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RESEARCH ARTICLE

THE LIVED EXPERIENCE OF ISLAMIC SPIRITUAL CULTURE MANAGERS: A QUALITATIVE MULTI-APPROACH

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ABSTRACT

Several studies have identified spirituality to impact the performance of Muslim managers. However, there are still pocket of complaints about nonconformity of managers to the principles of Islamic spirituality. The current study made efforts to provide novel ideas that have basis in the Qur'an and the Sunnah of Prophet Muhammad (SAW) to gain insights into experiential understanding of managers about Islamic spiritual culture (ISC), and it subsequently developed a substantive theory for moral modifications. This study used qualitative multi-approach. Understanding of 16 managers about ISC was sought through hermeneutic phenomenological approach, while grounded theory approach was applied for the analysis. The result of this study indicates that managers have common interest for standard service delivery through ISC. A substantive theory was developed from accounts of their experiences; through analytic procedures captured in this paper. Yet, a formal theory has not been developed for usage of the theory across various contexts.

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INTRODUCTION

Behavioural disposition of public service managers would determine how responsible, responsive, and accountable they are in the discharge of their duties to ensure that public goods and services are available to the people within a society (Aucoin and Heintzman, 2000). It is a universal norm that management as leadership practice should be guided by certain ethical values, principles, and practice. Irrespective of culture, belief, or/and philosophy that abound, people are all bond to realise and appreciate good behavioural conducts (Legare, 2017). For that reason, different people look forward to those in position of authority to be morally cultured (Hochwarter et al., 1999). Culture has played significant roles in shaping behaviour of people – whether in their private life or public life, and this is seen from the behaviour of powerful people respecting the culture of their societies (Hayes, 2016; Hood, 1998; Nasr, 2013). In this study, culture would mean the totality of beliefs and actions an individual or group of people consider to be appropriate for disposition of ethical values that guide social conducts.

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Behavioural disposition and culture are somewhat intertwined and complementary to each other (Thomas and Ravlin, 1995). Often, people behave in consonance toward satisfying societal culture. In this manner, the subjective belief that a particular culture is good and acceptable would endear those that have it to conform their behaviour toward such culture (Carroll et al., 2017). As culture is conceived in this study as 'totality of beliefs and actions', spirituality therefore is attributed to be an element of the subjective general phenomenon "culture". Consequently, several studies (e.g., Day, 2017; Handal, and Lace, 2017; Hayes, 1984; Milliman, Gatling, and Bradley-Geist, 2017; Neal, Lichtenstein, and Banner, 1999; van Wormer, 2017; Kvarfordt, Sheridan, and Taylor, 2017; Wilson, 2017) have been conducted from different perspectives to investigate the impact of spirituality on man, especially in regard to human behaviour in some particular contexts. Some studies report that spirituality has positive relationship with good behavioural conducts (e.g. Esfahani, Musa, and Khoo, 2017; Kelly, 2017; Kurtz, 2017; Nelson et al., 2016; Stillman et al., 2012), while some others (e.g., Khetrapal, and Ramanathan, 2017; Milliman, Czaplewski, and Ferguson, 2003) report otherwise. Regardless of the mixed reports about such studies, majority of theologians, and many behaviourists alike, maintain that spirituality, whether regarded as a culture or not, is a phenomenon to reckon with when existential or

