

# The Employees-Organizational Performance Needs Model: The Mapping of Maslow's Hierarchy of Needs and Balanced Scorecard into the Maqasid Al-Shari'ah Model <sup>†</sup>

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† Presented at the International Academic Symposium of Social Science 2022, Kota Bharu, Malaysia, 3 July 2022.

**Abstract:** Organizations employ a performance management system to ensure sustainable performance. This paper aims to develop a model of performance management that may fulfil the basic needs of an employee and simultaneously ensures organizational performance. A review of the literature concerning Maslow's Hierarchy of Needs and Balanced Scorecard was conducted. As these two models are criticized for failing to recognize the spiritual needs, they are then mapped into the Maqasid al-Shari'ah model to develop a more comprehensive performance management model, named the Employees-Organizational Performance Needs Model (EOPNM), which may contribute to the body of knowledge in the area of performance management.

**Keywords:** performance management; Maslow's Hierarchy of Needs; Balanced Scorecard; Maqasid al-Shariah; Employees-Organizational Performance Needs Model; spiritual needs



**Citation:** Adnan, N.L.; Jusoh, W.N.H.W.; Muda, R.; Yusoff, R. The Employees-Organizational Performance Needs Model: The Mapping of Maslow's Hierarchy of Needs and Balanced Scorecard into the Maqasid Al-Shari'ah Model. *Proceedings* **2022**, *82*, 4.

<https://doi.org/10.3390/proceedings2022082004>

Academic Editor: Mohamad Rahimi Mohamad Rosman

Published: 6 September 2022

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## 1. Introduction

To ensure sustainability, organizations frequently strive to optimize their performance. Various methods are employed to improve the organizational performance. At an organizational level, the performance measurement system (PMS) is used to constantly monitor, evaluate, and control an organizational operation and performance by setting the standard that needs to be achieved, known as the key performance indicators (KPI) [1–4]. On the other hand, a performance appraisal system (PAS) is in place to evaluate, control, and reward employees' performance against the KPI sets [5–7], as employees form a crucial part of an organization who execute organizations' strategies and plans and ensure the targets set are achieved. As such, PMS and PAS are intertwined, each supporting the success or failure of another, in a broader performance management system employed in an organization.

PMS and PAS are being extensively used by organizations to control their employees and also to reward them once the targets are achieved. However, in the period of intense competition nowadays, companies strive to be ahead of competitors, often by driving their employees to reach a new limit that is sometimes unreasonable even at the expense of their employees' wellbeing [3,8,9]. This can be done by altering the KPI sets where measured criteria are added to include even those that are not under the control of the employees. Hence, it is not surprising when the extant literature has reported that PMS has become the key factor that causes job burnout and stress among employees [9,10]. Consequently, some literature has also reported that such PMS employed may lead to

certain dysfunctional behaviors that deprive the organizations of the good performance they initially set to achieve [3,11]. In other words, such PMS and PAS are said to have failed to satisfy the human needs of the employees, making them less motivated, often lowering their self-esteem.

One most discussed PMS is known as the Balanced Scorecard (BSC) introduced by Kaplan and Norton in the 1990s. At the organizational level, BSC has been extensively researched to measure and manage organization performances [12]. Its four dimensions of customer satisfaction, internal process, learning and growth, and financial performance provide a balanced view of the organizational performance. Interestingly, when viewed from the employees' perspective, these dimensions may also represent an employee's success perspective or well-being, indicating the extent of the fulfillment of their basic needs. An employee may be viewed as successful and has their needs fulfilled when these four perspectives are achieved that enhance their job satisfaction. However, BSC has totally ignored the spiritual or humanistic aspect of an employee, which is highly vital for the happiness or self-actualization of an employee [13,14]. Hence, when looked at from an individual level, it can be concluded that many PMS and PAS employed have failed to fulfill the human needs as stipulated in Maslow's Hierarchy of Needs (MHON). MHON has been the most referred to model of human needs, which shows that humans are motivated to fulfill certain needs, like physiological, safety, social, self-esteem, and self-actualization, to survive and then to achieve a certain potential [15]. However, even MHON has been criticized by many, as it also does not consider the spiritual need of humans [16,17]. In short, it seems that either BSC or MHON is still inadequate to explain the fulfillment of needs of an employee that would collectively lead to the organizational performance.

