

EXPLORING THE CONCEPT OF *AL-FALĀḤ* (SUCCESS) IN BUSINESS: AN INSIGHT FROM MUSLIM EXPERTS

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ABSTRACT

The success of a Muslimpreneur firm should be scrutinised from the perspective of Islam, namely through the concept of *al-falāḥ* (success). To date, the measurement of business success is heavily influenced by non-Islamic a model which taints the image of Muslimpreneurs by isolating them through features that are material in nature. Currently, there is paucity in studies within this Islamic entrepreneurship setting. Therefore, the purpose of this study is to explore the concept of *al-falāḥ*, particularly within the Muslimpreneur context by conducting in-depth interviews with six Malaysian experts. Two pertinent issues emerged from this exploratory study. First, the experts in this study demonstrated a good understanding on the concept of *al-falāḥ*, especially in business context, hence contributing to the development of certain relevant attributes. Second, the concept of *al-falāḥ* integrates the role of individual (Muslimpreneur) and firm, indicating the implication of religiosity commitment, Islamic business values and entrepreneurial activities as important aspects of business outcome (business performance, *zakat* and social responsibilities activities). The study is significant in the embracing of the concept of *al-falāḥ* as a determinant of success in Islamic business and it should be viewed holistically in reflecting the needs of spirituality and meaningful efforts in business in obtaining God's blessing towards achieving prosperity in this world and the life hereafter.

KEYWORDS: Al-Falāḥ, Business Success, Muslimpreneur

INTRODUCTION

Islam is a comprehensive religion and it covers all aspects of life including business activities, hence providing its followers with a guideline on how to be successful in this world as well as the hereafter. From the Islamic perspective, success can only be achieved by understanding the criteria laid down by Islam. Nazamul Hoque et al. (2014) disclosed that many Muslims lack the Islamic spirit and clear guidelines in Islamic entrepreneurship teaching. Hence, the religion cannot be held responsible for any deficiency in its followers' practices for it is the "unislamic" Muslims who need to be accountable in endowing themselves with the relevant knowledge pertaining this matter.

The influences of the philosophy of materialism as well as egocentric motives in business environment have led to the dearth of value-based business models and also growth in the number of unethical business practices in business organisations. Mohd Kamal Hassan (2013) stressed that the ailing world economy is rooted from ignorance to ethical and noble values in business, and these values has not been emphasised seriously especially in the aspects of religiosity. Therefore, using a non-Islamic business success as a parameter will mislead Muslims in setting real and meaningful goals.

As emphasised in Islam, the purpose of the existence of human beings in this world is to worship Allah, as Allah says: “And I (Allah) created not the *jinn*s and humans except that they should worship Me (Alone)” (*Al-Qur’an*: Al-dhariyat, 51:56). Therefore, the importance of achieving success or known as *al-falāḥ* in the business context is crucial so that Muslimpreneurs can carry out their responsibility as the *khalīfah* (vicegerent) of this world. Surprisingly, the concept of *al-falāḥ* as a dimension of business success in Islam among Muslimpreneurs has not been extensively investigated. How Muslimpreneurs accomplish success needs to be aligned with the Islamic teaching. This scarcity has inspired the researcher to pursue the present study. Therefore, the purpose of this study is to explore the concept of *al-falāḥ* within the Islamic perspective that could be applied in the business context. The study includes an extensive literature review that covers the concept of *al-falāḥ* from various sources including *al-Qur’an* and *hadith* (prophetic tradition) as the Islamic primary sources as well as from experts’ point of view. At the same time, this in-depth study is aimed to reveal the emerging themes from the interview findings.

The need to measure business success from the perspective of Islam is important to the Muslimpreneur. Muslimpreneur is derived from the word Muslim entrepreneur and this term has been acknowledged in representing a person whom adhere to the Islamic teaching and conducting entrepreneurial activities according to *sharī’ah* (Mohammad Reza Noruzi, 2011; Mohd Hafiz, 2007). Meanwhile, Adnan Alias (2002) defines Muslimpreneur as an individual who relate its responsibilities as a servant of Allah with the business particularly in evaluating business opportunities in producing profit and expand the business with an investment from a part of his property.

