

## **The concept of Performance measurement system in Islam**

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### **Introduction:**

Islam is a life style and a complete code of life which have different domains like spiritual, intellectual, personal, social, economic and political. It places the highest emphasis on ethical values in all aspects of human life. Ethical norms and moral codes are clear as per the verses of Quran and the teachings of Prophet (SAW), they are far reaching and comprehensive.

Business and trade among Muslims is not a new thing. "Trading history of Islam starts in the early scene where the man two sons of Adam, Habil and Qabil namely has pioneered the field of entrepreneurship."<sup>[1]</sup>

Islam has a very clear view about earning it gives complete freedom to economic enterprise each individual in an Islamic society enjoys complete freedom of earning his livelihood by Halal resources and business activities are encouraged.

Azmi States as a matter of principle Islam prohibits all activities which may cause harm either to trader or the consumer.<sup>[2]</sup> If in any business matter people do not find clear guidance from Holy Quran than it will be based on vast Islamic norms. The dictates of Holy Quran and the teachings of Prophet (SAW) or the temporary authority will make sure that the Islamic market is free.

Trade is the honorable occupation and Prophet Muhammad (SAW) has given wide acceptance to it. Hazrat Muhammad (SAW) was selected as the last prophet at the age of forty. He was born in Makkah and used to go with business groups from north and south. Before his selection as a prophet he travelled a lot with business groups including Yemen, Syria and different places of Arab.

He was involved in commerce from very young age. He had a good reputation as a hardworking, truthful businessman. A Wealthy business women Hazrat Khadijah (R.A) sent proposal to marry him because of his

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honesty and truthfulness in business dealings. She was impressed by Him and sent Him on many business trips, and besides this that she had many proposals for marriage she selected Muhammad (SAW) to be her husband and married him when she was forty and Muhammad (SAW) was only twenty-five.<sup>[3]</sup>

In the early days of Islam, it appears that many of the companions of the Prophet who had ventured into the field of business. Among the Hazrat Usman bin Affan (R.A) and Hazrat Abdul Rehman bin Auf (R.A) they both are successful businessmen and gained much.<sup>[4]</sup> Among the main factors causing them to gain a lot of success and profit in business is because they work hard and do business according to business ethics in Islam.

Hazrat Abu Bakar (R.A) was a merchant of clothes he had a factory and a godown in Madinah at sakh. Business of Hazrat Umar (R.A) was spread from Hijaz till Iran. Hazrat Zubair (R.A) was also a cloth merchant and his business was extended till Sham. Abu Sufyan (R.A) used to sale oil and leather.<sup>[5]</sup>

Islamic teachings regarding employees are very strict, employees must be paid well as he works well, delay in payment of wage or salary without a solid reason, low wage rates taking benefit of someone's problem and overtime by force is forbidden.

Islam has made this very clear before 14 centuries that customer should be satisfied, measurement should be done properly and a fare trader will be rewarded and vice versa.

Islam made learning compulsory as a life time process, Hazrat Umar R.A did not allowed trade until the trader is well aware of Islamic teachings, rules and regulations about trade. Islam encourages the cooperation between Muslims for good deeds that is the base of cooperative societies these days this cooperation is not only restricted or limited to some specific organizations but inside the organization the mutual relationships are the base for a strong team and that leads to organization prosperity overall.

Islam encourages the corporate social responsibility. The social serving of any organization adds to its goodwill and market value. Islam has laid stress on taking from the rich and giving it to the poor. Zakat is compulsory to purify whatever you earn and many other ways to serve society as Sadaqah, Waqf, Wasiyat, Hiba etc.

Islam taught us to take care of our promises as it apply on business dealings too. When someone makes a deal he has to fulfill it, in other case he will be punished. Mutual consent for trade is must. Price control or raising price levels unethically is forbidden. Stocking commodities having intension to sell when the demand and price levels will be high is not

allowed. Overall Islam demands ethics and some moral values in every perspective of life.

