Journal of Applied Sciences Research, 7(7): 1152-1166, 2011 ISSN ISSN 1819-544X

This is a refereed journal and all articles are professionally screened and reviewed



ORIGINAL ARTICLES

The Islamic Concept of Positive Management Control

¹Ahmed Saed Ahmed, ²Prof. Dr. Siti Rugayah Hj Tibek, ³Dr. Ideris Endot

¹Ph.D, Student at Institute of West Asian Studies (IKRAB) Universiti Kebangesaan (UKM) Assistant lecturer at the University Al Jabal Al Gharbi in Zawia(Libya).

²Director of the Institute of West Asian Studies Lecturer, Universiti Kebangesaan (UKM).

ABSTRACT

The Islamic administration with a divine message derives its approach with an inspiration between Science and faith in its performance and efficiency while maintaining the values and ethic. Thus it is an inclusive and an appropriate humanitarian instinct at different time and place. Controlling the activities and performance of public administration has become a vital function in modern states. It is put into practice while performing other management functions such as planning, organizing and leadership and decision-making, so that the main objective and goals are achieved with a high level of efficiency, competence, and peaceful human relations This present paper is divided into two sections; the first section, censorship in modern thought "modern" and aims of this section to the definition of control and modern statement of significance, objectives and the basis on which it is based, tools used whereas the second part is the control of Islam and aims to demonstrate the importance of censorship in Islam and its importance and norms and means through the verses of the Quran and the Hadith.

Key word: Islamic administration, Islamic control, management control

Introduction

Control is devotional in nature; it is based on the command of Allah the Almighty for His believing slaves, to worship Him alone, and not associate anything with Him, and order a reasonable basis, and forbid what is evil, and follow the Instructions of His Messenger (Muhammad) peace be upon him. It is available in which to control arise - in principle - of the same staff member and shades, and it senses the presence of God with him, and his acquaintance with the Almighty on all his work, Geleta, and Khveha, large and small, Thus, the control is characterized in terms of their universal application and is not based on the category of certain administrative, but to all personnel of the administrative heads of subordinates The censorship is also keen to achieve the legitimacy of the objective and the capabilities and systems and performance in line with Islamic religion, as well as control is an effective weapon to guard the administrative processes.(Ahmad, al-Ash'ari,2000, p399-401)

Also established the Sharia, Islamic censorship rules that have evolved with the successor States booming, bringing its equipment and offices, initiate effective supervision and continuing on State finances and protection from tampering and loss control planted next to the sincere belief in the hearts of Muslims.(Mohammad, Owais, 2005,p.9).

Control is a complementary function to loop administrative functions. It means the process of measuring progress towards the planned performance with the correct deviations or errors to ensure that the performance goes according to targets set. Control management can be identified by the extent to which the plan implements with the sum. In case of any deviations in the implementation of a weakening performance in quality or any other problem affecting the progress of implementation and the achievement of the goals, the Administration has to take appropriate corrective action. It was narrated that way to make sure that the leadership of the administrative process has achieved its highest possible degree of efficiency, and with

Corresponding Author: Ahmed Saed Ahmed, Ph.D, Student at Institute of West Asian Studies (IKRAB) Universiti Kebangesaan (UKM) Assistant lecturer at the University Al Jabal Al Gharbi in Zawia (Libya). E-mail: s.ahmad63 @ yahoo.co

³Lecturer, Universiti Kebangesaan (UKM)

minimal effort and cost, and less time. (Abdul-Karim Darwish, Leila Takla, 1995. P.513).

To princes, therefore, that control is an ongoing process and inherent to the functions of other management, exercised by their own Departments or commissioned by others to make sure that what is happening with employment within the administrative units and economic development is in accordance with the set plans, and the policies, and programs designed, and within the laws and rules and regulations applicable to achieve the desired objectives and results, and has been playing an important and essential role in determining the efficiency of management and raise the level of effectiveness of activities, and ensure the scientific rationalization of the decisions taken by the leaders, administrators, and implementation of these resolutions at the best possible picture. This control is an integral part and important role in the administrative process and form the core of management in general, whether in Islamic institutions or traditional institutions. (Faleh Hassan, 1948,p.24).

First: Censorship in Modern Thought "Modern" The Definition of Control:

Writers and researchers have varied views depending on how they look at it. The area as well as the time that it is practiced is also taken into consideration. Despite the differences in the definition of management control, they are unanimous in the general principles of control. There have been a lot of definitions of control and that most of them agreed that the control is: a management tool that ensures the functioning of business in the right direction, and material and human resources are used in a way that management of access in order to set objectives efficiently and effectively, and most of those tariffs include:

- Defined by Henry Fayol "as verification of the conformity of the implementation of the plan, and the instructions issued and the principles adopted, which aim mainly to identify the shortcomings and errors to be addressed and corrected and to prevent recurrence, which are applied to things, persons and actions" (Fayol Henri-1949).
- Koontz and others that the control means "measure and correct the performance of subordinates to ensure that objectives and plans developed by the facility have been achieved, and thus the function of each Director and even the honorable President." (Koontz Harold-1984).
- Definition by David Hqbuah definition

As "voltage regulator, which aims to adjust the various activities in the organization, and make the necessary changes on the tasks, instructions and procedures to occur the way you planned.(Hqbuah, David, 2001,p96).

-Definition by Jamil Ahmed:

As "a function of management aiming to measure and correct the performance of subordinates to ensure that the objectives of the facility and plans to achieve them have been achieved, and therefore to be assured that the function was same or completely identical to what was desired." (Jamil Ahmed, 2000,p403)

-Definition by Shawky Nagi:

As "is the function of administrative work to measure the degree of performance activities that occur in the organization in order to achieve its objectives and these are the measurement process in accordance with criteria established in advance and is assumed for each aspect of the activity task. (Shawky Nagi, 2010,p233).