Recently, there are slightly differences between the role of Muslimpreneur and non-muslimpreneur where each of them contribute to job creation, poverty reduction, income generation, income growth, increase in tax revenue, improving service provision, local income retention and the inspiration of role models (Arthur et al., 2012; Okpara & Wynn, 2007; Soto, 2002). However, the role of Muslimpreneur is essential from the aspect of religious as well, because Islam devoted religion in every practices including in business activities. Therefore, the role of Muslimpreneur is not only crucial in the development of economy but in the Islamic civilisation as well (Jose G. Vargas-hernández et al., 2010; Nor Hafiza Othman, 2012). History had proved that in the seventh of century Muslim trader from the Middle East possesses a wisdom, skills, and courage in the expansion of Islam (Timur Kuran, 2008). This show the roles of Muslim traders are not restricted in the business activities nevertheless as a missionary in spreading Islam in this world. Thus, the true purpose in life should portray one belief thus in achieving success which is parallel with Islamic teaching need to be consider.

LITERATURE REVIEW

What is *Al-Falāḥ*?

In the Arabic language, success is identified by several terms. Azaddin Salem Khalifa (2001) highlighted three Arabic words related to success; ‘*najah*’, ‘*fawz*’, and ‘*falah*’. The word *najah* is never mentioned in *al-Qur’an* while ‘*fawz*’ and ‘*falah*’ are mentioned twenty nine times and forty times respectively. There are slight differences between *falah* and *fawz*, whereby to attain *falāḥ* is to be among the *muflihun* (those who prosper), whereas *fawz* is mostly associated with reward. *Al-falāḥ* represents far-reaching success that encompasses a more holistic dimension through endeavours that aim to achieve everlasting prosperity and blessings. Achieving *al-falāḥ* means that man has lived up to God’s trust placed upon him by performing his ‘*ibādah*’ (worship) while obeying all the laws of the *sharī’ah* (Islamic law). This is where man has overcome his weaknesses in the service of Allah (S.W.T.) through righteous *amal* (deeds), via his obligation as *fardh kifayah* (communal obligation).

The General Concept of *Al-falāḥ* Based on Al-Qur'an

The general concept of *al-falāḥ* is indicated in *al-Qur'an* in *Surah al-Mu'minun* (23:1-11). This *surah* highlights the seven characteristics of those who attain *al-falāḥ* (Syarafuddin HZ, 2009). The main point highlighted regarding the characteristics of the successful believers is mentioned in the first verse, "Successful indeed are the believers" (Al-Qur'an: al-mu'minun 23:1).

The first characteristic is a *mu'min* (a believer) that is able to develop *khusyu'* (concentration) in *solat* as stated in the following verse, "Those who offer their *solat* (prayers) with solemnity and complete submissiveness" (Al-Qur'an: al-mu'minun 23:2). *Solat*, which is known as prayers, shows human servitude to the Creator by setting aside other activities for a while including entrepreneurial activities. The literal meaning of *khusyu'* is calmness but in the Islamic sense, it means to bring about deliberately a state of perfect concentration in the heart in *solat* so that one can put all his/her consciousness for the remembrance of Allah. The true peace and happiness fostered through *khusyu'* in *solat* cannot be founded anywhere else and this is an indicator of success for Muslims.

A second criterion is demonstrated in the verse "And those who turn away from *al-laghw* (dirty, false, evil vain talk, falsehood, and all that Allah has forbidden)" (Al-Qur'an: al-mu'minun 23:3). Bad words and bad actions that may harm others and that would not bring any benefit to all should be avoided. This includes unscrupulous business activities including fraud, corruption, and cronyism, abuse of power, dishonesty, unfairness, mistrust and unhealthy competition among colleagues. These will affect business performance and create unhealthy business environment, imbalanced socio-economic and unfair competition, which all contradict Islamic teaching.