Businesses should be observed as a manner that has the ability to persuade and create nation's culture. Such as, Islamic civilizations in Malay and Spain. During the reign of Caliph Umar bin Abdul Aziz, two and a half years there was not a single person below poverty line. "Ibn Khaldun was to review the importance of effort in business compared to other jobs in the writing of his famous, 'Al-Muqaddimah' in depth."<sup>[6]</sup>

In Islam business is not only to seek profits for the life given in this world but it is for the sake of success in akhirah, business is one of the branches of faith. The trader who is honest and follow the guidelines given by Islam can draw closer to Allah Almighty.<sup>[7]</sup>

Al-Qur'an (The words of Allah) and Hadith (The words of Prophet Muhammad [SAW]) are basis of values of an "Islamic Organization". To explain and make clear the Islamic basic rules of practical life and culture Muslims have Quran and Hadith other than these two sources two other sources of information are used Ijtehad and sayings of companions of Prophet Muhammad (SAW). Certainly, the Holy Qur'an and Hadith is the starting point for the Shariah Principles (Islamic Law) and principles of civilization. Every dimension of one's life is covered under the Shariah, as it provides complete guidelines for people's actions. As viewed through the window of religion, every Islamic organization must align with the laws of Islam named as Shariah principles and must know all the aspects regarding the working environment with respect to Islamic knowledge.<sup>[8]</sup>

The Prophet gave many teachings on business and economic issues; he covered almost every aspect of business and economics. Here are only a few major principles of fair business dealings according to Islam.

- ❖ "No fraud or deceit, the Prophet (SAW) is reported to have said:  
"When a sale is held, say, "There's no cheating".<sup>[9]</sup>
- ❖ Sellers must avoid making too many oaths when selling merchandise. The Prophet(SAW) is reported to have said:  
"Be careful of excessive oaths in a sale. Though it finds markets, it reduces abundance".<sup>[10]</sup>
- ❖ Mutual consent is necessary. The Prophet (SAW) is reported to have said:  
"The sale is complete when the two parties involved depart with mutual consent".<sup>[9]</sup>
- ❖ Be strict in regard to weights and measures. The Prophet (SAW) is reported to have said:  
"When people cheat in weight and measures, their provision is cut off from them".<sup>[11]</sup>

- He told the owners of measures and weights:  
“You have been entrusted with affairs over which some nations before you were destroyed”<sup>[12]</sup>
- ❖ The Prophet forbade monopolies:  
“Whoever monopolizes is a sinner”<sup>[13]</sup>
- ❖ Free enterprise, the price of the commodities should not be fixed unless there is a situation of crisis or extreme necessity.
- ❖ Hoarding merchandise in order to increase the prices is forbidden.
- ❖ Transaction of haram items, such as intoxicants are forbidden.”

### **Sources of Income Prohibited In Islam:**

#### ❖ **Bribery**

“Nor give bribery to the rulers that you may knowingly eat up the part of the property of others sinfully.”<sup>[14]</sup>

#### ❖ **Usurping others’ property**

“And eat up not one another’s property unjustly (In any illegal way e.g. stealing, robbing, deceiving, etc.).”<sup>[14]</sup>

#### ❖ **Fraud**

“it is not for any prophet to take illegally a part of booty (ghulul) and whosoever deceives his companions as regards the booty, he shall bring forth on the day of Resurrection that which he took (illegally).”<sup>[15]</sup>

#### ❖ **Stealing and Robbery**

“Cut off (from the wrist joint) the right hand of the thief, male or female, as a recompense for that which they committed, a punishment by way of example from Allah. And Allah is all powerful all wise.”<sup>[16]</sup>

#### ❖ **Income from sources of vulgarity**

“Verily, those who like that (the crime of) illegal sexual intercourse should be propagated among those who believe, they will have a painful torment in this world and hereafter. And Allah knows and you know not.”<sup>[17]</sup>

#### ❖ **Gambling**

“O you who believe! Intoxicant (all kind of alcoholic drinks), gambling, Alnsab and Alazlam (arrows for seeking luck or decision) are an abomination of Shaitan (satan) handiwork. So avoid (strictly all) that (abomination) in order that you may be successful.”<sup>[18]</sup>