Through the above definitions the researcher finds that the administrative control is a function of management functions, which concerned the measurement and evaluation of performance and by comparing the standards adopted within the plan of the institution and to assist management in the discovery of deficiencies and take appropriate action to address them so the organization can achieve its objectives.

Importance of Management Control:

Control is an important tool in the organization of life, as in the life of organizations, especially if things were planned as easily as they are under surveillance and control. (Changan, JS, 1999-p.295).

Also show the importance of oversight in the fact that the functional core management for all managers at all levels of organization is the function that monitors the performance and take corrective action when needed. (Haimann, theo-Supervisory, 1991-p.550).

And look at the importance of oversight as a thermostat, no thermostat in the air-conditioned places when the temperature deviates in these places, whereupon the thermostat, the renewal of this deviation and to respond accordingly, so that it can heat up to normal. (Ahmed Maher,p2005, p20)

The world of management Henri Fayol (Henri Fayol), gave control the importance of special attention and said that it verified that everything has been according to the plan that placed orders given in accordance with the principles and standards, in order to clarify the errors and distortions, to correct and avoid them. (Ali Mohamed, 2006, p240).

For the princes, to be characterized by the control as an ongoing process and inherent to the functions of other management, as well as the process is ongoing, permanent and renewable exercised by their own Department or commissioned by others to make sure that what is happening with employment within the administrative units and economic development is in accordance with set plans, and policies, and programs designed, in limits of the laws, rules and regulations in place to achieve the desired objectives and results, and where they play an important and essential role in determining the efficiency of management and raise the level of effectiveness of activities, and to ensure the rationalization of scientific decisions taken by the leaders, administrators, and implementation of these resolutions at the best possible picture. (Hazam Mater & Hani Yusuf,1997,p66)

And thus show the importance of the need to control as a result of a variety of reasons, including.

1- Describing the control deviations that may occur during the implementation process and thus determine the necessary actions to correct these deviations.

Where there is always a lag between the time when you are setting goals and plans and the time that is where implementation has been accompanied by unforeseen circumstances cause a deviation to occur.

- 2- Based control planners to extend and clarify the weaknesses that were found in their plans and which were shown by the regulatory regime as a result of deviations, resulting in a change or modification in the plans and procedures. (Mohammed Sayed, 2005, p385).
- 3- Work on the alignment between organizational goals and objectives of individuals as much as possible so as to ensure effective performance and even reduce the conflict and the conflict between the organization and individuals, because it is usually different or overlapping goals of the organization and objectives of the workers inside, where the expectations of individuals and their possible conflict with the objectives of the organization, and control has always sought primarily to achieve organizational goals and aligned with the objectives of individuals to reduce conflicts and disputes between the organization and individuals It may be the goal of the organization, for example, to make a profit which at the same time is the goal of individuals to increase income through incentives given to production quantities. Where two goals do not match, it may be as a result in the increase of production to increase incentives to increase the defective units and here comes the role of oversight in maintaining the level of quality by making sure the Group is working diligently and carefully. (Mohamed Farid& Almssry,1998,p53).
- **4-** There is no doubt that the control of an active role in the economic side, so that the occurrence of errors and treatment could cost the organization too much money and then the control organizations may avoid some errors and provide them the costs.
- 5- Regulatory system integrates, interacts and affects and in turn is affected by a system of planning, organization and direction by which it is destined effective regulatory regime of these posts about the weaknesses and strengths.(Madni Abdelgader,2000, p 443).

From the above we find that the importance of oversight is not only to detect errors, correct and prevent them before they occur and mitigate the effects if they fall and the convergence of recurrence, but also shed light on the pros by discovering competencies and the development of productive efficiency in the shortest time and with minimal effort, and make it possible to estimate the hard-working, what motivates them to master the work, increase and raise the morale of their match with the objectives of the organization.

Types of Management Control:

There are many types of management control in organizations, depending on the nature of the existing oversight, the timing of regulatory activity, and types of control based on the criteria to classify a variety of time and the goal, specialization and the source. Thus divided into the following types of control:

A - Control According to the Timing Or, as the Timeframe for the Implementation Of:

And divided this type of control into three types:

1- Control Prior to Implementation:

Also called control-oriented and preventive control, direct or permission to start any control they made before the work is done. (Pearce, J. A. & Robinson, Jr, Richard B., p 584-586)

This type of control is an input to monitor the use of inputs within the system of regulatory activities as a means to accomplish the objectives of the organization, which focuses managers on the selection of the best input to the operational level and to avoid problems before they occur, to control and monitor the change in the strategic level to disclose major changes in the environment that may affect the implementation of the Millennium long-term work of this type of control on the basis of prediction or forecast error and detected before it occurs. (Ali, Abbas,1995, p11).

2- Concurrent Control:

Also called interim control or oversight in the planning, control, or yes or no, which means the possibility to continue or stop the activity.

This is done at the control during the execution of work and on every stage of its implementation, and the aim of this oversight in the operational level to verify that the work is performed in an appropriate manner and that the events take place as planned, and in the field of strategic level focus of this control over the results of quarterly, as well as events and milestones to identify the nature of organizational progress and work to make the necessary adjustments. (Ihab Sabih Mohamed,2001,p118)

3- Post-audit:

Also called control after implementation, as well as oversight of historical and focus control on the outputs of regulatory activities after the completion of these activities, whereby comparing achievement with the established criteria, as well as providing post-audit managers with information that will help to modify or change the plan, and it should be mentioned here that managers who engaged in this type of control trying to take corrective measures stepped in the organization by looking at the history of the organization over a certain period of time. Organizational

Specific time, this history focuses on only one factor, such as inventory or on the relations between the values of many factors such as net income before taxes and the volume of sales and marketing costs.(IBD,Certo, Samuel C, P. p528).

