

## **THE INFLUENCE OF SPIRITUALITY AND RESPONSIBILITY ON BUSINESS LEADERSHIP EFFECTIVENESS: AN EMPIRICAL ANALYSIS**

Mohamed Sulaiman, Sugumaran Selladurai, Naail Mohammed Kamil and Nayal Rashed Mukred Mohsen

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### **ABSTRACT**

The aim of the present research is to enrich the understanding of leadership concepts from an Islamic perspective. Three concepts were explored namely, *Al-Shura* (consultation), competency and *Taqwa* (Islamic piety). Based on the *Muttaqeen* characteristics mentioned in the Qur'an, *Taqwa* had been operationalized having two distinguished components; Spirituality and Responsibility. The study examined the effects of leader's spirituality and responsibility on business leadership effectiveness. The study employed a survey method, whereby a total sample of 206 companies were utilized for the statistical analysis. Multiple regression technique using SPSS version 12 was used to test two main hypotheses and seven corollary hypotheses. The results show that leaders' level of *Taqwa* influences their business leadership effectiveness. One dimension of spirituality; Belief, and three dimensions of Responsibility, namely; Sadaqah, Integrity and Emotional Control, were found to predict business leadership effectiveness. Several implications from the study were discussed.

**Keywords:** *Taqwa (Islamic piety), spirituality, responsibility, leadership effectiveness*

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### **INTRODUCTION**

Recently, religions' role has become more evident and significant in shaping people's attitudes, values and behaviors, since individuals start to go back to their religions and hold on to their faiths. That remains true for businesses, as the concepts and issues of spirituality and religiosity in the workplace start to appear and discussed more frequently in the literature. Leaders as well as organizations are looking for meaning and higher purpose that brought spirituality, religion and faith to the world of business (Kouzes & Posner, 2002). Further, Kazmi (2004) noted that management discipline is experiencing an increasing interest in spirituality and religion. This phenomenon is clear among the Islamic nations. Among the evidences is the establishment and rapid growth of many Islamic banks, schools, and other institutions around the world even in the western countries. Since Islam is a way of life, the same is true for the other areas such as economics and commerce. Furthermore, Qur'an contains quite a number of verses that provide

guidance and rules in business such as commercial transactions, relationship toward debtors, writing contracts, mortgaging and trading. Taqwa is an important Islamic concept that encompasses the essential parts of Islamic fundamentals. According to Hassan (1992), prominent Islamic scholars such as Prof Fazlur Rahman concludes that Taqwa is the most important single term in the Qur'an.

Leadership is of utmost importance for human beings to exist and live in groups, organizations and societies in order to support and complement each other. To organize their efforts and monitor their relationships, leadership role becomes very essential. In order for any organization to achieve its goals, it has to optimize its resources and efforts and to do that it requires effective leadership. The environment of today's business world becomes extremely competitive and ever-changing. In order for business organizations to cope with such challenges they require much more effective leadership compared to the old days. The organization's success depends on the leadership effectiveness. It takes strong and effective leaders to produce the changes required for survival and to direct people and organizations through the uncertainty and confusion of fast changes (Daft, 2002).

Even though tremendous amount of research has been conducted to study leadership and leadership effectiveness, most of these research works were carried out on the Western cultures and not much research done on the non-western cultures, particularly the Islamic culture. Yukl (2002) states "Most of the research on leadership during the past half century has been conducted in the United States, Canada and the Western Europe. The amount of leadership research conducted in the non-western cultures is still very limited" (p. 413). However, the non-western cultures are very rich cultures and may hold and contain different or similar perception about leadership concepts in relation to that of the western concepts. Besides the Judeo-Christian, other religious groups such as the Santri Muslims in Java have achieved success and remarkable economic growth at some periods in history. However, this fact has been disregarded in the management writings (Ali, 1987).

Western research works on leadership have produced different and conflicting results. While some research results show that it is the leader traits that contribute to the leader's effectiveness, others declare it is the leader's behavior which matters. Blank (2001) mentioned 108 traits, others mentioned there are only five or seven traits and the same holds true for the behavioral theories. Others found that the situation in which the leader and the follower exist in will determine the leader's effectiveness (Fiedler, 1967). Horner (1997) indicated that it is not clear what makes a leader to be effective.

This study attempts to shed light on leadership concepts and practices from Islamic perspective. In other words, this study is expected to be an initial contribution towards the establishment of the Islamic leadership theory. As indicated by Kazmi (2004), there is a need in Middle East countries to evaluate the suitability of current management practices to find out the strengths and weaknesses. Al-Tareq (1997) indicated that most countries suffer from a low level of performance in all managerial levels, in private and public sectors. Lack of research in leadership effectiveness context creates practical gap. This study is guided by the following

research questions: (1) What are the characteristics of Islamic leadership?, (2) What is the relationship between leader's level of Taqwa and leader's effectiveness?

## **LITERATURE REVIEW**

### **Leadership in the Qur'an**

Qur'anic leadership shares common characteristics with other Islamic concepts such as economics. Four main characteristics designate the Qur'anic leadership: Godly, Ethical, Humanely and Balanced. It is Godly because it derives its authority from Allah and its end is Allah. It is based on the Islamic creed (*aqidah*). It is ethical because it places ethics at the core of system and never gives priority of economic gains over values. Its main focus is conducting good deeds to gain Allah's acceptance (Beekun & Badawi, 1999). It is humane because it recognizes the human nature and deals with the reality as it is. It is constructed to appreciate the human qualities its strength and weakness. It is balanced because it acknowledges the body and soul, the mind and the heart, this life and hereafter.

Leadership in Islam is a trust (*amanah*). It "represents a psychological contract between a leader and his followers that he will try his best to guide them, to protect them, and to treat them justly" (Beekun & Badawi, 1991, p.vii). Ali (2005) stated that "In Islam, leadership is perceived to be the most significant instrument for the realization of an ideal society" (p. 133). Islam views leadership as a responsibility which is shared by all adults in the Muslim society was pointed out clearly by Prophet Muhammad (peace be upon him) in one of his sayings, "Every one of you is a shepherd and everyone is responsible for what he is shepherd of" (Sahih Al-Bukhari and Muslim). The Prophet (p.b.u.h.) explained that everyone is responsible within his or her territory as father is responsible in his house and mother too in taking care of the children and house affairs, Imam is responsible in his organization to accomplish the organizational goals and provide advice to the needy. Accordingly, each one shall demonstrate the leadership role within his or her limits and scope of responsibilities. Qur'anic leadership is the leadership that is based on Qur'an in which the leader motivates his followers toward a common goal that does not contradict Qur'an's principles by using halal (allowable) means. Islam has changed the Badwins of Arabia into great leaders through Islamic principles which have been proven by modern research works (Al-Bureay, 2003). Islamic principles are rooted in the Qur'an. After a thorough search in the Qur'an three main concepts could be highlighted in this study. These are consultation, competency and Taqwa.

