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The Influence of Islamic Work Ethics on Organizational Commitment in the Finance Department of the Public Sector

*Naffisah Mohd Hassan[1], Sharifah Naziha Syed Kholed[2], Tengku Zetty Maztura Tengku Jamaluddin[3], Hairil Rasmizal[4], Ezyanti Muhamad[5]
[1]Faculty of Business and Management, Universiti Teknologi MARA, Bandar Puncak Alam, Selangor, Malaysia
[2]Department of Science Programmes, Sunway College Johor Bahru, Johor Bahru, Johor, Malaysia
[3]Department of Medical Microbiology and Health Sciences, Faculty of Medicine and Health Sciences, Universiti Putra Malaysia, Serdang, Selangor, Malaysia
[4]Faculty of Health and Life Sciences, University of Exeter, United Kingdom
[5]Selangor State Police Headquarters (IPK Selangor), Shah Alam, Selangor, Malaysia
Email: *naffi885@uitm.edu.my, sharifahns@sunway.edu.my, tengkuzetty@upm.edu.my, H.Abdul-Razak@exeter.ac.uk, ezyantimuhamad@gmail.com
Corresponding Author: Naffisah Mohd Hassan

Abstract: Research into Islamic work ethics within organizations has gained momentum following institutional financial failures driven by ethical lapses. This study investigates the distinct multidimensional effects of Islamic Work Ethics (IWE), specifically responsibility, self-belief, and social relationships, on the affective, continuance, and normative commitment of Muslim employees in public sector finance departments. Using a quantitative cross-sectional design, structured questionnaires were collected from 151 finance personnel using purposive sampling. Structural Equation Modelling via SmartPLS was applied to analyze path coefficients and assess directional hypotheses. Results indicate that IWE responsibility significantly and positively predicts affective (β = 0.360), continuance (β = 0.598), and normative commitment (β = 0.731). IWE self-belief positively impacts affective (β = 0.465) and continuance commitment (β = 0.517) but demonstrates a significant negative association with normative commitment (β = -0.179), resulting in a rejected hypothesis. IWE social relationships exhibit a non-significant relationship with affective commitment (β = -0.044) and significant negative relationships with continuance (β = -0.387) and normative commitment (β = -0.159), failing to support positive directional predictions. These findings highlight the need to evaluate IWE as a construct with distinct behavioral dimensions. Practical recommendations for public administration and human resource management are presented.

Keywords: *Islamic work ethics, organizational commitment, affective commitment, continuance commitment, normative commitment, public sector finance*

1. Introduction and Background

The concept of work ethics has long been central to organizational success, yet its importance has become more pronounced in recent decades due to widespread ethical failures in both private and public institutions. Globally, scandals such as Enron and WorldCom highlighted the devastating consequences of unethical practices, while in Malaysia, the 1MDB financial scandal underscored the urgent need for stronger ethical frameworks in public-sector finance. These events have prompted scholars and practitioners to revisit the role of ethics in organizational life, with Islamic Work Ethics (IWE) emerging as a particularly relevant framework in Muslim-majority contexts.

Islamic Work Ethics are rooted in the Qur'an and Shari'ah, emphasizing values such as sincerity (ikhlas), honesty (sidq), responsibility (amanah), and social accountability (mas'uliyyah). Unlike secular work ethics, which often emphasize productivity and efficiency, IWE integrates spiritual, moral, and social dimensions, positioning work as both a religious obligation and a form of worship. The Prophet Muhammad (peace be upon him) emphasized that "The honest, trustworthy merchant will be with the Prophets, the truthful, and the martyrs" (*Jami' at-Tirmidhi*, Hadith 1209), highlighting the spiritual rewards of ethical conduct in professional life.

In organizational behavior literature, commitment has been recognized as a multidimensional construct that reflects employees' psychological attachment to their organizations. Meyer and Allen's (1991) three-component model remains the most widely accepted framework, distinguishing between affective

commitment (emotional attachment), continuance commitment (perceived cost of leaving), and normative commitment (moral obligation to remain). High levels of commitment are associated with reduced turnover, enhanced job performance, and greater organizational citizenship behavior.

