
APPLICATION OF SEVEN PRINCIPLES OF MAIZBHANDARI TARIQA ON BUSINESS ETHICS FOR SME'S SUSTAINABILITY IN FATIKCHARI, BANGLADESH

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ABSTRACT

Ethical awareness is vital for business organizations to gain the trust of customers and the sustenance of business. Inner purification is a prerequisite for developing ethical personification, thus, helping an individual demonstrate the culmination of morality. At the same time, we need to transform self-purification into organizational behaviour. In this case, Usul-e-Sab'a (the seven principles) originated by "Khatam ul Awliya " Gauth al-Azam Hazrat Maulana Shah Sufi Syed Ahmad Ullah (R.) can play a vital role. The seven principles' methods can assist the business

community to bring business sustenance through awakening morality and ethics. Therefore, the purpose of the study is to bring sustainability in the business and in the organizational behaviour through Usul-e-Sab'a (the seven principles) which is an effective method of self-purification and also the attainment of morality. In order to draw an effective result, the exploratory research design has been applied. For collecting data, a survey questionnaire was developed and was administered to the chosen traders. The findings of the study show business sustainability of those SME traders have been increased who practice ethics for their business. The study will assist the trader's community, in general, to build up a moral life and organize their business with honesty and integrity.

Keywords: Usul-e-Saba'h, Self-Purification, Business Ethics, Business Sustainability, SME.

INTRODUCTION

Making a good business environment is an essential factor of national competitiveness and long-term economic growth (Džunić & Golubović, 2018). Without a conducive and suitable business environment, all sorts of trades and commerce can't be sustained for a long time. As trades and commerce are the key factors for the economic development of a country, organizations should motivate employees by providing moral instructions as well as other incentives, since the morality and ethics for running a business are integrally involved (Baqir et al., 2020). Special emphasis has been placed on morality in every religion. Islam, in particular, has instructed very strongly for running a business with honesty and integrity.

Moreover, in Islam, the six basic ethics have been discussed related to doing business which is: work, honesty, freedom in economic enterprises, justice and protection, generosity, and trade without usury (Marina & Imam Wahjono, 2017). A survey was conducted by American and Canadian corporate executives in 1996 based on a question which was: "Why does, or will, your company practice sustainable development?" The responders opined mostly on the issues of 'complying with legal regulations and moral commitment to environmental stewardship' (Payne & Raiborn, 2001). The empirical evidence of the above survey highlights the necessity of practicing ethics in doing business activities.

We find many ethical theories such as relativism theory, the divine command theory, egoism theory, utilitarian theory, deontology theory, and virtue ethics theory (Al-Aidaros et al., 2013). Although some of these ethical theories are, to some extent, compatible with Islamic ethics and ethos, some others, in most cases, sit on the other side of the ethical spectrum. Those ethical theories are not universal; rather, time and place-bound, again some of which have already been abandoned. The sources of those ethical theories are the consequences of human thoughts and research; thus, are susceptible to errors and inaccuracy. On the other hand, Islamic ethics are derived from the Divine revelations- the Quran and hadith-, and are believed to be free from mistakes and errors.

If Islamic ethical theories and principles are followed to bring transparency in trade and commerce, then success in business is undoubtedly possible. However, in this paper, we have limited our study on how to bring business sustainability practicing business ethics in the light of *Usul-e-Sab'a* (the seven principles) originated by Gauth al-Azam Hazrat Moulana Shah Sufi Syed Ahmad Ullah. Bertocci (2001) asserted that the founder of the Maizbhandari Tariqa developed a fairly elaborate "Seven Step" (*sapta paddati*) methodology for the attainment of their view of spiritual perfection (Bertocci, 2001). Because *Usul-e-Sab'a* (the seven principles) is derived from the Quran and Hadith, which, if followed, will lead to the attainment of morality and can help a

man to attain perfect humanity. An honest and trustworthy person can show honesty and transparency in business. And transparent and accountable business can sustain a long span of time.

Introduction, Problem Statement, Research Objectives, Research Questions, Literature Review, Methodology, Findings and Results, Discussion, Limitations are among the sections of this paper.