### **Consultation**

Consultation is called "Al-Shura" in the Qur'an. Islam stresses on consultation in all affairs. "Al-Buraey points out that "shura" plays a critical role in administration and management, specifically with respect to decision making it provides a restraint on a leader's administrative power and authority" (Beekun & Badawi, 2004, p. 16). Allah mentions in the Qur'an (3:159) "so pass over (their fault), and ask for (Allah's) forgiveness for them; and consult them in affairs

(of moment)". This verse states that consultation is one of the principles of Islamic shari'ah; some Muslim scholars declare that if a leader does not practice consultation he shall not continue to lead and that consultation is a must. In this verse, Allah gave Prophet Muhammad (p.b.u.h.) three orders; these orders are supposed to be executed in sequence. The first order is to forgive his followers for whatever matters related to the Prophet Muhammad himself. After they reached this stage they were eligible for the second stage which is asking Allah's forgiveness for them. After reaching this stage, they are eligible to be consulted. In another verse in the Qur'an, Allah praised the Muslims who consult with others "Who (conduct) their affairs by mutual consultation" (42:38). Allah also mentions in the Qur'an how the Yemeni Queen of Sheeba used to consult her staff "She said; Ye chiefs! Advise me in (this) my affair; no affair Have I decided except in your presence". Allah ordered Prophet Muhammad (p.b.u.h.) to consult his followers after the battle of Ohood in which Prophet Muhammad (p.b.u.h.) and Muslims were defeated and seventy of the companions were killed and it was the follower's idea to leave Madinah while Prophet Muhammad (p.b.u.h.) wanted to stay in Madinah, but he considered their suggestion and left Madinah for Ohood.

### **Competency**

Competency includes all sorts of requirements depending upon the situation where it could mean knowledge, experience, technical or physical strength. The main parameter in choosing leaders or hiring an employee is competency. This is stated in three different verses in the Qur'an. One concerning state matter in which Prophet Yusuf asked Egypt's King to let him handle the resources. "Joseph said: set me over the storehouses of the land: I will indeed guard them, as one that knows (their importance)" (Yusuf, 12:55). In this verse, it is mentioned that Prophet Yusuf claimed having characteristics which qualified him for the position, "alim" (knowledgeable) and "hafiz" (protector). Ibn Kather (2000) explained that "knows" here stands for having full knowledge and understanding regarding the responsibility he is about to take. Prophet Yusuf requested the king to appoint him in charge for the country's Treasury. The second characteristic is "hafiz" which means an honest guard.

Another verse that mentions about competency in leadership is in surah Al-Baqarah, which elaborates the superior qualities of Talut, whom Allah appointed to be king. Allah says in the Qur'an "Their Prophet said to them: Allah has appointed Talut as King over you. They said: how can he exercise authority over us when we are better, fitter than he to exercise authority, and he is not gifted with wealth in abundance? He said: Allah has chosen him above you, and has gifted him abundantly with knowledge and bodily powers" (2:247). In this verse, two declared characteristics qualified Talut, knowledge and physical strength, thus, competency.

Competency is referred to by Beekun et al. (2004) as the capabilities of the leader in the situation or event. Abu-Alainain (1984) and Al-Madee (1989) considered competency as an important factor influencing Islamic leadership. Competency's importance is administrated clearly in Islam as a prime leadership characteristic. However, it is not a fixed set of specific requirement but rather a situational matter depending on the task needed to be accomplished. For instance, Qur'an describes five of the Prophets (Yusuf, Lut, Moses, Sulaiman and Dawood)

as having “hikmah” (wisdom) and knowledge. Wisdom is different from knowledge in that wisdom is the ability to transfer knowledge into practice through decision making. Allah mentions in the Qur’an “When Yusuf attained full manhood, We gave him power and knowledge: thus, do We reward those who do right” (Yusuf, 12:22).

## **Taqwa**

Prophet Muhammad (p.b.u.h.) was the greatest leader in human history and was able to succeed in both the religious and worldly aspects (Hart, 1978). Hart considers the Prophet’s ability to integrate the religious principles of Islam into the day-to-day activities as the main reason to choose him to be the greatest person in history. The main and most frequent characteristic which Allah directed the Messengers and all believers to hold onto in the Qur’an is the Taqwa (Islamic piety). Taqwa and its derivatives are mentioned 258 times in the Qur’an. Qur’an is full of many traits and characteristics that have been associated with Prophets such as honesty, patience, Iman, forgiveness and kindness. Taqwa encompasses most of these characteristics especially Iman (belief) and it is the most common among all Prophets. It is established in a saying of the Prophet as narrated by Imam Muslim, Prophet Muhammad (p.b.u.h.) said “I am the one who has the most Taqwa” (Muslim: 1108). It was also narrated in another hadith that Prophet Muhammad (p.b.u.h.) used to direct and reminded the people whom he appointed as army leaders to have Taqwa and fear Allah. Taqwa is the main idea that all Messengers called their people to have and practice (Al-Atrash, 2002).

## **Definition and Importance of Taqwa**

Taqwa means to avoid Allah’s punishment by doing what He commands and avoid what He forbids (Al-Sharawi, 2004). In the Arabic language, the origin of the word Taqwa is to protect and preserve. The root meaning of Taqwa is to avoid what one dislikes (Ibn Kather, 2000). Beekun and Badawi (2004) defined Taqwa as “all-encompassing, inner consciousness of one’s duty towards Allah and the awareness of one’s accountability toward Him” (p. 22). Ali (1997) explained that “Taqwa is the fear of running counter to the will of Allah; it is akin to the love of Allah; for we fear to offend those we love; it results in right conduct, and those who entertain it are those who would do right”.