The integration of IWE into organizational contexts is particularly relevant in Malaysia's public sector, where finance departments play a critical role in managing public resources. Ethical accountability in financial management is not only a professional requirement but also a religious obligation for Muslim employees. The Maqasid al-Shari'ah (objectives of Islamic law) emphasize justice, trust, and accountability, aligning closely with the principles of IWE. Thus, examining how IWE influences organizational commitment in this context provides both theoretical and practical insights.

Recent studies have shown that IWE positively influences job satisfaction, improves employee motivation, affective commitment and loyalty to the company (Aflah et al., 2021; Muhajir et al., 2023). Organizations that foster Islamic ethical values tend to experience greater employee satisfaction, lower turnover intentions, and enhanced loyalty. However, most studies conceptualize IWE as a single construct, overlooking the distinct contributions of its dimensions. This study addresses this gap by examining responsibility, self-belief, and social relationships separately, exploring how each dimension influences affective, continuance, and normative commitment among Muslim employees in Malaysian public-sector finance departments.

This research is timely and significant for several reasons. First, it contributes to the growing body of literature on Islamic ethics in organizational behavior, offering a multidimensional perspective. Second, it provides practical insights for public-sector managers seeking to strengthen ethical accountability and employee commitment. Third, it aligns with Malaysia's broader governance reforms, which emphasize transparency, integrity, and accountability in public administration.

2. Literature Review

Islamic Work Ethics

The presence and interest in work ethic, especially within the religious-economic conditions in the 19th century, were influenced by the fact that before the Industrial Revolution in Europe, work was not properly regarded. At that time, work was neither appreciated nor in favor of the prevailing religious and social norms. This fact can be detected in the writings that were published during that era. Islamic work Ethics is a component that has increasingly shown importance in academic investigations, which is needed in an organization to improve ethics in the office. Employees who adopt the religious code usually apply deeper loyalty, high-quality task performance, and ethical behavior in their working positions (Aman-Ullah et al., 2025; Firmansah & Sari, 2025). The success of the organization is influenced not only by individual performance but also by the ethical standards upheld within the organization. On the other hand, it helps organizations sustain discipline among employees (Siswanto & Darus, 2020). IWE provides ethical guidance for employees' work behavior and is associated with improved job performance through intrinsic motivation (Al-Douri et al., 2020). Moreover, Al-Douri et al. (2020) found that IWE positively influences employees' intrinsic motivation, thereby enhancing job performance. The findings reveal that IWE not only shapes employees' behavior, but it also enhances their intrinsic motivation to carry out their duties with greater commitment and dedication. While IWE has been widely recognized as an important factor, most studies continue to examine it as a single construct. However, many researchers believe that these individual dimensions of IWE have not been analyzed for their contribution to organizational achievement. To address this gap, the present study examines the dimensions of responsibility, self-belief, and social relationship separately to examine how each dimension will influence organizational commitment among Muslim employees in Malaysian public sector organizations.

Organizational Commitment

Commitment is the psychological attachment of staff to an organisation and can be seen in the allegiance of staff to the organisation, motivation to integrate organizational objectives, and engagement with the organisation. Meanwhile, the subject of commitment is vital for executives, since it plays a principal role in the accomplishment of objectives, creation, and adjustment of an organization. According to Meyer and Allen (1991), organizational commitment has at least three prevalent aspects: attachment or affection to the organisation (affective commitment), view of misfortune on leaving the association (continuance

commitment), and the commitment to stay in it (normative commitment). Recent studies continue to examine organizational commitment in relation to employee performance, behaviors, and overall organizational effectiveness. However, these relationships may vary and depend on the employee behavior, attitudes, and organizational context examined (Kammeyer-Mueller et al., 2024; Kellerer & Süß, 2026). Employees with higher organizational commitment tend to be committed to their organization, dedicated, connected, and work diligently for the organization. Thus, it also indicates that organizational commitment is associated with employees' work performance (Hosen et al., 2024). Organizational commitment becomes important for quality outcomes between employees and organizations, especially in the public sector, where long-term service and ethical responsibility are regarded as important for the institution.

