support, encouragement, and patience. My colleagues and friends who helped and encouraged me throughout my long journey from the primary school to this stage of study.

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List of Abbreviations

AC	Affective Commitment
CC	Continuance Commitment
CFA	Confirmatory Factor Analysis
CITC	Corrected Item-Total Correlation
CMV	Common Method Variance
CPI	Corruption Perception Index
DCS	Drop and Collect Method
DF	Degree of Freedom
DV	Dependent Variable
EFA	Exploratory Factor Analysis
FA	Factor Analysis
GDP	Gross Domestic Product
HMR	Hierarchical Multiple Regression
HRM	Human Resource Management
IV	Independent Variable
IWE	Islamic Work Ethic
JS	Job Satisfaction
KRG	Kurdistan Regional Government
ME	Middle East
MHE	Ministry of Higher Education and Scientific Research
MMCs	Muslim Majority Communities
MR	Multiple Regression
NC	Normative Commitment
OAQ	Organizational Assessment Questionnaire
OC	Organisational Commitment
OCB	Organisational Citizenship Behaviour
OCS	Organisational Commitment Scale
PBUH	Peace Be Upon Him
PWE	Protestant Work Ethic
PDM	Participation in Decision Making
SD	Standard Deviation
SET	Social Exchange Theory

CHAPTER ONE: THESIS OVERVIEW

1.1 INTRODUCTION

The competitive global economy requires organisations to remain productive and effective. After decades of marginalisation, religious beliefs and values have attracted the attention of practitioners and academics given their influence on work related behaviours (Dana, 2009). However, religion in general and Islam specifically are under-researched in organisational studies (Essers & Benschop, 2009) even though work ethics has been a hot topic in organisational research literature. Increasing levels of unethical behaviour, globalisation, privatisation and transitions to market economies are likely to give more importance to this topic than ever before (Burgess & Mullen, 2002). Spirituality and religiosity affect millions of people across the world in their daily life especially in the workplace. However, the influences and implications of these two components are rarely addressed in organisational research (Davidson & Caddell, 1994; Weaver & Agle, 2002).

Globalisation and complexity of business have led organisations to take into account the standards of work ethics besides the standards of profitability and efficiency in order to enhance competitive advantage (Al-Bashir, 2008; Asaar, 2005). Generally, it is argued that some people behave less ethically than before (Rizk, 2008). As organisations are aware that their greatest asset is the effectiveness of their human resources and successful organizations need employees who continually adopt positive attitudes and behaviours at workplace. The work ethic is defined by Ip (2010, p. 97) as “the way a business practices its ethic in a country”. In addition, the expression of ethics is defined as “the activity of applying a moral precept to concrete problems” (Wines & Napier, 1992, p. 883). Ethics are considered as one of the key components of any organization’s core values (Carroll & Buchholtz, 2009; Rice, 1999; Schwartz & Carroll 2007). According to Parker (1998) business ethics recognise the links between organisations, business communities and the good of the individual. Ethics are the core of science aiming at achieving individual and organisational prosperity through emphasising security, goodness, trust, safety and cordial relationships between people.

Increasing corporate scandals and unethical behaviour at all organisational levels have increased the need for codes of ethics to help organisations (Al-Bashir, 2008; Rokhman, 2010). These problems underlined the need to review the effectiveness of accounting standards, auditing regulations, code of work ethics and corporate governance principles. Studies on work

ethics and ethical behaviour have gained significant interest in organizational behaviour and since 2001 we have witnessed a series of financial information frauds involving Enron Corporation, WorldCom, Arthur Andersen, Telecommunications Company Qwest and Sunbeam, among other well-known corporations (Marri et al., 2012; Rokhman, 2010; Yousef, 2001). Other matters include the increasing proliferation of ethics scandals and corruption of management at the workplace (Asaar, 2005). Corruption slows economic growth and decreases investment (Smarzynska & Wei, 2000; Wei & Shleifer, 2000). Without ethics and morality there would be more chaos, corruption, dissatisfaction, unfair practices and discrimination.

Ethics in the workplace vary across time and context. Islamic work ethic support cooperation, consultation, equity, unity and spirituality at work and spirituality is considered as key component of IWE. Practicing Islamic Ethics at work leads towards creativity, honesty and trust (Dannhauser, 2007). This empirical study examines the association between Islamic work ethic and employee satisfaction, commitment and organisational citizenship behaviour in the higher education sector in Iraqi Kurdistan. This empirical study develops Ali's (1988) Islamic work ethic scale and tests it in relation to attitudes and behaviour of lecturers at the University of Salahaddin. Social exchange theory and the norm of reciprocity are used to create a conceptual framework and principles of IWE are linked to social exchange theory and the norm of reciprocity in order to better understand the linkage between important variables in OB/HRM research.

1.2 RESEARCH BACKGROUND

Professional ethics cover the principles set out to govern the desirable behaviour of members of a given profession, which serve as criteria for evaluating their performance in positive or negative terms (Al-Sa'adan, 2005), while Pride, Hughes and Kapoor (2014, p. 37) indicated that "*work ethics are criteria of individual ethics applying to the different job situations*". Studies on work ethics started with the Protestant Work Ethics (PWE) of Max Weber (1905) and (Siedenburg, 1922). Ethics are moral principles that differentiate right from wrong. Ethics are a key element of business activities that spread awareness of moral dimensions and ethical business practices and have become an important field of businesses, academia and government (Ahmed et al., 2003; Crane & Matten, 2007). An ethical workplace is accountable, transparent, feasible and supportive which enable the management to retain their employees which in return positively and significantly contributes to organisational success (Kaptein, 2011).

Max Weber (1905) and Siedenburg (1922) who introduced the Protestant Work Ethic (PWE) are considered as the first in this area. Most studies on work ethics occur in American and European contexts and mainly have focused on PWE (Lim & Lay, 2003; Rice, 1999) and the role of religion and work ethics in relation to workplace outcomes in developing countries is mainly overlooked. This seems paradoxical given the strong influence of religion, particularly Islam, on individual thoughts and behaviour (De George, 1986; Jones, 1995; Lee et al., 2003). Workplaces are now more diversified in terms of religions, culture, ethnicity and languages than they used to be. Different factors affect an individual's ethical behaviour such as situational factors, culture, personal morals, stage of moral development, values, life experiences, family and peer influences. Influence and experiences differ in the West from those reported in Middle East or East Asian communities and it stands to reason that examining ethics in a non-Western setting is important (Rizk, 2008). Separating an individual's religious beliefs from their identity is very difficult due to the difficulty of holding two different identities for religious people. In other words he or she is the same person who holds all identities in oneself (Borstorff & Arlington, 2011). Accordingly, managing a diverse workforce in terms of various religions and cultures is a challenge (Abdullah et al., 2012). In an Islamic organisation context, self-reform and advising others or correcting them, helps avoid committing sinful acts and spread and develop an ethical culture within the workplace (Kaptein, 2008). Islamic traditions and teachings urge people to self-correct or self-monitor to help individuals stay focused and positively contribute to organisational development (Koltko-Rivera, 2006).

Performing religious activities significantly affects individual prosperity and brings harmony and life satisfaction among members of society (Ismail & Desmukh, 2012). The importance of work quality is emphasised in Islam, as Ali (1992, p. 507) stated (e.g., '*Persist in your action with a noble mind Failure to perfect your work while you are sure of the reward is injustice to yourself*'). The Islamic work ethic which has a rich theoretical yet poor empirical literature is originated in the Quran and the teachings of the prophet Mohamad (PBUH) (Ali & Al-Kazemi, 2007). From an Islamic point of view, work is a virtue and hardworking causes sins to be absolved as the Prophet (PBUH) stated that: '*no one eats better food than that which he eats out of his work*'. A purposeful engagement in work is the keystone of the IWE that engagement facilitates personal and societal goals (Ahmad, 1976; Ali, 1992). Ethics are strong and key components of organisational culture (see Rice, 1999; Schwartz & Carroll, 2007) that induce employee involvement (Fodor, 1990; Randall & Cote, 1991) and facilitate economic

development (Congleton, 1991). Islam as a religion based on Quran and the teachings of the Prophet Mohammed (PBUH) governs all aspects of Muslim life including economic and social activities (Arham, 2010; Naqvi, 1981).

1.3 THE RESEARCH PROBLEM

According to Jalil et al. (2010), ethics and ethical behaviour will continue to be a hot topic in business society for years to come. This is partially due to the scandals and unethical behaviour of some individuals which have had destructive implications on business and organisations in terms of their efficiency, profitability and survival which sometimes had led to bankruptcy and the global financial crises (Marri et al., 2012). The motivation for conducting this study is to understand the relationship and influence of Islamic work ethic on individual attitudes and behaviour. This study argues that IWE have a strong influence on attitudes and behaviour in an Islamic workplace setting.

To test this proposition, the study addresses a gap in understanding the extent to which Islamic work ethic is related to job satisfaction, affective, continuance, and normative commitment and citizenship behaviour. Workplace spirituality is found to have positive implications such as trust, creativity, commitment and honesty which ultimately improve organisational performance (Burack, 1999; Krishnakumar & Neck, 2002). Due to a lack of empirical studies, the extent of implications that religion and spirituality make in the workplace is not clear (Mellahi & Budhwar, 2010; Possumah, Ismail & Shahimi, 2013). Accordingly, this study will contribute to identifying the extent to which religion and spirituality affect individual attitudes and behaviour in an Islamic workplace setting. On one hand, religious beliefs influence the lives of billions of people yet they are mainly ignored in organisational research (Hashim, 2010; Spilka et al., 2003; Weaver & Agle, 2002). On the other hand, the daily lives of some Muslims do not match Islamic teachings (Beekun & Badawi, 2005; Muatasim & Katharina, 2012).

Some Muslim countries are among the richest countries in terms of possession of natural resources, yet they are not wisely exploited, their economic performance is relatively poor and corruption and misuse of public wealth are suspected reasons for this backwardness (Ali, 2005). For instance, based on the Corruption Perception Index (CPI) (2011), many Muslim countries are among the most corrupted countries and Iraq is the third most corrupted (Izraeli, 1997; Mujtaba, Tajaddini & Chen, 2011). An example of economic crime is that the estimated amount

of the annual US gross national product is the survey conducted by Joseph Wells, a prominent US fraud auditor that is attributed to fraud at astounding US \$400 billion (Aras & Crowther, 2008; Pomeranz, 1997). Diffusion of unethical behaviour and practices which violate organisational and societal values points to the importance of adopting ethical systems (Balkir, 2005; Hodgetts & Luthans, 2000) due to a lack of work associating work ethics with poor management, abuse and misuse of authorities and public resources (Primeaux & Stieber, 1994).

Wasta has positive and negative implications on the society and organisations. Wasta is a popular term in the Middle East derived from the roots of the Arabic word for “middle” and the problem of Wasta is similar to the proverbial elephant in the room-everyone knows it exists but mentioning it is avoided due to the sensitivity of the subject (Ramady, 2016). Historically, in the Arab World, Wasta was significantly used as a means to manage the relationships between families and tribes by a third party as intermediary usually known as Sheikh who is invited to intervene between the conflicting parties (Cunningham & Sarayah, 1993). However, overtime, the goal of Wasta has changed to intercession from conflict resolution as a mean of survival. Therefore, the concept of Wasta has implications for the person who intercedes/mediates and the act of intercession and mediations (Cunningham & Saryrah, 1993). Arab Spring uprisings asked for serious changes that would contribute to decreasing Wasta and promoting justice and fairer competition (Ramady, 2016). Understanding Wasta helps to better understand how decisions are made in Middle Eastern and Arab culture because of its key role in the most significant decisions (Whiteoak et al., 2006). The English translation of Wasta include clientelism, nepotism, cronyism and touting; in French is known as piston. In Western-dominated cultures it is seen as negative and immoral and model of a bureaucratic system which is implemented with objectivity and not treating all with equitably. For example, Lackner argues that in some cultures Wasta is seen as a positive virtue. For instance, the concept of ‘big man’ in Nigeria and Guanxi in China are praised. In such societies it is perceived as an expression of group solidarity at the level of family, clan, tribe or country (Ramady, 2016).

Generally, Wasta may have some positive effects but is normally considered as a negative phenomenon due to its influences on decision making processes in all organisational levels in Middle Eastern societies because under-skilled or poorly skilled people obtain good jobs because of it. Wasta sometimes is linked to the wealthy and oil-rich countries that can afford the negative implications of Wasta but others cannot (Sultan et al. 2011; Weir et al. 2011). Wasta is a controversial practice however, it is sometimes praised for its role in overcoming

severe bureaucratic procedures and solving conflicts. Likewise, Wasta is a force that decreases uncertainty in decision making and also it lessens the bureaucracy and the long and time consuming procedures of routine. For others it is favouritism based on family connections or political affiliations (Ali et al. 2003). Studies have shown that more educated people are more against using Wasta as it is seen to interfere with good businesses (Mohamed & Hamdi, 2008). Wasta is more used in recruitment and promotion particularly in the public sector (Ramady, 2016)

Hofstede (1984) shows that Middle Eastern (see Table 1-1 below) countries tend toward collectivism rather than individualism. Wasta has a negative reputation yet it relates to favouritism which involves using connection or mediators to reach specific goals and it is connected to officialdom and politics. Wasta can be found in most aspects of Muslim and Arab life including government services, education, allocating projects, admission, job application and government decisions. Wasta can be fully included in the concept of social capital and contributes to the reproduction of social inequality. Wasta is more effective with weak political and legal institutions in a society where family connections and political affiliations become the “state within a state” (Ramady, 2016). In the case of weak institutions, bribery is a strong alternative to Wasta which can be positive or negative depending on the intention behind using it. For people who refuse to accept Wasta there is always an option of leaving the system or institution. In such collectivist communities (Muslim and Arab) saying a direct “yes” is a possible option by doing nothing later or to say tomorrow (bukra) or if God wants (in shaa Allah), but saying a direct and face to face no is not easy. Wasta is rarely highlighted and it is generally seen as a negative phenomenon that can be more precisely understood within a particular environment and culture and there is little qualitative differences between Wasta and social capital (Ramady, 2016).

In the Arab World establishing connections and links occurs prior to the establishment of the business itself but failure to honour them implies the end of the business relationship. Three factors underpin business practices in the Arab World (Weir et al., 2016). First, the global philosophy of Islam based on Muslim practices rather than Islamic dogma. Second, the expectations that Muslims will practice the good practices of Islam and third, since Muslim societies are networked that business activities revolve around these networks (Ramady, 2016). Another benefit of Wasta is mediation binding both families and societies into peaceful and prosperity in a hostile community (Cunningham & Saryrah, 1993). When there is more demand and applicants for one opportunity or vacancy only the strongest one can obtain it. Although

Wasta is criticised for being a negative phenomenon, the same critiques seek to prove another positive sides of Wasta. Wasta will remain until there is a serious call for making cultural and societal changes, political reforms and activities and modernisation and the disadvantages of Wasta are decreased (Cunningham & Saryrah, 1993). For those who have experienced a negative consequences of Wasta, it has a negative face and feels like injustice. Corruption can be defined “the abuse of entrusted power for private gain” (Ramady, 2016). A “connection” expects to benefit from a service in return or will use his or her influence for family members and Western perspective on Wasta will probably consider this as a form of corruption, while it is widely perceived as something “natural” and not criminal in most Middle Eastern societies. According to Askari and Arfaa (2012, p.31), “*there is no relationship between economic growth and the level of corruption simply because a country is Islamic*”. Furthermore, a fundamental problem with Wasta in Muslim, Arab and MENA countries concerns is its incompatibility with Islamic principles, and under the wider umbrella of corruption, Wasta operates freely in both public and private sectors. Islam is against any form of unethical conduct such as corruption, Wasta, bribery or harassment (Ramady, 2016). In summary, Wasta is embedded in Arabic cultures and while seen by outsiders as a negative influence it does enable positive outcomes in some situations. Its effects are not always bad and it is a social force that will remain influential in Arab societies.

Although Islamic teachings go against nepotism, Wasta, and favouritism these unethical behaviours are widespread in many Muslim countries albeit with different levels (Al-Remahy, 1995; Iles, Almhedie & Baruch, 2012; Yeganeh & Su, 2008). Enhancing the principles of IWE in the workplace can contribute to reducing levels of unethical behaviour and corruption in Muslim countries. In accordance with this, studies have found that religion reduced corruption (Dreher, Kotsogiannis & McCorriston, 2007; Paldam, 2001; Treisman, 2000). For instance, Sandholtz and Koetzle (2000) found that the strength of the Protestant religion reduced the level of corruption.

Table 1-1 Individualism and power distance according to Hofstede (1980)

The index only covers the Middle East and Turkey

Country	Individualism	Power distance
Egypt	25	70
Iran	41	58
Iraq	30	95
Jordan	30	70
Kuwait	25	90
Lebanon	40	75
Morocco	46	70
Syria	35	80
Saudi Arabia	25	95
UAE	25	90
UK	89	35
Norway	69	31

Source: <http://geert-hofstede.com>; Accessed 2015-04-02.

Most literature on HRM in Arab and Muslim contexts is grounded on the applications of Western HRM practices and HRM practices in Islamic contexts is overlooked (Budhwar & Mellahi, 2006; Tayeb, 1997). Due to cultural contexts and national socio-economic differences, further attention should be given to addressing HRM practices in an Islamic context (Rahwar & Al-Buraey, 1992). Most public organisations are accused of corruption and recruitment mostly does not fit with Islamic teachings (Ali, 2005). Since individual spiritual and religious needs are not usually taken into account in Western management and HRM practices, they do not fit with an Islamic context and culture and Western theories of work values and work motivation may not be appropriate for an Islamic context (Bjerke & Al-Meer, 1993; Chew, 2005; Goldstone, 2012; Rahwar & Al-Buray, 1992). The emergence of various HRM models in Muslim majority communities is another issue, where there is a lack of unified HRM practices that fit with Islamic teachings (see Ahmed, 2006; Aycan, 2006; Chew, 2005). The concept of Islamic work ethic has emerged in the literature starting from the work of Ali (1988)

who first developed an IWE scale. Much of the literature on work ethics predominantly comes from American and European contexts (Ahmad, 2011; Lee et al., 2003; Parnell & Crandall, 2003) and tends to rely on Weber's Protestant Work Ethic (PWE). European countries in particular follow the PWE for job commitment and job satisfaction (Yousef, 2001). The development of the IWE scale is a main aim of this study because the original scale of IWE Ali (1988) is long, old, unidimensional and some items were inconsistent when the English and Arabic versions of the scale are compared and only Arab students who studied in the USA were involved in the original scale creation. To assist research into religiosity at work this scale needed to be developed to a modern, shorter and more likely, a multidimensional scale. The initial unidimensionality of the IWE scale is inconsistent with the two main sources of IWE (Quran and teachings of the Prophet (PBUH)). Accordingly, this study uses Hinkin's (1995) approach as a guideline for scale development. To the best of my knowledge this study is the first to adopt a systematic and academic approach to develop the IWE scale. Hinkin's scale development approach was followed because it is a model of good practice and straightforward guide to the development of measures of abstract concepts. By carefully following the process outlined in Hinkin's paper researchers have a better chance of creating measures that are efficient in terms of item content and usable in a range of research settings. In addition to following Hinkin's (1995) approach, the English and Arabic versions of the scale are compared to prepare more reliable, valid and accurate items. The items were translated into Kurdish and compared with English and Arabic versions. Findings show that IWE is a strongest predictor of OCB than dimensions of commitment and job satisfaction indicating the importance and influence of religious beliefs (IWE) on individual attitudes and behaviour in an Islamic context.

1.4 SIGNIFICANCE OF THE STUDY

This study is motivated by contributing to the theoretical and empirical literature on IWE and its implications in the workplace as the first to develop the IWE scale in a systematic way. A multidimensional scale with four factors is produced. The strong predictive ability of Islamic work ethic underscores the influence of religious beliefs in an Islamic workplace context and research. In the presence of high IWE some unusual findings occur which contradict those normally found in non-Islamic contexts (European and America). Unexpected results include finding continuance commitment unrelated to job satisfaction (usually negatively related) and

positively related to citizenship behaviour (usually unrelated or negatively related). These findings contribute to a new understanding and insight to dimensions of commitment where continuance commitment may have different meanings in an Islamic context. This study also contributes to the literature on social exchange theory by proposing a religious component where exchange in an Islamic context with God is free of risk or uncertainties. This leads to the establishment of trust and more exchange relationships will occur in the workplace because employees are going to reciprocate with God and they will receive benefits in the hereafter. Implementing the principles of IWE in the workplace will have positive implications in terms of increasing employee satisfaction and affective commitment and they will be more ready to engage in citizenship behaviour. Likewise, promoting IWE in public organisations can significantly contribute to reducing unethical behaviour since in some Arab countries, managerial decisions are significantly affected by nepotism, favouritism and personal connections (Atiyyah, 1992).

1.5 AIM, OBJECTIVES AND RESEARCH QUESTIONS

The main aim of this study is to develop the Islamic work ethic scale (Ali, 1988) and to test a new scale in a series of relationships with job satisfaction, affective commitment, normative commitment, continuance commitment and organisational citizenship behaviour. This study also aims to investigate the extent to which IWE affects the attitudes and behaviour of lecturers at the University of Salahaddin in Iraqi Kurdistan. This study proposes that IWE is a strongest predictor of citizenship behaviour relative to job satisfaction and dimensions of commitment. This study explores the influence of religion and spirituality on individual attitudes and behaviour. Accordingly, this study is guided by the following objectives:

- 1- To develop an improved version of the Islamic Work Ethic scale.
- 2- To examine how IWE, affective, normative and continuance commitment are related to citizenship behaviour in an Islamic context.
- 3- To examine how job satisfaction relates to affective, normative and continuance commitment.

A managerial understanding of the influence of religiosity and spirituality on individual attitudes and behaviour can help to enhance components of religiosity and spirituality in order

to enhance individual positive attitudes and behaviour. Islamic work ethic is thought to have positive impacts on many organisational outcomes such as commitment, satisfaction, citizenship behaviour and performance. Research questions are:

- 1- How do individual levels of commitment to IWE affect job satisfaction, commitment and citizenship behaviour?
- 2- How are job satisfaction and commitment related to citizenship behaviour?
- 3- How job satisfaction is related to dimensions of commitment?
- 4- To what extent is IWE is important and influential in an Islamic context?

1.6 IRAQI KURDISTAN

Kurdistan or land of the Kurds refers to a portion of Turkey, Iraq, Syria and Iran. Iraqi Kurdistan (see Figure 1.1) is located in northern Iraq and contains the three main provinces of Duhok, Suleimani and Erbil (Stansfield, 2011). Indeed, Kurds are the largest nation (ethnic group) in the world without their own state. The estimated population of the Kurdish is around 35 million. CIA Fact Book estimates the population distribution as follows 14.5 million in Turkey (18%), 6 million in Iran (10%), about 5 to 6 million in Iraq (17.5%) and less than 2 million in Syria (9.7%). This adds up to close to 28 million Kurds in Kurdistan and adjacent regions (Central Intelligence Agency, 2014). The Kurdistan Regional Government (KRG) has been an a semi- autonomous region of Iraq since the end of the first Gulf War in 1991 and the Kurdish uprising and a *no-fly zone* protected the region from attack by the Iraqi regime and their independence is recognised by the federal constitution (Park, 2014; Viviano, 2006; Wikitravel, 2012). Kurds often say they have “*no friends but the mountains*” (Natali, 2010).

In early 1980s Iraq had one of the highest per capita food availability among Middle Eastern countries where the share of Iraqi-Kurdistan was 25-30 % of the total Iraqi production (WFP Iraq-North Coordination Office, 2001). The Iraqi regime carried a series of Anfal campaigns against Kurds in Iraqi Kurdistan between 1987 and 1988 and 182,000 civilians lost their life. Based on a satellite study by Mubareka and Ehrlich (2010) which concentrated on changes in land-use in two areas in Iraqi Kurdistan (Jafayati in Suleimani province) showed that vast cultivated areas were converted into grasslands after the Anfal campaign. A similar situation in Duhok is reported (Human Rights Watch, 1993; Hardi, 2011). Since the fall of Saddam’s

regime in 2003 the KRG has experienced rapid urban development in many sectors mainly due to increased foreign investments and oil revenues. The Ba'ath regime withdrew its administration from Kurdistan after the Gulf war in 1992. The KRG established the university of Suleimani and Duhok while Koya, Soran and Hawler Medical Universities are recently established. Since then due to many political conflicts and disputes agricultural development in Iraq Kurdistan is impeded, leading to a significant reliance on importing food (Hardi, 2011; Meyer & Califano, 2006; Mubareka & Ehrlich, 2010). After the liberation (occupation/ invasion) of Iraq in 2003, perhaps Iraqi- Kurdistan obtained the most benefits. Currently the Kurds in Iraqi- Kurdistan have the highest level of foreign investments, security and living standard in Iraq (Rubin, 2008). Kurdistan regional government and through laws of Investment Law (Law No. 4) and Petroleum Law (Law No. 22) in July 2006 attempted to attract the foreign investment to the region.

Kurdistan has become the main “gateway to Iraq” with development of tourism and infrastructure. Nouri al-Maliki (the former prime minister of Iraq) has put considerable effort to halt every step in the process of building the oil infrastructure and exporting oil through blacklisting of oil companies operating in Kurdistan to cutting of the share of KRG from the national budget. Taking into account cutting the budget of KRG by central government in Baghdad, collapsing the oil price and existence of around 1.8 million refugees the economy is suffering severely (Glover, 2015). As a result, large wage and salary arrears have been accumulated by the government. Employees of many contractors have not been paid for months which has mainly affected the construction sector and small companies have declared bankruptcy. Poverty has increased from 3.8 per cent in 2014 to 8.1, and social protection systems require further support. Welfare in KRG has been profoundly affected by the crisis in Iraq and Syria. The main priority of KRG has been maintaining security and the war against ISIS thus an increasing share of public finance is diverted toward security and defence spending particularly after the city of Mosul was seized by ISIS in 2014.

On August 3, 2014, ISIS forces moved into KRG and the disputed territories. The Peshmerga were out-gunned due to initially being without allies and inferior military equipment (Gunter, 2015). Since early 2012 up to now the situation in KRG has turned into a full-blown humanitarian crisis due to the influx of refugees from Syria and later IDPs in 2014. By the beginning of 2015, there were 257,000 Syrian refugees and 1,003,300 Iraqi IDPs in addition to the 250,000 internally displaced persons (IDPs) who came to the region before 2014. In early 2015 the total number of refugees and IDP reached up to 1.5 million in Iraqi Kurdistan.

Combining the influence of Syrian refugees and Iraqi IDPs are linked to human development sectors including education, health, food security, social safety nets which needs around \$846 million (3.5 per cent of GDP) in 2015. The main source of economic growth in KRG is oil. The oil infrastructure and exports are operated by 47 international companies from 17 countries. The private sector in KRG is underdeveloped and comparatively small but has grown but from a low base. The number of private sector firms has increased from 2004 to 2014 due to foreign investment in the region. A non-official referendum was held in January 2005 with the Iraqi National Assembly election and about 98 per cent of the Kurds in Iraqi Kurdistan voted in favour of independence.

Figure 1.1 Location of Iraqi Kurdistan



1.6.1 Higher education

The higher education system in Iraq including Kurdistan universities is argued to be the best of its kind in the Middle East and Gulf region. Most of professors in the Gulf universities have accomplished their degrees from Iraqi universities. However, higher education, similar to other sectors, has been through a prolonged period of relative isolation. Higher education in Iraqi-Kurdistan was under two sanctions, one from UN and the other from the Saddam regime (Kaghed & Dezaye, 2009). Currently, higher education comprises of six public universities, two public technical institutes and four private universities. A Ministry of Higher Education and Scientific Research was established in 2006 which was a department within the Ministry of Council. Most public universities provide a range of subject and disciplines except Hawler Medical University which was established in 2006. The colleges include dentistry, pharmacy and nursing, and medicine and comprise about 70,000 students, 3500 academics and more than 2000 staff. Among the public universities in Kurdistan, the three older universities are Salahaddin in Erbil, Duhok and Suleimani which are the most productive (Noruzi & Abdekhoda, 2014).

After the Iraq invasion (for some considered as liberation) in 2003, thousands of Iraqi students fled to Kurdistan as a more stable area which boosted the local economy. Over the last ten years many new universities have opened and the KRG allowed those students to complete their study in Kurdistan (Anderson, 2011). Among the universities, two use English exclusively in their teaching. September 2006 was the first academic year for the University of Kurdistan-Hawler, while the American University of Iraq-Suleimani is established in 2007. There are other private universities that have recently opened such as Cihan University, Sabis University and Ishik University (Kurdistan Regional Government, 2010). Various ways have been taken into account to develop higher education such as being home to Iraqi higher education by opening branches of the American University of Iraq, the BMU Lebanese French University, British Royal University for Science and Technology, and other European and American educational institutes. An ambitious reform has been launched over the past few years by the KRG about the basic and secondary education and it is prolonged and expanded so university education and tertiary technical can be included (Vernez, Culbertson & Constant, 2012). To ensure economic stability and, similar to the governments of other countries, the Kurdish government needs to develop its national human capital in which development of the education system is one of the ways (Gabriella, 2008). Kurdistan regional government and for the purpose

of preparing and developing a qualified and capable workforce has introduced the Human Capacity Development Program (HCDP) Scholarship with an annual budget of 100 million US dollars (Ministry of Higher Education & Scientific Research, 2010). As part of the scholarship, eligible students were funded to study abroad and around 1000 students were awarded the scholarship per year until 2014 (Tennessee Independent Colleges & Universities Association (TICUA), 2011). An initial needs evaluation was carried out by the University of Exeter in the UK for the sectors in KRG in December 2005. This university was chosen due to their prior links and dialogue with the KRG. A number of observations were made (University of Exeter, 2006) in a report which concluded that there is a significant demand for English language because it was seen to be vital for economic, educational and political progress. Generally, the status of research laboratories is very poor besides inadequate equipment. Some departments do not have enough supplies, staff training and development and university presidents need greater power to improve the performance of their universities.

The Council of the universities positively received the report and attracted the attention of academics (Kaghd & Dezaye, 2009). The issues related to empowerment are clearly reflected in IWE such as establishing trust, increasing satisfaction and affective commitment and engagement in citizenship behaviour which all lead to development of individual and organisational performance. Additional to the Exeter report, there was series of international conferences on higher education in Iraq. The University of Westminster organised the first two in 2004 and 2005. The Ministry of Higher Education and Scientific Research in Kurdistan organised another conference in October 2006 entitled, 'For a Contemporary Education'. In December 2007, the Ministry organised another conference in Erbil in collaboration with the ministry of higher education and scientific research in Iraq and the London-based Iraq Higher Education Organising Committee. Similar to the outcomes of the University of Exeter's report (Iraqi Higher Education Organising Committee, 2007), this conference concluded that the teaching faculties are the core of universities and universities are playing a leading role in the society, specialisations in higher studies are needed, quality research should be developed to meet the needs of employers a quality assurance board should be set up; and steps should be taken to decentralise higher education. As expected, the quality of study material provided to students need to be developed. Similar to the outcomes of the previous conference, the lack of empowerment and participation in decision making were serious issues. It is suggested here that applying the principles of IWE can considerably contribute to development and improvement of the quality of education in Iraqi Kurdistan.

1.6.2 Choice of the context

Conducting this study in the higher education sector in Iraqi Kurdistan has an added benefit as explained below. First, this study contributes to higher education in KRG through highlighting the importance of higher education in development of the region. Second, this study contributes to an understanding of staff attitudes in Iraqi Kurdistan universities because so far, very little is done on evaluating the performance of academics (Noruzi & Abdekhoda, 2014). Third, universities are a big employer. Similar to other Middle Eastern countries, Iraq, needs the knowledge generated by its universities to replace oil money with high technology employment. They need universities with good quality graduates. Fourth, the public sector is the main employer and the quality of graduates is not at acceptable levels in terms of skills and qualifications. When it comes to private businesses and as a common perspective, financial liquidity is more important than education and the threat of sudden dismissal is high in private companies. Accordingly, job seekers in particular those with limited skills or low academic qualification and fresh graduates, look for public employment due to its job security in spite of low salaries (Khodr & Zirar, 2013). Similar to most Arab Gulf countries, the public workforce in KRG suffers from a lack of skilled manpower (Achoui, 2009; Rubin, 2012). Comparable to many Middle Eastern and Arab countries, the KRG is the main employer in the Kurdistan region (Mellahi & Budhwar, 2006), most university graduates and high school students join the public sector (Al-Hadithi et al., 2010). Based on the latest official report by Kurdistan Region Statistics Office, 45 per cent of the total Kurdish workforce work in private sector and 51.5 per cent work in the public sector (Kurdistan Region Statistics Office, 2012).

Fifth, the poor quality of education makes it difficult to meet labour market demands. For example, the UNESCO (2010) report emphasises the need to reform education system to improve schooling and vocational education in Iraq and Iraqi Kurdistan. Accordingly, over the recent years, the KRG has relied on foreign skilled labour in reconstructing and rebuilding the region (Khodr & Zirar, 2013; Kurdistan Board of Investment & General Consulate France, 2011). According to the Ministry of Education (2009) in KRG, teaching methods need to change and improve. Sadkhan (2010) addressed the main challenges that universities in Iraq face and analysed the quality of scientific research in those universities. Challenges include strategy, funding problems, information technology, the lack of available research infrastructures and organizational and management challenges. Sixth, this study contributes to the literature of organisational citizenship behaviour, since the literature shows a lack of studies on the associations between religiosity, OCB and related variables (Khalid et al., 2009).

1.7 THESIS STRUCTURE

This thesis consists of six chapters. Following this introduction, Chapter 2 explores the nature of an Islamic work ethic and justifies the development of a new scale. Chapter 3 utilises social exchange and reciprocity theory to develop a theoretical framework and a set of hypotheses linking Islamic work ethics to other influential variables. Chapter 4 gives a detailed account of the research methods followed in scale development and hypothesis testing. Results of scale validation and the relationships between Islamic ethics, satisfaction, commitment and citizenship behaviour are presented in Chapter 5. The overall findings are discussed in Chapter 6 in relation to the aims and objectives of the study. The conclusions and contributions arising from this study are also set out in Chapter 6.

CHAPTER TWO: ISLAMIC WORK ETHIC

2.1 INTRODUCTION

Islamic Work Ethic (IWE) is a new concept with a rich theoretical yet poor empirical literature for reasons addressed in this chapter. The implications of religiosity and spirituality in the workplace are also covered. Work ethics from Islamic, Christian and Judaic perspectives cover the main differences and similarities of work ethics from these three main religions (IWE, PWE and Judaic). A brief introduction to work ethics, IWE and its main principles is presented based on the two main resources of IWE. Literature reveals that most HRM practices in Muslim countries contradict the Islamic normative faith and Islamic HRM practices and this is considered as one of the main reasons for diffusion of unethical behaviours in those societies. Human resource practices and the influence of Wasta or nepotism is prevalent in some Muslim countries, indicating differences between an Islamic HRM practices and how actually these practices are affected by cultural factors which deviate them from being purely Islamic HRM practices. The research gap section covers reasons for the lack of empirical work on IWE and how this study attempts to contribute to its theoretical and empirical literature. Contrary to previous work, this study has employed a large sample (see Table 2.2). Moreover, as one of the main objectives of this study, a new scale for measuring IWE is developed because from reviewing the literature it is clear that the IWE scale is old, long, unidimensional and some items are found to be inconsistent when the English and Arabic versions are compared (see summary of the development of IWE scale in Figure 4.1). The next section addresses the importance of work in Islam as the core of the faith and how business has contributed to diffusion of Islam in some regions. Corruption in some Muslim countries has had destructive consequences on their economic and social systems, where in spite of their various resources their economic performance is relatively poor. These problems all make establishing an ethical and healthy system in all sectors especially public ones a necessity where Islamic HRM practices are implemented particularly in recruitment in order to lessen the role of Wasta, nepotism, political affiliation or family connections.

2.2 RELIGIOSITY AND SPIRITUALITY IN THE WORKPLACE

Religion refers to the set of behaviours that reflect the values of an individual's faith (Park & Smith, 2000). Believing in God and commitment to adhere to the principles set by God is also called religiosity (McDaniel & Burnett, 1990). Syed and Metcalfe (2014; 2015) argue that the serious consideration of religious ethics cannot be neglected in work ethics bearing in mind that some people are spiritually motivated by religion to achieve specific goals (Ali et al., 1995). However, some studies consider secular variables rather than spiritual variables when explaining workplace outcomes (King, 2008; Tracey, 2012). On one hand many believe that religious beliefs do not play a major role in decision making and question whether religious beliefs should affect work ethics at all (Fort, 1996). On the other hand, in some situations productivity increases when a spiritual/religious component is provided by organisational leaders (Toney, 2002). In the same line, employee morale and productivity may be reduced due to merely concentrating on social and cultural effects on leadership if the potential influence of religious beliefs on leader-follower exchanges in the workplace is neglected (Morgan, 2004). Religious studies have proposed that religion has a great impact on an individual's beliefs and their external work values (Parboteeah et al., 2009).

Previous work has found that an individual's religious identity can influence several workplace outcomes like work meaningfulness, job satisfaction and organisational commitment (Davidson & Caddell, 1994; Rosso et al., 2010; Werner, 2008). The impacts of religion on organisational and individual levels is shown in Table 2.1 below. The literature on work ethics based on religion argues that IWE comprises larger degrees of spiritualism than Christianity (PWE) yet relating these results to this theoretical literature would necessarily be unclear (e.g., Ahmad & Owoyemi, 2012; Feess, Mueller & Ruhnau, 2014). Spirituality can increase the connection of the employee with their work and create an association between spirituality and employee attitudes (Anderson, 2005; Dannhauser, 2007; Fleming, 2004; Oster, 2004). Kazemipour, Mohamad Amin and Pourseidi (2012) found that workplace spirituality positively affected OCB and AC of nurses. It is also a crucial component of ethical behaviour (Velasquez, 2002).

Workplace spirituality leads to honesty, creativity, trust, personal fulfilment, commitment and eventually leads to improving organisational performance (Burack, 1999; Krishnakumar & Neck, 2002). This is consistent with what Graafland et al. (2006) and Lee et al. (2003) reported regarding how religion can shape the behaviour of executives. In addition, religions have

particular degrees of impact on social and cultural attributes (Abdullah, Boyle & Joham, 2012), ethical behaviour (Rizk, 2008) and play an obvious role in adjusting people's behaviour in all societies (Abbasi & Rana 2012; Borstorff & Arlington, 2011). Studies have addressed the impact of religious beliefs on people's social behaviour (Anand & Kumar, 1982; Luqmani et al., 1987; LaBarbera, 1987; Michell & Al-Mossawi, 1999; Uppal, 1986).

Many forms of human interaction and the values that people hold are significantly affected by different religions (Spilka et al., 2003). They also determine the way people act, behave, perform their job, eat and dress (Calkins, 2000; Miller & Ewest, 2013; Tilson & Venkateswaran, 2004) and influence people's understanding of ethics and the way decisions are made (Quddus et al., 2009). Addressing the linkage between religious beliefs and spirituality with management has attracted some attention where various faiths are linked to different aspects of businesses like ethical behaviours in the workplace (Mellahi & Budhwar, 2010; Niles, 1999; Saeed, Ahmed & Mukhtar, 2001), effectiveness and leadership styles (Reave, 2005), practices of employment (Budhwar & Fadzil, 2000), job satisfaction (King & Williamson, 2005), legal challenges related to dealing with religious diversity and its issues in the workplace (Morgan, 2005) and impacts on ethical judgements in different societies (e.g. Beekun & Westerman, 2012; Pace, 2013; Walker et al., 2012). However, it is argued that the extent of changes that these implications could make is unclear due to lack of the empirical work (Muatasim & Katharina, 2012; Mellahi & Budhwar, 2010; Possumah, Ismail & Shahimi, 2013). Furthermore, empirical work has shown that high ethical values are found in some societies regardless of the religious beliefs that their people hold (Weaver & Agle, 2002). For instance, for specific behaviour like dishonesty or cheating no differences between religious and nonreligious people is found in terms of individual behaviour (Weaver & Agle, 2002). However, it is argued that people's beliefs about work differ over time, place, level of religious commitment and culture. For instance, Muslims are not permitted to eat pork (Abuznaid, 2009). Religion is one of the main factors participate in forming the national culture (Hofstede, 1980; Weber, 1930).

Allport and Ross (1967) conceptualised two types of religiosity; intrinsic and an extrinsic religious orientation such that in extrinsic religious orientation individuals are interested in obtaining some benefits from being part of a religious affiliation such as improving the financial situation of a person, comfort, sociability and distraction, safety and self-justification. In contrast, people with an intrinsic religious orientation use religion in their life all the time and do not change their principles with a change of circumstances and show high commitment

to their doctrine. As Allport and Ross (1967, p. 434) stated: *"the extrinsically motivated individual uses his religion, whereas the intrinsically motivated individual lives his religion"*. The sample for this study represents an intrinsic stance with taking to account the current situation in Kurdistan (see section 1.6).

Table 2-1 The influences of religious elements on organisational and individual levels

Category	Authors	Impacts
Religion (Individual Level)	(Pargament <i>et al.</i> , 2004; Regnerus & Smith, 2005; Tischler <i>et al.</i> , 2002).	Creativity, honesty and trust, personal fulfilment, commitment, motivation and JS, and OC.
Religion (organisational Level)	(Brotheridge and Lee, 2007; Duffy, 2010; Ebaugh, 2003).	Emotional development and spiritual competence, encouraged holistic ways of working, developed community at work, empowered the workforce and human society, risk aversion and ethics, stress management and career development

Source (Niles, 1999)

Believing in the unity and oneness of Allah and viewing all Muslims as one community behaving based on the same principles as brothers and sisters are the two dimensions of unity in Islam as it is indicated in Quran that, all believers are brother and sisters (Ibnomer, 1987; Rice, 1999) and ‘act justly; Truly, God loves those who are just’ (Quran, 43: 9). This pillar provides a holistic and comprehensive understanding concerning the integration of Muslims in their societies and organisations as it is clearly asserted in the Al-Qur’an Al-ikhlas 112:1 and Al-baqara (2:186) (Ahmad, 2006). Ehrenberg and Smith (2016) argued that the conventional economic system is affected by the philosophy of materialism by referring to work as one of the ways of increasing wealth. However, from the Islamic perspective, for Muslims as servants of God, work and increasing wealth are not the main aim of life. Sen (1987) stated that the detachment between economic and ethics is a key insufficiency of contemporary economic theory.

2.3 Work ethics from Islamic, Christian and Judaic perspectives

It is suggested that the major reason behind differences in ethical beliefs in business actions across nations and countries is mainly attributed to cultural and religious differences (Ruhe & Lee, 2008). Furthermore, religion is a significant element of attitudes, values and beliefs of a society (Keegan & Green, 2008). The three major religions, Christianity, Judaism and Islam have the same source and are known as Abrahamic religions. For instance, these three main religions go against bribery, fraud and cheating, dishonesty, discrimination, corruption and injustice (Quddus, Bailey & White, 2009) and they have similar stances on interest and employee compensation (Abou-Zaid & Leonce, 2014). Likewise, they share some similar assumptions where principles such as avoiding using unethical ways of accumulating wealth, dedication to work, commitment, cooperation, competitiveness at the workplace, work creativity, and hard work (Ali, 1988; Khan, Abbas, Gul & Raja, 2015; 2013; Yousef, 2000, 2001). Islam, Christianity and Judaism share some elements. However, Islam provides a particular and unique perspective on work such as considering it as a worship, the core of faith and perfection in work is a religious duty which brings prosperity and balance to the society (Ali, 2009). In addition, IWE emphasises more on cooperation at the workplace than PWE, and consultation is a way to avoid mistakes and overcome obstacles (Yousef, 2000).

Unlike PWE, IWE is a collectivist religion through emphasising the principle of “Islamic Ummah” and it emphasises more the intention rather than the results of actions (Yousef, 2000a). Therefore, from the concept of Islamic Ummah (nation), another important dimension of IWE could be presented. In prior studies, this dimension is addressed under the concept of generosity (Ali, 1988). The spirit of unity and collectivity affects all aspects of Muslim life. Work ethics literature argues that Christianity (PWE) comprises smaller degrees of spirituality than IWE though, relating these results to this theoretical literature would not necessarily be clear (e.g., Ahmad & Owoyemi, 2012; Feess, Mueller & Ruhnau, 2014).