Taqwa is conceptualized as a state of complete maturity in which mind, heart and body are joined in complete harmony and it is knowledge and behavior (Al-Atrash, 2002). Whoever believes and observes Allah’s rules in his privacy as in his public life is a person with Taqwa (Al-Atrash, 2002). Hawa (2004) describes Taqwa as a state of the heart which leads to behavior that complies with Allah’s rules as the hadith narrated by Muslim (1599) “there is a piece of flesh in the human body; if it is in good condition, the whole body will be well and if it is corrupted the whole body will be corrupted as well. This piece of flesh is the heart”. Taqwa makes the heart in a state of feeling Allah’s presence, hoping for His acceptance, fear for His punishment and hesitating in committing any wrong doing that might bring Allah’s wrath (Qutob, 1986). Qutob (1986) also mentions that Taqwa is a feeling that influences the soul and controls the behavior from doing wrong acts. Taqwa encompasses all good deeds and it is

Allah’s recommendation for all Prophets and human beings in general (Al-Qurtobi, 2000). As posited by Al-Atrash (2002), Taqwa’s place is in the heart, however, its manifestations appear in the behavior. Al-Atrash added that Taqwa could be given to the state of the heart or to the behavior that results out of it. This behavior could be observed by the characteristics of the *Muttaqeen* as outlined in the Qur’an. For managerial setting, Taqwa is conceptualized as a state or feeling of the leader based on the belief on Allah which results in right conducts toward Allah and subordinates. Right conducts toward Allah is represented by performing salah (prayers), fasting, zakah, haj and Tawbah (asking Allah’s forgiveness), and abstaining from acts forbidden by Allah.

According to Ibrahim (1997), Taqwa is manifested in all aspects of human behavior that includes his soul and body. Al-Sharawi (2004) indicated that verses 2:3-4 and 2:177 explain the characteristics of people who have Taqwa (*Muttaqeen*). Qur’an defines Taqwa through describing the characteristics of the *Muttaqeen* as in the following verses (2:1-4), (2:177) and (3:133-136) (Al-Atrash, 2002). In this study, Taqwa is operationalized as “the trait which encompass the characteristics of *Muttaqeen* as described in Qur’an in the following verses (3:133-135), (2:3-4), (2:183), (22:23), (2:177) and (5:8). To be able to understand and measure Taqwa one should study the characteristics of *Muttaqeen*, the people who have Taqwa in accordance with the Qur’an.

A two step classification is done to simplify the concepts of the *Muttaqeen* characteristics. The purpose is to operationalize the concepts for empirical research in organizational context. The first step is to group the items based on the nature of relationship and that results into two dimensions. The first dimension is the leader’s relationship with Allah (spirituality) which consists of four elements namely, belief, *salat*, fasting, *Haj* and asking for Allah’s forgiveness and never obstinate in doing the wrong. The second dimension is the leader’s responsibility toward his subordinates which consists of five elements namely, emotional control, forgiveness, *zakah* and *sadaqah*, justice and integrity, and patience. In the second step of the classification, owing to the fact that *salat*, fasting and *haj* are *ibadah* (rituals), they are grouped under one item called *ibadah* (rituals). Also, since asking Allah’s forgiveness and never obstinate in doing the wrong are the two conditions for Tawbah (repentance), these items are grouped under one the item Tawbah (repentance). Table 1 below illustrates the classification.

Table 1  
Classification of the Characteristics of *Muttaqeen*

<i>Taqwa</i>	Belief ( <i>Iman</i> )	Belief ( <i>Iman</i> )
	Prayer Fasting Hajj	Rituals ( <i>Ibadat</i> )
	<b>Spirituality</b>	
	Asking for Allah’s Forgiveness Never Obstinate in	Repentance ( <i>Tawbah</i> )

doing the wrong		
Patience		Patience
Emotional Control		Emotional Control
Forgiveness	<b>Leader's</b>	Forgiveness
Zakah and Sadaqah	<b>Responsibility</b>	Zakah and Sadaqah
Justice		Justice
Integrity		Integrity

### **Leader's Responsibility in Islam**

As cited in Hassan (1992), Hamidullah (1969) indicated five responsibilities of the leader in Islamic society, to lead the prayers (Imam), to provide guidance, to furnish directions, maintain justice, and enforce ethics. Ali (2005) indicated that those who are capable and who are in a position of responsibility have a moral and social duty to narrow the gap between the haves and have-not" (p. 7-8). Part of the leader's responsibility is to be considerate to his subordinates as in the hadith narrated by Muslim (1828) the Prophet (p.b.u.h.) said, "Whoever becomes a leader among Muslims if he deals with them in mercy May Allah reward him otherwise May Allah punish him". Also a leader should not overload his subordinates beyond their capabilities without helping them as in the hadith narrated by Bukhari (30) and Muslim (1661) the Prophet said "Your subordinates are your brothers. Leaders should provide food and clothes for their subordinates and never assign them with tasks above their capabilities and if they must do so leaders should help them out". Furthermore, a leader should apologize to his subordinates and accept their apologies in case they commit mistakes as in hadith narrated by Abu-Dawood. Moreover, a leader should show respect to his subordinates and treat them with dignity as narrated by Bukhari (6064) and Muslim (2563) the Prophet (p.b.u.h.) said, "Muslims are brothers and they should be just to each other, treat each other with respect".

### **Spirituality**

From the Islamic literature, the human consists of two parts; the physical dimension and the spirit. According to Al-Gazzali human beings have four eminent classes of characteristics, which include animal characteristics, evil characteristics, wild characteristics and spiritual characteristics (Al-Gazzali, 1983). In line with this, is the contention of Nasr (1987) who posits that spirituality is rooted in *Iman* (faith) demonstrated by the Islamic rituals of prayer, fasting, pilgrimage and zakah because these rituals are the means by which Muslims move towards Allah. Further, Al-Gazzali (2004) also suggested that *Ibadah* such as *salat*, fasting, *zakah*, and *haj* should improve a person's relationship with Allah and people, otherwise they become just empty rituals with no value. All the rituals Allah instructed the believers to carry out such as fasting and prayer are only for their benefits so they could reach to the highest state of spiritual and physical fitness (Ibrahim, 1997). In support of this position, Hawa (2004) stated that spirituality could not be established unless all the rituals are regularly observed. In her other works, Hawa (2006) indicated that purification of soul is achieved through performing the rituals, such as *zakah*, *haj*, reading Qur'an and fasting. Thus, this leads us to the belief that spending in Allah's ways brings a person closer and closer to Allah.

