

A Proposed Islamic Performance Management Model (IPMM): Towards More Productive Employees with Better Quality of Work Life

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Received: 29 August 2021

Revised from: 17 September 2021

Accepted: 12 October 2021

Published: 31 October 2021

Abstract

This paper introduces a conceptual idea of Performance Management (PM) system named Islamic Performance Management Model (IPMM). Based wholly on material aspects, the current system is incomplete and imbalanced. IPMM considers both material and spiritual aspects plus efforts exerted by employees. Such measurement will self-regulate employees to view work as an 'ibadah' which promotes self-supervision leading to highly ethical workforce. Articles on Islamic management and related parts of al-Quran and Sunnah provide a rich source of knowledge to achieve the paper's objective. Findings from the review are used to propose IPMM which starts with an Islamic leadership who creates Islamic work culture and apply the Islamic performance appraisal. IPMM develops employees who are in harmony with their colleagues and simultaneously in closer relationship with their Creator. This study contributes to new knowledge on integrating effort with outcomes in appraisal that contribute to productive workers with better quality of work life.

Keywords: Islamic Performance Management Model, Performance Measurement and Appraisal, Employees' Well-being, Leadership, *Maqasid al-Syari'ah*

1. Introduction

Conflict over work-family demands has been identified as one of the major contributors to the poor quality of life (Ismail et al., 2015; Rahman and Al-Buraey, 1992). It significantly affects an individual's life at the two crucial sides – on one side, one's career life and on the other, one's family life. Distress employees would bring home dissatisfaction, anger and resentment that diminish their energy and readiness for parenting as well as for private time with spouse

and family. Subsequently, family well-being would be affected leading to problematic children as well as conflict between couples that may result in divorce.

Many authors (Flamholtz, 1996; Franco-Santos and Doherty, 2017; Soobaroyen, 2007; Tweedie et al., 2019, Kallio et al., 2016) attributed job stress or burnout and other organizational dysfunctionality to human reactions to being measured and evaluated. This is a process forming part of the performance management (PM) system employed by an organization, especially in meeting the pre-determined key performance indicators (KPI). Employees work hard to meet the KPIs as it would be reflected in their yearly performance report that would later be used to determine their reward (in the form of bonus) or promotion, hence influencing the career path of an employee (Adnan, 2015). As such, failure to meet the KPIs in the PM system would cause stress to both subordinates and superiors. This situation induces employees to perform job superficially leading to dysfunctional behaviour when employees fall short of their goals (Adnan and Ali, 2014; Adnan et al., 2019; Schweitzer et al., 2004).

Even with all these drawbacks, PM is still claimed as an imperative tool in managing employees in almost every organization. Sadly, current PM employed were mainly developed in the western countries, by the westerners who are mainly non-Muslims. To date, very few literatures are available on PM in Islamic perspective (Fontaine and Oziev, 2012) though a few attempts have been made (like, Rahman and Al-Buraey, 1992; Ramli and Janor, 2006; Yusuf, 2014). Few available papers on PM in Islamic perspective only deal with its concept (Ahmed et al., 2016), a proposed performance measurement framework for Islamic banking (Mohammed et al., 2015) and the performance measurement framework for control and supervision in Islamic management (Saghafi and Amirabadi, 2016). Though some performance measurement system includes both financial and non-financial measures, but they still fail to account for both material aspects and humanistic and spiritual aspects (Ramli and Janor, 2006), making a truly comprehensive PM is still unrealizable (Gawankar et al., 2015). Besides, Tweedie et al. (2019) in their review of PM literature concluded that research on PM has mainly focused on improving organizational performance, but has mostly neglected its effect on employees' well-being, except in the case when it is assumed to affect organizational performance or goals.

Therefore, the main aim of this paper is to propose an Islamic performance management model (IPMM) that may assist organizations to fairly manage their employees' performance without causing unhealthy stress that would lead to dysfunctional behaviour at work. The rest of this paper is organized as follows. Section 2 reviews the literature on the concept of PM and predicament of the current PM. Section 3 presents the need for Islamic management and what should constitute the IPMM while Section 4 concludes the paper.

2. Literature Review

This section discusses the concept and practices of performance management in organizations nowadays before focusing on its reported shortcomings.

2.1 Performance Management

Performance management, performance measurement and performance appraisal are among the issues debated widely, especially when it comes to the aspect of performance improvement. Performance management (PM) refers to the activities, policies, procedures, and interventions designed to improve the employees' performance (DeNisi, 2017) as well as organizational effectiveness (Gerrish, 2016). It helps the organization to identify, measure, manage, and

develop the performance of its employees (Aguinis, 2013; Mone and London, 2018; Tweedie et al., 2019). Through PM, the organization may systematically analyse and measure how well the employees perform and help them to improve their performance level. According to Mone and London (2018), PM is a continuous process that may create opportunities to establish expertise and contribute to organizational goals.