Taking into account these similarities, this raises the possibility of using the IWE in a mix context of Muslims and Christians. Whether the IWE scale can be considered as a purely an Islamic work ethic scale or as a general and good scale for measuring work ethics for the purpose of conducting a comparative study whereby the scores of Muslim and non-Muslim can be compared remains unclear. These similarities may lead some non-Muslims to find the items of IWE scale interesting and matching their religious beliefs. For instance, businesses or economic activities that harm society or other religions are prohibited in Islam. However, in spite of their similarities and differences other non-Muslims participants may score high on

IWE items similar to other Muslim participants. For instance, being punctual, commitment, sincerity and helping others are all positive attitudes at the workplace but what differs is the motive behind showing these attitudes and behaviour. In other words, for non-Muslims the motive could be a personal interest or career development but for Muslims the main motive is obtaining the reward and avoiding the punishment in the hereafter. Many non-Muslim respondents may find items of IWE interesting but they may not make sense to them because believing or non-believing in the hereafter may make the difference. It is argued that the extant literature of IWE is under the influence of PWE. Max Weber (1958) developed the concept of PWE based on the notion of the causal link between PWE and development of capitalism in Western society.

The universality of the family paradigms of social order, trust and favour and relevance of business practices are stressed in the Islamic Ummah (Ramady, 2016). Commonly in Western societies religion is viewed as a personal matter in largely individualist societies. Conversely, Islam is a collective religion under the expression of “Islamic Ummah” (nation) as a vital principle which denotes Muslim integration (Ali, 1988). It is proposed that the increasing security in developed countries has led to decline of the PWE in North America and north-Western Europe (Inglehart, 1997, p. 28). Judaism emphasizes the role of man on earth. In contrast, unspecified and general guidelines in life are emphasised in Christianity (Ali & Gibbs, 1998).

2.4 Overview of Islam

Islam is a monotheistic religion originating from the Holy Quran and teachings of the Prophet Mohammad (PBUH) similar to other monotheistic faiths of Adam, Abraham and other messengers and is sometimes misinterpreted or misunderstood (Esposito, 2002; Peters, 2009). Islam is an Arabic word means peace, surrender, compliance, submission, and obedience to Allah (Abbasi, Rehman & Bibi, 2010; Abuznaid, 2006; Ball & Haque, 2003). For Muslims, Islam is not only a religion but a complete way of life and all-encompassing doctrine (Kavoossi, 2000; Syed & Ali, 2010; Tlaiss, 2014). Shari’ah principles are capable of constructing a comprehensive and adequate ethical approaches (Rizk, 2008). Rafiki and Wahab (2014) stated that, Tawhid, Shari’ah and Akhlaq are the three pillars of Islam. Tawhid is the basic belief of Muslims which implies the establishment of the Unity, Oneness and total conviction to Allah as the only sustainer and acceptance of his divinity.

2.4.1 Islamic Work Ethic

Management in Islam is a set of ethics, divine and physical functions which are not only driven by earthly reward but also by rewards in the hereafter (Branine & Pollard, 2010). Religious beliefs such as believing in damnation and salvation foster the ethical beliefs toward work and society (Geren, 2011; McCleary, 2007). From an Islamic point of view, ethics are a fundamental factor due to their comprehensiveness, fairness, stability and their contribution to building developed and successful communities is historically proven (Marri et al., 2012). Predominantly religious beliefs are major aspects in creating an individual's self-concept, yet they are usually averted in the workplace (Kutcher et al., 2010). A good Muslim's attitudes and behaviour in workplace are determined by Shari'ah law which pleases Allah and his/her conscience (Syed & Ali, 2010; Tinker, 2004; Wilson, 2006).

Beekun (1997) defined ethics as a "*normative field because it prescribes what one should do or abstain from doing*". This definition is used to define Islamic Work Values too (Yunus et al., 2012). Generally in Western societies religion is regarded as a personal matter in largely individualist societies. In contrast, Islam is a collective religion under the expression of "Islamic Ummah" (nation) as a key principle which refers to the integrity of Muslims (Ali, 1988). Islamic work ethics encapsulate all aspects of individual and group life and implications especially their moral and ethical conduct in the workplace (Askari & Taghavi, 2005; Beekun, 1997; Coulson, 1964; Esposito, 2005; Terpstra & Sarathy, 2000). Rashid and Ibrahim (2002) argue that ethics from an Islamic perspective are the outcome of belief (Iman) and it is embedded in Islamic faith all over the world. One of the first messages given to the Prophet Mohammad (PBUH) was to implement Islamic ethics or what is known in Arabic language as (Akhlaq al Karima), as narrated by Imam Bukhari from the Prophet (PBUH) saying: "*I (Mohammad) have only been sent to complete good manners (Makarim Al- Akhlaq)*" and the Prophet (PBUH) further asserted that in the day of judgement people with high moral conduct are closer to Allah. Moreover, holy Quran describes the Prophet (PBUH) as the example for Muslims by stating that "*And truly you (Mohammad) possess great morals*" (Quran, 68:4) (Abuznaid, 2006). In holy Quran other terms such as Khayr (goodness), birr (righteousness), qist (equity), adl (justice), haqq (truth and right), ma'ruf (known, approved) and taqwa (piety) are mentioned as synonyms to ethics (Rizk, 2008, p. 247). Islam is able to adapt with modern and developed economic systems (Aribi & Gao, 2010; Ahmad & Owoyemi, 2012; Fort, 1996; Hashim, 2012).

From an Islamic point of view, “*it is the ethic that dominates economics and not the other way around*” (Rice, 1999, p. 346). Likewise, the principles of IWE are universal, permanent and applicable for any type of business and behaviour. Islamic work ethic also shape the sincere engagement of Muslims in the workplace through competitiveness hardwork, avoidance of illegal wealth accumulation, cooperation, commitment, work creativity, good manner and dedication to work (Ahmad & Oweyemi, 2012; Beekun & Badawi, 2005; Idrus al., 2011; Yousef, 2001). These points are in line with the definition given by Ali and Al-Owaihah (2008, p. 10) who stated that “*The IWE is an orientation that influences shaping the involvement and participation of the believers in the workplace*”. The interdependence between work and faith is the beauty of IWE because work without faith will have negative implications for life (Abeng, 1997). In light of this, from an IWE perspective, work-orientation and dedication to work are viewed as virtues in human life (Rizk, 2008; Yousef, 2001) that reinforce the social business responsibilities and inspire confidence in the workplace (Ali, 2005). Consistent with this, Barro and McCleary (2003) concluded that there is a positive association between belief in heaven and particularly belief in hell and higher levels of economic growth. Likewise, belief in hell is found to be related to lower crime rates (Shariff & Rhemtulla, 2012).

2.4.2 Origin of the Islamic Work Ethic

The concept of IWE has its origin in the holy Quran and the sayings and practices of the prophet Mohammad (PBUH) (Ali, 2005; Arslan, 2001; Yousef, 2000a). The role of religion in Muslim working lives has emerged since the time of the Prophet Mohammad (PBUH) (Possumah, Ismail & Shahimi, 2013). As a statement of ethical principle and social justice; the Shari’ah has remained unsurpassed (Bashir, 1993).

2.4.2.1 Quran

Muslims believe that the holy book Quran is the verbatim words of Allah and his last flawless revelation to all humanity through his Prophet Mohammad (PBUH) which is revealed to the

Prophet (PBUH) through the angel Gabriel in the Arabic language. Its validity lasts to the day of judgement, and according to this book human beings are the slaves of Allah and Muslims are ordered to obey the orders of Allah in their daily life (Beekun & Badawi, 2005; Dutsin-ma & Maishanu, 2012; Rizk, 2008). The Sharei'h (Islamic law) comprises of four sources:

- 1- Holy Quran which represent the words and will of the God.
- 2- Sunnah which includes teaching, talks and actions of the Prophet Mohammad (PBUH).
- 3- Islamic law which symmetries the first two resources with solidification by unanimity.
- 4- Self-conscience, in case of self-ignorance of the first three resources.

Therefore, in Islam individuals are encouraged to rely on diligence (Ijtihad) and deducing by analogy (Qiyas) (Rizk, 2008). Consequently, in a dynamic society the Shari'ah has addressed all questions that a Muslim may counter and both (Ijtihad) and deduction by analogy (Qiyas) and interpretive jurisprudence provide mechanisms to face the challenges at different times.

2.4.2.2 Teachings of the Prophet (Sunnah)

Teachings, saying, actions and practices of the Prophet (PBUH) which are narrated by his companions are known as Sunnah and Muslims are required to follow and apply them in their daily life. Sunnah is an explanation of the verses of Quran as well.

2.5 PRINCIPLES OF THE ISLAMIC WORK ETHIC

Islam provides a set of overall guidelines that are applicable in management, yet it is not claimed that there is an inclusive Islamic management theory (Abuznaid, 2006). Research has found that IWE stresses the importance of each individual's positive participation to community and organizational accountability toward their employees (Abu-Saad, 2003). There is a necessity for developing an inclusive Islamic theory that is able to direct and orientate Islamic organisations, groups and individuals which has not been developed (Ibnomer, 1987). Generally, the current Islamic research structure deals with two matters. Firstly, the Islamic model of decision making which assures the principle of consultation (Shura) and Islamic

values and norms which comprise principles of just and fair treatment of employees (Al-Adel), group working and cooperation (Al-Ta'wn), trust (Al-Amanah), perfection and excellence (Al-Ikhlās). Secondly, the gap between the essence of Islamic work values and the reality of the workplace in Islamic organisations (Mellahi & Budhwar, 2010). The Prophet (PBUH) has said “whenever God makes a man responsible for other people, whether in greater or lesser numbers, he will be questioned as to whether he ruled his charges in accordance to God’s decrees or not (Abbasi et al., 2010, p. 1874). Quran indicates that each person is responsible for her/his action and no one is held responsible for mistakes or sins that others have committed (Abuznaid, 2009; Ali, 2005; Endress, 1998; Smith, 1986). These guidelines are rooted in the Holy Quran and the sayings and practices of the Prophet Mohammad (PBUH) (Branine & Pollard, 2010). Islamic work ethic strongly emphasises cooperation, consultation, creativity, hard work, trustworthiness, responsibility, sincerity, being patient, discipline, diligence, cleanliness, good conduct and dedication to work (Ali, 1992; Abbasi, et al., 2010; Branine & Pollard, 2010; Yousef, 2000a, 2000b & 2001). Various social, ethical, religious and moral dimensions are equally emphasised in Islamic system to enhance the fairness and equality of the benefits to the community as a whole (Iqbal, 1997).

2.5.1 Work and society

Islam as a comprehensive religion is keen to raise its followers to implement the principles of IWE in their daily life taking into consideration the significance of values prevailing in the society (Al-Sabbagh, 1985; Ali, 1992). Islamic teachings obliges Muslims to engage only in ethical, productive and legitimate (Halal) works and businesses that please Allah and positively contribute to development of society (Abbasi et al., 2010). Avoiding involving in any unethical behaviours and unproductive activities like, laziness and beggary (Ali & Al-Kazemi, 2007; Abeng, 1997; Yousef, 2000b). Research has found that IWE strongly enhances the positive and beneficial contribution to community and organisational responsibilities towards employees (Abu-Saad, 2003). One of the ways to establish harmony and justice within society is Zakat (charity and donation) where rich people have to help poor and needy people (Aribi & Gao, 2010; Muliyaningsih, 2013). In addition, it includes justice behaviour and interactions that all Muslims must adhere to as a universal value or ethic (Abbasi et al., 2010). Islam encourages

donations to needy people as one of the effective ways of eradication of poverty (Hassan & Ashraf, 2010). Similarly, Olayan and Karande (2000) have identified values that Muslims should adhere to according to Islamic Sharia such as the role of men and women and the role of buying and selling, social collective obligations and responsibilities, honesty and truth. Abu-Saad (2003) conducted an empirical study on IWE among school teachers in Israel and revealed that unlike the Western version of work ethics, IWE was uniquely able to capture the significance of the individual's contribution to community and the obligation of organisations toward their employees. Moreover, trustfulness means borrowing money should be returned at the agreed time without interest (Abuznaid, 2009).

2.5.2 Hard work and dedication to work

Muslims are encouraged to devote the best of their capabilities to get the job done (Ali, 2005). In this regard, individuals are not only encouraged to work, dedicate all their abilities to their work and work with sincerity in a professional way in order to achieve organisational goals and to be rewarded for their effort in the hereafter (Ahmad & Oweyemi, 2012; Beekun & Badawi, 2005; Sidani, 2005; Yousef, 2001). The Prophet (PBUH) has said God blesses people who do the jobs in the best way and God loves individual who learn how to do their job in the best way and do it right (Kumar & Rose, 2012). Honesty will enhance achieving work in the most appropriate way (Abbasi et al., 2010). Accordingly, Muslims are required to continuously improve their skills and learn new techniques, know-how and each individual earns their living based on their qualifications as it is stated in Quran: *“Whoever works righteousness, man or woman and has faith verily to him will we give a new life, a life that is good and pure and we will bestow on such their reward according to the best of his action”* (16:97) (Ali, 2005).

Prophet Mohammad (PBUH) stated *“Whoever goes to bed exhausted because of working hard he has thereby caused his sins to be absolved”* (Ali, 1992; Ali, Gibbs & Camp, 2000; Aribi & Gao, 2010). Likewise, moral philosophy and righteous behaviour are features of Islamic ethics (Zaman et al., 2012). Quran (002.082) reveals that those who are faithful and work in honesty, fairness, and justice will go to heaven (Ali, 1987). Looseness and neglect are considered as sins against God and his messenger. The Prophet (PBUH) said *“to do work with devotion”* (Zaman et al., 2012). Additionally, IWE emphasises an employee's dedication to the organisation

which could lead to their commitment. In light of IWE, employees are considerably aware of importance of the principles of cooperation and participation toward achieving organisational objectives (Idrus et al., 2011).

2.5.3 Commitment

From an Islamic work ethics perspective, transparency is a virtue as well as a good practice. Unlike Judeo-Christian ethics, IWE puts its main emphasises on intention rather than the outcome of work as the Prophet Mohammad (PBUH) stated “*actions are recorded according to intention, and man will be rewarded or punished accordingly*” (Swales & Al Fahdi, 2011; Yousef, 2001, p. 154; Yousef, 2000a). Credibility in Islam means matching between the intention and deeds (Ali, 1988) and beliefs should be translated into actions (Esposito, 2005). Likewise, Allah in Holy Quran warns Muslim who say something verbally and do the opposite of it (Abbasi et al., 2010). Islamic work ethics also emphasis hard work, commitment and dedication to work (Muatasim & Katharina, 2012). Yousef (2000a) argued people who adhere to Islam are more likely to be more satisfied and committed to their work.

2.5.4 Accountability

According to Islam, work is a responsibility and people are accountable to Allah for the responsibility and positions they hold (Kadivar, 2003; Rice, 1999). Allah says in Holy Quran (5:2) of you who believe! Fulfil your obligations (Abbasi et al., 2010; Ebrahim, 2005; Possumah, Ismail & Shahimi, 2013). Likewise, the Prophet (PBUH) has said whoever is a leader or manager will be questioned about his/her subordinates in the hereafter (Possumah, Ismail & Shahimi, 2013). Consequently, people are required to work with proficiency and devotion their selves when performing tasks as stated in Quran: “*Allah does command you to render back your trust to those to whom they are due; and when ye judge between man and man that ye judge with justice; verily how excellent is the teaching which He gives you for Allah is he who hearth and sees all things*” (4:58) (Ali, 2005). The Messenger of Allah (PBUH) has mentioned self-accountability as: “*The wise person is one who holds himself accountable and works for what comes after death*”. The behaviour of the Muslim leader should be humble,

self-confident and pleasing Allah (Abbasi, et al., 2010). Islamic business people should be patient and avoid being angry and annoyed (Rizk, 2008).

2.5.5 Justice

Justice is one of the most important dimensions/principles of IWE which is described by two words in Qur'an: 'Al- Adel and Qist; 'Adl means 'equity, balance'. Muslims should work in honesty, fairness, and justice (Quran, 019:096) God says"... and be fair: for God loves those who are fair (and just)" (Qur'an, 49: 9) and states: God will grant a good life to those who have faith, and act in honesty, fairness and justice Quran (016:097) (Ali, 1987). People are dealt with in the hereafter in the same way they have dealt with each other in this life as Quran indicates "*Deal not unjustly and you shall not be dealt with unjustly*" (2: 279). The other meaning of Adl is equilibrium and balance, which implies the harmony in all aspect of life. Likewise, there is a consistency between the concepts of balance, justice and equity (Gibson et al., 2000). Al Qist is another synonym of justice concept which is described in Quran as; "measure, share, portion, allotment, [or] amount". According to Siddiqui (1997) justice implies giving everyone and everything what they properly deserve and it further emphasises the importance of justice "*every soul will be (held) in pledge for its deeds*" (Qur'an, 74: 38). Employee perceptions of fairness directly affect affective commitment (Meyer & Allen, 1997).

2.5.6 Sincerity and generosity

Generosity is an important dimension of IWE which is presented by the concept of Islamic Ummah (nation) in prior studies (Ali, 1988). The Prophet (PBUH) has said "*on the day of Judgment, honest Muslim merchant will stand side by side with the martyrs*" (Abuznaid, 2006; Rizk, 2008, p. 246). It is one of the significant facets of ehsan, hence in this context it means sedakah; usually this means charity but more significantly it means sincerity and beneficial actions. This means that either party, but mostly those who are in charge, should go beyond the letter of the religious law in their generosity and in providing assistance to employees. There

are two forms of sedakah in Islam, voluntary and obligatory the Quran has specified segments who are eligible to be given charity (Quran, 9:60): Only eligible and needy people, people who collect charity, those their hearts have inclined to truth, ransoming of imprisoned (captive), people in debt, for the path of Allah and wayfarer are eligible.

2.5.7 Self-independence and self-dignity

Working is a means of self-dignity and donation is for poor people, who cannot travel or move, people who you think are rich because of their modesty but actually they are poor whether you know them or not (Quran, 2:273, see also 70: 24-25). The Prophet (PBUH) has said, the Miskin (needy) is not he who wanders about and whose need is sufficed by a date or two, a bite or two or a meal or two. Rather, the Miskin neither has enough resources to sustain him, while the people are not aware of his poverty because they do not ask anything from people (Possumah, Ismail & Shahimi, 2013). The Prophet (PBUH) stated that “*no one eats better food than that which he eats out of his work*” (Ali, 1992, p. 507) and obtains the pleasure of Allah (Abbasi & Rana 2012; Khan & Abbas, 2012; Yousef, 2000b). Ali (2005) has referred the roots of IWE to 11 main principles based on the Sunnah namely; “generosity”, “deeds and intentions”, “pursuing legitimate business”, “quality of work”, “wealth must be earned”, “monopoly”, “transparency”, “reliance on self”, “wages”, “greed”, and “bribery”. However, he did not provide any new scale or develop the old one and it is used in all further studies on IWE. Morally responsible conduct in IWE is closely aligned to the authentic leadership style (Avolio & Gardner, 2005; George, 2003; Luthans & Avolio, 2003). Recently, a survey study was conducted in 2010 among UK and some continental Europe companies revealed that the most significant ethical issues for organisations are corruption, payments facilitation and bribery; discrimination, harassment or bullying whistle blowing/speaking up (Webley, Basran, Hayward & Harris, 2011).

2.5.8 Fair wages

Allah states (Quran, 003.057): As to those who believe and work righteousness, Allah will reward those who believe and do good deeds; Allah does not love the unjust (Ali, 1987). The Prophet (PBUH) has indicated “*One must give a worker his wage before his sweat dries*” and “*your wage should be based on your effort and spending*” (Ali, 2005, pp. 53-55). He also emphasised that the worker’s payment should not be denied by stating “*He who received work from a labourer and did not pay him in full*” and he would personally plead against those who do so (Ali & Al-Owaihian, 2008; Yousef, 2000a). Sometimes due to scarcity of work, some employers may exploit workers and underpay them or make them work overtime without paying them more (Gibson et al., 2000). Muslims should be complacent with what Allah has given them but this does not mean people should not acquire progress and development (Abuznaid, 2009).

2.5.9 Consultation (Al-Shura) and advice (Al-Nasiha)

Consultation is viewed as an approach to overcome obstacles and avoid mistakes (Muatasim & Katharina, 2012; Yousef, 2000a, 2001). Quran (042.038) indicates that one shall conduct their affairs in joint consultation and “*their business is (conducted) through consultation among themselves*” (Quran, 42: 38) (Ali, 1987). Likewise, the Prophet (PBUH) stated: “*He who consults is guarded against regret*” and “*One who mistreats those under him will not enter paradise*”. This participatory principle engages the viewpoints of others in decision making and increases their sense of affiliation, satisfaction and trust as described by the Prophet (PBUH) by saying “*Meet your obligations while not overlooking your entitlements*”. In other words, consultation implies principles of responsiveness, accountability and representation (Al-Dhahyan, 1990; Al-Sawee, 2006; Swailes & Al Fahdi, 2011). People who participated in decision making process are more likely to support the organisation and show more commitment to its goals, changes and missions (Abbasi et al., 2010; Abuznaid, 2009).

2.5.10 Teamwork and cooperation

In competition everyone should be given the fair chance under the spirit of brotherhood (Ukhowa) used as a platform as it is described in Quran (Al-Hujurat, 49:10) “*The believers are but a single brotherhood, thus make peace and reconciliation between your two contending brothers and fear Allah that you may receive mercy*” (49:10). He further states ‘*None of you is a true believer unless he/she loves for his fellow man what he loves for his/her own self*’ (Dutsin-ma & Maishanu, 2012). Cooperation and consultation will make achieving the organisational goals easier as it is stated in Quran: “... *help you one another in righteousness and piety, but donot help you one another in sin and rancour fear Allah for Allah is strict in punishment*” (5:2) (Ali, 1992, 2005). This cooperation increases the sense of affiliation and improves human interaction and relationships in the workplace and helps in achieving organisational goals.

2.5.11 Good human relationships in the workplace

The human being is the most valuable creature of Allah, thus interaction between individuals should be based on this principle. Discriminating between people based on their gender, skin colour, race, ethnicity, religious beliefs and language is not premissed in Islam, as stated in Quran (49:13): O mankind! We created you from a single (pair) of male and female and made you into nations and tribes that you might know each other and the most pious one among you is superior to me (Ahmad & Owoyemi, 2012). Likewise, the Prophet (PBUH) stated: all mankind is from Adam and Eve, an Arab has no superiority over a non-Arab nor a non-Arab has any superiority over an Arab; also a white has no superiority over black nor does a black have any superiority over white except by piety and good actions (Hanafy & Sallam, 1988; Latif, 2004). Omar (1998, p. 13) stated that “*unity, trusteeship and accountability . . . the three central concepts of Islam, are also the pillars of the environmental ethics of Islam*”. Based on the general concept of IWE, employers and employees are expected to treat each other with responsibility, fiarness, equality, sincerity, respect and kindness (Abuznaid, 2006; Ahmad & Owoyemi, 2012). The jealousy of others should not allow Muslims to commit sins or act an act of evil and absolve them from justice; Allah witnesses all you do (Quran, 005:008, Ali, 1987).

2.5.12 Honesty

Human beings as vicegerents of Allah on earth should behave and act with sincerity and trustworthiness in all aspects of life (Ahmad & Oweyemi, 2012). Loving Allah more than the trade and business as the Prophet (PBUH) concluded by making clear that *“whoever practices fraud is not one of us”* (Hashim, 2012; Rizk, 2008, p. 250). Business success in Islam depends mainly on honesty, piety in doing businesses and dealing kindly with others including customers as the Prophet Mohammad (PBUH) has confirmed in his teaching and sayings (Dutsin-ma & Maishanu, 2012; Ilies et al., 2007). Muslims are required to work professionally and efficiently and to do above what is required from them as stated in Quran *“Verily Allah commands that you establish justice and be efficient and proficient”* (Ali, 2015). Prophet (PBUH) advised: *“Allah loves that when anyone does a job, he does it perfectly”* (Al-Bayhaqi, no. 4915). Quran (006:135) states, do work that is in your ability, do not make promises that you cannot keep (Ali, 1987).

Honesty implies not disclosing any confidential information, cheating or lying as well. Allah says: *“O you who believe! Fear Allah and be with those who are true (in speech and deed)”* (9:119). In the same line the Messenger of Allah (PBUH) indicated: Truthfulness leads to righteousness and righteousness leads to Paradise. However, not reporting unethical behaviours in the workplace is a sin and considered as betrayal because the interest of the organisation should be the priority (Scarnati, 1997; Wetzels et al., 1998). Appendix 1 shows references for some IWE principles in Quran (Ali, 1987). Honesty will enhance and strengthen achieving work in the most appropriate way (Possumah, Ismail & Shahimi, 2013). For instance, once, the Prophet (PBUH) passed a pile of grain. He put his hand into its midst and felt moisture. He exclaimed: *“Oh merchant, what is this?”* the owner of the grain responded: *“It has been damaged by the rain, oh Prophet (PBUH) Muhammad.”* The Prophet (PBUH) asked: *“If this is the case, why did you not put the damaged grain on top of the pile so that people can see it?”*

2.6 ISLAMIC HRM THEORY AND PRACTICE

In Muslim countries religion impacts on HRM practices and organisational outcomes but it is not given sufficient attention and not formally and clearly listed in organisational rules and

regulations, yet it influences informally and spontaneously (Ali, 2009; Ali & Al-Owaihan, 2008; Hashim, 2010; Randeree & El-Faramawy, 2010). Most studies on Islamic management, have concentrated on gender and management (Metcalf, 2006; 2007), Islamic leadership (Ahmad, 2009), accounting and finance (Chong & Liu, 2009; Napier, 2009) and Islamic marketing (Hashim & Mizerski, 2010). Branine and Pollard (2010) and Metwally (1981) argued that few examples of completely implementing the Islamic principles can be found in Muslim countries and Egypt is given as an example by (Rice, 1999). On the contrary, some Islamic countries have attempted to carry out a reinvigoration of the Islamic approaches in government and businesses, but many employees are not fully aware of Islamic HRM practices (Hashim, 2010). According to Ali (2010, p.696) *“The diversity and plethora of HR models makes it difficult to thoroughly and adequately investigate them in light of Islamic prescriptions and condoned actions”*.

Furthermore, prior studies have revealed that different HRM models have evolved in Muslim majority societies (see Ahmed, 2006; Aycan, 2006; Chew, 2005). Beekun and Badawi (2005) argued that few organisations have research and development departments or are ready to fund research. Likewise, governments and companies are afraid of doing studies particularly when they are related to evaluating their performance. Furthermore, the implications of these studies might take management researchers to unfamiliar territories, concepts which may require taking undesirable decisions (Weaver & Agle, 2002). Much of the literature related to HRM, commitment, and satisfaction is based on Western culture or context (Abdulla, Djebarni & Mellahi, 2011; Tsui, Pearce, Porter & Tripoli, 1997).

Moreover, others refer to the dominance of the Western HRM practices in banking, political and educational systems in developing some Muslim countries (Chew, 2005; Goldstone, 2012; Idrus et al., 2011; Rice, 1999). Consequently, establishing a balance between adaptation of Western management practices whilst preserving Islamic norms has been one of the main challenges that Muslim countries are facing especially in HRM practices (Ali, 2010) although Beekun and Badawi (2005) viewed the cultural diversity of the Muslim societies as another possible reason. Furthermore, the daily life of some Muslims contradicts the normative Islamic Business Ethics (Asad, 1993; Beekun & Badawi, 2005; Muatasim & Katharina, 2012). Conducting an experiential study on ethical behaviour in organisations is not only a challenging issue in terms of conceptuality but also conducting it in a neutral way because studying religion is sensitive thus choosing an appropriate methodology is another challenge (Mellahi & Budhwar, 2010; Weaver & Agle, 2002). Furthermore, the absence of effective and

sophisticated establishments capable of translating these normative ethics into practice is viewed as another potential reason (Muatasim & Katharina, 2012).

These reasons have mainly caused the backwardness that the Muslim world is suffering from specifically in the academic area (Abbas & Manton, 1998). However, Tayeb (1997) stated that Muslims are witnessing a revival all over the Muslim world and coming back to Islam. Some Muslim countries like Saudi Arabia, Iran, Pakistan, and Malaysia are readopting the Islamic law and regulations (Metwally, 1981). Examples of companies or organisations that have fully adopted IWE principles are scant, however, Savola a multi-billion dollar conglomerate headquartered in Saudi Arabia, has adopted IWE principles such as personal control (Mujahadah), honesty (Amanah), caring justice (Birr) and conscientiousness (Taqwa).

Savola has become *“one of the most successful and fastest growing multinational food groups in the Gulf and the Middle East Region, North African and Central Asian countries (MENACA) has a wide portfolio of businesses including three core sectors (Retail and Plastics, Sugar and Noodles/Pasta, and Foods”* (Savola website, 2013).

The example of this company is an indication and evidence that embracing IWE principles can be successful. Nasr (1984) and Weaver and Agle (2002) argued that more studies should investigate IWE and its relationship and influences at the workplace because it is the ideal that Muslims pursue to realise. This study attempts to provide an IWE scale based on normative Islam which links Muslims in different countries and societies. Understanding normative Islam and its work ethics may help to better understand the mindset of Muslim employees, managers and business persons (Beekun, 1997; Saeed et al., 2001; Uddin, 2003). The cultural aspect incorporated with religion should be addressed in future works to give a better understanding of religious implications in the workplace.

2.6.1 Human resource management practices from an Islamic perspective and reality

Careers, and by extension general HRM in the Middle East can be seen as intertwined with, religion, social and economic dynamics national politics, international law, gender, ethnicity and culture (Iles, Almhedie & Baruch, 2012). Human resource practices in the Muslim and Arab World are regularly and extremely subjective influenced by Wasta, nepotism, kinship, private connections, ethnicity regionalism and recruiting employees friends and relative as well as the influence of political affiliations (Al-Remahy, 1995; Iles, Almhedie & Baruch, 2012;

Yeganeh & Su, 2008). There are four factors that mainly create an atmosphere for nepotism in Muslim countries. Firstly, social-cultural structure and behaviour, clans, kinship, cultural and tribal traditions form the individual's behaviour, norms and values. Secondly, due to the poor economy and high unemployment rates there will be a strong competition for fulfilling the positions therefore, nepotism plays a significant role in recruitment through wide and complex networks. Thirdly, the old-style way of education which produces under skilled people who are unable to adapt to new process and competitive markets. Finally, political systems and guaranteeing the loyalty of the clan's leader specifically by giving them substantial positions in the public sector since in most Muslim countries the government is the main employer due to the weak role of private sectors. Selection from an Islamic perspective should be based on competency and merit and it should not be influenced by blood relationship, kinship friendship, nepotism, Wasta, political power, race or wealth (Alorfi, 2012). Most public organisations are accused of corruption and recruitment mostly does not fit with Islamic teachings (Ali, 2005). The Islamic principle of fairness goes against nepotism in selection (Mellahi & Budhwar, 2010). Quran advises (28:26) *"Truly, the best of people for thee to employ is one who is competent and trust worthy"*. Additionally, the Prophet (PBUH) emphasised that *"[he] who is in a leadership position and knowingly appoints a person who is not qualified to manage others, or violates the command of God and His messenger"* and *"when a person assumes an authority over people and promotes one of them because of personal preferences, God will curse him forever"*. However, in modern Muslim organisations much personnel selection contradicts Islamic faith, and a popular phenomena exists known as "unity of contradictions" (Ali, 2008). Theoretically, in Islamic faith; kinship, regional favouritism, Wasta and nepotism are prohibited. In practice these rules are broken and relatives and people recommended by friends are given the preference regardless of their abilities and qualifications (Al-Remahy, 1995; Iles, Almhedie & Baruch, 2012; Namazie & Tayeb, 2006). Yeganeh and Su (2008) reported similar situation in Iran.

Payment sometimes is not based on education qualification or experience but by Wasta. Financial incentives are used in Capitalism, whilst Islam emphasises the concepts of Halal (just) and Haram (unjust) and the ultimate reward in the hereafter. Therefore, the concept of intrinsic motivation is provided by Islam which makes the concept of compensation twofold; material benefits which include wages and salary as a means of sustenance and the true reward is in the hereafter as working is considered as an act of worship (Ahmad, 2009). Based on Islamic teachings a clear contract should be made for employees which clarifies the rights,

responsibilities, nature of the work and recompense compatible with their abilities and capabilities and based on justice and fairness (Williams & Zinkin, 2010). Performance appraisal in Islam should be based on fairness, justice, responsibility and accountability and the attribution should be based on selection criteria (Rahman et al., 2013). As stated in the Quran (74:38) “Every soul will be held in pledge for its deed” (Ali, 2010) indicating that no one is held responsible for the mistakes others have committed (Hashim, 2010). Islamic teachings urge managers to be responsible and fair in evaluating others with the purpose of improvement and development rather than publicising weaknesses (Azmi, 2010). However, generally besides the influence of Islam, other social and environmental factors such as cultural norms and values, economical issues and political environment are more likely to influence HRM practices in the Middle Eastern and Arab countries (Yeganeh & Su, 2008; Gerhart & Fang, 2005; Jackson & Schuler, 1995). These political and cultural factors heavily affect employment rates and the economic situation (Yeganeh & Su, 2008). In spite of applying the procedures of performance appraisal to a group as a whole, disciplinary actions are carried out in private so as not to cause loss of reputation/face to an individual and their group. Generally, in the Arab culture saying “no” face to face is not easy and successful managers who are able to give negative messages while keeping their interpersonal relationships and support are considered to be successful (Iles, Almhedie & Baruch, 2012). Literature on HRM practices in Arab countries reveals that; training and development are still not given great attention and are considered as a function of vacation and leisure time rather than a key function contributing to organisational success (Altarawneh, 2009). However, recently Jordan has presented more transparency through online declaration of job vacancies. Moreover, the ministry of finance and industry in the UAE in cooperation with Harvard University have started a programme to train senior government officials in order to enrich their skills of leadership and management (Iles, Ahmadie & Baruch, 2012). The selection system was very similar to what is mentioned above but now is more competitive. Likewise, the Kurdistan Regional Government announced a reform plan and nepotism has a smaller less role in recruiting people compared to few years ago.

2.7 RESEARCH GAP

Despite the fact that religious beliefs significantly contribute to forming the life of billions of people generally it is rarely found in the literature on organisational behaviour, HRM practices and specifically work ethics (Hashim, 2010; Park, 2012; Swailes & Al Fahdi, 2011). Even though, religious beliefs are vital to people's daily life experiences, religion and faith are often overlooked themes in the workplace (Kutcher et al., 2010; Sauser, 2005). When setting public policy, political leaders also may take their personal religious beliefs into account (Hodgetts et al., 2006; Sidani & Thornberry, 2010; Yukl, 2013). In contrast, studies on the linkage between religion and work are not new among them Max Weber (1905) and Siedenburg (1922) who introduced the Protestant Work Ethics (PWE) and Marxist values and beliefs that generate the soul of capitalism (Possumah, Ismail & Shahimi, 2013).

However, those studies are more concentrated on work attitudes rather than work ethics (Valentine et al., 2011). Much of the literature on business ethics in general and work ethic specifically is based on the experience of American and European countries with a primary concentration on PWE developed by Weber (1958) (Lim & Lay, 2003; Tayeb, 1997). Most studies have concentrated on the role of Judeo-Christian traditions in modern organisations and studies of IWE and its implications on the workplace and organisational outcomes in developing countries remains largely under-explored (De George, 1986; Jones, 1995; Lee et al., 2003). One of the reasons is the sensitivity of religion in general and Islam in particular (Vitell, 2009). Others attribute it to complications that are raised in discussing Islam because some people have understood it in the framework of a 'clash of civilizations' (Modood, 2010). Likewise, having a negative picture of Islam by seeing it as a threat or not seen exactly as it is by the West might be other reasons for its being under-explored (see Ahmad & Owoyemi, 2012; Abuznaid, 2006; Bahri, 1998; Tinker, 2004). Lack of accessibility to Islamic literature, business and organisation ownership in the West has contributed to boosting this phenomenon (Kumar & Rose, 2012). Despite the fact that there was an increasing interest among scholars and researchers for studying Islamic management during the last two decades, the majority of these studies have targeted the Islamic economy, banking and accountancy (Mellahi & Budhwar, 2010) and no adequate interest is given to the question why a person wants to behave ethically (Fort, 1996). It is also argued that some people are less ethical than they used to be (Rizk, 2008). Consequently most studies that have addressed the association between religiosity in general and IWE in particular with attitudes and behaviour are descriptive, general in nature and theoretical rather than empirical (Ali & Al-Kazemi, 2007; Weaver &

Agle, 2002). Furthermore, the literature on HRM practices in Muslim countries has mainly concentrated on the Middle East including Egypt, Turkey, Iran, Kuwait, Oman, Saudi Arabia, and Algeria (Al-Enzi, 2002; Al-Hamadi et al., 2007; Budhwar et al., 2002; Mellahi & Frynas, 2003; Mellahi & Wood, 2004). Whereas, the issues of Islamic HRM in Asia was highlighted by (Tayeb, 1997), so far no study has been conducted on IWE in Iraq generally and Kurdistan specifically. The most prominent and important study on IWE is Ali (1988) who developed the original scale and then Ali (1989, 1992) and (Ali & Azim, 1994). However, some scholars consider Nasr (1984) to be the first study on IWE which is still emerging (Khan & Abbas, 2012; Marri et al., 2012; Zaman et al., 2012).

Studies on IWE connect to organisational outcomes such as organizational commitment (Ali & Al-Kazemi, 2007; Batool et al., 2013; Hayati & Caniogo, 2012; Yousef, 1999, 2000a, 2001), OCB and Knowledge Sharing Behaviours (Abbasi & Rana, 2012; Kumar & Rose, 2012; Murtaza et al., 2016), Firm Performance (Abbasi et al., 2011), Innovation Capability (e.g., Awan & Akram, 2012; Kumar & Rose, 2010; Yesil, Sekkeli & Dogan, 2012), Turnover Intention (Khan et al., 2016; Sadozai et al., 2013), Job Satisfaction (Batool et al., 2013; Haroon et al., 2012; Hayati & Caniogo, 2012; Khan et al., 2013; Mohamed et al., 2010; Marri et al., 2012; Rokhman, 2010; Yousef, 2001), Attitudes Toward Organizational Change (Yousef, 2000a), and Job Involvement (Khan et al., 2013). Having Arslan (2000; 2001) challenging Max Weber's (1958) PWE provided empirical proof that the PWE is limited to Western communities and for non-Western societies and cultures it does not have much impact. The studies mentioned above share some common points. First, the majority used the short version of IWE scale (17 items) and secondly majority employed small sample sizes and most of them are not published in leading journals (see Table 2.2). In light of this; this is an empirical study where a new version of IWE scale is developed using a large sample and scientific and systematic approach (Hinkin, 1995).

2.8 WHY AN ISLAMIC WORK ETHIC SCALE IS NEEDED

Ali (1988) developed the first scale for measuring IWE. The long version consists of 46 items and the short one 17 items. The establishment of this scale was through three steps. The first step included reviewing the literature on the concept of work and its importance in Islam. Consequently, different points of view from different Islamic schools of thought and scholars

were incorporated. The second step aimed at establishing a conceptual framework with the help of scholars in this field in order to shape the items. Then initial items were refined by scholars expert in both Islamic and Arabic culture. Various statistical analyses were used to test the validity and reliability of the scales (Ali, 1988). After further testing and analyses of the long version, a shorter version was produced. The short version is the most popular and it is used in the majority of studies on IWE (e.g Ali, 1988, 1989, 1992 & 2005). El-Kot and Burke (2014) conducted a factor analysis and two interpretable factors were produced and they suggest that a shorter version of the scale can be produced. The long version of IWE is found to be reliable and valid (Ali & Al-Owaidan, 2008).

Some believe that there is a discontinuity in developing the concept of IWE and Possumah, Ismail and Shahimi (2013) attempted to address three points in the domain of IWE. Firstly during the golden age the concept of work has not been addressed which created a gap in historical sequences. Secondly, the priority of work and thirdly the study of integration between Quran and work is regarded as significant contribution. Furthermore, comparing the English and translated Arabic versions of the long scale showed that many of the items are not consistent and their translation is not accurate. Khan and Rasheed (2015) suggested developing the IWE scale to further adapt with the development of the workplaces particularly in contexts with a majority of Muslims. Therefore, developing the IWE scale become the main aim of this study because the original scale is long and long questionnaires are problematic, may lead to respondent fatigue and biases and eventually decrease response rates, and they influence content and construct validity as well (Converse & Presser, 1986; Cronbach & Meehl, 1955; Roznowski, 1989; Wimmer & Dominick, 2006). Prior work on IWE is based on four dimensions set by (Ali & Al-Owaidan, 2008; Ali & Falcone & Azim, 1995). These four dimensions are morally responsible conduct, transparency, competition and effort. Yet their study did not follow a scientific approach to determine the dimensions. Improving the practical uses of IWE was one main purpose behind developing the IWE scale. Similarly the majority of previous studies obtained small sample sizes (as shown in Table 2.2 below) and this study attempted to achieve large sample size. There is a general agreement that obtaining large sample sizes is costly in terms of time and cost (Stone, 1978) but results produced from large data are more reliable, valid and stable (Bentler, 1995; Cohen, 1969).