## **Business Leadership Effectiveness: Islamic View about Work**

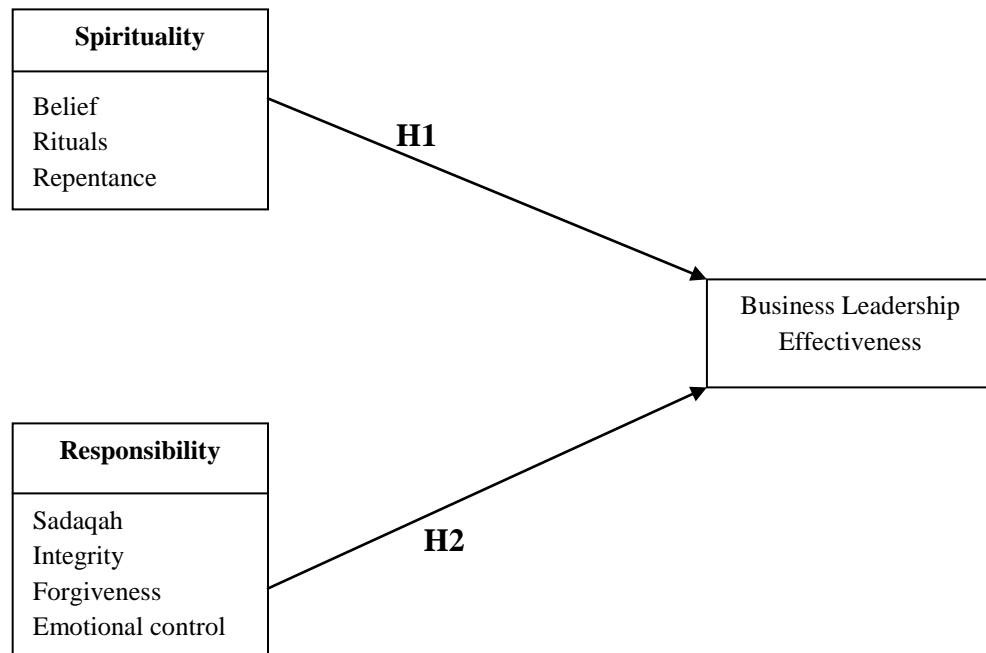
Islam recognizes the people's desire and need to seek profit and accumulate wealth and sees no contradiction between being a good Muslim and rich person. In reality Islam and the Qur'an actually encourages Muslims to obtain all sources of power which include financial. In one hadith the Prophet Muhammad (p.b.u.h.) mentioned that the stronger Muslim is better than the weak Muslim even though both of them are good. In another hadith "the hand above is better than the hand below", in other words, the giver is better than the receiver. In order to be able to give, one has to be wealthy. Islam views doing business in a positive manner and encourages Muslims to travel seeking financial benefits as demonstrated by the Prophet (p.b.u.h) in his younger days.

According to Ali (2005, p. 16) "Islamic principles and original thinking of the early Muslim generations are conducive for building business institutions and for a market economy that is founded on justice and responsible competition". The Prophet Muhammad (p.b.u.h.) mentioned in the meaning of a hadith "Whoever earns his living by himself Allah shall forgive his sins". History records the story of the second Caliph Omer who when he saw a person who stays in the *Masjed* all day long to worship Allah, Omar asked who provides this man with food. Omar got an answer that the person's brother takes care of him, then Omar said his brother is better than him. Therefore, it is clear in the Islamic teaching and the practices of the Prophet and his four successors how much Islam values work and consider it as a sort of worship if the intention is for the sake of Allah.

## **RESEARCH METHODOLOGY**

In reference to the review of literature, a theoretical framework has been developed to illustrate the relationships of various factors of Taqwa and leadership effectiveness through personal trust. Even though several factors may influence leadership effectiveness, Taqwa has been chosen due to three reasons. The first reason is that the other factors (consultancy and competency) affecting leader's effectiveness have been much studied before and similar results are expected. The second reason is that Taqwa is what distinguishes the Qur'anic leadership from the other leadership concepts. The third reason is the lack of empirical studies about the relationship between leadership and spirituality particularly from the Islamic perspective. The dependent variable is business leadership effectiveness while Taqwa is the independent variable. Fig. 1 below captures theoretical framework of the study.





*Figure 1. Theoretical Framework.*

Survey questionnaire employed in this study were distributed in person. 380 companies were approached, out of which only 278 companies participated. From the demographic data companies with less than three years of establishment and less than ten employees were excluded.

## **Hypotheses**

The review of literature has led to two main hypotheses and seven corollary hypotheses.

**H1:** There is a significant and positive relationship between leader's spirituality and leadership effectiveness

### ***Corollary Hypotheses:***

**H1.1:** There is a significant and positive relationship between Belief and Business Leadership Effectiveness

**H1.2:** There is a significant and positive relationship between Rituals and Business Leadership Effectiveness

**H1.3:** There is a significant and positive relationship between Repentance and Business Leadership Effectiveness

**H2:** There is a significant and positive relationship between leader's Responsibility and Business Leadership Effectiveness

***Corollary Hypotheses:***

- H2.1:** There is a significant and positive relationship between Sadaqah and Business Leadership Effectiveness
- H2.2:** There is a significant and positive relationship between Integrity and Business Leadership Effectiveness
- H2.3:** There is a significant and positive relationship between Forgiveness and Business Leadership Effectiveness
- H2.4:** There is a significant and positive relationship between Emotional Control and Business Leadership Effectiveness.

**Measurements**

***The Questionnaire***

The quantitative approach was employed in this study by use of survey instrument (questionnaire). According to Sekaran (2003), the questionnaires are an efficient data gathering method.

The items in the questionnaire were extracted from the Qur'an, the *hadith* (sayings of Prophet Muhammad, p.b.u.h.) and literature pertaining to Spirituality, Religiosity and *Taqwa* manifestations. In total, 170 statements were formulated that capture the essence of *Muttaqeen* traits. For instance, item number five in the *Iman* dimension which reads "I depend on Allah's help to carry out my duties at work" is based on the following verse "In Allah should the faithful (ever) put their trust and dependence" (Qur'an, 3:122).

Also in the development of the questionnaire, the nature and conceptualization of the variables were considered, double-barreled and ambiguous questions were avoided. Relevance of the questions to the respondents were constantly observed. Early version of the Questionnaire was shared with subject-matter-experts (SMEs) who validated the questionnaire before embarking on pilot study.

The questionnaire was translated from English language to Arabic language, and then back translated to English. The last version in English was checked against the original English version to ensure that the same meaning was still captured. During pre-test, participants were asked to evaluate the questions' sequence and clarity.

***Pilot Study***

Content and face validity checks were conducted through refinement of the initial statements by 10 selected scholars in Islamic knowledge and management fields (i.e. subject matter experts). They were to examine whether the statements were relevant for measuring *Taqwa's* manifestations within business organization and to omit or modify statements as necessary. Comments and suggestions received from the panel were discussed and incorporated.