From an Islamic perspective, such needs are outlined in the Maqasid Shari'ah (MQS), which divides human basic needs into five fundamental values, i.e., the safeguarding of faith (Al-Deen), life (Al-Hayah), mind (Al-Aql), dignity (Al-Mur'uah), and properties (Al-Mal). As MQS is aimed to preserve the wellbeing of humankind, it is believed that making it the foundation of all human systems will lead to the best outcome for everybody, be it an employee or an organization. Therefore, this paper aims to propose a performance model where both employees and organization may reap the most benefits if properly implemented. It uses the framework of MQS to map the organizational performance (using the BSC model) with the employee's needs and performance (using the Maslow's model). Even though MQS is considered as applicable to all Muslims, the application of MQS and this model can also be applied to all employees and organizations, as Islamic values are actually universal values, applicable to everyone and every organization. Not much research has tried to link these three models in order to harmonize human (employee) needs with organizational needs [18]. This paper will start with the review of MHON, followed by the BSC and MQS. Another section will then map all three models so as to create a need and performance model that will benefit both employees and organizations.

## **2. Human Needs from The Perspective of Maslow's Hierarchy of Needs (MHON)**

MHON has been one of the most widely referred to models in many diverse areas of study, such as psychology, management, marketing, economics, sociology [17], and many more, since it was introduced in the 1950s up until now. MHON explains that humans are creatures of needs, and there are certain factors that motivate them to achieve these needs. Maslow postulated that human needs can be categorized and structured in a hierarchy of prepotency and probability of appearance, which is depicted in a pyramid of a five-stage hierarchical levels model of human needs. The model has gained worldwide acceptance due to its eye-pleasing pyramid that can be easily understood and accepted by people's common sense [17].

From the bottom of the hierarchy upwards, these needs are arranged in the following sequence: (i) physiological needs (food, shelter, and clothing); (ii) safety needs (security, law, and freedom from fear); (iii) love and belonging needs (friendship, trust, and giving affection and love); (iv) esteem needs (dignity, achievement, and prestige); and (v) self-

actualization needs (realizing personal potential and personal growth). Humans strive to achieve the most potent needs, such as food and water (situated at the bottom of the pyramid), before progressing to a need at a higher stage (self-actualization at the top), indicating that needs lower down in the hierarchy must be first satisfied before individuals can advance to needs higher up. Maslow then further divided the five-stage model into two categories of deficiency and growth needs [19].

Due to various criticism of his five-stage model, Maslow expanded his model to include cognitive and aesthetic needs (to become a seven-stage model) and, later, transcendence needs (to become an eight-stage model) in the 1970s ([15] cited from Maslow (1943 and 1954)). Cognitive needs (knowledge and understanding) are arranged at the fifth level of the hierarchy, while aesthetic needs (appreciation and search for beauty) are placed at the sixth level, pushing self-actualization to the seventh level. Transcendence needs, are is described as the needs motivated by values that surpass the personal self (service to others, religious faith, etc.) is then placed at the eighth level, completing the eight-stage model.

Maslow's model of the hierarchy of needs, though being pervasive in many areas, is still being criticized on different grounds. The authors of [18] argued that Maslow made an observation on his immediate surroundings, resulting in the insufficient coverage of his study population. In addition, his study is extremely subjective and is open to bias, which reduces the validity of the data, making the operational definition of self-actualization somewhat doubtful and not generalizable [15]. Though the first two levels of physiological and safety may be applied universally, the other three levels may not be regarded the same by people in other cultures.