Table 2-2 Previous work on IWE in terms of sample size and used version of IWE scale

Author/s	Context	Sample size	Findings	Scale version
Murtaza et al. (2016)	Pakistan	215 respondents from educational institutions in public sector.	IWE has a positive effect on OCBs. The findings also suggest a positive effect of IWE on KSBs.	Short
Hayati & Caniago (2012).	Indonesia	149 employees of Islamic Bank	IWE has a greater influence on intrinsic motivation and OC than their effects on JS and job performance. job satisfaction and intrinsic motivation moderates the relationship of the IWE on OC and job performance	Short
Khan, Abbas, Gul & Raja (2015, 2013).	Pakistan	182 employees	IWE was positively related to JS and involvement and negatively associated to turnover intentions. Distributive fairness was negatively related to turnover intentions, whereas procedural justice was positively related to satisfaction. In addition, procedural justice was positively related to involvement and JS for individuals high on IWE however it was negatively related to both outcomes for individuals low on IWE. For low IWE, procedural justice was positively related to turnover intentions, however it was negatively related to turnover intentions for high IWE. Conversely, distributive justice was negatively related to turnover intentions for low IWE and it was positively related to turnover intentions for high IWE.	Short
Mohamed, Karim & Hussein (2014).	Malaysia	143 students	IWE within a university environment is related to individuals' attitudes towards computer use ethics, JS and OC.	8 items adopted from the short version
Yousef (2001)	UAE	425 Muslim employees	employees with a high IWE score have a higher OC. IWE mediates between OC and JS	Long
Zaman et al. (2012)	Pakistan	165 Public hospitals and banks employees	OCB was positively related with IWE in public sector Hospitals and Banks of Pakistan	
Ali & Al-Owaihan (2008).		Attempted to provide an in-depth review of IWE	IWEs have an economic aspect, in addition to their social and moral aspects. IWE increases organizational commitment and continuity by developing a sense of being valued among the employees	Short
Ali & Al-Kazemi, (2007).	Kuwait	762 managers from public and private sectors	higher IWE implies higher OC and immigrant manager obtained higher score of IWE and OC than local managers	Short
Yousef (2000b).	UAE	397 employees in manufacturing and service sectors	IWE mediates between role ambiguity and locus of control, interior-oriented people have higher IWE scores, and IWE scores have lower role ambiguity levels	Short

El-Kot & Burke (2014).	Egypt	484 supervisors from manufacturing organization	IWE and individualism were highly reliable and significantly and positively correlated, supported results of Ali (1988) on individualism, there is a possibility for development of IWE scale.	Long
Sentürk & Bayirli (2016).	Turkey	500 tradesmen	Good, budget and power-success dimensions of the love of money are positively and significant correlated to IWE while no significant relationship was found with the evil dimension of the love of money. Marital status and the level of incomes affect the perception of IWE	Short
Author/s	Context	Sample size	Findings	Scale version
Yousef (2000a).	UAE	474 employees from 30 organisations	IWE positively and directly affects attitudes toward organisational change and OC, AC mediated the influence of IWE on affective and behavioural tendency toward organisational change while CC mediates the effect of IW on behavioural dimension of change	Short
Ali (1992).	A conference in Saudi Arabia on Arab Gulf management	117 respondents	Individuals with a high IWE Score showed more individualistic behaviours.	Short
Ali (1988).	USA	150 Arab students who study in 5 Universities in the USA	IWE was positively related to individuality index. The original IWE scale and individualism scales were developed. The IWE scale consists of 46 items with seven items of individualism	Developing the IWE scale, long version
Abbasi & Rana (2012).	Pakistan	152 Telecommunication Company limited	IWE and OCB were correlated , OCB and reward system are positively related, reward system is correlated with work environment and IWE and work environment was significantly correlated with IWE	Not stated
Rokhman & Hassan (2012).	Indonesia	370	The all three dimensions of organisational justice were significantly and positively correlated with IWE	Short
Rokhman (2010)	Indonesia	49 employees from 10 institutions of Islamic microfinance in Demak regency	IWE positively affected JS and OC. no significant evidence of the impact of IWE on turnover intention is found.	
Kumar & Rose (2010).	Malaysia	472 public sector managers	public sector has highly adapted IWE, IWE moderate correlation and positive relationship with innovation capability	Short
Khali and Abu-Saad (2009).	Northern Israel	837 male and female Arab students from technical college	Students with a high IWE have high levels of individuality and IWE and individuality scores of academic college students are higher than technical college students.	Long
Chanzanagh and Akbarnejad (2011)	Iran	262 people from Export Development Bank	It was revealed that the scores of the sample on IWE was higher than prior studies and the score of people from higher socio-economic class was lower than people in lower socio-economic class	Long

2.9 IMPORTANCE OF WORK IN ISLAM

Since its commencement and dissimilar to Judaism and Christianity, work in Islam is the essence of the faith and it is clearly emphasised (Ali & Al-Owaidan, 2008). Allah says in Holy Quran “*There is nothing for man but what he strives for*” (53:39). Likewise, Prophet Mohammad (PBUH) said “*God loves those who work and strive for their livelihood*” and “*to search lawful earning is obligatory after the compulsory things*” (like prayer, fasting and belief in Allah). However, from an IWE point of view work itself is not the end but a means to foster personal growth and social interactions (Ali & Al-Owaidan, 2008). Furthermore, from an IWE perspective work is a virtue and necessity in order to bring balance into an individual’s social life, a means to further reaffirm faith, economic self-interest, sustain social prestige, socio-economic justice, advance societal welfare and hard work is viewed as fulfilment of a spiritual need (Ali, 1988, 1992; Ali & Al-Owaidan, 2008; Ahmad, 1976; Chapra, 1992; Wilson, 2006). The role of trade and merchants in spreading Islam is inevitable and Indonesia is a live example as Price (2003, p. 155) stated “*Islam has spread through trade*”. In the 14th century Muslim trade ships brought Islam to Indonesia, which is the largest Muslim majority country (Foltz, 1999). Through Indian and Chinese merchants and by the 14th century CE, Islam made its way into the area of today’s Malaysia; Buddhists and Hindus allowed this spread to happen. In the same vein, similar to Southeast Asia, traders introduced Islam in West Africa.

In addition, the legal system that is provided by Islamic law in the Middle East countries up to the Ottoman Empire has fostered commercial and industrial activities that exist in the developed societies (Goldstone, 2012). In Islamic systems; greed, dishonesty, arrogance, inequality and injustice are valueless and prohibited as stated in Quran: (27:9; 2:188; 9:34; respectively): do not swallow up your property among yourselves by wrongful means, neither seek to gain access thereby to the authorities that ye may swallow up a portion of property of people wrongfully while ye know” and “Give a full measure when you measure out and weigh with a fair balance” (Ali & Al-Owaidan, 2008; Alhabshi et al., 2004; Rizk, 2008). Some examples are mentioned in Holy Quran like the story of Prophet David (PBUH) who was an ironsmith and Prophet Moses (PBUH) was working as a shepherd, even the Prophet Mohammad (PBUH) has nurtured sheep because he has never considered legitimate work as shame or against dignity (Possumah, Ismail & Shahimi, 2013). From an Islamic perspective and based on spirits of brotherhood and sisterhood both materialistic and spiritual needs of people should be satisfied (Chapra, 1992; Possumah, Ismail & Shahimi, 2013).

Work is form of worship (Ibadah) “*O mankind! Worship your lord (Allah), who created you and those who were before you so that you may acquire taqwa (fear of Allah)..... Who has made the earth a resting place for you, and the sky as a canopy, and sent down water (rain) from the sky and brought forth therewith fruits as a provision for you*”. Then do not set up rivals unto Allah (in worship) while you know (that he is the only one deserved to be worshiped) (Quran, 2:21-22) (Al-Faruqi, 1992; Ahmad & Oweyemi, 2012; Nasr & Leaman, 2010; Possumah, Ismail & Shahimi, 2013). It is also a religious and Islamic law obligation “*O you who believe! When the call is declared for the Prayer on Al-Jema’ah on Friday, then hurry to the remembrance of Allah, and leave off business. Then when the Prayer is completed, you may disperse through the land and seek the bounty of Allah*” (Quran, 51:56, 2:177, 16:97, 22:77, 33:71, and 6:162-163. 95:5).

Dissimilar to popular belief, Islam discredits turning individuals back entirely to the worldly life and neglect the other life (Ahmad, 1976). Similarly, it is a means of doing good deeds and being kind to others (Benevolence) or (Ihsan) Allah orders Muslims to work for the hereafter but not to forget their share in this life, all in the universe, earth and heavens belong to the Allah (Quran, 28:77). People who work are able to help others who are in need particularly, financial need and this is also considered to be Ihsan to others like donation and charity which are known as Zakat and Sadaqat in Islam (Abuznaid, 2009; Possumah, Ismail & Shahimi, 2013).

2.10 CORRUPTION IN MUSLIM COUNTRIES

Unethical behaviours have destructive consequences on organisations and societies and hinder the relationship between personnel in the workplace and public confidence in the organisations (Zajac, 1996). For instance, marketers encounter countless ethical problems including standards of moral judgement, rules and individual perceptions of right and wrong (Kavali, Tzokas & Saren, 1999). In spite of their potential and resources; the economic performance of Middle East countries is relatively poor. This is attributed to autocratic governments, lack of a well-established middle-class business sector, diffusion of corruption, lack of free market principles, inadequate educational systems, lack of management talent in both private and public sectors and failure of governments to develop and exploit the talented and skilled people when found (Ali, 1999; 2005). Between resilience and resistance to globalization, the

Arab region finds itself at a historical cross-road. Due to the growth of organisations they have become more complex and bureaucratic, and employees are less likely to ethically communicate and report questionable behaviours to their senior managers (O'Reilly & Roberts, 1974; Trevino, Gary & Michael, 2000). Likewise, employees are less likely to report unethical behaviours of their co-workers especially if such reporting will have negative impacts on the violator (Trevino et al., 2000). Sometimes due to cultural reasons unethical behaviours are not reported by colleagues in Middle Eastern societies and rules are broken for the sake of kinship. It is not surprising that cultural differences affect the work ethic thus work values may vary in cross-cultural contexts (Furnham et al., 1993; Harrison & Huntington, 2000).

According to the Corruption Perception Index (CPI) countries are ranked from 1 to 10 according to their degree of corruption among their politicians and public officials” (Internet Centre for Corruption Research, 2010, p.1). There are many Muslim countries among the most corrupt countries (Izraeli, 1997; Mujtaba, Tajaddini & Chen, 2011). For major Middle East and North Africa (MENA) countries their worldwide rank is presented in Table 2.3. Higher index numbers imply less corruption and vice versa. The United Arab Emirates and Qatar are the least corrupted countries among MENA countries while Iraq and Libya are the most corrupted (Al-Rawashdeh, Al-Nawafleh & Al-Shboul, 2013). Many oil and mineral dependent states have in common foreign funds outflows, corruption and reliance on oil revenue, military spending, and lack of democracy which tend to cause negative growth in the MENA (Al-Rawashdeh, Al-Nawafleh & Al-Shboul, 2013). The greater share of the GDP of the almost all Gulf States is spent on military which is greater than the worldwide average. Saudi Arabia is among the biggest military spending countries then UAE and Iran respectively. Saudi Arabia was the largest arms importer among the Gulf States between 1990 to 2009 (Al-Rawashdeh, Al-Nawafleh & Al-Shboul, 2013). One of the most difficult regions of the world in terms of advancing democracy is the Arab Middle East countries. Freedom House (2012) has described these countries in this region as “*Not Free*”. For instance, Baker (2005) quoted a Pakistani banker’s view, “*We have lost the distinction between what is legal and what is illegal*”. “*No one hates people who get their money through illegal means. Society is not acting as a restraint.*” Corruption is structural in many Muslim countries because public authority is misused and public money is embezzled so the regimes can stay in power. Consequently, creating a just environment in the state has become an indispensable condition to control the corruption and establishment of a secure atmosphere in the wider region (Sioussiouras & Vavouras, 2012). The ethical performance of the Iranian public sector is expected to be low because planning tends to be short sighted due to the significant influence of politics on

administrative approaches (Danaee Fard et al., 2010). Employees in Kuwait view violating interpersonal ethics more negatively than violating organisational codes or law (Al-Kazemi & Zajac, 1999). The level of corruption in some Middle East has made ethical systems more important (Hodgetts & Luthans, 2000; Rokhman, 2010). Accordingly, organisations have realised that unethical behaviour and practices are negatively affecting their performance. Ethical ideology is one of the factors affecting moral judgement and ethical decision making. Ethical ideology is defined by Schlenker (2008, p. 1079) as “*an integrated system of beliefs, values, standards, and self-assessments that define an individual’s orientation towards matters of right and wrong*”. Understanding the individual’s moral judgement and ethical ideology is very important to facilitate solving ethical problems when faced and to make better decisions (Barnett, Bass & Brown, 1994; Bass, Barnett & Brown, 1999; Haroon, Zaman & Rehman, 2012).

Table 2-3 The PCI indicator for corruption for some MENA countries

Country	Corruption Perception Index	Rank in the world
Qatar	7.2	22
United Arab Emirates	6.8	28
Israel	5.8	36
Oman	5.5	39
Bahrain	5.1	46
Kuwait	4.6	54
Jordan	4.5	56
Saudi Arabia	4.4	57
Turkey	4.2	61
Tunisia	3.7	73
Morocco	3.4	80
Djibouti	3.0	100
Egypt	2.9	112
Algeria	2.9	112
Iran	2.7	120
Syria	2.6	129
Lebanon	2.5	134
Mauritania	2.4	143
Yemen	2.1	164
Libya	2.0	168
Iraq	1.8	175

Source: Transparency International (2011).

2.11 IMPLICATIONS OF THE ISLAMIC WORK ETHIC IN THE WORKPLACE

It is surprising how certain countries are among the most corrupted in spite of their possession of the principles of IWE which are all against corruption or any kind of unethical behaviour. This leads to the conclusion that the principles of IWE are not implemented. Due to the strong contribution of employee behaviour in organisational success particularly in the international market, ethics have gained more importance because of the significant influence on employee behaviour and organisational outcomes (Ali & Azim, 1995; Furnham, 1990a; Valentine & Barnett, 2007). The attitudes and behaviour of people who are in close contact with God should be fundamentally compatible to religious conditions and laws (Rahman et al., 2006). Huntington (2004) suggested that religious beliefs and economic development are related. Similarly, Ali (1992) noticed the effect of work ethics on economic development and organisational commitment; once commitment is gained organisational change can be smoothly executed (Ali & Al-Owaihian, 2008). Congleton (1991) believes work ethics facilitate economic development yet some writers argue that Islam is a major obstruction to industrial and economic development in the Arab world (Abuznaid, 2006). In contrast, Rodinson (1974, p. 13) claims that values in Quran and Islamic teachings are not against ethics in socialism or capitalism. Similarly, Dennis (1982) assured that business activities have been always a central interest in the Muslim world. Additionally, Islamic law aims at achieving social justice and prohibits economic exploitation (Kamali, 2002). Implementation of IWE principles can benefit and help social and economic development in Muslim countries and Islam's "*own distinctive code of business ethics*" (Wilson, 2006, p. 109). Rice (1999) found that failure or success of the business depends on commitment to IWE. Managers and employees in Kuwait, Saudi Arabia and UAE have scored high on IWE (Ali & Al-Owaihian, 2008).

Islamic work ethic directly and positively affects Positive Psychological Capital and its dimensions (hope, optimism, resilience and efficacy) (Uysal, 1996; Yousef, 2001) and is highly and positively correlated with individualism (Ali, 1987; 1992). There is an argument that IWE has a strong tendency whereby work is viewed as excellence in people's life (Rizk, 2008) this is why during the first six centuries are known as the golden era of Islam (610-1258) where many sectors flourished such as agriculture, industry, trade, knowledge and construction of complex organisations thrived. Work and creativity were acknowledged and honoured (Ali, 1992, 2005; Abbas & Manton, 1998; Rodinson, 1974; Rokhman, 2010). Muslims are ordered to practice voluntarism as it is viewed as virtue for the sake of pleasing Allah (Pomeranz, 2004). Empirical work has shown that IWE is positively related to both OCB and knowledge sharing

behaviours (Kumar & Rose, 2012; Murtaza et al., 2016). Islam also emphasises knowledge sharing by collection of knowledge and disseminating it (Rice, 1999). Abbasi et al. (2011) found that IWE positively affects business performance and is positively related to OCB in telecommunication sector in Pakistan. Similarly, Imam et al. (2015) found that IWE had a positive impact on the performance of PhD faculty members. Moreover, the innovation capability of employees is positively affected by IWE (e.g., Abbasi et al., 2011; Awan & Akram, 2012; Kumar & Rose, 2010; Yesil, Sekkeli & Dogan, 2012). In the same line, IWE implies that conducting business in a spiritual environment will result in higher performance and widespread prosperity (Ali & Al-Owaihian, 2008). A significant and negative relationship of IWE with turnover intention in public sector in Pakistan has been observed (Sadozai et al., 2013). This is consistent with what Khan et al. (2013) found which is that individuals with high levels of IWE have a happy feeling toward their work (Yousef, 2000a) and are satisfied with their job (Nasr, 1985) which makes them unlikely to leave their organisations. Islamic work ethic is reported to highly and positively correlate with job satisfaction (Batool et al., 2013; Hayati & Caniago, 2012; Khan, Abbas, Gul & Raja, 2013; Marri et al., 2012; Yousef, 2000b), organisational commitment (Batool et al., 2013; Rokhman, 2010; Yousef, 2000a), and job involvement (Khan et al., 2013). Likewise, Randall and Cote (1991) and Fodor (1990) claimed that work ethic motivates employees to get highly involve in their jobs.

This indicates that as a result of the interaction between ethical leadership and IWE; social relationships and quality of work are improved, employees will be more satisfied, more likely to show more commitment, more motivated and more ready to devote all of their abilities to achieve organisational goals and consequently contribute to improving organisational performance (Abbasi et al., 2011; Ali, 2005; Abbasi & Rana 2012; Kumar & Rose, 2010; Yousef, 2000b, 2001). This is consistent with assumptions of social exchange theory which is used to justify the association between the variables. Additionally, IWE contains spiritual, economic and social components and the contribution of IWE in increasing performance and bringing social welfare and widespread prosperity is found in many empirical studies (e.g. Ali, 2005; Ali & Al-Owaihian, 2008; Yousef, 2001).

Implementation of IWE in the workplace increases the individual's motivation, staff commitment and fulfilment. Therefore, adopting IWE principles in both public and private sectors is important and will have positive implications for productivity, efficiency and effectiveness (Ali, 1988, 1992; Al-Modafm, 2005; Rahman et al., 2006; Yousef, 2000, 2001; Yunus et al., 2011). This is supported by empirical works (Abbasi et al., 2011; Yesil, Sekkeli & Dogan, 2012). Prior work on IWE has found that the work ethic helps to clarify the objective

of the organisation and impacts on locus of control (Yousef, 2000b). A relationship between IWE and both locus of control and role ambiguity is reported by (Yousef, 2000b). Ali and al-Kazemi (2006) found a positive relationship between IWE and loyalty. Salancik (1983) argue that loyalty guarantees the flow of adaptive innovation and enriches the quality of final products, and productivity. Besides direct associations, IWE is significantly involved in many indirect associations with organisational outcomes. Organisational commitment moderated the relationship between IWE and attitudes toward organisational change (Allen & Meyer, 1990; Begley & Czajka, 1993; Yousef, 2001) and IWE affected three dimensions of organisational change (cognitive, affective, and behavioural) which help managers to manage change and employees to embrace change more easily (Yousef, 2000a).

Islamic work ethic moderates the association between JS and OC, which indicates that combining the influence of both JS and IWE is a key factor for employees to show more commitment (Yousef, 2001). Islamic work ethic moderated the relationship between JS and two dimensions of organisational justice (distributive and procedural) (Khan et al., 2013). This indicates that individuals with high IWE were more satisfied and less influenced by their perception of distributive injustice with presence of procedural justice. Ajmal and Irfan (2014) studied employees from private and public sectors in Pakistan and found that IWE moderated the association between job satisfaction and job stress and increases job satisfaction. Since IWE puts considerable emphasis on tolerance, brotherhood and patience. This study has some implications for business employees and Islamic managers or non-Muslim managers who have to deal with ethical, dilemmas, situations that offer potential benefits or gain and are unethical on daily basis (Schemerhorn, 2008, p. 36).

2.12 RELEVANCE OF THE ISLAMIC WORK ETHIC

According to Ali (1995), Islam has reinforced some good features such as allegiance solidarity, sincerity, elasticity and confidence, which will give great outcomes. For example, when Arabs followed those principles they obtained great achievements (Rizk, 2008). Islam is one of the significant factors influencing the formulation of the Arab value system (Idrus et al., 2011). Lack of empirical studies on IWE may attract attention and broaden the understanding of IWE for several reasons (Beekun & Badawi, 2005). First, some Muslim countries are among the

most wealthy, for instance, Saudi Arabia has investments above one billion \$ in the USA alone (Saeed et al., 2001; Uddin, 2003). Second, similar to the European Union, some Islamic countries are moving toward more “Islamization” and/or Islamic trading union (Saeed et al., 2001). Third, besides the large population, some Islamic countries own the lion’s share of natural resources particularly oil. As one of the consequences of globalisation, workplaces are more diversified now and companies should appreciate the impact of different religions on the behaviour of employees (e.g. Halal food, prohibition of serving alcohol in some Muslim countries) (Eastman & Santoro, 2009; Uddin, 2003). After Christianity, Islam is the second largest and the fastest growing religion with 22.5 per cent of the world population and its growth is faster by 1.5 times compared to the standard (Flynn & Ghanmi, 2008; Johnson & Grim, 2013). The Muslim population in the USA is larger than some Islamic countries like Libya, Kuwait and Qatar combined (Kaya, 2007). According to the Centre for Immigration Studies, the numbers of immigrants from Middle East to the USA has grown eight times from 1970 to 2001 and it was expected to double again by 2010. Nearly 75 per cent of immigrants have Muslim beliefs thus Islam has become the fastest growing and third largest religion in the United States (Borstorff & Arlington, 2011; Kaya, 2007). Some Muslims who live in non-Muslim countries are getting into higher leadership positions and can apply the principles of IWE to increase the performance of those organisations. For instance, the number of Muslims holding leadership positions in USA is increasing (Esposito, 2005; Khan, 2002; Pipes & Duran, 2002). New approaches to leadership to become successful have become a strategic goal of organisations (Kinjerski & Skrypnek, 2006).

The Islamic finance industry has seen a rapid expansion and evolution, the growth of its banking assets estimated to be \$750 billion and with its annual growth rate of 15-20% (Mouawad, 2009). Alongside their commercial profitability, Islamic banks are argued to have a ‘social face’ and they claim that they give equal importance to the promotion of social welfare and justice (Mashhour, 1996). Recently, due to the oil crisis of 1973 and a cultural awakening in some Majority Muslim Communities (MMCs) Islamic economic have gained more interest. Islamic work ethic needs to be more highlighted given the fact that an Islamic world represents more than \$8 trillion in GDP, relatively young and fast growing population and population exceeding 1.6 billion and the 57 country members in the Organisation of the Islamic Conference (Ba-Yunus & Siddiqui, 1998; Flynn & Ghanmi, 2008; Thomson Reuters & Dinar-Standard, 2013; Yousef, 2000a). Around 300 million Muslims live in countries or societies where Islam is not the majority religion (Pew Forum, 2009) and it was estimated that by 2015

population of Muslims will reach around 30 per cent of the world population (Quelch & Holt, 2004). All these factors show the importance of IWE in light of diversity in a variety of philosophies politics, economics, media and educational aspects. Workplaces intolerant of religious beliefs and culture may negatively affect human capital retention and employee productivity (Burrell et al., 2010). Likewise, Hayes and Vogel (1998) argue that Muslim majority communities (MMCs), with rich endowments of cultural and natural capital and a population of 1.3 billion, are an important part of the world economy. In MMCs, Islam affects the daily life of most people (Lazreg, 1990; Syed, Burke & Acar, 2010). Ali (1995) observed that due to internalisation of Islamic concepts particular qualities were strengthened such as flexibility, honesty, trust, loyalty and solidarity. Furthermore, when the principles of Islam were internalised by Arabs; their world view and cooperation were strengthened and they have obtained considerable achievements (Pomeranz, 2004). The new IWE scale can be used in further studies and the results of this study will give a better understanding of the implications of IWE in the workplace given the fact that the Kurdish context is a real challenge to test the extent of the commitment of individuals to IWE.

2.13 TEN COMMANDMENTS IN ISLAM

Ten Commandments (TCs) (see Table 2.4) are one of the most influential set of principles in Judaism, Christianity and Islam. Efficient and feasible development is regarded as one of the most pleasant aspect of work ethics in Christianity, Islam and Judaism (Abbas & Manton, 1998, p. 1562).

Table 2-4 Islamic Ten Commandments and Business Implications

No.	Commandments	Implications for business
1	Not companions and equal to God	Unity and oneness of God, directing all actions, behaviour and intentions toward obtaining his pleasure. Similarly, exploiting all resources for achieving the company's goal and strategies as the big and one entity.
2	Kindness with parents	Treating elderly employees with respect and dignity, likewise the subsidiaries and branch unites to the main and mother company
3	Do not kill your children fearing of poverty	Businesses should be a resource of others sustenance, thus, employee layoffs and downsizing for cost reduction should be the last resort.
4	Prohibition of approaching immodesty in public and private life	Implementation and following the standards of ethics in the organisations, avoiding unethical HRM practices in selection and promotion
5	Human being is the most valuable and respectable creature of the God, thus he/she should not be killed for no reason	Treating human being in the workplace, with respect, dignity, justice and equity
6	Fair and justice with an orphan's possessions till become mature, strong and wise enough	Organisations should avoid misusing authority and power in abusing stakeholders, customers
7	Persistent Evenness and balance dealing	Keeping employees commitment through fairness and justice treatment in payment and equal opportunity, avoiding nepotism and monopoly. Keep the same treatment with business clients and suppliers
8	Keeping promises and words with fairness and justice dealing	Fulfilling the liabilities and promises to clients, employees, and costumers. Avoiding any kind of cheating, deceiving.
9	Keeping promises with God, obeying his orders and guidance.	Observance of convention with other parts, fulfilling the responsibilities
10	Following the righteousness path, which is the path of guidance of God and avoid misleading paths	Organisations are required to commit to behaviours that are acceptable in legal and socially acceptable

(Abbas & Manton, 1998)

2.14 CHAPTER SUMMARY

To sum up, IWE have recently emerged and need to be further addressed to broaden our understanding of their nature and practical implications especially in the workplace. The empirical literature on IWE is not rich which makes it difficult to build a robust platform. Studies on IWE have not been a priority of many government and research centers in the Muslim world. Unstable policital and economic systems have contributed to this neglect. Human resource management practices are not fully adopting IWE especially in recruitment where in many cases people are recruited based on nepotism, connections, political affilliations rather than their experience and qualifications. The principles of IWE if implemented can establish a successful and developed society based on mutual respect and interest where all employees treat each other based on a spirit of brotherhood and sisterhood. Principles of consultation, justice, honesty and hardwork have positive concequences on societies. Muslims

should not only avoid hurting others through their words and actions but should even avoid having negative intention in their hearts as well because actions are evaluated and accounted base on their intention rather than consequences of those actions. The original IWE scale is long, old, and some items were not consistent when the English and Arabic versions were compared. Accordingly, this study aimed to develop the IWE scale based on Hinkin's (1995) approach. Previous studies have mostly used the short version of IWE which may not represent all aspects of the construct beside the participants were only Muslim Arab students in the US who may not represent the Muslim world. Corruption is widespread in some Muslim countries where in spite of their various natural resources and principles of IWE they face challenges in many aspects of life especially educational, economic, industrial and agricultural sectors. Few examples of organisation or companies that apply IWE in Muslim countries can be found. The development of IWE scale will have practical implications for education and research where researchers can apply it in other contexts to further test its reliability and validity. The principles of IWE are not implemented in Muslim countries or Muslim daily life as is required in particular in the workplace. This all makes implementing IWE in the Muslim world a necessity. Few empirical studies on IWE have linked it to positive organisational outcomes such as satisfaction, commitment, work involvement and citizenship behaviour.

CHAPTER THREE: THE CONCEPTUAL FRAMEWORK

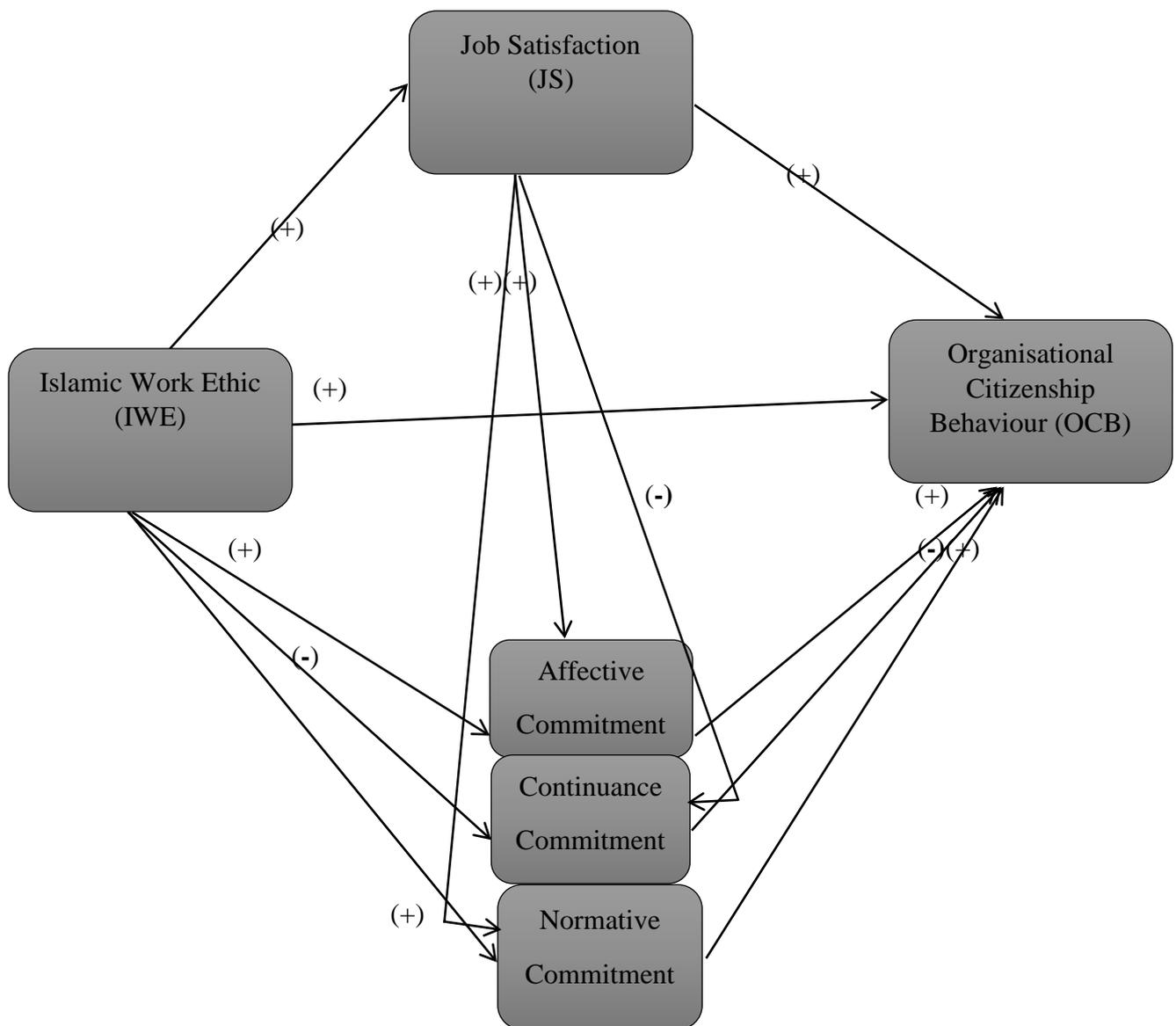
3.1 INTRODUCTION

The previous chapter addressed the background to the Islamic work ethic, its main principles and the importance of work from an Islamic perspective. According to Islamic doctrine, the implications of one's action are not specific to this life but they (reward and punishment) exceed to the hereafter. This is the logic that Muslims assume to commit to in their daily life (Ali, 2005; Abuznaid, 2009; Rizk, 2008; Rice, 1999) but only a small body of literature on IWE is produced in Islamic and Middle Eastern contexts (Hatem, 1994; Parnell & Crandall, 2003; Robertson et al., 2001). Most work on IWE is theoretical and has not clearly indicated the link between the principles of IWE and underpinning theories and does not clarify the way those connections are established. Accordingly, this study links the principles of IWE to social exchange theory and the norm of reciprocity to create a conceptual framework. This norm indicates that whenever employees perceive fair and just treatment from their organisation in a way that preserves their self-respect and does not discriminate them based on their different backgrounds, they will be ready to devote more effort, show positive attitudes and behaviour and continue the relationship.

In spite of the rich literature on job satisfaction and organisational commitment there are some controversial questions which require further investigation particularly in terms of culture and contexts (Armutlulu & Noyan, 2011; Vilela et al., 2008). The importance of testing the model in this study stems from its applications in a new Islamic and non-Arabic contexts. The effect of work ethics generally on these variables is widely tested in non-Islamic contexts and the aim is to obtain a better understanding of the associations between these variables which are related and used as indicators of other organisational outcomes such as performance and turnover intention. This chapter starts with a brief clarification of social exchange theory which is used to explain the link between Islamic work ethic, job satisfaction, affective, normative and continuance commitment and organisational citizenship behaviour. The next section covers social exchanges in a religious context where alongside exchanges between employees and managers, God is also a partner within these exchanges. However, the high risk and uncertainty associated with the question of the existence of God in other religious contexts is not as applicable in exchanges in an Islamic context. Therefore, this study argues that in an Islamic context, exchanges with Allah (God) exist as a crucial part of Muslim faith or the oneness of

God. As a result, when God exists and high levels of certainty exist this will lead to trust which will increase social exchange relationships in the workplace. This study argues that this component should be added to religious exchange contexts. Inclusion of other variables especially job satisfaction and organisational commitment is based on prior argument made in terms of testing them together with OCB. The second part includes development of hypotheses based on SET and literature related to direct associations between the variables. Figure 3.1 shows a conceptual framework which proposes that higher adherence to IWE is associated with higher satisfaction, commitment and higher citizenship behaviour. This model measures the direct relationships between the variables.

Figure 3.1 The conceptual framework of the association between Islamic work ethic, job satisfaction, affective, normative and continuance commitment and organisational citizenship behaviour



3.2 SOCIAL EXCHANGE THEORY

Social exchange theory is one of the most important frameworks used to understand employee-organisation exchange relationships and employee attitudes and behaviour (Cropanzano & Mitchell, 2005). This theory assumes that employees who have a high quality of leader-subordinate exchange associations incline to be more effective (Sparrowe & Liden, 1997). When more harmony is found between the behaviour of two partners, the more benefit they exchange and they are more motivated to continue the relationship (Hansen et al., 2013; Lambert, Hogan & Griffin, 2008). This type of exchange is based on the norm of reciprocity (Gouldner, 1960) which indicates that employees feel a sense of responsibility to reciprocate when they are well treated by their employers and are getting benefit from the exchanges (Blau, 1964; Gilbert, de Winne & Sels, 2011). Each partner attempts to maximise the benefits and minimise the costs when the benefits (rewards) outweigh the cost (risks) people are willing to continue the relationship and vice versa (Bogler & Somech, 2005; Cherry, 2010; Lawler et al., 2000; Molm et al., 2000). Based on SET, organisations and workplaces are platforms for different types of interactions and exchanges which affect and predict individual attitudes and behaviour (see Aryee & Chen, 2006; Coyle-Shapiro & Conway, 2005; Tekleab et al., 2005).

When both sides are satisfied with the exchanges more social exchange relationships will occur that can over time convert into trust, loyalty and mutual commitment and consequently establishment of reputation (Blau, 1964; Nugent & Abolafia, 2006; Rosen, Slater, Chang & Johnson, 2013). This point of view fits with Aselage and Eisenberger (2003) and Gouldner (1960) that social exchanges rely on partners themselves toward the norm of reciprocity when they have willingness and commitment to continue their relationship. In the same line, based on SET, individuals devote their best effort to achieve organisational goals when they expect that their organisation will reward them in social exchanges in return for their effort (Moorman & Byrne, 2005). Based on SET, an employee's display of OCB is a sign of their intention to keep a balance and continue their relationships with the organisation (Moorman et al., 1998; Mowday, 1991; Organ, 1990; Shore & Wayne, 1993; Wayne et al., 2002). Consistent with this, Mayer and Gavin (2005) stated that fairly treating employees and respecting them will increase their trust in management and encourage them to devote more effort towards extra-role behaviour and citizenship behaviour. Based on SET (Blau, 1964) and the norm of reciprocity (Gouldner, 1960) perceptions of their value to the organisation and whether their effort is appreciated will affect their engagement in positive behaviour including OCB (Diefendorff et

al., 2002; Schappe, 1998). As a result, employee satisfaction and commitment will increase and will be more likely to engage in voluntary behaviours (OCB) (Colquitt et al., 2007; Ferres et al., 2004; Laschinger et al., 2001). To further support this, Somech and Drach-Zahavy (2004, p. 292) argued that “*individuals who perform or fail to perform OCBs do not do so in a vacuum, and the organizational context very probably serves to encourage or discourage them*”.

Social exchange theory has been viewed from different perspectives but there is a consensus that it comprises a series of interactions that generate obligations (Emerson, 1976). Procedural justice is the extent to which employees have a perception that distribution and allocation of organisational resources occur through a fair process and decisions consistent with organisational rules and regulations. This will lead employees to reciprocate this social reward in a form of OCB (Deluga, 1994; Konovsky & Pugh, 1994; Moorman, Niehoff & Organ, 1993). Social exchange theory proposes that people engage rationally in social interactions (Witt, Jacmar & Andrews, 2001) and responsibility or at least they try “*to obtain more of the outcomes that they value*” (Molm et al., 2000, p. 1398) although, it is also not assumed that individuals have perfect knowledge (Kollock, 1994). Even decisions of rational actors under high risks will seek options with the highest expected value even when they are not sure which option has the best consequence (Hechter, 1997; Pfeffer & Salancik, 1978). According to an economic approach, individuals are rational and will select the religious choice which offers them the most benefits (Lavric & Flere, 2011; Stark & Finke, 2000). Social exchanges contain some levels of risk or uncertainty (Molm et al., 2000). Within a SET context interactions are usually viewed as contingent and interdependent on the actions of others (Blau, 1964).

3.3 SOCIAL EXCHANGE IN A RELIGIOUS CONTEXT

The norm of reciprocity is usually assumed to be a globally accepted principle (Gouldner, 1960) but reciprocity may vary across people and cultures (Cropanzano & Mitchell, 2005) and the importance of context has increased in organisational studies (Shore, Coyle -Shapiro, Chen & Tetrick, 2009; Song, Tsui & Law, 2009). Additionally, studies of individual and cultural differences have revealed that employees differ in the strength of their relationships (Farh, Hackett & Liang, 2007; Kamdar, McAllister & Turban, 2006; Shore, Bommer, Rao & Seo, 2009) and there is little research on social exchanges predictors in the educational sector and

OCB of teachers (Zeinabadi & Salehi, 2011). Religion is regarded as an individual's perceptions of exchanges between individuals and God/Gods where an individual's religious commitment is exchanged based on principles dictated by religion in the hope of getting spiritual needs or religious goods particularly in the hereafter (e.g., entering heaven) (Stark & Finke, 2000). Accordingly, uncertainty for religious individuals is an essential and a universal problem (Iannaccone, 1997, 2005; Stark & Finke, 2000).

Individuals participate in a religion to obtain religious goods in the distant future or some other context which is non-verifiable and are ready to exchange their commitment to a religious organisation (Lavric & Flere, 2010, 2011; Wollschleger & Beach, 2011). It is suggested that other worldly goods are the most valuable religious good. Other worldly benefits are not empirical thus; religious individuals may become suspicious of receiving them in return for their commitment and this is what creates uncertainty (Finke, Guest & Stark, 1996; Iannaccone, 1997; Stark & Finke, 2000). Additionally, religious individuals may question the existence of the exchange partner (i.e., God). Subsequently, calculating the cost-benefit exchange of religious choices will become difficult due to high levels of uncertainties (Brodin, 2003; Finke et al., 1996; Montgomery, 1996; Stark & Finke, 2000). However, for Muslims this uncertainty does not exist because they believe in the hereafter and its reward and punishments where people are accountable to Allah (heaven and hell) (Ahmad & Owoyemi, 2012; Beekun & Badawi, 2005; Yousef, 2001). It is assumed that if obtaining religious goods (e.g., heaven) is not certain then why would people commit to a religious belief? Accordingly, for an Islamic context the religious aspect of theory should be revised where high certainty exists and this component should be added to the religious component of SET.

Trust is a reaction to risks and uncertainty (Blau, 1964; Cook, 2005; Heimer, 2001; Molm et al., 2009) and trust in management will likely increase obedience to organisational rules, increase performance, facilitate organisational change, underpin more willingness to stay and civic virtue behaviours (Van Zyl & Lazeny, 2002). Jones and George (1998) differentiated between two types of trust, conditional and unconditional. Conditional trust is a state in which both sides are ready to continue their relationship and exchange until one side breaks its obligations whereas, unconditional trust usually is enough to simplify a wide range of social and economic exchanges (Lewicki & Bunker, 1996). Economic exchange relies on transactions while social exchange relationships are based on trust, for exchange relationships and reciprocating to continue, the obligations of each party are discharged (Holmes, 1981; Molm, Schaefer & Collett, 2007). Greater social exchanges are linked to stronger employee participation, higher commitment, lower turnover intention, higher OCB and consequently

better performance. Therefore, it is crucial to include the cultural context while studying the ethical position of individuals in any country.

3.4 JOB SATISFACTION AND ORGANISATIONAL COMMITMENT

An individual's satisfaction, commitment, job performance and OCB have attracted considerable attention due to their links to positive organisational outcomes (e.g., Duffy et al., 2011; Hofmans et al., 2013; Verquer et al., 2003; Yousef, 2002). For instance, satisfied and committed employees are more likely to display high performance, higher productivity and more effectively contribute to achieving organisational goals (Churchill, Ford & Walker, 1993; Steinhaus & Perry, 1996). Both job satisfaction and organisational commitment are viewed as vital sub-constructs of a larger and more encompassing motivation concept and are linked to performance (Latham & Locke, 2007; Meyer et al., 2004). They are also two important components of organisational engagement (Macey & Schneider, 2008). Traditionally, job satisfaction and motivation have concentrated on understanding performance whereas OC has primarily concentrated on understanding employee turnover (Meyer et al., 2004).

Job satisfaction is defined as an employee's general feeling about their jobs (Arndta, Todd & Landry, 2006). Ellickson and Logsdon (2002) defined it as the extent to which employees like their work. This study adopts these two definitions of job satisfaction because they both fit with the overall job satisfaction scale used in this study to measure the overall sense or feeling of lecturers toward their jobs. Recently, job satisfaction has been theorised as a complex construct and a function of personal and workplace factors (Akehurst, Comeche & Galindo, 2009; Dormann & Zapf, 2001). Job satisfaction in an empirical context has been the most frequently measured organisational variable due to its crucial role (Yucel & Bektas, 2012). For social exchanges to occur in the workplace, satisfying employees is often an essential condition because employees expect to get benefits through social exchanges (Coleman, 1994). Alniacik et al. (2011), Moser (1997) and Tett and Meyer (1996) claimed that low satisfaction or dissatisfaction often decreases organisational commitment and raises the employee's intention to quit. Prior work has found that job satisfaction affects several organisational outcomes such as voluntary turnover (Hom & Griffeth, 1995), absenteeism (Lawson & Fukami, 1984) and job performance (Lancaster & Jobber, 1994; Robbins, 2006). Highly satisfied employees have

positive feelings towards their jobs, are more engaged and are less likely to leave the organisation (Khan & Abbas, 2012; Mohamed et al., 2010; Rokhman, 2010). The quality of the physical environment, the degree of fulfilment in their work and the quality of individual relationship with supervisors also influence job satisfaction (Arches, 1991; Adams et al., 1996).

Organisational commitment features strongly in the organisational behaviour literature due to its associations with important variables such as job satisfaction, burnout, turnover, absenteeism, individual and organisational performance and citizenship behaviour (Herscovitch & Meyer, 2002; Mathieu & Zajac, 1990; Somers & Birnbaum, 2000; Tett & Meyer, 1996). Organisational commitment is regarded as a multidimensional construct (Meyer & Allen, 1984; O'Reilly & Chatman, 1986) and the current study utilises the three components of Allen and Meyer (1990) and Meyer and Allen (1991), which are affective, normative and continuance commitment. According to Meyer et al. (2002, p. 21) affective commitment can be seen as "*an emotional attachment to, identification with, and engagement in the organization*". Employees with high affective commitment remain with organisations because they want to whereas employees with high CC remain because they have to (Meyer et al., 2002). Affective commitment is arguably the key aspect of organisational commitment, holding the most important implications for OCB and task performance (Kehoe & Wright, 2013).

Employees with high CC remain because they have to due to their perceptions of the costs and personal sacrifices associated with leaving the organisation and lack of other alternatives outside the organisation (Meyer & Allen, 1991). Employee commitment is vital to achieve organisational goals and objectives because achieving these goals requires more individual effort (Klein, Wesson, Hollenbeck & Alge, 1999; Latham & Locke, 2007). Affective commitment is usually negatively related to turnover intention (Cooper-Hakim & Viswesvaran, 2005), counterproductive behaviour (Dalal, 2005), absenteeism (Farrell & Stamm, 1988) and positively related to motivation (Mathieu & Zajac, 1990), organisational citizenship behaviour (Riketta, 2002), job performance (e.g., Meyer et al., 1989) and job satisfaction (Cooper-Hakim & Viswesvaran, 2005). Additionally, affective commitment may have a more direct influence on these variables than job satisfaction (Allen & Meyer, 1996; Mowday et al., 1982). This is attributed to seeing commitment as one of the most desirable outcomes of HRM and organisational effectiveness (Dunham et al., 1994; Liou & Nyhan, 1994; Mowday, 1998). Organisational commitment has been addressed for several decades from several aspects (González & Guillén, 2008). In particular commitment can be seen as facing

four bases; attitudinal, continuous, normative and behavioural (Swales, 2004). In addition, highly committed employees are very valuable to organisations and poor commitment is associated with low morale (DeCotiis & Summers, 1987), and decreased measures of compliance and altruism (Schappe, 1998). For instance, uncommitted employees are estimated to cost the US economy more than \$350 billion (Gallup, 2002). They might talk negatively or give negative impressions about the organisation which may affect the ability of organisations to attract qualified individuals (Mowday, Porter & Steers, 1982). The negative relationships with organisational stresses might create obstacles to organisational change and increase resistance to change (Vakola & Nikolaou, 2005).

