

An Islamic Perspective of Organizational Controls and Performance Evaluation

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An organizational performance evaluation is one part of a larger management control process involving complex relationships between variables at the social, the organizational, and the individual levels. The philosophy, criteria, and methods used in performance evaluation vary greatly between different social and organizational cultures. In this paper, we address the issue from the perspective of a specific religion,¹ Islam, and the culture which it has created, Islamic culture (IC), and compare it with a secular culture (SC). Improvement and effectiveness in secular organizations (SO) are driven by economic considerations,² while Islamic organizations (IO)³ are required to look beyond such considerations. The supremacy of economic considerations limits an SO's vision to those materialistic aspects which provide the domain for deriving individual, social, and organizational goals and, at some point, everything must add up to dollars and cents. An SO also derives transitory goals from economic considerations, for its organizational process emphasizes utilitarian and objective principles which state that profit maximization (or optimization⁴) is

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¹The concept of religion in Islam is different from its usual meaning, for Islam is considered a *din*, a term signifying a complete way of life.

²In a comparative study of long-range planning in America, Japan, and England, Kono showed that out of thirteen basic goals, the top twelve are related to the profit or economic interests of the companies surveyed. Social policy goals are at the bottom (16 percent of the response). Toyohiro Kono, "Long Range Planning of U.K. and Japanese Corporations: A Comparative Study," *Long Range Planning* 17, no. 2 (April 1984): 58-76.

³An Islamic organization is defined as an economic organization that subscribes completely to the principles of the Qur'an and Sunnah. It is questionable whether such an organization exists at the present time in the contemporary economic environment.

⁴Herbert Simon, *Administrative Behavior*, 3d ed. (New York: The Free Press, 1976), 272.

possible and also provides the criteria by which to measure success. In an IO, utilitarian objectives are allayed by spiritual needs, where the ideal is "reasonable profit," and where there are sanctions against excessive profits.

By definition, an organization is a purposive human system with purposes and goals which organizes and processes material and human resources for the generation of output. For an SO, output is determined by social and economic goods and services, and a system's success is measured by its output's quality and cost efficiency. The system's reward is the profit earned. Most of its output and reward measures are necessarily quantitative and extrinsic in nature. An individual is, like any other part of that system, a supportive element vis-à-vis the production of goods and services. Thus the individual is part of a process driven by economic and quantitative criteria of success, one which has no room for his/her own moral and ethical standards. In other words, religious standards play no formal role in the SO management process.⁵

This paper is an attempt to develop and use a framework of control and evaluation based upon Islamic principles.

Assumptions and Axioms

The paper is based on the following assumptions and axioms:

1. An Islamic organization is one that subscribes to all principles found in the Qur'an and the Sunnah.
2. An individual is a spiritual entity with guided rationality and an unlimited potential for knowledge.
3. An individual is not only an economic entity with bounded rationality, as assumed in a secular culture.
4. Each outcome has both spiritual (intrinsic) and material (extrinsic) contents.
5. Relationships among effort, ability, and outcome include moral questions.
6. There is no information asymmetry between God and the individual, in the sense that the individual can know more than God, for God has perfect knowledge of everything, while the individual does not.

⁵Religions play a vital role in the life of most people, despite its official discouragement and repression in various countries. Most people subscribe to one particular faith. A person brings his/her religious beliefs and values to the work place, although they are not formally discussed or considered relevant to organizational controls. From a management point of view, as opposed to a strictly legal one which allows no discrimination, differences in religious faith should be viewed as being just as important as differences in race, sex, color, and social class, for it affects how a person approaches his/her job.

The rest of this paper will deal with an Islamic framework of organizational controls; motivation and performance evaluation; organizational controls, effectiveness, and performance; and performance appraisal systems. It will end with a summary and a conclusion.

An Islamic Framework of Organizational Controls

The Islamic concept of an organization is more profound than that found in a materialistic SO environment. It begins with the fundamental principle that everything has been created by God and worships Him (Qur'an 51:56, 17:44). In order to satisfy this requirement, any human organization, be it economic or otherwise, must conform to the principles of the Qur'an and the Sunnah and must have as its ultimate goal the worship of God. This implies that any human act done in conformity with the teaching of God and done for His sake is considered an act of worship.