PROBLEM STATEMENT

Business and trade are called the driver of the economic growth of a country. In particular, small and medium enterprises are the largest processors of foods and commodities which is keeping the country's economy strong (Nkwabi, 2020). The proprietors of those businesses are keeping the country's economy afloat on the one hand and serving the general consumers on the other. While small and medium enterprises are said to be the lifeblood of the economy of a developing country like Bangladesh, they are being manipulated by some unscrupulous businessmen. But as per the view of business people, if ethics are practiced in doing business and some basic trainings are provided, it will bring welfare for the society and will eliminate malpractices in businesses (Hoque, 2013)(Nkpurukwe et al., 2020). Therefore, the study aims to bring sustainability in the business and in the organizational behaviour through *Usul-e-Sab'a* (the seven principles), an effective method of self-purification, and also the attainment of morality. For concluding an effective result, the exploratory research design has been adopted. For gathering data, a survey questionnaire is developed and is administered to the chosen traders.

RESEARCH OBJECTIVES

- To identify the importance and role of *Usul-e-Sab'a* in sustaining business.
- To highlight how ethics is achieved through the practice of *Usul-e-Sab'a*

RESEARCH QUESTIONS

- Why are the practices of *Usul-e-Sab'a* so important in sustaining business?
- How can ethics be achieved by practicing *Usul-e-Sab'a*?

LITERATURE REVIEW

SMEs, Business Sustainability and Ethics

SMEs refer to small and medium-sized enterprises which are considered as the engine of the economics of the developing country. In the fields of the sustainable economy worldwide, SMEs are playing a vital role. According to Fox (2005), SMEs represent over 90% of enterprises and about 50-60% of employment are being provided at the national level. As of the assumption of Kenya's Economic Recovery Strategy, about 88% of new jobs are being created by SMEs. According to estimates of the Industrial Development Corporation, 80% of new job opportunities are being created in Africa by the initiative of SMEs (Painter-Morland & Dobie, 2014). In developed countries, recent empirical studies prove that the SMEs are contributing to GDP on average of 55% and at a rate of 65% are creating new job opportunities (Keskin et al., 2010). Small and Medium-sized Enterprises (SMEs) are suitable for densely populated countries like Bangladesh. This sector is contributing immensely to alleviate the poverty in the country creating

many job opportunities with lower investment and minimum wages. The International Monetary Fund (IMF) Country report (2012) shows that SMEs in Bangladesh have created more than 99% of private-sector industrial enterprises and contributed for 70% to 80% creating job opportunities for non-agricultural labour forces (Alauddin & Chowdhury, 2015).

Business sustainability is the way where one has to manage a triple bottom line as they are financial, social and environmental risks (Armstrong, 2020). In other words, business sustainability refers to the business continuity which can be sustained by many ways such as eco-effectiveness, eco-efficiency, socio-efficiency, socio-effectiveness, sufficiency and ecological effectiveness (Marina & Imam Wahjono, 2017). If we add ethics with the above criteria, then business sustainability can be accelerated undoubtedly. We know that business sustainability is essential for achieving sustainable development goals (SDG) as well as business organization need to transform their workers as winners (Geleta, 2019). The business executives comment that business sustainability-related strategies are necessary to be competitive even today and in the future (Dyllick & Muff, 2016).

The root word of ethics is 'ethos', a Greek word and in French, it is called 'Ethique'. It is used in Latin and English as 'ethic'. Ethics symbolises an individual's or a group of people's character, traits, attitude, moral principles, and legal behaviour which affect the character and values of the person (Laila Fatimah & Mohd Shah, 2016). Ethics is the basis of long-lasting happiness and contentment. If you are not satisfied or dissatisfied with unethical decisions in the workplace, the business won't sustain. As a founder of any enterprise, your personal well-being plays an important role in achieving your business success. Perhaps, the realization of self-worth, happiness and mindfulness drives moral behaviour (Mellahi & Wood, 2003).

Self-purification and ethics

Self-purification means cleansing of inner-self. That is to get rid of evil forces like irresistible desires of the world, pretence, hypocrisy, jealousy, rivalry, and malice, etc. (Ter Maten, 2016). Those evil forces defile the human soul and drive him to the wrong path. So a morally depraved person can never bring welfare to the nation. Therefore, it is seen that in the case of business and trade, the violence of such people is constantly observed. A dishonest businessman does not hesitate to resort to immorality in conducting business. An unscrupulous businessman causes misery and suffering to the people by warehousing of goods, creating artificial crisis in the market through syndicates, increasing prices of commodities, supplying expired and adulterated foods and so on. Therefore, to bring honesty in business and to make it oriented to human welfare, it is necessary to have the moral qualities of a businessman.

