

## **Accountability (Hisbah) in Islamic Management: The Philosophy and Ethics behind its Implementation**

**Azrin Ibrahim**

Centre for Islamic Development Management Studies (ISDEV)  
Universiti Sains Malaysia  
Pulau Pinang  
Malaysia

### **Abstract**

*This article has two objectives: the first is to identify the position of Hisbah in Islamic management, while the second being to adduce the philosophy and ethics behind the implementation of Hisbah according to the Islamic management perspective. This is an important study since Hisbah is one of the main components in the implementation of Islamic management. History has shown that Hisbah had been the main institution in Islamic rule and administration in the near past. The implementation of Hisbah in an efficient and istiqamah manner guarantees transparency and the ability of the management to achieve its objectives. Hence, the main question needs to be answered. What is the philosophy behind Hisbah that makes an Islamic management successful? What ethical practices should be adhered to and exemplified in order to ensure Hisbah is implemented successfully? Generally, this article intends to answer these questions. The ingredient and data for this article were obtained through the library study approach, which was then analysed using the content analysis method. Findings from the analysis led to the conclusion that the philosophy behind Hisbah in Islamic management emphasises the fact that Allah SWT is the Creator and humankind was created by HIM. The ethics enshrined in Hisbah's is commended to be underpinned by the concept of muhasabah al-nafs and this concept should be supported by five key principles. Finally, this article found that the Hisbah philosophy and ethics are suggested to be understood and implemented in a holistic manner in order to achieve the true aims of Islamic management*

**Keywords:** Hisbah, philosophy, muhasabah al-nafs

### **1. Introduction**

Hisbah is a horde of knowledge created from an Islamic perspective and paradigm. Knowledge on Hisbah has been put in book form and has appeared in academic articles. Some of the discussions on this topic are found in scriptures such as *al-Hisbah fi al-Islam* (1962) by Ibrahim Dasuqi al-Shihawi, *Ahkam al-Sultaniyah* (1966) by Imam al-Mawardi, *Nihayah al-Rutba fi Talab al-Hisbah* (1968) by Ibn Bassam, *Ma'alim fi al-Qurbah fi Ahkam al-Hisbah* (1976) by Ibn al-Ukhuwwah and numerous other classic works. Moreover, discussions on Hisbah are also found in modern works. This shows that knowledge on Hisbah has received special attention from Islamic scholars by instigating ideas and thoughts about Hisbah in the form of academic articles. These academic works have been appreciated and responded to in the form of implementation. The presence of development from a Hisbah perspective started during the era of the Prophet and continued for several generations thereafter (Auni Abdullah, 2000:18-39). Hisbah can be defined from a linguistic or syarak perspective. From a linguistic perspective, Ibn Manzur (1966: 304-307) stated that Hisbah originated from the word 'ihtisab', which means retribution from Allah SWT or seeking wages. Al-Zubaidiy (1994) was of the opinion that 'Hisbah' originated from the word 'husban', which means calculation.

From a syarak perspective, al-Ghazali (1968:398) explained that Hisbah is a comprehensive expression that invites one to do good and abstain from misdeeds. Ibn Taimiyyah (2004), Ibrahim Dasuqi al-Shihawi (1962:9) and Imam al-Mawardi (1966:240) also adduced similar views by saying that Hisbah invites one to do good when there is a lack of it and to abstain from misdeeds when there is an inclination to commit it. Ibn Khaldun (1930) stated that Hisbah is a religious duty that is included in the chapter that commands the committing of good deeds and the abstinence of misdeeds. Hence, it could be concluded that Islamic scholars have their own views when adducing definitions for Hisbah.