After making adjustments based on the subject-matter-experts' feedback, a pilot study was conducted to obtain managers' comments on the draft questionnaire. Thirty business leaders were contacted to conduct the pilot study. Twenty-three of them agreed to participate. Seventeen leaders with 78 direct subordinates were provided with seven sets of questionnaires each with a cover letter explaining the purpose of the study. One questionnaire was for the unit head to measure his or her level of spirituality and six for his or her subordinates for Responsibility and Leadership Effectiveness measurements. A minimum of three subordinates for each of the 17 leaders were chosen to conduct the pilot study. Then, six interviews with managers were also conducted to examine the clarity of instructions, wordings, length and sequence of the questionnaire items. Cronbach's alpha was obtained using the Statistical Package for Social Sciences (SPSS). They ranged from .60 to .96 except emotional control which was only .38.

### **Sample Data Collection**

A total of 380 companies were approached to be included for this study and out of this companies, only 278 participated. From the demographical data, companies with less than three years of establishments and less than ten employees were excluded. The response rates from the two cities were similar. Table 2 captures the summary of response rates.

Table 2  
Response Rate

Total number of Companies that received Questionnaires	380
Returned	278
Returned and Useable	206
Returned but not Useable	72
Rate of Useable response	74%
<b>Response Rate</b>	<b>73%</b>

All 380 companies received seven questionnaires. Out of the seven questionnaires, one set of the questionnaire was answered by the leader while the other six sets were answered by the subordinates. As indicated in table 2, the response rate of this study (73%) is acceptable according to Sekaran (2003).

### **Respondents' Profiles**

All managers were evaluated by a minimum three subordinates. Table 3 shows the total number of companies along with the number of subordinates.

Table 3  
Number of Respondents by Company

<b>Number of Followers</b>	<b>Number of Companies</b>	<b>Percentage</b>
3	86	41.7
4	67	32.5
5	37	18
6	16	7.8
Total	206	100

For each company, the averages of the followers' response were used for further analysis. For example, if one leader was evaluated by five subordinates and the ratings they gave are 3, 4, 3, 5 and 2. The sum of these ratings are obtained (i.e. 17), which is then divided by the number of subordinates (i.e. 17/5) which is equal to 3.4. This result is then utilized for further analysis.

Furthermore, test of frequency was used to describe the demographical characteristics of the respondents. It was shown that leadership positions in were dominated by educated young males. The majority of the leaders (96%) are males, with 65% of them below the age of 40 years. Also, it was revealed that 72% of the leaders were holding Bachelor's degrees or higher from Universities. Tables 4 and 5 show detailed description of respondents (Leaders) and companies' profiles.

Table 4  
Leaders' Profiles

<b>Variable</b>	<b>Category</b>	<b>Frequency</b>	<b>Percentage</b>
Position	GM	83	40.3
	DGM	31	15.0
	Division Manger	92	44.7
Experience	Less than Year	28	13.3
	2-3	56	27.2
	4-5	42	20.4
	6-10	43	20.9
	11 and more	36	18.0
Gender	Male	198	96.1
	Female	8	3.9
Age	Less than 30	41	19.9
	31-40	94	45.6
	41-50	51	24.8
	51-60	18	8.7
	More than 60	2	1.0
Educational level	Lower than high school	8	3.9
	High school	28	13.6
	Diploma	20	9.7
	B. S.	118	57.3
	Master and Ph.D.	32	15.5

Number of Subordinates	1-2	8	3.9
	3-5	36	17.5
	6-10	56	27.2
	11-15	32	15.5
	More than 15	71	34.5
Religion of the Leader	Islam	206	100

From Table 4 it can be noted that the sample composition reflects the real population of business leaders. Subsequently, it would help in generalizing the findings of the study. This demographical background also contributed in explaining and relating the study's results.

Table 5  
Companies' Profiles

Number of Employees	10-50	123	59.7
	51-100	31	15.0
	101-150	14	6.8
	More than 150	38	18.4
Firm's Age	3-5	41	19.9
	6-10	53	25.7
	11-15	33	16.0
	16 and more	79	38.3
Field	Service	105	51.0
	Manufacturing	32	15.7
	Agro Business	2	1.0
	Others	64	30.8
Sector	Public	15	7.3
	Private	186	90.3
	Mix	5	2.4

It can be noted from Table 5, that 90% of the companies are from the private sector. With this high percentage, the results from the study could be claimed to present findings from private companies. The majority of the samples (60%) are small companies with less than 50 employees operating in the service sector. The knowledge of the companies' line of business and companies' sizes would make it more relevant in understanding the research outcomes. It can provide some ideas about leaders' and subordinates' working environments, circumstances and challenges.

From the subordinates' profiles, it could be noticed that the majority of the respondents are young people holding at least Diploma or Degree. However, the majority have less than 6 years of work experience. Table 6 details out the subordinates' background information.

Table 6  
Background Information of the Respondents (Subordinates)

Variable	Category	Frequency	Percentage
Age	22-35	594	73.4
	36-45	151	18.7
	46 and above	64	7.9
Position	Dep. Manager	203	25
	Section Head	250	31
	Others*	353	43.8
Educational level	Less than high school	32	3.9
	High School	170	20.9
	Diploma	198	24.4
	University Degree	412	50.7
Experience	1-3	284	34.9
	4-6	252	31
	7-15	197	24.2
	16 and above	81	10
Time with the Leader	1-3	505	61.9
	4-6	198	24.3
	7-15	90	11
	16 and above	23	2.8

As most of the companies are relatively new (i.e. less than 15 years old), subordinates sample contains majority of young people who do not enjoy a long record of experience. This characteristic would contribute to the study's findings since they would affect the respondents' responses. In justifying the results of this study, such descriptive information should be utilized to provide adequate explanation of the variances.

### **Goodness of Measures**

Factor and reliability analyses were utilized to verify the measurements before embarking for further analyses (Sekaran, 2003). By doing that, the psychometric properties of the variables included in the study could be assessed. Data of the study were analyzed using SPSS (version 12.0).

### ***Factor analysis***

Factor analysis was conducted to summarize correlation patterns among variables so that a smaller number of items could represent the variables (Hair, Black, Babin, Anderson, and Tatham, 2006). The principal component analysis (PCA) with varimax rotation was used to examine the factor structure of all variables. The sample size is 206. According to Hair et al. (2006), each item should load .50 or greater on one factor and .39 or less on the other factor(s). The results of factor analyses for Spirituality, Leaders' Responsibility, and Business Leadership Effectiveness are captured in Tables 8, 9, and 10, respectively.

