Ethical Strategies in the Corporate World: a comparison of Secular and Islamic ethical systems & Factors Influencing Ethical Behavior in Islam.

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ABSTRACT;

Islamic-oriented scholars have become more eager to contribute to the phenomena by offering the Islamic perspective on secular disputes as a result of the growing intellectual contribution to ethics. Understanding whether the Islamic viewpoint does so is important because secular ethical theories, such as relativism, deontology, utilitarianism, and egoism, among others, have not yet established a connection between what is ethical and what is not. This essay compares secular theoretical frameworks to the Islamic perspective, demonstrating that despite the secular approach to ethics, it is important to consider the validity of the theories that the Islamic perspective offers through the Quran and the Sunnah (the Way of the Prophet Muhammad, peace be upon him).The paper further discusses the factors influencing ethical behavior in Islam.

Keywords: Ethics, Secular Ethical theories, Islam, Quran, Sunnah

It is possible to understand ethics, what constitutes ethics relies on your attitude, and applying ethics is desirable but also a time-limited test. Given the excessive attention given to unethical acts, Pope (2015) alludes that unethical acts may go unnoticed, noticed acts may go unreported, reported acts may not be fully and fairly investigated, and investigation findings may not be adequately acted on. Ethics may be desirable to anyone, but the realization of the same is yet to be realized. As a result, the path to ethical victory for business should never be finished. To do this, ethics must be established, understood, evaluated, and matched to the organization's strategy (Garavan & McGuire, 2010; Sheth & Parvatiyar, 2022; Holbeche, 2009; Greenwood, 2002; Bello, 2010).

According to the context, the Greek word for ethics, "ethos," is used to refer to a practice or habit, and the Latin word "moralis," which is used to refer to ethics, gives morals its literal definition (Zaroug, 1999; Al-Aidaros, & Shamsudin 2013). The definition of ethics in the

English Oxford Dictionary is "moral principles governing a person's behavior or the conduct of an activity." This definition is consistent with the Islamic understanding of ethics, which sees ethics as a set of morals that direct one's behavior and/or acts (Mohammed, 2013; Abdullah, 2011).

According to Ogbonna and Ebimobowei (2011), a person's personal standard for determining what is good and wrong and the guiding principles that guide their behaviors are both reflections of their ethical behavior. According to Elegido (2000), ethics is the goal of and comprehension of the good life, living well, and a life worth living. He believes that putting every activity and aim in its proper context will help one to understand what is important to do and what is not. As shown here, Drucker (1981) points out that throughout history, philosophers have created several approaches to ethics in their pursuit of understanding human conduct.

Compared to Western ethics, Islam has a unique perspective on morality. Islamic ethics are drawn from the Quran and Sunnah, whereas traditional ethics are developed from human reason (Sidani & Al Ariss, 2015; Abdullahi, 2011), which serves as a primary example of this. According to Islamic academics, the word "akhlaq"—which means embracing virtue, morals, and manners in Islamic theology—is the closest to the term "ethics" (Al-Aidaros et al., 2013, Beekun, 1996; Mohamed 2013, Abdullahi, 2011). According to Laeheem (2018), from an Islamic point of view, what promotes the welfare of the individual or the society and does not conflict with any religious tenets is ethically good, while what is destructive is unethical. He emphasizes further that Islamic ethics is concerned with the norms that outline what Muslims should do.

 Eminent Muslim intellectuals like Imam Al-Isfahani, Al-Ghazali, and Al-Mawardi have focused on ethics (Ali, 2022). Numerous academics have praised Imam Al-Ghazali for his expertise in Islamic ethics. He argues that the Quran and Sunnah should be used as a guidance for ethical behavior since this will ensure that man will answer to his creator for his deeds. Al-Shafi'I and colleagues (2018); Ali, 2022; Shamsudheen et al. (2021); Shuhari et al. (2019).

The Institute of Certified Public Accountants of Uganda (ICPAU), the Institute of Internal Auditors (IIA), Project Management Professionals (PMPs), and public service organizations like the Uganda Public Service (UPS) have published their ethical codes of conduct, which include but are not limited to: trustworthiness, confidentiality, objectivity, independence, and competence among others (ICPAU, 2000; IIA, 2019). To mention, Islam emphasizes the same through its revelation for example; relating to Trustworthiness Quran relates;

 "…, the best one you can hire is the strong and the trustworthy." (Quran, 28:26).