Nevertheless, the views that were adduced do not differ much and are still based on the clarion call of *al-amr bi al-ma`ruf<sup>1</sup> wa al-nahy `an al-munkar<sup>2</sup>*, which is a practice that hinges on practicing good deeds and avoiding misdeeds. The definition of Hisbah adduced by contemporary scholars is almost similar to the definition given by classic scholars, with many still holding onto definitions given by classic scholars. For example, Abdul Karim Zaidan (2002) agreed by saying that Hisbah is an action that commands the implementation of a good deed if the situation warrants it and the abstinence of a misdeed is such a deed is forthcoming. This means that Hisbah falls within the dictum *al-amr bi al-ma`ruf wa al-nahy `an al-munkar*. Besides that, there are academicians that give a definition of Hisbah in the current context by looking at Hisbah as an institution, whereby its implementation is under the purview of a body or a particular institution. For example, Muhamad Abdul Qadir al-Mubarak stated that Hisbah is a monitoring body formed by the government to monitor the activities of individuals related to morality, religion and economy (the general social life) with the intention to maintain justice and honor as mentioned by the Islamic syariat and in accordance with the current situation and time (Mohamad Syafiqe Abdul Rahim, 2010).

History has shown that the Hisbah institution had been an important institution during the history of Islamic rule, especially during the Abbasid era. In other words, Hisbah had been the core ingredient in the management and development of Islamic nations. The implementation of Hisbah in an efficient and steadfast (*istiqamah*) manner is capable of ensuring transparency and the ability of a particular management to achieve its objectives. Hence, the main question should be answered. What form of Hisbah did former Islamic rulers implement? What is the philosophy behind the implementation of Hisbah that is responsible for the success of Islamic style management? What are the ethical practices that should be adhered to and practiced in ensuring that Hisbah is implemented successfully? Generally, this article has two objectives. Firstly, it intends to determine the position of Hisbah in Islamic management. Secondly, it intends to adduce the philosophy and ethics associated with the implementation of Hisbah according to an Islamic management perspective.

## **2. Hisbah in Islamic Management**

Hisbah is a component of Islamic management that has emerged from one of the processes that fulfils a particular activity associated with Islamic style management. Before this discussion goes into detail, this section would first elaborate and discuss about Islamic management.

### **2.1 Islamic Management**

Management in Arabic originated from the word “*dabbara* and *yudabbir*”, whereby each word bring along the meaning such as “thinking of an implication” and “looking into the consequences of something” (Ibn Manzur, 1973:283). Muhammad Abdullah al-Buraey (1990) stated that although there is no specific word regarding management or administration in the *al-Qur’an*; hence, the use of the word *yudabbir* in Arabic refers to giving instructions, managing, implementing, administrating, arranging, handling, navigating and handling business matters (Muhammad Abdullah al-Buraey, 1990:234). Islamic management is a system that is universal, holistic and rooted to Islamic paradigms. It originates from the fact that in Islam everything is based on the concept of *tauhid* (monotheism), which specifies that Allah SWT is the only God and the Rabb of the all the universe. Management itself, according to an Islamic perspective, is part of the mission of allegiance to humankind and servitude to the Creator. Therefore, it has to fulfil the demands of two factions, namely the needs of humankind and the blessings of Allah SWT (YaPEIM, 2005:3-7).

### **2.2 The Definition of Islamic Management**

Several contemporary academicians have adduced definitions of Islamic management. Mohd. Affandi Hassan (1992) stated that Islamic management complies with the criteria of human responsibility owed by humankind to Allah SWT, in which humans as servants and caliphs of Allah SWT must implement soleh practices based on the principles of cooperation and *syura* in activities associated with management.

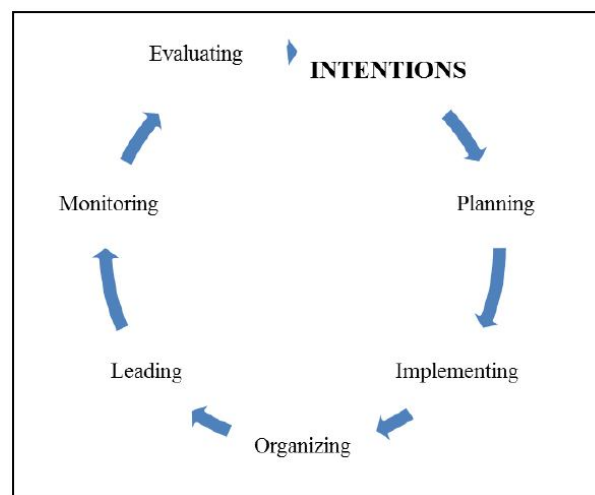
<sup>1</sup> The word *ma`ruf* means good deeds that might be in the form of words, actions and behavior that are demanded by the *syarak* (Ibrahim Dasuqi al-Shihawi, 1962:9).