transcendental experience repose in ethical and behavioural disposition that is rooted in Divine guidance (Wettstein, 2012; Senor, 2017). Spirituality has been identified as an important cultural phenomenon to effect or/and improve behaviour of employees, managers, and other stakeholders in and outside the work environment (Benefiel et al., 2014; Esfahani et al., 2017; Garg, 2017). "This spirituality affects management behaviour" (Maris et al., 2016, p.213). In this way, Strack et al. (2008) observe that behavioural performance of managers who appreciate and practice spirituality would surpass that of those who do not subscribe to spiritual belief and practice. However, misconception about spirituality has remained an issue that needs further examination, because "spirituality is a complex phenomenon that requires well-grounded theoretical constructs" (de Souza, 2017, p.1; Errington, 2017; Hill and Pargament, 2017, p.49; Zavatskyi, and Toba, 2017, p.73). That misconception, or worse still complexity of meaning about spirituality has negative implications on behaviour of managers for which Bachkirov and AlAbri (2016) opine that it is "rooted in the knowledge of the original sources of their spirituality" (p.339). Nigeria has the largest population of Muslims in West Africa (Bennett, 2017), and it is the 5th largest Muslim population in the world with about 77, 300, 000 Muslims as of the year 2015 (Pew Research Center, 2015). Out of this Muslim population in Nigeria, Kano has the largest population of Muslims with overall 98% (Abimbola, 2017; Bano, 2017; NPC, 2010, 2016). Moreover, Islamic spiritual culture (hereafter referred as ISC) as an embedded culture of Islam usually shape the choice of appointment of managers into the Kano public service, and it has remained a criterion for which public policies are sourced, formulated subsequently implemented (Gwarzo, 2003; Nolte et al., 2009; Rakodi, 2007). The implication of these facts is that majority of people who manage Kano public service are Muslims, and it is expected that understanding and application of ISC would have positive implications for behaviour of managers in the State public service (Ekekwe, 2015).

Problem Statement

Various researchers have conducted some studies about understanding of spirituality. One of them is de Souza (2017) examined "contemporary understandings of spirituality as reflected in current research and literature" (p.1). Another study conducted by Barron and Chou (2017) discussed the perceptions of both "religiously and non-religiously affiliated individuals" about spirituality (p.64). Furthermore, another study in this direction was conducted by de Jager Meezenbroek et al. (2012) on The Spiritual Attitude and Involvement List', "developed to enable research on spirituality among religious and nonreligious people" Again, de (p.141). Meezenbroek et al. (2012) also conducted a study on "spirituality as a universal human experience" (p336) to investigate meanings held by various people about spirituality. There are other studies from different contexts which are not concern for this study. Spirituality in the context of this study (i.e., Islamic spirituality) has attracted an appreciable attention, and spirituality has been identified to have the capability to reduce or/and curtail bad behaviour (Bhatti et al., 2016). At the same time, proper understanding of Islamic spirituality can as well guide people toward committing to Islamic spiritual "culture and Islamic faith" (Pathan, 2016, p.406). While Islamic spirituality associates with better performance of workforce (Osman-Gani et al., 2013), it equally promotes and improves staff's (i.e., managers and subordinates) behaviour

(Al-Ghazali, 1993). Unfortunately, poor behavioural disposition is still apparent among managers of some Muslim communities including Kano Nigeria irrespective of the positive direction of Islamic spirituality (Al-Ghazali, 1993; Mohammad, 2014). This is believed to be as a result of the lived experience of various managers about ISC (Ghorbani et al., 2016; Ghorbani et al., 2017), so therefore, there is a need to explore lived experiences of managers in that regard. In the context of Islamic management in Kano public service, ISC cannot be said to generally guide or/and impact behaviour of all mangers in the service; because Kano still records "very high percentage of corruption, weak institutions and poor governance" (Ajayi, 2015, p.30), as several managers in Kano are still "moulded through the prism of ethnic political agenda, [contrary] religious mind-set, and the belief on [religious sectarian] solidarity" (Okoro, 2012, p.33) instead of giving priority to the *Ummatic* (meaningful) principles of Islam (Hashim and Walker, 2015). Relative to that, "[a]mbiguity finds expression in a lack of explicit arrangements concerning working hours and pay in Kano [for many employees, especially young lads - popularly referred as Almajiria], where they have to be obliging and servile to their masters beyond what is required in contractual wage relations" (Hoechnerp, 2015, p.109). Again, poor behavioural performance of several managers in the Kano public service stems from injustice exhibited by many of them (Cocks, 2013). A similar issue in Kano is selfishness and self-centredness several managers portray, which negates ISC (Suleiman and Karim, 2015). In contrast, these negative trends do not relate, nor do they conform to work values of ISC (Attahiru et al., 2016). In regard to the problem of this study, and the associated issues, the central research question therefore is: "What is ISC, and what association does it have with behavioural performance?" To answer this question, this study focuses on exploring the lived experiences of managers in the Kano public service through hermeneutic phenomenology in order to explore and understand their perceptions about ISC; before proposing a Tawhidic behavioural model that reflects ISC, which could serve as an alternative solution to poor behavioural performance (Miller, and Ngunjiri, 2015).