In relation to these issues, Wahbah Zuhaili (2005) stated that those who are successful should not be involved in activities that are *haram* (forbidden) and *makruh* (disapproved), hence this would avert desires to perform bad deeds and engage in futile conversations. Therefore, Islam outlines several such preventive approaches including knowledge acquisition, recitation and understanding of the content of *al-Qur'an* and grasping the concept of *amar alma'ruf nahi almunkar* (instruction a good deeds and refraining from an evil) in daily life.

Third, is *zakat* (alms-giving and paying religious tax in Islam), which is highlighted in the verse of *Surah al-mu'minun* 23:4, "And those who pay the *zakat* in this condition does not only comprise wealth purification, but also consequently lead to spiritual purification from polytheism and transgressions. This verse was revealed in Mecca at the time when *zakat* has not been implemented. From the perspective of wealth purification, *zakat* is an obligation for Muslims where they participate by providing and distributing a portion of their total cumulative wealth to the *asnaf* (the beneficiaries of *zakat*). In general *zakat* means increased hence, corresponding to its meaning, it is a mechanism of wealth creation as well as prevention from miserliness (Mahyuddin Abu Bakar & Abdullah Abd. Ghani, 2011)

The eligible Muslimpreneur is no exception in paying *zakat* in promoting balance and justice in economic growth of the society and country. In addition, it leads to employment opportunities to others, improves the standards of living, as boosts the economy of the country. These will trigger a more fair and equitable system that yields mutual benefits to the less fortunate. Meanwhile, the spiritual purification is ascertained when an individual elevates his/her relationship and feel closer to the Creator, Allah SWT. Besides *zakat*, *sadaqah* (voluntary charity), *waqaf* (assets are donated or purchased for the purpose being held in perpetual trust for general or specific charitable that are socially beneficial) and *infaq* (giving in the way of Allah) could also lead to spiritual purification and this is emphasised in a *hadith* which was narrated by Hakim

bin Hizam: Abu Hurairah reported that the Prophet (ﷺ) said, "The upper hand is better than the lower hand (i.e. he who gives in charity is better than him who takes it) (Hadith. Al-Bukhari: The Book of Miscellany, #296)

One should start giving first to his dependents and the best object of charity is that which is given by a wealthy person (from the money which is left after his own expenses). The Prophet (ﷺ) said, "And whoever abstains from asking others for financial help, Allah will give him and save him from asking others, Allah will make him self-sufficient (Hadith Al-Bukhari: The Book of Obligatory Charity Tax (*Zakat*), #31)

Intrinsically, Islam recognises the needs of material as well as spiritual aspects in order to obtain success in both *dunya* (world) and *al-akhira* (Hereafter). In order to fulfil *zakat* obligation, Muslimpreneurs need to put an effort in wealth acquisition. S. Mohammad Ghazanfar and Abdul Azim Islahi (1997) discussed Al-Ghazali's perspective on profit states, whereby "a Muslim seller of goods may be content with a reasonable monetary profit while maximising the possibility of spiritual rewards in the Hereafter, for the ultimate goal of all human activities, including economic, is one's salvation". This is also emphasised by Toseef Azid et al. (2007) who stated that the main objective of the Muslim entrepreneur is grounded on reasonable profit, just price, just wage and the welfare of the society.

The fourth criterion is the *Mu'min* who guards his private parts, explained in the verse, "And those who guard their chastity (i.e. private parts, from illegal sexual acts), except from their wives or (the captives and slaves) that their right hands possess, for then, they are free from blame; but whoever seeks beyond that, then they are the transgressors" (Al-Qur'an: al-mu'minun, 23:5-6). Protecting the private parts against unlawful liaisons include withholding from all acts of shamelessness. This also means that sexual desires must be kept under strict control and must not be allowed to become a means of gratification of one's passions. The actions associated with protection of dignity include lowering the gaze from seeing what is forbidden to him, covering *aurat* via marriage and safeguard relationship limits in accordance to the Islamic guidelines. This is because man, especially an entrepreneur is mostly tested with wealth and women (except their wives) of which if he transgressed, it would lead to his social descent and eventually in the long run, the decline of the society.