It is not always possible to visualize the comprehensiveness of the Islamic principle in a systematic manner without a framework of analysis. How is the worship of God intertwined with an economic organization's (or an individual's) goals and activities? To illustrate this difficult and complex relationship by way of a hierarchical structure, we used a recently developed analytical tool known as the Analytical Hierarchy Process (AHP)⁶ (Saaty 1988). Figure 1 (on the following page) shows the organizational and/or individual goals and outcome hierarchy from an Islamic perspective.

An IO is a system whose main function is to develop an individual and a collective morality and spirituality in conjunction with the production of the goods and services needed to sustain growth and advancement for the creations of God. Economic considerations are guided by the moral and ethical standards found in the Qur'an and the Sunnah that lead to an individual's spiritual growth. Islam emphasizes spiritual development in all good deeds by any individual. In fact, it places a greater emphasis on the spiritual value of work than it does on the materialistic outcome (Qur'an 27:77).

Evaluation methods and criteria developed within the proposed framework illustrated in figure 1 will conform to the prescriptions of *'ibādah* (worship). The hierarchy's elements are: a) focus, b) criteria, c) sub-criteria, d) factors, and e) outcome. As shown in figure 1, at the top is the worship of God (the focus) and at the bottom is the outcome desired by an organization or an individual: power, security, and peace. Each element

⁶AHP is used only to develop the hierarchy and not to evaluate the alternatives.