PM is claimed to have helped organizations in turning their employees to become more competitive with higher organizational engagement (Mone and London, 2018; Gruman, 2011). It monitors employees' performance and give them feedback (Mohamud and Belle, 2019) that enhances employees' professionalism (Mohamud and Belle, 2019) and subsequently performance (Mone and London, 2018). It also enhances leadership development, supporting transformational changes and improves organizational performance (Mone and London, 2018). In ensuring the effectiveness of PM, performance measures are used to quantify the efficiency and/or effectiveness of an action (Melynk et al., 2014), like client satisfaction, efficiency, and the amount of work completed in a given time (Groen et al., 2017). The setting of such measures is done in a process known as performance measurement system (PMS) which translates the organizations' strategy into measurable KPIs which is later used to evaluate both employees' and organizational performance (Zuriekat et al., 2011). Hence, PMS is an integral part of PM employed in an organization.

Over the years, abundance of research has been conducted on PMS and various definitions and findings have been highlighted. The importance of PMS in achieving the organizational goals is indisputable as can be seen in the earlier years' research. Flamholtz (1996) emphasized that the ultimate objective of the system is not to control the specific behaviour of people per se, but rather to influence people to take actions and make decisions, which are consistent with organizational goals. According to Ittner et al., (2003), a PMS "(1) provides information that allows the firm to identify the strategies offering the highest potential for achieving the firm's objectives, and (2) aligns management processes, such as target setting, decision-making, and performance evaluation, with the achievement of the chosen strategic objectives" (p.715). Hence PMS becomes an organization's vigorous and valuable resource which can be used to improve decision-making that enables it to gain competitive advantage and subsequently improves firm performance (Franco-Santos et al., 2012).

Using the KPIs set in the PMS, employees' performance is then evaluated in an annual performance appraisal system (PAS), which is another part of PM. DeNisi (2017) defined PAS as a formal process of assessing employees' performance based on a given set of dimensions; allocate the score to the assessment; and give feedback to the employees regarding their score. Stemming from this, training strategies that are aligned with organizational objectives can be identified and implemented (Bayo-Moriones et al., 2012). Hence, it becomes a remarkable assistance in enhancing the quality of the human resource management (Manoharan et al., 2009) as it manages employees' performance effectively (Selvarajan et al., 2018) besides developing their capacity through feedback or training (Kim and Holzer, 2016).

However, Bayo-Moriones, et al. (2012) suggested that success or failure of PAS would highly depend on these three dimensions, namely (i) the type of measures used, (ii) the appraiser, and (iii) the regularity of the evaluation being conducted. PAS should be related to pay and promotion (Mohamud et al., 2019) in order to motivate employees and make them more accountable. Employees should participate in developing the measures as it would give them control over their own performance (Groen et al., 2016). Such motivation and support would lead to trust among employees which form a crucial impetus in enhancing employees' perception towards the importance and usefulness of PAS in developing their career growth (Kim and Holzer, 2015).

Though abundance of articles has been conducted on PM, mostly only focus on organizational performance and not many have discussed its effect on employee's well-being

(Tweedie et al., 2019). In their review of extant literature, Franco-Santos and Doherty (2017) discovered mixed findings on the effect of PM on employees' well-being. Some found that PM can bring about positive effects to employees' well-being, but some conversely reported detrimental effects, while some others found that PM is unrelated to well-being. The next section discusses why the current available PM is still insufficient to ensure employees' well-being.

2.2 The Predicament of the Current PM

Though being admitted as an important management tool, the current PM practices are not without critics. In fact, inappropriate implementation and use of PM would not only waste money and resources, but would also bring detrimental and destructive effects to both organization and employees (Franco-Santos and Doherty, 2017; Grizzle, 2002; Micheli and Manzoni, 2010; Molinier, 2012; Ridgway, 1956; Tweedie et al., 2019). Looking back since the beginning of the seminal work of Argyris (1953), many other researchers up until now (Brown and Stilwell, 2005; Fisher and Downes, 2008; Franco-Santos and Doherty, 2017; Serrat, 2010; Van Rinsum, 2007) have highlighted their worry about the problems associated with PM related practices.