Table 7  
Factor Analysis and Internal Consistency (Cronbach Alpha) - Spirituality

Items	Factors		
	1	2	3
1. I stop my work or meeting when I hear the call for prayer	.78		
2. I encourage my subordinates to pray together at work	.73		
3. I encourage my subordinates to fast and break fasting together	.71		
4. I practice voluntary fasting	.69		
5. I do my best to perform all five prayers regardless of how much busy I am with my work	.66		
6. I depend on Allah's help to carry out my duties at work		.76	
7. I direct my dedication to Allah alone		.76	
8. I do my duties in the best way I could and I leave the outcomes to be determined by Allah		.74	
9. I supplicate Allah whenever I face difficulty in my work		.67	
10. I observe Allah's orders in dealing with my subordinates		.64	
11. I do apologize for my mistakes when I realize them at work			.79
12. I ask forgiveness from subordinates that I have wronged			.78
13. I seek feedback to evaluate my behavior from my subordinates			.72
<b>Reliability (Cronbach Alpha)</b>	<b>.79</b>	<b>.78</b>	<b>.70</b>
<b>Eigen Value</b>	<b>2.75</b>	<b>2.70</b>	<b>2.05</b>
<b>% of Variance Explained</b>	<b>21.2</b>	<b>20.8</b>	<b>15.8</b>
<b>KMO (MSA)</b>		<b>.82</b>	

Table 7 shows the factor analysis results after omitting the items which have cross loaded (i.e. higher than .39) or low loading (i.e. less than .50). after the deletion, MSA value is 0.82 and three factors emerged with eigenvalues greater than 1.0, explaining 57.75% of the variance with all items loaded in the range of 0.77 - 0.64. All items included in the extracted factors were derived from the same theorized dimensions, thus, they would be awarded the same names as the theorized dimensions; Rituals, Belief and Repentance, respectively. The Internal consistency (Cronbach alpha) were also conducted and all were found to be higher than 0.6. Thus, the Cronbach alphas of Spirituality, Belief and Repentance are 0.79, 0.78 and 0.70, respectively.

Table 8  
Factor Analysis and Internal Consistency (Cronbach Alpha) - Leaders' Responsibility

Items	Factors			
	1	2	3	4
1. He abides by an agreement he makes to his subordinates	.83			
2. He keeps his promises with his subordinates	.81			
3. He pays his subordinates their rights fully	.74			
4. He does not manipulate his subordinates	.69			
5. He listens to all disputed parties before he makes his own	.63			

	judgments				
6.	He accepts responsibility for his wrong doings	.61			
7.	He does not overload his subordinates with assignments beyond their capabilities	.61			
8.	He keeps his subordinates' secrets	.60			
9.	He gets involved in his subordinates' concerns		.82		
10.	He helps his subordinates even if it requires his sacrifice		.81		
11.	He goes around looking for needy employees to help them		.79		
12.	He helps needy employees without expecting them to say thank you.		.77		
13.	He does not hesitate in helping his subordinates		.77		
14.	He looks for opportunities to be of service to his subordinates		.75		
15.	He accepts apologies from is subordinates			.79	
16.	He depends on forgiveness more than punishments with his subordinates			.75	
17.	He forgives his subordinates even if they hurt him on purpose			.74	
18.	When someone at work hurts him he does not recall the previous hurts			.71	
19.	He does not answer the misbehavior with the same			.68	
20.	He becomes angry for silly matters				.77
21.	He reacts to events by quick and immature decisions				.74
22.	He is patient in negotiation				.65
<b>Reliability (Cronbach Alpha)</b>		<b>.91</b>	<b>.95</b>	<b>.86</b>	<b>.66</b>
<b>Eigenvalues</b>		<b>4.83</b>	<b>4.69</b>	<b>3.51</b>	<b>2.03</b>
<b>% of Variance Explained</b>		<b>22.0</b>	<b>21.3</b>	<b>16.0</b>	<b>9.23</b>
<b>KMO (MSA)</b>				<b>.94</b>	

Table 8 shows that the factor analysis results after omitting the items which have cross loading (higher than .39) or low loading (less than 50). After the deletion, MSA is 0.94 and four factors emerged with eigenvalues greater than 1.0, explaining 68.46% of the variance with all items loaded in the range of 0.83 - 0.60. Two variables; Justice and Integrity, merged into one single factor. Due to greater loading and higher number of items, this factor was named Integrity. All items extracted in the second and the third factors were derived from the same theorized dimensions, thus, they would be awarded the same names as the theorized dimensions; Sadaqah and Forgiveness, respectively. Two variables; Emotional control and Patience, merged as one single factor. Since emotional control has the greater loading and the higher number of items, this factor was named Emotional control. The internal consistency of all four factors was determined by computing their reliabilities (Cronbach alphas). It was found that the factors (1) Integrity; (2) Sadaqah; (3) Forgiveness; and (4) Emotional control, had reliabilities of .91, .95, .86 and .66, respectively. According to Hair et al. (2006), alpha value of 0.6 is acceptable and 0.7 and above is desirable.



Table 9  
Factor Analysis and Internal Consistency (Cronbach Alpha) - Business Leadership Effectiveness

Under the leadership of my manager, the unit has been able to:		
1.	Make members to be better prepared to face future challenges	.85
2.	Create greater cohesiveness among members	.85
3.	Improve group cooperation	.83
4.	Gain respect of other companies	.83
5.	Create sense of esprit de corps among members	.82
6.	Improve morale of members	.81
7.	Achieve the company's committed goals and objectives	.80
8.	Increase overall contribution to the company	.79
9.	Experience the presence of <i>Barakah</i> (blessings) in the company's activities	.78
10.	Increase profit for the company	.75
11.	Reduce possible resistance by followers on leader's request	.75
12.	Accomplished the primary assigned tasks by higher-level management	.74
13.	Provide personal growth (skills, training and promotion) to members	.72
<b>Reliability (Cronbach Alpha)</b>		<b>.95</b>
<b>Eigenvalues</b>		<b>8.2</b>
<b>% of Variance Explained</b>		<b>63.0</b>
<b>KMO (MSA)</b>		<b>.94</b>

Table 9 shows the factor analysis results after omitting the items which have cross loading (higher than .39) or low loading (less than .50). After the deletion, MSA value is 0.94 and one factor emerged with eigenvalues greater than 1.0, explaining 63% of the variance with all items loaded in the range of .85 - .72. Owing to the fact that the two theorized dimensions merged into a single factor, the new emerged factor would be labeled as Business Leadership Effectiveness, with an internal consistency (i.e. Cronbach alpha = .95). This finding contradicts the finding of Beh (2003) who constructed and found Leadership Effectiveness as two dimensions. One relates to subordinates' satisfaction and commitment and the second one concerns achieving organizational objectives. The present study's finding that Leadership Effectiveness is one dimension may indicate that subordinates do not distinguish between satisfaction and the company's objectives. The probably believe that the company leadership could achieve the organizational goals only through them.