The fifth characteristic requires a *Mu'min* to discharge his trust truthfully and faithfully, whereas for the sixth characteristic, a *Mu'min* must fulfil his covenant. These characteristics are underlined in the verse: "Those who are faithfully true to their *amānah* (all the duties which Allah has ordained with honesty, moral responsibility and trust etc.) and to their covenants" (Al-Qur'an: Al-mu'minun 23:8). The concept of *amānah* (trust) is described as a Divine commandment to accept one's responsibility, while trust covers and relates to the rights of Allah or to the rights of human beings. In the context of this study, trust refers to how a Muslimpreneur (as a *khalifah*) conduct their entrepreneurial activities by utilising business resources according to Islamic principles. Man has reached the state of *amānah*, fulfilling the trust God has put in him (Mohd Murray Hunter, 2012).

Meanwhile in fulfilling the requirement of his covenant, he has to safeguard the rights of those who are entitled without betraying them, unlike the *munaḥik* (hypocrites) who will not keep their promises. In conducting entrepreneurial activities, a Muslimpreneur has to ensure that he keeps his promise as its fulfilment is an obligation dictated by *sharī'ah*. In other words, the person making a promise is morally bound to abide by it and the failure to do so would be a sin unless there is a religious ground for his inability to fulfil his promise.

The seventh characteristic is a *Mu'min* who guards his daily prayers: "And those who strictly guard their (five

compulsory congregational) *salawat* (prayers) (at their fixed stated hours)” (Al-Qur’an: al-mu’minun 23:9). To observe one's prayers here means to offer them regularly at the appointed time, and the word *salawat* has been used in the plural form to include all the five daily prayers. A person who possesses these attributes and adheres to them is a complete *Mu'min* and deserves success in this world and in the hereafter, as emphasised in verses 10-11 of *Surah* al-mu’minun: “These are indeed the inheritors. Who shall inherit *firdaus* (paradise). They shall dwell therein forever”. It is also noted that these seven characteristics begin and end with a reference to prayers which suggests that if prayers are offered in the prescribed manner with all their requirements, the other attributes will develop automatically.

Two prominent Islamic scholars have developed and formulated guidelines to be successful Muslims. Al-Qurthubi's (1214-1273) developed five steps for success which include *ḥalāl*, *qanaah* (contentment), *taufik* (blessings of Allah in proportion to one's expectations), *sa'adah* (happiness), and *jannah* (heaven). On the other hand, Al-Ghazali (1058-1111) outlined seven stages for success consisting of knowledge and *ma'rifat* (gnosis), repentance, temptation, obstacles, motivation, imperfections, praise and gratitude. Specifically, the following issues will be addressed several studies on *al-falāḥ*.

The Study on Al-Falāḥ

Success in Islam is more closely related to spiritual solace and pleasure that can be shared among those who are in need (well-being) (Azaddin Salem Khalifa, 2001). He argued that *al-falāḥ* is not particularly related to the acquisition of wealth or the maximisation of profit; hence it can only be achieved through moral approaches. Thus, supported by Toseef Azid et al. (2007) emphasised that a reasonable profit should be obtained. However, Islam has no objection on profit maximisation and does not restrict Muslims to obtain a lot of properties or assets provided these comply with *sharī'ah*. In addition, they must be supervised to ensure that the wealth is used for the right purpose (Mohd Arshad Taib, 2002).

Furthermore, Mohd Arshad Taib (2002) stated that Islam demands that wealth is developed on a continuous basis so that Muslims do not run out of property by virtue of expenditure and consumption. Thus, the balance of material-spiritual features need to be considered by Muslimpreneurs so that these double perspectives would oblige them to develop a very different outlook on life compared to his/her secular counterpart.

The traditional measurement for Muslimpreneur's business success does not reflect the Islamic principles. Unlike the western paradigm, Islam acknowledges success in business in a holistic manner. Azaddin Salem Khalifa (2001) viewed *al-falāḥ* from four dimensions: the dynamic dimension (strive to thrive), the universality dimension (to attain *al-falāḥ*, the entirety of life endeavors is considered), the ethical dimension (be righteous, in intentions and deeds to be blessed), and the continuity dimension (success is enjoyed both in the worldly life and most importantly in the Hereafter).