Islamic Work Ethics and Organizational Commitment

Employees are the human capital of an association that ethically and morally carried on laborers in an association will favorably affect the association itself. This is in line with what Allah promises in the Quran: "…Allah promises you His forgiveness and bounties" (*Quran 2:268).* The verse implies that forgiveness and bounties are promised to those who put a strenuous effort into fulfilling their work responsibly in accordance with Allah's will. Instead, begging and living as a parasite on the labor of others are condemned by Islamic teaching. Besides, Islam sees work as a religious obligation and jihad (reason for Allah). Prophet Muhammad has preached: "The honest, trustworthy merchant will be with the Prophets, siddeeqs and martyrs." (At-Tirmidhi, no. 1209). Previous studies have evaluated the important relationship between ethical norms, work ethics, and organizational commitment (Nasution & Rafiki, 2020; Aflah et al., 2021). Empirical evidence consistently demonstrates positive relationships between IWE and organizational commitment, employee loyalty, job performance, and other favorable outcomes across different organizational contexts (Aman-Ullah et al., 2025; Firmansah & Sari, 2025). However, most studies conceptualize IWE as a single construct without differentiating the influence of dimensions on the various types of organizational commitment. Therefore, the focus on the specific impacts of responsibility, self-belief, and social relationship on affective, continuance, and normative commitment has yet to be fully established. Besides, the empirical evidence that involves Muslim employees working in the public sector finance department in Malaysia remains limited, even though ethical accountability and responsible financial management are essential to public service. This study aims to address these gaps by examining IWE's dimensions separately to explore how responsibility, self-belief, and social relationships relate to affective, continuance, and normative commitment. The study aims to enhance understanding of how Islamic ethical values influence the commitment of employees in Malaysian public-sector organizations.

3. Research Methodology

This study employed a quantitative cross-sectional design to gather primary data from 3 public sector finance personnel in the Klang Valley, Malaysia. Purposive sampling was selected to target Muslim employees working in public finance units, a sector where accountability, compliance, and strict adherence to regulations are central to daily work. Structured questionnaires were distributed directly to officers across public sector finance departments. A total of 151 questionnaires were distributed in 3 different offices, and all were returned, yielding a 100% response rate. This complete response rate was achieved through active follow-up and direct coordination with department administrative liaisons during administrative meetings.

The demographic profile revealed that the majority of respondents were female (71.5%), aged between 26 and 35 years (80.8%), and held a bachelor's degree (68.2%). Most respondents earned between RM3,001 and RM6,275 monthly (72.2%), placing them in the M40 income group. Organizational tenure was evenly split between those with less than five years of experience (51%) and those with five to ten years (49%). This profile reflects a relatively young, educated workforce, consistent with the recruitment patterns in Malaysian public-sector finance departments. The questionnaire measured three dimensions of IWE—responsibility, self-belief, and social relationships—and three types of organizational commitment—affective, continuance, and normative. Items were adapted from validated scales in prior studies (Hair et al., 2022; Meyer & Allen, 1991). Respondents rated items on a five-point Likert scale ranging from "strongly disagree" to "strongly agree."

Reliability and validity were assessed using factor loadings, Cronbach's alpha, Composite Reliability (CR) and

Average Variance Extracted (AVE). Following Hair et al. (2022), factor loadings above 0.50 and CR values exceeding 0.70 indicate acceptable reliability, while AVE values greater than 0.50 confirm convergent validity. Data were analyzed using SmartPLS, a variance-based structural equation modeling (SEM) technique. SmartPLS was chosen because it is suitable for complex models with multiple constructs and does not require normally distributed data. The analysis proceeded in two stages:

Measurement Model Assessment: Reliability and validity of constructs were tested using factor loadings, Cronbach's alpha, CR, and AVE.
Structural Model Assessment: Path coefficients were estimated to test the hypothesized relationships between IWE dimensions and organizational commitment. Bootstrapping with 5,000 resamples was conducted to assess the significance of path coefficients.

