The Practice of Islamic Work Values in the Organization:
A Study among Female and Male Employees

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ABSTRACT

The study investigates the role of gender as a moderator in the Islamic work values and job performance relationship. The study uses a sample of 239 employees from six top organizations in Malaysia. Using a multi-group analysis model of SEM, the results indicate that gender moderates the relationship between Islamic work values and job performance. Overall, females were found to show a slightly higher work performance than males. The result also reveals that the higher work performance shown by female employees was due to their stronger practices of responsibility's (mas'uliyyah) work value. Among male employees, perfectionism's (itqan) work value received the strongest influence leading to their performance. These two Islamic work values are considered fundamental for the successful of any organization. The implication, limitation and lines of future research are also discussed in this study.

Keywords: Islamic work values, gender, job performance

1. INTRODUCTION

For decades, work values have become a topic of interest to many scholars, practitioners and pundits. This interest was due to the increasing evidence indicating that work values bring a positive impact on individual behaviors. Studies such as Ali (1987), McNeely and Meglino (1994), Putti et al., (1989), Sagie (1998) have shown that work values are important indicatives of job satisfaction. Many researchers also have found evidence that relate work values to other work-related outcomes such as leadership style (Flowers et. al, 1975; Matsui et. al, 1978), motivation (Andolseek and Stebe, 2004; Putti et al., 1989), turnover and absenteeism (Becker and McKlintock, 1967; Judge and Bretz, 1992), and job performance (Shapira and Griffith, 1990; McNeely and Meglino, 1994; Aryee et al., 1994; Ali, 1985; Sidani and Gardner, 2000).

However, the relationship between work values and work outcomes may also be affected by personal characteristics. In the studies of work values particularly, gender received the highest attention as a moderator in the relationship. Sagie et

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al., (1996) have indicated that gender plays a significant role in affecting the strength of direction in the work value-work outcomes relationship. In Malaysia for example, the number of women entering the workforce is quite substantial. Malaysian statistics have reported an increasing number of women pursuing managerial and professional careers especially in these two types of employment (Roziah and Maimunah, 2003). In the local universities, female students were found to enter the Malaysian universities more than males (50% in 1995 to 55% in 2000) (Abidin et al., 2009) indicating an increasing trend in the number of women in a workforce composition. However, the studies that associate work values and work ethics to gender differences show a conflicting finding (Yousef, 2001; Oshagbemi, 2000; Fruehling, 1980; Beutell and Brenner, 1986; Ali and Al-Kazemi, 2007). Therefore, more studies are needed in order to ascertain the role of gender in the work value and job performance association especially in a Muslim context such as Malaysia.

1.1   Objectives of the Study

Specifically, the purpose of this study is two-fold in that it sets out to:

1) Examine the relationship between Islamic work values and job performance
2) Determine the effect of gender (females versus males) in the Islamic work values and job performance relationship.

2.   LITERATURE REVIEW

2.1 Work Values and Work Outcomes

A considerable amount of research has shown that work values have positive effects on behavioral outcomes (Meglino et al., 1989; Ajzen, 1991; Rokeach, 1979; Shapira and Griffith, 1990). Numerous studies have reaffirmed these relationships. For example, Ali (1987), Judge and Bertz (1992), McNeely and Meglino (1994), Tayyab and Tariq (2001), have shown that work values are related to work satisfaction. Other studies such as Andolseek and Stebe, (2004), Elizur and Shye, (1992) and Putti et al., (1989) have indicated a close association between work values and motivation. Also, there are some links found between work values and leadership style, such as the ones conducted by Fiedler, (1967), Flowers et al., (1975) and Matsui et al., (1978). The associations are also found between work values and turnover and absenteeism (Shapira and Griffith, 1990; Becker and McKlintock, 1967; Judge and Bretz, 1992) and between work values decision-making (McNeely and Meglino, 1994; Tayyab and Tariq, 2001).