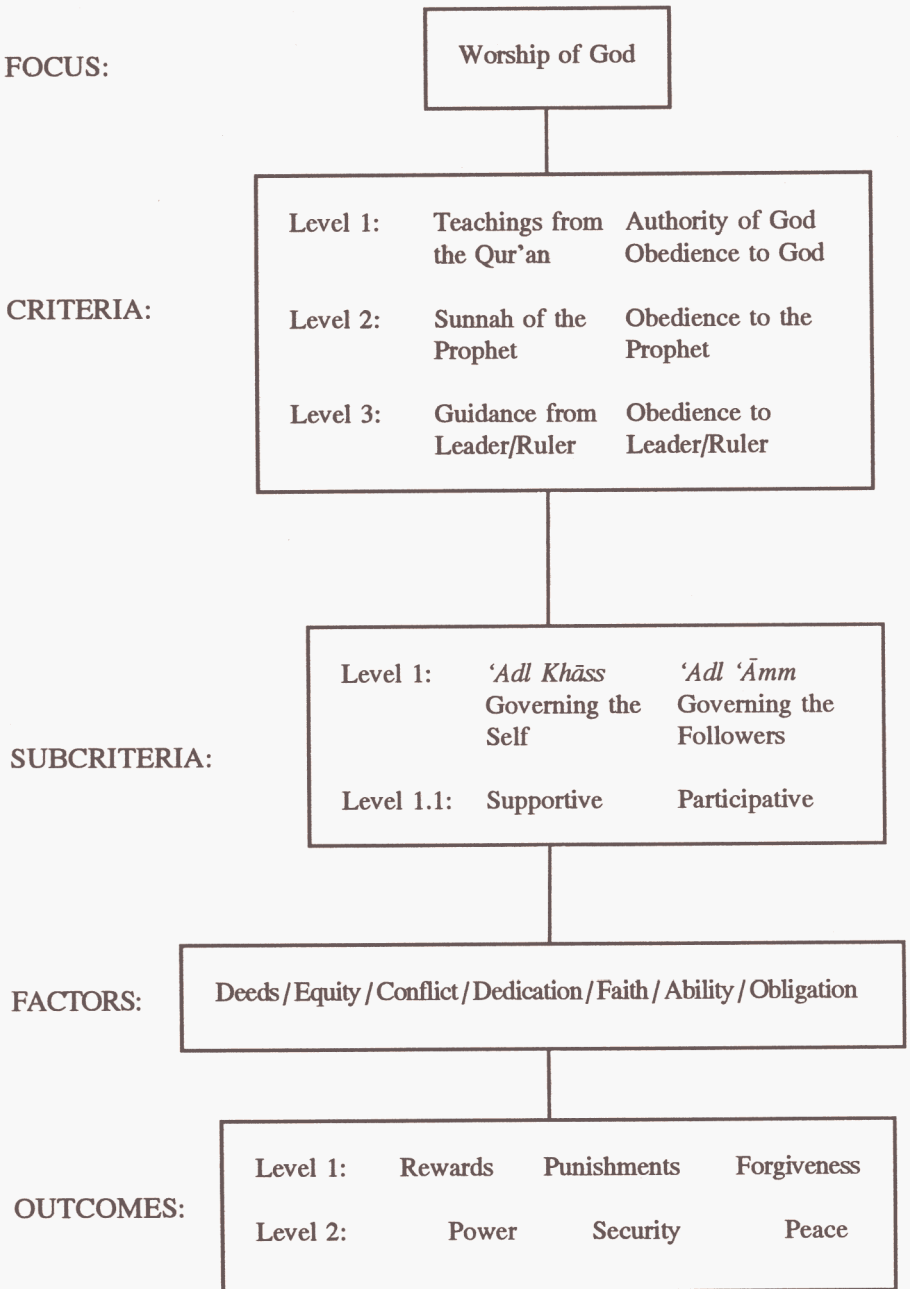


Figure 1: Organizational and/or Individual Goals and Outcome Hierarchy: An Islamic Perspective (based on Qur'an 24:55).

on a given level is connected with each element of the following level. For example, on Criteria: Level 1, the entry "Teachings from the Qur'an" is connected to Level 2's "Sunnah of the Prophet" as well as to its "Obedience of the Prophet," while the entry for Level 1, "Authority of God/Obedience to God," is also connected to these same two entries on Level 2. The two entries on Criteria: Level 1, however, are not connected to each other. This connection hold true for all other levels and their entries. All criteria for evaluating performance are generated from the Qur'an and the Sunnah and follow the guidance of the leadership.

The factors (i.e., deeds, equity, and so on) to which these criteria are applied have to flow from the hierarchy's upper levels. The outcomes have two levels: intermediary (in terms of reward and punishment) and long term (in terms of power and peace). The process shows that these outcomes are possible only through the practice of Islamic principles. As all human beings are created *ahsan al makhluqat* (the best of creation) (Qur'an 17:70; 95:4-6) and are to represent God's endless and maganimous "Being," the path of the hierarchy needs to be replicated in all endeavors and accepted as the only way to success.

Humanity is God's vicegerent (Qur'an 2:30). This copies the principal-agent relationship from the agency theory perspective. While information asymmetry is assumed in the agency model, as the principal does not have access to all of the agent's information, no such information asymmetry is assumed in God's agency relationships with an individual, for God has perfect knowledge. A true Muslim believes that all of his/her actions are known and measured and that rewards and punishments will be distributed by God regardless of the deed's size (Qur'an 99:7-8). Thus, to achieve success means to implement the directives of the Qur'an and the Sunnah.

For an organization to achieve success according to God's criteria, its rules, roles, and relationships must be defined within the proposed framework. When this is achieved, the individual will not only participate in the production of goods and services for economic ends, but will also perform *'ibadah* (worship) and enhance *taqwā* (purity and piousness).

The framework will be used throughout this paper as a reference while discussing different aspects of control and evaluation. However, it should be noted that the hierarchy's factors were derived from the Qur'an and the Sunnah and do represent a complete list. For example, good deeds are always rewarded and unlawful deeds, while punishable, may be forgiven; equity in giving rewards is urged; and one has to work according to his/her ability. God repeatedly mentions good deeds, efforts, faith, rewards, punishments, equity, dedication, forgiveness, and obligations (Qur'an 99:6-8; 20:12, 15; 21:94; 4:56-9, 69, 85, 95, 110-2; 13:30, 49; 29:7, 58). When these factors are realized in organizational and individual

life, power, security, and peace will increase (Qur'an 24:55).

Both the Qur'an and the Sunnah stress the importance of leadership. The Prophet recommended that leaders impose no hardships on followers and that their leadership style be relationship-oriented and supportive. In an IO, the system's success depends on the leader's behavior. Each person must fulfill his/her duties to God and to his/her constituency (Qur'an 4:59; 5:1). This analysis shows that the guidance used by an individual to perform his/her actions and thoughts within an organization's framework comes from the Qur'an and the Sunnah. This is the starting point for designing a control system rooted in Islamic principles.