#### ❖ **Wine and its business**

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#### ❖ **Interest**

“Those who eat Riba (interest) will not stand (on the day of resurrection) except like the standing of a person beaten by Shaitan leading him to

insanity. This is because the say: “trading is only like Riba” whereas Allah has permitted trading and forbidden Riba. So whosoever receives an admonition from his Lord and stops eating Riba shall not be punished for his past; his case is for Allah(to judge); but whoever returns(to Riba) such are the dwellers of fire- they will be abide therein.”<sup>[19]</sup>

Business is not only a source of earning but it can be a source to be close to Allah. For a Muslim to be successful as an entrepreneur must follow the guidelines that are given by Islamic Shariah, it also depends on the combination of strong collaboration and awareness among parties.<sup>[20]</sup>

In the context of vast range of Islamic principles the organizational members should be motivated with all the moral principles. Mohd states that: “The existence of a parallel system, the organization of work practices and conduct of members in an organization based on Islamic law claims would make possible the consciousness of objective Al-Falah in the management and administration of an organization.”<sup>[4]</sup>

“Morality and ethics have been given much importance in Islam. Some of beliefs and thinking authorized by Islam in business dealing and which comes under the scope of business ethics are given here:

- Trust
- Legitimate resources on acquiring property
- Order to expenditure
- Zakat
- Parsimony (thriftiness) or economic order
- Lawful earning
- Honesty in business dealings
- Bounty and humanity in business contacts
- Satisfying all business obligations
- Reasonable handling of staff
- Mutual esteem
- Clear business transactions
- Purchasing and buying justly.”<sup>[21]</sup>

All the prerequisites needed to be get done while maintaining an Islamic organization, such as the relationship between stakeholders, management level employees, customers etc and organization under the light of Shariah. The logic behind human resource management in Islam is to thoroughly maintain and implement the laws of Islam within the relationship between employer and employee.<sup>[22]</sup>

The study of Nik Ab. Rehman stated that “for having a significant relationship between organizational trust in working environment and the human resource practices of Islam. As a result, the research work proposes

that to obtain the goals of the organization, it is very important in Islamic human resource management, the trust of employee within the organization. Functions of human resource are important for Islamic and non-Islamic human resource practices. It is compulsory for every Muslim to follow the guidelines provided by Islam in each aspect of life, rather than treat it as a particular activity of running an organization as per Islamic laws.<sup>»[23]</sup>

### **Performance measurement concept in Islam:**

Islam gives a large variety of ethics of living life in a good manner for all humans and also explains how good relations can be made humans with other humans ALLAH and to his own self. Islamic ethics not only focus on economic worth but also focus on development of welfare, social and economic equality and contentment among all humans. Rules and regulations which are decided by Islam also guide in business community.<sup>[24][25]</sup> Furthermore, itself Islamic goals are not materialistic primarily. They are based on Islamic concepts of human good life and welfare that lays stress on socioeconomic justice and brotherhood and require a balanced satisfaction of both spiritual and material needs of all humans.

Examined by Beekun, RI. and Badwi Islamic business ethics from a normative dimension. Muslims daily life code of conduct cannot be separated from the business rules and regulations. Islam give equal rights and respect for all partners of business regardless of their position or status in business .Islam eliminate the concept of favoritism and discrimination. Islam also states that human should all time remember his duties and purposes which are fixed by Allah for all humans.<sup>[26]</sup>

Some of the measures given by Islam are as follow:

#### **1. Trust (Amanah)**

Trust is very important ethic in Islam. Trust is very important in every dealing or activity of all humans' life. It also helps a lot in development of strong relations with others. Concept of trust is depend on sense of answerable to Allah one day where everyone have to answer all of activities they performed in their life in this world .The Holy Quran and Hadith give a lot of emphasize on importance of trust as stated in following:

“If you are on a journey, and cannot find a scribe, then let there be a pledge taken(mortgage); then if one of you entrust the other, let the one who is entrusted discharge his trust (faithfully), and let him be afraid of Allah, his Lord. And conceal not the evidence for he, who hides it, surely his heart is sinful. And Allah is all knower of what you do”.<sup>[27]</sup>