Maslow's assumption that lower needs must be met before a person can progress to achieve and fulfill the higher order needs has also received a lot of criticism, as things do not always follow this order [15,17]. A hungry man is still motivated to love and protect his loved ones even if his hunger is not yet satisfied, and the Prophets' Companions' motivated behaviors, which always prioritized their self-actualizing needs rather than their physiological needs [16], are examples put forward. The authors postulated that the Prophets' Companions ensured that religion always precedes their life, which should be the correct order of hierarchy of needs for all Muslims, specifically, and all humans, generally.

All Muslims should seek to achieve the pleasure of their Creator by obeying His commandments, as they will be rewarded in the Hereafter; hence, self-transcendence needs should be placed at the lowest level instead of the top. This might be the biggest flaw in Maslow's model that ignores the need for religion or spirituality in humans [16,17]. Though transcendence needs were added to the model, being placed at the top depicts them as something achievable only to certain worldly successful people instead of everybody born as human. Considering this need, [17] called for the model to be inverted, where self-transcendence needs should be placed at the bottom level as the initial stage that defines a person's purpose of life before the fulfillment of physiological needs. Based on this argument, the next sections elaborate on why and how it is possible.

### 3. Balanced Scorecard and Human Needs

Balanced Scorecard (BSC) is the most commonly discussed PMS, since it was introduced by Kaplan and Norton in the 1990s as a systematic tool to measure organizational performance and improvement through the use of four measurement perspectives: financial, customer, internal business process, and learning and growth [20]. BSC is built on the basic premise that a company's performance evaluation system is tailored to its well-defined mission and a strategy for fulfilling that mission [21]. Consequently, it determines the targets to be achieved by its employees, which should serve as a guideline for them to reach the company's mission and indirectly serves as their source of motivation. In short, BSC clarifies a company's needs, comprising both financial and nonfinancial measures, signifying that a company would achieve a sustainable performance if it could improve its internal business processes and enhance its employees' learning and growth as a means to satisfy its customers' satisfaction, which would eventually lead to financial success.

In summary, BSC links people to the strategy and, finally, to the performance. Though BSC clarifies a company's needs to perform and be successful, when viewed from the employees' perspectives, it may also be used to map out employees' needs to succeed in a company, specifically, and also in life, generally. Hence, it might also explain the fulfillment of human (or employee) needs as described by MHON. By being employed, employees earn their salary that they use to pay for food, clothes, shelter, etc. that fall within their physiological needs. They also abide by rules, certain employment contracts, and company rules and regulations, which promise them security that fulfill their safety needs. Simultaneously, they are surrounded by friends and colleagues that fulfill the social needs of love and to be loved, sense of belonging, togetherness, etc. Through achieving company and individual goals and then being rewarded for such achievements, employees reach their esteem needs. Self-actualization needs are then achieved when they keep striving for better, to improve themselves and, indirectly, the company. This is closely related to the learning and growth perspective, which leads to improvement in business processes. When looked at this way, it becomes obvious that, though BSC is meant to aid in a company's performance improvement, it may also explain the fulfillment of human basic needs as outlined by Maslow.

Quesado et al. [22] argued that, if BSC is used effectively, it performs as a rich source of information and knowledge, enables participants to communicate regularly with each other, allows the association of a long-term strategy with short-term actions, and produces strategic awareness among employees. With regards to this, when applied to an employees, BCS serves to fulfill their love and belonging, esteem, and self-actualization needs. Being together in a department or company creates a sense of belonging or esprit de corps that, in time, makes one feel love and be loved. Besides close family, colleagues become the people someone turns to in times of despair or times of joy. The information shared through effective regular communication does not only develop a bond among employees but also becomes a source of knowledge that forms the learning process towards their self-growth. Being evaluated by various performance measures employed in the BSC is seen as a necessary stop-and-check process to see if one is on the right track, and if unsatisfactory, the reasons for underachievement can be determined and actions can be taken to rectify it. These are necessary to reach the self-actualization needs once the esteem needs have been reached. Subsequently, the company also benefits from competent and high-esteemed employees, as business processes are much improved, which leads to high customer satisfaction.