### Correlation

Table 10 captures the Bivariate correlation with a two-tailed test of significance  $p < .01$  and  $p > .05$  for all variables involved in this study. Sufficient correlations were found to establish relationships among independent and dependent variables. 32 relationship cases were found to be correlated with correlation coefficient greater than .20 and significant. In other words, there is enough association among the studied variables that allow the research to proceed to the next step of data analysis.

Spirituality is positively correlated with Business Leadership Effectiveness. Two of spirituality dimensions (i.e. Belief and Rituals) significantly correlated with Business Leadership Effectiveness, with respective correlation coefficients of .241 and .247. Leaders' Responsibility dimensions also positively and significantly correlated with each other and with Business Leadership Effectiveness, with the highest correlation between Sadaqah and Integrity ( $r=.71$ ,  $p<.01$ ), followed by correlation between Integrity and Business Leadership Effectiveness ( $r=.70$ ,  $p<.01$ ).

Table 10  
Variable Bivariate Correlation

Variable	BE	RI	RE	SA	IN	FO	EC	CO	AF	EF
Belief	1.00									
Rituals	.37**	1.00								
Repentance	.28**	.38**	1.00							
Sadaqah	.18*	.24**	.18**	1.00						
Integrity	.16*	.25**	.18**	.71**	1.00					
Forgiveness	.21**	.18**	.14*	.61**	.56**	1.00				
Emotional control	.19**	.22**	.04	.40**	.48**	.25**	1.00			
Cognitive	.25**	.19**	.15*	.54**	.65**	.52**	.45**	1.00		
Affective	.24**	.17*	.09	.44**	.52**	.49**	.33**	.52**	1.00	
Effectiveness	.24**	.25**	.13	.62**	.70**	.38**	.47**	.70**	.48**	1.00

## Regression Analysis

### *Hypotheses Testing and findings*

Before embarking on the regression analysis, certain assumptions must be met (Coakes and Steed, 2003). These underlying assumptions consist of ratio of cases to independent variables; normality, linearity, homoscedasticity, and multicollinearity. According to Coakes and Steed (2003), for regression analysis the ideal number of cases should be twenty times more case than predictors (i.e. seven), which is equal to 140 cases for this study. This assumption has been met since the sample size of the study is 206.

The assumption of normality of the error term distribution was diagnosed by checking skewness and kurtosis in addition to looking at the residual plots of P-P plots. For this study, both appeared to be normal. Linearity stands for the degree to which the change in the independent variable is associated with proportional change in the dependent variable. For this study, the linearity assumption has been met because residual plots are scattered around the zero points and had oval shapes. The assumption of homoscedasticity presents the variance of the dependent variable that is approximately the same at different levels of the explanatory variable (Hair et al., 2006). By examining the scatter plots of regression standardized residuals vs. regression standardized predicated regression of this study, the assumption of homoscedasticity

was found to be satisfactory due to no significant patterns obtained. The degree of multicollinearity was inspected through the condition index <30, VIF <10 and tolerance >.01 values of this study. In addition, the independence of error term (Durbin Watson) ranges 1.5-2.5. All were found to be within the acceptable limits.

**Multiple Regressions**

The first hypothesis states that Leader’s level of Spirituality relates positively and significantly to the leader’s effectiveness. Multiple regression analysis was conducted to examine the relationship between the Spirituality dimensions (i.e. Belief, Rituals and Repentance) and Business Leadership Effectiveness. Table 11 captures the summary of the findings.

Table 11  
Relationship between Independent Variables and Business Leadership Effectiveness

Model	Variables	Beta	Sig.t	R <sup>2</sup>	Adj. R <sup>2</sup>	Change F	Sig. F
1.	Position	.038	.63	.01	-.01	.52	.76
	Experience	.044	.59				
	Education	.10	.17				
	No. Employees	-.054	.46				
	Firm Age	-.037	.64				
2.	Position	.064	.236	.56	.54	20.71	.00
	Experience	.066	.240				
	Education	.024	.643				
	No. Employees	-.089	.084				
	Firm Age	.032	.569				
	Belief	.112	.040				
	Rituals	.042	.455				
	Repentance	-.043	.419				
	Sadaqah	.272	.000				
	Integrity	.487	.000				
	Forgiveness	-.112	.073				
	Emotional Control	.135	.021				

Dependent Variable: Business Leadership Effectiveness

It is worth noting, that none of the controlled variables was found to be significantly related to Business Leadership Effectiveness. The overall model estimation which represent the leader level of *Taqwa* accounted for 54% of the variance in Business Leadership Effectiveness. Only the leader’s Belief was found to be positively and statistically significant with Business Leadership Effectiveness ( $\beta = .112, p<.05$ ). Therefore, sub-hypothesis H1.1 is supported.

The Rituals dimension was found to be positively related but not statistically significant in the prediction of Business Leadership Effectiveness at  $p>.05$ , thus, sub-hypothesis H1.2 was

not supported. The third dimension (Repentance) was found to be negatively and non-significantly related to Business Leadership Effectiveness at  $p > .05$ . This implies that sub-hypothesis H1.3 was also not supported. Based on these findings, it could be concluded that Hypothesis 1 is partially supported.

Hypothesis 2 states that Leader's Responsibility relates positively and significantly to Business Leadership Effectiveness. From Table 11, it can be noted that the four leader's responsibility dimensions were found to be positively and statistically significant in relation to Business Leadership Effectiveness.

Sadaqah was found to have positive and significant relationship with Business Leadership Effectiveness ( $\beta = .27, p < .01$ ) implying that sub-hypothesis H2.1 is supported. Similarly, Integrity and Emotional Control dimensions were found to be positively and statistically significant in the prediction of Business Leadership Effectiveness (i.e.  $\beta = .49, p < .01$  and  $\beta = .14, p < .05$ , respectively). This implies that sub-hypotheses H2.2 and H2.4 were supported.

Conversely, the relationship between Forgiveness and Business Leadership Effectiveness was found to be statistically insignificant ( $\beta = -.11, p > .05$ ) which lead us to the belief that Forgiveness does not predict Business Leadership Effectiveness. Based on these justifications, it could be concluded that, like Hypothesis 1, Hypothesis two is also partially supported.