Ethical approval was obtained from the relevant institutional review board. Participation was voluntary, and respondents were assured of confidentiality. Data were anonymized to protect privacy, and informed consent was obtained prior to participation. Several limitations should be noted. First, the cross-sectional design limits the ability to infer causality. Longitudinal studies would provide stronger evidence of the temporal relationship between IWE and organizational commitment. Second, the reliance on self-reported data may introduce social desirability bias, as respondents may overstate their adherence to ethical values. Third, the study focused exclusively on finance departments in the Malaysian public sector, limiting generalizability to other contexts. Future research could expand to private-sector organizations or cross-cultural comparisons.

4. Results

The demographic profiles of the respondents are presented in Table 1. A total of 151 respondents among employees participated in this study. The majority of female employees (71.5%) were represented in this study compared to males (28.5%). Participants ranged in age from 24 to 45 years old, with the highest age group level being among 26-35 years old (80.8%), followed by 20-25 years old (13.9%), and the small group age level from 34-45 years old (5.3%). In terms of educational attainment, 68.2% of the respondents held a bachelor's degree, whereas the remaining 31.8% possessed a diploma qualification. All respondents identified as Malay (100%), with the majority being single (86.1%) and the remaining respondents being married (13.9%). In terms of monthly income, the majority of respondents earned between RM3,001 – RM6,275 (72.2%), while the remaining earned between RM0 - RM3,000 (27.8%), showing that the respondents were primarily from the B40 income group. Furthermore, most respondents were university graduates, with a bachelor's degree (68.2%) and the other holding diplomas (31.8%). This educational profile is consistent with the respondents' age distribution, as the majority were relatively young. In terms of organizational tenure, the respondents were dominated by those who had worked for their organization less than 5 years (51%) and less than 5 -10 years (49%), which is consistent with the results in the age of respondents.

Table 1: Demographic Profile of Respondents

Variables	Frequency	Percentage
GENDER		
Males	43	28.5%
Females	108	71.5%
AGE GROUP		
20-25 years old	21	13.9%
26-35 years old	122	80.8%
36-45 years old	8	5.3
EDUCATION		
Diploma	48	31.8%
Bachelor's Degree	103	68.2%
ETHNICITY		
Malay	151	100%
MARITAL STATUS		
Single	130	86.1%
Married	21	13.9%

PERSONAL INCOME		
RM0 – RM3,000 (B40)	42	27.8%
RM3001 – RM6275 (M40)	109	72.2%
POSITION AND GRADE		
Grade 41 and above	49	32.5%
Grade 29 and above	63	41.7%
Grade 19 and above	34	22.5%
Grade below 19	5	3.3%
WORKING EXPERIENCE		
Less than 5 years	77	51%
5 – 10 years	74	49%

The reliability and convergent validity of the measurement model were evaluated using factor loadings, Cronbach's alpha, Composite Reliability (CR), and Average Variance Extracted (AVE). Following the guidelines proposed by Hair et al. (2022), factor loadings above 0.50 and CR values exceeding 0.70 indicate acceptable reliability. Convergent validity was further assessed using AVE, where values greater than 0.50 are considered satisfactory (Fornell & Larcker, 1981). As stated in Table 2, the factor loadings revealed support for convergent validity for the six constructs. All loadings were greater than 0.50, with most loadings exceeding 070. The factor loadings ranged from 0.58 to 0.971, indicating that all measurement items met the recommended threshold. The results of this test will indicate whether the items used in this study are reliable for measuring the study's objectives. For Cronbach's alpha, values for five constructs comfortably exceeded 0.70. Continuance Commitment produced an alpha of 0.698. While slightly below 0.70, an alpha close to 0.70 is deemed acceptable in exploratory behavioral studies, particularly when Composite Reliability (CR = 0.817) and AVE (0.534) demonstrate robust construct reliability and convergent validity (Hair et al., 2022).