An increasing amount of attention on the studies of work values may be attributed to the effect of value congruency. Adkins and Russell (1997), Meglino

et al., (1989), and Adkins et al., (1996) denoted that work value can predict employees' job performance when the values of the employees are in alignment with the organisations' values and goals. Employees' commitments, loyalty, job satisfaction and performance are strengthened when value congruency exists.

2.2   Work Values and Job Performance

The relationship between work values and performance received a considerable attention from the scholars (McNeely and Meglino, 1994; Sidani and Gardner, 2000). Shapira and Griffith (1990) for example have found that the work values of managers and engineers were strongly related to their performance ratings (Varma and Stroh, 2001). Furthermore, work values have been acknowledged by number of studies to have an influence on a variety of employee and organizational behaviors and outcomes (Andrisani and Pames, 1983, Abu Saad, 2003; Adkins and Russell, 1997). In many performing organizations for example, work values were described as a set of principle in guiding their employees' work behaviors (Paarlberg and Perry, 2007). According to Pain (2003), most of Forbes 500 companies have included work values in their corporate credos.

Task performance and contextual performance are two types of job performance that closely related to the studies of work values (Borman and Motowidlo, 1993). Task performance is defined as behaviors that contribute directly to the organization's technical core and include those activities that are typically recognized as part of a workers job (Coleman and Borman, 2000; Greenslade and Jimmieson, 2007). Contextual performance involves non-task activities or behaviors that maintain the broader social environment in which the technical core must function. It includes more discretionary behaviors that assist the organization to function (Borman and Motowidlo, 1993; Greenslade and Jimmieson, 2007).

2.3   The Influence of Gender in Work Values and Job Performance Relationship

Although, a considerable number of studies have shown that work values influence individuals' work outcomes, the relationship may not always be direct. Gender was found to receive the greatest attention as a moderator affecting the relationship. There is plenty of evidence, which suggested that males and females differ in their work related value practices (Keith and Glass, 1977; McCarney et al., 1977; Jurgensen, 1978; Oshagbemi, 2000). Fruehling (1980) found a significant association between ethical value practices and gender, where females were found to be more concerned with ethical practices than males (Beutell and Brenner, 1986). However, the influence of gender in the Muslims context is mixed. Several studies such as Ali and Al-Kazemi (2007) found that males scored relatively higher than females on their ethical values scale. In contrast, Yousef (2001) found no significant differences in regards to gender among

Muslim employees in several organizations. The main reason perhaps due to differences in the pattern of communication between males and females (Baird and Bradley, 1979), females were found to have a tendency to score higher than males on showing concern and being attentive to others (Baird and Bradley, 1979) thus higher to perform in contextual performance than males. Females also were found to place more value on the social factors of the job than males, while males valued the opportunity for self-expression in their work more than did females (Centers and Bugental, 1966, *see also* Oshagbemi, 2000).

In the organization, male employees were found to show a higher interest than females in the technical aspect. Therefore, they are more likely to exhibit task performance effectiveness than females. According to Maimunah (2003), men are predominantly good at work involving task-related. In Malaysia, male students currently dominate most technical institutions and vocational schools although the number of females is on the rise (Roziah and Maimunah, 2003).

2.4   Islamic Work Values

Despites all the research on work values, limited were found in regards to the work values of Islam. Most of the studies on work values in the Islamic context revolved around copying western work values found in the western context. In Malaysia, the importance of studying the Islamic work values received a considerable attention especially following the introduction of policy on Islamic values by the government in 1980s (Triantafillou, 2002). The inculcation of Islamic value policy in Malaysian organizations was enforced at the time when the study of values "boomed" in the literature. In the 1970's, 1980's and early 1990's, the study of values received most of the attention from the researchers (e.g. England, 1967; Rokeach, 1973; Ravlin and Meglino, 1987a and 1987b) (Norris, 2004; Johri, 2005).

