

HOW SPIRITUAL VALUE AND SPIRITUAL WELLBEING FROM ISLAMIC PERSPECTIVE AS AN ALTERNATIVE OF AGENCY PROBLEM

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ABSTRACT

Agency problem arise because of conflict of interest between managers as an agent and organization's owner as a principal. It impact to misunderstanding or misperception between agent and pricipal. Conflict of interest also arise in government institutional, where agent (employee) can't conduct as a principal's (government) representative, because of agent self interest. It influences to employee unethical behavior in work place, such as power abused, corruption, employee indiscipline, etc. The purpose of this study is to explain how spiritual value and spiritual well-being from Islamic Prespective as an alternatif of agency problem. It concern on how spiritual value and Habluminannas spiritual well-being influence agency problem. In Islamic perspective, spirituality in the work place is the dominant factor to shapes employee's character. Because in Islamic perspective, employee must behave according ethical requirements and spiritual binding based on Quran and hadist. In the other side, employee wellness influence quality of work. One indicators of employee wellness is spiritual well-being. It relates to religious aspect of individu which explain how an individu interact with social environment, called Habluminannas spiritual well being. For example give salam (say hello), helping others, caring with other etc. Government Institutional which used Islamic value in core activity was selected to be area from this study. Data was colected from the employees who have been mandatory to manage financial institutional. This study used questionnaire with modified indicators from Reaves to measure spiritual value and developed indicator to measures Habluminannas spiritual well-being and agency problems. This study proposed there is relationship between spiritual value with agency problem and spiritual value and habluminannas spritual well-being and there isn't relationship between spritual well-being with agency problem.

Keyword: agency problem, Islamic perspective, spiritual value, religious, Habluminannas spiritual wel-being.

I. Introduction

Several studies has been discuss about agency problem in long time ago. They discussed about agency problem between agen as an person who have been mandatory to manage an organizational as a principal representation. Agency problem arise because of conflict of interest between managers as an agent and organization's owner as a principal. It impact to misunderstanding or misperception between agent and pricipal. Several studies concert to explain about it and develop model to find the solution in diferent context. Agency problem has been discuss in broadly area with variety in organizational types or organizational structure. One of study about agency problem discuss about employee-employer relationship in a broader term, that how in different situations goal congruence can be achieved between both parties, how principal can monitor the behavioral appropriateness of the agents, and principal can counter the risk and work aversion of the agent, the focus remain in designing a comprehensive economic reward package to motivate the agent (Jam et al, 2010). One of reason why reseachers discussed about agency problem in employee perspective, baccuse it can be potentially problems in organizational and influence employee behaviour. Sometimes agent (employee) can't conduct as a principal's representative, because of agent self interest. Agency problem also arise in government istitutional because lack of control from government to monitor employee behaviour. Imperfect monitoring from pricipal, agents attempt to search for further information and then keep it to themselves for personal gains (Hermeindito, 2014). It influences to employee unethical behavior in work place, such as power abused, corruption, employee indiscipline, etc.

Several studies discussed new approach to solved agency problem in Islamic perspective it concert about employee behaviour especially talk about spiritually aspect. Spiritually is related with the religion. "Spirituality and religion in Islam are not two separate entities; they are rather branches of the same tree. Scholars suggest that there are many of the characteristics of spirituality in the workplace are basis themes of Islam."(Alim Al Ayub Ahmed, 2012). Early studies discuss about religiosity in workplace, and gived evidence religiosity has been associated with improved mental health outcomes (Blazer, 2009; Dein, 2011; Pargament et al., 2004; Toney and Oster, 1998), improved ethical behavior, and improved leadership effectiveness in important work-related tasks such as decision making (Mc Cormack, et al, 2014). Prior studies used Islamic framework to found the lack of considerable effort with spiritual behaviour approach. Spirituality in the work place is the dominant factor to shapes employee's character. It means that, employee must behave according ethical requirements and spiritual binding based on Quran and hadist. Employee who used spiritual value at the workplace refer to implement ethical behaviour, because everything must be guided by God's criteria. Impact of spiritual value employee is improved comitment to work, because he/she suggest that work as a calling it mean that work is part of worship or "ibadah". with spirit of "ibadah", Taqwa and Fear Allah they manifested their thankfulness by being Ikhlas and having commitment to their work, giving charity and donations to the poor and the

society, fulfilling the religious duties, following Shari'ah, managing their wealth properly, and seeking sincerity and internal purification (Sulaiman, 2014).

In other side, comitment work related with wellness. wellness influence quality of work. In Islam views, there are two factors influenced wellness, economic and spiritual goals. Spiritual goals has been discused in several studies. Prior studies discuss about spiritual goals influenced life satisfaction and it impact with quality of life. Spiritual goals related with a religion, such factors are knowledge, freewill, Taqwa (piety), Iman (faith), Ihsan (perfection), Amanah (Trusteeship), Falah and Amal Saleh (virtuous deeds), Tahrid (arousal), Tawbah (repentance), reward and punishment, Justice, Shura (mutual consultation), discipline and commitment to work, to others and to Allah the almighty God (Shafeq Alawneh, 1994; Ali,2009; Ather,Khan and Houqe, 2011; Khan,Farooq and Hussain, 2010; Khaliq Ahmad,2009; Junaidah Hashim,2010 in Sulaiman, 2014). One indicators of spiritual goals is spiritual well-being. Prior studies suggest that Quality of life maybe conceptualized to involve material, psychological spiritual wellbeing (Ellison, 1983;Paloutzian &Elisson, 1982 in Bufford, Paloutzian &Elisson, 1991). Spiritual wellbieng is related to religious aspect of individu which explain how an individu interact with social environment, called Habluminnas spiritual well being. For example give salam (say hello), helping others, caring with other etc. Habluminnas spiritual wellbeing related with social behaviour,because it is part of human "fitrah" as a social creature. People who applied habluminnas value in its self means that every actions must be guided with religion guidance. In Islam perspective all actions who takes by people must be based on AlQuran and Hadist direction. in Islamic perspective, social interaction (social behaviour) is part of "ibadah" where is people must to keep comunitation with calles as "Silaturahmi". It means that there is islamic values has been aplied in social environment involved at workplace and bring positively situasional . positively situasional in workplace occur when employee is bounded spiritually like a brother with the others. This situational has been impact to achieved organization goals because between agent and principal have congruenced perspectived to achieve organizational's goals.