In addition, Balog et. al, (2014) mentioned that the measurement of success should incorporate the spiritual and religious goals on a personal basis rather than just objective financial measures. In addition, Shuhairimi Abdulah (2011) emphasised that the concept of *al-falāḥ* reflects upon individuals who apply entrepreneurial practices based on religious awareness comprising of three important components which include *aqidah* (religious belief system), *sharī'ah* and *akhlak* (good morals). These three elements are the foundation to the entrepreneurial activity that directly leads to the concept of *ḥalāl* and *ḥarām*, *dosa* (sin) and *al-ajr* (reward) which serve as guidelines for the Muslimpreneurs. In addition, the Muslimpreneur is responsible to ensure that the revenues obtained through his/her business are *ḥalāl* as the manifestation of his/her obedience to Allah's commandments.

This is supported by Kalsom Abdul Wahab and Ahmad Rafiki (2014), who declared that *al-falāḥ* represents the inclusive performance measures in the Islamic business concept. The excess or surplus should be given to other Muslims who are eligible, as prescribed by the Islamic law through mediums such as *zakat*. Therefore, to achieve a meaningful success, a combination of profit and *mashlahah* (public interest) maximisation is required (Md. Abdul Awwal Sarker, n.d, Kalsom Abdul Wahab & Ahmad Rafiki, 2014). Contemporary business issues such as economic justice and development, *ḥalāl* product, human resource dignity and rights, issues of environment and the welfare of the community should be wisely considered by Muslimpreneurs. The Muslimpreneur should not only perform their responsibilities in business according to *sharī'ah*, but he/she must also concurrently safeguard the *maṣlahah* of the society to fulfil his/her obligation towards Allah.

More specifically, the objectives of Islamic economy are divided into philosophical-based objectives and operational-based objectives (Mustafa Omar Mohammad & Syahidawati Shahwan, 2013). The philosophical-based objectives represent the inner dimension of Islamic economy in general and drive towards its infinite goals, in consideration of the word *al-falāḥ*. On the other hand, the operational-based objectives involve measurable, testable outcomes and are directly related to human worldly activities, classified into economic-based objective, social-based objective, justice-based objective, self-based objective and state participation objective.

Several studies have been conducted in identifying factors that contribute to *al-falāḥ* in Muslimpreneurship context (Fatimah Salwa et al. 2013; Kalsom Abdul Wahab & Ahmad Rafiki, 2014; Yazilmiwati Yaacob & Ilhaamie Abdul Ghani Azmi, 2012). Most of the studies used the non-financial performance indicators in representing the success factors. Fatimah Salwa et al., (2013) discovered the result of the regression analysis which indicated a significant relationship for all the factors with the exception of social environment in relation to the non-financial performance. Meanwhile, a study conducted by Kalsom Abdul Wahab and Ahmad Rafiki (2014) found that the Islamic business practices, Islamic work ethics, Muslim worldview, Muslim personal help and Muslim practices are positively related to the Islamic principle of entrepreneurs' *al-falāḥ*. In addition, Yazilmawati Yaacob and Ihaamie Abdul Ghani Azmi (2012) noted a significant relationship between Muslim entrepreneurs' personalities and their achievements.

It can be summarised that, *al-falāḥ* in business is achieved when Muslimpreneurs do not only possess wealth by conducting business activities under *sharī'ah* compliance but also fulfil spiritual needs to obtain goals for the eternal life in the Hereafter for the sake of Allah. The concept of business success in Islamic notion as compared to the non-Islamic one indicates significant disparities, namely in terms of conceptualisation and measurement. In traditional entrepreneurship, business success focuses on material interest which relates to business performance, for instance, profit maximisation that has been set as a primary goal in the business which contradicts with Islamic view. Islam acknowledges efforts and wealth is not seen as an ultimate objective; instead it functions as a medium or tool to satisfy human needs, hence as part of the responsibility that has to be undertaken to obtain Allah's approval (Lahsasna, 2013; Mohd Jusoh, 2012).