Table 2: Results of factor loadings, validity and reliability

	Loading	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Affective Commitment		0.837	0.896	0.69
AC01	0.912			
AC02	0.858			
AC03	0.925			
AC04	0.58			
Continuance Commitment		0.698	0.817	0.534
CC01	0.765			
CC02	0.673			
CC03	0.882			
CC04	0.566			
Normative Commitment		0.725	0.855	0.639
NC01	0.748			
NC02	0.918			
NC03	0.885			
NC04	0.971			
IWE Responsibility		0.854	0.89	0.579
R01	0.602			
R02	0.891			
R03	0.764			
R04	0.823			
R05	0.625			
R06	0.815			
IWE Self Belief		0.787	0.856	0.598
SB01	0.78			
SB02	0.808			
SB03	0.738			

SB04	0.766			
IWE Social Relationship		0.875	0.923	0.8
SR01	0.911			
SR02	0.889			
SR03	0.883			

Table 3 shows the results of the path coefficient assessment of the hypotheses. The SmartPLS Bootstrapping procedure was executed to determine the statistical significance of the hypothesized direct relationships. A total of nine path coefficients between exogenous and endogenous constructs are shown regarding how to specify the structural model, where five were supported, while 4 was not. As presented in Table 3, IWE Responsibility showed strong positive relationships with Affective Commitment ($\beta = 0.360$, $p < 0.001$), Continuance Commitment ($\beta = 0.598$, $p < 0.001$), and Normative Commitment ($\beta = 0.731$, $p < 0.001$), supporting H1a, H1b, and H1c.

IWE Self-Belief significantly and positively predicted Affective Commitment ($\beta = 0.465$, $p < 0.001$) and Continuance Commitment ($\beta = 0.517$, $p < 0.001$), supporting H2a and H2b. However, its path to Normative Commitment was statistically significant but negative ($\beta = -0.179$, $t = 2.304$, $p = 0.011$). Because the hypothesis predicted a positive influence, H2c was Not Supported.

IWE Social Relationship exhibited a non-significant relationship with Affective Commitment ($\beta = -0.044$, $t = 0.821$, $p = 0.206$), failing to support H3a. Its paths to Continuance Commitment ($\beta = -0.387$, $p < 0.001$) and Normative Commitment ($\beta = -0.159$, $p = 0.024$) were statistically significant but in a negative direction. Because both hypotheses posited positive effects, H3b and H3c were Not Supported.

Table 3: Path Coefficient Assessment Result

Relationship	Std Beta	Std Error	T Statistics	P Value	f2	Decision
IWE Responsibility -> Affective Commitment	0.36	0.061	5.871	0	0.158	Supported
IWE Responsibility -> Continuance Commitment	0.598	0.056	10.67	0	0.87	Supported
IWE Responsibility -> Normative Commitment	0.731	0.077	9.539	0	0.492	Supported
IWE Self Belief -> Affective Commitment	0.465	0.049	9.447	0	0.283	Supported
IWE Self Belief -> Continuance Commitment	0.517	0.062	8.274	0	0.695	Supported
IWE Self Belief -> Normative Commitment	-0.179	0.078	2.304	0.011	0.032	Not Supported
IWE Social Relationship -> Affective Commitment	-0.044	0.053	0.821	0.206	0.003	Not Supported
IWE Social Relationship -> Continuance Commitment	-0.387	0.04	9.789	0	0.029	Not Supported
IWE Social Relationship -> Normative Commitment	-0.159	0.08	1.987	0.024	0.461	Not Supported

Discussion

The current study investigated the influence of three dimensions of Islamic Work Ethics (IWE), comprising responsibility, self-belief, and social relationship, on affective, continuance, and normative commitment among Muslim employees working in the finance departments of Malaysian public-sector organizations. The results indicate that the dimensions of IWE influence organizational commitment differently, showing that not all dimensions foster commitment to the organization in the same way. These findings are in line with recent studies indicating that IWE positively influences employee attitudes and organizational commitment; however, these findings were examined as a single construct rather than at the dimensional level (Aflah et al., 2021; Udin et al., 2022). The results have shown that responsibility emerged as the strongest predictor of organizational

commitment as compared to the other dimensions, whereas self-belief demonstrates varying effects across the commitment dimensions. The social relationship dimension, however, showed limited influence, indicating that different aspects of IWE influence organizational commitment through different pathways.