Research Purpose

The aim of this study was to explore the Kano public service managers' understanding of ISC and behavioural performance; with an intent to collaborate with the managers to propose an ISC behavioural model that has capacity to modify and improve managers behavioural performance that has implications for advancement of an Islamic personality in the context of Kano public service (Miller and Ewest, 2015). Moreover, within the context of Islamic management in particular, knowledge shared and gained through the collaborative efforts of the researcher and participants "may manage to shed light on how the identified cultural values might have influenced the participants' [initial] views" about ISC (Majid, 2008, p.138).

An Overview of Islamic Spiritual Culture

Spirituality has become a topical issue in modern organizations, yet it is sometimes considered as having two meanings, with both meanings indicating an experience of connectedness to an unseen and transcendental figure whom it is believed affords directional feelings or quest towards loving and caring for others by those who believe and experience it

(Sanders et al., 2003; Sendjaya, 2007; Proyer, and Laub, 2017). To some, spirituality is transcendentalism that goes beyond common understanding of human beings to simply conceive the true nature of the issues and workings surrounding spirituality itself (Cavanagh, 1999; Medveshchi and Gori, 2017). Nevertheless, some scholars with conventional background in social and management sciences dodge to identify spirituality as a phenomenon; they rather regard it as a concept to avoid being caught up in debates of definitional issue. Likewise, some practicing managers also avoid any discussion that suggests spirituality as a phenomenon. Confusion about addressing spirituality as a phenomenon relates to a language barrier. The Oxford Advanced Learner's Dictionary, Eight Edition (OALD8) defines phenomenon to mean 'a fact or an event in nature or society, especially one that is not understood' (OALD, 2010). While the Cambridge English Dictionary defines it to mean 'something that exists and can be seen, felt, tasted, etc., especially something unusual or interesting' (2018, para. 1). From both definitions, a phenomenon would be a reality and uncommon thing, which requires a careful observation/ investigation to unveil its nature, features or/and functioning. Notwithstanding, many scholars (e.g., Breytenbach, 2017; Delaney, 2005; Dent et al., 2005; Hay and Socha, 2005; Peltonen, 2017; Reed, 1992; Schneiders, 1986, 2005; Skrzypinska, 2017; Zavatskyi and Toba, 2017; among many others) regard spirituality as a phenomenon. In this paper, spirituality is conceived as a phenomenon. Thus, spirituality as a phenomenon simply means a positive guiding value that readily avails anybody who is willing to experience it for moral uplift and behavioural stability.

In view of the foregoing, spirituality is when "we experience deep communion with others, experience ourselves as part of something much larger, [and] experience connectedness to all of life" (Moxley, 2000, p.23); and these have implications for how people behave and relate with others based on certain norms and beliefs they follow in their quest for connectedness with spirituality (Breytenbach, 2017). From this reason, spirituality is related to a feeling of selflessness and faith in purposeful and progressive care for all creatures irrespective culture, religion, or/and ideology of oneself and the others (Fry, 2003; Ku, Cheng, and Yang, 2017). Accordingly, research has identified the following as the major themes of spirituality: a) "the search for existential meaning or purpose"; b) "a sense of universality or unity with the universe; and", c) "awareness or recognition of a 'life force' or something greater than oneself" (Breytenbach, 2017, p.5). Invariably, scientific studies have indicated positive effects of spirituality at both private and public level; with focus on people who facilitate or/and improve work life with spirituality (Gundolf and Filser, 2013). It is in that regard that Pandey (2017, p.4) asserts that "spirituality can inspire the managers and business leaders for long-term, sustainable and wholesome solutions". Similarly, Adeoti, Shamsudin, and Wan (2017) express that spirituality is vital for moral refinement, behavioural uplift, and social rejuvenation, and that managers are encouraged to give importance to spirituality in their behavioural disposition to guide against "erosion of organizational standards" (p.105). In that respect, spirituality is not only looked at as a scientific construct, but it has rather become a phenomenon that is reckon with during behavioural development (Breytenbach, 2017). For long, spirituality has played prominent role towards reshaping human behaviour, in an effort to improve and sustain morally upright society "[with]in the spiritual and religious