The discussion about to solved agency problem has been discuss in several studies. Several studies discuss about agency problem in finance area using data secondary to estimate about this problem (Jensen Meckling, 1976; Fama,1980;morck, 1988). In Islamic perspective, there are several studies to discussion about agency poblem and developot model using descriptive studies to solve this problem (Jam *et al*, 2010, Sarker,2012). This study try to gived empirical evidence in agency problem from behaviour motivation as a new paradigma alternative solution to solved agency problem. The purpose of this study is concern to explain how spiritual value and habluminnas spiritual well-being from Islamic Prespective as an alternatif of agency problem. Government Institutional which used Islamic value in core activity was selected to be area from this study. Data was colected from the employees who have been mandatory to manage financial institutional. This study used questionare with modified indicators from Reaves to measure spiritual value and developed indicator to measures Habluminnas spiritual well-being and agency problems.

II. Literature Review

2.1 Agency Theory

Agency theory has been discuss in several studies long time ago. Jensen &Meckling (1976) define organizational like a "black box" operated so as to meet the relevant marginal conditions with respect to inputs and outputs, thereby maximizing profits, or more accurately, present value. Principal as a organizational owner sometimes need to hearing some people from outside (agen) to cunduct as a principal representative and gived mandatory to agent to take actions with managerial activity to achieved organizational goals refer to principal's goals. Agency relationship as a contract under which one or more persons (the principal) engage another person (the agent) to perform some service on their behalf which involves delegating some decision making authority to the agent (Jensen & Meckling, 1976). In legalcity organizational pespective, principal gived madatory to agent to control organization activity (Berle & Means, 1932). Govindarajan (1988) describe 3 asumption about agency theory: asumption about human refer to people atend to self interest, having restricted rasonality to solved complexity problem, and averse risk; asumption about organization refer to conflict interest between both parties, asimetry information; and asumption about information, refer to information as a comodity transaction. Sometimes agent have more information than principal and used it to maximizing agent welfair. Lack of control from principal will be reason why agent attempt to take self interest action.

Agency problem arise because of conflict of interest between managers as an agent and organization's owner as a principal. It impact to misunderstanding or misperception between agent and pricipal. Because imperfect monitoring from pricipal, and agents attempt to search for further information and then keep it to themselves for personal gains (Hermeindito, 2014). Several studies has been discuss about agency problem in broadly area with variety in organizational types or organizational structure. They discuss about agency problem between agen as a person who have been mandatory to manage an organizational or firm and principal as a owner's organization or firm. One of reason why reseachers discussed about agency problem in employee perspective because it can be potentially problems in organizational and harmful to maximizing organizational goals. One of study about agency problem discuss about employee-employee relationship in a broader term, that how in different situations goal congruence can be achieved between both parties, how principal can monitor the behavioral appropriateness of the agents, and principal can counter the risk and work aversion of the agent, the focus remain to design a comprehensive economic reward package to motivate the agent (Jam *et al*, 2010). The reason why reseachers discussed about agency problem in employee perspective because it can be potentially problems in organizational and influence employee behaviour. Sometimes agent (employee) can't conduct as a principal's representative, because of agent self interest. It influences to employee unethical behavior in work place, such as power abused, corruption, employee indiscipline, etc. unethical behaviour can be harmful for organization because employee atend to self interset and impact to organizational activity.

Several studies discussed new approach to solved agency problem in Islamic perspective. Sarker (2012) try to explain about Islamic Businnes contract to ensure the benefit of the both partners in the contract in Islamic Firm. He said that "Islamic firm

implements the business contracts as designed and approved by the shariah, then principal-agent problem will be reduced and society will be more benefited from the welfare motive of the producer and other market agent". Based on Shariah, the contract must be designed to achieve goal congruence for both parties with justice. The clauses of the contract must express all of congruence both parties with a fair contract. The impact from that contract is achieving the social welfare of both parties, Other studies discuss system ethic and double reward system that force both parties to be loyal with each other (Jam *et al*, 2010). It means that, Islamic perspective gives solution about agency problem not only talk about economic reward but also discuss about spiritual reward as a direction to individuals to living honestly and hardwork.

In Islamic perspective, spiritual reward is one of important factor to minimizing agency problem because individual get motivation intrinsically to not only fulfill duties but go beyond these for the benefit of other and oneself (Jam *et al*, 2010). "Jihad" named to agent who fulfill his/ her duties based on spiritual motivation in Islamic culture and "ehsan" named to principal to give protection and satisfying the agent. Principal must evaluated agent performance with justice, give a reward to appreciated agent's performance and paid wages as early as possible. In Islamic literature give clear direction to appreciation what the agent work as long as they skilled, honest, and royal with a reward system. Between principal and agent must build good spiritual bound to arise a brotherhood and trusted with the others. With spirit of "Ibadah" as a based the relationship, it can minimize agency problem between agent and principal. The spirit of "Ibadah" give direction to achieved goal congruence between both parties and Goal congruence has been achieved between agent and principal. While principal has a trust, and take care to agent it means that agent has spiritually bound and obligation to work beyond his duties as a principal representative.

