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**SUSTAINABLE TRANSPORT AND CORPORATE
SUSTAINABILITY PERFORMANCE: MEDIATING ROLE OF
ISLAMIC WORK ETHICS**

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Abstract

In this 21st century, corporate sustainability performance gets much attention from various stakeholders around the world. Corporate sustainability performance has been seen as a crucial issue that is being faced by many sectors in Malaysia including manufacturing sector. The environmental problems brought by Malaysia manufacturing sector resulted in negative effects towards economy, environment and social sustainability performance. Green practices such as sustainable transport is one of the important environmental initiatives taken by the manufacturing sector to sustain the organization. Besides the importance of sustainable transport, Malaysian government has enhanced manufacturing organization to apply sustainable transport along with good ethics in the working environment in achieving corporate sustainability performance. Businesses should have serious commitment to Islamic work ethics as Islamic approach is more agreeable to environmental protection and issues associated with sustainability. The objective of this paper is to propose a conceptual research paper on the effects of sustainable transport on corporate sustainability performance mediates by Islamic work ethics. The research framework propose is hoped to give benefits to employees in sustaining the organization by the implementation of sustainable transport along with Islamic work ethics in achieving corporate sustainability performance. The future study of this proposes research framework shall contribute to the body of knowledge of sustainable transport, Islamic work ethics and corporate sustainability performance in Malaysia chemical manufacturing organization.

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Keywords: Sustainable transport, Islamic work ethics, corporate sustainability performance, chemical manufacturing organization.



1. Introduction

In the recent past, corporate sustainability performance got much attention from the regulators, governments and practitioners from all over the world (Muhammad, Zulkipli & Haseeb, 2017). (OECD, 2009) reported the absence of sound strategies in dealing with environmental problems may impede the development and economic growth in which may affects the sustainability. Malaysia like other developing countries are facing the sustainability issue which affect the economic, environmental and social aspect (OECD, 2012). Sheopuri and Sheopuri (2015) stated that a powerful green sense of responsibility and social conscience have to be developed by the organizations which realize the importance of being green. Sustainable transport is the green practice that is important in achieving corporate sustainability performance by involving the uses of green technology. Sustainable transport is important and needs to be considered by all sectors as it may contribute to the corporate sustainability performance (Eleventh Malaysia Plan, 2015). Malaysia has given greater consideration to sustainable development and thus encouraging organizations to embrace green policies and technology (Eleventh Malaysia Plan, 2015). Green technology enhances the competitive advantage in achieving sustainability (Mohd, Zulkifli & Abdullah, 2015) as it reduces the negative effects on environment and the resource used (Zailani, Govindan, Iranmanesh, Shaharudin & Chong, 2015).

Despite the importance of green practices in achieving corporate sustainability performance, Islamic work ethics also must be applied in an organization (Hassan, 2016). Islamic work ethics are important in achieving sustainability as Malaysian government highlighted the importance of every individual to have good ethical values (Eleventh Malaysia Plan, 2015). According to Hassan (2016), business should have serious commitment to Islamic work ethics as Islamic approach is more agreeable to environmental protection and the issues associated with sustainability. In today's challenging world, success is no longer measured by short-term profit maximization as to be seen as sustainable, Islamic work ethics must be integrated into decision making and strategy in achieving sustainability (Nooraslinda, Rohana, Safawi, Marziana, Wan & Yusof, 2016). The objective of this paper is to propose a conceptual paper on the effects of sustainable transport on corporate sustainability performance mediates by Islamic work ethics.

1.1. Sustainable Transport

It is one of the efforts of Malaysian government in enhancing the uses of sustainable transport in achieving corporate sustainability performance. Jeon and Amekudzi (2005) state that sustainable transport is the ability of transport to supply the source energy indefinitely and sustainable in the sense of climate impacts, social and environmental. The climate impacts of the system and the environmental as well as the transportation system efficiency and effectiveness is largely used in measure the sustainability of transportation (Jeon & Amekudzi, 2005). Therefore, since it makes use of sustainable energy sources, it is said to have a low or a negative effect on the environment. According to Eleventh Malaysia Plan (2015), by enhancing transport that is low carbon using the utilization of public transportation and energy efficient vehicle, sustainable transport can be achieved. Vannieuwenhuysse, Gelders and Pintelon (2003) stated that the benefits of green transport are generates less noise, cuts operating cost and reduces fuel consumption, reduces the traffic congestion and air pollution and improves the social relationship.