dimensions of the human experience" (van Wormer and Besthorn, 2017, p.298), especially where "groups have activated personal norms of stewardship and social justice that have spurred changes in individual attitudes and behavior even without the imposition of command-and-control or economicbased program[me]s by the government" (Johnson, 2009, p.121). In the same vein, culture also plays prominent role in the shaping of people's character, and "that will influence their attitudes and behavior[u]r" (Khan and Panarina, 2017, p.14). Relatively, Hofstede (1980, 2001) indicates the ability of culture to reposition human mind towards applying values that are capable of endearing man to positive moral behaviour. And this suggests that spirituality and culture have place in the development of human behavior (Verma and Sta. Maria, 2006). Theoretically, Tisdell (2003) emphasizes a connection of spirituality to culture:

"Spirituality is an important part of human experience. So is culture ... spirituality as a way of making sense of one's life experience ... which to me [is] grounded in spirituality, [and this] seems to help groups to move beyond conflict to some degree ... to focus on what is connecting and similar in our human experience" (p.ix-xii).

For the purpose of this study, spiritual culture would mean a constellation of rational attributes that people exhibit as portrayal of an existential experience - in both words and actions. On this note, spiritual culture is an ideological way of life of individuals or group of individuals who believe, and at the same time are steadfast, in upholding such belief of transcendental experience (Ku, Cheng, and Yang, 2017). In Islam, spiritual culture portrays a strong belief in, and adherence to "the pillars of faith that are foundation of the Islamic religion" (AlTareb, 1996, p29). This indicates that spirituality in Islam is relatively a cultural phenomenon, which manifests "in history and culture as it has developed throughout a vast area of the globe in the form of ... philosophy and the sciences" (Nasr, 2013, p.xix). Furthermore, Islamic spirituality indicates inward and manifestations of "the responsibility of one's self towards Allah" (Zandi et al., 2017, p.57), and these could be understood from what Kamil et al. (2011) regard as: "rituals (Ibadat), forgiveness/repentance (Ala'fw), belief (Iman), and remembrance of Allah (Dhikrullah)" (Adawiyah and Pramuka, 2017, p.878).

MATERIALS AND METHODS

Scholars emphasize the need for preconceived world views to precede any research study (Creswell and Poth, 2017). Though, Creswell (2013) observes that "[w]hen the assumptions between the author and the reviewer (or the journal's editor) diverge, the author's work may not receive fair hearing, and conclusions may be drawn that it does not make a contribution to the literature" (p.19). Creswell (2013) further clarifies that "the philosophical assumptions are embedded within interpretive frameworks that qualitative researchers use when they conduct a study" (p.22). Therefore, the philosophical assumptions guiding this study are within the realist ontological perspective, constructivist epistemological perspectives, Tawhid axiological assumption, and social constructivism methodological assumption. It is important to note that "the key feature of a research paradigm is its ontological and epistemological assumptions" (Blaikie and Priest, 2017, p.9). These are subsequently presented with the

other two assumptions in order to guide for understanding and subsequent evaluation of this study (Guba and Lincoln, 1994):

Ontological Assumption: This study relies on "[m]ultiple realities that are constructed through [public service managers'] lived experiences and interactions with" the researchers of this study (Creswell, 2013, p.36). Hence, to understand the true nature of ISC, realist perspective (i.e., with multiple realities) suffice. Duderija (2017), in this respect, explains that "Muslim thought can be gleaned from delineating features of the major themes, values and ideal which inform its worldview" (p.4). Hence, ontological assumption of this study is that ISC means different things to various Muslims belonging to either of the four Islamic schools of thoughts. So, the need to understand various experiences of three groups of public service managers that collaborated in this study.