“Verily! Allah command that you should render back the Trusts to those to whom they are due; and that when ye judge between men, you

judge with justice: verily how excellent is the teaching which He (Allah) gives you! Truly Allah is ever All hearer, All seer”<sup>[28]</sup>

The Prophet (SAW) mentioned the importance of trust in this public administration as follows:

“Any ruler who has been entrusted with the affairs of a group of Muslims and who dies as a dishonest ruler, to him paradise is forbidden by Allah.”<sup>[9][10]</sup>

“God will bless the transaction in which the buyer and the seller are unambiguous and frank and have goodwill for each other.”<sup>[12][29]</sup>

## 2. Justice (‘Adl)

“Justice or ‘Adl means to treat people equally is a precondition of justice and fairness.” It means to identify the rights and duties in your surroundings and also to keep balance in both of them. Islam makes it compulsory to be just in daily life too as Allah says in Quran:

“Thus when they fulfill their term appointed, either take them back on equitable terms or part with them on equitable terms; and take for witness two persons from among you, endowed with justice, and established the evidence for the sake of Allah. Such is the admonition given to him who believes in Allah and the Last Day. And for those who fear Allah, He (ever) prepares a way out.”<sup>[30]</sup>

“O you who believe! Stand out firmly for Allah and be just witnesses and let not the enmity and hatred of others make you avoid justice. Be just: that is nearer to piety, and fear Allah. Verily, Allah is well acquainted with what you do.”<sup>[31]</sup>

“Be equitable. Verily, Allah loves those who are equitable.”<sup>[32]</sup>

## 3. Sincerity (Ikhlas)

Sincerity is generally understood to be truth in word and act. Islam also stresses on existence of Sincerity it refers as a state of mind and actions where only truth is communicated no lies no double cross no cheatings. Allah says:

“So woe to the worshippers, who are neglectful of their Prayers, Those who (want but) to be seen (of men), But refuse (to supply) (even) neighborly needs.”<sup>[33]</sup>

“And they have been commanded no more than this: to worship Allah, offering Him sincere devotion, being True (in faith); to establish regular Prayer; and to practice regular Charity; and that is the Religion right and Straight.”<sup>[34]</sup>

The following is a selection of Hadith as regards to sincerity:

“Allah does not look to your bodies, to your faces, but He looks to your hearts and your deeds”<sup>[10]</sup>

“Actions are but intention and every man shall have but which he intended. Thus he whose migration was for Allah and His messenger, and he whose migration was to achieve some worldly benefit or take some woman in marriage, his migration was for that for which he migrated. The Prophet (SAW) also the mentioned that religion is sincerity! We said: To whom? He said: To Allah, and his Book and His messenger and to the leaders of the Muslims and common folk.”<sup>[9][10]</sup>

Therefore, Islam attaches great importance to the sincerity of intentions and actions in every walk of life. The performance of duties requires that all individuals in organizations work with sincerity and fidelity. A sincere businessman is not expected to deceive, harm and take advantage of others intentionally.

#### **4. Truthfulness (Sidq):**

Truthfulness is a basic ethical value of Islam. Islam is, in a way, the other name of truth. Allah speaks truth, and commands all Muslims to be straight forward and truthful in their dealings and utterances. Allah says:

“O you who believe! Keep your duty to Allah and fear Him and speak the truth.”<sup>[35]</sup>

“O you who believe! Be afraid of Allah, and be with those who are true (in words and deeds).”<sup>[36]</sup>

Islam strongly condemns falsehood and deceit in any form.<sup>[37]</sup> Truthfulness is repeatedly mentioned in both the Qur’an and Hadith which the following examples illustrate: Holly Prophet (SAW) said in this regard:

“Rafe’h reported: He came with the Prophet (SAW) to the place of prayer and he saw the people engaging in business. The Prophet said, O group of traders! They answered him and turned toward him, and the Prophet said, Verily, the traders will be raised on the Day of Resurrection with the wicked except for those who fear Allah, behave righteously, and are truthful.”<sup>[12]</sup>