As early as 1950s, PM, especially PMS, is often said to have encouraged dysfunctional behaviour (Argyris, 1953; Birnberg et al., 1983; Hopwood, 1972; Merchant, 1981, 1990; Otley, 1978) as it is rather punitive than supportive (Tweedie et al., 2019). It is characterized as a pressure device that invites some unfavourable reactions leading to negative outcomes to both organization and employees. Lately, PMS is often found to encourage managers to manipulate targets or information and inflating results (Adnan et al., 2019; Adnan, 2015), and also setting colleagues against colleagues, hence creating distrust and unhealthy competition (Austen et al., 2016; Franco-Santos and Doherty, 2017; Jensen, 2001). When it becomes too pervasive, rarely reviewed or not subdivided into level of importance, or when responsibilities are not delegated, it will make employees feel frustrated especially when they are held accountable for what they cannot influence (Franco-Santos and Doherty, 2017; Jensen, 2001; Tweedie et al., 2019).

PM, no doubt, can bring tremendous benefits to the employees if conducted in a humane, balanced manner. However, when assumptions about human behaviour are violated, then PM practices might be seen as impractical, leading to counter-productive work behaviours (Franco-Santos and Doherty, 2017; Tweedie et al., 2019). This is especially true when PMS and PAS tend to focus on quantifiable aspects of job performance, hence ignoring certain important qualitative aspects. Failure to recognize these qualitative aspects implies injustice to employees as they are not being acknowledged for their contribution, nor respected for their autonomy, denoting that their needs are not being responded to (Austen et al., 2016), though it proves to be a key determinant of employees' well-being. Recognition is not only important to raise one's self-esteem and motivate employees to keep contributing their best, but it is also necessary to enhance collegial working bond as it would create healthy workplace relationship through mutual recognition (Austen et al., 2016; Tweedie et al., 2019).

Misrecognition in PM practices can be seen when some important aspects have been left behind, hence go unvalued in employees' appraisal process (Molliner, 2012; Austen et al., 2016). In the work of academicians, Lynch (2015) argued that PM practices that focus on measured outputs rather than processes and inputs have obviously ignored the nurturing and caring aspects that are fundamental in an effective education process. Such output-focused approach may lead to detrimental impact on the well-being of both academicians and other stakeholders, like students, communities, or society at large, implying that PM practices have failed to recognize employees' effort that is invisible but important to meet the customers' needs (Molliner, 2012; Austen et al., 2016). Not only making employees to suffer from low

self-esteem, Tweedie et al. (2019) summarized that PM that ignores employees' effort and emphasizes on individualistic quantitative measures tend to foster competition among employees that lead to psychological strains which increase anxiety, mental illness and even suicidal.

In the extant literature, though work effort has been discussed, it has been seldom empirically tested due to its measurement problem as there is no standardized measure that views it as distinct from work performance (Cooman et al., 2009). The same problem also emerges in the measuring and evaluating of employees' effort in the PM process. Though it is always understood that performance is a result of certain effort over a specified time, there is always a possibility of some uncontrollable aspects that turn effort into unexpected (normally negative) outcomes. Hence, ignoring employees' efforts would not promote employees' well-being as it ignores the element of trust in employees-employer relationship (Franco-Santos and Doherty, 2017).

Misrecognition also creates a mismatch between the adopted PM practices and the needs and expectations of the employees. Such mismatch would likely result in conflicting situations and tensions with potential negative consequences creating a psychological tension, and reduced employees' well-being (Franco-Santos and Doherty, 2017). For example, failure to meet the KPIs would often invite stress to both subordinates and superiors, especially when job demands frequently require employees to spend time at work after office hours which lower down job satisfaction (Schweitzer et al., 2004; Armstrong et al., 2015). This would lead to high levels of work-family conflict which further worsens job burnout that eventually result in low organizational performance (Wu et al., 2018).

Stress at work would not only negatively affect the employees, but also the organization itself. Therefore, an organization should not only provide a conducive workplace to its employees, but also provide organizational support which moderates the relationship between work-family conflict and job burnout. Therefore, a newly proposed Islamic performance management model is highly needed as it may assist organizations to fairly measure, monitor and manage their employees' performance without causing them unhealthy stress to achieve their KPIs hence preserve their well-being.

3. The need for Islamic performance management (IPM)

In the current PMS, work performance is measured based on outcome alone. Somehow, this is closely related to how success is defined, which is generally regarded as "what we have" or "what we have achieved", which has brought so many miseries to us humans (Md Amin, 2015). This definition of success has taught many employees to cheat, lie, or backstabbing so as to show a good picture of their performance and targets have indeed been achieved (Jaworski and Young, 1992; Soobaroyen, 2007). This conception of 'successes has caused stress to subordinate and superiors who would strive to achieve the KPIs while putting aside the principles of right or wrong, thus promoting unhealthy competition among employees. Therefore, it is not surprising when the quality of work-life of many employees is now deteriorating. Due to this, there is a need to formulate a framework of how to measure and manage performance based on the noble Quran and Sunnah of Rasulullah (peace be upon him).