One interesting advantage of BSC is it includes external stakeholders instead of only the internal stakeholders [12], making an organization become transparent, where external stakeholders are seen as an integrated part that play a necessary role to contribute to their overall success. In short, it exhibits the interconnectedness of various parts, which reflects that humans need to work together to create harmony and meaningful life so as to reach their self-actualization or even self-transcendence needs.

However, BSC has also been criticized for using too many indicators, causing a lack of key success factors being defined to identify the KPIs [23], as this might lead organizations to lose focus and fail to find the linkages between those indicators. In terms of human needs, it signifies that humans live in interrelatedness, and we need each other to fulfill our needs, especially to achieve our growth needs. Failure to account for this causes stress or burnout, where employees often feel overloaded with work that is sometimes not even within their control [3]. It also leads to the mismatch of practices and expectations of PMS, resulting in conflicting situations and tensions between top management and employees [9]. Somehow, this is rooted from the adoption of excessive quantitative measures while ignoring the qualitative measures, normally in the form of humanity or spiritual aspects in any PMS employees.

Stemming from this weakness, [13] introduced Islamic perspective BSC, known as the Hadhari Scorecard, with an additional measure related to humanistic and spiritual strength besides the four classical measures introduced by Kaplan and Norton. The Had-

hari Scorecard proposed the balance between the nonmaterial and material aspects of a performance in managing a formulated strategy. Spirituality is later widely discussed as a potential additional dimension in enhancing the traditional BSC. Spirituality supports the organizational performance [24] and improves BSC's efficiencies and effectiveness, since it steers the employees' well-being, organizational commitment, and productivity in addition to the organization's financial performance [25]. However, integrating spirituality into a PMS is still inconclusive due to its ambiguity, which has become the quest in this paper.

#### 4. Human Needs from The Perspective of *Maqasid Al-Shari'ah*

Islam is a comprehensive religion that treats all issues in various aspects of human life, including the administration of an organization [26]. In this regard, Shari'ah should be the foundation of any form of organization, be it Islamic or secular organizations. The ultimate goal of the Islamic organization is to achieve the Shari'ah objectives, that is, Maqasid al-Shari'ah (MQS). MQS refers to the objectives that are being sought to be realized by the Shari'ah when deciding on a ruling aimed at realizing and safeguarding benefits to the people and protecting them from evil (see [27,28]). In this view, underlining an organization's management with Shari'ah results in happy and satisfied employees who contribute more to the success of an organization while ensuring employees are treated with respect and justice.

MQS can be divided into three broad categories, namely al-dharuriyyat (the essentials), al-hajjiyyat (the complementary), and al-tahsiniyyat (the embellishments) [27,29–32]. Al-dharuriyyat are the interests on which the religion and worldly affairs of the people depend upon [28,33], and its absence leads to total disruption and disorder, and it could lead to an evil ending [27,28,31–33]. The protection of these interests can be established by two means: safeguarding their existence and protecting them from being destroyed [28,33]. These must be protected, and all measures that aim at safeguarding them must be taken, either by the individual or by government authorities. Al-dharuriyyat can be further divided into the protection of the five indispensable values (al-dharuriyyat al-khamsah) that are essential to human life [29], which are religion, life, intellect, lineage or dignity, and wealth [27,28,32–37]. The framework of MQS does not have a limit, as it covers all parts of the rulings in human life, including the organizational part. Organizations must ensure that all these five objectives are espoused in their organizations if they want to sustain their competitive advantage, as this results in retaining talented employees.

Al-hajjiyyat are defined as interests that seek to remove severity and hardship in cases where such severity and hardship do not pose a threat to the very survival of normal life if the interests are absent [27,28,32,36]. On the other hand, al-tahsiniyyat refers to interests that require generosity, which seeks to achieve refinement and perfection in the conduct of people at all levels [28,36]. These three categories of MQS are subjective and can be applied in any area or field. In an organizational context, the al-dharuriyyat, al-hajjiyyat, and al-tahsiniyyat concepts can be used to determine the level of necessities of any actions or decisions taken by the leaders or top management. In other words, it gives certain guidelines to leaders to make decisions based on priorities.