1.2. Islamic Work Ethics

The sayings and practices of the Prophet Muhammad (S.A.W) and Quran are the main sources of Islamic work ethics. Both Al Quran and hadith are important sources of teaching in Islam (Abdus, Kashif & Shakir, 2012). The indication to positive value in behaviour, feeling, action or thinking is referring to perspectives of Islamic ethics (Hayaati, 2007). As stated by Nooraslinda et al. (2016), in doing business, acting ethically is essential in Islam which involved all the morally correct factors including production, business processes and an organization's behaviour with its customers and the communities in which it operates. Islamic work ethics is an orientation that encourages the believers' participation in the working environment (Ali & Al-Owaihan, 2008). Islamic work ethics strengthens qualities such as loyalty, honesty, trust, solidarity and flexibility (Jalil, Azam & Rahman, 2010). Others Islamic work ethics are responsibility, promise-keeping, fairness, trustworthiness, accountability, cooperation, punctuality, honesty and timeliness (Kalsom & Ahmad, 2014). Hafiz, Shakir, Mushtaq and Yasir (2015) states that in every aspect of life, a sound and complete ethical system is provided by Islam. Islam as a complete way of life provides efficient ethical solutions to mitigate the environmental crisis (Mohd, 2014).

As stated by Nor, Siti and Azharsyah (2014), Islamic work ethics focus on the relations between man, environment and the creator. The Islamic view of nature is based on believed that everything in the universe is created by God (Mohd, 2014). The Qur'an declares that nature is created by Allah: *There is no God but He, the Creator of all things (Qur'an, 6:102)*. In Islam, all people have to utilize resources such as water, land, forests and minerals which are the rights and privilege of all people and all species (Mohd, 2014). Therefore in Islam, man should not abuse, misuse or distort the natural resources as each generation is entitled to benefit from them (Al-Damkhi, 2008). As stated by Hafiz et al. (2015), Islam explicitly eliminates unfairness, misuse, inequity and oppression. In implementing green practices, the Islamic work ethics must be applied in achieving corporate sustainability by using the right measures and other positive attitudes. Allah highlights Fraud in The Qur'an (26:181-183) *Give full measures, and don't be one of those who less (in weight and measure). And weight with a true and straight balance. Don't reduce the credit of the people and don't go around spreading mischief in the land.* Table 01 below shows some of the Qur'an reference of Islamic work ethics and Table 02 below shows some of the Prophet's tradition references of Islamic work Ethics that has been highlighted by Mastura, Ali and Blackman (2016).

Table 01. Qur'an reference of Islamic work ethics

Islamic Work Ethics	Sources Found In Qur'an Verses
Cooperation	Al-Maidah (5), verse 2; Al-Nisa (4), verse 85
Consistency	Al-Shura (42), verse 15
Equality	Al-Nisa (4), verse 58
Forgiveness	Al-Shura (42), verse 43
Justice	Al-Hujurat (49), verse 9
Patience	Al-Baqarah (2), verse 153; Hud (11), verse 11, 115
Trustworthiness	Al-Baqarah (2), verse 188
Competence/capability	Al-Baqarah (2), verse 286
Humble	Hud (11), verse 23
Fairness	Al-An'am (6), verse 152; Al-Mumtahina (60), verse 8; Al-Najm (53), verse 32
Responsibility	Al-Nisa (4), verse 58-59
Hard work	Al-Baqarah (2), verse 62, 82; Al-An'am (6), verse 135
Right intention	Al-Baqarah (92), verse 25, 225, 62; Al-Taubah (9), verse 105; As-Saff (61), verse 8

Source: Mastura et al. (2016)