Relating to Confidentiality;

"And (remember) when the Prophet disclosed a matter in confidence to one of his wives (Hafsah), then she told it (to another i.e. 'Aa'ishah). And Allaah made it known to him; he informed part thereof and left a part. Then when he told her (Hafsah) thereof, she said: 'Who told you this?' He said: 'The All-Knower, the All-Aware (Allaah) has told me.'" [Quran 66:3].

In Hadith, it was narrated from Thaabit that Anas said: "The Messenger of Allaah (peace and blessings of Allaah be upon him) came to me when I was playing with some other boys, and

greeted us with salaam, then he sent me on an errand. I was late going home to my mother, and when I came she asked, 'What kept you?' I said, 'The Messenger of Allaah (peace and blessings of Allaah be upon him) sent me on an errand.' She said, 'What did he need?' I said, 'It is a secret.' She said, 'Never disclose the secret of the Messenger of Allaah (peace and blessings of Allaah be upon him) to anyone.' Anas said: 'By Allah if I were to disclose it to anyone I would have disclosed it to you, O Thaabit.' Narrated by Muslim, 2482.

A particular stakeholder will implement and accept a code of ethics in their own way. Theorists have so offered guidelines by which one may judge what is or is not ethical. Immanuel Kant's deontological theory and Jeremy Bentham's utilitarian theory are two examples of such philosophers. Among other theories are the social contract theory and the virtue theory (Beauchamp et al., 2004; Beauchamp et al., 1991).

According to a secular perspective on ethical theorists, consequentialists and utilitarian theorists claim that it is ethical to act in a way that will promote the larger good, whereas deontological theorists claim that it is ethical to do what is right (Alexander & Michael 2021). The centrality of virtue within the theory is what separates virtue ethics from consequentialism or deontology, according to other authors like Hursthouse (2022) (Watson 1990; Kawall, 2009 as quoted in Hursthouse, 2022). The egoism hypothesis is one of the additional ethical theories (Ho 2007). Relativism hypothesis (Sturgeon 2009) and the Divine Command hypothesis (Rachels & Rachels 1993). Following is an example of such traditional ethical frameworks;
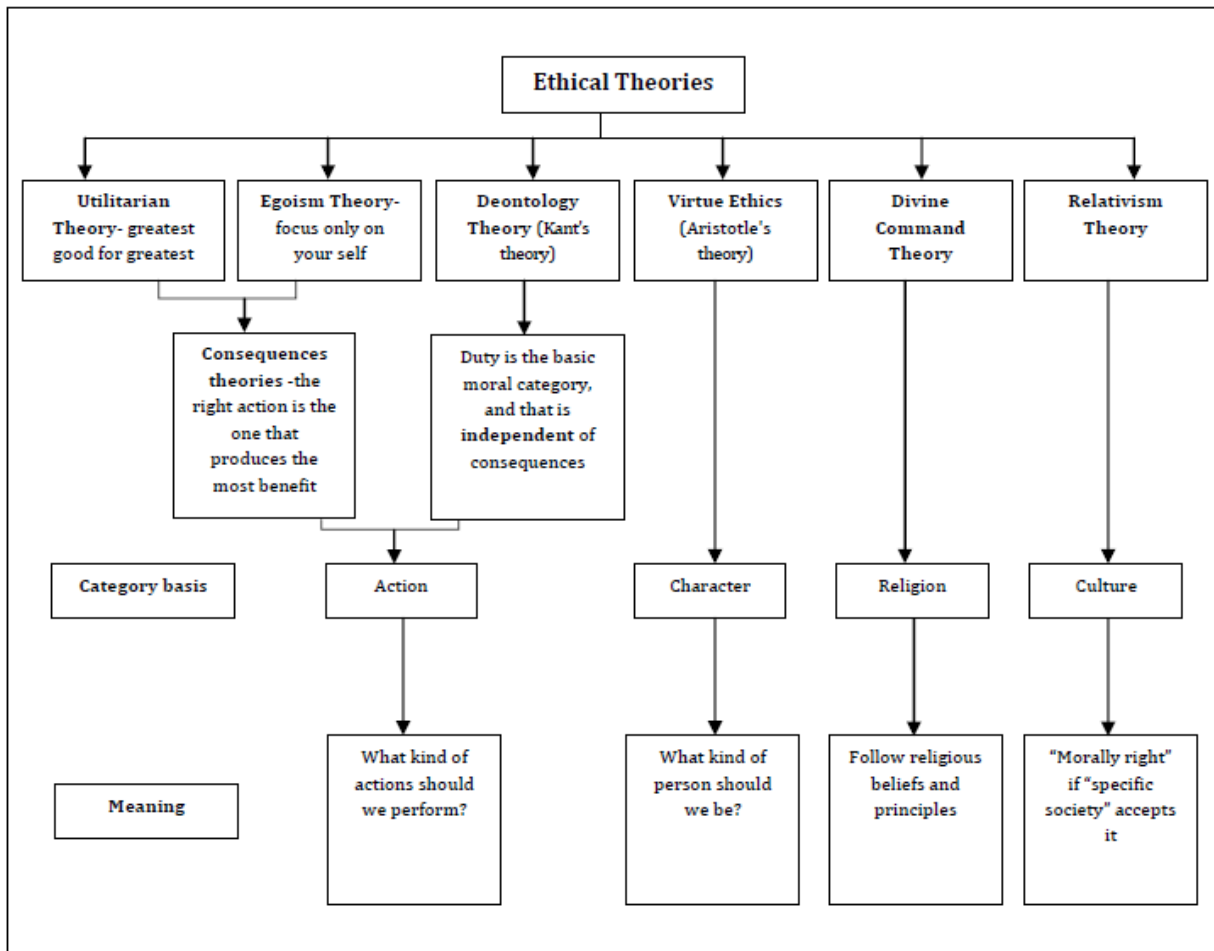
(adopted from Al-Aidaros & Mohd Shamsudin 2013:7)