2.2 Spiritual Value

Spirituality related with personal believe and truth that individuals hold and believes in their lived. Spiritually as a personal guidance about how individuals behave in their lives, how they look something and interaction with their environment. Tepper (2003) define spirituality as an individuals motivation to seek meaning and purpose in their lived. Martin and Carsons (1988) in Markov and Karin (2005) said that "spirituality is a process by which individuals recognized the importance of orienting their lives to something nonmaterial that is beyond and larger than themselves.... so that there is an acknowledgement of a least some dependence upon a high power, or spirit". It mean that, spirituality is an abstract concept to motivate individuals behaviour. In other word spirituality as a personal meaning and can be describe that make individual life's meaningful, important, more ethical, and satisfying. Sosik (2000) describe personal meaning is a primary source of individuals motivation to influence other people and their environment. There is four needs for meaning (baumester, 1991): purpose, value, efficacy, and self worth. Purpose refer to individuals goals and direction as a guidance for individual activity to reach their goals in the future. Value refer to motivation of individuals to feel that every actions are right and good based on what their believes. Efficacy refer to interpretive control, the sense of control a person gains from merely understanding something even if there is nothing individuals can do about it (Rothbaum, Weiss and Snyder, 1982 in Markov and Karin, 2005). Self worth refer to personal's satisfaction of self interest in relation with he/she environment.

Clearly, that spirituality is needed in individual's activity and as a primary source how they behave, looks something and more ethics behaviour. At the workplace spirituality is one of importance factors to influence how employee/ individual describe about organization, interaction with other and work environment. Mitroff and Denton (1999) suggest that one factors of organization disfunctions, ineffectiveness and human stress come from individuals missing at work, it called as a lack of spiritual foundation in the work place. Based on Mitroff and dentroff (1999) notes, it mean that spirituality in the work place is the dominant factor to shapes employee's character. For instance, when spirituality related to work life it can making difference for individuals hopes not just a living (Hoppe 2005). Pawar (2009) notes that "spiritually aspects for employees as individuals by indicating that individuals are seeking to fulfill their spiritual needs at work". Spirituality always present at the workplace as able to employee feel safe to express in work place (Lips-Wiersma and Mills, 2002). Spiritually as a motivation for individual is needed at workplace because it can shape spiritual value for individual such as honestly, integrity, caring other, humility. Further more, Reave (2005) notes that "Spiritual leadership is also demonstrated through behavior, whether in individual reflective practice or in the ethical, compassionate, and respectful treatment of others".

Several study discuss about the benefit of religion in workplace related with improved mental health employee (Blazer, 2009; Dein, 2011; Pargament *et al*, 2004). They suggest there is positive benefits of religion associated with a greater purpose among employees (Markov and Klenke, 2005), attitudes and behaviour (Kings, 2008). Mc Cormack said that "religion as a distinct and special phenomenon – is that religion is assumed to bring with it into the workplace mostly positive a priori existing values and practices". Even more, religion associated with individuals spirituality value to shape positive behaviour at workplace. "When work is seen as a calling rather than a job, or as an opportunity to serve God, work-related strivings take on new significance and meaning"(Paloutzian, *et al*, 2003, in Reave 2005).

Prior studies used Islamic framework to found the lack of considerable effort with spiritual behaviour approach. It mean that employee must behave according ethical requirements and spiritual binding based on Quran and hadist. Employee who used spiritual value at the workplace refer to implement ethical behaviour because everything must be guided by God's criteria and the impact of spiritual value is employee try to improve commitment to work, because he/she suggest that work as a calling it mean that work is part of worship or in Islam called as "ibadah". With spirit of "ibadah", Taqwa and fear Allah they manifested their thankfulness by being "ikhlas" and having commitment to their work, giving charity and donations to the poor and the society, fulfilling the religious duties, following Shari'ah, managing their wealth properly, and seeking sincerity and internal purification (Mohamed Sulaiman, *et al*. 2014). "Ibadah" as a individual motivation to perform individual contractual obligation at workplace as a ability to conduct based on Qur'an and hadist Guidance (rahman and al buraey, 1990).

There are several factors in spiritual motivation in Islamic perspective such as *Ihsan* (perfection), *Ikhlās* (sincerity) and *amanah* (trust). *Ihsan* (perfection) refer to Allah know every action who individuals takes in their work activity, it mean that is important to behave perfection in order to receive Allah's reward and acceptance on social setting. *Ikhlās* (sincerity) refer to do everything only desiring the pleasure of Allah and should not desire any reward in the word and hereafter. *Amanah* refer to moral responsibility of fulfill obligations only desiring Allah's blessing. *Amanah* express social moral, it can make human life more meaningful because it contain value of integrity, responsibility, honesty, transparency and accountability.