#### **5. Benevolence (Ihsan)**

As far as kindness is concerned, an act which benefits persons other than those from whom the act precedes without any obligation is benevolence. It also means proficiency, fineness, or magnanimity in dealing with others. The concept of justice is frequently repeated with the concept of benevolence in the Quran and the Hadith. Allah says:

“Spend your wealth for the cause of God, and be not cast by your own hands to ruin; and do good. Lo! God loves those who behave with ihsan.”<sup>[38]</sup>

“Those who spend in ease and adversity, those who control their wrath and are forgiving toward mankind; God loves such doers of ihsan.”<sup>[39]</sup>



“As for those who strive hard in Us (our cause), we will surely guide them to our paths. And verily Allah is with Muhsinun (good-doers).”<sup>[40]</sup>

“Truly, Allah is with those who fear him and those who are Muhsinun (good-doers).”<sup>[41]</sup>

The Prophet (SAW) is reported to have said:

“The inmates of Paradise are three types: one who wields authority and is just and fair; one who is truthful and has been endowed with power to do good deeds; and the person who is merciful and kind-hearted towards his relatives and to every pious Muslim, and who does not stretch out his hand in spite of having a large family to support.”<sup>[10]</sup>

### **6. Forward Transactions**

All business that involves forward transactions are prohibited in Islam. Hazrat Muhammad (SAW) does not allow goods that are not in one's hand to sale. These are the following Ahadith in this regard:

Amr-bin-Shu'aib reported from his father who from his grandfather that the Messenger of Allah said:

“Advance loan and sale are not lawful, and there are no two conditions in a sale, and no profit till it comes in possession, and no sale what is not in your possession”<sup>[12][13][42]</sup>

Ibn Omar reported:

“They (people) used to purchase food-grain in a place confronting the market and sell it also in its place. Then the Holy Prophet forbade them to sell it in its place till they take it in possession.”<sup>[13]</sup>

Hakim-bin-Hezam reported:

“The Messenger of Allah prohibited me to sell what is not in my possession.”<sup>[12]</sup>

Modern economic theory proves that all the trade cycles that cause disturbance in economy partially are because of forward transactions.

### **7. Swearing in Trade**

To convince the buyer about the good quality of a product people used to take oaths in times of Prophet Muhammad (SAW) as modern sellers also do to sale their goods of inferior quality. This practice is prohibited in Islam and many traditions of Prophet Muhammad (SAW) and ayahs of Quran clear this prohibition

As in Quran Allah says:

“Verily, those who purchase a small gain at the cost of Allah's Covenant and their oaths, they shall have no portion in the hereafter (Paradise). Neither will Allah speak to them, nor look at them on the day of resurrection, nor will he purify them, and they shall have a painful torment.”<sup>[43]</sup>

“Allah will not punish you for what is unintentional in your oaths, but He will punish you for your deliberate oaths; for its expiation feed ten poor persons, On the scale of average of that of with which you feed your own families; Or clothe them, Or manumit a slave. But whosoever cannot afford, then he should fast for three days. That is expiation for the oaths when you have sworn. And protect your oaths. Thus Allah make clear to you verses that you may be grateful.”<sup>[44]</sup>

Abu Qatada reported that the Messenger of Allah said:

“Be careful of excessive swearing in sale, because it finds market but then reduces (blessing).”<sup>[10]</sup>

Abu Hurairah reported that the Messenger of Allah said:

“Oath is a means of bargain for the commodities but a cause of deterioration in blessing.”<sup>[9][10]</sup>

### **8. Weights and Measures**

To deceive the customer, defective measures and weights are strictly condemned and prohibited in Islam. Quran have stated to give full measures and weights and tells us about people of to whom Hazrat Shu'aib was sent who lived in Madyan. To escape punishment of Allah clear command is to give full weights and measures. Hazrat Muhammad (SAW) took steps to popularize the use of standard measures and weights. He prayed for the honest merchants and sellers. The Quran says:

“And give full measure and full weight with justice.”<sup>[45]</sup>

“And to the Madyan people (we sent) their brother Shu'aib. He said: “O my people! Worship Allah, you have no other God but Him, and give not short measure and weight, I see you in prosperity; and verily, I fear for you the torment of a Day encompassing. “And O my people! Give full measure and weight in justice and reduce not the things that are due to the people, and do not commit mischief in the land, causing corruption.”<sup>[46]</sup>

“Woe to Al-Mutaffifin [those who give less in measure and weight (decrease the right of others)]. Those who, when they have to receive by measure from men, demand full measure. And when they have to give by measure or weight to men, give less than due.”<sup>[47]</sup>

The Prophet also emphasised that the goods should be measured or weighed before purchasing or selling them. Moreover the weighing and measuring is on the seller

Usman R.A reports that the Holy Prophet told him:

“To always weight and measure anything he bought or sold.”<sup>[9]</sup>

### **9. Monopoly**

When supply of a product is completely in one party or person's hands, known as monopoly. The monopolist fixes the price and supply of product is in his hand. This practice is strictly prohibited in Islam because it is harmful for the whole society. Following traditions of the Prophet of Islam make this clearer:

“It is reported by Ibn Abbas (R.A) that the Messenger of Allah said: Grazing land belongs to Allah and His Messenger and no one is permitted to keep it to himself.”<sup>[9]</sup>

Ibn Abbas (R.A) reported that the Apostle of Allah said:

“All Muslims jointly share three things i.e., water, grass and fire”.<sup>[13]</sup>

Abyaz bin Hamal Marbi reported that:

“Holy Prophet (SAW) took back allotment of salt mine from him when he found that it was for common use of all Muslims.”<sup>[12][48]</sup>

Ma'mar reported that the Messenger of Allah said:

“Whoever monopolizes is a sinner.”<sup>[10]</sup>

### **10. Price Control**

To control the price an artificial shortage of goods is produced in market. All these practices are forbidden in Islamic society. Therefore, ordinarily there is no fear that price would rise artificially because the true Muslims are not expected to indulge in hoarding or speculation. Such situation took place once even during the reign of the Prophet. The relevant Hadith is as under:

Anas (R.A) reported that:

“The current price once became high at the time of the Messenger of Allah. They asked: O Messenger of Allah! Fix a rate for us. The Holy Prophet replied: Verily Allah is One who controls price, curtails, gives amply and provides sustenance; and certainly I hope that I should meet my Lord while there will be none amongst you who will hold me responsible either for blood or for property.”<sup>[12][13][48]</sup>

Although the Prophet declined to intervene to fix or control prices, yet steps were taken by him so often to eliminate hoarding, abolish monopolies and forbid speculative business so that prices should not unduly rise.

In normal circumstances, government is not allowed to interfere in the natural flow of prices in an independent market.

### **11. Corporate social responsibility**

What the organizations do with the money and profits and how they earn it and how much the organization is responsible towards society. “The questions may arise that the emphasis on the Corporate Social Responsibility is more given by the corporations in the West and wherever

they operate around the world. Does Corporate Social Responsibility all about the western values of doing business?">[49]

In contrast to the Western theories, the Islamic view of Corporate Social Responsibility takes a rather holistic approach. It offers spiritual view based on the teachings of the Quran and the Sunnah providing a better alternative philosophical framework for man's interaction with nature as well as his fellowmen.<sup>[50]</sup> In fact, the moral and ethical principles derived from divine revelations are more enduring, eternal, and absolute.<sup>[50][51]</sup> Thus may serve as better guidelines for corporations when exercising their business and social responsibilities simultaneously.