3.5 ORGANISATIONAL CITIZENSHIP BEHAVIOUR

The links between an employee's willingness to devote more effort beyond what is formally required has long been recognised (Katz & Kahn, 1978). Organ (1997, p. 513), who is considered as the father of OCB, defined it as "*individual behaviour that is discretionary, not directly or explicitly recognised by the formal reward system, and that in aggregate promotes effective functioning of the organisation*". Jex (2002) defined OCB as a set of helpful, discretionary and extra-role behaviours that employees exhibit where the formal reward system has not recognised. It means that displaying OCB is a personal choice (voluntary initiative) and employees are not rewarded for doing or punished for not displaying these behaviours. Podsakoff et al. (2000) stated that the dimensions of OCB differ across various cultures, but cover sportsmanship, organisational loyalty, civic virtue, organisational compliance, self-development and individual initiative. Organ (1988) has differentiated between five dimensions of OCB: courtesy, civic virtue, altruism or helping behaviour, sportsmanship and conscientiousness. Organ's (1988) definition is adopted in this study with the difference that volunteer tasks or jobs might not be rewarded by the organisation but are definitely rewarded in the hereafter and is used as a unidimensional construct. From an Islamic perspective all actions are either rewarded or punished thus, helping or beneficial behaviour will be rewarded by Allah even if the doer is not rewarded by the organisation.

3.6 JOB SATISFACTION, COMMITMENT AND CITIZENSHIP BEHAVIOUR

Commitment and satisfaction are different (Mowday et al., 1982). Commitment is an overall response toward an organisation and satisfaction is the general sense toward a particular job or task. Commitment and satisfaction are necessary to improve organisational performance and raise productivity and efficiency. Due to the conceptual overlap between job satisfaction and OC, addressing one of them with OCB can give false or inaccurate results (Williams & Anderson, 1991). Therefore, it might be better to test job satisfaction and OC with OCB concurrently. Williams and Anderson (1991) found that when the association of job satisfaction with OCB is controlled; commitment was not related to OCB and the same logic would apply to job satisfaction. Organ (1988, 1990) and Organ and Konovsky (1989) support this argument. Perceived fairness is a source of citizenship behaviour, organisational commitment, job satisfaction and trust influence these variables (Moorman et al., 1993).

3.7 HYPOTHESIS DEVELOPMENT

To explain the theoretical model, social exchange theory and the norm of reciprocity are used to clarify the direct associations between the variables. Based on the conceptual framework eleven hypotheses and sub-hypotheses are developed. Some of the main principles of the Islamic work ethic are consistent with the assumptions of social exchange theory and linked to job satisfaction, organisational commitment and organisational citizenship behaviour. These hypotheses highlight the association between job satisfaction, organisational commitment, and IWE as independent variables with OCB as the dependent variable. Firstly, assumptions of SET and principles of Islamic work ethic are interrelated with job satisfaction, organisational commitment and organisational citizenship behaviour before direct associations are addressed.

3.7.1 Islamic Work Ethic and Organisational Citizenship Behaviour

According to social exchange theory, employees match their attitudes and behaviour to their managers based on quid pro quo as a condition for developing social relationships

(Olowookere, 2014; Organ et al., 2006). Brown and Treviño (2006) suggested that SET theoretically explains the ethical behaviour of leaders and employees. As discussed in chapter two, justice is one of the most important principles of IWE that covers all aspects of a Muslim's life. From an Islamic point of view, another meaning of justice is putting everything into its right place. In an Islamic context there are three important facets of justice. First, putting the right one to the right place, second, taking the right decision and granting wealth to whoever actually deserves it (Beekun & Badawi, 1999).

Alongside SET, organisational justice theory can provide a useful framework to understand the links between employee attitudes and behaviour and their perceptions of fairness in the workplace (Colquitt, Conlon, Wesson, Porter & Ng, 2001; Cropanzano, Bowen & Gilliland, 2007). Moorman (1991) pointed out that procedural justice contains the fairness of procedures that determines the ways that organisational resources are distributed and employee interactions, engagement and participation in decision making (PDM). Distributive justice may influence OCB as it is derived from equity theory (Adams, 1965; Organ, 1990). Moorman, Niehoff and Organ (1993) and Moorman (1991) found that procedural justice was related to OCB. Participation in decision making is highly correlated with both OCBI and OCBO (Bogler & Somech, 2005). In their meta-analysis, Organ and Ryan (1995) found a positive relationship between fairness (distributive, procedural, and interactional) and citizenship behaviour. Crawshaw, Cropanzano, Bell and Nadisic (2013) and Treviño and Weaver (2001) found that both procedural and distributive justice have a positive impact on ethical behaviour.

Similar to SET, Islamic work ethic emphasises the development of personal relationships between people (Shore et al., 2009). This is accordance with Sengupta (2010) and Yaghi (2008) who claim that religious beliefs and spirituality seem to affect leadership styles as they frame and filter information used to make decisions. Goo et al. (2009) found that social exchanges in the workplace are a motivator for enhancing OCB. Lee et al. (2013) reported that SET (Blau, 1964) is the theoretical basis or lens of OCB. An IWE perspective is a way of fostering social interactions (interactional justice) among people where discriminating against others based on their different religious, economic class, colour and ethnic backgrounds is prohibited (Ahmad & Owoyemi, 2012). Consistent with this, Colquitt et al. (2001) conducted a meta-analysis of 183 justice studies and found a positive association between interpersonal justice (the daily treatment of managers of their employees) and assessment of their supervisor style with three dimensions of organisational justice (procedural, distribution and informational) and all were positively related to trust.

Ethical behaviour contains key principles such as concern for others, integrity, fairness and honesty and benefits others and refrain from harm (Toor & Ofori, 2009). From an Islamic perspective, managers should not treat their subordinates fairly and satisfy them merely because it is their duty to do but also because it is a religious duty and they are accountable to Allah in the Judgement Day (Ali, 1987; Abbasi et al., 2010; Ebrahim, 2005; Possumah, Ismail & Shahimi, 2013). When individuals feel that they have no accountability to others they will be more motivated to take self-interested decisions while when they feel accountability they are more likely to feel more responsible and contribute to decisions that benefit others (Prentice-Dunn & Rogers, 1982; Reis & Gruzen, 1976). In addition, Islam urges people to cooperate, engage and contribute in teamwork for acting in a good and righteousness way and rewards them, whereas, it prohibits badness and punishes it (Ali, 2005; Shihab, 2011). Earlier studies have illustrated that religiosity and helping others are related (Musick & Wilson 2008; Wuthnow, 2004; Wilson, 2000). In the same line, Islam encourages Muslims to engage in voluntary activities (Pomeranz, 2004). Volunteer work that has no reward or return is described in Islam as *Khayr, Ihsan* (virtue, doing favour for someone) which is done for the sake of pleasing Allah and hope of the reward in the judgement day. This is a main motive for Muslims to get involved in voluntary activities. It also encourages them to courteously cooperate and consult with each other especially in the workplace (see, Ali, 2005; Al-bashi & Ghazali, 1994). Perceptions of fairness in particular the perceptions of procedural justice are an important motivational basis for OCB (e.g., Deluga, 1994; Konovsky & Organ, 1996; Konovsky & Pugh, 1994).

If employees perceive that support from their organisation is violated their level of OCB will decrease (Moorman et al., 1998; Mowday, 1991; Organ, 1990; Wayne et al., 2002). Perceptions of organisational fairness increase an employee's OCB especially their perceptions of procedural justice which come mainly from participation in decision making or principle of consultation (*Shura*) in IWE (Organ, 1988). Participation in decision making signals to employees that they are valuable to their organisation (Irving & Taggar, 2004). This is consistent with SET and the norm of reciprocity in which when employees perceive that an organisation values them this will enhance the establishment of trust between the two partners. Participation in decision making is known to be part of the scheme of employee engagement which enhances satisfaction and commitment (Latham et al., 2004) and enhances personal values in the organisation (Probst, 2005). Indeed, participation in decision making causes engagement in OCB like helping new members of staff (for a review; see Porter, Lawler &

Hackman, 1996). Organisational citizenship behaviour is significantly predicted by intrinsic religiosity, while OCBI is significantly predicted by extrinsic religiosity (Khalid et al., 2012). Bogler and Somech (2005) found that teachers' perceptions of empowerment mediated the association between participation in decision making and OCB.

Smith et al. (1983) argued that the adjective "good" in "good soldier" is attributed to values and ethics. The OCB instrument of Smith et al. (1983) indirectly emphasises and includes forms of ethics like; suggesting innovative ideas, helping others, avoiding wasting time and optionally doing tasks. Moreover, Van Dyne et al. (1994) developed a measure for OCB which includes ethical behaviours. The evaluation of ethics should be according to personal values that underlie the individual attitudes and beliefs which influence behaviour. These behaviours are identified as right or wrong based on personal values which are the basis of a "*specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state . . .*" (Rokeach, 1973, p. 5).

The significance of work ethics is attributed to planting them in employee behaviour and attitudes because the absence of those ethics will cause disorders in the administrative system and consequently the needs of people will not be properly satisfied (Yousef, 2001). Islam as a complete way of life and inclusive religion is keen to raise its followers to apply these principles in all aspects of their life (Al-Sabbagh, 1985). Recently, a link was found between OCB and ethical behaviour (Turnipseed, 2002). The relationship between IWE and job satisfaction, commitment, turnover intention and more specifically OCB has not received adequate attention (Haroon, Fakhra & Rehman, 2012; Oliver, 1990; Zaman et al., 2012) although positive correlations between IWE and OCB have been found (Alhyasat, 2012; Abbasi & Rana, 2012; Kumar & Rose, 2012; Murtaza et al., 2016). Hawas (2003) reported that organisational fairness and OCB were related in a commercial bank in Cairo. Prophet Mohamed (PBUH) has stated that "Al-Din Al-Maamala" which means that religion is a good conduct and manner with others. Islamic teachings and principles shape the cultural beliefs and values of Muslims all over the world. From early stages of childhood, people are familiarised and their awareness is increased about the things that are religiously allowed and prohibited. Three important qualities of Ihsan whether taken collectively or individually apart from the Judaic and Christian point of view are; interaction and relationships are mainly personal, inclusive, race considerations and span class, which are expected to have flexibility in their application. In terms of the first, Quran (49:13) states: The noblest of you in the sight of God is the best of you in conduct and

people of best conduct are the closest to Allah in the judgement day (Abuznaid, 2009; Possumah, Ismail & Shahimi, 2013). In light of this it is assumed that:

Hypothesis1: Islamic Work Ethic is a stronger predictor of Organisational Citizenship Behaviour than job satisfaction, affective commitment, normative commitment and continuance commitment.

3.7.2 Job Satisfaction and Organisational Citizenship Behaviour

Social exchange theory (Blau, 1964) and the norm of reciprocity explain the relationship between job satisfaction and organisational citizenship behaviour. Employees who are satisfied with social exchange relationships in the workplace and who get benefits from those exchanges are more likely to engage in volunteer behaviours than their co-workers (Ilies et al., 2009; Gyekye & Salminen, 2005, 2008; Shokrkon & Naami, 2009). Social exchange theory (Blau, 1964) and the norm of reciprocity (Gouldner, 1960) propose that when employees receive fair treatment from their management in a way that their self-esteem is preserved they will reciprocate through showing positive responses such as job satisfaction, organisational commitment and citizenship behaviour (Aryee et al., 2002; Naumann & Bennett, 2000; Pillai et al., 1999). Job satisfaction has been the most frequently studied variable in relation to OCB (e.g., Bateman & Organ, 1983; Organ & Lingl, 1995) and is an important antecedent. Past studies have found a positive association between job satisfaction and OCB (Morrison, 1994; Sharbatji, 2006; Zaid, 2000). Likewise, Scholl et al. (1987) and Organ and Konovsky (1989) found that satisfaction with pay was a strong predictor of OCB. According to Organ and Lingl (1995), the results of 15 studies revealed a *"reliable and statistical association between job satisfaction and OCB"*.

Podsakoff, Whiting, Podsakoff and Blume (2009) recently conducted a meta-analysis and found a positive relationship between OCB with customer satisfaction, organizational productivity, efficiency, and employee performance. Researchers have suggested that justice, organisational leadership trust, support and job satisfaction boost OCB (e.g., Ackfeldt & Coote, 2005; Van Dyne et al., 1994). Konovsky and Organ (1996) found that there is a positive relationship between fairness/satisfaction and all five dimensions of OCB. Organisational citizenship behaviour is positively associated with affective commitment, perceptions of

fairness and job satisfaction (Ackfeldt & Coote, 2005; Lee & Allan, 2002; Podsakoff et al., 2000). However, Schappe, (1998) and Randall et al. (1999) did not find any correlation between job satisfaction and OCB. Employees who are satisfied and have a positive feeling about their job are more likely to engage in citizenship behaviour (Podsakoff et al., 2006; Williams & Anderson, 1991). Therefore, job satisfaction in causal relationships precedes OCB (Bateman & Organ, 1983; Lee, Kim & Kim, 2013; Van Scotter, 2000). In light of this it is hypothesised that:

Hypothesis 2: Job satisfaction is positively related to Organisational Citizenship Behaviour.

3.7.3 Organisational Commitment and Organisational Citizenship Behaviour

Social exchange theory has been used to elucidate the association between dimensions of commitment and organisational citizenship behaviour (Cetin, Gürbüz & Sert, 2015). If employees think their organisation has fulfilled its obligations they are more prone to be emotionally attached to it (affective commitment), show higher satisfaction, engage more in OCB and decrease their intention to quit because they believe that their organisation has provided socio-emotional benefits (Lo & Aryee, 2003; Turnley & Feldman, 2000). Likewise, high quality exchanges with organisations build employee trust in management which causes high motivation and commitment and strong confidence between the partners (Kanter & Mirvis, 1989). Social exchange theory (Blau, 1964) and the norm of reciprocity (Gouldner, 1960) suggest that when employees perceive their organisation to be fair to them in a way that their self-esteem is preserved they will reciprocate through positive attitudes and behaviour such as job satisfaction, organisational commitment and citizenship behaviour (Tyler & Blader, 2003; Walumbwa, Wu & Orwa, 2008). Trust is a key factor underpinning social exchanges for initiating, maintain and continuing social exchange relationships and for recipients of trust to respond in a similar way (Aryee et al., 2002; Blau, 1964; Haas & Desean, 1981; Holmes, 1981). Trust in management is positively associated with job satisfaction, affective commitment, citizenship behaviour and decreased intentions to quit (Hofmann et al., 2003; Ilies et al., 2007; Masterson et al., 2000). Organisational citizenship behaviour theorists' use SET to conceptualise exchange relationships (e.g., Organ, 1988). Blau (1964, p. 98) claimed that "*the initial problem is to prove oneself trustworthy*". Consequently, the influence of positive

attitudes on the level of an employee's OCB is related to SET (Dalal, 2005; Thibaut & Kelley, 1959). In the same line, Haar and Spell (2004) indicated that based on SET, employees show higher AC when they believe their personal needs are met. Earlier empirical work has illustrated that commitment (Robinson, Kraatz & Rousseau, 1994; Shore & Wayne, 1993) and citizenship behaviour (Konovsky & Pugh, 1994; Moorman, 1991; Wayne & Green, 1993) are related to organisational actions and their reciprocity. Due to the ethical treatment that employees receive from their management and the established trust between them, perceptions of being a part of organisation and social exchange relationships in organisation increase (Brown, Trevino & Harrison, 2005). Maignan and Farrell (2000) found a positive association between corporate citizenship (defined as discretionary, legal, ethical, and economic activities) and employee commitment.

Generally, an association between OC and OCB is expected (Organ, 1990) and alongside job satisfaction, dimensions of commitment are frequently positioned as an antecedent of OCB (Ertürk et al., 2004; Ngunia et al., 2006; Rehan & Islam, 2013). In the same fashion, affective commitment is used as an indicator of an employee's perception of fairness, positive and high quality of social exchange relationships in the organisation (Bailey, 2006; Cropanzano & Mitchell, 2005; Jaros, 1997; Zeinabadi & Salehi, 2010). Theoretically, affective and normative commitment lead to citizenship behaviour (Salehi & Gholtash, 2011; Turnipseed & Rassuli, 2005; Zeinabadi, 2010). Organ and Ryan's (1995) meta-analysis of 55 studies indicated that satisfaction, fairness and affective commitment were the only correlates of single-factor measures of OCB. However, some studies find no significant association between affective commitment and organisational citizenship behaviour (Tansky, 1993; Williams & Anderson, 1991). In their study in Sultanate of Oman, Kuehn and Al-Busaidi (2002) reported that, age, satisfaction and normative commitment were significantly predictors of OCB. Kang, Stewart and Kim (2011) found that normative commitment is positively related to OCB and Meyer and Allen (1991) argued that continuance commitment and OCB will not be associated. Theory suggests that of the three dimensions of organisational commitment, if one of them is expected to be an important predictor of OCB it should be the affective firstly then normative commitment (Dunham, Grube & Castaneda, 1994; Lavelle et al., 2007). In light of this it is hypothesised that:

H3a: Affective commitment positively relates to Organisational Citizenship Behaviour

H3b: Normative commitment positively relates to Organisational Citizenship Behaviour

H3c: Continuance commitment is negatively related to Organisational Citizenship Behaviour.

3.7.4 Islamic Work Ethic and Organisational Commitment

Managers with high honesty, integrity and moral standard foster and make positive impressions among their followers and facilitate trust in management and a spirit of cooperative behaviour between managers and employees (Avolio, Gardner, Walumba, Luthans & May, 2004). Perceptions of a leader's ethical conduct positively affect their satisfaction and commitment (Khuntia & Suar, 2004; Mize, Stanforth & Johnson, 2000; Ponnu & Tennakoon, 2009; Zhu, May & Avolio, 2004). Work ethics not only improve productivity and efficiency but also boost organisational commitment (Khosravi, Rezayi & Eskandari, 2011). Ethical leaders are viewed as credible and role models who encourage their subordinates to enforce standards for ethical behaviour (Brown et al., 2005). When employees perceive ethical behaviour and participative management they will engage more in their jobs (Zhang, Avery, Bergsteiner & More, 2014). This participative approach is also related to a leader's empowerment behaviour which is derived from theories of employee engagement and participative management (e.g., Spreitzer, 1995). Research suggests that ethical leadership plays a significant role in boosting trust between two parties. When trust is established employees will respond through positive attitudes and behaviours. For instance, Conger and Kanungo (1998) and Kanungo (2010) suggested that ethical leaders by being personal trustworthy and exemplary behaviour endorse loyalty, affective commitment, cooperative behaviour and trust. In contrast, when the moral integrity of the leader is doubtful this will decrease their influence on subordinates. Ethical behaviour is concerned with the development and engagement of followers and will imbue affective benefits and positive psychological states of followers (e.g., trust and gratitude) in that way their commitment to management is fostered (Liden et al., 2008).

Perceptions of empowerment and commitment are positively related (Avolio, Zhu, Koh & Bhatia, 2004). Participative management is a likely antecedent of commitment (Mathieu & Zajac, 1990) and empowered employees are more likely to reciprocate through being more committed (Eisenberger, Armeli, Rexwinkel, Lynch & Rhoades, 2001; Kraimer, Seibert & Liden, 1999; Sims & Kroeck, 1994). Empowered employees are more likely to have greater levels of trust in their management. For instance, employees who find their work meaningful are more likely to immerse themselves more in their roles (May et al., 2004). Dimensions of

organisational justice are consistently found to be related to organisational commitment (Aryee et al., 2002; Cropanzano, Prehar & Chen, 2002). Similarly, procedural, interactional and distributive justice enhance affective and normative commitment (Moorman, 1993; Pillai et al., 2001). Participation in decision making is an important component of procedural justice (Shura) linked to job satisfaction and organisational commitment (Meyer & Allen, 1991). Earlier work has shown that perceptions of justice (fairness) significantly affect satisfaction, commitment, citizenship behaviour and turnover intention (Cropanzano et al., 2007; Colquitt, Greenberg & Greenberg, 2003; Hassan, 2002). Perceptions of organisational support leads employees respond via stronger attachment (Eisenberger et al., 2001; Rhoades, Eisenberger & Armeli, 2001). As explained in the previous chapter, spiritual/religious ethics help to promote productivity and increase engagement (Toney, 2002). This shows the importance of meeting the material and spiritual needs of people rather than material needs only. Leaders should behave ethically and fairly treat their subordinates (leading by example) as it is clearly stated in Quran (61:2, 3) *“O you who have believed, why do you say what you do not do? Great is hatred in the sight of Allah that you say what you do not do”*.

To rephrase it, ethical behaviour should start at the top, managers can not shrink from their responsibilities in terms of the formal ethical codes and training will be less successful if the actions of managers are inconsistent with what they teach. Likewise, managers should be leading examples for their employees (Brown & Mitchell, 2010). Meglino et al. (1989) found that when managers' and employees' values were consistent, satisfaction and commitment increased. Leaders who give negative examples to their subordinates are described as “cancer” for ethical behaviour at the organisational level (Fisher & Lovell, 2003). The role of a Muslim manager does not end with giving instructions only, but they should control and follow up the activities and plans until they are completely achieved (Abuznaid, 2006). Unlike what is proposed in SET, exchange in an Islamic context is free of risk or doubt in God and consequences of these exchanges (punishment, reward). Similar to SET, trust in management implies that managers are credible, sincere and trustworthy, if trust is cheated; a person is responsible for their actions not only in the organisation but also at the Day of Judgement (Possumah, Ismail & Shahimi, 2013).

Trust will lead to the distribution of authority and avoids strict centralisation (Branine & Pollard, 2010). Accordingly, IWE emphasises collaboration, hard work, honesty and accountability among individuals in all aspect of their life including the workplace because the reward and punishment are not only in this world but also in the hereafter (Abbasi et al., 2010;

Ali, 1987; Branine & Pollard, 2010; Yousef, 2000b, 2001). Employees want to be associated with fair, honest, sincere, respectful and credible managers (Collins, 2010; Kouzes & Posner, 2007) and the literature on organisational commitment and its association with work ethics is well addressed (e.g., Koh & Boo, 2001; Vitell & Davis, 1990).

According to Mokhlis (2009, p. 75) “*Religion is an important cultural factor to study because it is one of the most universal and influential social institutions that has a significant influence on attitudes, values, and behaviours at both the individual and societal levels*”.

Empirical studies have shown links between employee attitudes, behaviour and work ethics with HRM practices (Joiner & Bakalis, 2006; Lok & Crawford, 2001) and McGunnigle and Jameson (2000) believe OC is the most predominant theme in the HRM literature. Prior work supported the significant correlation between OC and Islamic approaches to HRM (Edgar & Geare, 2004; Hashim, 2010; Yousef, 1999, 2001). The impact of OC on organisational development has received less attention (Cullen, Parboteeah & Victor, 2003; Kurpis, Begiri & Helgeson, 2008; Valentine et al., 2011). Elci, Sener and Alpkın (2011) recommended the inclusion of dimensions of commitment in further studies. Religiosity is a part of personal characteristics and personal belief is a part of an individual’s personality (Chusmir & Koberg, 1988). Religiosity influences human behaviour and attitudes and indicates the differentiation between them (Clark & Dawson, 1996; Weaver & Agle, 2002). Kelley and Dorsch (1991) and Ostroff (1993) found a positive association between organisational ethical climate and components of commitment and Hunt, Wood and Chonko (1989) reported that corporate ethical values significantly predicted dimensions of commitment.

Perceptions of the ethical values of the organisation are directly related to affective commitment, perceived procedural justice, turnover intentions, job satisfaction and adaptive behaviours (Herrbach & Mignonac, 2007; Rokhman, 2010). Due to a lack of studies on the relationship between IWE and dimensions of commitment, citations from the linkage between PWE and organisational commitment have been used. In spite of their differences, IWE and PWE share some common points and the association between organisational commitment and PWE can broaden our understanding of the nature of these relationships (Yousef, 2000a). Several studies have also found a significant relationship between work ethics and organisational commitment (Peterson, 2004; Schiebel & Pochtrager, 2003) and have addressed the links between Islam and organisational commitment (Awan et al., 2014; Ntalianis & Raja 2002; Namazi, 2009).

In addition, Yousef (2000b) found that IWE is moderately and positively associated with dimensions of commitment, particularly affective more than normative and continuance commitment. He also found that IWE mediates the relationship between affective commitment and job satisfaction in cross-cultural settings. Ali and Al-Kazemi (2007) found that IWE was highly correlated with loyalty between managers in Kuwait. Although people show different levels of commitment at the workplace some empirical work has shown that religious people are more likely to make decisions which are consistent with their moral conscience in terms of attitudes and behaviour (Pargament et al., 1988). Conversely, Saat et al. (2009) argued that the influence of religiosity on ethical attitudes depends on situations where high religiosity may not necessarily mean high ethical values. Past research has shown that when managers allow their employees to participate in decision making they display greater commitment (e.g., Jermier & Berkes, 1979; Rhodes & Steers, 1981), are supportive of them (e.g., Allen & Meyer, 1990; Mottaz, 1988; Withey, 1988) and treat them with fairness and consideration (e.g., Bycio, Hackett & Allen, 1995; DeCotiis & Summers, 1987). Furthermore, a participatory management approach is considered as one of the antecedents of NC (Dunham et al., 1994). Studies on the impact of work ethics on dimensions of commitment and job satisfaction have produced mixed results. For instance, some have found a direct and positive impact of work ethics on affective commitment (Oliver, 1990; Putti et al., 1989; Saks et al., 1996) and IWE on dimensions of commitment (Ali & Al-Kazemi, 2007; Mohamed, Karim & Hussein, 2010) and PWE (Williams & Sandler, 1995). Others have found a negative impact (Arifuddin, 2002) and weak impact (Elkins, 2007). However, Uygur (2009) did not find any influence of work ethics on dimensions of commitment. Trevino et al. (1998) supported the argument that ethical climate and culture affect affective commitment. According to Islam, God is omnipresent, which enhances an employee's self-control and accordingly increase their commitment because they are accountable to Allah (Swales & Al-Fahdi, 2011). However, affective and normative commitment are directly associated with job performance and citizenship behaviour, while this relationship does not usually exist or is negative with continuance commitment (Meyer & Allan, 1991). Therefore, the association between work ethics and CC is expected to be negative. Alhyasat (2012) found a moderate correlation between IWE and OC. In light of this it is hypothesised that:

H4a: Islamic Work Ethics are positively related to affective and normative commitment

H4b: Islamic Work Ethics are negatively related to continuance commitment.

3.7.5 Islamic Work Ethic and Job Satisfaction

Fair practices in procedural justice enhance trust in management and lead to higher employee satisfaction and commitment (Folger & Konovsky, 1989; Konovsky & Cropanzano, 1991). Earlier work has revealed that trust in management is related to affective commitment, job satisfaction, citizenship behaviour and turnover intention (Aryee, Budhwar & Chen, 2002; Colquitt et al., 2001; Ertürk, 2007; Konovsky & Pugh, 1994). Ilies et al. (2007), Hofmann et al. (2003) and Masterson et al. (2000) found similar associations between leader member exchange (LMX) with job satisfaction, affective commitment, and organisational citizenship behaviour and turnover intention. Macromotives are attributed to an individual's beliefs and feelings about their colleagues for example "*my supervisor is trustworthy*" (Holmes, 1981). In line with SET, Ruiz-Palomino, Ruiz-Amaya and Knörr (2011) found a positive and direct relationship between ethical leadership with job satisfaction and affective commitment. Previous work has confirmed a positive relationship between PDM and productivity, performance, satisfaction and consequently more engagement in citizenship behaviour (Porter, Lawler & Hackman, 1996; Wagner, 1994). The performance of committed employees is better if their sense of engagement is recognised by the organisation especially in PDM (Robinson, Perryman & Hayday, 2004).

Work ethics and the linkages with dimensions of commitment and job satisfaction are extensively studied (e.g., Oliver, 1990; Putti, Aryee & Ling, 1989). Work ethic refers to affirmative attitudes to work (Cherrington, 1980) and many studies on work ethics have concentrated on job satisfaction (Viswesvaran & Deshpande, 1996; Vitell & Davis, 1990; Yousef, 2001). Nonetheless, the potential additional explanatory role of IWE on job satisfaction has not been appropriately addressed (Khan & Abbas, 2012) and few studies have addressed the relationship between work ethics and satisfaction in the Islamic context (Mohamed et al., 2010). The relationship between organisational ethics and job satisfaction can also be explained through theories of dissonance and organisational justice (Koh & Boo, 2001; Viswesvaran et al., 1998). A manager's awareness of the factors affecting employee satisfaction will enable them to promote methods and strategies to increase it (Rokhman, 2010; Yousef, 2000b). Consultation is a participatory approach that engages the viewpoints of others in making decisions and increases their sense of affiliation and satisfaction (Abuznaid, 2006; Latifi, 1997). Participation in decision making is more likely to support the organisation and make people more committed (Abbasi et al., 2010; Neuman, Edwards & Raju, 1989) and can be understood within a framework of procedural justice and relative fairness which includes

facets of participation and engagement (Folger & Greenberg, 1985; Greenberg, 1990). Likewise, participation in decision making is one of the elements of perceived ethical leadership (Brown et al., 2005).

Consequently, Muslims should engage only in legitimate, ethical and legal (Halal) transactions and businesses (Abuznaid, 2006, 2009; Hashim, 2012). Likewise, an Islamic ethical environment should generate an inner self-motivation to create satisfaction (Haroon, Fakher & Rehman, 2012). The inner motivation comes from inside people after working on a particular job or finishing specific tasks but not external resources such as financial rewards or incentives (Zaman et al., 2013). Cook and Wall (1980) found a relationship between intrinsic motivation and interpersonal trust at work. Similarly, an association between intrinsic motivation and job satisfaction exists (Hackman & Oldham, 1974). Self-enjoyment, interest and pleasure are drivers pushing individuals to engage in tackling problems and achieving tasks such as reward (Zaman et al., 2013). However, this does not mean that employees will not look for external reward and self-development.

Muslim believers are considered brother and sister and a spirit of brotherhood is a dimension of the Unity of Ummah (nation) in Islam. Accordingly their daily conduct in particular in the workplace should be based in this principle (Ibnomer, 1987; Rice, 1999). They should fairly treat each other and avoid discriminating or disgracing their pride based on their religion, economic class, culture, ethnicity or educational backgrounds. Therefore, satisfaction with colleagues can be assured to a large extent (Steers, 1977). Perceptions of organisational fairness and giving them the chance to participate in decision making will increase social exchange relationships, establish trust in management and raise satisfaction (Ali & Al-Owaihian, 2008; Ali, 1987; Smucker, Whisenant & Pedersen, 2003). Given the expected commitment of Muslim managers to IWE principles, including procedural, distributive and interactional justice, ethical conduct is expected to increase perceptions of fairness and will enhance their satisfaction and commitment (Cropanzano et al., 2002; Moorman, 1991). Employees perceive fairness when they judge their treatment and incomes are in keeping with the same ratios held by their colleagues (Adams, 1963). Most studies on employee perceptions of equity/fairness and job satisfaction have reported a positive association between them (Lambert, Hogan & Griffin, 2007; Paik, Parboteeah & Shim, 2007). Individual perceptions of fairness are one of the significant factors affecting trust (Colquitt et al., 2001; Korsgaard et al., 1995). Personal and contextual factors affect trust in management (Chan, 1997). Perceived organisational support is another antecedent of trust (Eisenberger et al., 2004). Earlier studies found that organisational fairness is a key antecedent of trust (Aryee et al., 2002; Pillai et al., 2011).

Perceptions of organisational support are essential for creating trust between two sides especially when the organisation is fulfilling its responsibilities (Rhoades et al., 2001). Therefore, establishment of trust in management is not easy. Perceptions of fairness can be enhanced even prior to recruitment when selection criteria based on IWE and far from any bias or irrelevant influences such as Wasta/nepotism, or political affiliation are used (Namazie & Tayeb, 2006). Fair wages are positively related to organisational productivity (Levine, 1992; Wadhvani & Wall, 1992) and commitment (McElroy, 2001) and dissatisfaction with pay also demotivates employees (Spector, 1997).

Under the doctrine of reward and punishment in the judgement day, supervisors are required to be a model for their subordinates in ethical behaviour at the workplace which could boost satisfaction and commitment (Oldham, 1976). These factors can create an atmosphere of trust, satisfaction, commitment and decrease turnover intentions (Okpara, 2004). Previous studies have shown that work ethic and job satisfaction are closely related (Abboushi, 1990; Koh & Boo, 2004; Khalil & Saad, 2009). These results are consistent with what Elkins (2007) found in Japanese manufacturing firms in the United States. Job satisfaction can negatively or positively influence individual and organisational performance (Mohamed et al., 2010; Spector, 1997; Zaman et al., 2013). Some studies on the impact of work ethics on job satisfaction have produced mixed results (e.g., Koh & Boo, 2004; Okpara & Wynn, 2008). Likewise, many studies have reported a positive impact of work ethics on job satisfaction in religious settings (Mohamed et al., 2010; Rokhman & Omar, 2008; Yousef, 2000b, 2001). This is in line with other earlier empirical work that has found a positive relationship between IWE and job satisfaction (Ali, 1987; Batool et al., 2013; Hayati & Caniogo, 2012; Marri et al., 2012; Yousef, 2001) and links to the fact that work ethic is believed to be a reflection of an individual's attitudes toward different sphere of work including a desire for upward career mobility and toward monetary and non-monetary rewards (Cherrington, 1980). Work ethics boosts employee engagement (Fodor, 1990; Randall & Cote, 1991). Therefore, employees who think that managers are behaving ethically have more potential to promote their satisfaction (Rokhman, 2010). In light of this it is hypothesised that:

H5: Islamic Work Ethic is positively related to the Job Satisfaction.

3.7.6 Job Satisfaction and Organisational Commitment

Social exchange theory proposes that employees who have a good feeling about their work experience will be more ready to display positive attitudes and behaviours (Cohen & Danny, 2008). Blau (1964), Clark and Mills (1979) and Rousseau and Parks (1993) proposed that trust and other "macromotives" like commitment and loyalty are the basis for social exchanges and relational contracts. A sense of high Perceived Organisational Support (POS) will enhance satisfaction and commitment and make employees more likely to engage in citizenship behaviour (Eisenberger et al., 2001; Lynch, Eisenberger & Armeli, 1999). However, studies have also emphasised POS instead of trust. It is worth noting that in spite of the existence of trust, specific degrees of discretionary or vulnerability effort are encountered (Whitener et al., 1998). Social exchange theory suggests that applying a fair procedural justice system and organisational support will preserve employee dignity and rights and will boost their trust in management and will be more prone to show positive attitudes and behaviours (Blau, 1964; Kramer, 1996; Neves & Caetano, 2006). Perceived organisational support is positively linked to extra-role behaviour (Chen, Eisenberger, Johnson, Sucharski & Aselage, 2009) and affective commitment (Eisenberger et al., 2001; Farh et al., 2007). The motives behind satisfaction and commitment from an Islamic perspective might differ from a non-Islamic perspective. Reward and punishment in the hereafter are the main incentive to motivate and direct a Muslim's attitudes and behaviour. Similar to trust and justice, dimensions of commitment and job satisfaction are significant elements of social exchange associations in organisations (Moorman et al., 1993; Pillai et al., 2011). Commitment and satisfaction are potential outcomes of trust and procedural justice (Colquitt et al., 2007; Tan & Tan, 2000). Procedural justice is found to be positively linked to AC and trust (e.g., Cohen-Charash & Spector, 2001; Lind & Tyler, 1988). Several studies have reported a correlation between affective and normative commitment with trust (Chughtai & Zafar, 2006; Ferres et al., 2004; Nyhan, 2000). Considerable attention has been given to the relationship between job satisfaction and dimensions of commitment due to their significant influences and contributions to individual attitudes, behaviour and organisational performance (Al-Aameri, 2000; Riketta, 2002; Ramay & Riaz, 2010). Studies on the relationship between job satisfaction and dimensions of commitment have produced distinct results and both job satisfaction and dimensions of commitment are addressed as antecedents or outcomes of each other (Currivan, 1999; Ngunia et al., 2006; Van Scotter, 2000).

Individual and organisational factors affect job satisfaction which creates emotional reactions and increase employee commitment (e.g., Bateman & Strasser, 1984; Mowday et al., 1982; Poznanski & Bline, 1997). Job satisfaction itself affects individual attitudes towards work (Spector, 1997). The question whether dimensions of commitment predict job satisfaction is debatable and several studies have found that job satisfaction predicts dimensions of commitment (Harrison & Hubbard, 1998; Jernigan, Beggs & Kohut, 2002). Work has reported the positive effects of affective and normative commitment on desirable attitudes and behaviours (Meyer et al., 1989). A positive and significant association between job satisfaction with affective and normative commitment has been consistently reported (e.g., Feather & Rauter, 2004; Pepe, 2010; Top & Gider, 2013). Employee commitment is more stable than satisfaction, commitment needs relatively longer times to be created and daily activities rarely affect commitment as quickly as they can affect satisfaction (Dipboye, Smith & Howell, 1994; Sagie, 1998) thus, commitment should be more consistent than job satisfaction over time (Cohen, 2007; Feinstein & Vondrasek, 2001). Jenkins and Thomlinson (1992) reported that affective commitment was positively associated and continuance commitment was negatively associated with job satisfaction. Spector (2008) reported that job satisfaction associates more strongly with affective commitment among the three components of organisational commitment. Meyer et al. (1993) show that job satisfaction was positively and significantly associated with affective and normative and negatively related with continuance commitment. In light of this it is hypothesised that:

H6a: Job satisfaction positively relates to affective commitment

H6b: Job satisfaction positively relates to the normative commitment

H6c: Job satisfaction negatively relates to continuance commitment.

3.8 CHAPTER SUMMARY

To sum up, the aim of this chapter was to develop a theoretical model for this study which explicitly shows the direct relationships between Islamic work ethic, job satisfaction, affective, normative and continuance commitment and organisational citizenship behaviour based on social exchange theory and the norm of reciprocity. As shown in Figure 3.1, Islamic work ethic is proposed to be positively related to job satisfaction, affective and normative commitment

and citizenship behaviour and negatively related to continuance commitment. Job satisfaction is proposed to have a positive relationship to affective and normative commitment and citizenship behaviour and negatively related to continuance commitment. Affective and normative commitment are hypothesised to have a positive link with citizenship behaviour and continuance commitment is postulated to be negatively linked to citizenship behaviour. To the best of researcher's knowledge this proposed model is the first of its kind to include these constructs in an Islamic-Kurdish context. This model reflects the importance of IWE in an Islamic setting due to its influences on individuals' attitudes and behaviour. By applying principles of IWE, employee satisfaction and commitment are expected to increase as a result they will engage more in citizenship behaviour. Some principles of IWE such as justice and consultation are linked to job satisfaction, affective, normative and continuance commitment and organisational citizenship behaviour based on SET and the norm of reciprocity. The principles of IWE enhance trust between two sides and increase the intention of both sides to continue their relationships. Literature supports the link between theory and variables in particular principles of IWE. However, the implications of a lack of empirical work on IWE are clear.

This study is expected to be the first to link the principles of IWE to SET. Islamic work ethic emphasises a participative management style where subordinates are fairly treated and given the chance to speak. These principles are capable of creating a productive and positive atmosphere in the workplace based on mutual trust and respect. Principles of justice in IWE can also be linked to fairness and organisational justice theory. The doctrine of Muslim life is to act in this world and get the outcomes in the hereafter either as reward or punishment. This doctrine emphasises that this world is a test field and people should be patient with what they encounter even in hardship situations. A Muslim manager/leader should set him/her self as an example for their followers as it is clearly stated in (Quran, 2:155) "*we will surely test you with something of fear and hunger and a loss of wealth and lives and fruits, but give good tidings to the patient*". Accordingly, this study could suggest a new motivation for satisfaction and commitment and people may show high commitment even when they are truly not satisfied because they consider this as a test from Allah (God). Therefore, employees may not be satisfied merely via materialistic incentives but religious or spiritual factors should be included. Social exchanges in religious contexts are characterised by high levels of suspicion and uncertainty because of the doubts concerning the existence of God. However, from an Islamic perspective, God does exist and these doubts and suspicions are not applicable. This is why

trust is high in the outcomes of exchanges. Thus, this study suggests adding this component to SET. These variables have been tested but what gives them extra importance is that this is the first model to contain these variables together in a new context and culture. To the best of my knowledge this study is the first to link principles of IWE to a set of variables through an established theory (SET).

CHAPTER FOUR: RESEARCH METHODOLOGY

4.1 INTRODUCTION

This chapter is in four main parts. The first part of this study is about the research design which contains the research philosophy, approach, strategy, time horizon, self-administrated questionnaire, translation of questionnaire and ethical considerations. The second part covers the process of developing the IWE scale and testing it which includes construct definition, item generation, pilot study, scale refinement and validation, sample size for factor analysis, factor analysis, exploratory factor analysis, cross-validation and hierarchical multiple regression. The third part covers the research population and sampling technique which are used in the main data collection stage. The final part covers the instrumentation and evaluation in terms of reliability, validity and the common method variance (CMV).

4.2 RESEARCH DESIGN

The main aims of this study are to develop the IWE scale and to test the relationship between IWE, JS, OC and OCB. The study is a quantitative and cross-sectional. The research design includes the research philosophy, approach, strategy of data collection method and time horizon.

4.2.1 Research philosophy

The investigation or study is methodologically, epistemologically and ontologically guided by the world view or the belief system known as a research paradigm. Questions about epistemology, ontology and axiology are more important than questions of methods (Guba & Lincoln, 1994). The adopted philosophy in any study is a reflection of important assumptions about the way that researcher perceives the world (Saunders et al., 2009). Research philosophy is defined by Collis and Hussey (2003, p. 46) as “*the progress of scientific practice based on people’s philosophies and assumptions about the world and the nature of knowledge*”.

There are some questions that these assumptions attempt to answer such as the researcher's ontological perspective (how he/she sees the nature of reality), the association between the study and researcher (epistemology) and the approach that research will adopt either inductive or deductive or both (methodology) (Creswell, 1998; Creswell & Clark, 2007; Sarantakos, 2005; Saunders et al., 2007). Practical considerations partially influence selection of the research philosophy (Miller & Brewer, 2003; Walliman, 2006). In addition, the way that the correlation between the process and knowledge is viewed is affective as well (Saunders et al., 2007; Tashakkori & Teddlie, 1998). The research approach including methods and strategy differ for example if the study attempts to examine the association between employee feelings and attitudes and their managers or when it is linked to studying facts in operational processes (Saunders et al., 2007). In light of this the following reasons are justified for selecting a positivist philosophy. First, from a positivist ontological point of view, social phenomena exist; they are independent from the social actors (Bryman & Bell, 2015). Adopting a positivist paradigm in the current study implies that the researcher will deal with attitudes and behaviour as social interactions in the organisation which are observed and measured as social reality as Remenyi et al. (1998, p. 32) stated "*working with an observable social reality and that the end product of such research can be law-like generalisations similar to those produced by the physical and natural scientists*".

By addressing the cause and effect associations and coordination of the construct's components, positivist epistemology attempts to explain and assume what is going to happen in the social world (Burrell & Morgan, 1992). Doing the study in a value-free way as far as possible is another component of a positivist approach. In this sense, it is a plausible stance as Remenyi et al. (1998, p. 33) stated that "*the researcher is independent of and neither affects nor is affected by the subject of the research*". In light of this the positivist philosophy is appropriate for this study because it is used when theory already exists and the relationships among the variables are clearly supported by the theory and the research is "highly structured" (Creswell, 1994, p. 10). Second, based on the research objectives, this study attempts to study the association between the IWE, OC, JS and OCB and develop new scale for measuring the IWE. Collis and Hussey (2003, p. 53) stated that "*according to a positivist paradigm, explanation consists of establishing causal relationships between the variables by establishing causal laws and linking them to a deductive or integrated theory*". From the conceptual framework, statistical analysis will be used to produce reliable and generalisable results consistent with the positivism paradigm (Saunders et al., 2007).

Third, from a positivist ontological perspective, the reality is fact which means the attitudes and behaviours are facts that occur in the workplace and it is not the outcome of one's mind (Burrell & Morgan, 1979). To rephrase it, the existence of social interactions, attitudes and behaviour are independent of a social actor (in our case the researcher) (Saunders et al., 2009). It is also linked to studying the existence and nature and involves the question of 'what is'. Since epistemology and ontological perspectives come together, differentiating them in studies is difficult (Crotty, 1998). For instance, attitudes and behaviour are measured in many studies yet the current study examines the relationship between IWE and attitudes and behaviours in a new context to gain a better understanding of these constructs particularly IWE (Creswell, 1994; Denzin & Lincoln, 1994; Miller & Brewer, 2003).