<sup>2</sup> The word *munkar* covers all forms of words, actions and behavior that are prohibited by *syarak* (Ibrahim Dasuqi al-Shihawi, 1962:9). According to famous religious scholars such as Ibn Taimiyyah (1992), al-Ghazali (1968), Ibn Khaldun (1930) and Radwan (1990), *al-amr bi al-ma`ruf wa al-nahy an al-munkar* is an obligation and an imperative that is demanded in order to save humankind from plunging into the quagmire of blasphemy (Radwan, 1990:24-34).

According to him, the aim of management is to develop a civilisation that is condoned by Allah SWT based on the teachings of Tauhid and ethical values of Islam. Hence, it should ensure that management activities are void of corruption, negative characteristics and unfairness either within the organization or within the society in order to achieve its main aim, which is al-Falah (success) (Mohd Affandi Hassan, 1992:56). Meanwhile, Syed Othman al-Habshi stated that Islamic management is a human activity that focuses on the dual characteristics of humans, which is to manage the soul and the physical aspect of humans. This definition is related to the definition on Islamic management adduced by Muhammad Syukri Salleh.

According to Muhammad Syukri Salleh (2000), Islamic management is management on all aspects of human life that fulfils the function of Allah SWT's servant and caliph by using all avenues according to Islam, at the individual, family, society, and organization, national or universal level. Based on this definition, it apparently portrays that Islamic management should envelope every dimension of human life and cannot afford to be selective. The actual aim is surely to achieve mardhatillah (blessings of Allah SWT). This means that Islamic management suggests that the initiator not necessarily chases worldly leisure but more importantly the rewards of the after-world. Hence, there are several views about the aims of Islamic management. Some Islamic academicians say that mardhatillah is the ultimate aim of Islamic management, while there are some who say that al-falah is the final aim of Islamic management. Actually, al-falah is a wish sort after by every human, either in this world or in the after-world but what is more important than that is the attainment of mardhatillah. However, if Allah SWT does not condone then the success attained would be meaningless but if Allah SWT condones it then heaven awaits HIS servants who have endeavoured to obtain it. Hence, in order to ensure that the objectives are achieved, elements such as intentions, objectives, aims and the ultimate consequence must be in tandem with the demands of syariat Islam.