2.3 Spiritual Well Being

Spiritual well being refer to condition when personal feel satisfaction, safe, peace, comfort and the destiny of he/her life is happen. Spiritual well being can be determinant factors to analysis about quality of life movement. Prior studies have examine of spiritual well being and quality of life in several areas studies. Powel et. al (2003) explain that spiritual well-being have been viewed by religious spiritual behaviour and experience. The reason why religion used to measure spiritual well being because religion is one of factor influence individual behaviour. Religion is guidance how individual behave in social environment must according ethical requirement and religious beliefs. Blaikie and Kelsen (1979) found that spiritual or religious have role to determine well-being. Gallup (1980) also found that religious beliefs and practices as factors influence spiritual well being. Despite, schneiders (1986) in Gomez and Fisher (2003), found that spiritually and spiritually well-being are not necessarily limited to only religious spiritual behaviours and experience. Campbell (1976) also found that less significant effect of the role of religion in life satisfaction. But re analysis of campbell data show that religion have more important factor in life satisfaction. Spiritual well being also related with mental health. Several evidence suggesting about it. Ozaki and Oku (2006) investigate relationship between healthy spiritual and sense of authenticity (SOA) refer to spiritual behaviour and sense of coherence (SOC) refer to spiritual attitude and spiritual sense. They found that high coreelation between SOA and SOC with healthy spiritual. Bakker, & VanRhenen, (2009) also found that important higher level of well-being and mental health. Ellison (1983) suggest that conceptualized quality of life may be determined by material, psychological and spiritual well-being. Fisher (1998) suggest to develop spiritual well being model in multidimensional aspect. Gomez and Fisher (2003) develop model to measure spiritual well being questionnaire (SWBQ) using 5 item scales such as: personal, communal, environmental, and transcendental spiritual well being. Personal refer to meaning, purpose and values in life. Communal refer to quality of inter-personal relationship with others. Environmental refer to "enjoyment, care and nurture for the physical biological world" (Gomez and Fisher, 2003). Transcendental refer to "relationship with something or someone beyond the human level" (Gomez and Fisher, 2003). Multidimensional aspect of spiritual well-being is to seen clearly that spiritual well-being not only determine in single factors for example religion but also it can determine in other aspect. Paloutzian and Ellison (1982) and Ellison (1983) determine spiritual well being in two aspect with develop a model to measure spiritual well being namely The Spiritual Well Being Scale (SWBS). SWBS contain two subscales such as religious well being (RWB) to measure vertical dimension of spirituality and Existential well being (EWB) to measure horizontal dimension of well being.

Kossek *et al* (1998) suggest that work place as a determine motivational factors that have impact on their employees, performance, satisfaction and career success. Afsar, Badil and Kiani (2014) describe workplace spirituality as a determinant integrated value, attitudes and behaviour which necessary to motivate followers intrinsically. Fry (2003) determine spirituality at workplace motivate individuals to take actions derived from heart and influence sustainability. Chalofsky and Krishna (2009) suggest positive relationship between meaningful work and intrinsic motivation. Meaningful work as a determinant factor to describe about employee satisfaction. Spiritual well being, as a determine factor to explain about employee satisfaction in intrinsic motivation dimension. Intrinsic motivation can determined as individual choices to arrangement inherent with satisfaction (Ryan and Deci, 2000). Motivation also giving direction and intention to individual behaviour (Ryan and Deci, 2000). Chambel (2007) suggest to develop motivation models using internal motivation and external motivation to determine work engagement. Sulaiman (2014) propose that "Intrinsic motivation refer to doing something because it is inherently interesting or enjoyable and extrinsic motivation refer to doing something because it leads to a separable outcome". Ali (2009) suggest that there are relationship between materialistic motivation and spiritual motivation. Both of them have been coherent relationship and can't separate for each other. In Islamic study, Sulaiman (2014) found that moslem employees more interested in intrinsic motivational; factors with a fair balance to achieve career success.

Rehman and Al Buraey (1990) describe that "a moslem seeks two type of reward from his/her good deeds such as: material and spiritual". Spiritual motivation as a moslem is based on Qur'an and Hadist direction. In Islam spiritual motivation separate in two major factor called *HabluminnAllah* and *Habluminannas*. As a Prophet Muhammad said "fear Allah wherever you are, do good deeds after doing bad ones, the former will wipe out the latter, and behave decently towards people" (HR AT Tirmidzi). It contain about relationship between individual oneself with Allah and with other. Relationship between individual with God / Allah caled *Habluminallah*. *Habluminallah* refer to believes Allah in his/her life and every action who individual take must based on Qur'an and Hadith for example : *sholat* five time, *zakat*, fasting and do other worship to binding good relationship with Allah. Relationship individual oneself with other called *habluminannas*. It refer to how individual interaction with social environment, For example give salam (say hello), helping others, caring with other etc. *Habluminnas* spiritual wellbeing related with social behaviour, because it is part of human "fitrah" as a social creature. People who applied *habluminnas* value in their life means that every actions must be guided with religion guidance. *Habluminannas* would be applied in workplace to keep good environment. For example when meet other moslem always give *salam* it contain meaning that to keep communication with other, treating as a brother; helping or caring with other when somebody have problem in his/her job; always keep smile when meet some one. This situation is good foundation to develop positive relationship in workplace. With positive relationship in work place make employees feel comfort and show high performace in their duties. Social meaning or value of the work as a determinant factor that influene intrinsically motivation (Urdu and Maehr, 1995). More offer "the feeling of interrelationship and connection

through social interaction and thus membership breeds sense of being understood and appreciated, and motivated to strive for future generations" (Afsar, Badir and Kiani, 2015).

2.4 Spiritual Value And Agency Problem

Spirituality related with personal believe and truth that individuals hold and believes in their lived. Spiritually as a personal guidance about how individuals behave in their lives, how they look something and interaction with their environment. spirituality is needed in individual's activity and as a primary source how they behave, looks something and more ethics behaviour. At the workplace spirituality is one of importance factors to influence how employee/ individual describe about organization, interaction with other and work environment. There is positive benefits of religion associated with a greater purpose among employees (Markov and Klenke, 2005), attitudes and behaviour (Kings, 2008). Mc Cormack said that "religion as a distinct and special phenomenon – is that religion is assumed to bring with it into the workplace mostly positive a priori existing values and practices". Even more, religion associated with individuals spirituality value to shape positive behaviour at workplace. "When work is seen as a calling rather than a job, or as an opportunity to serve God, work-related strivings take on new significance and meaning" (Paloutzian, et al, 2003, in Reave 2005). In Islam perspective, Islam not only as a belief but also it complete the way of life because in Islam given direction how Muslims to fulfill worship as the way to close with Allah but also to give direction of social and economic activities (Ali, 2008). employee must behave according ethical requirements and spiritual binding based on Quran and hadist. Employee who used spiritual value at the workplace refer to implement ethical behaviour because everything must be guided by God's criteria and the impact of spiritual value is employee try to improve commitment to work, because he/she suggested that work as a calling it mean that work is part of "ibadah".