This type lacks e efficiency because it detects deviations or errors after the fact and it reduces its importance by not preventing the error but not utilizing in the preparation of the new plan.(Abdel-Fattah Mohamed, 2010, p. 91).

B - Types of Control According to Specialization:

Also called control by activities, as it relates to the activity or specialization that is monitored, including the administrative and regulatory means and methods of work and financial aspects, personnel, laws and regulations and the problems that hinder the achievement of the workflow and objectives, and include the following:

1- Control over the Administrative Work:

Must be are sure of the proper functioning of the administrative work of administrative units, as well as good use of human resources in order to ensure the implementation of policies decided upon in order to achieve corporate goals, and mission control here are the follow-up performance and evaluation.

2- Accounting and Financial Control:

The focus of this oversight on the activities of financial management relating to the collection and disbursement of funds and good use is, they focus on the financial statements, and is intended to review the Proceeds of income and outgoing expenditure to ensure the accuracy of financial transactions and detecting errors, and the search for the reasons why they occur and to find ways and means to cure them, and identify those responsible for errors and hold them accountable. (Omar Wasfi & oather, 2000, p. 257).

3- Technical Control:

It focused on works of art practiced by the technicians in the areas of professional or craft such as medical

works (Ministry of Health censor art on the hospitals), journalist (Ministry of Information), educational, legal, economic and other, practiced this kind of oversight bodies of the technical inspection and technical internal and external controls, and by a person belonging to the profession and cannot control the place to anyone outside the profession to exercise.

And uses this type of oversight in the professional journals and craft practiced by professionals, such as control over medical, engineering, accounting, legal and economic business.. (Abdel-Fattah Mohamed, 2010, p. 98).

C - Are the types of control according to its objectives or themes?

And called in some references in terms of quality control deviation which is divided into two types: positive and negative control.

1- Positive Control:

It aims to ensure that the actions and procedures are followed according to the regulations, rules and regulations in force to ensure achievement of objectives. .(Abdel-Fattah Mohamed, 2010, p. 319).

This is done by identifying the positive deviations to know the causes and strengthen and make use of them more in the future.

2- Negative Control:

Aims to discover the errors caught, the aim of this control is to prevent irregularities and by punishing those responsible for abuse of power without bringing attention to the strengths and weaknesses in its implementation.

Thus we can say that this control is to identify deviations usurped and find out the reasons and causes. (Ali, Abbas,1995, p14).

D: - Types of Control, According to the Source:

And control can be classified according to their origin into two types: internal control and external oversight, and divides each specie.

1- Internal Oversight:

This control is within the organization and at all levels of management and personnel of different functions and positions in the organization, and includes all activities, and it is needed to control the performance of the home and according to the sequence of action and milestones, making administrative control as full as possible, and can also be argued that censorship. The interior is exercised by each institution itself the object of activities performed by the represented methods and regulatory policies reached by the heads of administrators to ensure implementation of instructions and orders to their subordinates, and they have the right to heads of accounting subordinates for errors they have committed and take action to correct them. (Ali, Abbas,1995, p14).

2- Oversight of Foreign Affairs:

It controls what is outside the institution, regardless of those responsible for it, maybe control of the shareholders or control of public opinion or the press, or are controlled from outside the organization carried out by specialized regulatory agencies, are often in subordination to the state. (Ahmed Mohamed, 2008, p. 226)

Means of Administrative Control:

Means of control may vary according to medical instruments and the circumstances of the administrative work, as the use of those means and tools lead to the success of the regulatory system of administrative control in the objectives for which it was intended, first and foremost measure actual performance and results. (Ali, Abbas,1995. p23).

Among the most important regulatory tools or means are the following:

1- Personal Observation and Follow-up:

Personal observation is a tool or a means of control to get the appropriate regulatory information for all key areas and is used by management at different levels such as the general manager and assistant directors of departments, heads of departments, staff and administrators of workers. (Abdel-Rahman Alsabah, 1997, p. 125).

The observation of the simplest means of control, as the manager can note the group's work himself, and measure the progress and relevance with the required level, and personal observation linked to the presence of the Director to see what is going on, and this undoubtedly require a manager at the request of his subordinates to keep records of their work. (Ali, Abbas,1995. P80).

Clear from the foregoing that the observation is an important means of control to allow it to stand on any matter, at the earliest opportunity, thereby enabling the organization to take timely decisions leading to the effectiveness of administrative decisions.

As for the follow-up, it is a way to identify the permanent, continuous and automatic on how to complete the work and how to conduct its stages. Through the follow-up, the progress in the implementation process was known and the president had at first hand the latest information and data necessary for senior management to conduct continuous assessment. The main purpose of the follow-up is to get the latest information and results which is feedback to help the Department to rationalize decisions. (Abdel-Rahman Alsabah, 1997, pp. 130,131).

2- Management Reports:

The report is defined as a system of specific information and not just a crowd or information collected, regardless of the nature of this information. (Abdul Muti, Assaf,1993, p.304)

And management reports can be defined as reports that are prepared and kept to determine the adequacy of administrative work and the extent of walking towards the achievement of goals. (Kamal Jaafar, 1984, p.126).

As well as the means of the administrative reports: reports that are placed to measure the level of those working, or to explain how they accomplish the administrative work, such reports are usually in the form of model regulatory specifying the quality of data required, and are available by the author, then the data are recorded on the form and presented to senior management. (Abdel-Rahman Alsabah, 1997, p.124).