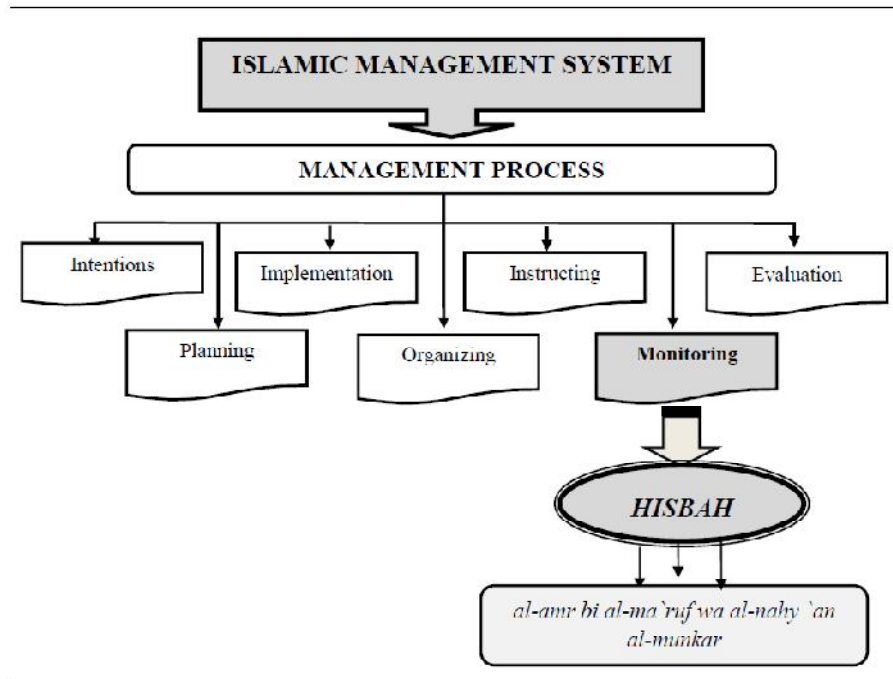
Islamic management should be based on Islamic philosophy and paradigm, which is holistic and universal. The Islamic management philosophy is not wholly based on a set of human thoughts but it is based more on the tauhid paradigm. Tauhid is one of the ingredients in Islam and the core of every human activity. Therefore, the philosophy behind Islamic management absolutely supports the view that Allah SWT is the creator of all beings and humankind and these creations function as servants and caliphs of Allah SWT on this earth. Hence, as a servant of Allah SWT, humankind should be subservient and obedient to every command and avoid the forbiddance of Allah SWT. In the Islamic management context, humankind as the implementer of Islamic management should implement a management activity according to the guidelines of syariat Islam by assuming the al-Qur'an and the al-Sunnah as main references. The YaPEIM Management Academy panel (2005) adduced that the implementation of Islamic management involves a process. A management process that is well coordinated portrays good management that does not neglect aspects of spirituality such as Tawakkal and introspection. Thus, the YaPEIM panel unanimously agreed on seven elements that should exist in the Islamic management process, which consists of intention, planning, implementation, organizing, leading, monitoring and evaluating. All these seven elements are summarised in Figure 1:



**Figure 1: The Islamic Management Process**

### 2.3 The Relationship between Hisbah and Islamic Management

Hisbah manifests itself when an Islamic monitoring system is implemented. As stated by the YaPEIM Management Academy panel, monitoring is one of the processes in Islamic management. According to Ahmad Ibrahim Abu Sin (1991), monitoring functions in an on-going manner to ensure that all matters pertaining to management flows according to plan besides exposing any errors in management. Next would be the immediate action taken to amend the errors or malpractices according to Islamic law. Islam emphasizes the process of monitoring, which has caused Islamic rulers to implement the Hisbah institution in the management and administration systems. This change is surely intended to ensure that all the activities that have been planned and implemented are in accordance with Islam; thus, hoping for the desired consequence. Briefly, Hisbah is under the Islamic monitoring system, which means that Hisbah is one of the elements that consolidate the Islamic management system. Figure 2 illustrates the position of Hisbah in the Islamic management system.



**Figure 2: The Position of Hisbah in the Islamic Management system**

Monitoring in Islamic management creates Hisbah, which is intended to ensure that all matters pertaining to human life is on the right track. In other words, it functions seeking humankind to do good and abstain from committing misdeeds. This function is the manifestation emerging from the clarion call *al-amr bi al-ma'ruf wa al-nahy 'an al-munkar*. Therefore, monitoring according to Islamic is in fact very much related to other management processes. The main aim of Islamic management cannot be achieved unless the intentions, planning, implementation, organizing, instructing, monitoring (which is Hisbah), as well as evaluation, is not in accordance with Islam.

### 3. The Philosophy of Hisbah

According to Ahmad Ibrahim Abu Sin (1991:222), monitoring in Islamic management could occur either internally or externally. The basis of the philosophy behind monitoring in Islam stems from the understanding about responsibility, integrity and fairness of an individual. The philosophy is based on the fact that Allah SWT is the Creator and humankind is created by Allah SWT. In Islam, Hisbah was created to uphold the process of monitoring, which includes monitoring of individuals, organizations and society. Hisbah is an institution with an aim to implement the adage *al-amr bi al-ma'ruf wa al-nahy 'an al-munkar*. This task cannot be viewed from a narrow and restricted perspective, referring solely to the spiritual aspect but rather the task is defined according to a global and comprehensive perspective<sup>3</sup>.