Chapra [34] elaborated how MQS can be applied in an organizational setting. The safeguarding of faith (Al-Deen) needs to come first before other elements, because it controls and influences human personalities, such as behaviors, lifestyle, preferences, and others. This can be done by providing a comfortable space to pray or ensure work matters do not contradict with an employee's faith and organizing religious talks to the employees. The safeguarding of life (Al-Hayah) involves taking employees' lives and welfare into account, such as offering an employment injury scheme or pension scheme. The safeguarding of the mind (Al-Aql) and dignity (Al-Mur'uah) are necessary to alleviate job stress and burnout while promoting a sane mind and self-esteem. Employees with a sane mind and high self-esteem are highly motivated and make wise decisions while not feeling tempted to commit fraud. The safeguarding of properties (Al-Mal) may have a huge impact on an organization's success, as it controls against the misappropriation of assets,



hence maximizing the use of resources. Thus, the principles of MQS need to be articulated and promoted to Muslims and non-Muslims alike. When the Shari'ah can be realized and clarified through universal principles and purposes (Maqasid), an organization is functioning at its best, as it is staffed with highly dedicated employees who are not only accountable to their employer but also to their colleagues and the Almighty God.

##### **5. The Employees-Organizational Performance Needs Model: Maslow's Hierarchy of Needs and Balanced Scorecard (BSC) As Mapped by Maqasid Al-Shari'ah**

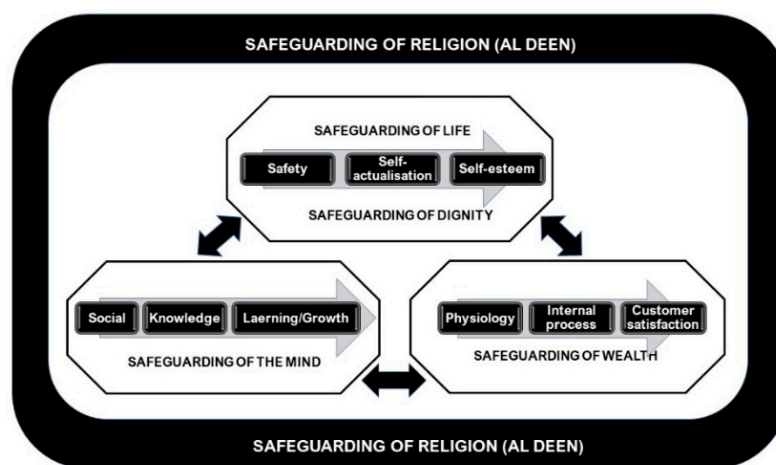
Islam is Al Deen, which means a way of life. It acknowledges different human needs and drives to survive, to procreate, and to worship. The Islamic way of life does not allow these needs and drives to be suppressed but teaches its believers to channel their needs and drives rightfully through the observance of the Islamic rules. This fact is clearly portrayed in a hadith through the words of Salman telling Abu al-Darda' "Your Lord has a right over you, your body has a right over you, and your family has a right over you, so you should give the rights of all those who have a right over you". Another hadith narrated by 'Abd-Allaah ibn 'Umar said, from the Prophet (peace be upon him), "Each of you is a shepherd and each of you will be questioned (about those under his care). The leader is a shepherd and will be questioned. A man is the shepherd of his family and will be questioned. A woman is the shepherd of her husband's house and she will be questioned. A slave is the shepherd of his master's wealth and will be questioned. Each of you is a shepherd and each of you will be questioned [about those under his care]" (al-Bukhaari, 4892; Muslim, 1829).

These hadiths are among several other hadiths that clearly demand Muslims to fulfill their obligations to themselves (to maintain good health, bodily, and spiritually); to their families, society, and country; and to Allah, their Creator. Islam also lays down clear guidelines to regulate business trading, professional life, and economic activities. It encourages Muslims to work and strive for perfection and wealth but should never turn to material wealth as the main purpose in life. The Islamic approach is to maintain a balance between material (worldly needs) and spiritual needs. In all circumstances of a person's life, whether wealthy or hardship, stability or unpredictability, happiness or sorrow, he or she must comply with the Shari'ah. Hence, a model of human needs proposed by Maslow (1970) is unable to acknowledge the reality of the interaction between the material and spiritual aspects of the human being in different life situations [17].