In the Islamic context, values are synonym with '*Akhlaq*' (Qur'an, 68:4) (Rusnah, 2009). "*Akhlaq*" was translated as "*ethics*" or "*moral*" values have been defined by Ibn Sadr al-Din al-Shirwani (d.1076 AH, 1626/7CE) as "*the science of virtue and the way to acquire them, or the vices and the way to guard against them*" (Halstead, 2007). Work values in Islam are considerably numerous. However, the studies on Islamic work values are mostly descriptive (Kazmi, 2003; Rahman et al., 2006; Mohamed et al., 2010). Because of that, limited research was found on the effect of gender on work values and job performance relationship despite an increasing number of women entering the workforce and occupied many top management positions.

2.5   Values-Attitudes-Behavior Hierarchy

The theory of attitude has indicated that values influence attitudes and an individuals' behavior could be predicted from their attitudes (Ajzen and Fishbein,

1980). This value-attitude-behavior hierarchy has been suggested by a number of researchers and later empirically tested by others (Homer and Kahle, 1988; Jayawardhena, 2004).

This theory is consistent with the Islamic beliefs where values are said to originate from the centre of the heart. The Hadith recorded by Imam Ahmad indicated that value is deeply rooted in the heart of man. This Hadith verified that the hub for a value is at the centre of the heart. Therefore, a person with a pure and a good heart typically will have a good attitude, and this will often lead to a good behavior. Prophet Muhammad (S.A.W) said "*Verily in the body there is a piece of flesh, if it is sound, the body is all sound, but if it is spoiled, the whole body is ruined. Verily, it is the heart* (*qalb*)" (*Sahih Bukhari*). Values in Islam have a close connection with the heart; so if the heart (*qalb*) is stained the rest of the body is ruined. All good deeds in Islam start with a good intention (heart/values) and the best *amal solih* in Islam requires the synchronization among the value (heart/ *niyyah*), attitude (feeling/beliefs (*iman*)) and action (behavior ('*amal)*). The Qur'an mentioned, "*Allah casts His light to whoever He wants*" (24: 35). According to Ibn Juzayy (d.741H/1340CE), the light in this verse means the light, which is perceived by the hearts. When Allah (God) casts the light (guidance) into people's hearts, they will see the value of truth.

2.6 Construct of Islamic Work Values

Literature on Islamic work values has revealed a large amount of Islamic work values (Wahab, 2012). For example, Shaare (1995) has listed 11 values as Islamic, while Sherif (1975) has identified only 10. Al-Habshi (1994) and Ibrahim (1996) have both listed 19 values as belonged to Islamic work values. The study by Nor Azzah and Khairiah Salwa (2004) has registered 20 values as Islamic work values. There are studies such as conducted by Ali (1988), Yousef (2001), Beekun and Badawi (1999), Khaliq (1996 and 1997), Al-Qaradawi (1995) that have added a few more values to Islamic work value lists. Recently, using a sophisticated technique of SEM, Wahab (2012), has established 10 constructs of Islamic work values, which were deemed reliable and valid. These constructs include: responsibility, perfectionism, benevolence, gratitude, self-discipline, piety, continuous self-criticism, consultative-cooperative, competitive-cooperative and patience-perseverance.