<sup>3</sup> This statement has been adduced by most scholars who view *Hisbah* not only from a religious aspect but more than that, it encompasses almost the entire process of human life. The proof lies in the numerous literary treasures and classic scriptures

This shows that implementing Hisbah is universal in character and the aim is to care for the welfare of the society, which incidentally fits the original meaning of the word and does not portray it as being cruel to guilty parties. Moreover, adhering to the principle of *al-amr bi al-ma'ruf wa al-nahy 'an al-munkar* is a way of implementing the command of the al-Quran that seeks one to do good and abstain from committing a misdeed<sup>4</sup>. The awareness of Muslims towards the obligation to fulfil this responsibility must be nurtured in order to rekindle this institution and with utmost effort (*ijtihad*) expand this concept so that it suits the current situation while its benefits are enjoyed by society. A more specific aim of the Hisbah institution would be to form a society that is of high morals and capable of abstaining from misdeeds, which would otherwise only warrant the wrath of Allah SWT<sup>5</sup>. This is important in ensuring the well-being and welfare of human life in this world and in the after-world.

#### 4. The Ethics Enshrined in Hisbah

Hisbah is an endeavour to implement the explicit and implicit command of Allah SWT through the clarion call of *al-amr bi al-ma'ruf wa al-nahy 'an al-munkar*<sup>6</sup>. Therefore, the ethics involved with Hisbah begins with internal monitoring or also known as *muhasabah al-nafs*. This is basic monitoring intended to ensure that administration and management run smoothly while the truth and the untruth do not mix when implementing the task and responsibilities. Internal monitoring is self-monitoring that emerges from the understanding that Allah SWT always monitors every human and all practices carried out by humankind would be evaluated and gauged in the after-world. Meanwhile, external monitoring is a component that consists of society and official institutions from the government machinery. The monitoring is practical in nature because it involves official observation and monitoring. Both these forms of monitoring guarantee fairness and mutually complement each other. There are several divine references found in the al-Qur'an related to the significance of *muhasabah al-nafs*. Among them is an exhortation by Allah SWT, which means: Meaning: "O you, who have believed, fear Allah. And let every soul look to what it has put forth for tomorrow - and fear Allah. Indeed, Allah is acquainted with what you do."

(Surah al-Hashr 59:18)

*Muhasabah al-nafs* stems from self-monitoring or introspection. It begins when there emerges a sense of internal awareness through the process of appreciation and assimilation of trust and responsibility as a servant and caliph of Allah SWT. Thus, by a continuous show of appreciation, the ethical values would indirectly assimilate the characteristics of *taqwa* into the soul. Based on this premise, it would then create an individual who would always be self-disciplined in practicing the teachings of Islam. There are six levels of *muhasabah al-nafs* that need to be initiated in order to transform Hisbah into an effective concept found in the Islamic management process (Mardzelah Makhsin, 2008:73-77). The first level is *musyaratah*, which means to lay conditions and instill resolve by forming agreements with a sincere commitment. The second level is *muraqabah*, which means the behavior of an individual is always being observed and monitored by Allah SWT. It is intended to safeguard the self-decency of oneself towards Allah SWT, the Almighty Observer of all human behavior. The third level is *muhasabah*, which means to gauge and evaluate oneself regarding all activities. This is intended to determine errors and promptly correct them in order to avoid a repeat of those errors. *Mu'aqabah* is the fourth level in *muhasabah al-nafs*, which is a process that evaluates the efforts of individuals. The wrongdoings and deficiencies cannot be ignored; instead, initiatives should be implemented so that similar wrongdoings are not repeated. The fifth level is *mujahadah*, which means to endeavor and crusade in the way of Allah SWT without fear or tribulations within oneself but only the sincere wish in obtaining the blessings of Allah SWT. The sixth level is *mu'atabah*, which is a process of self-criticism that produces a sense of guilt towards the wrongdoings one has committed. The reason is to create a peaceful mind, unnerved by trials and tribulations and confident that the blessings of Allah SWT are always with oneself. The levels of *musyaratah* and *muraqabah* are steps towards self-preparation, while the next levels of *mu'aqabah* and *mu'atabah* are steps towards self-evaluation and purification.