Fourth, epistemology from a positivist perspective means driving a set of hypothesis with scientific approaches (Bernard, 2000). From positivist point of view, knowledge is available and objective, it asks to be identified, obtained, discovered and delivered to others (Burrell & Morgan, 1979). This study uses a survey strategy and self-administrated questionnaire as a method for obtaining data that can be tested in terms of its reliability and validity (Crotty, 1998; Hughes & Sharrock, 1997). The researcher's perception through testing the relationship between IWE, OC, JS and OCB is an attempt to avoid the bias which is consistent with the epistemological assumptions of the positivism paradigm (Creswell, 1994; Denzin & Lincoln, 1994; Miller & Brewer, 2003). Likewise, research is objective by avoiding the researcher's values that could interfere with the results and interpretation which accords with the axiological assumption of positivism (Sarantakos, 2005; Saunders et al., 2007). In a positivist approach a methodological application of the natural science is advocated in order to assure that social science is studied in a value free and objective manner (Bryman & Bell, 2015).

Fifth, from an Islamic point of view, the study is examining set of guidelines and principles of IWE that are rarely examined in order to obtain a better understanding of the implications of IWE in the workplace. Likewise, designing the study includes the framework for controlling the required steps in data collection and in an accurate and economic way. This data is utilised to either answer research questions or to test set of hypothesis or both (Khaliq & Ogunsola, 2011). All studies of IWE and other organisational outcomes are quantitative and test the associations between IWE and other variables (Creswell, 2002).

4.2.2 Deduction

The deductive approach is utilised in this study through testing an existing theory (Bryman & Bell, 2015; Miller & Brewer, 2003; Saunders et al., 2007; Tashakkori & Teddlie, 2003). Deduction produces a study with a highly structured methodology that helps future replication (Collis & Hussey, 2003; Gill & Johnson, 2002; Robson, 2002). Accordingly, there are four main reasons for using the deductive approach in the current study. First, the deductive approach is linked to the positivist paradigm (Saunders et al., 2007). Second, the study tests hypotheses which have been driven from the conceptual framework and social exchange theory where the association between the variables is explained (IWE, JS, OC, & OCB). Moreover, in order to test these hypotheses, quantitative data are collected (Babbie, 1998; Creswell, 2014; Saunders et al., 2007). Third, since the researcher is independent of the study where the concepts are operationalised which allow them to be measured quantitatively (Saunders et al., 2003, p. 86). Finally, this research uses a large sample to produce more stable and reliable results which facilitates generalisation of the results (Saunders et al., 2003, p. 87).

4.2.3 Research strategy

A survey strategy is selected for this research due to the available resources and time, and the underpinning philosophical paradigm. There is a consistency between the assumptions of the research philosophy and survey strategy to answer the research questions, accomplish the research objectives, and to produce reliable and valid results (Saunders et al., 2003, 2007). Furthermore, since this study attempts to investigate the relationship among set of variables, the survey is a suitable tool for collecting large data.

4.2.4 Survey as a research strategy

Research questions and objectives were the main determinants for selecting the survey strategy (Bryman & Bell, 2015; Creswell, 2014; Saunders et al., 2003, 2007; Yin, 2003; Zikmund et al., 2013). Flexibility is one of most important characteristics and advantages of the surveys

which make them the most widely used strategy in social science (Muijs, 2004). The design of the study affects the response rate, validity and reliability which can be maximised by:

- ❖ designing the individual questions very carefully;
- ❖ the questionnaire layout should be pleasing and clear;
- ❖ the purpose of the questionnaire should coherently explain;
- ❖ Prior test (pilot testing);
- ❖ Careful planning and executing of the administrated questionnaire.

4.2.5 Self- administrated questionnaire

Five-point Likert scales were used ranging from (1) strongly disagree (2) disagree, (3) neither agree nor disagree, (4) agree, (5) strongly agree. Reliability increases with response points up to five points and then levels off (Lissitz & Green, 1975). Likewise, giving respondents only one choice for one item is not recommended because it is more prone to response biases and makes it difficult to select a single answer (Bentler, 1989; Green, Goldman & Salovey, 1993; Pierce & Henry, 2000). Using dichotomous response formats has been extensively criticised by Comrey (1988, p. 758) by stating that "*multiple-choice item formats are more reliable, give more stable results, and produce better scales*".

Based on the research objective and questions; this study used a self-administrated questionnaire with delivery and collection method known as 'drop-off and collect' to collect primary data (Bryman & Bell, 2015; Saunders et al., 2003, 2007; Zikmund et al., 2013). The benefits of using a self-administrated questionnaire are reducing bias, error and anonymity (Cooper & Schilinder, 2003; Collis & Hussey, 2003; Nachmias & Nachmias, 2007; Saunders et al., 2003). In addition, when a questionnaire is used "*a large amount of data can be collected with relative ease from a wide variety of people*" (Babbie, 1998; Sapsford & Jupp, 2006; Wimmer & Dominick, 2006, p. 180). In spite of using slightly different ways when designing a questionnaire; generally researchers use similar chronological order (Malhotra, 2010; Neuman, 2007). Wimmer and Dominick (2006, p. 180) stated that "*inappropriate wording or placement of questions within a questionnaire can bias results*". Thus, in order to avoid it, the items within the questionnaire were randomised (Kerlinger & Lee, 2008). Therefore, since all scales are used as they are except the IWE the items of newly developed scale of IWE are constructed in a way to enhance their reliability, validity, clarity, relevance, accuracy and

simplicity in order to obtain a high response rate (Cooper & Schilinder, 2003; Neuman, 2007; Payne & Payne, 2004; Punch, 2005).

4.2.5.1 Translation of the questionnaire

Since the native language of the sample in Kurdistan is not English the questionnaire was translated into Kurdish by Shwan Translation Bureau which is a bilingual agent (who is a native speaker too). This agent is authorised by the Ministry of Law in Kurdistan Regional Government (KRG) (See both the English and Kurdish versions of the questionnaire in the Appendices 2.1 and 2.2). The Kurdish version was back translated into English as suggested by Douglas and Craig (2007, p. 30) who indicated that: “*a bilingual native of the target country translates a questionnaire into the target language*”. All the questionnaire including JS, OC, OBC, IWE and demographic variables is translated and back translated. In the next step the back translated version and original English version were compared and high level of accuracy and similarity were confirmed.

Douglas and Craig (2007, p. 30) stated that “*The accuracy of the back-translated version is considered an indicator of the accuracy of the target translation*”. Back up translation is mainly employed in survey studies (Douglas & Craig, 2007). The idea behind back up translation is mainly for researchers who cannot speak the target language and to confirm that the translated questionnaire is exact or at least very close to the original version and the respondent will understand it as it is (Brislin, 1970; Harkness, 2003). Douglas and Craig (2007, p. 30) noted that back translation “*was believed to provide insights into potential errors when no other means were available to assess the accuracy of the translation*”.

4.2.6 Time horizons- Cross-Sectional

The time horizon of the research is independent from the selected research strategy or methodology (Saunders et al., 2009). A cross-sectional design was used to collect data in the current study for two reasons. First, due to time constraint: and second because the current study does not aim to address the change in the association between the variables through time

instead it examines the relationship between these variables at a given time point. Third, this type of study is strongly placed in the context of quantitative research and positivist design (Bryman & Bell, 2015; Collis & Hussey, 2003). Collecting data started on 19th April, 2015 and finished on 3rd June, 2015.

4.3 ETHICAL CONSIDERATIONS

Special care is given to ethical issues to avoid any possible harm, embarrassment, or disclosing any personal or confidential information which may threaten participants' current or future career. The questionnaire was sent to the Ethical Committee at the University of Huddersfield Business School in order to avoid any ethical issues and based on their suggestions some changes were made. Assuring the anonymity and confidentiality of the participants has helped in easier access to the organisations and individuals (Easterby-Smith et al., 2008; Economic & Social Data Service, 2007). According to Dale, Arber and Procter (1988) studies using questionnaires have fewer ethical issues compared to other data collection methods because the privacy of respondents can be more secure. Research ethics in this study involves designing the research, formulating and clarifying the research topic to the participants and getting access to the sample and storing the data (Zikmund et al., 2013). Besides the importance of rules and regulations, the cultural aspect in the Kurdish context was taken into account and asking participants to give sensitive personal or organisational information is avoided (Dale et al., 1988).

Furthermore, Zikmund et al. (2013) claims that ethics related to survey strategies are more general. The sample of the current study is lecturers at the University of Salahaddin. Before distributing the questionnaire approval and a support letter were issued by the Ministry of Higher Education and Scientific Research in Kurdistan Regional Government (KRG). This letter is generalised and addressed to all colleges and schools within the University of Salahaddin (see Appendix 2.4). The letter requests all the schools to let the researcher access all departments and distribute the questionnaires. Permission from the head of college and schools was also obtained before distributing the questionnaire and the topic and the objectives of the study was explained by the researcher.

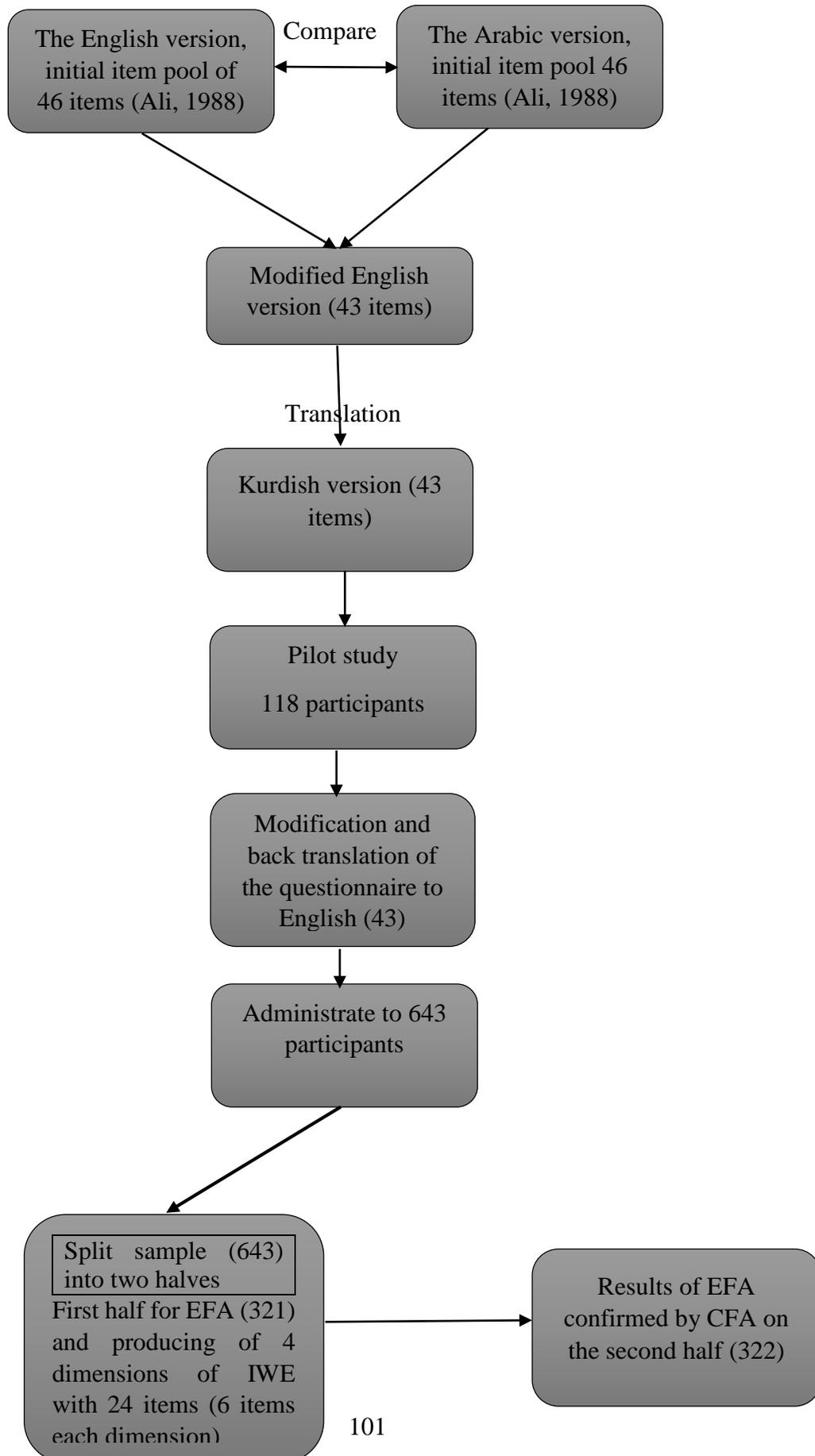
4.4 SCALE DEVELOPMENT AND TESTING

One of the main aims of this study is to develop a new scale for measuring IWE. To achieve this, firstly literature on scale development was reviewed to see how others have approached it (Clark & Watson, 1995). All previous studies have used the only version of IWE (Ali, 1988) which is unidimensional (Ali, 1988, 1992; Ali & Azim, 1994; Ali & Al-Kazemi, 2007; Yousef, 2000a, 2000b, 2001) although based on its two main sources the Quran and Sunnah (act and speech of the Prophet Mohammad (PBUH) IWE more likely is a multidimensional construct. Examination of the original item pool (46) revealed some probable errors of translation and/or unclear wording. Hinkin's (1995) approach was selected as a guide to follow, this involves item generation; scale development; and scale evaluation. The purpose of scale development is achieving construct validity which implies that the scale is measuring the construct as theoretically defined (Rosas & Camphausen, 2007). It was not possible to compare different scales measuring IWE. This scale has two versions; a long one with 46 items and short version with 17 items which the majority of IWE studies have used (as shown in Table 2.2). The original English and Arabic versions were compared and lack of consistency between two versions was found, also the items were initially translated to Kurdish and some of them did not make sense. The following steps in scale development are suggested by DeVellis (2012): (a) clearly determine what exactly you want to measure, (b) generate an item pool, (c) determine the format of measures, (d) have initial items reviewed by experts, (e) validate items, (f) administer the items to a sample, (g) assess the items responses and (h) optimise the length of the scale.

Based on literature and Hinkin (1995), the process started (see Figure 4.1) with the long version of 46 items. After some modifications 43 items were generated. Next, a pilot study was conducted using snowball sampling and 118 respondents were found in public universities in Kurdistan Regional Government, namely (Erbil, Duhok & Sulaimani). Consequently, main data collection was conducted and the sample (643) was divided into two halves, EFA was conducted on the first half and ultimately four factors namely, Work and Society, Justice, Self-Motivation and Work Principles with a total of 24 items, 6 items each were produced (see Figure 5.1 and Table 5.12). On second half the results of EFA were confirmed by CFA. Besides taking Hinkin's approach as guide, all of the stages followed in this study in developing IWE scale process are supported in the literature on scale development (Clark & Watson, 1995; Do'nyei, 2010; Jarvis et al., 2003; Mulaik & Millsap, 2000; MacKenzie, 2003; MacKenzie et al., 2005; Thurstone, 1932). The general tendency of scales is toward having maximum of six

or fewer items so as to obtain a more desirable model fit, and this is consistent with the results of the current study where a balanced and parsimonious scale of four factors is generated and each factor consists of six items (Ping, 2004).

Figure 4.1 Summary of the development process of IWE scale



4.4.1 Step 1: Construction definition and specification

Poorly defining the construct could result in weak validity “*the extent to which that measure is judged to be reflective of, or theoretically linked to, some construct of interest*” (Anderson & Gerbing, 1991, p. 732). As a result, the measurement model will be misspecified (Jarvis et al., 2003). For conceptually multidimensional constructs, the association between the dimensions themselves and the construct should be explained (Diamantopoulos et al., 2008; MacKenzie, 2003; MacKenzie et al., 2005; Ping, 2004). Not defining the dimensions (based on the prior studies or literature) of a construct is a violation of the theoretically driven approach (DeVellis, 2012). Sections 2.3.1 to 2.3.12 have covered the main principles of IWE and the new IWE scale covers all these principles.

4.4.2 Step 2: Item generation (item pool)

The scale development process starts with establishing an item pool and ultimately generating good items (e.g., Angleitner & Wiggins, 1985; Comrey, 1988; Hinkin, 1995; Kline, 2011; Loewinger, 1957). After reviewing the literature on IWE, and its definitions an item pool was generated from the long version of IWE scale Ali (1988) which consists of 46 items. The primary concern in item generation is content validity which can be seen as a minimum psychometric necessity for the adequacy of a measurement (Schriesheim et al., 1993). The ultimate goal of an item pool is ending up with a set of items that are properly constructed and represent all aspects of IWE (Hinkin, Tracey & Enz, 1997; Loewinger, 1957). For instance, only one issue is addressed in one item which should be consistent with the IWE construct (Hinkin, Tracey & Enz, 1997).

Therefore, at this stage special care is given to generate items that are readable, concise, distinct, clear, and reflect the purpose of the scale because poorly worded items may cause error variance and decrease inter-item correlations (see Anastasi, 1988; DeVellis, 2012; Quintana & Minami, 2006). In addition, since reverse-scored and negatively-worded items not only have a significant impact on psychometric properties, they should be few and should be randomly spread in the survey (Jackson et al., 1993; Schriesheim & Hill, 1981). Since studies have shown that factors with negatively worded items produce artificial responses, no reverse scoring items were generated for the new IWE scale (Harvey, Billings & Nilan, 1985; Schmitt

& Stultz, 1985). Likewise, multiple items were generated because they not only make content redundancy more desirable but also create the foundation for better reliability (Hinkin, Tracey & Enz, 1997). Although no particular rule exists in terms of the final number of items in a scale, it should consist of the minimum number of items that adequately evaluate the construct of interest, be parsimonious and show internal consistency (Byrne, 2009; Hair et al., 2010; Thurstone, 1947). This means not too long or too short because a balanced scale is an effective tool to minimise response bias (Schmitt & Stults, 1985; Schriesheim & Eisenbach, 1991). Adding extra items would enlarge the scale and this could cause response biases or respondent fatigue and low response rates and it could also cause poor construct validity (Converse & Presser, 1986) besides being very costly and time consuming (Byrne, 2009; Carmines & Zeller, 1979; Tabachnick & Fidell, 2007).

4.4.3 Pilot study

Following selection of the final 43 items from the item pool they were translated into Kurdish through Shwan Translation Bureau which is a professional agent and a translator. Both translations were compared and the best one was selected for a pilot study (Gall, Gall & Borg, 2007). Since the participants are difficult to reach and contact as no database of emails exists snowballing sampling was used. Random or purposive sampling is used in selecting the initial respondents (Neuman, 2007). The questionnaire (see Appendix 2.3) was distributed through online tools such as email and social media (Facebook) (Anderson & Gerbing, 1991). A total of 118 participants from the three main provinces were achieved namely Duhok, Suleimani and Erbil. Since people in Duhok province use different dialect, its response rate was very low and the response rate of Suleimani province was low too but higher than Duhok. The highest response rate was from Erbil province.

4.4.4 Step 3: Scale refinement and validation

Conventionally, this step starts when the main data collection is done and a sufficient sample size is achieved. First, EFA is conducted, the scale is refined and validated and the consistency

between the factor structures with the conceptualised construct is confirmed with CFA on a new sample in later stages (Kelloway, 1995). Supporting construct validity is the main purpose of the validation process and failure to define the construct properly will lead to flawed construct validity which is usually not taken into account by the researchers (Coltman et al., 2008). This stage involves testing the reliability of the newly developed IWE scale and its four dimensions through Cronbach's alpha. Items with poor loading (below 0.30) and cross-loadings (above 0.20) are deleted (Pallant, 2013). Repetition of EFA with new sample is suggested in case any item needed to be deleted or edited (Worthington & Whittaker, 2006).

4.4.5 Factor analysis

Researchers to use factor analysis (EFA and CFA) in scale development to examine whether the factor structure and item loadings produced matches the theory and data (Hurley et al., 1997). However, many studies have not used it because it needs large samples or requires taking several confusing decisions (Briggs & Cheek, 1986; Comrey & Lee, 1992; Cortina, 1993; Floyd & Widaman, 1995). During the initial steps of scale development, the construct validity of the scale was evaluated by using EFA. The large sample size obtained in this study is very significant for the study because it was split into two halves and both EFA and CFA were performed on different halves (Guadagnoli & Velicer, 1988; MacCallum et al., 1999) and scale variance and errors are randomly vanished (Tabachnick & Fidell, 2007). The adequacy of the data for factor analysis is examined by two criteria that should be met "*sample size and the strength of association among the variables (or items)*" (Pallant, 2007, p. 180). In addition, the results of Kaiser-Meyer-Olkin (KMO) and Bartlett's test of sphericity measure were used and confirmed the suitability of data for factor analysis.

4.4.5.1 Exploratory factor analysis

The superiority of EFA over Principal Component Analysis (PCA) is shown in several conditions (Gorsuch, 1990; Tucker, Koopman & Linn, 1969) and is suggested by (Tabachnick & Fidell, 2007). Likewise, results of FA can be more effectively generalised compared to PCA

(Floyd & Widaman, 1995). Exploratory factor analysis was performed to determine the number of underlying factors and factor structure of the variables specifically in the new IWE scale. Taking into account the large sample size used in this study a minimum factor loading ≥ 0.30 was used (Floyd & Widaman, 1995; Hair et al., 2010) while, for retaining the factors, Eigenvalues > 1.0 were used. Despite the fact that final pattern matrixes are clean with no cross loading items, in early stages of EFA a difference of ≥ 0.20 is used as criteria to retain the cross-loaded items (Hurley et al., 1997). To perform EFA, the whole sample was used for all variables except IWE where half of the sample is used (see section 4.4.7). There are several extraction methods in factor analysis, such as alpha factoring, maximum likelihood (ML), Image Factoring, Principal-axis Factoring (PAF), Generalized Least Squares, and Unweighted Least Squares. Maximum Likelihood and Principal Axis Factoring approaches almost have the same capacity in extracting the correct model (Gerbing & Hamilton, 1996). However, using ML sometimes results in some problems that do not happen when principal-axis-factoring is used (Gorsuch, 1997). The assumption of multivariate normality is restricted only for specific parameter estimation methods like ML. In contrast, the assumption of multivariate normality is not applied (or does not require) for PAF, which is the most popular extraction method in EFA (Gorsuch, 1983). Principal-axis Factoring (PAF) extraction method and Promax with Kaiser Normalisation rotation method were used because the factors of IWE are theoretically assumed to be correlated (Hair et al., 2010).

4.4.6 Sample size for factor analysis

In spite of the general consensus that analytical results obtained from large sample sizes are more confident, significant, stable, reliable and valid (Bentler, 1995; Cohen, 1969) achieving big samples requires extra time and cost (Stone, 1978). Likewise, high response rates contribute considerably to generalising the results of the sample to the population (Hair et al., 2010; Krosnick, 1999; Saunders et al., 2009). Choosing the best criterion for adequate sample size depends on the characteristics of the model such as non-normally distributed data (West, Finch & Curran, 1995), method of estimation (Fan, Thompson & Wang, 1999), the strength of the association between independent variables and latent variables (Velicer & Fava, 1998), the number of independent variables per factor (Marsh et al., 1998), number of items per each factor and communalities of the items (Guadagnoli & Velicer, 1988; MacCallum et al., 1999).

A minimum ratio of 5 to 20 participants per variable or a sample size of 300 is usually adequate for factor analysis (e.g., Field, 2009; Hair et al., 2010; Kline, 2011; Pasquali, 2008; Tabachnick & Fidell, 2007). In light of this, the sample size in this study was 643 which is large, but for the cross-validation purpose it was split into two halves where one half for EFA was 321 while for the CFA was 322 therefore the ratio of participants per item for EFA is 7.47: 1 and for CFA is 7.49: 1 which is considered to be acceptable (e.g., Bollen, 1989; Cohen & Cohen, 1983; Guadagnoli & Velicer, 1988).

4.4.7 Step 4: Cross-validation

Cross validation is the last step in scale development process. In the previous steps an item pool was created and based on a pilot study some modifications were made to some items in order to improve their reliability and validity. However, the final results should be confirmed by using a different sample to ensure that the results are not customised for one specific sample. For the purpose of confirmatory validation the initial sample of 643 was split into two halves (EFA 321 and 322 for CFA). The results of EFA were confirmed by CFA. By using different samples not only can possible problems caused by common method variance (bias) be avoided and construct validity of the scale be better evaluated, but the generalisability of the new developed IWE scale is advanced (Campbell, 1976; Stone, 1978).

4.4.8 HIERARCHICAL MULTIPLE REGRESSION (HMR)

After the new IWE scale was produced it was used in series of analyses and prior to hierarchical multiple regression, correlation analysis was conducted. Hierarchical (also called sequential) MR was performed to test a set of hypothesis in this case evaluating the ability of job satisfaction, affective, normative, and continuance commitment and IWE to predict OCB while the influence of other variables is controlled for (Allison, 1999; Hair et al., 2010; Pallant, 2013). This type of MR allows the researcher to determine the order of variable entry to the equation based on logical or theoretical justifications. In standard MR the influence of variables cannot be controlled while in stepwise MR, only the variables that significantly contribute to

predicting the DV are entered into the equation and it stops when no statistically significant variable is left (Hair et al., 2010; Tabachnick & Fidell, 2007). Therefore, the confirmatory approach is the main alternative where the stepwise and standard estimations and their benefits are combined in which the regression is hierarchical over blocks and stepwise within the blocks (Hair et al., 2010; Tabachnick & Fidell, 2007). This approach is mainly useful for the purposes of validation and replication of previous studies (Hair et al., 2010). Accordingly, hierarchical MR is conducted in two stages. In the first stage the demographic variables were controlled for (first block) and in the second block dimensions of OC and JS were put while the four dimensions of the IWE were entered into the third block. Whereas, in the second stage (AC, CC, NC) were controlled for and were entered into the first block while the four dimensions of the IWE and JS were entered into the second block (see Tables 5.14 and 5.15).

4.5 SUMMARY OF THE PROCESS

To recap, as Cronbach and Meehl (1955) stated, developing a new scale with high construct validity is a complicated and challenging process. In order to develop adequate scales, researchers should give specific attention to reliability and validity which are crucial in scale development. Second, development of rigorous scale is not easy and is a time consuming process (Schmitt & Klimoski, 1991). Third, researchers may put too much emphasis on the statistical analysis (Schmitt, 1989) which overlooking importance of the measurement accuracy.

4.6 RESEARCH POPULATION AND SAMPLING

This study was conducted in the higher education sector and the population was lecturers at public universities within the Kurdistan Regional Government (KRG). There are three main public universities in Kurdistan namely, Duhok, Suleimani and Erbil (capital of KRG). These three universities educate the main labour force for the government and other companies in the region. Among these three Universities the University of Salahaddin was selected (based on results of pilot study). This university is located in the city of Erbil the capital of the KRG. The

total number of faculty staff (lecturers) was 1910 (not all are Muslims), of whom 1000 were targeted and 643 valid responses were obtained. Several procedures were used in order to increase the response rate.

First, in order to get permission to access to all colleges and schools and distribute the questionnaire, approval was issued from the Ministry of Higher Education and Scientific Research in Kurdistan Regional Government (KRG) (see copy of the letter in Appendix 2.4). Second, before starting distribution of the questionnaire the lecturers were informed that their contribution is voluntary and their identification will stay anonymous (Cooper & Schindler, 2003; Neuman, 2007; Zikmund et al., 2013). Third, the lecturers were given sufficient time to complete the questionnaire. Fourth, the questionnaire was designed with a five point Likert response for the purpose of clearness and simplicity. The topic and the purpose of study were clearly explained and the anonymity and confidentiality of the respondents were assured to avoid any personal and sensitive questions and reassuring that the collected data will be used only for the purpose of this study (Sapsford & Jupp, 2006). Fifth, the drop and collect method was used in this study to increase the response rate. This method increases the response rates more than email and mail methods (Ibeh, Brock & Zhou, 2004). Probability sampling is based on random sampling techniques where each unit within the sample has a known opportunity of selection and aims to minimise sampling error to its lowest possible levels (Baker, 2002; Bryman & Bell, 2015). Generalisability from the sample to the whole population is more reliable when this type of sampling is used (Carr, 1994). However, in research of this type random samples are, in practice, very difficult to obtain. For this study the population was defined as the 1,910 lecturers at the University of Salahaddin (excluding, non-Muslims and people who cannot read Kurdish) and 1000 surveys were distributed across several colleges such that over 50 per cent of the population was sampled. In practice, a non-probability sample was obtained since respondents self-selected themselves to complete the survey.

4.7 MEASUREMENT AND EVALUATION

Scales that have been already validated in prior empirical studies are used directly in this study in different contexts and populations (Flynn et al., 1994). The survey was designed in two parts (see Appendix 2.1). The first part consists of four sections where the items for variables are

mixed and randomised. The second part contains the demographic variables. These scales are evaluated in terms of their reliability, validity and common method variance (CMV) which are explained below.

4.7.1 Islamic Work Ethic

The process of developing the IWE scale produced a new scale of 24 items covering four dimensions for Work and Society, Justice, Self-Motivation and Work Principles; each dimension has six items. Since the four factors of IWE are highly correlated a summated scale of IWE was created (Carver, 1989; Loevinger, Gleser & DuBois, 1953). Examples of items are: “A person should take community affairs into consideration in his/her work”; “our society would have fewer problems if each person was committed to his/her work”; “Good work benefits both one’s self and others, Work gives a person the chance to be independent”.

4.7.2 Organisational Commitment

Organizational commitment was measured using Meyer and Allen’s (1991) instrument which consists of 24 items and has three subscales for affective, continuous and normative commitment. Each subscale consists of eight items, examples of the items are: “I would be very happy to spend the rest of my career with this organisation”; “I’m not afraid of what might happen if I quit my job without having another one lined up”; “I think that people these days move from company to company too often”. Mowday et al. (1979) Organisational Commitment Questionnaire is not used because it is criticised for a lack of homogeneity (Benkhoff, 1997). Furthermore, according to Meyer and Herscovitch (2001), the Organisational Commitment Scale (OCS) suggested by Meyer and Allen (1991) is the most widely used measure in organisational commitment theory.

4.7.3 Organisational Citizenship Behaviour

Organisational citizenship behaviour (OCB) was measured by using the scale developed by Smith et al. (1983). This instrument consists of 16 items describing employee behaviour. Example items are: “I help others who have been absent”; “I volunteer for things that are not required”; “I help to orient new people even though it is not required”.

4.7.4 Job Satisfaction

For measuring overall job satisfaction the instrument developed by Cammann et al. (1983) as part of the Michigan Organizational Assessment Questionnaire (OAQ) was used which consists of three items; “All in all I am satisfied with my job” “In general, I don’t like my job” “In general, I like working here.”

4.7.5 Demographic variables

Respondents were asked to report their gender, marital status, age in years, position in the organisation and total years of experience, number of years at the current college or school and educational level. Position at the university was measured through five positions namely Assistant of Researcher, Assistant lecturer, Lecturers, Assistant Professor and Professor. Education level was measured through the five educational levels of Two years Undergraduate degree (Institution), Four years Undergraduate (Bachelor), Postgraduate Master (usually two years), Doctorate (PhD) and Post Doctorate.

4.7.6 Reliability

Scale development also includes assessing the reliability of the new scale and its dimensions. Test-retest reliability is suitable only for situations where the feature of the scale are expected to be unstable over time (Stone, 1978). Following both EFA and CFA and after the final

retained items are identified the reliability of the scale is examined. Cronbach's alpha was used to assess the internal consistency of newly developed IWE scale and its four dimensions and other variables (JS, AC, CC, NC and OCB) (Cronbach, 1951; DeVellis, 2012; Malhotra, 2010; Price & Mueller, 1986).

4.7.7 Validity

Generally, validity is associated with choosing the right instrument to measure the right construct (Baker, 2002; Ghauri & Grønhaug, 2010). Selecting the right measurement is very important for obtaining good results and making good conclusions as Korman (1974, p. 194) assured that *"the point is not that adequate measurement is 'nice.' It is necessary, crucial, etc. Without it we have nothing"*. Even with advanced techniques such as meta-analysis, strong conclusions often cannot be drawn from a body of research due to problems with measurement (Schmidt, Hunter, Pearlman & Hirsch, 1985). After ensuring that the scale is conceptually defined, its dimensionality is confirmed and reliability is at an acceptable level the next step is to check validity. Face validity is checked in the process of development of IWE scale and convergent, internal, nomological and factorial validity of the all scales are checked. To examine construct validity both convergent and discriminant validity are used (Punch, 2005). Convergent validity evaluates whether two measurements of the same construct are correlated or not. High correlation between two measurements is an indication that both are measuring the same construct. Discriminant validity is the extent to which two similar conceptual construct are different from each other (Hair et al., 2010). However, in this study correlations are between summated scales of similar constructs albeit conceptually distinct. They should not be highly correlated which indicates that the summated scale is distinct from the other similar construct (Hair et al., 2010).

4.7.7.1 Face validity

Wimmer and Dominick (2006, p. 61) states “*whether a measure possesses face validity depends to some degree on Subjective judgments*”, *to minimize subjectivity, the relevance of a given measurement should be judged independently by several experts*”.

Face validity was assessed having colleagues, supervisor, and experts evaluate items in terms of their conciseness, grammar, content validity, and quality, reading level, clarity and redundancy. This stage suggested removing inappropriate and duplicated items or adding new items and comments on the length of the scale (Bryman & Bell, 2015; Hardesty & Bearden, 2004; Zaichkowsky, 1985). Avoiding a long questionnaire, selecting good layout and margins were also taken to account to ensure better face validity.

4.7.7.2 Discriminant validity

The aim of discriminant validity is to demonstrate that a particular scale is uncorrelated to another one where they are not assumed to be theoretically associated. There are two main ways to assess discriminant validity (Hair et al., 2010). There should not be excessive overlap between two or more scales measuring the same construct (Bryman & Bell, 2015). To evaluate discriminant validity this study has used a more rigorous test which was provided by Fornell and Larcker (1981) and Hair et al. (2006) which is based on comparison of the average variance-extracted (AVE) with the square of the correlation estimates between the same two constructs. Moreover, Malhotra and Dash (2011) stated that “*AVE is a more conservative measure than CR*”. On the basis of Composite Reliability (CR) alone, the researcher may conclude that the convergent validity of the construct is adequate, even though more than 50% of the variance is due to error” (Malhotra & Dash, 2011, p.702). Accordingly, as could be seen from Table 5.3, the variance extracted estimates (bold Figures) are greater than the squared correlation estimates which indicates that discriminant validity is supported (Eisingerich & Bell, 2007; Fornell & Larcker, 1981; Hair et al., 2006).

4.7.7.3 Content validity

This is linked to adequacy and ability of the items to measure the construct. It is evaluated through reviewing the literature and discussion with subject experts, for selecting the items prior to pilot study. As a result, some items were modified, deleted, combined or rephrased and through these steps both face and content validity are checked. Furthermore, since the scale is adapted from Ali (1988) and has been used in some previous studies it could be considered to have a level of content validity.

4.7.7.4 Internal validity

Internal validity is defined by Rosenthal and Rosnow (1991), as “*the degree of validity of statements made about whether X cause Y*”. Likewise, it is related to the extent to which a researcher can conclude of existence of a relationship between two dimensions or factors within one variable (Ghauri & Grønhaug, 2010; Remenyi, 1998). Since the four dimensions of the new IWE scale are highly correlated, therefore, it could be said that, the internal validity of the scale is confirmed. Internal validity was evaluated through using the Cronbach’s alpha which all values were above .7, except one dimension of IWE which was .694.

4.7.8 Assessing Common Method Variance

Common method variance (CMV) occurs due to using a common method to collect data since an amount of false covariance will be shared between the variables in the study (Kline et al., 2000; Liang et al., 2007; Lindell & Whitney, 2001). Common method variance leads to creation of spurious internal consistency in which the common source of the variables produces apparent correlations among them and extra bias of the estimates of the associations between the variables (Chang et al., 2010; Nandakumar et al., 2010; Podsakoff et al., 2003). In order to minimise or control the CMV several approaches are suggested (e.g., Chang et al., 2010; Malhotra et al., 2006; Podsakoff et al., 2003). To deal with potential CMV this study has used two approaches. The first is known as ex-ante approach and is used when the study is designed

and the second is known as ex-post statistical analyses and is used after the study is conducted (Podsakoff et al., 2003). Before conducting the study the confidentiality and anonymity of the participants are secured (Podsakoff et al., 2003) and participants are well informed about the study to facilitate more accurate and valid responses (Sharma et al., 2009). Furthermore, survey items were randomised to reduce bias and consequently CMV (Kerlinger & Lee, 2008). The second approach is viewed as the best choice to avoid false correlations caused by CMV (Chang et al., 2010). Therefore, Harman's one factor test was conducted by using PCA where items of all variables are included in only one factor. If a majority of the variance is accounted for one factor, this means CMV is a concern. Based on eigenvalue greater than 1.5 the emerged factor accounted for 37.11% of the variation, therefore, there is no risk of CMV because it is less than 50% (Malhotra et al., 2006; Podsakoff et al., 2003) (see Table 5.4). However, Podsakoff et al. (2003) claimed that the percentage of variance in the single factor model needs to be explained. In addition, another way was used to assess CMV is through correlation between the items which all were below 0.9 which indicates absence of CMV (Pavlou et al., 2007). Furthermore, in order to reduce the issues of CMV, the sample was divided into two halves in the process of scale development (e.g., Campbell, 1976).

4.8 CHAPTER SUMMARY

A positivist research philosophy and a deductive approach informed the cross-sectional, data collection and self-administrated questionnaire used to collect data. The steps of developing the IWE scale based on Hinkin's (1995) approach.

CHAPTER FIVE: DATA ANALYSIS

5.1 INTRODUCTION

This study develops the Islamic Work Ethic (IWE) scale using Hinkin's (1995) approach. When its reliability and validity are supported it is used in testing a set of relationships and hypotheses. Data were checked for errors and missing values and reverse scored items were recoded (Field, 2009; Hair et al., 2010). The reliability of the scales was evaluated and items with low reliability and Corrected Item-Total Correlation (CITC) were removed from further analysis. Summated scales for affective, normative, and continuance commitment, job satisfaction and organisational citizenship behaviour were calculated and a summated IWE was created after its development process was finished. In the next step, the following analyses were conducted: normality test, validity, correlation, assessing Common Method Variance, EFA, CFA, assumptions of multiple regression and hierarchical MR. After confirming the results of the EFA by CFA, the new scale is produced (see section 5.5). As expected, HMR reveals that IWE is the strongest predictor of OCB. To confirm this, Multilayer Perceptron neural network analysis was conducted and confirmed that among all the IVs IWE is the most predictive. Independent sample-tests were used to compare the mean scores of marital status and gender in terms of their commitment to IWE. One way Anova was used to compare the mean scores of educational level and position in the organisation in terms of their commitment to IWE.

5.2 DESCRIPTIVE ANALYSIS

Descriptive analyses involve describing the general trends and features with the data. A benefit of descriptive analysis is to ensure that all scores are within the expected range of values particularly in terms of the sample frequency, mean and standard deviations. Demographic data are presented in the following Table.

Table 5-1 Frequency and percentages of demographic variables

Variables	Frequency	Percentage
Gender		
Male	409	63.6
Female	234	36.4
Marital Status		
Single	157	24.4
Married	486	75.6
Position at the University		
Assistant of Researcher	179	27.8
Assistant Lecturer	263	40.9
Lecturer	157	24.4
Assistant Professor	38	5.9
Professor	6	9
Educational Level		
Two Years Undergraduate Degree	44	6.8
Four Years Undergraduate (BSc)	148	23
Postgraduate (MSc)	328	51
Doctorate (PhD)	107	16.6
Post Doctorate	16	2.5

5.2.1 Normality of distribution

Kolmogorov-Smirnov and Shapiro-Wilk tests were used to test the normality of summated scale scores. As shown in the following Table, the tests are statistically significant ($P = .000 < 0.001$) which indicates that normality is violated. Since the sample size is large, having a significant value is common even with little deviation from normality (Field, 2009; Hair et al., 2010; Pallant, 2013). Furthermore, it is argued that the impact of non-normality is serious, only when sample sizes are small (e.g., < 50 participants) whereas, in large sample sizes the negative influence of non-normality can be neglected (Hair et al., 2010; Tabachnick & Fidell, 2007). However, what is more important is how far data deviate from normality and this is why visualising the data is suggested. To check this, the normality of residuals and histograms were used to test the assumptions of MR (see 5.8.2 and Appendices 3.1 and 3.2) and show that data is approximately normally distributed. Furthermore, the scores of many scales used in social sciences are positively or negatively skewed, which does not necessarily indicate problems with the scales (Pallant, 2013).

Table 5-2 Kolmogorov-Smirnov and Shapiro-Wilk test of normality

Variables	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
SUMAC	.175	636	.000	.877	636	.000
SUMCC	.117	641	.000	.957	641	.000
SUMNC	.217	640	.000	.772	640	.000
SUMJS	.236	640	.000	.866	640	.000
SU MOCB	.114	637	.000	.918	637	.000
SUMIWEF1	.156	639	.000	.833	639	.000
SUMIWEF2	.157	640	.000	.832	640	.000
SUMIWEF3	.151	635	.000	.894	635	.000
SUMIWEF4	.165	640	.000	.861	640	.000

a. Lilliefors Significance Correction

5.2.2 Scale reliability

Cronbach's alpha measures the internal consistency of scales (Cronbach, 1951). The Cronbach's alpha of affective and normative commitment was 0.839 and 0.813 respectively, after deletion of AC4, NC1 and NC8, due to their poor Corrected Item Total Correlation (CITC); 0.270, -.577- and -.538- respectively. Furthermore, Cronbach's alpha of continuance commitment was 0.795 with CITC of items of $CC > 0.40$. Reliability of affective, normative, and continuance commitment obtained in this study are congruent with earlier studies that have reported an acceptable Cronbach's alpha ranging between 0.73 and 0.89 (Meyer & Allen, 1997; Porter, Steers, Mowday & Boulian, 1974; Sims, 1998; Tarigan & Ariani, 2015; Yousef, 1999). Cronbach's alpha of the overall job satisfaction scale was 0.828 with CITC of items of > 0.60 which is consistent with earlier studies that have reported Cronbach's alpha of 0.95 Cammann et al. (1983) and 0.793 (Khan, Naseem & Masood, 2016). The Cronbach's α of OCB was 0.801 and five items were deleted (OCB1, 4, 6, 8, and 10) due to their poor CITC (0.152, .116, .125, .021, and 0.132) respectively. The Cronbach's alpha of organisational citizenship behaviour is consistent with earlier studies that have found it to be reliable and valid (Jim et al., 2013; Soldner, 2009; Smith et al., 1983).

While, Cronbach's alpha of the four factors of IWE was 0.769, 0.769, 0.696, and 0.738 respectively while it was 0.905 for the summated IWE scale and 0.90 for the IWE scale in the pilot study. These results are in line with past studies on the short and the long versions of the IWE scale (Ali, 1988) which ranged between 0.78 and 0.89 (Ali, 1987, 1988, 1992; Ali & Al-Kazemi, 2007; Othman et al., 2004; Yousef, 2000a, 2001). The Cronbach's alpha for factor 4 of the IWE scale (0.694) which is considered acceptable because it is a newly developed scale (Nunnally, 1978; Price & Muller, 1986). The scales used in this study are reliable because they are all ≥ 0.70 based on (Nunnally & Bernstein, 1994; Pallant, 2013; Reynaldo, 1999).

5.2.3 Validity of the scales

Using pre-validated scales has two advantages; first it gives more confidence that the empirical findings are accurate reflections of the constructs and these empirically validated scales can be used in other studies in different populations and contexts (Flynn et al., 1994). Validity refers to the ability of an instrument to measure the construct that is designed to measure. Validity and reliability are complementary and relative (Cone & Foster, 1993). Reliability is necessary for a scale to be valid but it is not sufficient (Salkind, 2003). Validity is more focused on construct validity after both face and content validity are achieved. Face validity was first checked by the supervisor and colleagues when the item pool was created for IWE to check the wording, meaning and accuracy of the items in order to produce reliable and valid items (Wimmer & Dominick, 2006). A factor loading of ≥ 0.30 for all items in EFA was used to assess and confirm the convergent validity (see section 5.4) (Hair et al., 2010). Since Cronbach's α of all variables is > 0.70 ; convergent validity is further supported (Hair et al., 2010; Nachmias & Nachmias, 2007; Pallant, 2013).