In other side, agency problem appear because of conflict interest between agent and principal (Jensen & Meckling, 1976). Sometimes agent have more information than principal and used it to maximizing agent welfare. Lack of control from principal will be reason why agent attempt to take self interest action. Agent (employees) sometime can't conduct as a principal representative because agent attend to fulfill what they needs rather than what principal needs. This situation give bad atmosphere and moreover it can be potential impact at work place situation. Mitroff and Denton (1999) suggest that one factors of organization disfunctions, ineffectiveness and human stress come from individuals missing at work, it called as a lack of spiritual foundation in the work place. with a bad atmosphere at work place, it can be the reasons why employee refer to care with one self rather than consider to reach organizational goals. Based on agency problem, it can be potential stimulated unethical behaviour. Such as corruption, power abuse, in effective productivity etc. In Islamic perspective, spiritual reward is one of important factor to minimizing agency problem because individual get motivation intrinsically to not only fulfill duties but go beyond these for the benefit of other and oneself (Jam et al, 2010). "Jihad" named to agent who fulfill his/ her duties based on spiritual motivation in Islamic culture and "ehsan" named to principal to give protection and satisfying the agent.

With spiritual value, that applied in workplace we suggest it can mitigate agency problem. Spiritual value in work place can bring good atmosphere or positive environment because every action of employee must conduct base on God almighty. As a muslim every action must based on Quran and hadith direction. The spiritual values as a muslim can be reflection in three component such as: Ihsan, Ikhlas and Amanah. The definition of Ihsan is Allah know every action who individuals takes in their work activity, it mean that is important to behave perfection in order to receive Allah's reward and acceptance. "it's worship Allah as you are seeing Him and while you see Him not yet truly He sees you" (HR Bukhari). Ihsan related with value of Iman, where Iman is the way to faith in Allah. As in hadith states that "Allah messenger was asked, what is the best deed? He replied to believe in Allah and his Apostle Muhammad. The questioner then asked "what is the next (in goodness) He replied to participate in Jihad in Allah's causes. He questioner again asked, what is the next (in goodness), he replied to perform Hajj (pilgrim age to mecca) Mubru (which is accepted by Allah and is performed with intention of seeking Allah pleasure only and not to show off and without committing a sin and accordance with the traditions in Prophet" (HR Bukhari). Ikhlas (sincerity) refer to do everything only desiring the pleasure of Allah and should not desire any reward in the world and hereafter. Quran states that "...and keep your promise, surely it will be required into" (QSAI Isra';34) and support in Quran surah Al Mu'minun (1-8) states that "the true winners are the believers..... they who observe their trust and covenant,..... fulfill your obligations". (QSAI maidah:1). Amanah refer to moral responsibility of fulfill obligations only desiring Allah's blessing. Amanah express social moral, it can make human life more meaningful because it contain value of integrity, responsibility, honesty, transparency and accountability. Quran states: 'O you that believe! Betray not the trust of God and the Apostle nor misappropriate knowingly things entrusted to you' (Qs Al-Anfal,27).

H1: negative relationship between spiritual value with agency problem.

2.5 Spiritual Value And Spiritual Well Being

Spiritual value is personal spiritual binding with what he/ she believe and applied in his/her life. Spiritual value bring guidance how individual interact with God and with social environment. When spiritual beings integrated in work life, it bring a another hope that life just not alive (Hopee, 2005), give meaning, contribute to increase the quality of work life (Lee et al, 2003). Spiritual value give condition where is a person feel satisfaction in he/she life because every action who he/she take is based on God direction and the purpose of his/her life to get just only God blessing. Spiritual value also explanation about how people action based on values of religion to reach satisfaction in his/her life. Satisfaction also related with well-being. Spiritual well being refer to condition when personal feel satisfaction, safe, peace, comfort and the destiny of he/her life is happen. Spiritual well-being can be to determine about quality of life movement. Spiritual well being as a intrinsic motivation to stimulate person to conduct as well as with he/she believe and faith. Both of them have been coherent relationship and can't separate for each other. In Islamic study, Sulaiman (2014) and Ali (2009) suggest that there are relationship between materialistic motivation and spiritual motivation. found that muslim employees more interested in intrinsic motivational; factors with a fair balance to

achieve career success. Blaikie and Kelsen (1979) found that spiritual or religious have role to determine well-being. Spiritual well being also related with mental health. Several evidence suggesting about it. Ozaki and Oku (2006) investigate relationship between healthy spiritual and sense of authenticity (SOA) refer to spiritual behaviour and sense of coherence (SOC) refer to spiritual attitude and spiritual sense.

Spiritual well being divide in 2 categories such as religious well being (RWB) to measure vertical dimension of spirituality and Existential well being (EWB) to measure horizontal dimension of well being (Paloutzian and Ellison, 1982 and Ellison, 1983). In Islam spiritual motivation separate in two major factor called *HabluminnAllah* and *Habluminannas*. *HabluminnAllah* refer to believes Allah in his/her life and every action who individual take must based on Qur'an and Hadith for example : *sholat* five time, *zakat*, fasting and do other amalan *sholeh* to binding good relationship with Allah. Relationship individual oneself with other called *habluminannas*. It refer to how individual interaction with social environment, For example give salam (say hello), helping others, caring with other etc. *Habluminannas* spiritual wellbeing related with social behaviour, because it is part of human "fitrah" as a social creature. People who applied *habluminannas* value in their life means that every actions must be guided with religion guidance as a spirituality.