From an Islamic point of view, the ethical system is blended with guidance from Quran and Sunnah. Al-Aidaros & Mohd Shamsudin (2013) provide Islamic perspective as per illustration below;

Theory (Al-Aidaros & Mohd Shamsudin, 2013)	Main Idea; (Al-Aidaros & Mohd Shamsudin, 2013)	Islamic Perspective; (Al-Aidaros & Mohd Shamsudin, 2013)	Commentary
Relativism theory	Ethics are relative to a particular environment. Different societies may have different ethical codes. There is no universal truth in ethical principles that can be held by all peoples at all times.	Rejected because may be a particular society culture is against Islamic principles.	A
Divine Command theory	"Ethically right" means "commanded by God", and "ethically wrong or unethically" means "forbidden by God". Religion is the only standard to identify ethics.	Accepted, but this theory was rejected in the Western literature.	B
Utilitarian theory	"Ethically right" means the action results in a greater number of utilities than could be achieved by any other actions.	Rejected because the only basis for this theory is the greatest consequences for greatest number.	C
Egoism theory	A person must always perform in his/her own interest. An action is considered to be ethically right only when it promotes a person's self-interests.	Rejected because it is against the Islamic principles of justice, helping others, and altruism.	D
Deontology theory	It underlines the duty as a basis of moral category which can be seen as a right or wrong judgment. It does not look at the consequences of action. And, there are universal ethical actions that everyone must accept.	Rejected because the theory is not clear about the source of these "universal ethics" since in Islam the only source for ethical system is the Islamic principles.	E
Virtue ethics theory	This theory focuses on what makes a good individual or person rather than what makes a good action. There are specific virtue traits that every person must have such as civility, cooperativeness, courage, fairness, friendliness,	Rejected because the only basis for this theory is virtue ethics.	F

	generosity, honesty, justice, loyalty, self-confidence, self-control, modesty, fairness, and tolerance.		

*Ethical   Theories   and   Islamic   Perspective   as   illustrated   by   (*Al-Aidaros   &   Mohd   Shamsudin   2013:8)

Theoretical comparison based on the current study.