Moreover, to further support the convergent validity of the IWE scale, CFA was used and the factor loading of all items were ≥ 0.5 except items IWE19 and IWE42 (see Table 5.10) (Hair et al., 2010). Nomological validity is examined through the matrix of the correlations of the constructs. The correlation matrixes (see Appendices 3.4.3 and 3.4.4) make sense because the correlations between the factors seem logical especially the four factors of IWE which are highly correlated (Hair et al., 2010). Additionally, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy (Kaiser, 1970, 1974) and Bartlett's Test of Sphericity (Bartlett, 1954) were used to evaluate the factorial validity of the variables where all KMO values are > 0.70

and Bartlett test is significant ($p= 0.000 < 0.05$, see Table 5.5). Discriminant validity was also assessed through the average variance extracted (AVE) which reflects the total amount of variance in the latent variables accounted by the manifest variable (Fornell & Locker, 1981; Hair et al., 2010; Igbaria et al., 1997). As presented in Table 5.3, the values of AVE (bold Figures) are greater than the bivariate correlation values which indicates that discriminant validity of the variables is supported (Barclay et al., 1995; Fornell & Locker, 1981; Igbaria et al., 1997; Gefen, Straub & Boudreau, 2000). Confirming convergent and discriminant validity implies confirming construct validity (Cooper & Schilinder, 2003). External validity on the other hand is related to the generalisability of the results to other situations or to the bigger population that the sample is drawn from (Ghauri & Grønhaug, 2010; Remenyi, 1998). Having a large sample in this study increases the chances of generalisability of the results.

These results are consistent with earlier reported work showing reliability and validity of the affective, normative, and continuance commitment scales reported in South African (Coetzee, Schreuder & Tladidyane, 2007; Ferreira, 2009) and both Asian and European contexts (Cetin, 2006; Chen & Fransesco, 2003; Iverson & Buttigieg, 1999; Wasti, 2002). The validity of organisational commitment scale has been consistently reported in earlier studies (Allen & Meyer, 1996; Krishnaveni & Ramkumar, 2008; Meyer et al., 2002; Meyer & Allen, 1991). Overall job satisfaction is used in many studies and it is found to be reliable and valid (Cammann et al., 1983; Dubinsky & Harley, 1986; Sanchez et al., 1999; Valentine, Hollingworth & Eidsness, 2014).

Table 5-3 Discriminant validity of the variables

Constructs	SUMAC	SUMCC	SUMNC	SUMJS	SUMOCB	SUMIWEF1	SUMIWEF2	SUMIWEF3	SUMIWEF4
SUMAC	.65								
SUMCC	.01	.50							
SUMNC	.09*	.13**	.49						
SUMJS	.24**	.03	.05	.78					
SUMOCB	.31	.23**	.23**	.29**	.53				
SUMIWEF1	.17**	.07	.16*	.20**	.40*	.62			
SUMIWEF2	.10*	.19**	.21**	.20**	.43**	.46**	.53		
SUMIWEF3	.17**	.17**	.15**	.18**	.42**	.44**	.47**	0.46	
SUMIWEF4	.20**	.12**	.23**	.22**	.48**	.41**	.47**	.43**	0.44

Note: the diagonal is the square root of average variance extracted (AVE).

5.3 EVALUATING COMMON METHOD VARIANCE (CMV)

Principal component analysis with eigenvalue > 1.50 was conducted to assess CMV where the items of all variables are placed in one factor (Harman's one factor test). Since the total variance explained by the factor is 37.11%, which is $< 50\%$, this indicates that CMV is unlikely to create any risk (Malhotra et al., 2006; Podsakoff et al., 2003). In addition, all correlations between the variables was < 0.90 (Pavlou et al., 2007) which also decreases the possibility of CMV. See also the other procedures that are explained in section 4.7.8.

Table 5-4 Harman's one factor test for assessing CMV

Component	Initial Eigenvalue			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.34	37.11	37.11	3.34	37.11	37.11
2	1.15	12.84	49.96			
3	1.03	11.44	61.40			
4	0.95	10.52	71.93			
5	0.80	8.96	80.89			
6	0.63	7.02	87.92			
7	0.38	4.28	92.20			
8	0.37	4.15	96.35			
9	0.32	3.64	100.00			

5.4 FACTOR ANALYSIS

Factor analysis was mainly used in the processes of developing and evaluating the IWE scale (Floyd & Widaman, 1995; Pallant, 2013; Velicer, Peacock & Jackson, 1982; Velicer & Jackson, 1990). Exploratory factor analysis was conducted for all the variables. Confirmatory Factor Analysis (CFA) is used to examine and confirm the dimensionality and validity of the new IWE scale (Hair et al., 2010; Gerbing & Anderson, 1988; Tellefsen & Thomas, 2005). To check the suitability of the data for conducting factor analysis both Kaiser's criterion (eigenvalue rule > 1.0) and scree plot were used (Hair et al., 2010; Pallant, 2013; Tabachnick & Fidell, 2007).

5.4.1 The Kaiser-Meyer-Olkin (KMO) and Bartlett's Test of Sphericity

Kaiser's criterion or eigenvalue rule is one of the most common used techniques in EFA, where factors with eigenvalue ≥ 1.0 are retained (Pallant, 2013). The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy (Kaiser 1970, 1974) and Bartlett's Test of Sphericity (Bartlett, 1954) were used to measure the sampling adequacy of the variables. As shown in Table 5.5 the KMO values are > 0.60 as the minimum criteria recommended (Field, 2009; Hair et al., 2010, Pallant, 2013; Tabachnick & Fidell, 2007). Generally, this indicates that data meet the essential requirements of factor analysis (Hair et al., 2010). Bartlett's test of sphericity for all variables is significant ($p = .000 < 0.001$) which is an indication of the suitability of the sample and correlation matrix for conducting Factor Analysis (Field, 2009).

Table 5-5 KMO and Bartlett's tests for all variables

Variables	Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO)	Bartlett's Test of Sphericity, df	Sig
SUMIWE	0.89	1925.371, 276	.000
SUMOC	0.86	3786.296, 210	.000
SUMJS	0.72	718.078, 3	.000
SUMOCB	0.88	1359.077, 55	.000

5.4.2 Exploratory factor analysis for Islamic Work Ethic

The initial 43 items of the IWE scale were subjected to EFA on half of the data. Prior to conducting EFA, the adequacy of the data for factor analysis was evaluated. The correlation matrix revealed coefficients of > 0.40 . This is consistent with the argument that this study has made that IWE is a multidimensional construct which has been used as unidimensional in all previous studies on IWE (this is also one of the expected contributions of this study). Exploratory Factor Analysis produced four factors solution which were named as; Work and Society, Justice, Self-Motivation and Work Principles, explaining 44.4% of the variance in the IWE construct (see Appendix 3.4.1). The Scree plot (Cattell, 1966) determined four factors of eigenvalue > 1.0 . To interpret these four factors, oblique rotation was used because factors are assumed to be correlated. The pattern matrix reveals a simple structure where high loadings

exist and all items load only on one factor (Stevens, 2002; Thurstone, 1947). The items with highest loading have the bigger influence and contribution to naming the factors (Hair et al., 2010). As shown in Appendix 3.4.3, the high correlation between the four factors of the new IWE scale allows the summated scale of IWE to be calculated. Table 5.6 shows the factor loadings in each factor.

Table 5-6 Pattern Matrix^a For the new IWE scale

Items	Factor			
	1	2	3	4
IWE1	.808			
IWE3	.719			
IWE2	.665			
IWE4	.621			
IWE10	.423			
IWE7	.363			
IWE31		.900		
IWE30		.520		
IWE32		.444		
IWE25		.433		
IWE29		.427		
IWE24		.310		
IWE16			.550	
IWE20			.494	
IWE15			.491	
IWE13			.463	
IWE19			.403	
IWE11			.365	
IWE40				.718
IWE43				.441
IWE42				.378
IWE28				.358
IWE37				.326
IWE39				.312

Extraction Method: Principal Axis Factoring.

Rotation Method: Promax with Kaiser Normalization.^a

a. Rotation converged in 7 iterations.

5.4.3 Exploratory factor analysis for dimensions of Commitment

Twenty one items out of 24 (seven items of AC, eight items of CC and six items of NC) were subjected to EFA and three factor solutions emerged confirmed by scree plots with a clean pattern matrix and no cross-loadings and all items load only on their component with factor loadings > 0.40. It also confirms the negative relationship between AC and CC and generally low correlation between the three components which explain 48.125% of the variance in organisational commitment scale (see Appendix 3.4.6). See the factor correlation matrix for organisational commitment in Appendix 3.4.4.

Table 5-7 Pattern Matrix^a for Organisational Commitment

Items	Factor		
	1	2	3
AC2	.738		
AC1	.706		
AC5	.677		
AC3	.632		
AC6	.628		
AC8	.620		
AC7	.580		
CC6		.748	
CC7		.657	
CC4		.585	
CC3		.580	
CC5		.551	
CC2		.523	
CC8		.487	
CC1		.474	
NC6			.688
NC4			.666
NC7			.659
NC3			.640
NC5			.625
NC2			.624

Extraction Method: Principal Axis Factoring.

Rotation Method: Promax with Kaiser Normalization.

a. Rotation converged in 4 iterations.

5.4.4 Exploratory factor analysis for Job Satisfaction

The three items of overall job satisfaction were subjected to EFA. Oblique rotation with principal axis factoring extraction was used, the items load on one factor, with factor loadings > 0.70, which is consistent with the literature on overall job satisfaction scale. The factor explains almost 74.58% of the variance in Job Satisfaction (see Appendix 3.4.2).

Table 5-8 Pattern Matrix^a for Job Satisfaction

Items	Factor
	1
JS1	.813
JS2	.777
JS3	.770

Extraction Method: Principal Axis Factoring.
Rotation Method: Promax with Kaiser Normalization.

5.4.5 Exploratory factor analysis for Organisational Citizenship Behaviour

Principal axis factoring was used where the remaining 11 items of OCB load only on one factor that explains 34.26% of the total variance (see Appendix 3.4.5). As shown in Table 5.9, the factor loadings of all items are > 0.40.

Table 5-9 Factor Matrix^a for Organisational Citizenship Behaviour

Items	Factor
OCB2	0.576
OCB3	0.443
OCB5	0.481
OCB7	0.480
OCB9	0.540
OCB11	0.541
OCB12	0.684
OCB13	0.578
OCB14	0.426
OCB15	0.544
OCB16	0.463

Extraction Method: Principal Axis Factoring.
Rotation Method: Promax with Kaiser Normalization

5.4.6 Confirmatory Factor Analysis

AMOS version 22 was used to conduct the CFA on the second half of the data as a part of the cross-validation stage to confirm the dimensionality, strength, stability of structures of the factors and validity of the IWE scale structure produced by EFA (Ang, 2005; Maruyama, 1998; Rubio, Berg-Weger & Tebb, 2001; Tellefsen & Thomas, 2005; Velicer et al., 1994). Confirmatory Factor Analysis was also used to validate the measurement model by testing the discriminant and convergent validity and to evaluate the factorial structure of the IWE scale (Byrne, 2010). Maximum likelihood estimation is used with small deviations from normality (Raykov & Marcoulides, 2006; Raykov & Widaman, 1995). Factor loading of the items of IWE in CFA are shown in Table 5.10 below which reveals factor loadings > 0.4 .

Table 5-10 Factor loadings of the new IWE scale in CFA

Items	Factor			
	1	2	3	4
IWE1	.51			
IWE3	.55			
IWE2	.63			
IWE4	.77			
IWE10	.51			
IWE7	.55			
IWE31		.74		
IWE30		.77		
IWE32		.62		
IWE25		.63		
IWE29		.54		
IWE24		.61		
IWE16			.70	
IWE20			.58	
IWE15			.60	
IWE13			.70	
IWE19			.40	
IWE11			.48	
IWE40				.51
IWE43				.75
IWE42				.73
IWE28				.70
IWE37				.55
IWE39				.42

5.4.6.1 Model Fit Indices

Researchers are encouraged to rely on more than one measure of model fit, due to sensitivity of chi-square (CMIN/DF) to large sample sizes. Therefore, the following model fit indices are reported: Chi-square value and its Degree of Freedom (DF), Goodness-of-Fit Statistic (GFI), Parsimonious fit indices include parsimonious goodness-of-fit index (PGFI), Adjusted Goodness-of-Fit Statistic (AGFI), Root Mean Square Residual (RMR), PNFI, Comparative fit

index (CFI), PCFI, Tucker Lewis index (TLI), and Root Mean Square Error of Approximation (RMSEA). Results from Table 5.11 below show that all the model fit indices are within acceptable ranges or above the cut-off values except chi-square (Bagozzi, 2012; Bentler, 1990, 1995; Hair et al., 2010; Kline, 2011; Steiger, 2007). Due to the large sample size (322) the chi-square $p = 0.031 < 0.05$, but it is normal because all other model fits are within cut-off values (Bentler & Bonnet, 1980; Hinkin, Tracey & Enz, 1997; Hu & Bentler, 1999; Jöreskog & Sörbom, 1993). A value of chi-square more or three times the degree of freedom is considered to be acceptable (Carmines & McIver, 1981). In addition, as shown in Table 5.11, the values of chi-square and degree of freedom (DF) are close to each other, 239.066, and 200, which indicates better model fit (Thacker, Fields & Tetrick, 1989). Based on the results of the model fit and factor loading of all items as shown in Tables below, CFA has confirmed the results of EFA which confirm the structure and validity of the new IWE scale.

Table 5-11 Summary of the IWE model fit indices compared to the cut-off values

Model fit Indices	Cut-off values	Results of analysis	References
Chi-square	$\geq .05$	$\chi^2=239.066, 200.$ Sig: 0.031	(Byrne, 2009, 2010; Hair et al., 2010)
RMR	≤ 0.08 , acceptable; ≤ 0.05 good	.034	(Hair et al., 2010; Diamantopoulos & Siguaw, 2000; Hu & Bentler, 1999).
GFI & AGFI	$\geq .90$ $\geq .95$.938, .922.	(Tabachnic & Fidell, 2007; Hooper et al., 2008; Chow & Chan, 2008; Miles and Shevlin, 2007).
PNFI & PCFI, PGFI	$\geq .5$.794, .853, and .742	
CMIN/DF	Between 3 and 5	1.195	Criterion of ≤ 3 (Kline, 2011) and ≤ 5 (Chiu et al., 2006).
CFI, TLI	$\geq .90$.985, .983	(Yang et al., 2008; Fan et al., 1999).
rho2	$\geq .95$		
(RMSEA)	$< .05$ good; $< .08$ acceptable	0.025	(Henry and Stone, 1994; McQuitty, 2004; Steiger, 2007).

5.5 THE NEW ISLAMIC WORK ETHIC SCALE

The model fit indices are within the acceptable cut-off values indicating that CFA confirms the exploratory factor analysis and the final multidimensional IWE scale consists of four dimensions namely; Work and Society, Justice, Self-Motivation and Work Principles. The multidimensionality, reliability and validity of the new IWE scale are confirmed. As shown in the Figure and Table below, each dimension comprises of six items.

Figure 5.1 The new Islamic work ethic scale and its dimensions

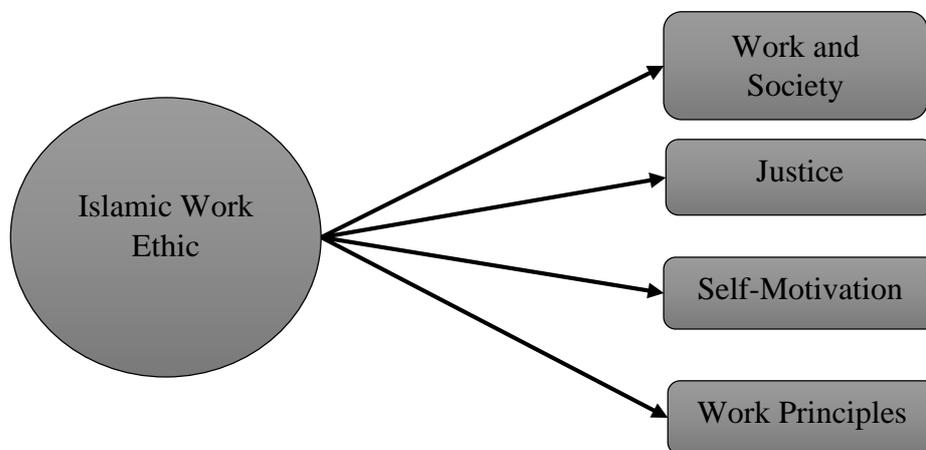


Table 5-12 the four dimensions of the new IWE scale and their items

Work and Society	
IWE 1	A person should take community affairs into consideration in his/her work
IWE 3	Our society would have fewer problems if each person was committed to his/her work.
IWE 2	Work should be done with sufficient effort to get the job done.
IWE 4	Good work benefits both one's self and others.
IWE 10	Life has no meaning without working.
IWE 7	Any person who works is more likely to be successful in life.
Justice	
IWE 31	Work is a virtue when it meets the needs of people.
IWE 30	Money earned through bribery and embezzlement is harmful to society.
IWE 32	The state should provide work for everyone who is willing and able to work.
IWE 25	A person should be given a fair wage for their work.
IWE 29	Justice and generosity in the workplace are necessary conditions for society's welfare
IWE 24	Consultation allows one to overcome obstacles and avoid mistakes
Self-Motivation	
IWE 16	A person can overcome difficulties in life by doing his/her job well.
IWE 20	Work gives a person the chance to be independent.
IWE 15	A person should constantly work hard to get the job done.
IWE 13	Self-reliance enables one to be successful at work.
IWE 19	Life has no meaning if people only work for the sake of working.
IWE 11	A successful employee is the one who meets deadlines at work.
Work Principles	
IWE 40	Carelessness at work upsets the balance of life.
IWE 43	Fair competition to improve quality should be encouraged and rewarded.
IWE 42	A person should participate in economic activities.
IWE 28	Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.
IWE 37	A person should spend most of his time working.
IWE 39	Good human relations in organisations should be emphasised and encouraged.

5.6 CORRELATION ANALYSIS

To describe the strength and direction of the linear relationships between the variables; Spearman rho is used because the scales are ordinal level (Pallant, 2013). Cohen (1988) and Pallant (2013) classified correlation coefficients according to their size or strength to: $r = .10$ to $.29$ as small, $r = .30$ to $.49$ as medium and from $r = 0.50$ to 1.0 as large. Table 5.13 shows the correlation between the variables, mean, standard deviation and Cronbach's alpha of the variables.

Table 5-13 Spearman's rho, Mean, SD and Cronbach's Alpha

Variables	Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Gender																			
2. Marital status			-.09*	1.00															
3. Age	37.3	9.58	-.2**	.40**	1.00														
4. Position		0.91	-.17**	.32**	.57*	1.00													
5. Work experience	12.7	8.82	-.13**	.39**	.87*	.54**	1.00												
6.Noexpcur rent	9.3	6.93	-.06	.32**	.66*	.39**	.76*	1.00											
7. Edulevel			-.15**	.27**	.51*	.80**	.46*	.34**	1.00										
8. SUMAC	26.2	5.87	.00	-.07	.041	-.06	.037	.06	-.09*	0.84									
9. SUMCC	30.7	5.27	.08*	.022	.048	-.070	.063	.03	-.11**	.01	0.80								
10.SUMNC	24.9	4.26	-.05	.00	.06	.04	.05	.03	-.01	.09*	.13**	0.81							
11. SUMJS	11.8	2.81	-.03	-.01	.01	.03	-.00	-.02	.03	.24*	.03	.05	0.83						
12.SUMOC B	46.4	5.14	.06	.00	.09	.03	.08	.07	-.00	.31*	.23**	.23*	.29*	0.80					
13.SUMTO TALIWE	100.1	13.22	.04	-.02	.03	.00	.03	.05	-.02	.22*	.17**	.23*	.26*	.58*	0.90				
14.SUMIW EF1	25.69	3.91	.04	.00	.03	-.00	.05	.08*	.01	.17*	.07	.16*	.20*	.41*	.75*	0.77			
15.SUMIW EF2	25.41	4.01	.029	-.006	.010	-.025	-.004	.024	-.040	.101	.189**	.210	.207	.434	.77*	.465	0.77		
16.SUMIW EF3	24.43	3.80	.07	-.02	.00	.01	.00	.02	-.01	.17*	.17**	.15*	.18*	.42*	.75*	.44*	.47*	0.69	
17.SUMIW EF4	24.51	3.79	-.00	-.04	.03	.00	.03	.02	-.03	.20*	.12**	.24*	.22*	.48*	.72*	.41*	.47*	.43*	0.74

*. Correlation is significant at the 0.05 level (2-tailed). The bold Figures are the Cronbach's alpha

** . Correlation is significant at the 0.01 level (2-tailed).

* p < 0.05 ** p < 0.01

As shown in Table 5.13, IWE has the higher relationship with OCB among all IVs with correlation coefficient of 0.58 and Sig. (2-tailed) of $p=0.000 < 0.001$. This further confirms that H1 which argues that IWE is the stronger predictor of OCB is confirmed by Hierarchical Multiple Regression and Multilayer network analysis. However, the relationship between IWE and SUMCC is not negative as hypothesised with a coefficient of 0.173 ($p=.000 < 0.001$), indicating that H4B is rejected. In addition, IWE is positively and significantly related to SUMAC and SUMNC with correlation coefficients of 0.22 and 0.23, ($p=.000 < 0.001$) which imply that H4A is supported. Islamic work ethic is also positively and significantly related to SUMJS ($r= 0.262$) suggesting that the hypothesis 5 is supported. Affective commitment (SUMAC) is unrelated to SUMCC ($r= 0.015$), $p= 0.710 > 0.05$ which is surprising as it is negatively related in majority of previous studies. Continuance commitment (SUMCC) is positively related to SUMOCB ($r= 0.233$) (which based on literature is negative or at least unrelated ($p=.000 < 0.001$)). Job satisfaction is positively related to SUMAC ($r=0.241$, $p= .000 < 0.001$) indicating hypothesis 6A is supported and is uncorrelated to SUMNC ($r= 0.056$, $p=.156 > 0.05$) and SUMCC ($r=0.034$, $p= 0.398 > 0.05$) indicating that hypotheses 6B and 6C are rejected. Furthermore, correlation analysis revealed some logical correlations as well such as positive relationships between both work experience and experience in the current university with age and between position at the university and education level.

5.7 DEMOGRAPHIC INFLUENCES ON ISLAMIC WORK ETHIC

The independent sample t-test was also performed to examine whether demographic variables gender, and marital status influence IWE. The results show (see Appendices 4.1 and 4.2) there are no significant differences ($p= .219$, $.206$ for male and female and $.772$ and $.770$ for single and married respectively, $P > 0.05$). One way Anova was performed to examine the influence of educational level and position in the organisation on IWE. As can be seen in Appendices 4.3 and 4.4, there are no significant differences ($p=.858$ and $.197$ for position and educational level respectively, $P > 0.05$).

5.8 ASSUMPTIONS OF MULTIPLE REGRESSION ANALYSIS (MR)

Preliminary analyses were performed to assure that the assumptions of MR are not violated. These assumptions include sample size (see section 4.4.6), multicollinearity including tolerance statistics and the variance inflation factor (VIF) outliers and normality of residuals. These assumptions influence the statistical procedures and are linked to the relationship between IVs and DV (Hair et al., 2010; Myers, 1990; Menard, 2002; Tabachnick & Fidell, 2007).

5.8.1 Multicollinearity

Multicollinearity has the potential to cause model instability (Lapin, 1993). The bivariate correlations between the independent variables are < 0.85 which indicates that multicollinearity is unlikely to cause any problems (see Garson, 2008; Tabachnick & Fidell, 2007). However, only relying on bivariate correlations to judge multicollinearity might not be sufficient. Therefore, tolerance and the variance inflation factor (VIF) are also used. Field (2009) and Menard (2002) indicated tolerance values < 0.2 causes possible problems whereas values < 0.10 indicate a serious problem, while, Allison (1999) has determined values < 0.40 to be problematic. The recommended cut off value for the tolerance is < 0.10 which corresponds with a value of 10.0 for the VIF (Hair et al., 2010). The Variance inflation factor (VIF) is an indicator of the extent of which the standard error of the regression coefficient is influenced by the other independent variables. It is the inverse of the tolerance value, high VIF value implies high multicollinearity (Hair et al., 2010). According to Allison (1999) VIF values > 2.50 indicate potential multicollinearity and Myers (1990) indicates values > 5.0 may cause problem. Multicollinearity is unlikely to cause problems because from Appendix 3.4.7 the tolerance values are > 0.10 and VIF values are < 2.50 .

5.8.2 Normality of residuals

The normality of residuals were checked alongside tests to indicate the extent to which the distribution deviates from normality. Therefore, the normal p-p plot between the IVs and DV was used to test for normality of residuals. Using some forms of standardisation is suggested

because they allow comparison of the residuals. To detect the normality of residuals Histogram, Normal P-Plot and Cook's Distance values are used in SPSS (see Appendices 3.1, 3.2 and 3.3). The shape of the histogram is very close to the normal curve. In the Normal P-P plot-points lie on a reasonably straight diagonal line and the histogram curve is reasonably normal which indicates normal distribution of the residuals (Hair et al., 2010). Furthermore, as shown in Appendix 3.3, Cook's Distance values are < 1.0 which suggests no possible issue from the cases in the model (Tabachnick & Fidell, 2007).

5.9 HIERARCHICAL MULTIPLE REGRESSION

Hierarchical multiple regression was performed in two stages where in the first stage demographic variables and in the second stage dimensions of organisational commitment were controlled for.

5.9.1 First stage, HMR controlling for demographic variables

Hierarchical MR was employed to assess the ability of AC, CC, NC and four factors of IWE to predict OCB after the statistical influence of demographic variables is controlled for. As shown in Table 5.14, the contribution of the demographic variables in explaining the variation in OCB is statistically not significant because the model as a whole is not significant and they explain only 1.8% of variance in OCB. Age is the most important predictor of OCB ($\beta = 0.123$). While, the second model becomes statistically significant and an extra 12.8% of variance in OCB is explained by adding AC, NC, CC and JS. In the second model SUMCC is the best predictor of the OCB with $\beta = 0.19$ which is counter to expectations. Finally, in the third model (block) four dimensions of IWE are added and the model is still statistically significant ($p < 0.001$) and R^2 increases from 0.128 to 0.30. SUMIWEF4 is the best predictor of OCB ($\beta = 0.262$) and the four factors all together explain 38.3% of variance in OCB.

Table 5-14 Summary of Hierarchical MR when the demographic variables are controlled

Model 1	Beta	t	sig	R	R²	Δ R²	Δ F	Sig F Δ
Constant								
Gender	.074	1.8	.073	.134 ^a	.018	.018	1.62	.126
Marital	-.03	-.81	.41					
Age	.123	1.31	.19					
Position	.070	1.04	.23					
Work experience	-.042	-.43	.66					
Noexprcurrent	.040	.67	.50					
Edulevel	-.063	-1.01	.30					
Model 2								
Gender	.068	1.76	.079	.358 ^b	.128	.110	19.452	.000
Marital	-.025	-.599	.550					
Age	.096	1.08	.279					
Position	.061	.965	.335					
Work experience	-.057	-.616	.538					
Noexprcurrent	.043	.767	.444					
Edulevel	-.026	-.44	.66					
SUMAC	.150	3.86	.000					
SUMCC	.190	4.96	.000					
SUMNC	.080	2.10	.036					
SUMJS	.181	4.7	.000					
Model 3								
Gender	.053	1.52	.13	.545 ^c	.30	.169	36.717	.000
Marital	-.013	-.35	.722					
Age	.135	1.69	.092					
Position	.045	.779	.436					
Work experience	-.100	-1.19	.233					
Noexprcurrent	.030	.595	.555					
Edulevel	-.004	-.084	.933					
SUMAC	.14	3.96	.000					
SUMCC	.133	3.80	.000					
SUMNC	.028	.811	.418					
SUMJS	.093	2.64	.008					
SUMIWEF1	.061	1.26	.207					
SUMIWEF2	.121	2.33	.020					
SUMIWEF3	.046	.932	.352					
SUMIWEF4	.262	5.3	.000					

5.9.2 Second stage, hierarchical multiple regression controlling for components of organisational commitment

Williams and Anderson (1991) found that when the association of JS with OCB is controlled; OC was not related to OCB and the same logic will apply for JS. This argument is supported (Organ, 1988, 1990; Organ & Konovsky, 1989). Likewise, Moorman (1991) found that

perceived fairness was more strongly associated with OCB than JS; and JS did not explain any important variance in OCB when the association between fairness and OCB was controlled. Therefore, to check these arguments the three dimensions of OC were controlled for and then JS and IWE are entered into the second and third blocks respectively. It is worth noting that all three models are statistically significant ($p = .000 < 0.05$). Three components of OC explain 8.4% ($R^2 = 0.084$) of variance of OCB. In the first model SUMCC is the most important predictor of OCB ($\beta = 0.20$). By adding job satisfaction in the second model R^2 increases to 11.6% and the beta of SUMAC and SUMNC decrease except SUMCC which remains the same as in the first model. In the third block SUMIWETOTAL is added to the model and R^2 increases by almost 0.15. With ($\beta = 0.402$) SUMIWETOTAL is the strongest predictor of OCB indicating that H1 is confirmed. Job satisfaction is positively and significantly ($p < 0.05$), related to OCB in both models ($\beta = .180, .104$) indicating hypothesis 2 is confirmed. As presented in Table 5.15, JS was related to OCB even when the statistical influence of affective, normative, and continuance commitment is controlled for. The relationship between dimensions of OC, SUMAC, and SUMNC, with OCB is positive and significant ($p = 0.000 < 0.05$), except SUMNC which is not significant in the third model. In addition, SUMAC and SUMCC are significantly related to OCB which indicates that H3A is supported while H3C is rejected. H3B is also rejected because NC is not related to OCB. Summary of supported and rejected hypotheses from correlation and hierarchical multiple regression is presented in Table 5.16.

Table 5-15 Summary of HMR controlling for dimensions of Organisational Commitment

Model 1	Beta	t	sig	R	R ²	R ² change	F change	Sig F Change
Constant								
SUMAC	.181	4.72	.000	.290 ^a	.084	.084	18.91	.000
SUMCC	.20	5.17	.000					
SUMNC	.086	2.21	.027					
Model 2								
SUMAC	.151	3.90	.000	.340 ^b	.116	.031	21.83	.000
SUMCC	.20	5.23	.000					
SUMNC	.083	2.18	.029					
SUMJS	.180	4.67	.000					
Model 3								
SUMAC	.130	3.7	.000	.515 ^b	.265	.15	125.09	.000
SUMCC	.144	4.12	.000					
SUMNC	.041	1.18	.238					
SUMJS	.104	2.91	.004					
SUMIWETOTAL	.402	11.85	.000					

Table 5-16 Summary of hypotheses testing

Hypothesis		Relationship between the variables	Results
H1	IWE	→ SUOCB	Supported
H2	JS	→ SUMOCB	Supported
H3A	SUMAC	→ SUMOCB	Supported
H3B	SUMNC	→ SUMOCB	Rejected
H3C	SUMCC	→ SUMOCB	Rejected
H4A	IWE	→ SUMAC and SUMNC	Supported
H4B	IWE	→ SUMCC	Rejected
H5	IWE	→ JS	Supported
H6A	JS	→ SUMAC	Supported
H6B	JS	→ SUMNC	Rejected
H6C	JS	→ SUMCC	Rejected

5.10 MULTILAYER PERCEPTRON NEURAL NETWORK

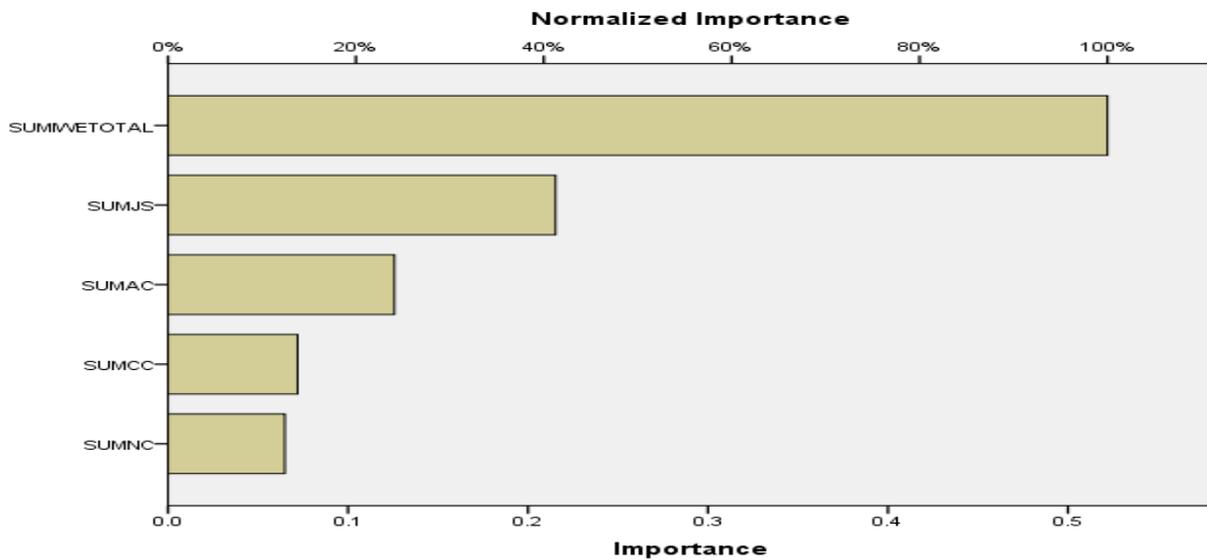
Multilayer Perceptron Neural Network is a feed-forward artificial neural network. It has a high degree of parallelism and nonlinear global function, good fault tolerance and associative memory function (Georgiopoulos et al. 2011; Maier et al. 2010). As multilayer perceptron (MLPs) have the potential to describe highly non-linear relationships, they are among the commonly preferred methods in distinctive modeling studies. They consist of a system of simple interconnected neurons, or nodes non-linear mapping between an input vector and an output vector. This analysis was used to determine the importance and contribution of each independent variable in explaining the dependent variable (Coman et al. 2008). Based on the results of HMR, IWE was the stronger predictor of OCB. To double check, Multilayer Perceptron Neural Network was conducted to verify the results of HMR. As shown in Table 5.15 and Figure 5.2, IWE is the most important predictor of OCB.

Table 5-17 the importance of the Independent Variables in predicting the OCB

Independent variables	Importance	Normalized Importance
SUMIWETOTAL	.236	100.0%
SUMAC	.187	79.2%
SUMCC	.188	79.4%
SUMNC	.167	70.7%
SUMJS	.222	94.0%

To compare the importance of the predictors in terms of their predictive ability, standardized regression coefficient (beta) values are used and based on the beta values the independent variables are entered into Multilayer Neural Perceptron in order to compare the results of the both tests (Afifi & Clarke, 1990; Budescu, 1993; Olden, Joy & Death, 2004). The results of Multilayer Neural Perceptron confirm the importance of IWE over the other IVs. Hypothesis H1 is supported by correlation, multiple regression and multilayer neural perceptron tests.

Figure 5.2 Chart of independent variables importance in MLP



5.11 CHAPTER SUMMARY

This chapter has covered a series of analysis conducted in the process of developing the IWE scale. The results show that the new multidimensional IWE scale is reliable and valid. The new IWE scale was used in a series of analysis in order to test the relationship between IWE, JS, OC and OCB and test a set of hypotheses. Results of both correlation and multiple regression analysis revealed that IWE is the strongest predictor of OCB which supports the hypotheses in terms of predictive ability of IWE. Furthermore, the results also reveal some unexpected results in both correlation and multiple regression analysis. Multilayer Neural Perceptron testing was conducted which supported that among all IVs, IWE is the most important. Independent sample t-test showed no statistically significant differences between the mean scores of gender and marital status in terms of their commitment to IWE. One way Anova also showed no difference between the mean scores of educational level and position in the organisation in terms of commitment to IWE.

CHAPTER SIX: DISCUSSION AND CONCLUSIONS

6.1 INTRODUCTION

This study further developed the IWE scale based on Hinkin's (1995) approach and it has been used in a series of analyses to examine the predictive ability of Islamic Work Ethics, job satisfaction and, affective, normative, and continuance commitment on organisational citizenship behaviour. Most hypotheses were supported. This chapter discusses the findings and compares them to previous studies taking into account the characteristics of the context of this study in terms of culture, religion, political and economic considerations. Summary of the main findings that contradicts to what normally reported in the Western context is covered as well. Practical and theoretical implications are briefly discussed. The last section considers limitations of this study and suggests some directions for further research.

6.2 THE RELATIONSHIP BETWEEN ISLAMIC WORK ETHIC AND ORGANISATIONAL CITIZENSHIP BEHAVIOUR

Islamic work ethic was the strongest predictor of OCB ($\beta = .402$) compared to job satisfaction, affective, normative, and continuance commitment, which implies that principles of IWE significantly affect the behaviour of lecturers in higher education in Iraqi Kurdistan and past research has noted the influence of religion on people's social behaviour (Fam et al., 2004; Stavrova & Siegers, 2013). This supports that H1 which suggested that Islamic Work Ethic is the strongest predictor of OCB among all predictor variables. It implies that in the Kurdish context satisfaction and commitment are important but Islamic principles take priority and have greater impacts on employee attitudes and behaviour. This fits with the Middle East Research and Consultancy (MERAC) (1987) who found in Gulf Cooperation Council (GCC) countries that most respondents show unity in their belief that Islam shapes the daily life of Muslims and the Gulf identity and society are indissolubly interlaced with Islam. MERAC (1987) also found that Muslims of the Arabian Gulf more often refer to Quran and Sunnah when elucidating the importance of ethics and values in Islam. The trend in many predominantly Muslim countries is toward stronger religious commitment and conservatism (Amin, 2000; Lawrence, 1998) in line with the argument that Islam has a considerable impact on all aspects of Muslim life (Askari & Taghavi, 2005). Other studies have also reported a positive relationship between

IWE and citizenship behaviour (Elamin & Tlaiss, 2015; Haider & Nadeem, 2014). In the same fashion, previous work has shown that Islamic beliefs, values and perceptions affect the work attitudes and management practices of Muslim employees (see Ali & Al-Owaidan, 2008; Ali, 2009; Randeree & El-Faramawy, 2010). This is also consistent with prior work which has found a positive association between PWE and OCB in non-Islamic contexts (Merrens & Garrett, 1975; Ryan, 2002; Smith et al., 1983). However, Mohammad, Quoquab and Omar (2016) indicated that employees in an Islamic Bank in Malaysia engaged in OCB regardless of their commitment to IWE particularly when they perceive their organisation to be fair to them. As such, people with high adherence to IWE are more likely to engage in citizenship behaviour. Studies have tested the relationship of OCB with individual religiosity (Gyekye & Salminen, 2008), and personal ethics (Turnipseed, 2002). Since the economic situation in Kurdistan is poor and people are getting paid two or three months late, it could be argued that one of the reasons for the high relationship between IWE and OCB is because Muslims believe that people are accountable and responsible to God for the responsibility they hold and success in the hereafter mainly depends on their performance in this life (Kadivar, 2003; Rice, 1999).

6.3 THE RELATIONSHIP BETWEEN JOB SATISFACTION AND CITIZENSHIP BEHAVIOUR

Hierarchical multiple regression (see Table 5.15) shows a positive association between job satisfaction and citizenship behaviour ($\beta=.104$, $p=0.004 < 0.05$) which supports Hypothesis 2. When the lecturers perceive their supervisors to be fair to them, they are more likely to engage in citizenship behaviour. This is in line with previous research (Feather & Rauter, 2004; Lee & Allen, 2002; Lambert, 2010; Moorman, 1993; Organ & Konovsky, 1989) and shows a consistency between Islamic and non-Islamic contexts. Satisfaction with pay strongly predicts organisational citizenship behaviour (Organ & Konovsky, 1989; Scholl et al., 1987). Although the KRG is currently unable to pay the salary of its employees on a monthly basis due to political conflicts with Baghdad and economic problems including falling oil prices, war against ISIS and flux of around two million refugees, employees are still ready to engage in OCB. This might be explained through the religious and cultural characteristics of Kurds where engagement in OCB in Islam is a virtue and it is a desirable behaviour from a cultural perspective. Due to strong ties between the lecturers and the university they will be ready to help each other. For example, as a part of culture when one lecturer faces a problem (e.g., one

of family member passes away, marriage, moving) colleagues will give his/her lecturers till he/she able to continue his/her work. Taking into account the principles of brotherhood among Muslims as it is revealed in Quran (49:10) *“The believers are nothing else than brothers. So make reconciliation between your brothers, and fear Allah, that you may receive mercy.”* This indicates that brotherhood is a religious obligation rather than a choice as Prophet Mohammad (PBUH) stated that *“Each of you is the mirror of his brother, so if he sees a fault in him he should wipe it away from him.”* Quran (49:12) further asserts this principle by calling *“O you who believe! Avoid much suspicion, indeed some suspicions are sins and spy not, neither backbite one another. Would one of you like to eat the flesh of his dead brother? You would hate it, and fear Allah, verily, Allah is the One who forgives and accepts repentance, Most Merciful.”*

The principle of unity in Islam implies believing in the oneness and unity of Allah and viewing all Muslims as sisters and brothers as one nation (Islamic Ummah) based on the principle and spirit of brotherhood as it is clearly indicated in Quran (Ali, 1988; Ibnomer, 1987; Rice, 1999). The prophet (PBUH) further emphasises that Muslims are one body and family *“The Believers, in their mutual love, mercy and compassion, are like one body: if one organ complained, the rest of the body develops a fever”*. The worldview of Islam is founded on concepts of living a good life and well being which emphasises spirits of brotherhood/sisterhood and socioeconomic justice. This needs a balanced satisfaction of both the spiritual and material needs of all people (Chapra, 1992). Islamic teachings have combined profession and culture which includes any thought, value and symbols based on Islamic norms which affects employees attitudes and behaviour (Ali, 1987; Abuznaid, 2006).

6.4 THE RELATIONSHIP BETWEEN ORGANISATIONAL COMMITMENT AND ORGANISATIONAL CITIZENSHIP BEHAVIOUR

Results reveal (see Table 5.15) that affective commitment is positively and significantly ($p=0.000 < 0.05$) related to OCB ($\beta= 0.130$) indicating that H3A which assumed that affective commitment is positively related to organisational citizenship behaviour is supported and is consistent with earlier studies that have found a positive and significant association between affective commitment and citizenship behaviour (e.g., Cetin, Gürbüz & Sert, 2015; Feather & Rauter, 2004; Kim, 2014; Van Scotter, 2000). It is consistent with prior research in North

America (Kim, 2012; Lavelle et al., 2009; MacKenzie et al., 2001; Wagner & Rush, 2000) and Nepal (Gautam, van Dick, Wagner, Upadhyay & Davis, 2005).

Generally studies have found that affective and normative commitment are positively related to OCB (e.g., Bogler & Somech, 2005; Chen & Francesco, 2003; Chu, Lee & Hsu, 2006; Podsakoff et al., 2000). However, Meyer, Allen and Smith (1993) stated that certain components of commitment are expected to be associated with OCB. Conversely, other studies have not found any relationship between the dimensions of commitment and organisational citizenship behaviour (Alotaibi, 2001; Tansky, 1993; Williams & Anderson, 1991). However, the results for AC obtained in this study contradict previous studies which have reported that among the components of commitment, affective commitment has a relatively stronger relationship with organisational citizenship behaviour (Cooper-Hakim & Viswesvaran, 2005; Meyer et al., 2002; Riketta, 2002) but, are consistent with other studies that have shown contradictory evidence (Cichy et al., 2009; Meyer et al., 2002). Results also reveal that CC is positively and significantly related to OCB ($\beta = .144$, $p = 0.000 < 0.05$) which is higher than AC ($\beta = .130$) indicating that H3C which assumed that CC will be negatively related to OCB is rejected. This finding of continuance commitment positively relating to OCB is inconsistent with earlier studies that have found a negative association.