In Islam, real success is not about materiality. For a Muslim, success is closely linked to *taqwa* - the ability to obey Allah and to abstain from the prohibition of Allah. "O mankind, indeed, the most noble of you in the sight of Allah is the most righteous of you. Indeed, Allah is Knowing and Acquainted" (Al-Hujurat (49): 13). The greatest success is to do what Allah wants even if that puts us at odds with societies' expectations. Living a successful life means doing or saying anything that brings us closer to Allah.

Human beings are created by Allah (SWT) to affirm His Oneness (*Tawheed*) and to worship Him alone with no partner or associate. To elevate us, Allah also creates us for the purpose of testing, to see who can reach the highest level of faith. We are to act as His vicegerent and along with this role, we are to be accountable for all our actions. He rewards whoever obeys Him, and He will punish whoever goes against Him. Therefore, it should always be our ultimate goal to attain the pleasure of Allah (*Lillahita'ala*) as it is more precious than other kind of success. "But the greatest bliss is the good Pleasure of Allah: that is the supreme success" (At-Taubah (9): 72).

To an employee, performing his/her job in the best possible manner is also a means of attaining the pleasure of Allah as Allah has made it compulsory for humans to be accountable for our actions. Allah demands from us to give our best effort, but Allah clearly stated that outcome is within His control, that measuring performance based on outcome alone may not bring the best result to both employees and organizations. Thus, measuring performance based on the guidance from the noble Quran and the Sunnah of Rasulullah (peace be upon him) will nurture the employees' awareness of Allah's presence (*Ihsan*). This awareness provides a tremendous advantage to managers as it could be a self-regulating control system built intrinsically in the employees' mind and soul.

3.1 The conception of Islamic performance management (IPM)

Organizations tends to measure performance merely based on results or outcomes while ignoring their employees' efforts (Md Amin, 2015; Rahman and Al-Buraey, 1992). Studies on PM also mostly ignore the effect of PM on employees' well-being, but focusing mainly on organizational performance (Tweedie et al., 2019). In such a case, Tweedie et al. (2019) argued that PM would result in positive outcomes to both organizations and its employees if it also recognizes the effort exert to produce a job, which is rarely done. This has led the employees to demand for appreciation (for the effort exerted) rather than admiration (for the outcome achieved) which they consider as fairer.

This is in contrast to how Allah measures our performance, which is based on the effort that we put in, beginning from the smallest effort of intention (*niat*) to its implementation. "And for all there are degrees (of reward and punishment) for what they have done, and (it is) so that He may fully compensate them for their deeds, and they will not be wronged" (Al-Ahqaf (46): 19). On the other hand, outcome is not within our control, as it is totally in the hands of Allah. It is Allah who determines if our effort would be fruitful or otherwise, as He is the one who controls and owns everything. "And whatever you have of favour, it is from Allah. Then when adversity touches you, to Him you cry for help" (An-Nahl (16): 53). Therefore, it would be much fairer to the employees if they are evaluated based on both outcome and effort as they would be both appreciated and admired.

Islam is a religion that inculcates good values leading to the building of trust which subsequently promotes self-supervision among its believers (Saghafi and Amirabadi, 2016). Such self-supervision is an important element in fostering honesty in all aspects of life. Subsequently, in the work context, management supervision would become less necessary. Allah has bestowed each human with certain capacity, and the limit of the capacity is not known. Therefore, this has called for a continuous struggle to keep on improving ourselves and the process of our work. "But those who believed and did righteous deeds, we charge no soul except (within) its capacity" (Al-A'raf (7): 42). Similarly, He emphasizes, "Allah does not charge a soul except within its capacity. It will have (the consequence of) what (good) it has gained, and it will bear (the consequence of) what (evil) it has earned ..." (Al-Baqarah (2): 286). Such effort to continuously struggle to better oneself would induce continuous improvement.

Based on the ultimate goal of a Muslim, to attain the pleasure of Allah, the IPM must be able to instil in the employees the notion that ‘work is part of *ibadah*’, that any actions will be rewarded or punished accordingly. “So, whoever does an atom’s weight of good will see it, and whoever does an atom’s weight of evil will see it” (Az-Zalzalah (99): 7-8). Therefore, a good IPM will indirectly invoke the concept of Ihsan, the belief that we can feel the presence of Allah, or to a lesser degree, the belief that Allah could always see us. With this conception in mind, employees are always urged to give their best in whatever they do (*itqan*), because only the best of deed would bring about the best reward in the form of the eternity in heaven (*jannatul firdaus*). Hence, human will become more accountable for their actions when their effort in doing something is acknowledged, recognized, and rewarded accordingly.