In managing the performance of an organization, both the human needs as well as organizational needs must be taken into consideration. One of the popular measures of organizational performance is the BSC [20], but it does not acknowledge the spiritual need of a human but focuses on measuring the organizational performance to achieve higher material success. Therefore, an organization that wants to strike a balance between workers' human needs (material and spiritual) and organizational needs will have to consider all the three models: MQS, MHON, and BSC. Among the three models, MQS is a more comprehensive model that incorporates both the Maslow and BSC models.

Rosbi and Sanep [38] attempted to integrate the MHON and MQS models to map human needs. Self-actualization needs are combined with the need for religion, as both needs are necessary to achieve the pleasure of the Creator, which leads to the fulfilling of life potential. This is indispensable in reaching harmony in life and the Hereafter. The life dimension of MQS is seen as related to the safety needs of Maslow's, as humans need some rule, law, and order to feel safe and secure, which ensures their survival. The intellectual (knowledge) needs are integrated with the social needs (love and belongingness) of Maslow's in the argument that humans need knowledge and know-how in order to socialize with others. The needs of lineage complement the self-esteem needs of Maslow's hierarchy of needs. Humans are seen as social creatures who need to possess some self-esteem, which becomes essential attributes to be respected and accepted by their community. Lastly, the wealth needs are combined with the physiological needs, as humans require certain wealth to fulfil their physiological needs for food, water, shelter, etc.

Abdullah et al. [39], on the other hand, only assimilated Maslow’s self-actualization needs into all the five dimensions of MQS in their paper in explaining the linkage of conscientiousness, as one of the personality traits, to job satisfaction. Doing this, unfortunately, has equated the five dimensions in MQS to only self-actualization needs, which makes MQS become too narrow while ignoring the other aspects. Therefore, a new model that integrates both elements of the material and spiritual is necessary so that employees’ needs can be fulfilled, leading to improved organizational, as well as individual, employee performances. This model is exhibited in Figure 1, named the Employees-Organizational Performance Needs Model (EOPNM), which illustrates the relationship between the dimensions of MQS, MHON, and BSC.



**Figure 1.** The Employees-Organizational Performance Needs Model (EOPNM): Maslow’s Hierarchy of Needs and Balanced Scorecard as mapped by Maqasid al-Shari’ah.

Referring to EOPNM, the Safeguarding of Religion is placed at the outermost layer of the circles, because it incorporates all the other dimensions in the three models. The fundamental Islamic concepts: worshipping Allah (‘ibādah), all provisions are provided by Allah (rizq), relying on Allah (tawakkul), and the belief in fate and predestination (qaḍā’ and qadar) are all expressive of the fact that spiritual concepts permeate the entire life, actions, and decision-making processes of the individual and community [17]. Hence, the Safeguarding of Al-Deen is preserving the Islamic way of life that includes the Safeguarding of Life, Dignity, the Mind, and Wealth.

The Safeguarding of Life is to ensure the safety and protection of human beings; in an organizational context, it means safety and protection of workers. Workers should be able to enjoy the basic needs of life such as healthcare, food, housing, clothing, and transportation. In addition, job security and stability motivate workers to perform their best. The Safeguarding of Dignity is to protect the pride, dignity, and lineage of family and ancestors. This includes self-esteem, as well as having a reputation and respect from others in the society. Workers in an organization should be given due respect and freedom to earn self-esteem in their respective work. Muslims are required to strive their best in whatever they do (Itqan) while, at the same time, abstaining from committing any conduct against the Shari’ah. At a personal level, they will try to attain the highest reward in the Hereafter. Thus, by safeguarding his/her religion, a Muslim shall attain self-fulfillment, as well as spiritual growth. Self-Actualization is achieved through spiritual growth experienced by Muslims who lead a life that seeks Allah’s blessings in whatever activities they do. Self-actualization is therefore the most prevalent at any level of human existence.