	Islamic Work Values	Descriptions
1.	Responsibility (*mas'uliyyah*)	Responsibility as an Islamic work value relates to the Hadith narrated by *Sahih Al-Bukhari and Muslim* which means, *"Every one of you is a leader, and you will be held responsible for your own leadership"* The major difference between an Islamic work value of responsibility and the management work value of responsibility is in the Islamic emphasis of responsibility towards God. This responsibility indicates the fulfilment of all other responsibilities as God orders to give trust where it belongs. The holy Qur'an says "*Allah commands you to render trusts to their owners..." (Qur'an, 4: 58)*.
2.	Gratitude (*syukr*)	The teaching of Islam requires Muslims to be grateful to God (Allah). God (Allah) says, *"So eat the lawful and good food which Allah provided for you. And be grateful for the favours of God (Allah), if it is He who you worship"* (16:114).
3.	Benevolence (*ihsan*)	Al-Qurtubi (1966) explains the concept of *ihsan* (benevolence) in the Qur'anic verse, *"Lo! God enjoins justice and ihsan"* (16:90), to suggest that (while *'adl* (justice) is mandatory), *ihsan* (benevolence) is what is above and beyond the mandatory.
4.	Perfectionism (*itqan*)	Perfectionism is considered as an Islamic work value based on the *Hadith* narrated by Imam Tabrani in which Prophet Muhammad (S.A.W) said, *"Indeed Allah loves one who does work, he does it with itqan"*. The concept of *itqan* (perfectionism) emphasizes quality rather than quantity. Less output but excellent is preferable and given more value than lots but lacking quality. As the holy Qur'an said, *"Kind words and forgiveness are better than charity followed with evil means. For God is the most forbearing"* (2:263).
5.	Self-Discipline (*Riyada al-nafs*)	*Riyada al-nafs* was not mentioned in the holy Qur'an to mean self-discipline but the term was used by Imam Al-Ghazali in the section of his book of *Ihya* entitle *"Kitab Riyada Al-Nafs wa tahdhib al-akhlaq wa mu'alaja amrul al-qalb"* which means Book of the training the ego, disciplining the manner and healing of the heart's diseases. There are several verses in the holy Qur'an, which relate to the value of self-discipline such as, *"Verily, Allah will not change the condition of the people as long as they do not change their state themselves"* (13:11). Another verse that relates to self-discipline is verse (42:15) in which the holy Qur'an said, *"Be as steadfast (in pursuing your sacred purpose) as you have been commanded to be and do not follow the desires of the people"*.

6.	Piety (*taqwa*)	The word "taqwa" and its variations have been used 151 times in the Qur'an. For example, 59:18, 9:109**,** 2:183**.** *Taqwa* (piety) is not something that man can ultimately judge from outside, still its manifestation appear on people behaviors (Mohsen, 2007)
7.	Continuous Self-Criticism (*Muhasabah an-nafs*)	Perhaps the most important verse relates to continuous self-criticism is *"O you who believe! Take care of your own selves"* (5:105). According to Al-Qardawi, (2000*),* the great Caliph, Umar Ibn Khattab used to say, *"Take account of your deeds before they will be accounted for you (by God/Allah) and weight them out before they were weighted for you. Be in fear of the day when you will be displayed in front of God".*
8.	Consultative-Cooperative (*shura-ta'awun*)	Cooperation alone cannot guarantee a better quality of performance can be achieved. For example in team working, individuals may tend to just delegate their responsibilities to others. Therefore, cooperation would be more beneficial if applied with the work value of consultation (*shura).* The effect of consultative-cooperative (*shura-ta'awun)* is better in regards to improving performance. The output produced can be checked and double-checked when consultative-cooperative (*shura-ta'awun)* work value is practised. The absence of consultation (*shura*) can only encourage a dictatorial management style in the organisation. Furthermore, there are many verses that encourage man and woman to help each other in doing good and righteousness such as 5:2 and 9:71.
9.	Competitive-Cooperative (*tanafus-ta'awun*)	Generally, competition is the opposite of cooperation. This current definition of competition is not in line with Islam. Scott and Cherrington (1974) had argued that competitive and cooperative are in conflicting with each other. In Islam, competitiveness (*tanafus*) is always used in association with cooperation (*ta'awun*). The Quranic verse (83:26) encourages the use of "competitive-cooperative" work value in sealing the deal.
10.	Patience-Perseverance (*sabr-mujahadah*)	*Sabr* is an Arabic word for patience, which sometimes could be inaccurately interpreted as a passive action. Patience becomes an active action when some perseverance elements involved. Perseverance is an element of *al-mujahadah*. The spirit of *mujahadah* requires not just patience and commitment but also demands high levels of patience and perseverance. The importance of patience-perseverance (*sabr-mujahadah*) has been indicated in the holy Qur'an (39:10) which reads *"Those who patiently persevere will truly receive a reward without measure".*