It is also important for the employees to understand and embrace the concept that effort is synonymous to *du’a* and Allah may not grant one’s *du’a* immediately. There are three ways of how Allah may answer one’s *du’a*. “... He will hasten fulfilment of his supplication, He will store it for him in the hereafter, or He will divert an evil from him similar to it” (Al-Tibrizi, n.d.). By embracing this faith, an employee should be able to openly accept his fate if his effort does not produce positive outcome as expected as it may not be the time for Allah to answer his *du’a* (effort exerted). Based on this argument, instead of measuring performance solely based on outcome, an IPM should acknowledge effort along with outcome, as it is fairer to the employees.

Conversely, acknowledging effort in tandem with outcome will make employees feel contented and appreciated. This contentment would bring along the love for his job. In such an environment, supervision would be minimal (Saghafi and Amirabadi, 2016) as employees instinctively believe of the more superpower (Allah) is monitoring them all the time. This would result in greater horizontal accountability (that deals with the relationship with human) and vertical accountability (relationship with Allah) towards accomplishing our ultimate goal of doing things for the sake of Allah (*Lillahita’ala*).

3.2 The fundamental pre-conditions of Islamic performance management

There are two factors considered as central to the successful implementation of IPM: (i) Islamic leadership, and (ii) application of *Maqasid al-Syari’ah* in an organization. Each of these factors is described below.

3.2.1 Islamic Leadership Values

The success of an organization is said to rely on its leader (Ather and Sobhani, 2007; Rahman and Al-Buraey, 1992). It is the leader who determines its destination, then charts the journey on how to get there. It is the leader who moulds its culture, who plans, organizes, leads and controls the organizations (see Sulaiman et al., 2014), making leaders the most important members in any organizations (Anisuzzaman and Majumder, 1996; Jamil, 2015). Leaders of an organization may mean the company’s chairman, followed by the top management and managers. It influences the heartbeat of an organization to the extent of influencing the morale of employees. Employees were reported to be less stressed and better performers with greater job satisfaction when they work under an ethical leader (Mo and Shi, 2015; Sharif and Scandura, 2014).

Obviously, both the Qur’an and the Sunnah stress on the importance of leadership. In Islam, every individual has responsibilities and must fulfil his/her duties to Allah s.w.t. and to his constituency. This is the starting point for designing a system rooted in Islamic principles (Rahman and Al-Buraey, 1992) and can be clearly seen from the hadith of the Prophet: “Every one of you is a shepherd and is responsible for his flock. The leader of the people is a guardian

and is responsible for his subjects...” (al-Bukhari, 1999). This beautiful system has been arranged in that manner in order to safeguard every individual interest and consequently the rights of each party (Wan Jusoh et al., 2015) which is in line with *Maqasid al-Syari'ah*. Subsequently, the guidance used by an individual to perform his actions and thoughts within an organization's framework should come from the Qur'an and Sunnah (Rahman and Al-Buraey, 1992).

All Muslims especially Muslim leaders are bound to the principle of *tawhid* (doctrine of “Oneness” of Allah) that guides them to act rightly and correctly, in order to safeguard their relations with Allah and with other human beings and the universe. From the principle of *tawhid*, the accountability (*taklif*) concept of a man appears where the main objectives of social responsibility should be to demonstrate accountability not only to Allah and human beings, but also to the universe as a whole. This means that a man needs to fulfil two layers of responsibilities namely vertical responsibility (towards Allah) as servant of Allah, and horizontal responsibility (towards the universe) as a khalifah (Khan et al., 2010). Once Muslims acknowledge that Allah is the only God that deserves of worship, they also must acknowledge that all possessions, wealth, expertise, abilities, positions, and power belong to Allah leading to the purest intention of *Lillahi ta'ala*.

In this regard, Islamic core values of a leader can be discussed under *Tawhidic* Paradigm as an umbrella to a number of viewpoints. Firstly, as a khalifah and servant of Allah, a Muslim leader should embed *taqwa* (God-consciousness) which signifies constant awareness of God (Shah Hanef, 2011) in all his affairs. Secondly, a leader should possess *ihsan* quality, which is the relentless feeling that God is watching which is likely to prompt any Muslim to behave at his best (Beekun and Badawi, 1999). Thirdly, being *amanah* (trustworthy), or an explicit contract or pledge between a leader and his followers will make a leader to try his best to guide, to protect and to treat his employees fairly and with justice (Beekun and Badawi, 1999).