The findings highlighted the positive influence of the responsibility dimension on affective, continuance, and normative commitment. The results also demonstrated that the strongest effect was observed on normative commitment, and that responsibility, accountability, and *amanah* are more likely to develop a stronger sense of moral obligation towards their organization. The evidence from this study is aligned with previous studies showing that IWE fosters ethical behaviours and strengthens organizational commitment (Aflah et al., 2021; Zainuddin et al., 2023). However, employees in public-sector finance departments are responsible for managing public resources and ensuring financial accountability, which may have a stronger impact on organizational commitment than the other two dimensions of IWE.

Regarding the self-belief dimension, the findings indicated that it has a positive relationship with affective and continuance commitment. The present result adds to the growing body of evidence indicating that employees who practice Islamic Work Ethics cultivate stronger affective commitment and positive work attitudes (Udin et al., 2022; Aflah et al., 2021). However, it exhibited a significant negative relationship with normative commitment. Employees who have greater confidence in applying Islamic ethical values are more likely to develop greater emotional attachment to their organization and are more committed to staying with the organization. In addition, a high level of self-belief among employees may encourage them to perform their duties with greater confidence, perseverance, and commitment to ethical principles. These qualities may, in turn, strengthen employees' commitment to their work and motivate them to remain dedicated to achieving the organization's goals.

However, self-belief demonstrated a significant negative relationship with normative commitment. This finding was unexpected and may imply that employees with higher personal convictions are guided more by intrinsic motivation and personal ethical values than moral obligation to maintain their employment with the organization. Although Aflah et al. (2021) reported positive relationships between IWE and organizational commitment, this contrasts with the findings of the present study. Instead, the current findings suggest that employees choose to stay in the organization because they feel morally obligated to their responsibilities and their personal values are aligned with their work and professional goals. Therefore, employees are more likely to remain to continue serving the organization not because they feel morally obligated to do so, but because of their ethical values in line with their work and professional goals.

Unlike responsibility and self-belief, the social relationship dimension showed no significant effect on affective commitment and significant negative effects on continuance and normative commitment. This suggests that interpersonal relationships alone are insufficient to enhance organizational commitment in Malaysian public-sector finance departments, where strict procedures and accountability requirements dominate. Responsibility and ethical accountability therefore outweigh social interactions in shaping commitment.

On the whole, this study contributes to the current understanding of IWE by showing that its individual dimensions should be examined independently rather than being treated as a single construct. While previous studies conceptualised IWE as a single-dimensional construct (Aflah et al., 2021; Udin et al., 2022), the present study suggests that its individual dimensions have differential effects on organizational commitment. The analysis revealed that each dimension has differential effects on affective, continuance, and normative commitment. It provides a more comprehensive understanding of how Islamic ethical values shape organizational commitment. Specifically, responsibility demonstrated strong positive effects on all three types of commitment; self-belief showed positive effects on affective and continuance commitment but a negative effect on normative commitment, and social relationships did not significantly predict affective commitment while negatively influencing continuance and normative commitment. These findings highlight the multidimensional nature of IWE and its differential pathways in shaping organizational commitment.

5. Managerial Implications and Recommendations

The findings of this study carry significant implications for managers, policymakers, and practitioners in the Malaysian public sector, particularly within finance departments where ethical accountability is paramount. By examining Islamic Work Ethics (IWE) as a multidimensional construct, this study highlights the need for organizations to embed ethical values into their human resource management (HRM) practices, leadership development, and organizational culture. Responsibility (amanah) emerged as the strongest predictor of organizational commitment, particularly normative commitment. This underscores the importance of integrating responsibility into HRM practices. Recruitment and selection processes should prioritize candidates who demonstrate strong ethical values and a sense of accountability. Employee orientation programs can emphasize the significance of amanah, linking professional responsibilities to religious obligations.