Traditionally, entrepreneurship in recent studies indicate that business success reflects business performance measurement which is categorised into financial or objectives measurement (Box et al., 1995; Chandler & Jansen, 1992; Fischer et al., 1993; Ibrahim & Goodwin, 1986; Kalker Konijn & Plantenga, 1988) and non-financial or subjective measurement (Robinson et al., 1986; Zoysa, 2007). The financial measurement includes sales, sales growth, profit, capital, wages and others. Meanwhile, the non-financial measurement are used because most of the business are hesitant to share their discreet financial data (Robinson et al., 1986). For instance, Zoysa (2007) set a level of performance based on changes

in sales revenue and net profit over the last three operating years and developing five situations started with substantial decrease towards substantial increase.

Therefore, it can be summarised that in the context of this study, the term *al-falāḥ* is focused on the success of the Muslimpreneur in conducting the entrepreneurial activities with Islamic values and also being responsible in fulfil the religiosity obligation in obtaining succeed in the world and in the hereafter.

RESEARCH METHODOLOGY

An in-depth interview was conducted with six experts in exploring the concept of the *al-falāḥ* in business settings. Expert interview is an interaction between an interviewer and the interviewee(s) who have “objective” knowledge in their specific field (Littig, 2013). This exploratory study is conducted to investigate a little understood phenomenon (Yin, 2009). The advantages of expert interview as pointed by Auden hove (2007) are that the method is less time consuming and it is the fastest way to obtain information on an unknown field. However, the method’s inherent challenge lies in getting co-operation from experts in the field.

The purposive sampling technique was adopted because this sampling method fulfilled some of the criteria specified by the researcher (Sekaran & Bougie, 2013). The participants consisted of one Islamic higher authority leader who is knowledgeable in Islamic Studies specific on business, four academicians with Islamic and entrepreneurship background, and one representative from a non-governmental organisation involved in the development of Muslimpreneur business network in Malaysia. All participants were categorised as experts due to their extensive length of service in their respective organisations, experience in the specialised field and contributions in the forms of publications and services in other institutions. Those listed were also selected due to their seniority, which is regarded as an important criterion because it is related to strategic decisions of an organisation (Khatri & Ng, 2000).

The semi-structured interview was conducted face-to-face, relevant to its suitability for inductive exploratory methods (Yin, 2009). The experts provided their full commitment for this study and posed no difficulty in responding to the interview questions. Data was analysed by using Atlas T.I and manually. The possible method to analyse the present study is the thematic approach. Thematic analysis is a method for identifying, analysing, and reporting patterns (themes) within data in order to obtain rich data (Braun & Clarke 2006). The phases of thematic analysis suggested by Braun and Clarke (2006) were customised for the present study begins with transcription of the interview, followed by identification of initial codes deductively and inductively. Next step involved collating the codes into potential themes and gathering all data relevant to each potential theme. Finally, the report is prepared by selecting quotations from the participant. This part relates to the research questions and literature. It involves making interpretation or meaning of the data (Creswell, 2013).

FINDINGS AND DISCUSSIONS

The description of the findings from the interview session is briefly explained based on categories and only a few examples of interview quotations are shown. The experts are labelled as E1, E2, E3, E4, E5 and E6. The early concept of *al-falāḥ* was based on the characteristics of successful people that were highlighted in *Surah Al-mu’minun* (1-11) and literature review from previous scholars. Furthermore, to enhance the understanding of this concept, the study sought the experts’ view. The questions asked revolved around “what is the concept of *al-falāḥ* particularly from the Islamic perspective?”. To support the findings, phrases were extracted from the interviews and summarised as shown in Table 1. The descriptions capture the essence of the issues deemed important for the understanding of the concept of *al-falāḥ* from

the business context. Three core categories were identified through these responses as presented in the following table:

Table 1: The Concept of *al-falāḥ* from Islamic Perspective from Expert Views

No.	Categories	Descriptions	Expert	Descriptions
01	Religiosity Commitment	<i>Ibadah</i>	E2	Muslimpreneurs should have a comprehensive worldview of entrepreneurship activities where it is recognised as a part of <i>ibadah</i> . At the same time, they cannot disregard other main obligations such as prayers, reciting <i>Al-Qur'an</i> and <i>zakat</i> while managing business. The obligatory worships and business activities must be performed comprehensively and simultaneously as daily duties resulting to an intimate relationship with Allah SWT.
02	Islamic values embedded in entrepreneurial activities	<i>Ukhuwah</i>	E3, E6	Muslimpreneurs should embrace the concept of brotherhood in business. Allah SWT and the Prophet SAW command humans to be good to each other. The concept of brotherhood encourages <i>ta'awun</i> (cooperation). It incorporates business guarantee especially among competitors such as the respect of their rights.
03		Integrity	E1	Muslimpreneurs should find a business partner who possesses integrity values consisting of ' <i>adl</i> , <i>amanah</i> , trustworthy, piousness etc.
04		<i>Ihsan</i>	E6	Muslimpreneurs must perform excellent and virtuous deeds parallel with the concept of <i>ihsan</i> in order to be successful. Muslimpreneurs must provide the best services, produce the best quality product, the best dealing, the best payment, the most promising and the best guarantee offered.
05		<i>Maslahah</i>	E4	Muslimpreneurs must make sure that the business will not cause harm to himself/ herself and also does not impair other parties.
06		<i>Sharī'ah</i>	E4, E3	The business should be conducted in line with <i>sharī'ah</i> . <i>Sharī'ah</i> compliance covers the object being traded and the implementation of business transaction that follows the code of conduct such as adhering to the principle of <i>halal</i> and <i>haram</i> in Islam.
07	Business Outcome	Business Performance	E3	In Islam, profit is not the objective of the business; instead it is just a tool to gain something valuable that can be used repeatedly for the business development and to fulfil other obligations.
08		<i>Zakat</i> Obligation	E2	Muslimpreneurs should utilise business profit to fulfil religiosity obligation such as paying <i>zakat</i> and debts and cleanse any unlawful income to obtain <i>baraqah</i> .
09		Social Responsibility Activities	E1	Muslimpreneurs should allocate business profits to address social responsibility issues and resolve <i>fardh kifayah</i> obligation for the benefit of the Muslim community such as the development of masjid, madrasah etc.

The feedback shows that Islam views success using a holistic approach that can only be achieved through a combination of accomplishments at both individual and firm levels in order to attain Allah SWT's blessing in whatever action being taken and thus, obtain the true success in this world and hereafter.

The findings of the study have also generated the categories which are religiosity commitment, Islamic business values in the entrepreneurial activities and business outcome. The assessment of *al-falāḥ* at the individual level covers religiosity commitment and Islamic business values, while at the firm level, *sharī'ah* compliance in entrepreneurial activities lead to the business outcome. The first category, religiosity commitment is also known as Islamic ritual worship (Azimi Hamzah et al., 2007) and religiosity practices (Kalsom Abdul Wahab & Ahmad Rafiki, 2014). This dimension is centred by the concept of *tawhid* (believing the oneness of God, Allah), which reflects one's direct relationship with Allah through ritualistic acts as prayers, fasting, reading *Qur'an* and others. In addition, it also embraces obedience via the external adherence to Islamic discipline such as in one's dress and appearance. Therefore, one's level of commitment towards their religiosity practices was assessed as the reflection of religiosity commitment in this study.

The second category is labelled as Islamic values particularly embedded in entrepreneurial activities, whereby in Islam it is known as standards, measures or principles set by Allah SWT as references in making judgement, evaluation or decision in determining the good or the bad and the right or the wrong (Nur Atiqah Abdullah, 2014). Yusuf al-Qardhawi (1926) stated that values in Islam guide all affairs of the world and hereafter. Basically, Islamic values are derived from Islamic work ethics rooted in *al-Qur'an* and *Sunnah* (Ahmad Rafiki & Kalsom Abdul Wahab, 2014). The values are induced from *tawhīdīc* principles that incorporate *amar alma'ruf nahi al- munkar* (Suhaimi Mhd Sarif, 2014). Several Islamic values discovered from various studies consist of good values, *ubudiyah*, network, corporate governance, creativity, and innovation (Ab. Mumin Ab. Ghani & Suhaili Sarif, 2005), Islamic way of life, *infaq*, *halāl*, goodness, responsibility towards self, family and staff (Shuhairimi Abdulah, 2011) *tawhīd*, humbleness, *tawakal*, abstaining from *harām*, flexibility, fairness, *ihsān*, cooperation, dignity and respect, trust, cost efficiency, time efficiency, quality, long-term orientation, unity of purpose, discipline, participative management and lastly, eagerness to learn and share knowledge (Naceur Jabnoun, 2005). Therefore, Islamic values are important for Muslimpreneurs in the achievement of *al-falāḥ* and in designing the entrepreneurial value-based organisation.