Epistemological Assumption: The constructivist epistemological assumption of this study is based on the fact that different managers of public service have divergent knowledge or opinions about ISC (Flick, 2009); and that "[r]eality is co-constructed between the researcher and the researched, and shaped by individual experiences" (Creswell, 2013, p.36). This means that data collection focused on generating lived experiences of various public service managers who participated in this study, while the analysis of the study is a collaborative one between the researchers and the public service managers; where the researchers' subjective preconceptions, as well stand point is bracketed in order not to force meaning into the data (Charmaz, 2014).

Axiological Assumption: *Tawhid* axiological assumption of this study is that Islam is a moderate religion that is devoid of extremism, but encourages moderation. This makes the current study to repose its guiding value in exegesis of the Holy Qur'an and Hadith, with "inspiration from non-secular and non-Western context" (Moosa 2005, p.35). This means that constant comparison in this at various levels of analysis was shaped along exegesis of the Holy Qur'an and Hadith to ensure that emergent themes are not only reposed in the data, but are also depicted of ISC.

Methodological **Assumption:** The methodological assumption of this study is within social constructivism, and it suggests the "[u]se of an inductive method of emergent ideas (through consensus) obtained through methods such as interviewing ... and analysis of texts" (Creswell, 2013, p.36). Thus, Creswell and Poth (2017) suggest that data might be collected through the use of hermeneutic phenomenological strategy, while the data analysis might be through a constructivist grounded theory analysis. Ataria (2014) has demonstrated the applicability of combining phenomenology and grounded theory approach through social constructivism assumption. In this study the constructive grounded theory analysis is to complement the hermeneutic phenomenological research strategy "rather than stand in opposition to" it (Charmaz, 2014, p.17). The essence of the hermeneutic phenomenological research strategy is to discover the public service managers' cognitive experiences of ISC (Smith et al., 1999), while grounded theory analysis is to construct a theory for a Tawhidic behavioural performance that is grounded in the hermeneutic phenomenological data collected, especially with the use of 'In Vivo Codes' for initial/open coding of data (Charmaz, 2014). Charmaz (2000) explains that 'In Vivo Codes', are sometimes referred to as 'process codes', which

are segments of an interview data that are highlighted with "gerunds (i.e., "-ing" words) to connote action in the data" (Saldana, 2016, p.111).

Data Collection

Data for this study were collected through a hermeneutic phenomenological strategy "in order to [understand] concreate living experience" of public service managers about ISC (Moran, 2000, p.xiii). The data were collected between July 2016 and November 2017 through semi-structured open-ended interviews conducted personally at various times with 16 male public service managers who are believed to have appreciable knowledge of ISC; because it is widely believed amongst people of Kano State-Nigeria that administration and management of public service in the State is largely driven and guided by ISC (Ajayi, 2015; Gwarzo, 2003; Hashim and Walker, 2015; Hoechnerp, 2014; Nolte et al., 2009; Singh, 2011). Substantial amount of time was allotted to individual participant – between 1 hour and 2 hours as the interview session settings permitted to elicit best possible information (Vrij et al., 2015). Data were recorded through audio/video recorder, while researcher also used field notes in form of memos to jot down some salient points as well as importance themes as they emerged (Charmaz, 2014, Saldana, 2016). The memos assisted in immediate data analysis as the interview sessions began. As one of this study researchers administered interviews to the public service mangers, another researcher focused on recording, while the other concentrated on the making memos to identify emerging concepts/themes. These three varying activities assisted the researchers to identify emergent themes, as various researchers shared and compared their field notes/memos at the end of every interview session. And that made iterative process and interactions easier between the researchers and the public service managers whenever there was a need to do follow up on earlier interviews (Charmaz, 2014). Moreover, various research etiquettes were given utmost importance; before, during and after the interview sessions. Prior to the interview sessions, an introductory letter was sought seek audience of the first participants who later served as a medium of contact with the remaining public service managers. A good rapport was maintained with all the participants, which made the conduct of this study less stressful. Following an agreement reached with the participants their identities are not to be disclosed; as such strict confidentiality is observed (Creswell, 2013; Saldana, 2016).