2.7   Theoretical Framework

Based on the review of the literature, the framework of the study is presented in Figure 1
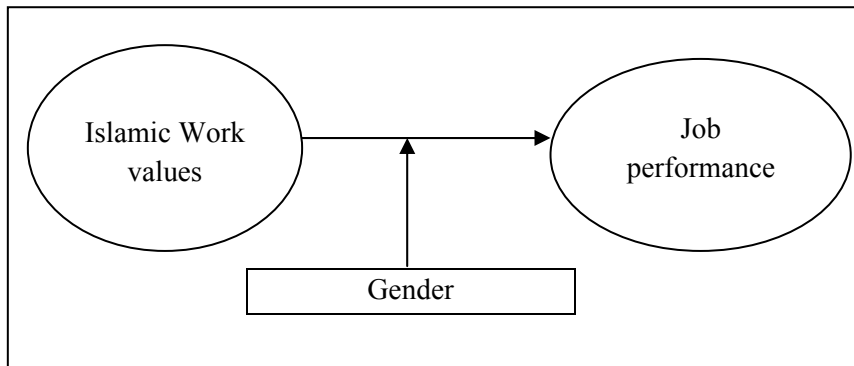

Figure 1: Research Framework

2.8   Hypothesis

The paper attempts to examine the moderating effect of gender in the relationship between employee practices of Islamic work values and job performance. Based on the literature review discussed, this hypothesis is formulated:

H1: The effect of Islamic work value practices on employees' job performance will be stronger in the present of gender.

3.   METHODOLOGY

A structural model was used to test the hypothesis of the study. A multi-group analysis of the structural model was used when only two groups exist. In a multi-group analysis, an unconstrained model was first estimated, in which all path coefficients were allowed to be varied across male and female groups. Then, the model was constrained to be equal across the groups.

There were two types of survey employed in this study. Employee survey was used to measure the employee practices of Islamic work values, whereas the supervisory survey was employed to evaluate the employees' job performance. The employee's survey comprised of 185 questions, while the supervisory survey consisted of 16 questions. Six top organizations in Malaysia were sampled ranging from utilities, telecommunication, banking and finance and public sectors. Four hundred seventy seven (477) set of matching questionnaires were distributed. Only 239 were completely returned and matched, resulting in a 53.46% response rate.

3.1 Variables and Measures

Islamic Work Values: This is an employee survey, which consisted of I85 items, using Wahab's (2012) work values survey. A seven-point Likert scale was used which consisted of 1 representing "very untrue of me, never, and strongly disagree" to 7 representing "very true of me, always, and strongly agree".

Task performance: Eight items were used to measure task performance. The items were taken from Tsui et al., (1997), Heilman et al., (1992), and Van Scotter and Motowidlo (1996). A seven-point Likert scale was used which consisted of 1 representing "strongly disagree" to 7 representing "strongly agree".

Contextual performance: Another eight items from Tsui et al., (1997), Van Scotter and Motowidlo (1996) and Alge et al., (2006) were utilized. A seven-point Likert scale was used which consisted of 1 representing "strongly disagree" to 7 representing "strongly agree". Both task performance and contextual performance were measured using a supervisory survey.

4. RESULTS OF ANALYSIS

The data collected for this study was processed and analysed using the Statistical Package for the Social Sciences (SPSS) program version 15.0, 17.0 and AMOS version 17.0. According to Anderson and Gerbing (1988) and Hoyle and Panter (1995), a two-step analytical procedure, measurement and structural model must be used for a study involving SEM. In the measurement model, the goodness of fit statistics and reliability as well as validity tests of the constructs were assessed. This is important to ensure the psychometric properties of the key constructs were established before they could be tested using a structural model.