Continuous professional training should reinforce responsibility and accountability, focusing on integrity, transparency, and public trust. For example, workshops on financial ethics and accountability can help employees understand the broader implications of their roles. Performance evaluations should include ethical conduct as a key criterion, rewarding employees who consistently demonstrate responsibility. Self-belief (yaqin) was found to positively influence affective and continuance commitment but negatively affect normative commitment. This suggests that while self-belief enhances emotional attachment and resilience, it may reduce employees' sense of moral obligation to remain. Managers should encourage self-belief by providing opportunities for skill development, empowerment, and recognition.

Leadership development programs can focus on building confidence and resilience, enabling employees to take initiative and persevere in challenging situations. However, self-belief must be balanced with responsibility to ensure that employees also feel morally obligated to remain with the organization. This balance can be achieved by linking self-belief to organizational values, emphasizing that confidence and resilience should be exercised within the framework of amanah and accountability. Since social relationships (ukhuwah) did not significantly predict affective commitment and were negatively related to continuance and normative commitment, managers are advised to foster teamwork, collaboration, and knowledge sharing, while maintaining professional accountability.

Programs that encourage collective problem-solving and ethical collaboration can strengthen organizational identification without undermining accountability. For example, cross-departmental projects can promote collaboration while ensuring that financial responsibilities are managed ethically. Managers should also recognize and reward employees who contribute to a positive workplace culture, reinforcing the value of social relationships alongside responsibility and self-belief. Ethical leadership is critical for embedding IWE into organizational culture. Leaders should model ethical behavior, demonstrating integrity, transparency, and accountability in their actions. Open communication, developmental feedback, and recognition of ethical conduct can foster trust and commitment among employees. Leadership development programs should emphasize the role of ethics in decision-making, encouraging leaders to align organizational practices with Islamic values. By modeling ethical behavior, leaders can inspire employees to internalize IWE principles, strengthening organizational commitment.

At the policy level, integrating IWE into governance reforms can enhance transparency and accountability in the public sector. Malaysia's ongoing efforts to strengthen public-sector governance can benefit from incorporating Islamic ethical values into training programs, performance evaluations, and organizational policies. For example, the Public Service Department (PSD) can develop guidelines that emphasize responsibility, self-belief, and social relationships as core values for public-sector employees. These guidelines can be integrated into competency frameworks, ensuring that ethical values are reinforced throughout employees' careers.

Future studies could extend this research in several ways. First, longitudinal designs would provide stronger evidence of the temporal relationship between IWE and organizational commitment. Second, qualitative studies could explore employees' lived experiences of IWE, offering deeper insights into how ethical values shape commitment. Third, cross-cultural comparisons could examine whether the findings are consistent

across different organizational and cultural contexts.

Conclusion

This study examined the relationship between the dimensions of Islamic Work Ethics and organizational commitment among Muslim employees in the finance departments of Malaysian public-sector organisations. Based on the assessment of the measurement model analysis findings, it can be summarized that all the constructs met the recommended criteria for reliability and validity. Specifically, the indicators exhibit satisfactory factor loadings, composite reliability, Cronbach's alpha, and average variance extracted (AVE), confirming adequate internal consistency, convergent validity, and discriminant validity. Thus, the measurement model was considered reliable and valid for subsequent structural model analysis. In contrast, the results demonstrate that IWE responsibility, self-belief, and social relationships contribute to the different results of organisational commitment. IWE responsibility has shown the most positive dimensions in its relationship with affective, continuance, and normative commitment towards Islamic Work Ethics and organisational commitment. Besides, all relationships between the IWE social relationship and the three dimensions of organisational commitment were negative. These dimensions serve as guidelines for employees to understand the Islamic Work Ethics and foster stronger organisational commitment. The findings of this study are particularly relevant due to the limited empirical evidence on the individual dimensions of Islamic Work Ethics in the Malaysian Public Sector. However, the managerial perspective focuses on the value of developing responsibility, accountability, integrity, and *amanah* since it is part of the organisational culture. These values can be strengthened alongside employee development and ethical leadership, which may help the organization cultivate a more committed and ethically responsible workforce. Overall, this study contributes empirical evidence to the existing literature with practical implications for public sector organizations to strengthen employee commitment through the promotion of ethical workplace practices.

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