Therefore, in order to bring sustainability to the business, businessmen have to focus on the practice of ethics. And ethics cannot be built up and developed in a human character without self-purification. So, we can conclude that self-purification is the catalyst that can assist in making people with moral values.

Hazrat Maulana Syed Ahmad Ullah and his *Usul-e-Sab'a* (the seven principles)

Hazrat Maulana Shah Sufi Syed Ahmad Ullah, the descendant of the holy prophet Hazrat Muhammad (peace be upon him) was born on Wednesday, January 15, 1826 corresponding to 1244 AH in the village of Maizbhandar under Fatikchhari police station in Chattogram, Bangladesh. He died on Monday, January 24, 1906 at the age of seventy nine. His famous and well-known titles are *Gauth al-Azam* (the Greatest Saviour), *Khatemul Awliya* (the Seal of the

Sainthood) (Maizbhandari, 2009). In 636 AH, Hazrat Muhi al-Din Ibn Arabi, a prominent Sufi theologian, prophesied 586 years before his birth in his book entitled '*Fusus al-hikam*' as follows-

Among mankind, a son will be born who is a follower of Hazrat Sheesh (AS) and the bearer and holder of his secrets. After this, no boy with such dignity will be born. He will be Khatemul Walad. A sister will be born shortly before his birth. His birth will be on the outskirts of China. His language will be the language of that city. Then infertility will be transmitted between men and women. There will be an abundance of marriages without procreation. He will call mankind to Allah but there will be no satisfactory answer. After the death of him and the believers of that era, human nature will become the nature of four-limbed animals. Halal, haram will not be identified. Becoming detached from religion and conscience, the human being will be busy satisfying lust in the direction of nature and instinct ('Arabi, n.d.).

Hazrat Muhi al-Din Ibn Arabi's prophecy was fully reflected in the case of Gauth al-Azam Hazrat Maulana Shah Sufi Syed Ahmad Ullah. Maizbhandari Tariqa (Maizbhandari Sufi Order) introduced by him is secular, liberal, dominated by moral religion, non-discriminatory and humane (Maizbhandari, 2009). These unique characteristics contributed to the high popularity of this tariqa in this region and helped it attract its followers from various social and economic assemblages. *Usul-e-Sab'a* (the seven principles) taught by Gauth al-Azam Hazrat Maulana Shah Sufi Syed Ahmad Ullah is considered as one of the *Usul* (the principles) of this tariqa and a self-practicing method for its followers to attain spiritual purification. This *Usul-e-Sab'a* is easy-to-do, hassle free and well-received by all Sufi followers. And it is easy to follow and advice for all regardless of race, religion and caste (Maizbhandari, 2012).

***Usul-e-Sab'a* (the seven principles) and its importance for business sustainability**

Usul-e-Sab'a (the seven principles), as indicated by Syed Delawor Hossain, are the compendious articles of the teachings of the Quran and Hadith, and are intended to help a seeker purify his inner-self and possess moral character and ethics.

Hence, observance of *Usul-e-Sab'a* (the seven principles) can play a significant role to make a trader morally motivated and ethically obliged; thus, preventing him getting involved in any kind of corruption in his business activities, as there is no substitute for ethics in conducting business. Because these seven principles are derived from the Quran and Hadith.

The Seven Principles are explained in two facets in *Wilayat-e-Mutlaqa. Fana-e-Salasa* (Three Annihilations) & *Mawt-e-Arba'a* (Four Deaths).

***Fana-e-Salasa*-(the three Annihilations)**

Fana anil Khalq: It refers to renunciation of all earthly aid and the seeking of refuge only in Allah (Brandt, 2011). The literal meaning of *Fana* is annihilation and *Khalq* means creation. It refers to self-reliance. This implies that no service or benefit should be expected from others. This practice makes a person self-reliant and makes him confident in his own strength (Maizbhandari, 2009). Islam has placed special emphasis on self-reliance. We see that in order to eradicate poverty and alleviate economic injustice in the society, governments of different countries continuously undertake various strategies, policies, projects and programs, success rate of which is always a subject of debate and doubt. In this regard, self-reliance can be the main weapon to combat poverty. As per the view of Qardawi (1986), work and self-reliance can be the first weapon to alleviate poverty in the Muslim community. So to speak, the self-reliance concept is an essential ingredient regarding alleviating poverty from society (Bello, 2010).