4.1 Measurement Model

Table 1: Result of Measurement Model (Goodness of Fit Statistics)

Construct	χ^2	df	χ^2/df	RMSEA	TLI	CFI	RMR	GFI/AGFI
Responsibility (*mas'uliyyah*)	7.01	5	1.40	.041	.993	.997	.009	.988/.963
Gratitude (*syukr*)	5.34	4	1.33	.038	.992	.997	.012	.991/.968
Benevolence (*ihsan*)	2.10	2	1.05	.014	1.000	1.000	.008	.995/.977
Perfectionism (*itqan*)	5.17	5	1.03	.012	.999	1.000	.009	.992/.975
Self-Discipline (*riyadhatul nafs*)	1.49	1	1.49	.045	.993	.999	.005	.997/.969

	χ^2	df	χ^2/df	RMSEA	TLI	CFI	RMR	GFI/AGFI
God-Consciousness (*taqwa*)	5.71	4	1.43	.042	.991	.997	.009	.991/.965
Continuous Self-Criticism (*muhasabatul nafs*)	4.57	4	1.14	.024	.997	.999	.012	.992/.971
Consultative-Cooperative (*shura-ta'awun*)	4.14	3	1.38	.040	.992	.998	.010	.993/.966
Competitive-Cooperative (*tanafus-ta'awun*)	10.73	8	1.34	.038	.991	.995	.015	.962/.991
Patience-Perseverance (*sabr-mujahadah*)	12.20	8	1.53	.047	.975	.987	.032	.983/.956
Contextual Performance	4.54	4	1.14	.024	.997	.999	.010	.992/.971
Task Performance	2.06	2	1.03	.011	1.000	1.000	.009	.996/.979

χ^2 = Chi-square
df = degree of freedom
χ^2/df = the normed chi-square
RMSEA = the Root Mean-Square Error of Approximation
TLI = the Tucker-Lewis Index
CFI = Comparative Fit Indices Goodness-of-fit index
RMR = the Root Mean-Square Residual
GFI = Goodness of Fit Index
AGFI = Adjusted Goodness-of-fit Index
Please refer to appendix for description on the acceptable level of goodness of fit measures.

Table 1 presents the results of the measurement model for each construct. Ten constructs of Islamic work values (independent variables) and two construct of job performance (dependent variables) show a satisfactory level of model fit indicated by χ^2, χ^2/df, RMSEA, TLI, CFI, RMR, and GFI/AGFI. The results show that the values of TLI, CFI, RMR, and GFI/AGFI for all constructs are all well above 0.95 and RMSEA are all below 0.05 and the normed chi-square (χ^2/df) are all above 1 and below 2 indicating that all the models are parsimonious and not over fit or under fit.

Table 2: Results of Reliability and Validity Tests

Construct	Reliability				Validity			
	α	ρ_η	$\rho_{vc(\eta)}$	smc	ε_i	(Std)λ	χ^2	(p>.05)
Responsibility (*mas'uliyyah*)	.89	.89	.61	.61	.20	.78	7.01	(p>.22)
Gratitude (*syukr*)	.83	.83	.50	.50	.32	.70	5.34	(p>.25)
Benevolence (*ihsan*)	.80	.81	.52	.52	.26	.71	2.10	(p>.35)
Perfectionism (*itqan*)	.88	.88	.60	.59	.24	.77	5.17	(p>.40)
Self-Discipline	.84	.83	.56	.56	.24	.74	1.49	(p>.22)