Thirdly, the business outcome which consists of business performance, *zakat* and social activities are the indicators of business success. Thus, the concept of *al-falāḥ* in Islam needs to be initiated at the individual level and then be extended to the firm level. This success is achieved, for instance profit which is transform and shared consequently used to contribute to the society by way of *zakat* distribution which is compulsory to each eligible Muslim. Other mechanism such as *sadaqah* (donation) which is also being encouraged to Muslim. Thus, this leads to the development of entrepreneurial value-based organisation that promotes socio-economic balance in the business environment. The concept of business success in Islam also avoids human desire and tendencies to manipulate resources for selfish reasons and benefits as their sole business purpose. With this, Muslimpreneurs could prevent unethical business activities that may give impact towards their business performance.

As a result, *al-falāḥ* in business is represented by three components: religiosity commitment and Islamic values and, the entrepreneurial activities (see Figure 1).

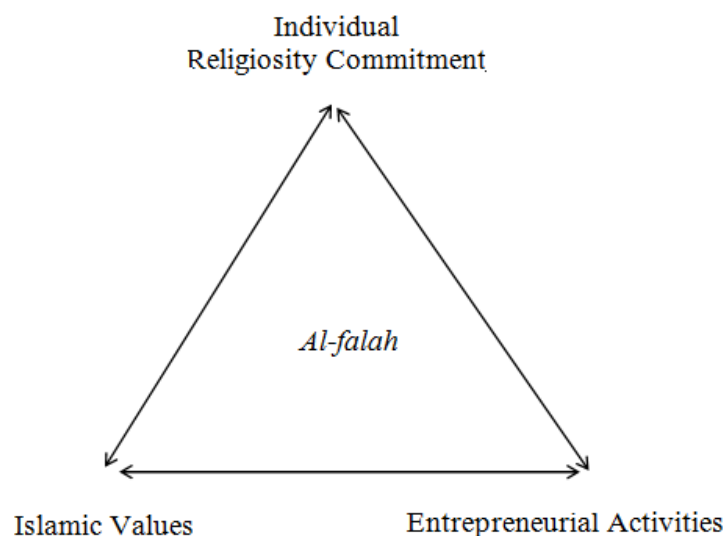


Figure 1: *Al-falāḥ* from Islamic Perspectives

Muslimpreneurs who imbed Islamic principles and values in the entrepreneurial activities contribute to a balance of material and immaterial attributes which include profit generating, the promotion of the well-being of *maṣlaḥah* in obtaining Allah's blessing to achieve success in this world and the hereafter. Thus, the integration of this three attributes embrace the concept of *ibadah* in Islam, seeking for Allah's blessing in attaining happiness by achieving success in this life and the Hereafter.

CONCLUSIONS

Business success has been discussed widely in the context of non-Muslim notions especially based on western models where it hinges solely on material elements. The exploratory attempt on the concept of business success known as *al-falāḥ* from the Islamic perspective is hence crucial as it is seen as a more relevant approach that should be adopted by Muslimpreneurs in measuring their business success. *Al-falāḥ* is a holistic approach that covers a spiritual-physical relationship which provides a guideline on what Muslimpreneurs should actually achieve in their business. As a *khalifah* in this world, *al-falāḥ* primarily emphasises the individual's responsibility towards religiosity obligation in performing *ibadah* as the benchmark of true success. This is a reassuring finding that proves that good individual spiritual deeds can strengthen Islamic values in business practices specifically in entrepreneurial activities.

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