Fourthly, a true leader should have an overriding consideration of gaining the pleasure of God in his mind (Shah Hanef, 2011) or *ikhlas* (sincere) in doing his duties. A sincere leader should be pure of heart and spirit, to seek what is best for the organization and the employees and to put the needs of others first and is expected not to deceive, harm, and take advantage of others intentionally. Fifthly, a leader also needs to ensure *'adalah* (justice) being upheld in whatever decisions he makes by giving to the right person in the right manner what ought to be given (Shah Hanef, 2011). Finally, a Muslim leader should have *itqan* (perfection) in executing his duties since Islam promotes and encourages that every task is to be performed at the individual's best level. *Itqan* means to strive for perfection, without sacrificing the quality of the work one is engaged in, which is a criterion for achievement and excellence that comes through working hard and not giving up (Haque, 2013).

Islam as a perfect and comprehensive religion set the bases for quality work. The order, discipline, accuracy, and beautiful work are all part of quality Islamic work and performance (Shuriye and Adam, 2009). “Indeed, Allah loves one who when he does a work, he does it with *itqan*.” (Abu Daud, 2001). When a leader is equipped with such characteristics, he would have an active sense of accountability towards Allah s.w.t. which restrain him to behave unjustly. He becomes more proactive, more responsible, and more sensitive towards others. Subsequently, he will motivate his subordinates to do the same and they will thrive together. This will result in the whole organization to embrace an Islamic and ethical work culture, where work is seen as an *ibadah*, and subsequently would be reflected in improved organizational performance. Such a leader would of course apply *Maqasid al-Syari'ah* in his organization to ensure the well-being of the whole organization.

3.2.2 The application of *Maqasid al-Syari'ah* in an organization

In Islam, to promote human well-being is not only by satisfying material needs, but also spiritual needs. One of the most important spiritual or non-material needs for realizing human well-being is mental peace and happiness. Mental peace and happiness require, in turn, the satisfaction of a number of other needs. If all these needs are not taken care of, there will be a lapse in well-being, leading ultimately to a decline of the society itself and its civilisation. The satisfaction of all these needs is a basic human right and has been addressed in Islamic literature under the generic term *Maqasid al-Syari'ah* (or goals of the *Syari'ah*) (Chapra, 2008).

Maqasid al-Syari'ah is a system of values that could contribute to a desired and sound application of the *Syari'ah* (Auda, 2018). It is generally held that the *Syari'ah* in all of its parts aims at securing a benefit for the people (*jalb al masalih*) or protecting them against corruption and evil (*daf' al-mafasid*) (Ibn 'Ashur, 2011; Laldin, 2008). Imam Abu Hamid al-Ghazali (d.505AH/1111AC) has placed great emphasis on the safeguarding of five *maqasid*: faith (*din*), the human self (*nafs*), intellect (*'aql*), posterity (*nasl*) and wealth (*mal*). The framework of *Maqasid al-Syari'ah* does not have a limit as it covers all part of rulings in human life including the organizational part. Organizations must ensure that all these five objectives are espoused in their organizations if they want to sustain their competitive advantage as it would result to retaining of talented employees.

If an organization is to practice an Islamic appraisal or measurement system, it must be supported by an Islamic organizational culture, whereby its Islamic social values being embraced by both its organizational leaders and employees (Rahman and Al-Buraey, 1992). *Maqasid al-Syari'ah* would need to be embedded into the conventional organization management, especially its PM. The safeguarding of faith (*al-din*) needs to come first before other elements because it controls and influences the whole human personalities such as behaviours, lifestyle, preferences, and others. This can be done by first creating a work culture that work is an *ibadah*. Then, provide a conducive working environment besides ensuring that work matters do not contradict with employee's faith, while allowing them to practice their religion, like to perform *solat* or *hajj* (see Zakaria and Malek, 2014). An organization that is unable to perform the required basic need are classified as a non-*Syari'ah* compliant organization.

When the safeguarding of faith (*al-din*) is strong and sound, the safeguarding of other aspects, like life (*al-nafs*), intellect (*'aql*), posterity (*nasl*) and wealth (*mal*) will indirectly fall into place. The safeguarding of life which involves taking employees' life and welfare into account, like providing conducive working environment, offering fair remuneration and the employment injury scheme or pension scheme would be taken care of, alleviating the part of employees' worry regarding to their physical wellbeing. Then, the safeguarding of intellect (*al-aql*) would be preserved when an organization provides required education and training and gives freedom to its employees to express their thoughts and ideas and avoid any job overload. This would ensure the development of the employees' knowledge, intellectual levels and skills besides improving their stress management, education attainment and participation in social activities which are necessary to alleviate job stress and burnout while promoting a sane mind and high self-esteem. Employees with sane mind and high self-esteem are highly motivated, make wise decisions, while not feeling tempted to commit fraud.