Fana anil Hawa: The term refers to the extinction of all earthly desires (Brandt, 2011). To avoid useless and vain talks and activities is called *Fana anil Hawa* in Sufi terminology. That is to refrain oneself from unnecessary activities and useless discussions, avoid useless things and refraining from unnecessary work or conversation. Practicing it makes a person's livelihood easier and hassle-free (Maizbhandari, 2009). The Holy Qur'an and Hadith emphasize avoiding *laghw* (vain and foolish talks). Nowadays people are involved in *laghw* anyhow. We often see that a businessman exaggerates by promoting his products with deceptive and false information in the hope of marginalizing his profit, whereby the consumer is tricked into buying the product through vague assurance and description by the seller. Such unethical practice creates distrust and lack of confidence between customers and dealers, which, in turn, threatens business sustainability. Therefore, leaving and avoiding *laghw* (vain talks) can create the foundation of a new way of thinking about the economy and consumer behaviour (Seise, 2019).

Fana anil Irada: In Sufi terms, surrendering one's will to the will of Allah is called *Fana anil Irada*. That is giving priority to the will of Allah and surrendering one's will and desire to the will of Allah. It enables a person to acquire the habit of submission and satisfaction (*Taslim* and *Reja*) (Maizbhandari, 2009). In businesses, it can have both profits and losses. When a business gains, a businessman will thank God for it, and if he loses, he will leave it to God's will without despair. By acquiring the characteristics of *Fana Anil Irada*, a businessman can play an important role in business sustainability.

Mawt-e-Arba`a- Four Types of Death

Al Mawt al Abyad-White Death: The White Death, in other words, the encounter with suffering that is like unto-death in order to achieve purity (Brandt, 2011). It is achieved through fasting and self-restraint as a result of which the human mind is enlightened. For example, fasting (*Siam*) during the month of Ramadan and voluntary fasting (*Nafl*) assist us developing self-control (Maizbhandari, 2009). The term '*Al Mawt al Abyad*' can be used in the place of *Sabr* (patience). Modern psychology emphasizes self-regulation. Although self-regulation and *Sabr* (patience) are often used for the same purpose, the *Sabr* has the additional dimension which conforms to the higher truth. However, self-regulation does not meet overall criteria like *Sabr* (Raquib et al., 2020).

Self-restraint, self-regulation, *Sabr* or '*Al Mawt al Abyad*' whatever we say is the important ancillary of human characteristics. Cavanagh (2015) has examined three strategies for developing just and consistent global business. These three strategies are (1) International treaties and agreements (2) global codes of business conduct and (3) voluntary self-restraint of individual executives and firms. He considered the last and final option for dealing with global sweatshops, environmental degradation, and other ethical issues. The third option is also preferred for those businessmen who assume that the unregulated free market can bring benefits for all (Cavanagh, 2015). So self-restraint can help a businessman avoid immoral activities in doing business activities such as monopoly, creating artificial crisis of goods through syndicates, hoarding, smuggling and weight fraud, etc.

Al Mawt al Aswad-Black Death: The Black Death: the encounter with the pain of death in the face of criticism from other persons (Brandt, 2011). This death of human instinct is achieved by embracing criticism and hostility of enemies positively. An individual shall look at himself after facing criticism, if he finds the cause he will have the opportunity to repent and correct himself. On the other hand, if he does not find the cause of criticism within himself, he again thanks Allah

for his innocence. Through such practice he finds the presence of great power in his personality. He then considers his critics as his friends (Maizbhandari, 2009).

Customer satisfaction and evaluation is the main fundamental indicator of a dealer. A variety of studies shows that a higher level of customer satisfaction leads to greater customer loyalty and through increasing loyalty, customer satisfaction can help to generate future revenue (Anderson et al., 1997). As a statutory right, a customer can both discuss and criticize the quality of goods and services. In such scenario, if the trader finds fault with goods, he will replace them with a better alternative securing greater customer loyalty and satisfaction. Hence, it can be concluded that the practice of Black Death which is an essential part of an effective after-sale customer service helps a trader receive customer's criticism or negative feedback positively and use it to enhance the way he communicates with his clients and to identify areas of improvement; thus, bringing sustainability and success in his business.