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(*riyadhatul nafs*)								
Piety (*taqwa*)	.81	.85	.54	.54	.27	.73	5.71	(p>.22)
Continuous Self-Criticism (*muhasabah al-nafs*)	.81	.82	.49	.49	.31	.68	4.57	(p>.34)
Consultative-Cooperative (*shura-ta'awun*)	.83	.87	.58	.58	.22	.75	4.14	(p>.25)
Competitive-Cooperative (*tanafus-ta'awun*)	.82	.89	.57	.57	.32	.75	10.73	(p>.22)
Patience- Perseverance (*sabr-mujahadah*)	.73	.84	.47	.47	.45	.67	12.20	(p>.14)
Task performance	.84	.86	.60	.60	.30	.77	2.06	(p>.36)
Contextual Performance	.86	.85	.53	.53	.27	.72	4.54	(p>.34)

α = Cronbach's alpha values
ρ_η = construct reliability
$\rho_{vc(\eta)}$ = the average variance extracted
SMC = the Squared Multiple Correlation
ε_i = the measurement errors (error variances)
(Std) λ = standardized lambda (factor loadings)
χ^2 = Chi-square
(p>.05) = p- value greater than 0.05

The study also assesses the validity and reliability of each key constructs. Table 2 exhibits the results of reliability and validity tests for each construct. The tests were performed to ensure that the constructs are free from random error and also to ascertain the internal consistency of the constructs. All the constructs exhibit a satisfactory level of reliability tests indicated by Cronbach's alpha (**α),** construct reliability (ρ_η), the average variance extracted ($\rho_{vc(\eta)}$), the Squared Multiple Correlation (SMC) and the measurement errors (error variances)(**ε_i**). The constructs also show a good validity results as indicated in Table 2 above. Therefore, the study proceeds to test the hypothesized model of the study.

4.2   Structural Model

Table 3: Summary Result of Gender as a Moderator

Gender	χ^2	df	χ^2/df	RMSEA	TLI	CFI	RMR	GFI/AGFI
Unconstrained Model	14.669	12	1.22	.031	.992	.997	.011	.980/.931
Constrained Mode	19.121	13	1.47	.045	.983	.993	.027	.975/.918
Chi-Square Difference =	4.452	1						

The structural model was performed to test the hypothesis of the study. The hypothesis was to test the independent variables against the dependent variables. A multi-group analysis was used to test the moderating effect of gender in the Islamic work value practices and job performance relationship. Table 3 shows

that the χ^2 of the unconstrained model is 14.669 with 12 degrees of freedom and the χ^2 of the constrained model is 19.121 with 13 degrees of freedom. The χ^2 difference test is 4.452, 1 *df,* p<. 05. The significance difference (at the 5 per cent level) indicates that a moderating effect does exist.

Table 4: Result of Hypotheses Testing using Structural Model

Hypotheses Sig.	Std Reg. Weight	R^2
H1:		
IWV ⟶ female ⟶ JP .000	.88	0.77
(Islamic work value constructs)		
Responsibility	**.88**	
Benevolence	.79	
Perfectionism	.74	
Gratitude	.68	
(Job Performance)		
Task performance	.69	
Contextual performance **.92**		
IWV ⟶ male ⟶ JP .000	.85	0.72
(Islamic work value constructs)		
Responsibility	**.85**	
Benevolence	.82	
Perfectionism	**.96**	
Gratitude	.74	
(Job Performance)		
Task performance	.53	
Contextual performance **.89**		

Table 4 indicates that the strength of path coefficient (β) between Islamic work values and job performance in female employees ($R^2=. 77, \beta=. 88*$) is slightly higher than males ($R^2=. 72, \beta=. 85*$). For females, responsibility's work value (λ =. 88) is the most important value that increases job performance. For males, perfectionism's work value (λ =. 96) received the highest important followed by the work value of responsibility (λ =. 85). The result also shows that the Islamic work values have a stronger impact on contextual performance than on task performance.