Muslims are required to safeguard their minds, because they will be accounted for in their deeds as long as they have a sound mind. To be able to contribute to society, a person must have a sound mind. Maslow’s Social need, to love and to belong to a society and to have interpersonal relationships with people, requires a good heart and a sound mind. A mad person is a problem and a burden to society. Thus, to safeguard the Mind

is a precondition for Maslow's Social needs in humans that requires one to also develop the mind by acquiring knowledge and skills so that they can benefit themselves, family, society, and the organization they are working for. Thus, the Knowledge dimension in BSC is incorporated into the Maqasid's dimension Safeguarding the Mind.

The Safeguarding of Wealth acknowledges the human physiological and biological needs to gain wealth for sustenance. Islam allows economic activities to generate in-come to buy nondurable goods such as food and clothing, as well as fixed assets and durable goods. Men can possess as much wealth and assets as they can, as long as the way of possession is not prohibited by Shari'ah. Hence, satisfying customers; identifying the critical process, skills, competencies, and technologies that will deliver a valuable proposition to customers, as well as to the current and future organizational success; and ensuring financial gain are part of the efforts that are applauded by Islam.

With the integration of humanity or spirituality, the performance management system is seen as fairer, as it may invoke a horizontal accountability, which is the obligation to maintain a harmonious relationship with coworkers, and vertical accountability, which is the need to keep a close relationship with the Creator. In such a case, employees are induced to give their best in whatever they do as a result of their struggle to achieve better outcomes to satisfy their worldly needs, which coincides with their spiritual needs that view work as part of an 'ibadah. In such a harmonious organization, unintended consequences of the performance measurement system may be reduced that may indirectly lead to reduced stress and burnout among employees. Since Islamic values prescribed in MQS are universally applicable, then such a model is not only applicable to Islamic organizations but also in any secular organizations

## 6. Conclusions

To compete and be sustained, businesses need to continuously strive to improve their operations; and employees are the key element needed to determine their success. Subsequently, organizations employ various methods to ensure their employees are performing at their peak, and performance measurements and appraisal systems are among the examples. Through the systems, measures are set and used to appraise and reward employees' performances, some to the extent that disrupts their work-life balance, which may hinder the fulfilment of their needs as a human.

Though BSC is admittedly the most complete organizational performance system, it has been criticized due to the lack of humanistic or spiritual aspects. For employees to stay motivated, not only basic human needs as stipulated in MHON have to be satisfied, but the spiritual aspects must also be emphasized. Due to that, this paper has tried to map the Maslow's needs model (representing the individual needs) and the BSC (representing the organizational needs) with the MQS, which represents the most comprehensive needs of mankind that may give rise to highly performing employees, resulting in sustainable organizations. Dissimilar to other models that ignore spirituality needs, this new model may give some guidance as to how a performance management system should be in an organization so that employees always stay motivated to give their best, as they are inclined to be horizontally and vertically accounted for. It happens when they view work as a fulfillment of their most fundamental needs, consisting of both worldly and spiritual needs. Contented employees give their best to ensure the success of their organizations. This model may be practically applied in any organization, be it an Islamic or secular organization, as it actually is in line with human nature, but it still needs to be empirically researched to determine its fundamental requirements.

**Author Contributions:** Conceptualization—N.L.A. and R.Y.; writing—original draft preparation—N.L.A., W.N.H.W.J., R.M. and R.Y.; writing—review and editing—N.L.A. and W.N.H.W.J.; visualization—R.M.; supervision—N.L.A.; project administration—N.L.A.; and funding acquisition—N.L.A. All authors have read and agreed to the published version of the manuscript.



**Funding:** This research was funded by the Ministry of Higher Education, Malaysia, grant number 600-IRMI/FRGS 5/3 (139/2019).

**Institutional Review Board Statement:** Not applicable.

**Informed Consent Statement:** Not applicable.

**Data Availability Statement:** Not applicable.

**Conflicts of Interest:** The authors declare no conflict of interest.

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