3- Supervision:

Is a management function and style of leadership used by project management to ensure a competitive position, marketing, profit, which is also an important means to win support from workers to management decisions, to solve on the one hand, and gain the loyalty and cooperation on the other hand. It is at the same time a useful tool for administration to resolve many of the problems and implement their plans.

Moreover, supervision is also a range of efforts required to test the right person for the job, and teach them the way of performance and subject to appropriate training and development capabilities and to adopt a system of incentives to encourage creative and worthy of punishment for incompetence. (Abdel-Rahman Alsabah, 1997, p. 44).

This is achieved by direct contact with the employees, advising and guiding them and the process of censorship by supervision in various administrative levels. (Kamal Jaafar, 1984, p.162).

4- Complaints and Grievances:

It is a means of control, because they bear the stamp of reviews, and follow-up and the realization of what is right. Those who have complaints should understand and immerse themselves completely in the picture, with respect to some of the deviation or error of any kind. This review aims to raise the damage to one of the individuals, while the ester Garrison (complaints made to the certification itself, which was issued for work that is harmful) or serial (complaints submitted to the President of the injured employee who caused the damage).

And complaints, in general are a means of control, exercised by the citizens, reviewers, the staff and officials of the institutions.. (Abdel-Rahman Alsabah, 1997, p. 131).

The author also suggests that it cannot be used or dispensed with any specific type or a specific method for the exercise of types of management control in institutions, so that the nature of the activity within the

organization varies from one section to another and from one unit to another, so you must use more than one type or tuberculosis control, including being consistent with the nature of the activity, making sure it does not control the means, should be used to disrupt the work performance, or which are not clear and understandable, both to the President, or the subordinates so as not to exceed the regulatory means of the desired objectives.

The Islamic Concept of Control:

The definition of control language and its idiom.

The Definition of Control Language:

Control word exists in several senses and language, including the following:

- 1- Conservation: Frqub in the names of God Almighty, "Sergeant," a keeper who does not miss anything, so and Arqbwa any Ahfezoh, sergeants and save it, and Sergeant Hafiz (Ibn Mantoer, 1998,p.90), and it says: "Lo! Allah hath been a watcher over you" (An-Nisa, 4.1). The meaning of the verse is that God is an observer of all your business and your behaviour. (Mohammed, Shawkaani, 1995,p.594).
- 2- Waiting: Frqubh means waited and monitored, to wait and see. In the Quran "and hast not waited for my word" (Ta-Ha, 20.94), did not consider the opinions. Censor: expected ((Ibn Mantoer, 1998,p.200), and it says "And morning found him in the city, fearing, vigilant"(Al-Qasas, 28.18), means expected demand. (Ibn Mantoer, 2000,p.200).
- 3- Supervision: Artqub Ashraf and Ola, and the observer and observation: the position supervisor brings it Sergeant, I look forward location: Ola, Ashraf. (Ibn Mantoer, 1998,p.424).
- 4- Custody and care: Rqub thing and watched him: his bodyguards, and a sergeant folk: their guard, and Sergeant Keeper. (Ibn Mantoer, 1998,p.90), And anticipation: waiting, and came Sergeant: In other words, expected keeper, and watch God: any feared.

And was also the name for the source of the act Rqub, Rkabba, Rqhoba, control, sense, wait and observed. Monitor and act on the weight of an active and three sergeant and the source of reactive means of any participation.

The act is between two parties, one sergeant and the other observer (Ibn Mantoer, 1995,p.106).

Through the above-censorship in the language means: "Conservation and wait, supervision, custody and care "

It means maintaining the thing, maintain and guard it, as well as the means to guard and hedge.

And Observance

The Idiomatically: Control Can Be Defined in Accordance with Islamic Law, as Follows:

Control known as the science that looks at the control rights and obligations in the light of the content of the Islamic Sharia regarding the rules relating to public money. (Hassan, Ryan,1999, p.17)

- Defined by Hussein Shehata, Islamic censorship as a "follow-up and observe and assess the actions and objects by the same individual or by others in order to make sure they are implemented according to the rules and provisions of Islamic Sharia and the statement of deviations and errors in preparation for the treatment to date. (Hussein Shehata, 1990, p.2).
- Al-Mutairi and defined as "the overall control, whether overhead or administrative or subjective (presidential) or external, which seeks to Z to make sure that the set objectives and actions to be performed were actually in accordance with the standards and regulations of Islamic law. (Hazam Mutairi, 1997, p.192).

Also known as a comprehensive scientific approach, requires the integration of legal and economic concepts and accounting, administrative, and aims to ensure that the maintenance of public funds, and raise the utilization of efficiency and effectiveness in the results achieved, to carry out this task an independent body acting on behalf of the legislature, and not subject to the executive. (The First Arab Conference of the financial regulatory authorities,1401H, p95).

The researcher finds the control is a means which is to ascertain the extent to which the objectives are carried out efficiently and effectively in time and in accordance with the standards and provisions and the rules of Islamic Sharia.

Types of Control in Islam:

Islam is keen to establish a Muslim society, God takes care of the right of the subjects and carry out his duties as painted by Shara Religion, so we see that the teachings of the Islamic religion calls for every individual Muslim to do his work, which is entrusted with the best and completed, and invites him to exercise his conscience, for a pop-up control to God, for the betterment of the community.

But Not completed texture of the community only if walked on the approach outlined by the Koran and the Sunnah, and the principles of Islam and Islamic public learned from the book of the year. (Yass Emad, 2003, p.53).