A; According to Al-Aidaros and Mohd Shamsudin (2013), the Relativism thesis is rejected from an Islamic perspective because it's possible that some societies or cultures go against Islamic precepts. Because the Quran supports this study and limits ethicality to be defined within the bounds of what Allah dictates rather than what a community or culture decides, the Islamic perspective on ethics is in line with this study;

O you who believe! Have Taqwa of Allah as is His due, and die not except as (true) Muslims …. (*Al-Quran* 3:102)

Hold fast together to the cable of Allah and be not divided… (*Al-Quran* 3:103)

O you who believe! Make not (a decision) in advance before Allah and His Messenger, and have Taqwa of Allah. Verily, Allah is Hearing, Knowing (Al-Quran 49:1)

Say, [O Muḥammad], "If you should love Allah, then follow me, [so] Allah will love you and forgive you your sins. And Allah is Forgiving and Merciful." *(Al-Quran* 3:31)

From the injunctions above, it is evident that humanity's actions are not left to the dictates and relativity of the environment but rather, to the line of fearing Allah and His Messenger. This may form the basis of the rejection of the relativism theory of ethics from the Islamic perspective.

B; The Islamic viewpoint is in favor of the divine explanation, contrary to the claims made by some academics as Westmoreland (1996). According to Abdullah (2011), Islamic ethics are transcendental since Allah alone determines what is moral and what is not, what is right and what is wrong. So, this backs up Al-Aidaros & Mohd Shamsudin's (2013) perspective. In several passages, the Qur'an consistently provides guidance on ethics, some of which are;

Do no mischief on the earth, after it hath been set in order, but call on Him with fear and longing (in your hearts): for the Mercy of Allah is (always) near to those who do good. (Quran,7:56)

Those who spend (freely), whether in prosperity, or in adversity; who restrain anger, and pardon (all) men; -for Allah loves those who do good." (Quran, 3:134)

While Islam recognizes the value of other sources of law, Souaiaia (2005) points out that it is generally acknowledged that no human legal innovation that directly conflicts with the Qur'an and the Sunnah has ever been able to find its way into the body of literature that directs Muslims' worship and practices. As a result, there is positive agreement between Divine ethical theory and the viewpoint of Islam. This is in favor of a 2013 study by Al-Aidaros and Mohd Shamsudin that accepts the divine theory despite it being disproved in Western literature..

C&D: As Al-Aidaros & Mohd Shamsudin (2013) explain, utilitarian theory and egoism theory each take into account the consequences of an action with a different approach to evaluating ethical conduct. It is therefore sufficient to say that regardless of the act, the outcome is more

significant in terms of ethical judgment. Islam rejects this claim because it emphasizes the legitimacy of a particular action or conduct.; Quran says

Say, ˈO Prophet, ˋ "Good and evil are not equal, though you may be dazzled by the abundance of evil. So be mindful of Allah, O people of reason, so you may be successful." (Quran 5:100)

Except for those who repent, believe, and do righteous work. For them, Allah will replace their evil deeds with good. And ever is Allah Forgiving and Merciful. (Quran 25:70)

And whoever comes with an evil deed – their faces will be overturned into the Fire, [and it will be said], 'Are you recompensed except for what you used to do?' (Quran 27:90)

Or do those who commit evils think We will make them like those who have believed and done righteous deeds – [make them] equal in their life and their death? Evil is that which they judge. (Quran 45:81)

Abu Sa'id al-Khudri reported: The Messenger of Allah, peace, and blessings be upon him, said, "Whoever among you sees evil, let him change it with his hand. If he is unable to do so, then with his tongue. If he is unable to do so, then with his heart, and that is the weakest level of faith." Ṣaḥīḥ Muslim 49

From the aforementioned commands, it is obvious that Islam emphasizes the act and issues a strong warning against wrong activities, in contrast to utilitarian and egoistic theorists who do not. This perspective solidifies the divergence between utilitarian and egoistic ideas and the Islamic worldview.