Data Analysis

Grounded theory analysis in this study commenced alongside the hermeneutic phenomenological interview. This is in order with the position of Creswell and Poth (2017) who emphasize that "it can be used in conjunction with numerous qualitative approaches such as phenomenological [approach]" (p.239), and that "grounded theory is a method of data analysis with the intent of constructing theory" (p.241). And this fits with the aim of this study. To this degree, data analysis started concurrently with data collection to assist identify concept(s)/themes of interest early, and to also help refine the initial hermeneutic phenomenological interview questions (Ataria, 2014; Charmaz, 2014). For that purpose, Charmaz's (2014) constructivist grounded theory coding and analysis were applied in this study, because this study was not guided by any pre-existing theoretical framework, which means that

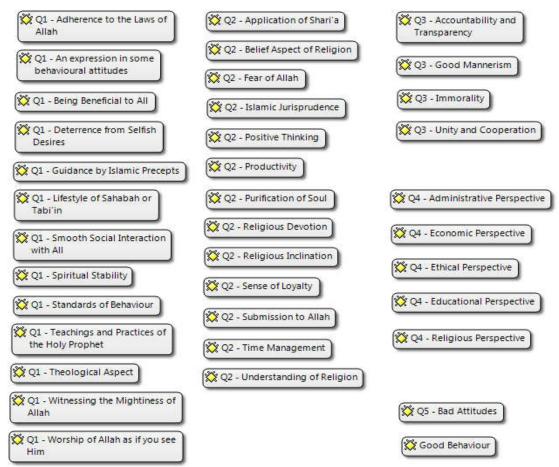
both data collection and analysis were executed together to achieve a saturation point (Charmaz, 2014). More so, grounded theory is better for this study analysis than to apply interpretative phenomenological analysis (IPA) of hermeneutic phenomenology, because the former integrates "generalizable theoretical statements that transcend specific times and places and contextual analyses of actions and events" (Charmaz, 2014, p.113); for which Islamic knowledge is all about, as norms, values and principles of Islam remain the same across human traditions, regions, and social interactions (Duderija, 2017; Moosa, 2005). The hermeneutic phenomenological strategy, however, was used "to explore in detail the [public service managers'] views of the topic [i.e., ISC] under investigation" (Smith et al., 1999, p.218; Smith and Osborn, 2004), and that has greatly assisted to generate rich data that fit grounded theory analysis (Charmaz, 2014; Creswell and Poth, 2017; Saldana, 2016). To analyse the data, initial (open) coding was first applied through examining the data line-byline "to make sense of [the] data", thereby applying In Vivo/process coding that helped to gain insights into the managers' experience about meaning of ISC (Charmaz, 2014, p.114; Saldana, 2016, p.71). Subsequently, focus coding was later applied with the aid of ATLAS.ti Version 7 to reveal what the initial "codes imply as well as what they reveal" towards "developing grounded theory" (Saldana, 2016, p.235). Focused coding was applied to identify and integrate initial codes with similar conceptual/thematic structures into more meaningful themes/categories through theoretical sampling (Charmaz, 2014; Goddard, 2017; Saldana, 2016) that "requires decisions about which initial codes make the most analytic sense" (Charmaz, 2014, p.138). While initial codes were performed to capture actions, focused codes were performed on the other hand to express "what ... initial codes say and the comparisons [made] between them" (Charmaz, 2014, p.140). The practical details of these coding processes and analytic tools are subsequently presented under 'Results' section.