And the development of types of control underlying the Salah and security of society, and these types ensure that every religious individual and worldly happiness, which are as follows:

1- the Upper Control (The Lord):

The control of God Almighty to His creatures, such control that govern the universe in all its parts and all its components, which are most influential in the behavior of the believer and his actions, and in his words and his intentions, and the Almighty said: "Is he then unaware that Allah seeth?" (Al-Alaq, 96.14), in the sense that God is familiar with the conditions of Vijasais by a question of rebuke and censure of how the rights of boldness that dares it. (Mohammed, Shawkaani, 1995,p.594).

He says: "He uttereth no word but there is with him an observer ready" (Qaf, 50.18), the meaning of the verse: "Who utters the words Wejtklm? It only has the king watching him, and he writes, he intended to lecture the king. (Interpretation of the facilitator).

God is insulting Sergeant, world insiders face the interior, and control encompasses all things, note and consider no borders, and then they control to pay the insured to mastery, and to make his best to please God Almighty, who watches all his actions and his manners and his words and deeds (Mohamed, El-Borai, & Mahmoud, Morsi, 2001, p.194).

Also emphasizes the importance of oversight upper year as in the following conversations:

In an interview with Gabriel, which says: "Jibreel said: What is good? The Messenger of Allah - peace be upon him - "is to worship Allah as though you see Him even though you don't see Him."

2- Administrative Control:

They control the project managers, the leaders of the organization and its members and their behavior at work is supervisory control based on the bond of common interest. (Mohamed El-Borai & Mahmoud Morsi, 2001, p195)

It is also a follow-up to the administrative leader for the realization of his staff and activities of the employees of the administrative body of the institution, which includes all within the role of the Prophet Muhammad - peace be upon him - and his family and in the management and governance Kalkhalafa adults and the Umayyads and the Abbasids and their deputies and the princes, ministers, managers and governors and other Muslim leaders to the Day religion. (Ahmad, al-Ash'ari,2000, p364)

He says: "Those who, if We give them power in the land, establish worship and pay the poor-due and enjoin kindness and forbid iniquity. And Allah is the sequel of events" (Al-Hajj, 22.41), meaning of the verse that Othman ibn Affan - may Allah be pleased with him - he got us this verse "We brought forth from our homes unjustly only because we said: "Our Lord! God" and then enabled in the land and we stayed with prayer and Zakat and gave us good and evil, and we are forbidden to God the end of things, it is me and my friends. He said Sabah bin Swadh Canadian: I heard Omar ibn Abd al-Aziz al-sermon, he says, "who if We establish them on earth," verse and then said no it's not the governor alone, but the governor and ward "Shall I not tell what you the governor of That, and including the governor you to it if you That is the governor of the rights of God that takes you to you". (Hafiz Ibn Kathir, 2005, p.578).

And administrative oversight in Islam controlled double make it the leader by example, an adult role model of a good example by his subordinates, and he has the cognitive awareness of knowledge and ethics of what it takes to do the job, so it is not like ordering his subordinates to do or not to do the work and forbid them from behaviors which come in kind. (Mohamed El-Borai & Mahmoud Morsi, 2001, p.196).

And stresses the importance of the Sunnah administrative control:

The control of administrative mechanism was developed By Ibne Khattab - may Allah be pleased with him -, as he was interested in this command, he once said of Christianity, "See if I use you better than I know, and then ordered him to adjust, what have you spent on? They said: Yes, he said: I do not even see in his work, including work ordered or not ordered to him ."((Ahmad, al-Ash'ari,2000, p357).

3- Self-censorship:

The control of conscience and the conscience, the control of the same rights and for his actions and his behavior, and his words and his actions, and self-censorship resulting from human consciousness itself and himself and his actions, as though watching all of this within himself and breached his conscience and within the body. (Mohamed El-Borai & Mahmoud Morsi, 2001, p.194).

Concerned with the preparation of Islam and the Muslim Educational conscience, considering that this is a tool of effective self-censorship living that makes a Muslim guard on the teachings of Islamic Sharia in all areas of self-censorship within the same human

And applies them to the vigilant conscience of the individual Muslim, who monitors himself and is held accountable to book before the endorsement, (Mohamed Al-amouri, 2005, p.89) says: "Every soul is a pledge for its own deeds;" (Al- Muddaththir, 74.38), and the verse: "and ye will indeed be asked of what ye used to do" (An-Nahl, 16.93).

It means feeling which stems from the same employee based on the belief that God sees and knows what his own self whispers to him and holds himself in the chest and will be held accountable for his deed, whether good or bad.

A sense of "internal" to a staff member enterprise of faith is in no doubt that God Almighty sees all his actions, whether big or small and hidden and declared, and notes all. ((Ahmad, al-Ash'ari,2000, pp. 386- 387).

He says: "Lo! nothing in the earth or in the heavens is hidden from Allah" (Al-E-Imran, 3.5).

He says: "And whoso doeth good an atom's weight will see it then, (7) And whoso doeth ill an atom's weight will see it then. (8) "(Al-Zalzala, 99.7-8), explain any verse, it works best (weight), the weight of any atom of dust, he finds his reward to be great, and his punishment to be smaller than the weight of an atom of earth, . God rewards man's action, no matter how small. (Hafiz Ibn Kathir, 2005, p.387).

And says: "And say (unto them): Act! Allah will behold your actions, and (so will) His messenger and the believers, and ye will be brought back to the Knower of the Invisible and the Visible, and He will tell you what ye used to do) "Al-Tawba, 9.105).

And stresses the importance of the Sunnah of self-censorship:

Abdullah Ibn Omar - may Allah be pleased with him - said: "While we were sitting with the Messenger of Allah peace be upon him, there appeared before us a man whose white clothes, very dark hair does not see the effect of travel, does not know any one of us ... to be He said: Charity: "The Messenger of Allah (Muhammad) - peace be upon him - to worship Allah like he sees you even though you don't see him" (Al-Bukhari, Hadith No. 4777, p.144).