Motivation and Performance Evaluation

In studies of the relationship between motivation and work, scholars have focused on such variables as needs, performance, rewards, punishments, satisfaction, and expectations.⁷ Performance appraisal is related to an individual's motivation to work through sanctions and rewards. In an appraisal system, an organizational unit or an individual is periodically evaluated in terms of actual output as compared to target output and input to determine the distribution of rewards or the imposition of penalties. For example, a manager is given a sales quota to fulfill during a given month. At the end of the month, the actual sales will be compared with the quota. The individual is free to fulfill the quota any way he/she can as long as the company's rules are not violated. In an SO, it is assumed that an individual is an economic and rational person with bounded rationality⁸ (i.e., his/her ability to make and carry out a correct decision is limited). In other words, the organization/individual can only address the issues of appraisal, rewards, and development in a partial manner, and that the driving force is profit maximization goals. This sometimes creates problems, such as fraud, misappropriation, falsification, and theft, all of which are undesirable elements of organizational behavior.

As emphasized earlier, Islam views an individual as having both economic and spiritual goals, as a spiritual entity whose rationality⁹ is guided by the Qur'an and the Sunnah, and as being engaged in satisfying rather

⁷See the classic book of V. M. Vroom, *Work and Motivation* (New York: Wiley, 1976).

⁸See Simon, *Administrative Behavior*, 38-41.

⁹An individual derives his/her power of rationality according to his/her practice of Islam and, to him/her, God is the source of all knowledge. In that sense, an individual has an unlimited knowledge potential.

than maximizing economic goals (Qur'an 9:34). There is a need to realize the superiority of the soul (eternal) over the body (temporal). In pursuing his/her livelihood, an individual must simultaneously fulfill his/her physical and spiritual needs. Therefore an IO's evaluation criteria must transcend an individual's economic and physical needs.

The extant literature on motivation does not consider the individual a spiritual person and ignores his/her spiritual needs. As an example, we examined Lawler's Expectancy Model, which is based on a commonly used motivation theory.

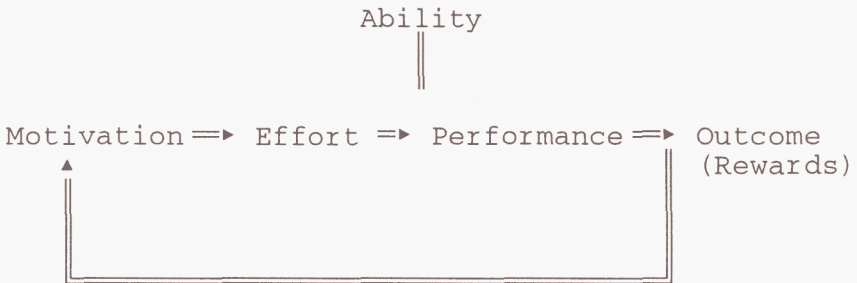


Figure 2: Lawler Expectancy Model¹⁰

According to the Lawler Expectancy Model, an individual's performance is related to the expected outcome which, in turn, influences him/her to exert effort according to his/her ability. The model has been tested empirically by many scholars, some of whom concluded that goals influenced performance as well as expectancy (Garland 1984; Steers and Porter 1974; Matsui et al. 1981). It is observed that the setting of harder goals with the intent of building higher expectations maximizes performance (Garland 1984). It may be observed that motivation is both extrinsic and intrinsic, and that emphasizing extrinsic rewards may reduce intrinsic motivation which, in turn, may reduce the subsequent inclination to perform that activity (Tang and Baumeister 1984).

Many scholars have recommended placing less emphasis on extrinsic rewards and have observed that the evaluation of a task depends on the individual's interpretation and personal values. The analysis of the relationships among motivation, effort, ability, and outcome does not include

¹⁰See David A. Nadler and Edward E. Lawler III, "Motivation: A Diagnostic Approach," in J. Richard Hackman, Edward Lawler III, and L. W. Porter, eds., *Perspectives on Behavior in Organizations* (New York: McGraw-Hill, 1977).

moral questions. In other words, it is implicitly accepted that relationships between effort and ability, when seen through a utilitarian critique, will not raise any moral questions, for an individual will always try to receive more by giving less. However, from an ethical critique, an individual must earn his/her income through honest effort, which is a very important criterion in an IO. In summary, the Islamic model directs our attention to the relationships among motivation, effort, ability, and expected rewards which are, in turn, related to evaluation and performance.