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that discuss *Hisbah* found in administration, economy, politics, legislation and other fields. For example, Al-Ghazali (1968), Ibn Ukhwwah and Ibn Taimiyyah drew attention to the guide for monitoring matters related to administration and the government machinery, including the behavior of leaders. Muhammad Akram Khan (1982:141-147) emphasized that *Hisbah* plays the role of designing economic activity by ensuring fairness, creating efficiency and controlling the price of supplies, credit facilities, ownership and the use of manpower.

<sup>4</sup> 'Abd Allah Muhammad 'Abd Allah (1996). *Wilayah al-Hisbah fi al-Islam*. Al-Qahirah: Maktabah al-Syu'ara', pg 68.

<sup>5</sup> Ibrahim Dasuqi al-Shihawi (1962). *Al-Hisbah fi al-Islam*. Al-Qahirah: Maktabah Dar al-'Urubah, pg. 25.

<sup>6</sup> Radwan, 'Abd al-Hasib. (1990). *Dirasat fi al-Hisbah min al-nahiyatayn al-tarikhiyat wa al-fiqhiyat*. Qahirah: Al-Matba'ah al-Islamiyyah al-Hadithah, pg. 25-34.

Lastly is the level of mujahadah, which portrays one's persistence in developing the appreciation towards muhasabah al-nafs (Mardzelah Makhsin, 2008:137).

### **5. The Principles of Hisbah**

Islam supports several basic principles when implementing monitoring and supervision, which then becomes a guideline when implementing the concept of Hisbah as a monitoring body. These basic principles consists of five principles such as the principle of monitoring by Allah SWT, principle of proportionate reciprocation, principle of responsibility principle of holding trust, and the principle of abstaining from misdeeds (Auni Abdullah, 2000:5). These principles have long been practiced and implemented during the history of Islamic rule beginning from the time of the Prophet SAW, the al-Rasyidin Caliphate and several eras thereafter. The principle of monitoring by Allah SWT is based on the premise that Allah SWT constantly monitors the behavior of humans, which has been elicited explicitly or implicitly, and no practice would be exempted from a proportionate reciprocal action. Meanwhile, the principle of proportionate reciprocity is one principle where every human would be reciprocated for each act committed, either good or bad and no matter how much reciprocation entails.

The principle of responsibility over actions is one principle whereby every human is questioned and made responsible by Allah SWT for every act committed. The principle of mandatory holding of trust is where each daily task is a trust given by Allah SWT and it cannot be taken lightly as it is under the constant monitoring of Allah SWT. Lastly is the principle of mandatory prevention of misdeeds, which is a principle, instituted by Allah SWT onto every servant. Every act of negligence or carelessness in carrying out the task of monitoring matters pertaining to misdeeds is not welcomed and is completely disliked in the teachings of Islam. Hisbah is an institution that is complete from the implementation of justice and legislation aspect, considering the role of the institution is to monitor all forms of malpractices that exist. This situation is akin to what is commanded by the teachings of Islam, which is the propagation of good deeds and the abstinence from malpractices at every level of society (Ibrahim Dasuqi al-Shihawi, 1962). Thus, due to this reason, the ethics adopted in Hisbah is intended to become the backbone when implementing Hisbah in a holistic fashion. Muhasabah al-nafs is one form of ethics that should be practiced by the implementers of Hisbah because their main responsibility is to ensure monitoring as mentioned in Islam (Mardzelah Makhsin, 2008:65).

### **6. Conclusion**

Hisbah is an institution that came into existence due to the Islamic management paradigm. Its role is to be a monitoring body aimed at achieving the objectives of al-amr bi al-ma`ruf wa al-nahy `an al-munkar. The history of Islam has shown that Hisbah was first practiced during the time of the Prophet SAW and his companions until the end of the Ottoman Empire around 680-1342 Hijrah or 1281-1924 (Ibn Taymiyyah, 1973). Hisbah is the most appropriate indicator that could be assimilated in Islamic management activities in order to obtain the desired consequences and simultaneously allow the implementer to receive the blessings of Allah SWT. The conclusion is that the philosophy and ethics related to Hisbah should be understood and implemented in a holistic manner so that the actual aim of Islamic management is achieved.

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