Abu Barzah Aslami - may Allah be pleased with him - said: The Messenger of Allah peace be upon him said: I do not go away on the Day of Judgement when the Lord will ask for five things: his time as he spent it, his youth and how he used his money and from where he acquired it and what good deed he did. (Al-Tirmidhi, Hadith No. 2417,p.612).

Ibn Abbas Abdullah Ibn Abbas - may Allah be pleased with him - said: "I was behind the Prophet peace be upon him one day and He said: "Oh boy, I teach you some words: God Save, only God can find it for you, if you ask, ask of God, and if you seek help, seek the help of God, I know that if the nation meant to benefit you with anything, it will benefit you only with something Allah has decreed for you, but if it wants to harm you with something, no harm will befall you only something that Allah has decreed for you, pens have been lifted and the pages have dried. (Al-Tirmidhi, Hadith No. 2516,p.667).

And thus confirm the importance of control of the Muslim men, both the individual's self-censorship or control of his flock.

4- The people's Control:

Also known as judicial review, which is judicial control on the implementation and the actions of employees of the administrative and financial support in the Islamic government in accordance with the prescribed true values to practices or disputes and conflicts that occur. Its origin lies in the heart of Islam starting with the Covenant Prophet, then the work done after the Caliphs themselves, thereby preventing the governors and the persecution of the parish workers, and urged them to raise the grievance Insvohm who wronged them. (Ahmad, al-Ash'ari,2000, p.380).

He says: "And the believers, men and women, are the protecting friends of one another; they enjoin the right and forbid the wrong", (Al-Tawba, 9.71).

And stresses the conversations of external oversight in the following:

Khudri - may Allah be pleased with him - said: I heard the Messenger of Allah - peace be upon him - say that you saw evil let him change it with his hand if he cannot, then with his heart and that is the weakest

of faith. (Muslim, Hadith No. 49, p.69).

Advantages of the control system in Islam:

The system of censorship in Islam from other systems, since it is derived from the teachings of Islamic Sharia Court, which no falsehood can approach from before or from behind. The most important characteristics are]the following:

- A- to redress and remedy errors that occurred.
- B- to prevent violations before they occur.
- C- they control a critical text of the Quran:" As for the thief, both male and female, cut off their hands. It is the reward of their own deeds, an exemplary punishment from Allah. Allah is Mighty, Wise" (Al-Maeda, 5.38)
- D- it's low-cost, because each system was calculated on a voluntary basis.

And - are at the highest levels, where he was sometimes carried out by the caliph and governors themselves. (Hussein Ryan, 1999, p. 29).

Among Controls in Islam:

The censorship in Islam on grounds to distinct itself from positive thinking, is the most important of these principles include:

1- a Sense of Divine Control (Upper):

The censorship in Islam on the firm belief and absolute faith that God Almighty is the sergeant, the first of each behavior and the behavior of people, and that the Almighty will hold them to account for everything on the Day of Resurrection. (Hazam Mater & Hani Yusuf,1997,p.81), and so true to the verse: " Hast thou not seen that Allah knoweth all that is in the heavens and all that is in the earth? There is no secret conference of three but He is their fourth, nor of five but He is their sixth, nor of less than that or more but He is with them wheresoever they may be; and afterward, on the Day of Resurrection, He will inform them of what they did. Lo! Allah is Knower of all things." (Al-Muiadila, 58.7). The meaning of the verse is that the knowledge of God the vicinity, including in the heavens and the earth, so Aikhvi it is something within the two, as has been said that the number of the verse is meant to be the same, because God Almighty with each number, a little or much knowledge knows the secret and manifest not hidden from Him(Mohamed Shawkani, 2005, p.232).

So the Muslim individual is taken into account and is responsible for his flock, at any site, feels the control of God for all his actions and he will hold him accountable for his work. (Hussein Shehata,p. 9).

- A Good Example Is in the Observer:

Must be a sergeant of people to set a good example to the children of sex from those who watched, in his successors and behavior even

The guidance and the acceptable audible advice and it says: "I desire not to do behind your backs that which I ask you not to do. I desire naught save reform so far as I am able. My welfare is only in Allah. In Him I trust and unto Him I turn (repentant)" (Hud, 11-88). This verse means, "do not forbid you from the thing and go against man-in password Vavolh hidden from you (Abdullah Al-Sheikh,p.378), ie I did not forbid something and commit, and demonstrates his Fath al-Qadeer meaning more accurately say that the meaning of this verse and what I want for Alttefev and artificial inflation of prices that Okhalvkm to forbid him Vovolh without you. (Mohamed Shawkani, 2005, p.643)

3- Censorship in Islam Is Based on Advocacy, (Positive) Guidance and Direction:

That the purpose of censorship in Islam is not phishing for errors, defamation, but the direction, guidance and help people to abide by the rules and Islamic standards in their lives because it strengthens the relationship between the observer and watching them because the Holy Prophet - peace be upon him -: "insured mirror for the believer, The believer is the brother of the insured cost him his estate and shrouded from behind". (Abu Dawood, p. 423).

On this basis, the sergeant must be addressed by watching them from their minds and their condition and circumstances and that the control uses a useful and effective method with the clarification of what this work is good for Muslims.

4- Control of the Islamic Duty and Right of the Ruler and the Ruled Together:

Control is a legitimate right and duty of the ruler and the ruled, must have a guardian to establish advisory bodies that help to the achievement of preventive censorship in the occurrence of errors, and in compliance with the order of God Almighty to His Messenger consultation: "and consult with them upon the conduct of affairs"(Al-E-lmran, 3.159).