Al Mawt al Ahmar-Red Death: The Red Death: to bear the pain of death in order to become free from sexual desires (Brandt, 2011). This kind of death of human instinct is achieved by avoiding immoral and illegal sexual instinct and greed. It makes a man a perfect saint by gaining the power of *Belayat* (Maizbhandari, 2009). There is a proverb that greed begets sin, sin begets death. We see that unscrupulous traders subdued by greed are constantly violating consumers' rights. They are always trying to exploit the customers by inventing new fashioned mechanisms for making windfall profits. These unscrupulous traders are involved in monopolizing, hoarding, price hiking, and providing substandard products (Alam & Haq, 2016). Although there are legislations against dishonest and deceitful business activities, they are, sadly, not always enforced. In addition to relevant legislations, self-purification and liberating one from the prison of greed can play a vital role in preventing him from exploiting consumers, leading the businessman to conduct his business ethically, therefore, making the business sustainable on one hand and preserving consumer rights on the other. Therefore, the practice of '*Al Mawt al Ahmar* (the Red Death)' can play an important role in this case.

Al Mawt al Akhdar-Green Death: The Green Death: everything else is barred from the heart except for the love of God (Brandt, 2011). This kind of death of human instinct is achieved through the sacrifice of luxurious life. It creates the love of God in the human mind. It belongs to *Belayet-i-Khizri* (Maizbhandari, 2009). From the perspective of George Field, the green colour has an ideas and force of vigour and freshness, and it additionally implies to the image of youth, the spring of life (Zimmerman, 2017). So just as green indicates the freshness of life, it also indicates the attainment of spiritual maturity.

It is necessary to be moderate in conducting business without being too ambitious. A businessman accustomed to living a simple life can maintain honesty and transparency in business. On the other hand, over ambitious and dishonest businessmen cannot maintain honesty and transparency in business and may resort to dishonest activities. As a result, his business does not last long. Practicing 'Green Death' will help bring honesty and transparency, and in turn, sustainability and success in his business.

Lauri Harvilahti (1950), has considered the seven principles as the seven-phase of one who strives for building up an association with the Divine. The contents of the seven-phase have a resemblance with the catalogue of *Abu'l Qasim al-Qushayri's* of 45 *maqams* (the mystical stations) (Brandt, 2011). That is to say, the issues which have been discussed in the seven principles, are also discussed in '*Al-Risala al-qushayriyya fi-ilm al-tasawwuf*' in the chapter on *maqamat*.

From the above discussion we have known that if *Usul-e-Sab'a* is practiced, the self-purification will be achieved. The self-purification will lead a trader to develop business ethics. Finally, business ethics will help the dealer to sustain his business.

METHODOLOGY

An exploratory research design is used for this study. A survey questionnaire is used in this study. The questionnaire was structured on a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The study framework, which is attached below, is used to make the questionnaire structure. After then, it was given to a sample. Secondary data was gathered from books, journals, newspapers, and the internet. The target demographic consists of the owners of 50 SMEs in Nazirhat and Nanupur Bazar, Fatikchhari, Bangladesh, who were chosen at random from the market authority's data. The owners of the 50 SMEs have returned their responses, resulting in a 100% response rate. The majority of those who took part in the survey were men. Participants between the ages of 18 and 30 are 12 in number, those between the ages of 31 and 45 are 10 (ten), and those between the ages of 46 and 60+ are 28 (twenty eight).