H2: positive relationship between spiritual value with *habluminannas* spiritual well being

2.6 Spiritual Well Being and Agency Problem

Kossek et al (1998) suggest that work place as a determine motivational factors that have impact on their employees, performance, satisfaction and career success. Afsar, Badil and Kiani (2014) describe workplace spirituality as a determinant integrated value, attitudes and behaviour which necessary to motivate followers intrinsically. Spiritual well being, as a determine factor to explain about employee satisfaction in intrinsic motivation dimension. Intrinsic motivation can determined as individual choices to arrangement inherent satisfaction (Ryan and Deci, 2000). Motivation also giving direction and intention to individual behaviour (Ryan and Deci, 2000). Rehman and Al Buraey (1990) describe that " a muslim seeks two type of reward from his/her good deeds such as: material and spiritual". Spiritual motivation as a muslim is based on Qur'an and Hadith direction. In Islam spiritual motivation separate in two major factor called *HabluminnAllah* and *Habluminannas*. *Habluminannas* spiritual wellbeing related with social behaviour, because it is part of human "fitrah" as a social creature. People who applied *habluminannas* value in their life means that every actions must be guided with religion guidance.

In other sides, agency problem actually appear in work place. sometime employee using their power to take some actions unappropriate with organizational goals for example abuse power and influence employee to behave unethical example corruption. One of study about agency problem discuss about employee-employee relationship in a broader term, that how in different situations goal congruence can be achieved between both parties, how principal can monitor the behavioral appropriateness of the agents, and principal can counter the risk and work aversion of the agent, the focus remain in designing a comprehensive economic reward package to motivate the agent (Jam et al, 2010). *Habluminannas* would be *Habluminannas* would be applied in workplace to keep good environment. For example when meet other muslim always give *salam* it contain meaning that to keep communication with other, treating as a brother; helping or caring with other when somebody have problem in his/her job; always keep smile when meet some one. This situation is good foundation to develop positive relationship in workplace. With positive relationship in work place make employees feel comfort and show high performance in their duties. Social meaning or value of the work as a determinant factor that influence intrinsically motivation (Urdan and Maehr, 1995). More offer "the feeling of interrelationship and connection through social interaction and thus membership breeds sense of being understood and appreciated, and motivated to strive for future generations" (Afsar, Badir and Kiani, 2015).

H3: negative relationship between *habluminannas* spiritual well being with agency problem

III. Method

3.1 Research Setting And Participants

Government Institutional which used Islamic value in core activity was selected to be area from this study. Data was collected from the employees who have been mandatory to manage financial institutional. The criteria sample of this study is:

1. Sample using muslim's employees, because this study try to analysis implementation of Islamic value in workplace
2. Sample was selected the employees who have been mandatory to manage financial institution because they are as a government representative who has authority to manage financial with honestly, fairly, high integrity and commitment.
3. There are high risk to employees who have authority in financial institution, because it can be as a potential fraud risk for example: corruption, abuse power, collusion, etc.

This study used questionnaire with modified indicators from Reaves to measure spiritual value and developed indicator to measure *Habluminannas* spiritual well-being and agency problems. Total sample for this studies is 70 participants

3.2 Measurement

3.2.1 Spiritual Value

The measurement of spiritual value using modified reave's model. Reaves model using 10 indicators to identified spiritual value. This study using 5 from 10 reave's indicator such as: work as a call, integrity, honest communication, treating others fairly, appreciating others.

1. Work as a calling

Paloutzian, Emmons, & Keortge (2003) in Reaves (2005) said that "when work is seen as a calling rather than a job, or as an opportunity to serve God, work-related strivings take on new significance and meaning". In Islamic perspective, "work is given importance to the extent that it is considered as an act of worship itself" (Ahmad and Owoyemi, 2012). Work as call also supported by Quran and Hadith. Quran (Ar-Ra'd, 11) states "God does not change the condition of a nation unless it changes what is in its heart". "That man can have nothing but what he strives for; That (the fruit of) his striving will soon come in sight: Then will he be rewarded with a reward complete." (QSA n-Najm 53:39).

2. Integrity

Integrity means that a person who has standards to do their job. It refers to having strong moral principles and being honest. As Muslims, they must have higher integrity to fulfill their obligation, appropriate with Quran states that "...and keep your promise, surely it will be required into" (QS Al Isra':34) and support in Quran surah Al Mu'minun (1-8) states that "the true winners are the believers..... they who observe their trust and covenant,..... fulfill your obligations". (QSAI maidah:1).

3. Honest communication

Honest is a component of integrity (Elm, 2003). Honest communication with self and others gives stimulation to behave fairly because it has a positive effect to know strength and limitation and it will be a righteous character. As in Quran describe "O you who believe! Fear God, and be with those who are true (in word and deeds)" (QS At-Taubah:119). "Honesty descended from the Heavens and settled in the roots of the hearts of men (faithful believers), and then the Quran was revealed and the people read the Quran, (and learnt it from it) and also learnt from the sayings and traditions. Both the Quran and the traditions strengthened their honesty" (hadith Saheeh Al-Bukhari)

4. Treating others fairly

Fairly is defined as clearly, justly, distinctly. Reave (2005) said that "Treating others fairly is a natural consequence of viewing them with respect". In Quran states that "Give Full Measure, When You Measure, And Weigh With Even Scales. That Is Fair And Better In The End (QS Ar-Rahman: 9).

5. Humility

Key factors success transformational organizational is development of spirituality behaviour based on humility and sense of higher purpose (Wagner-Marsh & Conley (1999). Humility describes to being humble and not being proud or "ego". "(O Prophet Muhammad) give good news to the humble, whose hearts tremble with awe at the mention of God, who endure adversity with patience, who establish regular prayer, and who spend in charity out of what we have given them." (QS An-Naml:34-35). Verily, "Allah has revealed to me that you must be humble towards one another, so that no one wrongs another or boasts to another" (hadith, muslim).

3.2.2 Habluminnas Spiritual Well-Being

The measurement of Habluminnas spiritual well-being using modified Spiritual Well-Being Questionnaire (SWBQ). This study used indicator to measurement communal aspect in SWBQ with 5 indicators to measure habluminnas spiritual well being who appropriate with Quran and Hadith.