Islamic guidance, with its commitment to justice, brings about a balance between the rights of individuals and their duties and responsibilities towards others<sup>[52]</sup>, and between self interest and altruistic values.<sup>[53]</sup>

Throughout the ages business organizations have very important role in economic and social life of people. Business activities are considered as religious obligation in Islam. Protection and contribution towards the society in which an organization operates is known as corporate social responsibility. Therefore Corporate Social Responsibility is vital for Islamic organizations.<sup>[54]</sup> Taqwa (God consciousness) is the central point of a Muslim's life, it is crucial in every field of life of a Muslim so, similarly in business dealings.<sup>[55]</sup>

“Islamic framework of corporate social responsibility has three dimensions: first is relationship with Allah, second relationship with fellowman, third is relationship with nature or environment.<sup>[54]</sup>

Corporate Social Responsibility is all about the rules and regulation of running a business, recognizing the rights of employees, the conservation of nature and the establishment of justice and avoidance of corruption. A pious Muslim businessman that really practices the teaching of Islam is always a good practitioner of Corporate Social Responsibility.<sup>[49]</sup>

## **12. Rights and obligations of employees**

Islam on the one hand motivates everyone to work for his livelihood and stands for the rights of laborers. It also reminds of duties and obligations to the workers. It guarantees the rights of the workers who abide by the norms. Stress has also been laid upon the duties and obligations of the workers.

Tayeb Stated that human resource management is important to set up the ways of Islam of employee management as well as a key function that make and assist, the employees to obtain the goals of organization more effectively and efficiently.<sup>[56]</sup>

The rights of employee are the duties of employer and the duties upon employee are rights of employer so there is a need to understand the term rights and duties. Allah's Messenger (SAW) had laid specific emphasis on equality in a Hadith reported by Abu Zar Ghaffari:

“Allah's Messenger (SAW) said they are your brothers. Allah has placed them under your control as a trial. So it is incumbent upon the one whose brother works under his authority to feed from his own food, dress him like his own dress. He should not assign him hazardous works that overwhelm him (the worker). If such work has been given to him, he (employer) should help him.”<sup>[12]</sup>

“Let a laborer get his wages before his sweat dries.”<sup>[48]</sup>

“Allah's Messenger (SAW) warned that, concerning those who don't pay the wages on time, Allah will argue on behalf of the affected workers on the day of reckoning.”<sup>[9]</sup>

### 13. Fulfillment of promises

One of the virtues talked about in the Holy Quran is keeping of the Promise or Covenant. It has been mentioned as one of the special and distinct features of the faithful Momineen. Breaking of promise or breach of a covenant has been called therein as one of the habits of the polytheist Mushrikeen and hypocrite Munafeqeen.

Not keeping the word or breaking of promise or trust is one of the offences that break the relation of confidence and trust in the society and thus its foundation. Fulfilling a promise, besides being an Islamic right, is also a human right.

Allah says in the Holy Quran:

“Those who are faithfully true to their amanah (all the duties which Allah has ordained, honesty, moral responsibility and trusts) and to their covenants.”<sup>[57]</sup>

“And fulfill the covenant of Allah when you have covenanted, and break not the oaths after you have confirmed them, and indeed you have appointed Allah your surety. Verily! Allah knows what you do.”<sup>[58]</sup>

“O you who believe! Why do you say that which you do not do? It is most hateful to Allah that you should say that which you do not do.”<sup>[59]</sup>

The Prophet Muhammad (SAW) said:

“The person who has no covenant has no faith.”<sup>[29][60]</sup>

“There are three qualities and conditions which make a man hypocrite even if he fasts and prays and is a Muslim in his opinions: Shows dishonesty when trusted, Tells a lie while speaking and Breaks a promise.”<sup>[9][10]</sup>

**Conclusion:**

Islam is a complete lifestyle and has given a performance measurement system that is suitable for every organization. Ethics that cannot be modified anywhere and they play an important role for making and developing a pious and morally strong society.

Trust, Justice, Sincerity, Truthfulness, Benevolence, Fulfillment of Promises, proper Weights and Measures, Corporate Social Responsibility and Rights & Obligations of Employees are highly encouraged but swearing in Trade, Monopoly, Price Control, Forward Transactions are prohibited. A business must take some actions that are ethically accepted to be called ethical accepted business.

This study has attempted to propose some guiding principles to measure the performance of an organization according to Islam. Business ethics have their own dominant role in business society in today's modern business world, they may serve the organization well and benefit the society too but Muslims adopt these practices which benefit to mankind especially.

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