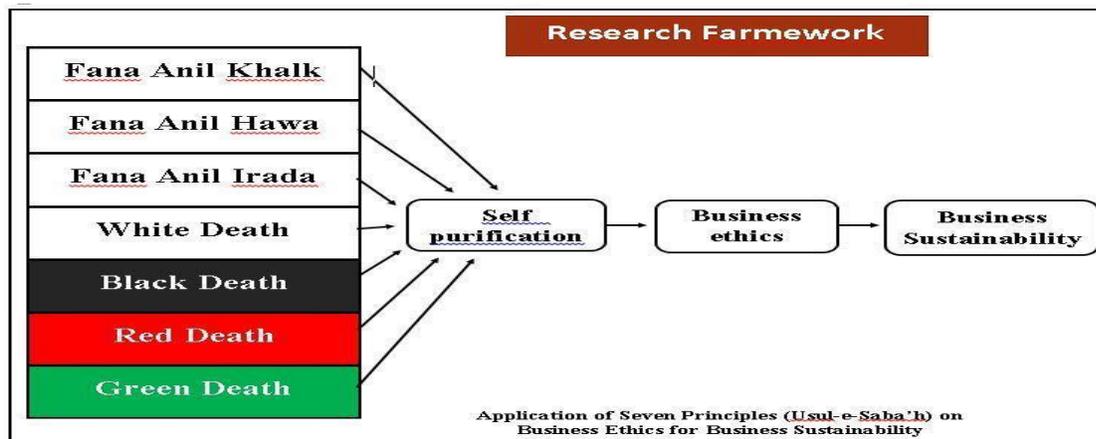


Figure 1. The given research framework is structured on the following variables

The above research framework refers to seven independent variables (IV) as they are Fana Anil Khalk (IV₁), Fana Anil Hawa (IV₂), Fana Anil Irada (IV₃), White Death (IV₄), Black Death (IV₅), Red Death (IV₆) and Green Death (IV₇). The two mediating variables (MV) are Self-purification (MV₁), Business ethics (MV₂) and one dependent variable (DV) is Business sustainability. The independent variables (IV) affect two mediating variables (MV) and then two MV effects on dependent variables. The framework implies that the practice of seven IVs can enable a person to attain self-purification (MV₁) and self-purification (MV₁) can develop business ethics (MV₂). If business ethics (MV₂) is stored in a trader's characteristics, business sustainability (DV) can be accelerated.

The questionnaire was designed and evaluated based on seven IV, two MV, and one DV. For each variable four questions were done. The total number of questions stands at 40 (forty). The respondents' responses were analysed on a five-point Likert scale. Then the Likert scale's data was analysed using SPSS (Statistical Package for the Social Sciences) 26 version.

RESULTS

Reliability Test

Cronbach’s Alpha method has been used for checking the reliability among the statements of the questionnaire so that internal consistency is measured. We have found that the coefficient value of Cronbach’s Alpha is $\alpha = 0.881$. If the value of Cronbach’s Alpha coefficient is greater than $\alpha = .70$, the value is accepted. We can say that the statement in the questionnaire is reliable.

Respondents’ perceptions of business sustainability through the practice of *Usul-e-Sab’a*

As previously indicated, we have determined some variables for assessing and evaluating participant answers. For each variable, we asked them four questions. Due to brevity, we have simply mentioned the questions’ keywords in the table. The respondents were free to respond to these questions in any way they wanted. We used a five-point Likert scale to evaluate the responses. The Table: 1 shows how the respondents rated themselves on a scale.

Table 1. The following table is giving statistics of respondents’ responses shown as percentage.

Variables	Statements	Variables	Statements	5	4	3	2	1
				A	N	D		
Fana Anil Khalk	Business with own responsibility, self-reliance, self-confidence, risk in business	Red Death	Warehousing products, illegal profits, transaction and tax and revenue	90%		10%		0%
Fana Anil Hawa	weight manipulation, useless things, price hike and bargaining with the customer	Green Death	Equal service, friendliness with employees and traders and interest of the country					
Fana Anil Irada	The will of the Creator, profits and losses of the business, patience and satisfaction	Self-Purification	Seven principles, vain talks and useless things and excessive greed					
White Death	Expired and adulterated products, products’ shortcomings, abusing indigent customers and neighbouring traders.	Business Ethics	Business ethics, social responsibility, natural environment and economic growth					
Black Death	After-sales service, backbiting and accepting negative feedback positively.	Business Sustainability	Social responsibility, environment, customer’s satisfaction, Economic growth					

Source: Field Survey June 2021

Table 1 shows the percentages of responses given by respondents. When we look at the above table, we can see that the percentage of 4 (Agree) and 5 (Strongly Agree) scales is 90%,

while the percentage of 3 (Neutral) scales is 10%. However, there is no percentage on the 1 (Strongly Disagree) and 2 (Disagree) scales. Based on the results of the Likert scale data analysis, we may conclude that practicing *Usul-e-Sab'a* leads to self-purification, and self-purification leads to business ethics. A person or trader can succeed in running a business if he possesses the attributes of business ethics. As a result, his company will be able to sustain itself for a long time.

Correlations among the variables

Correlations between independent, mediating, and dependent variables are justified using the Pearson product-moment correlation coefficient. The independent variables have a moderately positive relationship with the mediating and dependent variables, as shown in the table below. The following table has been drawn up.