RESULTS

Using "coding with gerund" for initial/open coding process of the whole interview transcripts, 126 codes were developed from 462 quotations via attention paid "closely to the data ... to see actions in the segment of data rather than applying preexisting categories to the data" (Charmaz, 2014, p.116-120) "to break through subjectivity and bias" of the researchers (Corbin and Strauss, 1990, p.423). Prior to the overall initial data coding, the first public service manager who participated in the interviewed session was asked question about his understanding of ISC (through this question: "What is your understanding of Islamic spiritual culture?"). Initial line-byline coding of responses from the first hermeneutic phenomenological interview question shaped and drove the subsequent questions that followed, which at least include major questions like: "What is your opinion about the effects of religiousness/religiosity and spirituality on behavioural performance of public service manages in Nigeria, with particular reference to Kano, which is your constituency?"; "What is your opinion about measuring performance of public servants behaviour in regard to ISC?"; "How do you measure public servants' behaviour with ISC?"; and "What do you think should be those behavioural attributes that we need to observe if we want to measure the general performance of public service managers?" And that has assisted "to refocus later interviews" as well as probe questions raised to make clarification issues (Charmaz, 2014, p.125).

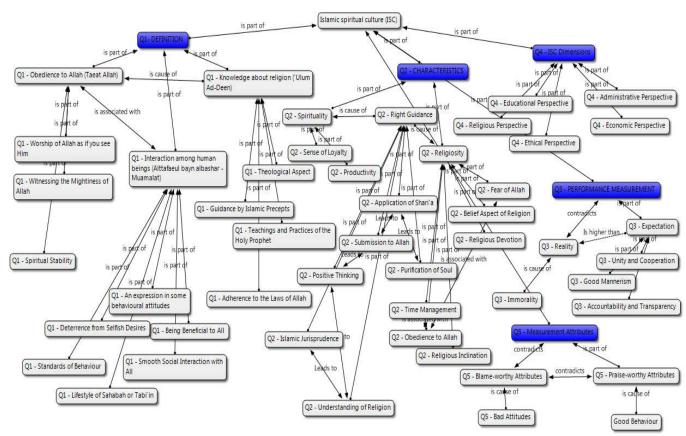
Afterward, the initial codes were later merged into 37 tentative categories (as shown in Figure 1) through focused coding that enables "means [of] using the most significant [...] earlier codes to sift through and analyse large amounts of data" (Charmaz, 2014, p.138) in order to enable "constant revision whereby categories from earlier threads, that may have seemed implicit, become explicit and make sense in the light of subsequent categories" (Lawlor, and Kirakowski, 2017, pp.103-104). Consequently, the tentative categories (i.e., the focused codes) "represent widely shared definitions" of participants, which are carefully woven together to "represent a unique view [of] the analysis" (Charmaz, 2014, p.140), and thereby focus on identifying significant concepts that give meaning to 'ISC' (Charmaz, 2014; Corbin, and Strauss, 1990). Meanwhile, through axial coding (as illustrated in Figure 2) 5 central themes and 11 substantive categories were generated (Corbin, and Strauss, 1990) to facilitate more analytical description of the data, and "specifies the properties and dimensions of [initially evolved] categor[ies]" (Charmaz, 2014, p.147). To that end, those emergent codes via coding processes (Open/initial, focused, and axial coding) "applied to larger units or stanzas of data" to develop theory as indicated for objective of this study (Saldana, 2016, p.120).