Must be the guardians to create devices, open the way for advocates and the two good and Alnahin for evil to carry out their duties in guiding people to the standards and legal rules and the statement of errors and deviations even Ataatvaqm and lead to the corruption of society must also sentenced to exercise their right to control over the work and the actions of superiors, no matter how high their business, because failure to do so leads to corruption of various kinds. (Hussein Shehata, p. 13).

Censorship Rules in Islam:

The first rule: Secretariat:

The Secretariat is the performance and conservation rights., Muslim gives everyone his right; leads right to worship God, and keep his faculties on the land, and contained deposits ... etc.. Jalil is the creation of the ethics of Islam, and the basis of its foundations, it is a great obligation to carry rights, while rejecting the heavens and the earth and the mountains but they refused to bones and weight, (Hussein Amer).

God says: "Lo! We offered the trust unto the heavens and the earth and the hills, but they shrank from bearing it and were afraid of it. And man assumed it. Lo! He hath proved a tyrant and a fool" (Al-Ahzab, 33.72).

God has commanded us to perform the secretariats, God said: "Lo! Allah commandeth you that ye restore deposits to their owners, and, if ye judge between mankind, that ye judge justly. Lo! Comely is this which Allah admonisheth you. Lo! Allah is ever Hearer, Seer" (An-Nisa, 4.58).

And saying the Almighty: "And who are keepers of their pledge and their covenant" (Al-Mumenoon, 23.8)

Abu Huraira - may Allah be pleased with him - that the Prophet - peace be upon him - said: "Give the trust to one who entrusted it does not betray the one who betrayed." (Abu Dawood, Hadith No. 3534, p. 290).

And he - peace be upon him: - "you are a shepherd and are responsible for his flock." (Al-Bukhari, Hadith No. 893, p. 6).

The second rule: Justice:

The mission of the Governor with all of the power of his heart must judge people according to justice, and to resist oppression by authority entrusted to it, so as not to hurt while wanting to fix, and then taking the person to one of the Muslims to be the Seer of this matter until the insiders of the world do not harm others. (Yass Emad, 2003, p.113)

Justice is equality between people, and giving the devil his due, according to the decision of the religion Islam, Al-Sa'di said: "to be just that God is governing is: what is permitted by Allah on the tongue of His Messenger of the border and provisions."

The Quran has laid the foundations to rule with justice among the people, and God has shown how to be just in the Holy Qur'an: The Almighty said: "Lo! Allah enjoineth justice and kindness, and giving to kinsfolk, and forbiddeth lewdness and abomination and wickedness. He exhorteth you in order that ye may take heed" (An-Nahl,16.90)

And says: "O ye who believe! Be steadfast witnesses for Allah in equity, and let not hatred of any people seduce you that ye deal not justly. Deal justly, that is nearer to your duty. Observe your duty to Allah. Lo! Allah is Informed of what ye do" (Al-Maeda, 5.8)

The Evidence from the Sunnah on Justice:

Abu Huraira - may Allah be pleased with him - from the Prophet - peace be upon him - said: "Seven, Allah will shade but His shade will be a just ruler, and the young man grew up to worship God, and the man

whose heart hung in the mosques, and two men loving each other in God, met him and dispersed it, and a man invited him as a woman with beauty and said: "I fear Allah", a man who gives charity and conceals it, so do not know what his right hand spent, and a man of God said free extra eyes."(Al-Bukhari, Hadith No. 660, p. 168).

Abu Hurayrah may Allah be pleased with him that the Prophet - peace be upon him: - "but the imam Committee are fighting from behind and guard against it, the command to fear God Almighty and justice, has had to pay, and order otherwise, it was him." (Muslim, Hadith No. 1841, p. 1471).

And al-Nu'man ibn Bashir said: "Incredible on my father some money, she said my mother Amra girl Rawaahah: Do not settle for even seen the Messenger of Allah - peace be upon him -. Hence my father to the Prophet - peace be upon him - to bear witness to my charity, so the Messenger of Allah - peace be upon him -: Oflt your children all this? "said No. He said: Fear Allah and treat your children, my father came back that individual charity." (Muslim, Hadith No. 1623, p. 1241).

The Third Rule: the Working Principle of the Shura:

Shura is a fundamental pillar in building the Islamic state, but is one of the foundations of governance in Islam, and the most prominent characteristics; Shura occupies pride of place among the principles that are enshrined in Islam, and laid the foundations of his state.

And decided to Islam, the principle of consultation to ensure the existence of firm foundations for the control and their basic rules, and laid the foundations of that principle in many verses of the Koran and sayings of many clear scientific facts of the Islamic Call in laying the foundations of this element, which is a method of preventive control in the community, and the Shura in Islam, before was a basis for the control, and as the basis on which to build any successful business. (Yass Emad , 2003, p. 123).

There are also many verses in the Book of Allah whereby the Almighty ordered Muslims to follow the Shura, and urging them to apply this principle, which is a factor in prevention of the Muslim community, and the importance of the Shura in Islam. Allah ordered His Messenger - peace be upon him - he says: "It was by the mercy of Allah that thou wast lenient with them (O Muhammad), for if thou hadst been stern and fierce of heart they would have dispersed from round about thee. So pardon them and ask forgiveness for them and consult with them upon the conduct of affairs. And when thou art resolved, then put thy trust in Allah. Lo! Allah loveth those who put their trust (in Him)" (Al-E-Imran, 3.159). And "And those who answer the call of their Lord and establish worship, and whose affairs are a matter of counsel, and who spend of what We have bestowed on them" (Ash- Shura, 42.38).