Table 02. Prophet’s tradition references of Islamic work ethics

Islamic Work Ethics	Hadith
Fairness	Reported by Ibn Taymiyya
Promise keeping	Narrated by Abdullah bin Amr
Responsibility	Narrated by ‘Abdullah ibn ‘Umar (Bukahri and Muslim and Ibn Hanbal)
Trustworthiness	Narrated by Abdullah bin Amr in Al-Tirmidhi
Competence/capability	Reported in Ibn Taymiyya
Honesty	Narrated by Jarir bin Abdullah and Abu Huraira
Competence/capability	Reported in Ibn Taymiyya
Trust/trustworthiness	Narrated by Jabir Ibn ‘Abdullah; Abu Hurairah (Bukhari and Muslim, Abu Dawud)
Timeliness/punctuality	Narrated by Abdullah bin Abbas
Right intention	Narrated by ‘Umar bin Al-Khattab and Abu Mas'ud
Sincerity	Narrated by Ziyad bin ‘Ilaqa
Truthfulness	Narrated by Ziyad bin ‘Ilaqa
Forgiveness	Reported in Sahih Al-Bukhari and Al-Tirmidhi
Integrity	Reported in Al-Tirmidhi
Patience	Narrated by Abu Said Al-Khudri (Sahih Bukhari)
Justice	Narrated by Abu Huraira (Sunan Abu Dawud)

Source: Mastura et al. (2016)

1.3. Corporate Sustainability Performance

Corporate sustainability is described as “conducting operations in a manner that meets existing needs, without comprising the ability of future generations to meet their needs and has regard to the impacts that the business operations have on the life of the community in which it operates” (Hart & Milstein, 2013). It also refers to a state that arises when the organization develops continuous shareholders and stakeholders’ value which maintains the well-being of the economy, environment and society for a long-term (Mohammad, Rahimi, Norani & Rushami, 2016). The term sustainability was proposed by Elkington in 1994 and it is defined as the expansion of the corporate perspective which considers the triple bottom lines which are environmental, social and economic aspects (Abdul-Rashid, Sakundarini, Raja Ghazilla, Thurasamy, 2017).

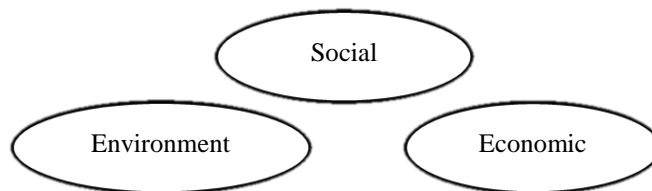


Figure 01. The Triple Bottom Line concept proposed by Elkington (1994)

1.3.1. Economic Sustainability Performance

The main function of any business is to create shareholder value through continuous sustainable economic performance (Brockett & Rezaee, 2012). Economics is concerned with the ways in which human beings produce and distribute the goods and services that they need and desire (Joseph, 2007). According to Orlitzky (2008), economic performance is the organization's effects on its stakeholder’s economic

condition as well as domestic, national or international level economic systems. At the organization level, economic performance shows the impact of business on stakeholders' economic conditions, economic systems at the local up to international levels (Orlitzky, 2008). Aktin and Gergin (2016) stated that it is important for organization to paid significant attention to economic sustainability in order to sustain in the market as economic sustainability contributes to the satisfaction of stakeholders and the organization itself.

1.3.2. Environmental Sustainability Performance

In order to effectively compete in the global market, organization worldwide should integrate environmentally sustainability into their business strategies and model (Brockett & Rezaee, 2012). International Organization for Standardization defined environmental performance as how the environment is affected by the management of the organization (International Organization for Standardization, 1999). It addresses an organization's effects on the qualities of the living and non-living system, including, land, air and water. The European Business Network for Corporate Social Responsibility (2014) stated that on a long term basis, the contribution to the environment quality is related to the practices of environmental sustainability performance.

1.3.3. Social Sustainability Performance

The concept of improving or maintaining the present social welfare for the upcoming generations is known as the social sustainability performance (Aktin & Gergin, 2016). Social performance or the social bottom line is about making an organization's social mission a reality, aligned with the interests of society by adding accepted social values and fulfilling social responsibility (Brockett & Brezaee, 2012). In term of human capital, social sustainability is about practices that are good such as providing and maintaining a work surroundings that are safe, employees welfare, benefits and compensation as well as in training and development (Aktin & Gergin, 2016).

1.4. Sustainable Transport and Corporate Sustainability Performance

According to Lin, Chen and Ho (2013), sustainable transport enhances the environmental performance. A sustainable transport protects the environment in which lessen the emissions and wastes of transport-related, reduce the vital habits disruption and reduces the consumption of natural resources (Castillo & Pitfield, 2010). Positive economic outcomes, health and environmental is the benefit of sustainable transport such as cycling and walking as both access and stand-alone modes of travel (Mulley, Tyson, McCue, Rissel & Munro, 2013). Hazards to health, crime that is related to transport and the numbers of traffic accidents could be reduced by implementing the system of sustainable transport which contribute to the economic growth (Castillo & Pitfield, 2010). Moreover, there are significant benefits of active travel modes due to their roles in climate change mitigation and health as sustainable transport linked to improving public transport or designed for active health specifically (Mulley et al., 2013). Based on the study of Johansson, Heldt & Johansson (2006), sustainable transport has been chosen most by the passenger as the environmental preferences is found to be important in achieving sustainability. Thus, sustainable transport leads to

corporate sustainability performance as it enhances the economic, environment and social sustainability.