The following table compares an SO and an IO based on these factors:

Factors	Secular Organization (SO)	Islamic Organization (IO)
Effort	No honest effort presupposed. May circumvent.	Honest effort a must. Genuine effort a precondition for permissible income.
Ability	Limitation of physical and intellectual ability.	Physical and intellectual ability do not limit spiritual gains.
Performance	One dimension: economic.	Two dimensions: economic and spiritual.
Reward or Punishment	Material and economic: accrues from within an organization.	Unlimited reward here and in hereafter for material and spiritual satisfaction.

Table 1: Comparison of Factors in Lawler's Model from SO and IO Perspectives.

It may be noted that the factors present in table 1 are already included in figure 1 as factors and outcomes. This model, when compared with figure 1, offers only a limited view of an individual's motivation to work, for it ignores many aspects of an individual's concern: the moral and ethical aspects of motivation, faith, a sense of obligation, dedication, and forgiveness. Furthermore, its perspective is limited to the individual level and does not extend to the upper levels of the leadership. It also does not transcend the materialistic bounds and thus does not enter the

spirituality of God’s magnanimous presence.¹¹ In figure 3, some of our proposed model’s factors have been incorporated.

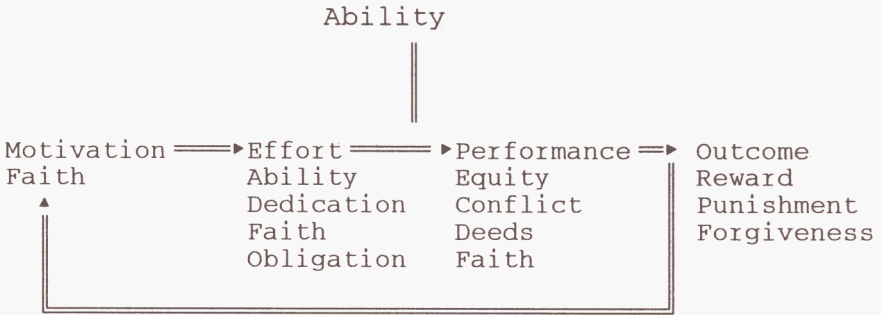


Figure 3: Modified Expectancy Model (no information asymmetry between God and His agents).

Organizational Controls, Effectiveness, and Performance

Performance is one aspect of organizational effectiveness. An organization tends to focus on those performance items that will increase its effectiveness (i.e., its responsiveness to the preferences of its internal or external constituents). By satisfying its constituents’ preferences, an organization is legitimized by society and gains its license to exist (Ravlin and Goodman 1984). Since the leadership both inside and outside the organization is an important constituency, effective organizational control is defined in terms of leadership preferences and underscores the importance of the leadership’s quality and value system. To design an appraisal system based on Islamic principles, the organizational leadership and its social environment must be positively oriented towards such a system.

Organizational effectiveness is evaluated in both subjective and objective terms, for organizational and individual performance cover quantifiable and nonquantifiable areas. Researchers support the subjective evaluation of an organization, a technique which is dependent on “values” but remains inconclusive when determining whose values are to be used (Campbell 1977; Keeley 1984). This crisis of “values” sometimes leads to disarray and discontinuity in an SO’s evaluation process. Such a prob-

¹¹In Western societies, though God’s presence is recognized in personal life and political speeches, its influence has still not been acknowledged in work situations.

lem does not arise in an IO for, as shown in figure 1, its values are those found in the Qur'an and the Sunnah. This crisis in values may also influence the leaders' "interpretive scheme." An organization's structure, of which the appraisal system is one component, is influenced by the leaders' "interpretive schemes" and their uses (Bartunek 1982), as shown in the subcriteria levels in figure 1. Thus the leaders' values are important determinants of an organization's criteria and appraisal method systems.