Generally, the association between CC and OCB is mostly found to be negative (Chen & Francesco, 2003; Huang, You & Tsai, 2012; Karacaoğlu & Güney 2010; Meyer et al., 1993). However, the positive association observed here can be attributed to the role of Islam generally and IWE particularly in the Kurdish- Islamic context, where IWE has a positive influence on employee attitudes and behaviour which implies that even employees with high CC have the willingness to engage in OCB which can be considered as a positive advantage contributing to organisational outcomes in particular individual and organisational performance. This also indicates that with presence of IWE a positive relationship occurs which is surprisingly different from most findings in other contexts. This finding of CC and OCB is in accordance with prior studies that have found a positive and significant association between continuance commitment and organisational citizenship behaviour (Bolat & Bolat, 2008; Moorman et al., 1993; Nguni et al., 2006). For instance, Shore and Wayne (1993) suggested that continuance commitment can be related to OCB for two reasons.

First, as Meyer and Allen (1991, pp. 73-74) suggested "*Employees who want to belong to the organization (affective commitment) might be more likely than those who need to belong (continuance commitment). . . to exert effort on behalf of the organization*".

A negative relationship of continuance commitment with OCB was expected. Due to a tendency for in-role behaviour to be correlated with OCB (Williams & Anderson, 1991) and since continuance commitment is found to cause lower performance (Meyer et al., 1989). This finding also contradicts earlier work that found no correlation between continuance commitment and OCB (Meyer et al., 2002; O'Reilly & Chatman, 1986; Williams & Anderson, 1991). This might imply that employees who have strong tendency to remain with their organisation because of the high costs associated with leaving it irrespective of their levels of affective and normative commitment indicating that employee with high CC tend to engage in citizenship behaviour (Meyer et al., 2002). Hierarchical multiple regression did not reveal any relationship between normative commitment and organisational citizenship behaviour ($\beta = .041, p = 0.238 > 0.05$) indicating that H3B is rejected contrary to many previous studies which suggested that normative commitment has a smaller influence on OCB after affective commitment. The association of normative commitment with OCB was weaker than affective and continuance commitment (Benjamin, 2012; Cooper-Hakim & Viswesvaran, 2005; Meyer et al., 2002; Riketta, 2002).

The beta values for affective, continuance and normative commitment in the prediction of OCB were ($\beta = .130, .144, .041$) respectively. The association between normative commitment and citizenship behaviour is inconsistent with prior studies which found a positive and significant relationship between them (e.g., Huang, You & Tsai, 2012; Gautam et al., 2005; Kuehn & Al-Busaidi, 2002; Meyer et al., 2002; Nguni et al., 2006). In addition, Morrison (1994) found that normative commitment was related only to one dimension of citizenship behaviour. For employees with high continuance commitment, organisational citizenship behaviour is of no importance (Chen & Fransesco, 2003). However, the current study contradicts the traditional view point of employees with high CC showing low OCB, by showing that high continuance commitment does not necessarily lead to low citizenship behaviour. This finding fits with Cetin, Gürbüz and Sert (2015) who found that the association between continuance commitment and organisational citizenship behaviour was positive and higher than expected.

6.5 THE RELATIONSHIP BETWEEN ISLAMIC WORK ETHIC AND DIMENSIONS OF COMMITMENT

Correlation analysis (see Table 5.13) reveals that Islamic work ethic is positively and significantly related to affective and normative commitment ($r = 0.227, r = 0.236, p = 0.000 <$

0.01) respectively indicating that H4A is supported. This is inconsistent with earlier studies where IWE was more strongly related to affective than normative and continuance commitment (Othman et al., 2004; Yousef, 2000, 2001) and implies that people with high commitment to IWE are more committed to their jobs. Correlations also reveal a positive and significant relationship between IWE and continuance commitment ($r= 0.173$, $P= 0.000 < 0.01$) which indicates that H4B is not supported.

The positive relationship between IWE and affective commitment is consistent with previous studies in Islamic contexts (Abdullah, Ali & Jusoh, 2014; Ali & Al-Owaihan, 2008; Yousef, 2001) and those reported in non-Islamic settings (Fu, 2014; Morrow & McElroy, 1987; Pettijohn & Charles, 2008; Randall & Cote, 1991). Consistent with these, an employee's personal belief in work ethics and ethical conduct directly influences components of organisational commitment and decreases turnover intention (Chusmir & Koberg, 1988; Schwepker, 2001; Weeks et al., 2004). A direct and positive impact of IWE on three dimensions of organisational commitment is consistent with previous work (Kidron, 1978; Oliver, 1990; Saks et al., 1996) and IWE on organisational commitment (Ali & Al-Kazemi, 2007; Mohamed, Karim & Hussein, 2010) and PWE (Williams & Sandler, 1995). However, others have found a negative impact (Arifuddin, 2002) and weak impact (Elkins, 2007). Cullen et al. (2003) found a positive impact of ethical climate on organisational commitment. However, Uygur, (2009) did not find any influence of work ethics on organisational commitment. These results indicate that IWE enhances and encourages people to show more commitment to their organisations and jobs such that even employees with high continuance commitment are committed to their work (Yousef, 2001). The positive link of Islamic work ethics and continuance commitment could be attributed to the difficult financial situation in Kurdistan and lack of alternatives outside public organisations because many companies have declared bankruptcy.

6.6 THE RELATIONSHIP BETWEEN ISLAMIC WORK ETHIC AND JOB SATISFACTION

Correlation analysis (Table 5.13) reveals a positive and significant relationship between Islamic work ethic and job satisfaction ($r=.262$, $p= 0.000 < 0.01$) which supports H5. This is in line with previous work (Ali, 1987; Abboushi, 1990; Meglino et al., 1989; Yousef, 2000b, 2001) and suggest that people who are more committed to IWE are more satisfied with their

jobs. Based on IWE, work is a source of accomplishment, self-fulfillment and satisfaction (Nasr, 1985). Similarly, Alotaibi, Paliadelis and Valenzuela (2016) found that religion had a significant and positive impact on satisfaction of Saudi nurses. Findings in non-Islamic contexts reveal that employee satisfaction increased with applying codes of ethics (Blood, 1969; Fisher & Gitelson, 1983; Putti et al., 1989; Weeks & Nantel, 1992).

6.7 THE RELATIONSHIP BETWEEN JOB SATISFACTION AND DIMENSIONS OF ORGANISATIONAL COMMITMENT

Correlation analysis (see Table 5.13) reveals that the relationship between job satisfaction and affective commitment is positive ($r=0.241$, $p= 0.000 < 0.01$) supporting H6A. These findings are in line with prior studies that have found that among dimensions of commitment, affective is the most stable and has the strongest association with satisfaction (Markovits, Davis & Van Dick, 2007; Meyer et al., 1990; Spector, 2008). The positive relationship between job satisfaction and organisational commitment has consistently been reported in previous studies in both Islamic and non-Islamic contexts (Aryee, Wyatt & Min, 1991; Lok & Crawford, 2001; Mabasa & Ngirande, 2015; Trimble, 2006). The literature shows that affective commitment is the outcome of satisfaction (Mowday et al., 1982; Meyer et al., 2002; Tsai & Huang, 2008) and confirms that job satisfaction determines and predicts affective, normative and continuance commitment based on exchanges between employees and organisation (Angle & Perry, 1981; DeCotiis & Summers, 1987; Feinstein & Vondrasek, 2001). Correlation analysis also reveals that satisfaction is not related to normative or continuance commitment ($r= .056$, $r= .034$, $p=0.156$, $p=0.398 > 0.05$ respectively) indicating that both H6B and H6C are not supported. These results are congruent with past research that found a positive impact of satisfaction on affective and inconsistent with a positive impact on normative commitment and a negative impact on continuance commitment (Cetin, 2006; Johnson et al., 2009; Tarigan & Ariani, 2015).

The rejection of Hypothesis H6C is inconsistent with previous work that has found a negative impact of job satisfaction on continuance commitment (Konovsky & Cropanzano, 1991; Withey, 1988). Continuance commitment is assumed to have a negative effect on job satisfaction as satisfaction is an affective response to work and there is normally an inverse relationship between affective and continuance commitment. However, the positive effect of

job satisfaction on continuance commitment might be due to the composition of the scale used which contains some items on satisfaction with pay and items for continuance commitment ask respondents about their intention to stay or leave (Clugston, 2000). Studies have found a link between fairly treating employees, satisfaction with pay, organisational support, opportunities for self-development, mismatch in working hours, and participatory management approach with affective commitment (Lee & Corbett, 2006; VanEmmerik & Sanders 2005; Yew, 2007). Spector (1997) argued that employees become demotivated when they are unfairly dealt with concerning their payment and a negative association between satisfaction with pay and turnover is supported in previous work (e.g., Tekleab et al., 2005; Williams et al., 2006). The logic for assuming a mediating role of affective commitment between pay satisfaction and turnover relationship is rooted in social exchange theory (Blau, 1964). Low satisfaction and commitment may lead to turnover (Allen & Grisaffe, 2001; Allen, Shore & Griffeth, 2003) and taking the current situation in Kurdistan into account, there is a lack of alternatives outside the public sector. Meyer and Allen (1997) indicated that high performance-based pay creates an economic obligation for employees to stay with an organisation. Based on this argument, employees in Kurdistan may look for new sources because the public salary is not good and often delayed. Since February 2014, Nouri al-Maliki (the former prime minister of Iraq) decided to cut the budget of Iraqi Kurdistan due to political conflicts with KRG which reduced public salaries by 15 to 75 percent according the amount of salary level due to collapsing of oil prices and around two million refugees. Consistent with the rejected H6C, Gunlu et al. (2010) did not find any link between satisfaction and continuance commitment and Arifuddin (2002) found that work ethics were negatively affecting job satisfaction because of limited chances of promotion and irregular salaries. However, in Kurdistan in spite of irregular salaries still the association between IWE and job satisfaction is positive.

Job satisfaction is positively and significantly related to affective commitment which indicates that satisfied employees are more likely to have an affective attachment with their organisations. The absence of a relationship between job satisfaction with both normative and continuance commitment shows that employees show normative and continuance commitment irrespective of their satisfaction. This further indicates the influence and presence of IWE in an Islamic-Kurdish context as the negative impact of continuance commitment on job satisfaction is eliminated by IWE (which seems to insert a full mediation influence) and normative commitment appears to have no value in terms of its association with job satisfaction and it could be said that IWE is playing moderating role where with its presence this surprising and unusual result occurs compared to the general findings in other Islamic and non-Islamic

contexts. However, the positive association of job satisfaction with affective commitment is consistent with that found in other Islamic and non-Islamic contexts which further confirms the importance of affective commitment rather than normative and continuance commitment.

The rejection of H6B can be explained by the difficult financial situation in Kurdistan as Döckel et al. (2006) reported a direct impact of satisfaction with pay with normative commitment. Similarly, Mathieu and Zajac (1990) indicated that salary and commitment are positively correlated. In addition, Greenberg (1990) found that employees who have experienced a pay cut would be more likely to steal from an organization. Since organisations in KRG are facing hardships in many aspects they should constantly enhance employee satisfaction to overcome these difficulties. This might be done through enhancing the principles of IWE, showing more transparency about the revenue and reduction of expenses, and explain plans and strategies that KRG will adopt to increase trust with their employees. Accordingly, KRG could overcome these financial, political and humanitarian issues. Based on social exchange theory, economic exchanges are short run with a narrow concentration on tangible obligations such as financial benefits like benefits and pay (Gakovic & Tetrick, 2003; Shore et al., 2006). On one hand, taking into account the economic difficulties that KRG is facing and the fact that employees are not getting paid their full salary regularly, this might be one of the reasons for a positive association between some variables and continuance commitment. On the other hand, the spiritual and non-tangible exchanges with God may balance the lack of economic exchanges for employees.

When organisations face difficulties, satisfied and committed employees are ready to accept hardships and support their organisation (Best & Thurston, 2004; Tourangeau & Cranley 2006), collaborate to overcome difficulties and overcome the situation (Ahmad & Oranye, 2010; Han & Jekel, 2011) commit to organisational goals and values and stay with the organisation. In keeping with this argument, Scholl et al. (1981) show that highly committed employees showed stable behaviour even when organisation does not reward them and their expectations were not fully met. Additionally, highly satisfied employees usually have higher levels of affective and normative commitment (Iverson & Roy, 1994; Hackett et al., 1994; Kim et al., 2005; Mathieu & Zajac, 1990). It could be concluded that in spite of the situation in Kurdistan the most important component of commitment, affective, is positively linked to satisfaction. However, the absence of a link between satisfaction and both normative and continuance commitment could be due to the hard financial situation and lack of alternatives

outside the public universities. Therefore, the situation in Kurdistan can be considered to influence the association between the variables.

6.8 SUMMARY OF THE MAIN FINDINGS FROM KURDISH AND WESTERN CONTEXT'S PERSPECTIVES

Hierarchical multiple regression shows that Islamic work ethic was the strongest predictor of the OCB indicating that behaviour of lecturers in higher education in Iraqi Kurdistan is significantly affected by principles of IWE which confirms previous work regarding the influence of religion on behaviour. A direct and positive impact of IWE on three dimensions of organisational commitment is consistent with previous work (Kidron, 1978; Oliver, 1990; Saks et al. 1996) and IWE on organisational commitment (Ali & Al-Kazemi, 2007; Mohamed, Karim & Hussein, 2010) and PWE (Williams & Sandler, 1995) since OCB is often driven by positive affect and emotions rather than calculations and obligations. Theoretically speaking, affective commitment is more important in predicting OCB than normative and continuance commitment (Lee & Allen, 2002; Ng & Feldman, 2011). Usually, in the Western context, affective and normative commitment show a significant and positive association with OCB (Meyer & Allen, 1991), while continuance commitment is not significant or even negative (Chen & Fransesco, 2003; Huang, You & Tsai, 2012; Karacaoğlu & Güney 2010; Meyer et al. 2002; Meyer & Herscovitch, 2001; Meyer et al. 1993). However, the positive and significant association between CC and OCB found in this study reveals that continuance commitment is more relevant to OCB than AC and NC. Linking back to Meyer and Herscovitch (2001), besides the organisational factors including investment and reward, other individuals factors such as self-concepts in individualistic and collectivism societies can affect the level of individual commitment to the organisation (Johnson & Chang, 2006). The finding of this study regarding CC and OCB is consistent with previous research (Bolat & Bolat, 2008; Moorman et al., 1993; Nguni et al., 2006). This findings can be attributed to the role of Islam generally and IWE particularly in the Kurdish-Islamic context, where IWE has a positive influence on employee attitudes and behaviour which implies that even employees with high CC have the willingness to engage in OCB. This can be considered a positive advantage contributing to organisational outcomes in particular individual and organisational performance. Furthermore,

it can be concluded that with the presence of IWE, CC is not such as a negative type of commitment since even employees with high CC are ready to engage in citizenship behaviour

The findings of this study to some extent contradict those normally found in the European and American contexts. Johnson and Chang (2006) argued that continuance commitment and individual self-concept are positively related. Results reveal that affective commitment is positively and significantly ($p= 0.000$) related to OCB ($\beta= 0.130$) indicating affective commitment is positively related to organisational citizenship behaviour and is consistent with earlier studies that have found the same (e.g., Cetin, Gürbüz & Sert, 2015; Feather & Rauter, 2004; Kim, 2014; Van Scotter, 2000). Correlation analysis also reveals that satisfaction is not related to normative or continuance commitment ($r= .056$, $r= .034$; $p=0.156$, $p=0.398$ respectively). These results contradict prior studies that have found a positive influence of satisfaction on affective commitment and inconsistent with a positive impact on normative commitment and a negative impact on continuance commitment (Cetin, 2006; Johnson et al., 2009; Tarigan & Ariani, 2015).

6.9 RESEARCH IMPLICATIONS AND CONTRIBUTION

6.9.1 Theoretical implications

The first main contribution of this study is the development of an improved IWE scale. To the best of my knowledge this study is the first to develop the IWE using a systematic way based on Hinkin's (1995) approach. Four dimensions were generated namely Work and Society, Justice, Self-Motivation and Work Principles. The new IWE scale consists of 24 items and each dimension contains six items. These four dimensions are consistent with literature of IWE and its two main resources (Quran and teachings of the Prophet (PBUH)). The original scale of IWE was developed by Ali (1988) who surveyed around 250 Arab students at five major universities in the USA. However, instead of surveying only the Arab students, other non- Arab Muslim students should have been surveyed as Arabs are around 300 Million out of 1,500 million of all Muslims and account only for 15 per cent of Muslims who are mainly dwelling in the Middle East and it is important to differentiate between Islamic codes and Arab culture (Beekun & Badawi, 2005). The original scale (Ali, 1988) has two versions, the long one with 46 items and the short version with 17 items. Long scales are problematic which may lead to

respondent fatigue and biases and decreased response rates, and they also influence content and construct validity (Converse & Presser, 1986; Cronbach & Meehl, 1955; Roznowski, 1989; Wimmer & Dominick, 2006). Ali's (1988) scale is supposedly unidimensional which is inconsistent with the literature and nature of the IWE as a multidimensional construct. The majority of previous studies have used the short version (17 items) which may not represent all aspects of the scale. Accordingly, development of the new IWE scale was one of the main aims of this study and the scale can be differentiated from the original (Ali, 1988) as being a modern, shorter, multidimensional and balanced scale. The stages of item generation involved the comparison of the English and Arabic versions of the original scale and then translated to the Kurdish in which some items did not make sense and were not consistent when compared to the Arabic and the original English versions.

Researchers can use this scale in further studies on IWE in different contexts. This study is one of few empirical studies to examine the empirical implications of IWE on attitudes and behaviour in the Kurdish-Islamic workplace setting. This study is also the first to link principles of IWE to social exchange theory in the Kurdistan context. Accordingly, employee perceptions of fairness and adopting a participative management approaches by letting subordinates speak out are consistent with what is emphasised by IWE.

The second main contribution of this study is testing the new IWE scale in an Islamic context in relation to the influence of religiosity at work and the findings indicate that in an Islamic context, IWE is a more powerful predictor of OCB than affective commitment and job satisfaction. Islamic work ethic appears to moderate the relationship between continuance commitment with job satisfaction and citizenship behaviour. This further confirms that religion (Islam) has a considerable impact on all aspects of Muslim life (Askari & Taghavi, 2005; Esposito, 2005; Parboteeah et al., 2009).

The findings differ from those commonly found in America and European contexts and this can be attributed to the presence of Islam. For instance, traditionally, the association between continuance commitment with job satisfaction and citizenship behaviour is negative. However, with the presence of IWE, it exerts an influence on these associations and turn it to positive and there was no relationship with job satisfaction which is unusual. The findings indicate the positive influence of IWE on attitudes and behaviour of employees. Likewise, the positive association between CC and IWE is another unusual finding and can be explained by the contextual consideration of employees' perceptions or understanding of continuance

commitment is different from their peers in non-Muslim contexts. Accordingly, continuance commitment is not necessarily considered as a negative form of commitment in an Islamic-Kurdish workplace nor is it particularly problematic in the presence of IWE. This may indicate the possibility of melting the influence of CC and part of NC into AC which was the strongest component of commitment or simply that CC is of no importance and its influence is minimised in the presence of IWE.

This study contributes to theoretical aspects of social exchange theory in which exchanges in religious contexts are accompanied by high levels of risk and uncertainties whereas, within Islamic contexts social exchange relationships occur with high levels of certainty and trust because believing in the oneness of God is the core of Islamic faith which all Muslims believe in. Accordingly, when a recipient of exchanges is fully confident and trust is established, exchanges with God will occur and increase due to the belief that individuals will receive what they deserve in return for their exchanges with God (Allah). This study contributes and enriches our insight into the literature of IWE particularly the empirical literature since studies on work ethics are conducted in Western and American contexts and the majority of work on IWE is theoretical rather than empirical. Findings also revealed that IWE was positively related to AC and job satisfaction and it was the strongest predictor of citizenship behaviour compared to job satisfaction and affective commitment.

Most organisational behaviour research ignores individual religious beliefs and influences. In other words, the impact of religiosity and spirituality on individual attitudes and behaviour in the workplace is completely overlooked (Ali et al., 1995; Borstorff & Arlington, 2011; Syed & Metcalfe, 2014, 2015). This study further confirms the importance and influence of religion on attitudes and behaviour of people particularly in the workplace and where such an important factor is ignored (Spilka et al., 2003; Weaver & Agle, 2002). This study contributes by raising the issue of not considering the role and importance of religiosity and spirituality components in the workplace and not considering the material factors that can influence or motivate people. Indeed some people are motivated by religiosity and spirituality rather than the material aspects. This study does not assess individual levels of religiosity but does evaluate the extent to which they are affected by religion (Islam).

6.9.2 Practical implications

Managers and policy makers in Iraqi-Kurdistan can benefit from this study by formally and officially adopting principles of IWE in public organisations in order to increase satisfaction and commitment of employees (see also Yesil, Sekkeli & Dogan, 2012). Enhancing individual commitment to IWE contributes to individual and organisational performance (Podsakoff & MacKenzie, 1997; Podsakoff et al., 2000) and both affective commitment and citizenship behaviour predict organisational commitment (Angle & Perry, 1981; Podsakoff et al., 2009). This study has found that IWE was the strongest predictor of citizenship behaviour and so enhancing IWE will positively contribute to development of organisational performance.

Corruption, Wasta, nepotism and lack of transparency are among the key problems that many countries in Asia and the Middle East are suffering from and Kurdistan is no exception. Wasta influences HRM practices especially in recruitment, compensation and promotion. However, these actions and behaviour are contrary to Islamic faith as Muslims are urged to behave fairly in employment relationships and they should not be affected by personal considerations or interests (Ali, 2009; Tlaiss, 2014). Wasta involves processes of using help that is not available to others who compete for promotion or selection (Whiteoak et al., 2006). Wasta fosters the progress of groups of people which cannot be achieved by others because of hindrance for those who struggle to achieve things in legitimate ways (Cunningham & Sarayah, 1994). Therefore, promoting IWE will help in solving issues concerning corruption and lack of transparency. The findings can be generalised to other public and private universities, institutions and organisations.

The association between religion and corruption or Wasta is a debatable topic and whether all types of Wasta are negative or regarded as corruption or sometimes it has positive implications is a debatable subject as well. There is an argument that societies with hierarchical religions- Catholicism, Orthodox Christianity and Islam- have a higher corruption level compared to the more individualistic or egalitarian religions like Protestantism (Lipset & Lenz, 2000; Uslaner, 2004). However, due to lack of empirical evidence and the causal links of the findings that such conclusions are based on are not validated this argument is controversial (Ko & Moon, 2014). Islam is against all types of unethical behaviour including corruption, nepotism, kinship and Wasta (Ali, 2009; Tlaiss, 2014). From an Islamic perspective, the scope and meaning of corruption is very wide and, based on the principle of justice, any human action or behaviour that defies justice is regarded as corruption (Abuarqub, 2009). Therefore, any action that

threatens the economic, ecological and social balance is considered to be corruption in Islam (Iqbal & Lewis, 2002). Islam vehemently condemns corruption and fervently prohibits its followers from indulging in the moral sin. This is evident from the numerous verses in the Qur'an (holy book for Muslims) and the Sunnah of the Prophet Muhammad (sayings, conducts and implied approvals of the Prophet that are reported as Hadith), which constitute the primary sources of Shari'ah (Islamic law). One such example from the Qu'ran is Surah Al-Baqarah (2), is verse 188: [...] and do not consume one another's property unjustly nor give bribery to the rulers so that they might aid you to consume a portion of the property of others sinfully, while you know [it is unlawful] (Faridah Abdul Jabbar, 2013). Although Islamic teachings go against nepotism, Wasta, and favouritism these unethical behaviours are widespread in many Muslim countries albeit with different levels (Al-Remahy, 1995; Iles, Almhedie & Baruch, 2012; Yeganeh & Su, 2008). Enhancing the principles of IWE in the workplace can contribute to reducing levels of unethical behaviour and corruption in Muslim countries. For example, studies have found that religion reduced corruption (Dreher, Kotsogiannis & McCorriston, 2007; Paldam, 2001; Treisman, 2000). Since HRM in many Muslim countries are Westernised (Budhwar & Mellahi, 2006; Tayeb, 1997) therefore, blaming IWE for existent of Wasta may not be accurate. Furthermore, the emergence of various HRM models in Muslim majority communities can lead to a lack of unified HRM practices that fit with Islamic teachings (see Ahmed, 2006; Aycan, 2006; Chew, 2005).

This study has just developed a new scale for measuring the IWE, however, development of a comprehensive Islamic management theory which includes HRM practices which fits with the Islamic teaching and which is able to overcome the challenges that the Islamic World is currently facing and can help in better eradicating or reducing of Wasta, nepotism and kinship (Abuznaid, 2006). Most Arab World countries use a combination of civil and an Islamic law but little is known about Islamic management (Branine & Pollard, 2010). Since Arabic culture is based on face to face interaction in their daily contact with people, saying no directly is not easy (Mellahi, 2006). Nepotism and authoritarianism are common features in the Arabic management. These non-Islamic practices backs to the old tribal system of Arab culture where leadership is not questioned and kinship and family are dominant factors. In other countries other philosophies are interwoven with Islamic principles as the case of Malaysia where it is incorporated with Confucian principles. The combination of cultural legacies and Islamic teachings needs to be considered as they affect HRM practices (Branine & Pollard, 2010). Beside Islamic principles, other contextual and cultural factors in each country affect their

implication. Cultural settings differ across different countries and national management practices may conflict with the teachings of the Islam (Branine & Pollard, 2010).

The findings can be also generalised to other national and multinational companies working in Kurdistan, other Muslim countries and non-Muslim countries with Muslim populations taking into account differences of Kurdish contexts (questionnaire translation and the questions asked) in relation to other Muslim contexts particularly culture as it is shown in earlier work that cross-cultural studies on OCB have shown the importance of different predictors such as affective and normative commitment, psychological contracts and self-esteem in Asian and Western settings (Meyer et al., 2002; Van Dyne et al., 2000). Studies have shown that the antecedents of organisational citizenship behaviour differ across cultures. For instance, Meyer et al. (2002) found that the role of affective commitment in predicting citizenship behaviour is more important in the American context while normative commitment is important in non-Western context. Little has been done beyond European and American contexts concerning the role and influences of culture and context on employee desires and willingness to engage in citizenship behaviour (Markoczy et al., 2009). Therefore, further studies should be conducted in an Islamic context where a motive for engagement in citizenship is a religious obligation rewarded by God at the judgement day. In addition, the linkage between citizenship behaviour and its antecedents such as satisfaction, commitment and perception of fairness have been mainly analysed in Western contexts (Kuehn & Al-Busaidi, 2002; Markoczy et al., 2009; Paine & Organ, 2000). Perceptions of fairness may differ across national culture (Leung & Tong, 2004).

Hofstede (1984, p. 82) defines culture as “the collective programming of the mind which distinguishes the members of one group or society from those of another”. While, Trompenaars and Woolliams (2003) defined culture as a series of methods and rules that organisations and societies have evolved to deal with in particular when they encounter problems. Organisations and countries face dilemmas in dealing with the tension between the existing and desired values and norms. However, the ways in which problems and dilemmas are approached differ across cultures. Hofstede (1980) developed a framework to describe and measure the cultural differences among nations which consists of four dimensions of uncertainty avoidance, power distance, masculinity/ femininity and individualism/collectivism. Triandis and Suh (2002) argued that the most important drivers of cultural differences across countries are individualism and collectivism. Culture is affected by religion and the way how people perceive some measure like whistle-blowing (see also Near and Miceli, 1995, p. 697). Uncertainty Avoidance

and Power Distance are the decisive dimensions of the culture in the organisation and organisations are devices to avoid uncertainty and distribute power (Hofstede, 1983). Individualism represents a preference for a loosely knit social framework in which individuals primarily concerned to take care of themselves and their immediate families only (Hofstede, 1984). Individualism is often considered as one of the characteristic of modernised societies like USA, Australia and UK (Hofstede, 2003). In individualist cultures, it is felt to be "right" that in business all people should be treated alike: friendships should not affect business deals (Hofstede, 1984: 87). Likewise, business considerations and procedures should be given preference over friendship. There is considerable evidence that the division between individualism and communitarianism follows the Protestant-Catholic religious division. In this regard, Protestant societies score significantly lower on group choices and Catholics score significantly higher (Trompenaars & Hampden-Turner, 2012). Having access to national wealth provides people with more individual choices and privacy thus strengthening Individualism. Conversely, where individuals have no access to the national wealth then collectivism is enhanced (Hofstede, 1991). Dissimilar to the American "individual-centered", and self-reliant approach to life, the Arab World is characterised "situation-centeredness" in which loyalty to a larger "in-group" and family is superior over individual goals and needs (Nydell, 1987; Yousef, 1974). In many Muslim (including the Arab) countries, corruption is structural due to misuse of authority and embezzlement of public wealth for the sake of keeping regimes in power. Accordingly, creating a just environment in the state has become a necessary condition to control corruption and to establish a secure atmosphere (Ali, 2005; Sioussiouras & Vavouras, 2012).

Collectivism addresses the issue of self-interdependence as it is related to the individual's self-concept; "I" or "we" (Hofstede, 1984). In collective societies loyalty to "the group" (tribe, and clan, extended family or any other group) is important and people will create family-like associations with non-family groups, including colleagues in the workplace. "Personal" views and opinions are unlikely, "they are determined by the group" (Hofstede 2003, p. 59). Furthermore, the interest of the group prevails over the interest of individuals.

Although some forms of networking pervades in all cultures, Wasta is uniquely characterised as being rooted in Arabic society (Hutchings & Weir, 2006b). Gaining a systematic understanding of Wasta in collectivist societies (Muslim countries) is important because it is a key component of Middle Eastern culture and is reflected strongly in the influence of social and family connections that carries over to the workplace which may help in spreading Wasta

(Tlaiss & Kauser, 2011). For instance, Saudi Arabia is ranked a 38 out of 100 on an individualism scale suggesting a relatively collectivist culture structure (Hofstede, 1984). Furthermore, in those countries a centralised type of management is adapted in which people try to gain power from the top through other ways rather than formal and institutional establishments (Tlaiss & Kauser, 2011).

In collectivist cultures, employers may exploit labour that violates traditional obligations because they consider those violator employees as out-group members (Hofstede, 1984). Organisational cultures are shaped by the cultural preferences of their leaders and employees besides the market and technology (Trompenaars & Hampden-Turner, 2012). When an employee or employers from individualistic cultures want to work in a collectivist culture they have to realise that they have to invest in establishing relationships of trust (Hofstede, 1984). Generally, nepotism in an individualistic society is regarded as objectionable. However, in collectivist societies separating the domain of work and family interest is not as easy. In the case of vacancies at work, employees will volunteer their unemployed relatives and it recruiting a family member of relative is generally not viewed as undesirable (Hofstede, 1984). Accountability, creativity, bureaucracy and good fellowship are experienced differently across various cultures. Different people use these terms to describe similar situation while they are unaware of the cultural differences which they might not share. Since Muslim countries are relatively collectivist societies, their environment inspires Wasta and corruption. Islamic teachings (including IWE) are against any type of unethical conduct, yet the cultural forces sometimes help in spreading Wasta and corruption.

Power Distance is the extent to which the members of a society accept that power in organizations and institutions is unequally distributed. The behaviour of less powerful and more powerful members of a society is affected by the distribution of power (Hofstede, 1984). Developing or poor countries are collectivist with larger Power Distances where people accept a hierarchical order in which every individual has a place that may not need extra justification while in individualist countries it occurs sometimes (Hofstede, 1983). Under small power distance, people struggle for equalisation of power and ask the power inequalities to be justified (Hofstede, 1984). People are unequal in terms of intellectual and physical capacities yet, some societies allow these inequalities to grow over time into inequalities in wealth and power. However, obtaining complete equality is very difficult because there are always forces that attempt to preserve inequalities (Hofstede, 1983). At the organisational level, power distance is associated to degree of authority, centralisation and autocratic leadership. The autocratic

and centralised leadership are rooted in the “mental programming” of the members of a community. In this type of cultures, unequal individuals may use unethical ways to get closer to the centres of the power (Hofstede, 1983). Consequently, these factors may increase the chances of unethical behaviour including Wasta and Corruption in Muslim countries due to the large power distances in those societies.

Uncertainty Avoidance is the degree to which people feel uncomfortable with ambiguity and uncertainty in a society. It is also associated with the level of the stress in a community regarding an unknown future (Hofstede, 2011). Under high Uncertainty Avoidance, individuals will promise certainty to assure the protection of their institution and organisation. In societies with strong uncertainty avoidance, rigid codes of behaviour and beliefs are maintained and deviant ideas and individuals face intolerance. In societies where uncertainty avoidance is weak, a more relaxed atmosphere is maintained and deviant ideas and individuals are more easily tolerated (Hofstede, 1984). People in uncertainty avoidance countries are more motivated by inner nervous energy and are more emotional. In contrast, in uncertainty accepting cultures people are more tolerance with different opinions and they have fewer rules (Hofstede, 2011). Since future is unknown thus, we have to live with uncertainty. Some societies socialise their members to accept uncertainty. They will show more tolerance of deviant behaviour and ideas as they are not treated as posing threat to them. Job security has decreased in the Middle Eastern countries and there are challenges to the public sector such as poor working conditions, declining real incomes, political interference, and local job seekers are concerned of the shrinking of the public sector which consequently may increase Wasta, kinship and corruption (Iles, Almhedie & Baruch, 2012). Reducing uncertainty is considered as one of the advantages of Wasta (Ali et al. 2003). There are three main ways to create security. First, is through technology to protect ourselves from risk of war and nature. Second is through law and order to protect the society via laws and formal institutions and rules from all unpredictable human behaviour. The third way to create security in the society is through religion. Due to having a message that is beyond certainty, religions make uncertainty tolerable and help individuals accept the current uncertainty because of having something greater in the future (Hofstede, 1983). This point is consistent with the message of Islam as it considers this life as a test and the real outcomes (reward and punishment) in the hereafter. This will act inspire Muslims to more tolerate uncertainty in their life. Wasta and corruption are forces used to reduce uncertainty and since Muslim societies are known of being high uncertainty thus, individuals and groups may attempt any means to reduce uncertainty (Ali et al. 2003). Reduction of job security may also increase the chances of using Wasta, nepotism, kinship and

other ways to obtain the job and increase job security through building a network of connections (Iles, Almhedie & Baruch, 2012). Since all aspects of Muslim life is affected by religion and religion is one of the ways to create security, Islamic teaching can play a significant role and decrease unethical conducts (Hofstede, 1983).

In Western society generally and individualist societies in particular religion is regarded as a personal matter. In contrast, under the expression of “Islamic Ummah” (nation), Islam is regarded as a collectivist religion (Ali, 1988). In some Islamic and Arab countries, establishing personal relationships and trust include rendering services and giving gifts and having and detecting side payments is less likely to lead to adverse consequences which would be regarded as bribes in many Western and individualistic cultures (Hofstede, 1984; Trompenaars & Woolliams, 2003; Weir et al. 2016). Corruption starts when people misuse their position for their personal interest and benefits (Hofstede, 1984).

However, recently Arab societies have become concerned about interpreting favours as a way to influence the judgement of the recipients (Iles, Almhedie & Baruch, 2012). Even though Islamic law is not used as a comprehensive system of law, the political and legal systems of many Middle Eastern countries are highly affected by it (Arafa, 2012, pp. 183-184; Rizk, 2008). Islam goes against any types of unethical behaviour especially nepotism, corruption or Wasta as clearly stated in the Quran (1:188) that “And do not eat up another’s property unjustly nor give bribery to the rulers that you may knowingly eat up a part of the property of others sinfully” (Ali, 2009; Tlaiss, 2014). Muslim managers, are required to co-operate with other Muslims and to share one another's sorrows and happiness. They are also required to offer non-Muslim groups the maximum social and cultural right that can be accorded them on the basis of the common bonds of humanity (Maududi, 1967, p. 50).

Middle East is characterised by a distinct political and business culture. The association between democracy and corruption is complex. In most Middle Eastern countries and North Africa, the power mostly resets with few unelected sectarian minorities or elites (Kekic, 2007; Saha et al. 2014). It is often essential to access these important families and lines of authority to gain support and approval for key projects or HRM practices (Hooker, 2009, p. 262). The political systems of many of Middle Eastern countries are authoritarian with mixed attitudes to bribery, little transparency or accountability and weak and low public participation, and corruption regulations and legislation (Goldstraw-White & Gill, 2016). Even though work on

managers' ethical behaviour has used social exchange theory as the theoretical underpinning, few studies have explained the way that ethical managers can activate the social exchange relationships between employee and organisations (e.g., Hassan et al., 2013; Walumbwa et al., 2011). From an employee's perspective, ethical leaders act for the interest of their organisation. Managers by engaging in fair and ethical behaviour can become a legitimate source of example for their subordinates (Brown et al., 2005; Mayer et al., 2009). Since Islamic work ethic is against favouritism, nepotism, corruption, misuse and illegal ways of wealth accumulation, applying the principles of IWE can significantly contribute to eradication of such negative phenomena. As explained in chapter 2 (see Table 2.3), many Islamic countries in spite of their wealth, have poor economic performance and Iraq is among the most corrupted countries. For instance, in their study in Jordan, Kilani and Sakijha (2002) found that favouritism was common across Arab nation and had a negative impact on individual satisfaction. Iraqi Kurdistan has started a reform process to eradicate corruption and other types of unethical behaviour which has become necessary due to the current situation in Kurdistan. Enhancing the principles of IWE can significantly contribute to eradication of corruption and increase the performance of public organisations and as a result to the economy of the KRG.

6.9.3 Limitations

This study was conducted in public universities and private universities were not included. Employees in the private sector in Australia are found to be significantly more committed than their peers in public sector (Rachid, 1994, 1995). Similar results occur in the UK (Fletcher & Williams, 1996). This is seen as a consequences of the dominant "bureaucratic culture," in the public sector and "culture gap" (Bourantas et al., 1990). Secondly, this study utilised a survey for data collection which raises concerns about common method variance. However, this study used some approaches to decrease the potential risk such as randomising the questions but the risk is still viable. Thirdly, only direct associations were examined and further research can test more complex models which include moderator and mediator variables. Fourth, both job satisfaction and organisational citizenship behaviour were measured as unidimensional constructs. Future studies can use the multidimensional versions of these two variables. Fourthly, this research was based on improving Ali's (1988) scale and is thus very much influenced by it. The study did not engage with a new round of deductive enquiry to

explore the meaning of IWE in the workplace which could have led to new insights into the content of IWE and is a limitation of this research. A further limitation is created by the problem of translation of item content and meaning from English to Arabic to Kurdish. Some alteration of meaning seems inevitable but care was taken to check and back-translate where possible. No qualitative work was undertaken because we have already have the scale from Ali (1988).

6.9.4 Directions for future studies

Future studies are needed in other Muslim countries to determine the reliability, validity and generalisability of the new IWE scale. This study is cross-sectional in which data were collected at one point time. Longitudinal designs in which the outcomes of IWE are measured over more than one time point in order to accurately measure the effects of IWE on individual attitudes, behaviour and individual and organisational performance would help but are complex to undertake. In spite of translating and back translating of the questionnaire, extra attention should be given to taking into account the cultural context of the scale items which may need minor modifications to match the cultural characteristics of the society under study. Alongside social exchange theory which is used to elucidate of the role of fairness (interactional) in the workplace (Cropanzano & Mitchell, 2005; Cropanzano et al., 2002), other theories can be utilised such as organisational justice theory. Thirdly, replications of this study in other contexts may produce different findings due to cultural differences between Kurdish and non-Kurdish contexts. In spite of differences between the IWE and PWE, they share some similar assumptions where principles such as avoiding using unethical ways of accumulating wealth, dedication to work, commitment, cooperation, competitiveness at the workplace, work creativity, and hard work (Ali,1988; Khan et al., 2013, 2015; Yousef, 2000b, 2001). Taking into account these similarities, this raise the possibility of using the IWE in a mixed context of Muslims and other religions, eg Christians. Non-Muslims would doubtless score highly on many of the IWE scale items and so comparative research may be revealing. These similarities may lead some non-Muslims to find the items of IWE scale interesting wick match with their religious bleifs (e.g., Christianity). However, contrary to PWE, IWE puts more emphasis on intentions than on results (Yousef, 2000a). How to explain the corruption in corruption in Muslim majority contexts when there is strong IWE in place? It is argued that religions generally religion is anti-corruption but is only part of the fabric of culture such that other aspects of culture shape people's behaviours. What are they? The emergence of different HRM

models in Muslim majority societies when there is strong IWE in place has contributed to increasing of corruption and Wasta especially when these HRM practices do not fully match with Islamic teachings (see Ahmed, 2006; Aycan, 2006; Chew, 2005). National and corporate culture affect the behaviour of people as well for more detail see (give the example of the sections mentioned above about the dimensions of factor and their links with the Wasta. (See 1.3 and 6.9.2).

6.10 CONCLUSION

Most hypotheses were supported demonstrating that IWE was positively related to affective commitment, job satisfaction and it was the strongest predictor of OCB. Findings confirm the dominant influence of Islam (via IWE) in an Islamic context. Findings also indicate that the presence of IWE produces some unusual results compared to what is normally found in the USA and European contexts. Accordingly, this study draws attention to the influence of religiosity and spirituality in the workplace to be considered in future studies. By applying principles of IWE many unethical behaviours such as Wasta, corruption and misuses of public wealth can be reduced. Hierarchical multiple regression showed that when the statistical impact of affective, normative, and continuance commitment is controlled for, JS was still related to OCB.

It is important for policy makers to pay more attention to the principles of IWE in the workplace starting from the procedures used for recruitment. The findings are consistent with social exchange theory in which applying principles of IWE such as participation in decision making (consultation), procedural justice, and leading by example, honesty and dedication to work increase employee satisfaction and commitment and consequently engagement in citizenship behaviour. From an Islamic perspective, engagement may not be rewarded by the organisation but in the hereafter. Findings reveal that principles of IWE consultation (participation in decision making), honesty, justice, dedication to work, commitment, and accountability are positively related to attitudes and behaviour consistent with social exchange theory where employee perceptions of fairness lead them to repay the organisation by showing positive attitudes and behaviour. However, this study argues that social exchange relationships in an Islamic context differ from other religious contexts where there is no doubt of the existence of

God and the return that they expect as a result of their exchange with God (Allah). As a result, social exchanges occur and continue even when the exchange with the organisation is not all that employees could reasonably expect. To rephrase it, from an economic exchange perspective, employees are less likely to show positive attitudes and behaviour when they expect that the organisation is unable to repay its obligations in terms of their salary, yet they continue to show high satisfaction and commitment and engage in citizenship behaviour due to their confidence of the more valuable exchange they expect from God in the hereafter. However, other national considerations like lack of alternatives, threats of war and sense of unity in hardships influence relations between important variables at work. In spite of their differences, yet Islamic, Christian and Judaic work ethics share some similarities as well. Cultural dimension of Hofstede and their possible influences on Wasta and corruption are explained in detail.

Appendices

Appendix 1 References to IWE principles from Quran

Number	Principles/values	References from Quran
1	Transparency	Al-Baqarah 2:282
2	Trustworthiness	Al-Nahl, 16:90; Al-Baqarah 2: 283; Al-Nisa 4:58
3	Honesty	Al-Baqarah 2: 261-283
4	Truthfulness	Al-Maidah 5: 119
5	Consultation	Al-Shura 42: 38; Ali 'Imran 3:159, Taha 20:103, Al-Kahf 18:22
6	Agreements and keep promise	Al-Saff 61:2-3, Ar-Rad 13:25, Al-Qasas 28:28, Yunus 10:71
7	Cooperation and Collaboration	Al-Maidah 5:2, Al-Hujraat 49:9, Maryam 19:96.
8	Fairness and Justice	Al-Nahl 16: 90; Hud 11: 85; Al-Isra' 17: 35; Al-Rahman 55: 8-9; Al-Baqarah 2:282
9	Patience	Al-Furqan 25:63; Ali 'Imran 3:134; Al-Baqarah 2:153; Al-Muzammil 73:10; Al-Maarij 70:5
10	Humbleness	Al-Shu'ara 26: 215; Hud 11:23
11	Generosity	Al-Ahzab 33:35; Al-Hadid 57:18; Al-Baqarah 2:272
12	Dignity	Al-Furqan 25:72; Al-Baqarah 2:188; Al-Tawbah 9:34
13	Friendliness	Al-Hujurat 49:10, 13
14	Professionalism	Al-Qasas 28:26
15	Punctuality	Al-Maidah 5:8
16	Self-Reliance	Al-Najm 53:39
17	Hard work.	Al-Baqara 2:62; 82, Al-Anaam 6:135
18	Fairness in wages.	Al-Imran 3:57, Saba' 34:37.
19	Helping others	As-Saff 61:14, An-Nahl 16:97, Yunus 10:41
20	Consideration for others	An-Nisaa' 4:36, Al-Mumtahina 60: 9.
21	Righteous/Intention	Al-Baqara 2:25; 225, Al-Baqara 2:62, At-Taubah 9:105, As-Saff 61:8, Al-Qasas, 28:19

Source: Adapted from Ali (1987)

Appendix 2 Questionnaires

Appendix 2.1 The English version of the questionnaire

Dear participant

You are invited to participate in a study that looks at the links between Islamic Work Ethics and the attitudes and behaviour of employees at work. This PhD study is conducted with the permission of the Ministry of Higher Education and Scientific Research.