1.5. Mediating Role of Islamic Work Ethics

Taking care of the environment is equivalent to caring for our own thinking abilities, or sense of right and wrong, and this is a platform towards the perfection of obligations in Islam which involves the ethics (Yamin & Yang, 2013). Mohammad et al. (2016) finding have shown that organization that implement green practices are interlinked with Islamic work ethics as Islam encourages savings of resources, ethics, social responsibility and cleanliness in greening the organization. Organizations which practice green practices are socially responsible players and act as caliphs on the earth and the perceived environmental concern has become an integral part of their routine operations which revealed continuous commitment towards environmental responsibility (Mohd, 2014). Environment and ethics are interlinked in that it teaches humans to be responsible and to deeply care about the environment, understand the relationship of a Muslim and the environment, and appreciate the bounty of nature as Allah's gift (Yamin & Yang, 2013).

According to Prillwitz and Barr (2011), individual attitudes towards environmental practice can increase the effectiveness of sustainability. Better environmental practice is impacted by organization's mind-set, culture and values along with effective systems and technologies in attaining sustainability (Kulkarni, 2014). Barutcuguil (2004) argued that ethical organizations could obtain numerous benefits like efficiency in communication, employee accountability, competitive advantages and efficiency. Furthermore, Gooderham, Nordhaug and Cerdin (2003) argued that developing code of ethics and executing codes of ethics would serve the long-term goals of the organizations. There is an increases of acknowledgment in the literature that religion can play an effective role in protecting the world's ecological system (Foltz, Denny & Baharuddin, 2003). Zeeda, Norshahzila, Azizan, Amran and Nik (2012) findings have shown that the potential role of religious communities in environmental practices has to go beyond general idealism on the positive influence of religious ethics on environmental protection. Backing up the argument stated above, a good number of researchers assured that Islamic work ethics principles have high probability to increase the performance of organizations (Husin, 2012).

1.6. Research Framework

The theory that is proposed to be used in the empirical study to support this research framework is natural resource base view theory (NRBV) and stakeholder theory. The natural resource base view has been introduced by Hart (1995) due to the resource base view that has ignored the organization's interaction with the natural environment (Hart & Dowell 2011). According to the natural resource based view theory, an organization that have non-substitutable, rare, valuable, tacit and socially complex resources are able to create capabilities to encourages sustainable development, to prevent pollution and implement product stewardship (Sandhu, 2013). This natural resource based view theory is aligned with the green practices such as sustainable transport which aim to protect the environment in achieving sustainability. According to Hart

(1995), natural resource base view is a source of competitive advantage as it considers an organizations' connection with the natural environment. Hart (1995) also noted that capabilities that facilitate environmentally sustainable economic activity act as the competitive advantage and strategy that will be appeared in the coming years.

In Islam, Islam teaches all humans to apply the positive attitudes which must be aligned with Al-Quran and Sunnah in all conditions and places including in the work place. Stakeholder theory is used in this study as Nwanji and Howell (2004) stated that corporation must follow ethical code regarding how the company is run when realizing the corporate purposes and it is the interests of all stakeholders including shareholders. Stakeholder theory provides ethical guidelines such as providing valuable information for analyzing everyday ethical problems (Nwanji & Howell, 2004). Beer (2004) added that this is because the stakeholder theory is imbedded in the theories of rights and duties. For example, directors have an obligation to accommodate the rights of stakeholders and acknowledge the validity of the interests of the stakeholders in the good manners (Donaldson & Preston, 1995). Figure 2 below shows the research framework.