## **DISCUSSION OF FINDINGS**

### ***Spirituality, Responsibility and Business Leadership Effectiveness***

The findings of this study revealed that Spirituality is a construct with three distinct dimensions, namely, Belief, Rituals and Repentance, as per the factor analyses. Each dimension consists of several items which captures the essential underpinning ideas of the dimensions.

After the factor analysis, 50% of the items (28-13) were deleted due to cross loading or low communalities; however, the total percentage of variance explained is 58%. This result is similar to other studies such as Khraim (1999), who developed a religiosity measure from Islamic perspective ended up with 22 items from 38 items after the factor analysis.

Moreover, Hall and Edwards (2002) while developing the Spirituality Assessment Inventory, reported similar results where the number of items reduced from 79 items to only 48 items. Spirituality is a very difficult and complex construct to be measured due to its personal and sensitive nature. There are more than 130 different measurements for religiosity and spirituality, where some of them consist of one item for example Church attendance (King & Crowther, 2004).

Regression analysis results indicated that Spirituality is related to Business Leadership Effectiveness. A number of literature references highlighted the positive relationship between Spirituality and Business Leadership Effectiveness such as Ibrahim (1997), Delbecq (1999), McCormick (1994), Strack (2001), Fry (2003), Garcia-Zamor (2003), and Strack and Fottler (2002). However, this study was able to establish partial support only.

On the relationship between Leader's Responsibility and Business Leadership Effectiveness, multiple regression analysis revealed that all of the Leader's Responsibility dimensions were positively and statistically significant in the prediction of Business Leadership Effectiveness. This indicates that subordinates are more willing to follow the leader who is caring, helpful, honest and stable. Such traits and practices are considered as the means by which business leaders can achieve and sustain organizational goals and growth.

### **Limitation and Future Directions**

When cross-sectional studies are conducted, general limitations apply and this study is no exception. In addition to this, there is also a limitation with regard to language. The questionnaires were developed in English and applied in Arabic. Although back to back translations were done, it may not guarantee the accuracy of the transforming the original meaning.

Another limitation worth mentioning is that of geographical location where the study was conducted. The survey was only applied in few states only. Conducting similar studies in different Islamic countries might yield better understanding of the variables studied and more generalization can be established, especially, if the results were compared across countries.

Furthermore, the fact that Spirituality is connected to issues concerning the personal life activities of the leader poses some limitation. For this study, the Spirituality scale was in a self-report form which might be prone to social desirability bias. However, the questionnaire was based on the quantitative scale rather than qualitative. Both aspects are critical; hence, developing a new instrument which could capture both quantitative and qualitative is encouraged in future studies.

This study introduces findings which are exploratory in nature even though these results were derived and analyzed empirically. Further research is encouraged to validate such findings particularly using qualitative approach. Also, the instrument developed in this study to measure *Taqwa's* manifestations demand for triangulation to produce a better tool to be used in future research works.

### **CONCLUSION AND RECOMMENDATIONS**

The aim of this research was to investigate whether the Business Leader's *Taqwa* is related to Business Leadership Effectiveness. Based on the Qur'an, two constructs were developed to

represent the *Taqwa* manifestations, namely, Spirituality and Responsibility. This study incorporated two disciplines of knowledge that are usually seen as totally unrelated, namely, Spirituality and Business. Integrating both constructs would allow future researchers and managers to approach leadership in a more holistic manner.

It can be noted that both Belief and Rituals are based on *Tawhid* (Oneness of Allah). These two Islamic Spirituality dimensions were found to be positively and statically related to Business Leadership Effectiveness. This leads us to the belief that Islamic concepts such as Belief play critical roles in determining the effectiveness of Muslim business leaders. To some degree, the study can be used to create awareness regarding the importance of Spirituality in the workplace.

Hopefully, this study is able to enrich and probably stimulate discussion on the importance of *Taqwa* in the workplace to enhance organizational performance. Under-developed Muslim countries should attempt to rediscover the rich Islamic heritage and try to tap the human capital within. So far, management as a discipline has depended on the physical and to some extent on the emotional aspect of the leader to advance organizational performance. However, with the growing interest in religions and legacy value systems, it appears ignoring the Spiritual side of leadership could no longer be tolerated.

Practitioners and Academicians as well should take necessary steps towards exploring Spirituality and realizing its effects in delineating leaders' full potential. Research works in the Spirituality area could be one of the ways to overcome the current growing dissatisfaction among the work forces and leaders' stressful working environments, and a good solution to cope up with today's pressure and demanding work schedule and live a balanced life.

In conclusion, this study was able to unravel the leadership concepts in the Qur'an. The study has revealed that significant relationships exist between leaders' level of *Taqwa* and Business Leadership Effectiveness. The study has addressed the hypotheses put forward; Leaders' level of *Taqwa* is positively related to Business Leadership Effectiveness. Overall, the research has demonstrated that abstract concepts such as *Taqwa* could be operationalized in empirical research. The Qur'an is indeed a rich source of knowledge not only for the hereafter, but also for the present world. The Qur'an still holds an ocean-full of knowledge yet to be discussed and empirically researched.

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## **Authors**

### **Mohamed Sulaiman**

Graduate School of Management, *International Islamic University Malaysia*, P.O. Box 10, Jalan Gombak, 50728 Kuala Lumpur, Malaysia  
Email Contact: [prof.mohamed.sulaiman@gmail.com](mailto:prof.mohamed.sulaiman@gmail.com)

### **Sugumaran Selladurai**

*Global Leadership Research Unit, Faculty of Business, Accountancy and Management, SEGI University, No. 9 Jalan Teknologi, Taman Sains Selangor, Kota Damansara PJU 5, 47810 Petaling Jaya, Selangor D.E., Malaysia.*  
Email Contact: [sugumaran@segi.edu.my](mailto:sugumaran@segi.edu.my)

### **Naail Mohammed Kamil**

*Global Leadership Research Unit, Faculty of Business, Accountancy and Management, SEGI University, No. 9 Jalan Teknologi, Taman Sains Selangor, Kota Damansara PJU 5, 47810 Petaling Jaya, Selangor D.E., Malaysia.*  
Email Contact: [naailkamil@segi.edu.my](mailto:naailkamil@segi.edu.my)

### **Nayal Rashed Mukred Mohsen**

*School of Management, University Sains Malaysia, Penang 11800, Malaysia.*  
Email Contact: [nayal\\_4@hotmail.com](mailto:nayal_4@hotmail.com)