I would like to ask for your contribution by giving around 20-30 minutes to respond to each statement in the survey provided. All responses will be kept confidential and will be used for the purpose of the research only. No individual will be identified in the research. You are free to withdraw or stop your participation at any time you feel that you wish to do so. This study is under the supervision of Professor Stephen Swales at the University of Huddersfield, UK. In you have any questions about the study then please do not hesitate to email me on (U1169633@hud.ac.uk) or call me on (0750 461 17 88- Kurdistan) or (0044 75 11 525376 – UK).

Yours sincerely

Amir Mahdi Khorshid

Research student, University of Huddersfield, UK

Part one

Section One

Please indicate the extent to which you agree or disagree with the following statements by ticking the appropriate box

NO.	Statements	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
IWE1	A person should take community affairs into consideration in his/her work					
AC 1	I would be very happy to spend the rest of my career with this organisation					
IWE 2	Our society would have fewer problems if each person was committed to his/her work.					
OCB 1	I help others who have been absent					
IWE 3	Work should be done with sufficient effort to get the job done.					
CC 1 (R)	I'm not afraid of what might happen if I quit my job without having another one lined up					
IWE 4	Good work benefits both one's self and others.					
NC 1	I think that people these days move from company to company too often					
IWE 5	Creative work is a source of happiness and accomplishment					
OCB 2	I am punctual					
IWE 6	Work is an obligatory activity for every capable individual.					
AC 2	I enjoy discussing my organisation with people outside it					
IWE 7	Life has no meaning without working.					
OCB 3	I volunteer for things that are not required					
IWE 8	Giving more time for rest and break harms society.					
CC 2	It would be very hard for me to leave my organisation right now, even if I wanted to					
IWE 9	Too much leisure time is bad for individuals and society.					
J.S 1	All in all I am satisfied with my job.					
IWE1 0	Any person who works is more likely to be successful in life.					
NC 2 (R)	I do not believe that a person must always be loyal to his or her organisation					
IWE 11	A person can overcome difficulties in life by doing his/her job well.					
OCB 4	I take undeserved breaks					
IWE 12	Work is a source of self- respect.					
AC 3	I really feel as if this organisation's problems are my own					

IWE 13	Work gives a person the chance to be independent.					
OCB 5	I help to orient new people even though it is not required					
IWE 14	Those who do not work hard often fail in life.					

Section two

NO.	Statements	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
CC 3	Too much in my life would be disrupted if I decided I wanted to leave my organisation now					
IWE 15	A person should constantly work hard to get the job done.					
CC 4 (R)	It wouldn't be too costly for me to leave my organisation now					
IWE 16	Self-reliance enables one to be successful at work.					
AC 4 (R)	I think that I could easily become as attached to another organisation as I am to this one					
IWE 17	Work is a source of satisfaction or self-fulfilment.					
NC 3 (R)	Jumping from organisation to organisation does not seem at all unethical to me					
IWE 18	Work is not an end in itself, but a means to foster personal growth and social relations.					
OCB6	I attend work above the norm					
IWE 19	Life has no meaning if people only work for the sake of working.					
J.S 2 (R)	In general, I do not like my job.					
IWE 20	A successful employee is the one who meets deadlines at work.					
OCB 7	I help other people who have heavy workloads					
IWE 21	Hard work does not guarantee success.					
NC4	One of the major reasons I continue to work for this organisation is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain					
IWE 22	Dedication to work is a virtue.					
OCB8	I coast toward the end of the day					
IWE 23	Devotion to quality work is virtue.					
AC 5 (R)	I do not feel like 'part of the family' at my organisation					
IWE 24	Work is a virtue when it meets the needs of people.					
CC 5	Right now, staying with my organisation is a matter of necessity as much as desire					
IWE 25	Money earned through bribery and embezzlement is harmful to society.					
OCB9	I give advance notice if unable to come to work					
IWE 26	Exploitation of power and resources in work is not praiseworthy.					
IWE 27	Laziness and not working decrease the value of a person.					
NC 5	If I got another offer for a better job elsewhere I would not feel it was right to leave my organisation					
IWE 28	Carelessness at work upsets the balance of life.					

Section three

NO.	Statements	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
AC 6 (R)	I do not feel 'emotionally attached' to this organisation					
IWE 29	The state should provide work for everyone who is willing and able to work.					
CC 6	I feel that I have too few options to consider leaving this organisation					
IWE 30	A person should be given a fair wage for their work.					
OCB 10	I spend a great deal of time on personal phone conversations					
IWE 31	Justice and generosity in the workplace are necessary conditions for society's welfare					
NC 6	I was taught to believe in the value of remaining loyal to one organisation					
IWE 32	Consultation allows one to overcome obstacles and avoid mistakes					
J.S 3	In general, I like working here					
OCB 11	I do not take unnecessary time off work					
IWE 33	Cooperation provides satisfaction and benefits society.					
OCB 12	I assist my supervisor with his/her work					
IWE 34	Cooperation is a virtue in work.					
AC 7	This organisation has a great deal of personal meaning for me					
IWE 35	The value of work is derived from the accompanying intention, rather than its results.					
OCB 13	I make innovative suggestions to improve department					
IWE 36	Every person should strive to achieve better results at work.					
CC 7	One of the few serious consequences of leaving this organisation would be the scarcity of available alternatives					
IWE 37	Fair competition to improve quality should be encouraged and rewarded.					
NC 7	Things were better in days when people stayed with one organisation for most of their careers					
IWE 38	Commitment to work values and ambitions for improvement help people to be more successful.					
AC8 (R)	I do not feel a strong sense of belonging to my organisation					
IWE 39	A person should participate in economic activities.					

Section four

NO.	Statements	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
OCB 14	I do not take extra breaks					
IWE 40	Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.					
OCB 15	I attend functions that are not required of me but help organisation's image					
IWE 41	Employees should carry work out of the best of their ability.					
CC 8	One of the major reasons I continue work for this organisation is that leaving would require considerable personal sacrifice- another organisation may not match the overall benefits I have here					
IWE 42	A person should spend most of his time working.					
OCB 16	I do not spend time in idle conversations					
IWE 43	Good human relations in organisations should be emphasised and encouraged.					
NC 8 (R)	I do not think that wanting to be a 'company man' or 'company women' is sensible any more					

Part two: Please provide a little information about yourself

1. Are you Male Female

2. Are you Single Married

3. Please state your age

4. Position in the organisation :

Assistant of Researcher Assistant lecturer

Lecturer Assistant Professor

Professor

5. How many years of total work experience do you have?

6. Numbers of years worked at your current organisation

7. Educational level:

Undergraduate degree (Institution)

Undergraduate (Bachelor)

Postgraduate (Master)

Doctorate (PhD)

Post doctorate

Thank you for your participation

Appendix 2.2 The Kurdish version of the questionnaire

بەشداربووی بەرێز،

داواکارم لێ بەرێزتان بەشدارێ لێم تۆیذینهتۆیه بکەن، کە تاییەتتە بە تەبۆەندی نیوان ئەتیکێ (ئەخلاقیاتێ) کارێ ئیسلامییە هەلۆیست و رەفتاری فەرمانبەران لێ کاتی کارکردندا. ئەم تۆیذینهتۆیهی دکتۆرا بە رەزامەندی وەزارەتی خۆیەندی بەلای تۆیذینهتۆیهی زانستی ئەنجامدەدریت.

داواکارم بەشداربێ بەتەرخانکردنی 20 تا کو 30 خولەک لێ کاتتان بۆ وەلامدانەتۆیه هەر یەک لێم دەستەوازانێ کە لێ رانرسی تۆیذینهتۆیهکەدا هاتوون. سەرچەم وەلامەکان بە نەهێی دەمێننەتۆیه و تەنها بۆ مەبەستی تۆیذینهتۆیه بەکاردین. ئامادە بە هیض کەسیک ناکریت لێ تۆیذینهتۆیهکە، هەر وەها بەرێزتان ئازاد لێ کشانەتۆیه یان وەستان لێ بەشداریکردن لێ هەر کاتیکدا ئارەزوو بکەن.

ئەم تۆیذینهتۆیه لێزێر سەرئەرشتی ئرۆفیسۆر ستیفن سوەیلێس ئەنجام دەدریت. ئەتەر هەر ئرسیاریکتان هەبۆو تکایە تەبۆەندی تۆیه بکەن لێ ریطای ئیمیلێ (U1169633@hud.ac.uk) یان لێ ریطای نمارە تەلەفۆن (0750 461 17 88 – کوردستان) یان (0044 75 11 525376 – بەریتانیا).

لەتەلەلێ ریزدا...

امیر مەهدی خورشید

قوتابی دکتۆرا لێ زانکۆی Huddersfield، بەریتانیا

بەشى يەكەم

تكاية دياري بكة تا ض رادتيك هاو رايت يان هاو رايت لطة لأ نةم دةستواذاني خوارقوة لة ريطاي هيماكردي خانة شيوا.

د	دەستواذەكان	تەواو ناهاورا	ناهاورا	نە هاورا نە ناهاورا	هاورا	تەواو هاورا
IWE1	ئيوستە تاك بەرذەتەدي كۆمەلطا لىبەترضاو بطرەت لة كارەكانبىدا					
AC 1	زۆر دلخۇش دەقم بە بەسەربردنى نەقوي ماو لة خزمەتم لة كۆلنە يان ئەيمانطەكەم					
IWE 2	كۆمەلطاكەمان كېشەي كەمتر دەقو نەطەر ھەر تاكەك ئابەندبوایە بە كارەكەي خۇبەقە					
OCB1	يارمەتي نەقەسەنە دەدەم كە نەھاتبوون بۇ دەوام					
IWE 3	ئيوستە ھەولە تەواو بەرەت بۇ بە نەجامطەياندى كارەكان					
CC 1(R)	ناترسم ھەزى رويادات نەطەر كارەكەم جىبەلم بەر لەقەي كارەكەي تر بەدۇزەقە					
IWE 4	نەجامدانى كار بە باشى ، سوود بە كەسەكە ە بە كەسانى تریش دەطەنەت					
NC 1	ئېموايە لة نېستادا خەلك زۆر بە خىرايى لة فەرمانطەكە دەضىتە فەرمانطەكەي تر (كارەي خۇبان دەطۆرن)					
IWE 5	كارەي داھىنەرانە سەزساوای بەختەقەرى و بە بەرھەم ھېنانە					
OCB2	من ئابەندم بە نەجامدانى كار بە ووردى ە لة كاتى خۇيدا					
IWE 6	ھەموو تاكەي بەتوانا دەنەت كار بەكات					
AC 2	خەزەكەم باسي كۆلنە يان ئەيمانطەكەم بەكەم لەطەلا كەسانى دەقەقەي كۆلنە يان ئەيمانطەكەم					
IWE 7(R)	ذيان ھىض مانای نېبە بەبأ كارکردن					
OCB3	خۇبەخشانە ھەندەك كار نەجام دەدەم كە داوام لېنەكراو (ئەركەي من نېبە نەجاميان بەدەم)					
IWE 8	ئېدانى كاتى زۆر بۇ ئشوووان و ووضان زيان بە كۆمەلطا دەطەنەت					
CC 2	زۆر نەستەمە لة نېستادا واز لة كارەكەم بەنەم، تەنانت نەطەر نارەزوش بەكەم					
IWE 9	تەرخان كەردنى كاتى زۆر بۇ خۇشى و بە فېرودانى كات خراثة بۇ تاك و كۆمەلطا					
J.S 1 (R)	بە شېوقەكەي طشتى رازیم لة كارەكەم					
IWE10	ھەر كەسەكە كار بەكات نەطەرى زىاتە سەركەتووبەت لة ذيان					

					لغو باوردهدا نيم كه دهبيت فخرمانبتر هميشه دلسوز بيت بو فخرمانطهكهي و لغوي بمينتتوه	NC 2 (R)
					تاك دهتوانيت زالا بيت بهستر سختيكانى ديان له ريطاي نتجامدانى كارهكانى به باشى	IWE 11
					تسوى با تاساو وقردهطرم	OCB4
					كار كردن سقرضاوى ريزطرتنه له خود	IWE 12
					بقراسى همست دهكهم كيشتهكانى كوليد يان نعيمانطهكهم هى خودى خومن	AC 3
					كار كردن دهرفتت به تاك دهفات كه سقر بهخو بيت	IWE 13
					هاو كاردهيم له ريماييكردى خلكى نوا تفتانت نطفر نكرى منيش نغبيت	OCB5
					نغو كسانهئى باش كارناكهن زورجار شكست دههينن له ديان	IWE 14
					زور شت له ديانمدا دهشيويت نطفر له نيستادا بريارى جيهيشتنى كوليد يان نعيمانطهكهم بدهم	CC 3
					نيويسته تاك بقردهوام باش كاربكات بو به نتجام طقياندى كارو نقرهكانى	IWE 15
					زيانيكى زور ناكهم نطفر له نيستادا كوليد يان نعيمانطهكهم جيهيهم	CC 4 (R)
					ثشت بهستنى تاك به خودى خوى مابى سقرهوتنه له كارهكهى	IWE 16
					نيموايه دهتوانم به ناسانى بطونجيم له فخرمانطهكهي تر ههروهك له كوليد يان نعيمانطهكهي نيستامدا	AC 4 (R)
					كار كردن سقرضاوى رزامتندوبون يان بقرههينانى خوده	IWE 17

تەۋاۋ ھاۋرا	ھاۋرا	نە ھاۋرا نە ناھاۋرا	ناھاۋرا	تەۋاۋ ناھاۋرا	دەستەۋادەكان	ذ
					بەھىض جۇرىك رۇيشتن لە فەرمانىيەك بۇ فەرمانىيەكى تر كارىكى دور لە ئىتىك (ئەخلاق) نىيە بەلای منەۋە	NC 3 (R)
					خودى كار كىردن دەر تىجىم نىيە، بىلكو ھۇيەكە بۇ ئىتر ئىدىنى طەششەكى كەسىبى و ئىيوەندىيە كۇمە لايىتىيەكان	IWE 18
					دەۋمە سەر كار بەدەر لە نەرىيەكان (كاتى دەۋام نەبىت)	OCB6
					دىان ھىض واتاي نايىت نەطەر خەلك تەنھا لە ئىناۋ كار كىردن كار بىكەن	IWE 19
					بەشيوەيەكى طىشى، حەز بە كارى خۇم ناكەم	J.S 2 (R)
					فەرمانبىرى سەر كىتوۋو ئىو كەسىپە كە كارەكانى بەر لە كۇتايەتنى كاتەكەنى نەتەمەدەدات	IWE 20
					يارمەكى كەسەنى تر دەدەم كە بارقورسىان لەستەرە لە كار كىردن	OCB7
					مەرج نىيە كار كىردى زور و باش سەر كىتوۋن مسۇطر بىكات	IWE 21
					يەكەك لە ھۇكارە سەر كىيەكانى بەر دەۋمبەۋى كار كىردن لە كۇلەندى يان ئىيمانەكەم بەھۇى برۋابوۋنم بە طرنطى دىلسوزى ئابەندىۋونى نەخلاقى	NC4
					خۇتەر خان كىردن بۇ كار ضاكەكارىيە	IWE 22
					توانام دادەبەزىت كاتىك بەر قو كۇتايى دەۋام دەۋم	OCB8
					خۇتەر خان كىردن بۇ جۇرى كار ضاكەكارىيە	IWE 23
					ھەست ناكەم بەشەكەم لەم خىزانە: لە كۇلەندى يان ئىيمانەكەم	AC 5 (R)
					كار كىردن ضاكەكارىيە كاتىك ئىداۋىستىيەكانى خەلك بەدى دەھىنەت	IWE 24
					لە ئىستادا، مانەۋەم لە كۇلەندى يان ئىيمانەكەم ئىۋىستىيە نەۋەك ئارەۋو	CC 5
					ئارەى دەستەكەتوۋو لە رىطاي بەرتىل و دزىن (طەندەلى) زىان بە طوملطا دەطەئىنەت	IWE 25
					ئاطادارى ئىشۋەختى كۇلەندى يان ئىيمانەكەم دەكەم نەطەر نەتوانم بىمە سەر كار (دەۋام)	OCB9
					ئىستەل كىردى دەسەلات و سەر ضاۋەكان لە كار دا ماىيە دەستخوشى شاپىستەكردن نىيە	IWE 26

					تعمیلي و کارنکردن بهای تاکم دکاتوره	IWE 27
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بیشی سییتم

تقوا هاورا	هاورا	ناهورا ناهورا	ناهورا	تقوا ناهورا	دستورادکان	ذ
5	4	3	2	1		
					نظرف نوفرکی تر بؤ کاریکی باشتر له شوینیکی تر بوم هات هاست ناکتم که کاریکی باش دکتم نظرف کولید یان تیمانطکتم جیهیلم	NC 5
					کتمترختمی له کارکردن هوسنطی ذیان تیک دعات	IWE 28
					هاست ناکتم سوزداربانه تیوقتست بم به کولید یان تیمانطکتم	AC 6 (R)
					تیویسته حکومت کار دابین بکات بؤ هتر کسیک که ناروزوی هتیت و له توانای دابیت کار بکات	IWE 29
					هاست دکتم بداردهی زور کتم لقبردمه بؤ جیهیشتنی کولید یان تیمانطکتم	CC 6
					تیویسته هممو ناکیک موضعی شیای تییدریت بفرامبر به کارهکی	IWE 30
					کاتیکی زور به طفتوی تلتفونی کسمی بستر دتیم له کاتی دقوامی فترمی	OCB 10
					دانتفوری و بهخشدیی مترجی تیویستن بؤ خوشطوزه رانی کوملطا	IWE 31
					فیرکراوم که باورم به بههای بدلسوزی مانوره بؤ یک دعزطا (فقرمانطه) هتیت	NC 6
					راویذکاری (تیس و را به یک کردن) وات لیدکات زالاییت بستر ناستنطکان و دور بیت له هتله (کتمتر هتله بکئی)	IWE 32
					بشیهیهکی طشتی، دلخوشم به کارکردن له کولید یان تیمانطکتم	J.S 3 (R)
					ووضانی(شوی) نا تیویست وقرناطرم له کارکردن	OCB 11
					هاوکاریکردن دهیته مایهی رزامتدیون و سوود به کوملطا دعتهتیت	IWE 33
					هاوکاری بفرترسهکتم (سفرترشتیارم) دکتم له کارهکانی	OCB 12
					هاوکاریکردن له کاردا رهوشتیکی بفرزه (ضاکتیه)	IWE 34

تەواو هاورا	هاورا	نە ھاوراء نە ناھاورا	ناھاورا	تەواو ناھاورا	دەستەواذەکان	ذ
5	4	3	2	1		
					ئىويستە فەرمانبەران (مامۇستايان) كارەكانيان بەر ئەرى توانايەتە ئىنجامبەدەن	IWE 41
					بەككە لە ھۆكارە سەرەككيبەكانى بەردەوامبونم لە كۆلەنە يان ئەيمانەكەم ئەرەبە كە جەيەشتەننى قوربانىكە كەسى طەرەرى ئىويستە، ضونكە رەتتە لە فەرمانبەكە تە ئەم ھەموو سوودەرى بۇ من نەببەت وەك ئەرەبە لىرە ھەمە	CC 8
					ئىويستە ھەر تەككە زوربەرى كاتى خۇى لە كارکردن بەسەر بەرئەت	IWE 42
					كاتى خۇم لە طفتوتۇرى با بەھا بەسەر نەبەم لە كاتى دەوامى فەرمى	OCB 16 (R)
					ئىويستە جەخت لەسەر ئەرەبەندى مەروى باش لە دامودەزطاكەنى حۆمەت (كۆلەنە و ئەيمانەكان) بەرئەتە و ھاندىرئەت	IWE 43
					ئىموايە ئىشخەستەننى بەردەندەرى كۆلەنە يان ئەيمانە لەسەر بەر و باوەرەرى كەسى شەككى ناسايە	NC 8 (R)

بەشى دوووم: تەكايە ھەندەك زانىارى دەربارەرى خۇت ئىشكەش بەكە

1. رەتتەز: نەرى مە

2. بارى ھاوسەرئەتتە: سەلت خەزاندەر

3. تەكايە تەمەنت بەنوسە

4. ناوئىشانە لە كۆلەنە يان ئەيمانەكەت :

ياربەدەرەرى توبدەر (مەيد/مەيدە) مامۇستاي ياربەدەر

مامۇستا ئەرەبەسۇرى ياربەدەر

ئەرەبەسۇر

5. ضەندە سالأ ئەزمونى كارکردنە ھەيە (كۆي سالانى خەمەت) ؟

6. سالانى خزمەت لىقەم كۆلىنىڭ يان ئىمانىيەت ئىستادا:

7. ئاستى خويىندىن:

دەرىجىسى زانكۇ (بەككەلورىيۇس)

بروانامەى دىلۇم (ئىمانىپا)

دكتورا (PhD)

ماستىر

ئىرفىسۇر

دواى دكتورا

سوئاس بۇ بەشدارى كرىدنتان

Appendix 2.3 The IWE Questionnaire (43 items) for Pilot study- the Kurdish version

بەشداربوو / ئەندامی فاکەلتی بەریز

ئەم تۆیذینە داوا لێ بەریزتان دەکات وەلامی زنجیریەک دەستەواژە بدەنەو کە لێ ئەتیکێ کاری ئیسلامی وەرطیراو و بەشیکە لێ تروژەتیکێ فراوانتر کە من کاری لەسەر دەکەم دەربارە تۆیوەندی نیوان ئەتیکێ کاری ئیسلامی و هەلوێست و رەفتاری فەرمانبەران. مەبەستی ئەم تۆیذینە زانیی بیرو و بۆسوونتانە دەربارە ئەتیکێ کاری ئیسلامی.

داواکارم بەشداربن لەم تۆیذینە و 10-20 خولەک لێ کانتان تەرخان بکەن بۆ وەلامدانەوی ئەم دەستەواژانە. سەرجم وەلامەکان بە نهی دەمیننەو و تەنها بۆ مەبەستی تۆیذینە بەکار دین.

بەریزتان نازان لێ کشانەو یان وەستان لێ بەشداریکردن لێ هەر کاتیکدا کە نارەزوو بکەن.

ئەم تۆیذینە لەذیر سەرئەرشتی تروفسور ستیفن سوێلس ئەنجام دەدریت. ئەتەر هەر ئرسیاریکتان هەبوو تکایە تۆیوەندی ئیوە بکەن لێ ریطای ئیمیلی (U1169633@hud.ac.uk) یان لێ ریطای ذمارە تەلەفون (0750 461 17 88 – کوردستان) یان (0044 75 11 525376 – بەریتانی).

ستیفن سوێلس

تروفسور لێ بەریوەبەردنی سەرساوە مرویەکان

بەریوەبەری تۆیذینە

+44 (0) 1484 472857 : ☎

s.swailes@hud.ac.uk : ✉

www.hud.ac.uk : 🌐

امیر مەهدی خورشید

قوتابی دکتورا

زانکۆی Huddersfield

بەریتانی

☎ : 00964750 4611788 کوردستان

0044 7511525376 بەریتانی

✉ u1169633@hud.ac.uk

بەشى يەكەم

تکایە ديارى بکە تا ض رادەيەک هاورا يان هاورانيت لقطەلأ ئەم دەستەوازانەى خوارەوە لە ريطاى هيماکردنى (کليک کردنى) له ناو خانەى شياو.

تەواو هاورا	هاورا	نە هاوراء نە ناهاورا	ناهاورا	تەواو ناهاورا	دەستەواژەکان	ذ
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ئىويستە تاك بەر دەو ئەندى كۆمەلطا لەبەرزواو بەريەت لە كارەكانيبدا	IWE 1
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	كۆمەلطا كەمان كيشەى كەمتر دەبوو ئەتەر هەر تاكيك ثابتەدبا بە كارەكەى خوى	IWE 2
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ئىويستە هەولەى تەواو بەريەت بۇ بە ئەنجام پەياندى كارەكان	IWE 3
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ئەنجامدانى كار بە باشى سوود بە كەسەكە بە كەسانى تەريش دەتەينەت	IWE 4
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	كارى داھينەرانە سەرزواو بەختەوەرى و بە بەرھەم هينانە	IWE 5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	هەموو تاكيكى بەتوانا دەبيەت كار بەكات	IWE 6
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ذيان هيبض ماناى نية بەتبا كارکردن	IWE 7 (R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ئيدانى كاتى زور بۇ تشوودان و ووضان زيان بە كۆمەلطا دەتەينەت	IWE 8
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	تەرخان کردنى كاتى زور بۇ خووشى و بە فیرودانى كات خراثة بۇ تاك و كۆمەلطا	IWE 9
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	هەر كەسيك كار بەكات ئەتەرى زياترە سەر كەتوتووبەت لە ذيان	IWE 10
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	تاك دەتوانيت زالا بيت بەسەر سەختيةكانى ذيان لە ريطاى ئەنجامدانى كارەكانى بە باشى	IWE 11
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	كارکردن سەرزواو ريزترتتە لە خود	IWE 12
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	كارکردن دەرفەت بە تاك دەدات كە سەربەخو بيت	IWE 13
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ئەو كەسانەى باش كارناكتن زورجار شكست دەهينن لە ذيان	IWE 14

<input type="checkbox"/>	ثيويسنة تاك بقر دعوام كار ةكعي بة باشى نةنجام بدات	IWE 15				
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تقواو هاورا	هاورا	نة هاوراء نة ناهورا	ناهورا	تقواو ناهورا	دستقواذكان	ذ
<input type="checkbox"/>	ثشت بةسنتى تاك بة خودى خوى مايعى سقر كوتنة لة كار ةكعي	IWE 16				
<input type="checkbox"/>	كار كردن سقر ضاوعى رةزامتندبون يان بقديهينانة بو خود	IWE 17				
<input type="checkbox"/>	خودى كار كردن دةر ةنجام نية، بلكو هويةكة بو ثرة ئيدانى طهشعة كعسى و ثعيوةنديه كؤمة لايةتيهكان	IWE 18				
<input type="checkbox"/>	ذيان هيض ماناي نابيت نططر خلك تنها لة ئيناو كار كردن كار بكتن	IWE 19				
<input type="checkbox"/>	فقر مانبقرى سقر كوتوو نعو كعسعية كة كار ةكانى بقر لة كؤتايهاتنى كاتةكعي تقواو بكات	IWE 20				
<input type="checkbox"/>	مقرج نية كار كردنى زور و باش سقر كوتون مسؤطر بكات	IWE 21				
<input type="checkbox"/>	خؤتقر خانكردن بو كار ضاكةكارية	IWE 22				
<input type="checkbox"/>	خؤتقر خانكردن بو جورى كار ضاكةكارية	IWE 23				
<input type="checkbox"/>	كار كردن ضاكةكارية كاتيك ئيداويستيةكانى خلك بدى دةهيئيت	IWE 24				
<input type="checkbox"/>	ثارة دةسنتكوتوو لة ريطاي بقر تيل و دزين (طندةلي) زيان بة طؤمةلطا دةطهئيت	IWE 25				
<input type="checkbox"/>	ئيستغلالكردنى دةسالات و سقر ضاوعكان لة كار دا مايعى شايستكردن نية	IWE 26				
<input type="checkbox"/>	تعمبلى و كار نكردن بةهاى تاك كعم دكاتقوة	IWE 27				
<input type="checkbox"/>	كعمتقر خعمى لة كار كردن هاوسنطي ذيان تيك دةدات	IWE 28				
<input type="checkbox"/>	ثيويسنة دةولتت كار دابين بكات بو هقر كعسيك كة نارةزووى هتبيت و لة تواناي دابيت	IWE 29				
<input type="checkbox"/>	ثيويسنة تاك موضعي شياوى ئيبدر يت بو كار ةكعي	IWE 30				

<input type="checkbox"/>	دادتقروقرى و بةخشندهى مقرر جى تئويستن بؤ خوشطوزقرانى كؤمئلطا	IWE 31				
<input type="checkbox"/>	راويذكارى وات ليدهكات زالا بيت بهسقر كؤسثةكان و بهدورر بيت له هئله	IWE 32				

تقوا هاورا	هاورا	نة هاوراء نة ناهاورا	ناهاورا	تقوا ناهاورا	دهستقوا اذهكان	ذ
<input type="checkbox"/>	هاوكاريكرن دهبيته مائةى رةزامتندبون و سو د به كؤمئلطا دهطهينيت	IWE 33				
<input type="checkbox"/>	هاوكاريكرن له كاردا رةقوشتيكى بقرزة (ضاكية)	IWE 34				
<input type="checkbox"/>	بههاى كار له مةبهستهكتهى (نيقت) نهوئك له دةرنةجامهكانى	IWE 35				
<input type="checkbox"/>	تئويسته هةموو كهسيك كؤشش بكات بؤ بهديهينانى دةرنةجامى باشتر له كارهكتهى	IWE 36				
<input type="checkbox"/>	تئويسته كيبركيى تاك بؤ باشتركرنى كواليتى هانبدريت و ئاداشت بكريت	IWE 37				
<input type="checkbox"/>	ثابتهدبون به بههاكانى كار و ناواتهكان بؤ باشتربون يارمتهى خلك دهكات سقر كهتوتوتربن	IWE 38				
<input type="checkbox"/>	تئويسته تاك بهشدار بيت له ضالاكية ئابوربيهكان	IWE 39				
<input type="checkbox"/>	بقر هةمهينان زياتر له رادهى خوى بؤ بهديهينانى تئداويستي كهسى دهبيته مائةى خوشطوزقرانى كؤمئلطا بهطشتى	IWE 40				
<input type="checkbox"/>	تئويسته فقيرمانبقران كارهكانيان بقو تقرى توانايهوه نةنجامبهقرن	IWE 41				
<input type="checkbox"/>	تئويسته هقر تاكيك زوربهى كاتى خوى له كاركرن بهسقر بهقريت	IWE 42				
<input type="checkbox"/>	تئويسته جةخت لهسقر تهيوهنديى مروى باش له دامو دةر طاكان بكرينهوه و هانبدريت	IWE 43				

بەشى دوووم: تكاية هەندىك زانىارى دەر بارەى خوت ئىشكەش بكة

1. رەطەز نىر مې
2. بارى هاوسەرىتى سەلت خىزاندار
3. تكاية تەمەنت بنووسە
4. ناوئىشان لە دەر طاكەت
- يارىدە دەر ئىوئىدەر (مەيد/مەيدە) مامۇستاي يارىدە دەر
- مامۇستا ئرۇفىسۇرى يارىدە دەر
- ئرۇفىسۇر
5. ضەند سالا ئەزمونى كار كرىنت هەية (سالانى خزمەت) ؟
6. ذمارەى سالا كانى لەم دەر طايةى ئىستادا كارت كرىووە
7. ئاستى خوىندن:
- بروانامەى تەيمانطا دەر ضووى زانكو (بەكەلورىوس)
- ماستەر دكتورا (PhD)
- دواى دكتورا

سوئاس بوهاوكارى و بەشدارى كرىنتان

Appendix 2.4 The official letter from Ministry of Higher Education (KRG)

<p>اقليم كوردستان – العراق مجلس الوزراء وزارة التعليم العالي والبحث العلمي دائرة البعثات والعلاقات الثقافية مديرية البعثات</p>	 Kurdistan Regional Government Council of Ministers Ministry of Higher Education & Scientific Research	<p>هەرێمی کوردستان - عێراق هه‌نجومه‌نی وه‌زیران وه‌زاره‌تی خوێندنی باڵا و توێژینه‌وه‌ی زانستی فه‌رمانگه‌ی نێردراوان و په‌یوه‌ندییه‌ رۆشنی‌بیرییه‌کان به‌ریۆه‌به‌رایه‌تی ناردين</p>
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Nb: ۲/

Date / /



ژماره: ۲/ ۷۷۸۴

رێكهوت: ۲۰۱۵/۴/۵ ی زایینی

۱۶/۱/۲۷۱۵ ی كوردی

بۆ/سه‌رجه‌م زانکۆ و په‌یمانگانه‌ی هه‌رێمی کوردستان
بابت/ ئاسانکاری

به‌ریژ (امیر مه‌دی خورشید) که په‌کیکه له کاندیدانی به‌رنامه‌ی تواناسازی بۆ خوێندنی باڵا (دکتۆرا) له ولاتی (به‌ریتانی) به مه‌به‌ستی
ئه‌و په‌ری هاوکاری کردنی ناوبراو له ییدانی زانیاری به مه‌به‌ستی ئاماده‌کردنی نامه‌ی دکتۆراکه‌ی به (فۆرمی راپرسی) به ناویشانی
(په‌یوه‌ندی ئیوان ئه‌ته‌کیتی کاری ئیسلامی و هه‌لویست و په‌فتاری مامۆستاکانی کۆلیژ په‌یمانگانه‌ی)

له‌گه‌ل رێژدا



د. جوان جلال محمدشريف

به‌ریۆه‌به‌ری گشتی فه‌رمانگه‌ی نێردراوان و په‌یوه‌ندییه‌ رۆشنی‌بیرییه‌کان

وێنه‌په‌ك بۆ:

. نووسینگه‌ی به‌ریژ جه‌نابی وه‌زیر/بفه‌رموون بۆ زانین /له‌گه‌ل رێژدا.

. نووسینگه‌ی به‌ریژ ب.گ. فه‌رمانگه‌ی نێردراوان و په‌یوه‌ندییه‌ رۆشنی‌بیرییه‌کان /له‌گه‌ل رێژدا.

. به‌ریژی ب.گ. نێردراوان و په‌یوه‌ندییه‌ رۆشنی‌بیرییه‌کان بفه‌رموون بۆ زانین /له‌گه‌ل رێژدا.

. ب. تواناسازی _ نێردراوان . له‌گه‌ل به‌رایه‌یه‌کان .

. دهرکرده .

ئارام دۆوانه ۲۰۱۵/۰۴/۰۵

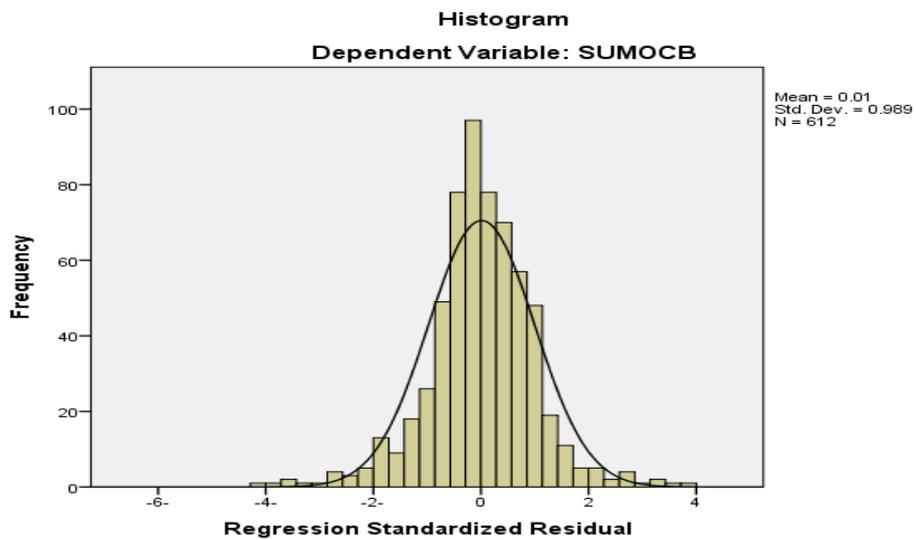
Kurdistan Region-Erbil, Kirkuk Road
Phone: ۰۱۱ ۳۵۱۳۳۶

www.mhe-krq.org
E-mail: scholarships@mhe-krq.org

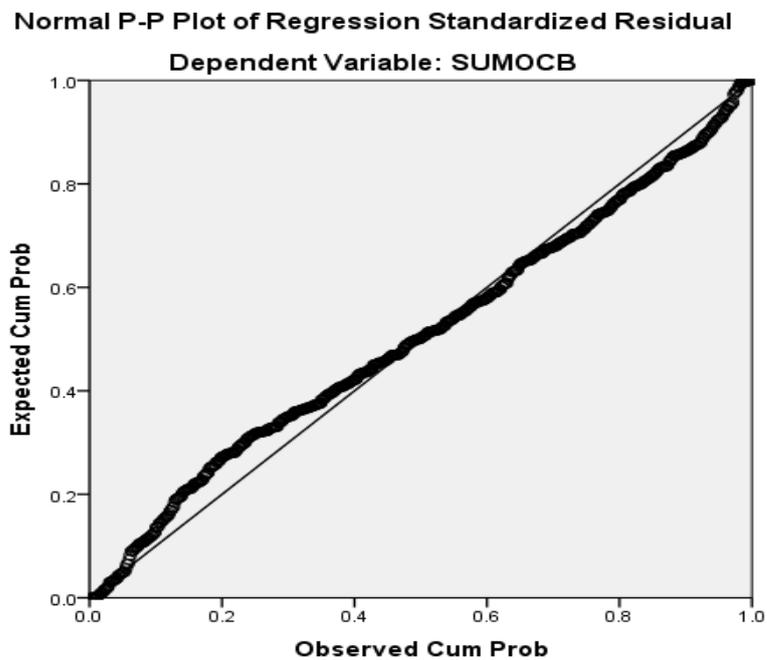
هه‌رێمی کوردستان - هه‌ولێر، رێگای کهرکوک، شه‌قامی هادی چاوشلی
تله‌فۆن: ۰۱۱ ۳۵۱۳۳۶

Appendix 3 The results of normality

Appendix 3.1 Histogram describing the normality of the error terms



Appendix 3.2 Normal probability Plot: Standardized Residuals



Appendix 3.3 Cook's Distance test for checking normality of the residual statistics

Residuals Statistics^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	35.7101	52.1054	46.4725	2.65709	617
Std. Predicted Value	-4.056-	2.127	.003	1.002	617
Standard Error of Predicted Value	.188	1.053	.405	.167	617
Adjusted Predicted Value	35.2565	52.1193	46.4643	2.69294	612
Residual	-19.92724-	17.35955	.05410	4.36119	612
Std. Residual	-4.496-	3.916	.012	.984	612
Stud. Residual	-4.552-	3.982	.014	.993	612
Deleted Residual	-20.42996-	17.94454	.06842	4.44139	612
Stud. Deleted Residual	-4.627-	4.031	.014	.996	612
Mahal. Distance	.111	34.016	5.055	5.504	617
Cook's Distance	.000	.089	.003	.010	612
Centered Leverage Value	.000	.055	.008	.009	617

a. Dependent Variable: SUMOCB

Appendix 3.4 Results of factor analysis

Appendix 3.4.1 Exploratory factor analysis for four dimensions of IWE

Factor	Total Variance Explained						Rotation Sums
	Initial Eigenvalues			Extraction Sums of Squared Loadings			of Squared
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Loadings ^a
1	6.393	26.637	26.637	5.778	24.075	24.075	4.602
2	1.555	6.481	33.118	.943	3.928	28.003	4.463
3	1.437	5.988	39.106	.819	3.411	31.415	4.066
4	1.271	5.297	44.403	.580	2.417	33.832	3.101

Extraction Method: Principal Axis Factoring.

a. When factors are correlated, sums of squared loadings cannot be added to obtain a total variance.

Appendix 3.4.2 Exploratory factor analysis for job satisfaction

Factor	Total Variance Explained					
	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.237	74.578	74.578	1.857	61.913	61.913
2	.403	13.438	88.016			
3	.360	11.984	100.000			

Extraction Method: Principal Axis Factoring.

Appendix 3.4.3 Factor Correlation Matrix for IWE

Factor	1	2	3	4
1	1.000	.624	.577	.477
2	.624	1.000	.648	.454
3	.577	.648	1.000	.478
4	.477	.454	.478	1.000

Extraction Method: Principal Axis Factoring

Rotation Method: Promax with Kaiser Normalisation

Appendix 3.4.4 Factor correlation Matrix^a for organisational commitment

Factor	AC	CC	NC
1	1.000	-.017-	.114
2	-.017-	1.000	.081
3	.114	.081	1.000

Extraction Method: Principal Axis Factoring.

Rotation Method: Promax with Kaiser Normalization.

Appendix 3.4.5 Total Variance Explained for Organisational citizenship behaviour

Factor	Total Variance Explained					
	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.769	34.264	34.264	3.067	27.886	27.886

Extraction Method: Principal Axis Factoring.

Appendix 3.4.6 Total Variance Explained for Organisational commitment

Factor	Total Variance Explained						
	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Loadings ^a
1	3.773	17.966	17.966	3.210	15.285	15.285	3.079
2	3.436	16.362	34.328	2.819	13.423	28.707	2.749
3	2.897	13.797	48.125	2.318	11.039	39.746	2.624

Extraction Method: Principal Axis Factoring.

a. When factors are correlated, sums of squared loadings cannot be added to obtain a total variance.

Appendix 3.4.7 Checking Multicollinearity

Model	Unstandardized coefficients		Standardised Coefficients			Correlations			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig	Zero order	Partial	Part	Tolerance	VIF
1 constant	33.71	1.78		18.92	.000					
SUMAC	.159	.034	.181	4.72	.000	.187	.186	.181	.992	1.008
SUMCC	.195	.037	.20	5.20	.000	.203	.204	.20	.996	1.004
SUMNC	.104	.046	.086	2.230	.026	.114	.089	.085	.989	1.012
2 constant	19.96	1.92		10.36	.000					
SUMAC	.120	.030	.137	3.94	.000	.187	.156	.134	.951	1.051
SUMCC	.134	.034	.137	3.96	.000	.203	.157	.135	.966	1.035
SUMNC	.038	.042	.031	.90	.366	.114	.036	.031	.970	1.031
SUMJS	.174	.064	.095	2.70	.007	.209	.108	.092	.932	1.073
SUMIWEF1	.177	.064	.058	1.20	.230	.368	.048	.041	.491	2.035
SUMIWEF2	.150	.065	.12	2.30	.021	.406	.092	.078	.430	2.323
SUMIWEF3	.072	.066	.053	1.09	.275	.377	.044	.037	.481	2.078
SUMIWEF4	.355	.067	.261	5.30	.000	.457	.457	.180	.474	2.111

Appendix 4 Demographic differences based on adherence to IWE

Appendix 4.1 Independent sample-t-test for Gender

t-test for E quality of Means									
	Gender	N	Mean	Mean difference	Std. Deviation	F	df	Sig	Sig. (2- tailed)
SUMIWE	Male	397	99.6071	-1.35	13.73290	.587	624		.219
								.444	
	Female	229	100.9563	-1.06	12.28527	519. 6			.206

Appendix 4.2 Independent sample t-test for marital status

		N	Mean	Mean difference	Std. Deviation	F	df	Sig	Sig. (2- tailed)
Marital Status									
SUMIWE	Single	155	100.36	.355	13.05	.005	624	.943	.772
	Married	471	100.01	.355	13.30		266.8		.770

Appendix 4.3 One way Anova for position at the organisation

ANOVA

Position	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	42.636	62	.688	.803	.858
Within Groups	481.851	563	.856		
Total	524.487	625			

Appendix 4.4 One way Anova for educational level

ANOVA

Edulevel	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	53.624	62	.865	1.160	.197
Within Groups	419.654	563	.745		
Total	473.278	625			

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