The foregoing is the graphic view of the 37 tentative categories through focused coding generated from a computer-aided qualitative data analysis software (CAQDAS) - Atlas.ti 7 utilized to manage the study data. And this signifies "the adequacy and conceptual strength of [the current study] initial codes" (Charmaz, 2014, p.140), though display of the whole 126 codes initially developed is not applicable herewith. The focused coding considered "the most ... significant codes to develop the most salient categories in the data corpus" (Saldana, 2016, p.240). Moreover, this partly satisfies evaluative criteria for grounded theory analysis, so that further redefinition can be adjudge to follow scientific basis as recommended by Charmaz (2014), Corbin and Strauss (1990), and Saldana (2016). The foregoing figure shows complicity of axial coding with 5 central themes and 11 substantive categories generated for the current study. In other words, that specifies what Creswell (1998) tags as early stage of 'theory development'. This provides a clue to questions that bother on "what" is 'ISC' - Definition; "how" 'ISC' is identified -Characteristics; "why" is 'ISC' important - Performance Measurement; "where" is 'ISC' useful - Dimensions; and "with what consequences" 'ISC' is judged - Measurement Attributes (Strauss and Corbin, 1998, p.25). The figure further indicates the essential qualities/properties of the central phenomenon (i.e., ISC); and, consistent understanding of public service managers about causes and effects of ISC "to form a substantive theory of action" (Charmaz, 2014, p.148). The figure indicates that to understand ISC as the core phenomenon of this study, the 5 central themes identified in the figure assists toward that. This means that ISC would be defined to mean 'obedience to Allah' through the 'knowledge about religion' that manifests in 'interaction among human beings. Though the 3 substantive categories that account for a central theme 'Definition' of ISC also evolved through 13 subcategories. Again, the 'Characteristics' of ISC in this study include 'spirituality', 'right guidance', and 'religiosity', and these 3 substantive categories evolved through 14 subcategories. In an attempt to understand 'Performance measurement' of public service managers, 2 substantive categories emerged as 'expectation' and 'reality', while 4 subcategories account for that, which include



Source: Atlas.ti 7 Authors' Academic Research, 2016 - 2018.

Figure 1. Focused Coding: Tentative Categories



Source: Atlas.ti 7 Authors' Academic Research, 2016 – 2018.

Figure 2. Axial Coding: Central Themes and Substantive Categories

'Good mannerism', 'Unity and cooperation', 'Accountability and transparency', and 'Immorality'. A central theme of 'ISC dimension' emerged through 5 subcategories that include 'religious', 'ethical', 'educational', 'economic', and 'administrative' perspectives. Lastly, the central theme 'Measurement attributes' emerged through 2 substantive categories of 'Praise-worthy' and 'blame-worthy' attributes emerging from 17 substantive categories. In addition, the figure shows relationships among categories as well as their links to the central themes of the core phenomenon of this study. For clarity purpose, the substantive theory developed in this study is grounded in the data with a concern for Right Guidance. This is to reiterate that the core category emerged through careful and rigorous analysis that "develop[ed] new theory about" ISC from 11 substantive categories developed concurrently from 37 tentative categories through focused coding. The implications for the substantive theory of this study are: contribution to knowledge and practical implications. The former could be seen in the light of new knowledge that is contributed to existing literature on Islamic spirituality; where a new concept of Islamic spiritual culture has gained attention. While the latter concerns the context of culture to explain that every Muslim applies with utmost commitment so that Islamic religious rituals are practised correctly to seek *falah* (success) in this world and the hereafter.

DISCUSSION

This study generated insights into experiential understanding of public service managers about ISC, and it has subsequently developed a substantive theory. The participants' common interest is to improve service delivery through upholding the values and tenets of Islam relaying on 'Right Guidance' as emphasized in their opinions. Consequentially, the substantive theory developed was through various analytical tools; especially with the aid of focused and axial coding that ensure clarity of the relationships among the focused codes/categories, which further hypothesizes action-process consequences for possible shift in location, context and time, though detailed evaluative criteria in this regard are not presented in this paper. Moreover, applicability of the developed substantive theory across border is yet to be confirmed. Another limitation to this paper is that comprehensive analytic procedures for the current study are also not extensively explained in this paper. Besides, further study would carefully illustrate other analytic procedures with evaluative criteria applied to develop a formal theory. Therefore, future researchers should replicate the study in another context; to as well examine the usage of the theory across various contexts, locations, and time.

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