5. DISCUSSION AND FINDINGS

The aim of this paper is to examine the role of gender in the relationship between employee practices of Islamic work values and job performance. By using SEM, the study can test the effect of employee practices of Islamic work values on their

job performance and the role of gender as a mediator in this relationship using one model. The finding reveals that the practices of Islamic work values by the employees can be used to predict their job performance. Female employees were found to exhibit a slightly higher work performance than males. This perhaps is attributed to their higher level of commitment to practise responsibility as a work value as compared with males. Among females, the Islamic work value of responsibility showed the highest value being practised by females affecting their job performance. In contrast, males were found to exhibit a strong perfectionism's work value, followed by the work value of responsibility.

Two important points are highlighted in this finding. Firstly, males and females differed in their preference of Islamic work values. The tendency of their preference may be due to both their biological differences and a cultural association. Research has shown that females are better in taking on more jobs simultaneously. This type of jobs involves the work value of responsibility more than other type of work values. In addition, women have an advantage because they perform better in collaborative work rather than in competition and are more flexible by nature (Li, Liu and Wan, 2008). In term of job involvement, Rabinowitz and Hall (1977) found that women employees showed a higher job involvement than men.

In contrast, men were found to show a higher practice of perfectionism work value than women. Since males in general are predominantly good at work involving task related and technical competency (Ramlee and Abu, 2004), they may show more preference towards perfectionism work value. The biological and psychological needs of men as well as the patriarch culture may also be the possible reason for the stronger adoption of perfectionism's work value by male employees. The Malaysian economy which transits from a labor and capital intensive to a technology and knowledge intensive stage with greater emphasis of higher-end and value-added activities (EPU, 2004; Jayasingam and Cheng, 2009) may also contribute to higher practices of the responsibility and perfectionism values. The focus on value-added activities may influence male and female employees differently.

The finding of the study is consistent with the other findings on work values. Although, the work value of perfectionism exhibited by male employees is stronger than the work value of responsibility shown by females, in general females are stronger in their job performance than males. The finding of this study is coherent with the findings in previous study conducted by Fisscher and Nijhof (2005). According to Fisscher and Nijhof (2005), responsibility work value is very fundamental for work performance and the survival of the organisations depends on the work value of responsibility from their employees.

6. CONCLUSION AND IMPLICATION

The study reveals the important of the Islamic work value of responsibility (*mas'uliyyah*) on the job performance of employees. Females were found to have a higher association with this work value than males. Males on the other hand, are better at perfectionism's work value. Although females performance is higher in the model tested in this study, in overall males are more adaptable as they exhibited a stronger association with both perfectionism and responsibility work values. Thus, their value to the organization is probably higher in respect to value-job performance congruency. Females on the other hand, only displayed a strong association with responsibility work value. However, this value is probably sufficient to bring a significant outcome impacting their work performance.

In conclusion, this finding is deemed useful for any organization in assigning certain type of jobs based on the capability, skills, knowledge, and experience as well as on value adherence. Employers can also use the finding of this study to prioritize tasks and duties based on the merit of the work values, not just on gender differences. In addition, employers can provide additional training and development for male employees to increase their level of responsibility work value and for female employees to improve their level of perfectionism work value. Therefore, both male and female employees can equally and efficiently contribute to achieving the organizational goals.

7. LIMITATION AND FURTHER RESEARCH

The obvious limitation of this study is in the number of sample used. The study can be strengthened if the number of male and female employees is sampled equally. The data for this study were collected from selected organizations; thus the result of the finding cannot be generalized to all the population. In addition, Muslims in Malaysia are different from Muslims in the other part of the world and some cultural values may influence their adoptions and practices of Islamic work values. Therefore, the scale used in this study may face some validity and reliability issues if adopted in other Muslim context.

In this regard, future studies should be directed to replicate the scale used in this study at a different context. Future study could also sample various types of organizations to check the effect of Islamic work values on their employees' work productivity. In addition, future research can expand the study by focusing on gender differences in terms of work value practices among top-level management.

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