The validity of this can be traced back to the administrations of the early Muslim leaders. The canons of Islamic management have always been a) *huqūq Allāh* (HA) (the rights of Allah) and b) *huqūq al 'ibād* (HI) (the rights of the worshippers).¹² These rights have to be recognized and implemented by the leader in every aspect of his/her administration. Under the rule of the first four Muslim rulers,¹³ HA and HI were practiced very diligently. They are also complementary, for when one performs HA, he/she will also perform HI. 'Umar and 'Umar ibn 'Abd al 'Azīz (d. 720 AH) left excellent examples of Islamic administrative performance in this regard (al Tamawi 1967; Shibli Nomani 1957). To perform HA and HI, the Prophet and the above-mentioned rulers emphasized a three-level control hierarchy in their administrations as shown in table 2 below:

Control hierarchy	Control agent
Social control	Society
Administrative control	Leader
Self-control	Individual

Table 2: Control Hierarchy as Practiced by Islamic Rulers.

According to 'Alī, the qualities of people are very important in control. He therefore recommended the appointment of honest, intelligent,

¹²HI in a broader sense means the rights of all of God's creations on any human being. A fair evaluation is the right of an employee in an organization.

¹³The early leaders referred to here are the four immediate successors to the Prophet: Abū Bakr, 'Umar, 'Uthmān, and 'Alī. For more information about their administration, see Muhammad A. Al-Buraey, *Administrative Development: An Islamic Perspective* (London: Kegan Paul International, 1988), 247-57.

and active people to leadership positions (Al-Buraey 1988).¹⁴ This hierarchy of control practiced fourteen centuries ago by Muslim administrators is now recognized by contemporary researchers in organization control (Hopwood 1976). What results from this analysis is that control systems (i.e., performance appraisal) in an organization cannot be separated from the society's culture, values, norms, leaders, and individuals. If an IO is to practice an appraisal system based on the Shari'ah, it must be supported by the surrounding Islamic culture, social values, organizational leaders, and employees.

Performance Appraisal Systems

In an SO, there are many approaches to performance appraisal, and few agree with the effectiveness of the traditional performance appraisal (Loo 1989; Moss 1989; Nicolay 1989). For example, Apt (1991) suggested that an employee's job be broken down into job factors, evaluation standards, and performance descriptors, job factors defined here as the performance characteristics with which evaluation standards and performance descriptors must relate. Emphasis is also placed on the effective communication of the appraisal system and feedback (Sahl 1990; Gomez-Mejia 1990). However, authors rarely agree on the usefulness of performance appraisal in improving employee performance. It has been observed that there are intentional inaccuracies in an SO's performance appraisal, and the ethics of such deliberate manipulation has been criticized by many (Longerneck 1990).

In spite of its apparent weaknesses, the traditional appraisal system is still the most widely used. In a survey of 324 California employers, Locher and Teel (1988) observed that a) most organizations have formal performance appraisal programs; b) rating scales are widely used; c) most organizations use a combination of rating and narrative appraisals; d) most appraisals are conducted by the employee's supervisors; e) almost all employees are informed of the results of their appraisals; and f) appraisals are most frequently used for compensation, performance enhancement, and feedback to employees.

The criteria and methods used in performance evaluation vary widely. The criteria and methods used in conducting a performance appraisal in an SO generally pertain to the following five areas: a) objectives or goals are defined in quantitative terms (i.e., the nature of the job, units produced, hours of service rendered, amount of profit earned, number of pro-

¹⁴See also *Advices of Ali for Statesmen* (Ankara, Turkey: Seha Mesriyat Merkez, n.d.).

jects completed, sales figures achieved, quota targets achieved, patients visited, customers processed, etc.) and nonquantitative terms (behavior in the work place, collegiality, habits, concern for the company, service to the company, service to the community, etc.) and are decided in advance; b) objectives are decided from the top, jointly set by the supervisor and the employee or by the employee; c) evaluations are performed either by a group composed of the supervisor, manager, and/or personnel director, by a group composed of supervisors, by one's peers, or by the employee; d) feedback is provided or the evaluation is kept confidential; and e) rewards and punishments are either linked or not linked with performance.