The fourth basic need is posterity (*al-nasl*) or dignity (*al-mur'uah*) which may come in the form of offering a secured job, providing medical benefit to employees and family, and ensuring work-life balanced to the employees. The wealth (*al-mal*) is the fifth basic need that need to be safeguarded in *Maqasid al-Syari'ah*, where organizations fairly allow employees to generate income or revenue from economic activities according to their ability. Ensuring *Syari'ah* compliant operation and financial transaction being applied at all times is an example of how an Islamic organization preserving this need that will lead to a blessed living.

Based on the above discussion, it can be comprehended that the need of IPM to be implemented in the organization is undeniable. The application of *Maqasid al-Syari'ah* by leaders with Islamic core values will enable the organization to have a fairer system in measuring and appraising the employees' performance. *Maqasid al-Syari'ah* will guide the leaders to mould the Islamic organizational culture and to set the performance management system that leads to employees that are more productive with better quality of work-life. One of the objectives of *Al-Syariah* in performance measurement system is to produce productive employees with better quality of work-life, by achieving the *maslahah 'ammah* (public interest) with respect to all human being and environment. Hence, the methodology of *Maqasid al-Syari'ah* needs to be articulated and promoted to the Muslim and the non-Muslim alike (Afridi, 2016).

3.3 Islamic Performance Management Model (IPMM)

As previously discussed, the current PM lacks recognition and appreciation of human beings' spiritual aspect. Considering this shortcoming, the current PM potentially invites job stress and dissatisfaction among employees. Combining both aspects of materials and spiritual needs is necessary in alleviating the agency problem which is a result of the separation of ownership-management's interests in a firm. There is a need to have a new PM which is aligned to the nature of human beings, that interprets success using both material and spiritual paradigms. Most cases of corporate scandals are rooted not in the competency problems, but in the weaknesses of spiritual strength of the employees in refraining opportunistic behaviour (Ramli and Janor, 2006). As human beings are created by Allah and Quran is the manual brought down to guide them, then surely Quran should be the most appropriate source of reference.

Since an organizational control system involves a complex relationship at both organizational and individual levels then a surrounding ethical work culture based on Islamic teachings must first be created and then embraced at all levels of the organization. This can be accomplished by applying the concept of *Maqasid al-Syari'ah* in the organization. Unlike the current PM which considers individual employee as an economic being and ignores his spiritual being (Rahman and Al-Buraey, 1992), IPMM tries to fill this gap by making spirituality as a central element in the performance management process. Based on these arguments, an Islamic Performance Management Model is developed as shown in Figure 1. The following paragraphs explain the model in detail.

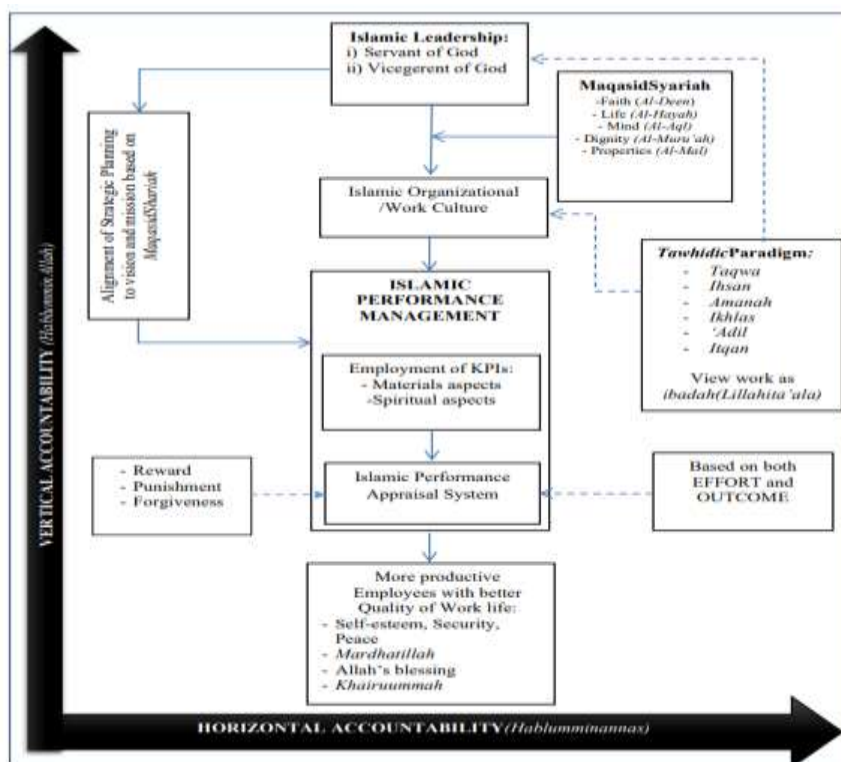


Fig 1: Islamic Performance Management Model (IPMM)