1. Forgive other

Forgive others refer to stop feeling angry or blaming toward someone. Forgive requires that we have greater wisdom and compassion. Forgive others give positive mindset to someone. In hadith describe that "Do not hate each other, do not envy each other, do not turn away from each other. Rather, be servants of Allah as brothers. It is not lawful for a Muslim to abandon his brother for more than three days" (HR Muslim). Beware of suspicion, for suspicion is the most false of speech. Also describe "Do not seek out faults, do not spy on each other, do not contend with each other, do not envy each other, do not hate each other, and do turn away from each other. Rather, be servants of Allah as brothers" (HR Muslim).

2. Trust others

Trust others refer to belief to someone that they more reliable, honest, have a higher responsibility with no suspicious. "Verily, Allah commands that you should render back the trusts to those, to whom they are due" (An-Nisa:58).

3. Respect others

Respect others refer to how we carrying with other and condition to be honour and tolerance. Make things easy and do not make things difficult. "Give glad tidings and do not repel people. Cooperate with each other and do not become divided" (HR Bukhari).

4. Kindness other

Kindness others refer to ethical character as a determinant behaviour to people interaction with social environment. In Quran state that "worship Allah and associate nothing with Him, and to parents do good, and to relatives, orphans, the needy, the near neighbor, the neighbor farther away, the companion at your side..." (QS An-Nisa: 36) Ibn Abbas (R.A.) reported that Rasulullah said: "He is not one of us who dies without having shown kindness to our young ones and respect to our older ones" (HR Tirmidzi).

3.2.3. Agency Problem

This study development indicators measurement to measure agency problem. The indicator has been selected by seeking phenomenon that consistently appear in agency problem. this study develop 5 indicators measurement to measure agency problem

1. Self interest

Self interest refer to take action focus to fulfill what a person need rather than what other or organizational needs. In Quran explain "Woe to those who deal fraudulently, those who when they have to receive by measure from men, exact full measure. but when they have to give by measure to men, they give less than due. don't they ever think that they will be called to account on a mighty day?" (QS Al-Mutaffifin: Ayah 1-5)

2. Power abuse

Power abuse refer to used authority or power to violative, cruel, and ilegal behaviour. In hadit explain "When Allah decreed the creation, he wrote in his Book with him on his Throne: My mercy prevails over my wrath (HR Bukhari) Allah the Exalted said: The son of Adam has lied against me but he has no right to do so, and he has abused me but he has no right to do so. As for his lie, it is his saying that I cannot recreate him as I did before. As for his abuse, it is his saying that I have a son, but I am glorified above taking a wife or a son" (HR Bukhari).

3. non optimal stakeholders service

agent as a principal (stakeholders) representative must conduct as well as to maximizing principal needs. Employee as a agent should be behave to give optimal service into stakeholders but sometime they don't conduct as a stakeholders representative.

4. Less performance

Less performance refer to people spend time in unproductivity activities. They refer waste their time to doing something who never give benefit for them.

IV. Data Analysis

4.1 Test of validity and reliability measurement

This study verified reliability and validity models, tabel 1 shows the result of reliability test

Tabel 1
Test of reliability

Item reliability	Cronbach's alpha
Spiritual value	0,787
1. Working as a calling	
2. Integrity	
3. Honest communication	
4. Treating fairly	
5. Humility	
Habluminannas spiritual well being	
1. forgive others	
2. trust others	
3. respect others	
4. kindness other	
Agency problem	0,786
1. self interest	
2. power abuse	
3. non optimal stakeholders service	
4. less performance	

Reliability is tools to measure a questionnaire as a variable indicators, a questionnaire is reliable if the answer is constistance or stabil (Ghozali, 2006). The criteria of reliabilty if value of Cronbach's alpha >0.60 (Nunnally, 1967 in Ghozali, 2006). Table 1 show that all item in questionnaire to measure variable is reliable because the value of Cronbach's aplha is higher than 0,06 (SV=0,787; SWB:0,747; AP=0,786).

Validity test as a tools to measure all item in questionnaire is valid. Validity questionnaire called valid when the item of questionnaire describe variable of research (Ghozali, 2006). To test validity we used bivariate correlation. First, we test indicators of spiritual value. The result of this study show that all item is significant 0,000 at the level 0,01(2 tailed). Second we test indicators of

habluminnas spiritual well being and show that all item is significant 0,000 at the level 0,01(2 tailed). Finally we test indicators of agency problem and show that all item is significant 0,000 at the level 0,01(2 tailed).

4.2 Test Of Relationship Between Variables

Table 2
Test of correlation between variable

		SV	SWB	AP
SV	Pearson Correlation	1	,479	-,233
	Sig. (2-tailed)		,000	,052
	N	70	70	70
SWB	Pearson Correlation	,479	1	-,153
	Sig. (2-tailed)	,000		,205
	N	70	70	70
AP	Pearson Correlation	-,233	-,153	1
	Sig. (2-tailed)	,052	,205	
	N	70	70	70

We used bivariate correlation test to analysis relationship of all variable such as spiritual value, habluminnas spiritual well being and agency problem. From result of table 2 we found that first, spiritual value have negative relationship with agency problem with Pearson correlation at level -0,233, significant value 0,00 at level 0,01 (2 tailed). This result support hypothesis 1. Second spiritual value have positive relationship with habluminnas spiritual well being with Pearson correlation level at 0,479 and significant value 0,00 at level 0,01 (2 tailed), this result support hypothesis 2. Finally from the result show that there are no relationship between habluminnas spiritual well being with agency problem, with Pearson correlation at level -0,153 and significant value 0,205 at level 0,01 (2. tailed). Thus, result reject hypothesis 3.