E: While deontological philosophy emphasizes that a course of action is morally acceptable if it is just. A segment of a secular construct has criticized this point of view. Deontology theory, according to Velasquez (2006), simply evaluates the responsibility or the action independently without taking the consequences into account, making the categorical imperatives unclear. It may go counter to how individuals are typically understood and occasionally imply unethical conclusions (Velasquez 2006 as referenced in Al-Aidaros & Mohd Shamsudin, 2013). Even while deontology analyzes ethics in economics more well than utilitarianism, it still has flaws, according to other opponents like Van Staveren (2007).

The most prevalent and widespread objections of Kantian ethics, according to O'Neill (1998), are that its prescriptions will either be rigid or hollow and formal since it places such a strong emphasis on principles or norms. The deontological foundation of right is drawn from Kant's assertion that human beings independently develop a priori knowledge of the universe from which they simultaneously form a world-vision in their minds (Guyer, 2004). In addition to the critique from some secular scholars, the Islamic approach also departs from Deontology from the position that Islam's source of right is the Quran and Sunnah (Souaiaia, 2005), with emphasis placed on providing guidance as to which actions to take and which to avoid. Quran emphasizes some of the ethical guidelines including;

"Be kind, honorable and humble to one's parents," (17:23-24); "Be neither miserly nor wasteful," (17:26-29); "Do not engage in 'mercy killings' for fear of starvation," God will provide. ...
"Do not commit adultery," (17:32); "Do not kill unjustly," (17:33).

Thus this study is in support of Al-Aidaros & Mohd Shamsudin, (2013) who propose a rejection of the Deontological theory from the Islamic perspective because the theory is not clear about the source of these "universal ethics" since in Islam the only source for the ethical system is the Islamic principles.

F; Whereas virtue ethics has been widely regarded as what is right and wrong based on specific traits and values, the virtue ethical theory requires that every person must follow moral values put forward by proponents like Aristotle including honesty, and loyalty among others (Racheal 1993). The theory inclines virtue ethics to only conduct and self thus, it focuses on what people should be and not what they should do (Ho, 2007; Velasquez, 2006; Al-Aidaros & Mohd Shamsudin, 2013). It is this perception that Professional institutions like the American Institute of Certified Public Accountants (AICPA) have based on to develop their ethical code of conduct (Velasquez, 2006). The Islamic ethical perspective does not reject virtue ethics in totality but rather enhances the approach by providing the source of virtues to be the Quran and Sunnah. Virtue ethics "subsumes all actions that are characterized as virtuous deeds in the terminology of the Quran" to be ethical (Haneef, 2005, Hashi, 2011, Zaroug, 1999). This is because Quran has encouraged virtues of morality and character.

Quran says;

"And you are truly ˹a man˺ of outstanding character" (Quran 68:4).

Qatadah reported: I said to Aisha, "O mother of the believers, tell me about the character of the Messenger of Allah, peace and blessings be upon him." Aisha said, "Have you not read the Quran?" I said, "O course." Aisha said, "Verily, the character of the Prophet of Allah was the Quran." Source: Ṣaḥīḥ Muslim 746.

Abdullah ibn Amr reported: The Messenger of Allah, peace, and blessings be upon him, said, **"**Shall I tell you about the most beloved to me and the closest to my assembly on the Day of Resurrection?" They were silent, so the Prophet repeated himself two or three times. They said, "Yes, O Messenger of Allah." The Prophet said, **"**Those with the best character." Source: Musnad Aḥmad 6696.

These injunctions relate that Islam does not only lay out the virtues but also uses Prophet Muhammad (Peace be upon him) as an icon of reference.

Therefore, appreciating the contribution of secular scholars to ethics is relevant though each of the theories leaves a gap that may either be addressed or not by the other. However, Islam raises upon all by providing the source of the ethics and the exemplary feature to guide and explain the ethical conclusions. This is through the Quran and Hadith. (; Al-Aidaros & Mohd Shamsudin, 2013)

Factors Influencing Ethical Behavior in Islam

To emphasize the legal influence of ethical behaviorquez, 2006), Abuznaid (2009) reveals a number of factors that influence Muslims' ethical behavior, including legal, organizational, and individual factors. Furthermore, the study suggests that there are factors that influence a manager's unethical behavior, such as stage of moral development, family influence, and peer influence., Quran says;

"O believers! Obey Allah and obey the Messenger and those in authority among you. If you disagree on anything, refer it to Allah and His Messenger, if you ˹truly˺ believe in Allah and the Last Day. This is the best and fairest resolution. (Quran 4:59). From this verse, what we do or not do is also influenced by what the Authorities in the land do.