Reading the model from top to bottom, IPMM starts with the selection of a right leader to steer the organization to a path where both materiality and spirituality are given the same consideration. Such a leader must be an Islamic leader who embraces the core values under *tawhidīq* paradigm (*taqwa, ihsan, amanah, ikhlas, 'adil, and itqan*), or any non-Muslim leader who embraces the same core values. With a *taqwa, ihsan, amanah, ikhlas, 'adil, and itqan* leader at the reign, he/she would ensure that *Maqasid al-Syari'ah* is applied in the workplace to guide him/her in making decisions or formulating policies and strategies. As such, the organization will be run in accordance with *Syari'ah*. As Islamic values are universal values accepted by any other religion, then non-Muslims also may embrace the same values. Therefore, IPMM can also be implemented in a secular organization and not just limited to Islamic organizations.

Islamic leadership induces Islamic work culture. The supportive and participative leaders who are always God-conscious would indirectly create a conducive and ethical organizational culture where leaders and employees value both spiritual and economic outcomes (Rahman and Al-Buraey, 1992), causing employees to also embrace the same core values. In addition, spiritual values in leadership inspire employees to build the organization's vision and create job satisfaction, which in turn impacted employees' performance (Astuti, Shodikin & Ud-din, 2020). In such an organization, employees no longer prioritize economic reward solely, but also spiritual rewards which induce them to fulfil their contractual obligations in their best possible manner as the Quran and the Sunnah prescribed such good deeds as *ibadah*, in their quest for *mardhatillah* (the search for Allah's blessing).

The next step is to ensure that the Islamic work culture is kept in check by applying the Islamic performance measurement. This includes the employment of KPIs that integrate both material and spiritual aspects. Valuing both the spiritual and economic outcomes would lead to the design and implementation of a PMS that contains attainable measures and is aligned with the Quran and the Sunnah. Performance should not be based solely on materiality but must also include prescribed religious duties to fulfil the spiritual needs (Rahman and Al-

Buraey, 1992). Not to be forgotten, morality aspects should also be embedded to refrain any dysfunctional work behaviour.

Part of the Islamic measurement is the Performance Appraisal System (PAS) that takes into consideration the efforts exerted by employees in tandem with outcome. Evaluating both effort and outcome would alleviate employees' stress as they are not being accounted over uncontrollable events that might hinder a desirable outcome. Rewards, punishment, and forgiveness should be part of the appraisal system to motivate good performance and curb dysfunctional behaviour (Rahman and Al-Buraey, 1992). Out of this, more productive employees with better quality of work life can be realized who would eventually earn self-esteem, feeling secured and at peace as a result of *halalan-toyyiban* (honourable and permissible) earning. Using this IPMM, employees' performance would be evaluated more fairly as it does not only focus on the material aspect, but also on the spiritual aspect. IPMM if implemented, shall create employees who are in harmony with their co-workers (Horizontal Accountability) while at the same time having close relationship with his Creator (Vertical accountability). These are the essence of Khairu Ummah (the best of nations), which is a nation of workers who have peace and security with high self-esteem.

4. Conclusion

Put bluntly, PM is a tool to manage and control workers, or subtly it provides a justification for coercive managerial power. It would be more useful and effective if it recognizes effort which goes into work as it may reflect appreciation for the effort spent rather than admiration of the outcomes alone (Tweedie et al., 2019). However, to evaluate and to recognize effort entails pre-conditions of an ethical work environment starting from the highest leadership in organization to the lowest ranking employees. Ethical leaders applying the concept of *Maqasid al-Syari'ah* ensure a conducive work environment where employees are induced to assume work as an ibadah and are fully aware with the concept of *Ihsan* and regard their work as *Lillahita'ala* in their quest for *mardhaatillah*.

IPM inspires an ethical work life environment because the first objective of IPM is to attain Allah's satisfaction and secondly to achieve organizations' objectives. The belief that Allah is All Seeing, and All Hearing and every good or bad deed will be recorded, evaluated, and rewarded or punished accordingly naturally self-regulate a worker to be ethical. While trying to seek Allah's pleasure, a worker will also obtain success in his life individually thus contributing to organizational success generally. As a conclusion, since IPM practice is based on justice, fairness, accountability, and responsibility (Surah an-Nahl: 90), the need for IPM to be implemented in an organization is plausible and undeniable for any excellent organization.

Acknowledgment

The authors are grateful to Ministry of Higher Education, Malaysia for their research grant (FRGS/1/2018/SSO 1/UITM/02/04) that enabled this study to be undertaken.

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