V. Discussion

The purpose of this study to give empirical study to spiritual value and spiritual well being in Islamic perspective as an alternative to solve agency problem. Several studies discuss about agency problem in several perspectives. Fama (1980), Agrawal (2004), Hermeindito (2014) analysis financial data to mitigate agency problem. In Islamic perspective, Jam (2010), Sulaiman (2014) give description study using Islamic perspective as an alternative to solve agency problem. This study try to support Jam *et al* (2010) and Sulaiman (2014) studies in Islamic perspective with give empirical studies in agent behaviour who apply Islamic value based on Quran and hadith.

The aims of this study to look clearly the influence factors why agent sometime can't conduct as a principal representative. Jam *et al* (2010) suggest solution to solve agency problem with develop spiritual system of Islam such as spirituality at workplace. Mitroff and Denton (1999) suggest that one factors of organization disfunctions, ineffectiveness and human stress come from individuals missing at work, it called as a lack of spiritual foundation in the work place. Must be guided by God's criteria and impact of spiritual value employee is improved commitment to work, because he/she suggested that work as a calling it mean that work is part of "ibadah". With spirit of "ibadah", Taqwa and fear Allah they manifested their thankfulness by being "ikhlas" and having commitment to their work, giving charity and donations to the poor and the society, fulfilling the religious duties, following Shari'ah, managing their wealth properly, and seeking sincerity and internal purification (Sulaiman, *et al.* 2014). This study found that there are negative relationship between spiritual value with agency problem. It means that spiritual value can mitigate the problem of agency and give evidence that spiritual values is binding with the spiritual behaviour employee. The higher degree of spiritual value show that lower level of unethical behavioural agent.

Ali (2009) suggest that there are relationship between materialistic motivation and spiritual motivation. Both of them have been coherent relationship and can't separate for each other. In Islamic study, Sulaiman (2014) found that muslim employees more interested in intrinsic motivational factors with a fair balance to achieve career success. Blaikie and Kelsen (1979) found that spiritual or religious have role to determine well-being. Spiritual well being also related with mental health. Several evidence suggesting about it. Ozaki and Oku (2006) investigate relationship between healthy spiritual and sense of authenticity (SOA) refer to spiritual behaviour and sense of coherence (SOC) refer to spiritual attitude and spiritual sense. In Islam spiritual motivation separate in two major factor called HabluminnAllah and Habluminnannas. Habluminnallah refer to believes Allah in his/her life and every action who individual take must based on Qur'an and Hadith for example : *sholat* five time, *zakat*, fasting and do other amalan *sholeh* to binding good relationship with Allah. Relationship individual oneself with other called habluminnannas. It refer to how individual interaction with social environment, For example give salam (say hello), helping others, caring with other etc. Habluminnas spiritual wellbeing related with social behaviour, because it is part of human "fitrah" as a social creature. People who applied habluminnannas value in their life means that every actions must be guided with religion guidance as a spirituality value. This study also support the positive relationship between spiritual value with habluminnnas spiritual well-being.

Habluminnas spiritual wellbeing related with social behaviour, because it is part of human "fitrah" as a social creature. People who applied habluminnas value in their life means that every actions must be guided with religion guidance. Habluminnas would be applied in workplace to keep good environment. For example when meet other muslim always give *salam* it contain meaning that to keep communication with other, treating as a brother; helping or caring with other when somebody have problem in his/her job; always keep smile when meet some one. This situation is good foundation to develop positive relationship in workplace. With positive relationship in work place make employees feel comfort and show high performance in their duties. Social meaning or value of the work as a determinant factor that influence intrinsically motivation (Urdan and Maehr, 1995). The reason of agency problem sometime appear because uneficiency employee behaviour, such as: waste time with unproductive activity at workplace, self interest moreover conduct abuse of the power. This study less support of negative relationship between habluminnas spiritual well-being with agency problem. We guess that the less relationship between habluminnas spiritual well being with agency problem because a person who have higher level of habluminnas spiritually well being sometimes do uneficiently behaviour in workplace.

This study, give evidence that agency problem has been determine in several perspective. One area study of agency problem can describe by agent behaviour. Agent behavior can be as an alternative solution when we analysis agency problem, not only from analysis financial data but clearly we also analysis from agent behavioural. Analysis about agent behavioural have contribute to enrich knowledge about agency problem. Based on agency behavioral we can look clearly intrinsic motivation, and describe the reasons why sometime agent can't conduct as an principal representative, also found solution to mitigate this behaviour. Intrinsic motivation have relationship with spirituality as a determinant factor. Spirituality related with personal believe and truth that individuals hold and believes in their lived. It also related with a religion. In Islamic perspective, spirituality as a muslim means that every action who take must based on Quran and hadith, it can be divide into two factors called Habluminnas and habluminnas. Habluminnas refer to how individual as a person believe Allah in his/her life and they try to closes with Allah in worship. Habluminnas refer to how individual interaction with social environment based on Quran and hadith direction. This study also gived contribution that Islamic values as an alternative to solved agency problem with a spirit of habluminnas and habluminnas who applied in muslim employee life.

VI. Limitation

We outline three limitations of this study may can be new opportunities for further research. First, previously, we using 5 measurement instrument to measure habluminnas spiritual well being such as love toward people and using 5 measurement instrument to measure agency problem such as: lack of control from supervisor or manager, but when we conduct to test variability of that measurement, the result show that significant value of that measurement is higher than significant level (criterion). Based on result 2 item measurement invalid and the impact of that result, that measurement can't be applied to measure variable. In future studies, that problem potentially to develop measurement items to determine variable of the research. Second, the population of this study is limited in one area, it impact with the limitation data was collected. Further studies potentially to spread area of this study and analysis data with another instrument test. Third, our finding have limited support to describe relationship between habluminnas spiritual well being with agency problem, further study may be can investigated and develop new instrument to measure this variable base on Quran and Hadith.

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