From a religious standpoint, one element mentioned by Abuznaid (2009), family impact, may be considered. Vermeer (2014), who explains that religious preferences, beliefs, and affiliation are determined early in life as a result of parental influences may include religion - which is indispensable in determining people's behavior (Aminnuddin, 2019; Laeheem 2018), supports the relationship between family and religion. This is in line with Czerny's observation from 2021 that religion is a source of Muslim ethics and demonstrates how it shapes the Islamic accounting system and the ethical conduct of Muslim accountants. Islam as a religion has positioned itself on directing what is ethical and unethical in various verses in Quran.

"Oh you who have believed, be firm in justice... even if it be against yourselves or parents and relatives" (Quran 4:135); "(O Muhammad), you were lenient with them. Had you been rude in speech, harsh in heart, they would have disbanded from you" (Quran 4:135); "Be kind, honorable and humble to one's parents," (17:23-24); "Be neither miserly nor wasteful," (17:26-29); "Do not commit adultery," (17:32); "Do not kill unjustly," (17:33).

Despite the fact that this study only looked at nurses, Yulianti et al. (2021) claim that Islamic ethical leadership is proved to have a major impact on moral behavior. Therefore, emphasizing a leader's moral principles is important since it has an impact on how their followers behave morally. (Fawares & Almheidat, 2022). Quran says;

"O believers! Obey Allah and obey the Messenger and those in authority among you. Should you disagree on anything, then refer it to Allah and His Messenger, if you ˹truly˺ believe in Allah and the Last Day. This is the best and fairest resolution. (Quran 4:59).

Additionally, Yulianti et al. (2021) demonstrate that ethical awareness has a demonstrably good impact on ethical behavior. Additionally, this study demonstrates how ethical sensitivity limits the impact of Islamic ethical leadership on moral conduct. Therefore, it may be inferred that ethical sensitivity is crucial for shaping employees' ethical behavior at work. This conclusion is

reinforced by Fawares & Almheidat (2022), who state that an individual's level of ethical sensitivity may have a good or negative impact on their ethical behavior. According to Esmaelzadeh et al. (2017), ethical sensitivity is a quality that ethical nurse leaders should possess because it has a significant impact on a number of professional practice areas and promotes the growth of nursing ethics.

According to Laeheem's (2018) research, there are statistically significant links between Islamic upbringing, religious knowledge, engagement in Islamic activities, and adhering to Islamic norms. This is in line with studies conducted by (Khagphong 2004; Laeheem, 2014; Laeheem, 2015; and Mahama, 2009 as cited in Laeheem, 2018), all of which found that Islamic elements, such as Islamic upbringing, Islamic study, religious practice, and participation in religious activities, contribute to Islamic ethical behavior. However, the studies were primarily directed at Muslim youths.

In conclusion, ethical behavior in the workplace is defined as right or bad, depending on the theoretical perspective. The role of ethics in business is one particular issue that has gained more attention in theoretical and business studies as a result of globalization (Pearson, 1995; Takala, 2000; Halme, 1997; Dienhart and Curnutt, 1998; Sen, 1995, 1999; Gaumnitz and Lere, 2002; Rutledge and Karim, 1999; Weiss, 2003; Wilson, 2000; Wienen, 1999; Wheeler et al., 2002; To rnroo Secular theoretical perspectives still do not reconcile what is right and bad. Islam has established guidelines for judging what is morally right and wrong. This is accomplished by citing moral authorities like the Quran and Sunnah. As someone who has taught, clarified, and demonstrated ethics to the human race, the Prophet Muhammad, Peace Be Upon Him, has been given the role of the icon of ethics. The Prophet Muhammad (peace be upon him) did in fact describe the goal of his mission. According to him, "I was only sent to perfect human beings' moral excellence" (Al-Ghazali, 2001, as stated in Al-Aidaros & Mohd Shamsudin, 2013). Though the definition of what is good or bad is the source of disagreement, the overarching goal of ethics from all angles is to promote and encourage doing good.

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