Table 2. Shows the correlations between the following variables

		Correlations							
		Fana Anil Khalk	Fana Anil Hawa	Fana Anil Irada	White Death	Black Death	Red Death	Green Death	
Fana Anil Khalk	Pearson Correlation	1	.687**	-.031	.686**	.718**	.474*	-.016	
	Sig. (2-tailed)		.001	.898	.001	.000	.035	.945	
Fana Anil Hawa	Pearson Correlation	.687**	1	-.106	.614**	.734**	.645**	.057	
	Sig. (2-tailed)	.001		.655	.004	.000	.002	.811	
Fana Anil Irada	Pearson Correlation	-.031	-.106	1	-.166	.036	.376	.207	
	Sig. (2-tailed)	.898	.655		.483	.881	.102	.382	
White Death	Pearson Correlation	.686**	.614**	-.166	1	.802**	.561*	.149	
	Sig. (2-tailed)	.001	.004	.483		.000	.010	.530	
Black Death	Pearson Correlation	.718**	.734**	.036	.802**	1	.615**	.019	
	Sig. (2-tailed)	.000	.000	.881	.000		.004	.936	
Red Death	Pearson Correlation	.474*	.645**	.376	.561*	.615**	1	.634**	
	Sig. (2-tailed)	.035	.002	.102	.010	.004		.003	
Green Death	Pearson Correlation	-.016	.057	.207	.149	.019	.634**	1	
	Sig. (2-tailed)	.945	.811	.382	.530	.936	.003		
N	50	50	50	50	50	50	50		

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 3. Shows the correlations between Self-purification, Business ethics and Business sustainability

Correlations				
		Self-Purification	Business Ethics	Business Sustainability
Self-Purification	Pearson Correlation	1	.075	.745**
	Sig. (2-tailed)		.752	.000
	N	50	50	50
Business Ethics	Pearson Correlation	.075	1	.000
	Sig. (2-tailed)	.752		1.000
	N	50	50	50
Business Sustainability	Pearson Correlation	.745**	.000	1
	Sig. (2-tailed)	.000	1.000	
	N	50	50	50

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Tables 2, 3, and 4 demonstrate how strong and significant the correlation between the variables is. We know that the correlation reveals a linear relationship between the variables. Positive, negative, or neutral linear relationships exist. If we focus on two variables, such as Fana Anil Khalk and Fana Anil Hawa, we can observe that they have a strong positive relationship that is statistically significant. Similarly, we get the same result when we combine other variables. Although there are a few negative relationships among the variables, the majority of them have a strong positive relationship. As a result, we may conclude that the variables in the tables above have a strong positive relationship.

The limitation of the study is also pointed out. Our study was confined to a limited area and was only focused on SMEs. In this case, the wide range of areas and the large-sized enterprises have been omitted. The survey questionnaire was only adopted on 50 respondents which could not be applied to a large scale. If a large number of the population would be included, the better result would be brought out.

DISCUSSIONS

The three issues such as social, environmental, and economic issues are embedded in sustaining the business. Ethics is considered a key factor for business sustainability. When faced with ethical decisions, business ethic theorists largely agree that executives use ethical norms established from ethical philosophy (Makkar & Saini, 2016). If the practice of ethics is not expanded, particularly in business, a country's overall economic progress will be disrupted. *Usul-e-Sab'a* (the seven

principles) of Maizbhandari Tariqa originated by Gauth al-Azam Hazrat Moulana Shah Sufi Syed Ahmad Ullah is one of the guidelines for practicing ethics. There has been a lot of research on ethics and business sustainability before. Although many researchers talked about various ethical theories for business sustainability, our study only focuses on how it is possible to bring business sustainability through the practices of *Usul-e-Sab'a* (the seven principles) of Maizbhandari Tariqa. We have tried to search on research gaps and we have found that the study on the practices of *Usul-e-Sab'a* (the seven principles) for business purposes was not accomplished in the past.

Finally, we have concluded that the *Usul-e-Sab'a* can guide a trader to attain self-purification and a self-purified dealer can absorb moral qualities or business ethics. If business ethics is absorbed in the entity of a trader, business sustainability can be accelerated. Apart from that, if the *Usul-e-Sab'a* is followed during the Covid-19 pandemic, a hassle-free life in all spheres of human activity will be achievable (Imran & Ahmed, 2020).

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