The appraisal criteria used by an IO must conform to the model portrayed in figure 1. There are certain preconditions to an IO appraisal system, such as a) managers must always be conscious and aware of God's names and attributes (especially those related to justice, all-hearing, and all-seeing); b) there must be a conducive social and organizational climate, which involves leaders being devoted to Islam and workers valuing both spiritual and economic outcomes; c) a supportive and participative leadership, one which knows the relevant Islamic principles, to set the target; d) the target(s) should be achievable and conform to the Qur'an and the Sunnah (i.e., controlling costs or increasing sales only through Islamically acceptable means); e) performance should also include prescribed religious duties for the satisfaction of spiritual needs. This can be compared with the physical fitness requirements of certain organizations; and f) the outcome should include forgiveness, rewards, and punishments. While the reward-punishment construct is a classical economic paradigm, forgiveness is an attribute of supportive leadership behavior that is used subjectively in many evaluative situations.

Summary and Conclusion

Organizational performance evaluation, as a component of organizational control, involves complex relationships of variables at the social, organizational, and individual levels. Thus there are fundamental differences in the individual, organizational, and social perspectives of Islamic and secular organizations.

The driving force in an SO is a worker's economic interest, while a worker in an IO goes beyond the economic outcome and actively works for intrinsic rewards as a measure of spiritual advancement. A Muslim seeks two types of rewards from his/her good deeds: material and spiritual (Qur'an 2:201). The framework proposed here gives a hierarchical view of the relationships between an employee's work and its outcome and his/her worship of God. In Islam, there is no conflict between the

worship of God and the doing of good deeds. In fact, if the principles of the Shari'ah are used, it will become apparent that there is a systematic link between the different aspects and factors of organizational control.

In an SO, individual motivation is limited to the reward/punishment paradigm in the classical economic sense, according to which an individual is an actor with bounded rationality and limited physical and spiritual ability. In an IO, however, an individual does not seek economic reward in the classical sense only, as his/her intrinsic and spiritual rewards are included in his/her good deeds. This is an important factor in the individual's motivation to perform his/her contractual obligations to the best of his/her ability as commanded in the Qur'an and the Sunnah, which describe good deeds as *'ibādah*—a form of prayer.

Scholars agree that organizational controls promote dysfunctional behavior at the individual, organizational, and social levels. This might be due to the absence of spiritual content and the absence of unity in the individual actor's values. When faced with organizational controls, an SO encounters a crisis of values because of differences in the participants' perspectives and the absence of a spiritual context. In contrast, an IO derives its values from the Qur'an and the Sunnah and therefore works within the necessary spiritual context and can avoid a crisis of values (i.e., "good" and "bad" values are determined only by God).

This analysis questions the merit of the traditional performance appraisal system on the grounds of its limitations. The traditional appraisal system considers the individual to be an economic being and ignores his/her spiritual being. It also does not focus on the leaders' responsibility to provide supportive and participative leadership and then to link this with the employees' performance. Furthermore, while forgiveness is widely used at various degrees in the traditional appraisal system, it is never formally recognized as a part of the evaluation process. Thus an IO needs to practice a different appraisal system or systems. As discussed earlier, SO appraisal systems do not recognize many of the criteria essential to the Islamic faith and culture (Seddon 1987). Therefore, replicating an SO appraisal system may actually run counter to the goals of an Islamic organization. An Islamic organization should consider a new order of performance evaluation, one which corresponds to Islamic faith, culture, and belief at the individual, organizational, and social levels. In this regard, the following suggestions are made:

1. Performance should be defined according to IO perspectives.
2. Self-evaluation (Barnhart 1987) for a Muslim should be of primary importance and should be encouraged along with an organizational

evaluation. As a Muslim is told by the Qur'an to fulfill his/her obligations, he/she must perform his/her work according to the contract.

3. Performance evaluations should include those factors considered relevant by the Qur'an and the Sunnah. The factors mentioned in figure 1 may be considered for adoption. Each of them may be expanded in measurable terms and new factors may be included.
4. Two outcome levels should be considered, and forgiveness should be formally included in the outcome structure. Outcomes in level 1 are more material in nature, while outcomes in level 2 are more spiritual in nature.
5. People in leadership positions should be practicing Muslims who follow participative and supportive leadership styles. This condition is necessary to design and implement an IO appraisal system, for if the leadership of an IO does not adhere to its underlying assumptions, there is no chance for the IO to succeed.

In sum, if an Islamic appraisal system is to be adopted and used successfully, the creation of an Islamic organization is a necessary precondition.

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