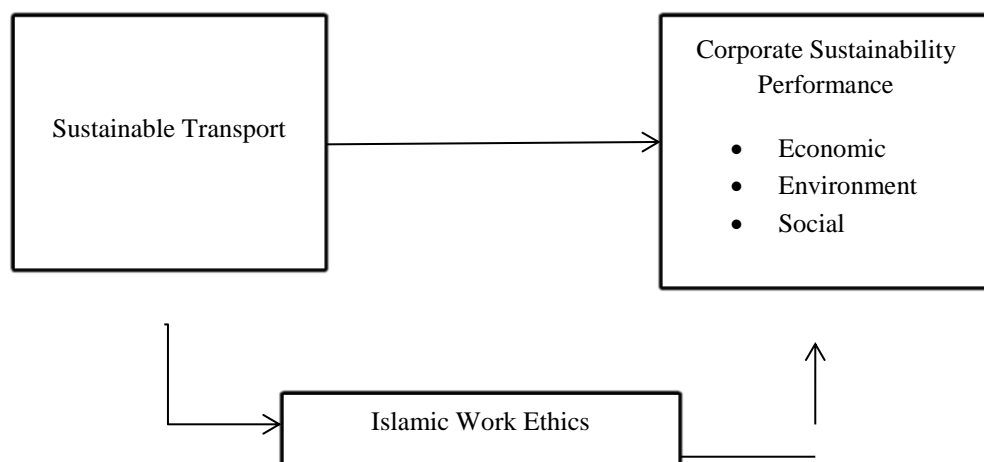


Figure 02. Research Framework

2. Problem Statement

Malaysian government enhances all sectors including manufacturing sector to implement sustainable transport along with good ethics in order to sustain (Eleventh Malaysia Plan, 2015). Manufacturing sector is an important sector to Malaysia as it contributes to the high gross domestic product of the Malaysian economy (Salwa, Hanim, Sakundarini, Raja Ghazilla & Thurasamy, 2017). However, it shows that the environmental problems brought by Malaysian manufacturing industry resulted in negative effects towards economy, environment and social sustainability (Mohammad et al., 2016). For an organization to sustain, it must incorporate sustainable transport and Islamic work ethics in the working environment in achieving corporate sustainability performance.

Although there are many researches on work ethics but however it shows that there is lack of study that has been done on Islamic work ethics (Mastura, Ali & Blackman, 2015). The implications of Islamic work ethics on corporate sustainability performance are not one of the topics that catch a

lot of attention from researchers (Nooraslinda et al., 2016). Besides that, the study of Islamic work ethics is important as it contribute to the corporate sustainability performance (Abdus et al., 2012). As stated by Muhammad, Khurram and Khurram (2015), most of the study used Islamic work ethics as the moderator. However, there is very little study that have undertaken Islamic work ethics variable as a mediating variable (Muhammad et al., 2015). The study by Yousef (2000) revealed that Islamic work ethics can be used as a mediating variable. Muhammad et al. (2015) stated that other researchers may use Islamic work ethics in other contextual settings or models, as there is lack of research which uses Islamic work ethics as the mediating variable.

3. Research Questions

The research questions are as below:

1. What is the effect of sustainable transport on corporate sustainability performance?
2. What is the effect of sustainable transport on Islamic work ethics?
3. What is the effect of Islamic work ethics on corporate sustainability performance?
4. What is the mediating effect of Islamic work ethics on sustainable transport and corporate sustainability performance?

4. Purpose of the Study

The objective of this paper is to propose a conceptual research paper on the effects of sustainable transport on corporate sustainability performance mediates by Islamic work ethics.

5. Research Methods

Questionnaires will be distributed to the chemical manufacturing organizations in Malaysia which were listed in Federation of Malaysia Manufacturing. In order to guarantee the content validity of the measurement in this study, discussions have been done with the experts in the field and employees from the chemical manufacturing industry. This study will use the multistage sampling technique and the data will be analysed using partial least square (PLS) analysis.

6. Conclusion

The objective of this paper is achieved by proposing a conceptual research framework on the effects of sustainable transport on corporate sustainability performance mediates by Islamic work ethics. In order to achieve corporate sustainability performance, organizations must apply ethical values in the working environment as the solution for global economic crisis lies on work ethics (Abbasi, Rehman & Bibi, 2011). This leads Muslims to understand the implications of sustainability and to critically think about the perspectives of Islam on it while reviewing their attitudes and practices in development according to its perspective (Bensaid, 2013). For future study, the future study is proposed to conduct an empirical analysis on the effects of sustainable transport on corporate sustainability performance mediates by Islamic work ethics. This study is hoped to give benefits to employees in sustaining the organization by the implementation of green practices along with Islamic work ethics in achieving corporate sustainability performance.

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