There were some conversations on the principle of the Shura in Islam, which show us clearly and lead us to the path of Islam in laying the True foundations of this approach, which protects society from deviation.

Abu Huraira - may Allah be pleased with him said: "I never saw anyone more attentive to his companions of the Prophet - peace be upon him. (Al-Tirmidhi, Hadith No. 1714, p. 213).

Abu Huraira Umm Salamah - may Allah be pleased with them - whom the Messenger of Allah - peace be upon him - said: "trusted adviser". (Al-Tirmidhi, Hadith No. 2823, p. 126).

And Samra said: The Messenger of Allah - peace be upon him: - "trusted advisor willing, if he wishes he did not mention." (Jalal al-Din Al-Suyuti, 2003, p.245).

And I'm the sheep that the Prophet - peace be upon him - said to Abu Bakr and Omar: "If we met in the Khafattkma advice." (Abu Fida Ibn Kathir,1999, p.150).

Through the verses of the Koran and the hadith, concerning the principle of Shura, it is clear to us, it is a pillar of the cornerstones on which the Muslim community abide, and of the grounds of the control of governance in the Muslim community.

The Fourth Rule Is: the Work of the Islamic Principle of Equality:

Namely, the equality of all individuals be they Muslims or non-Muslims as long as reunification and one country and were subjected to a single authority to manage their own affairs, and are equal in rights and duties.

And Islam, while only among individuals, societies did not differentiate between rich and poor, their powers and the weak among them, white and black, consider that the origin of appearance, because everyone is a descendant of one, Adam - peace be upon him - and Adam, the original one must report the principle of equality among all, he says: "O mankind! Be careful of your duty to your Lord Who created you from a single soul" (An-Nisa, 4.1).

And the meaning): "O mankind! Lo! We have created you from male and female, and have made you nations and tribes that ye may know one another. Lo! The noblest of you, in the sight of Allah,

is the best in conduct. Lo! Allah is Knower, Aware" (Al-Hujraat, 49.13).

We have laid the foundations of this principle to the Messenger of Allah - peace be upon him - and to make people equal before the law, there is no difference between one or another, except by piety and good deeds.

The Messenger of Allah - peace be upon him - in his farewell address: "O people, your Lord is one, but your father and one of you to Adam, and Adam from the dust of the sight of God, not an Arab Ajami and not to Ajami, an Arab and not red on white, or red to white on the virtue of piety, however, not as you can, Oh Allah you will not be absent" (Ibn Mubarak, Hadith No. 181, p. 147).

And Aisha - may Allah be pleased with her - said: The Messenger of Allah - peace be upon him: - "but all of those before you, if they steal including Sharif left him, and if stolen including a weak set up by the limit, and by God, that if Fatimah Mohamed's girl stole, even she won't be spared. " (Al-Tirmidhi, Hadith No. 1430, p. 37).

He - peace be upon him - a teacher of mankind, lay the foundations of this principle of the responsibility to follow upon the rulers after him, so as not to mislead people by Rashad and guidance, have tried intercession, love the Messenger of Allah peace be upon him - but he made it clear that there is no difference between this and that, in boundaries and responsibilities, everyone either, should the ruling be modified by all. (Yass Emad, 2003, p.149).

Summary and Conclusions:

The status of Islam most of the grounds of censorship and lay the foundation and provisions, and was keen to establish a Muslim society taking care of the right of God Almighty and the right of the subjects and carry out his duties as drawn by the Islamic religion, and has taken care of Islam in the subject of censorship, is keenly interested, for their acts of great public interest, but the reality of the Islamic nation today, especially Arab countries, is different from, due to the non-application of the provisions and instructions of Islam, therefore, control is non-existent (missing), and the deviation of the administrative and financial, is increasing day after day, if not treated, and control tools and their features and their effectiveness are not the objective, and must thus be an awareness of Arab and Islamic nation the seriousness of these Alanhravtin.

The censorship in Islam is keen to achieve the legitimacy of the goal and capabilities, systems and performance in line with Islamic religion, and seeks to ensure that the rules and instructions to the administrative processes issued by the Islamic Sharia, and so must all the institutions that contribute to the effectiveness of control and follow up the implementation of administrative policies develop and increase their efficiency, and achieve administrative and financial reform, and improving performance, maintaining the workflow, in order to activate the role of financial control of all methods and components of personnel specialists, tools and equipment in the form and the required level to achieve its objectives and contribute to its effectiveness, to ensure that the exploitation of this work, which encourage us to follow our Islamic duties.

From the foregoing to the issue of administrative control in modern thought "modern" and Islamic thought, shows us the importance of management oversight and contribute to its implementation and achievement of the objectives of those departments.

The first section of this paper reviewed an oversight in modern thought "modern", and found the following:

- 1- That the targets that seek to control in modern thought is to achieve physical targets without regard to the Muslim side.
- 2- The censorship in modern thought seeks to ensure that the rules and instructions to the administrative processes issued by senior management.
- 3- The critical importance of the topic of censorship in modern thought "modern".
 - The second part of this paper addressed the censorship in Islamic thought, making clear the following:
- 1- The censorship in the Islamic administration is keen to achieve the legitimacy of the goal and capabilities, systems and performance in line with true Islam.
- 2- The censorship in the Islamic administration is keen to ensure that all the rules and instructions to the administrative processes issued by the Islamic Sharia.
- 3- The critical importance of the topic of censorship in the Islamic administration.

References

The Holy Qur'an.

Abbas, Ali, 2001. Management oversight to the Business and Finance, the library leading scientific, Amman: Jordan.

Abdel-Hamid, Mohamed Mohiuddin, 2000. The mayor Asahah, Beirut: Lebanon, Dar scientific books

Abu Hussein, Muslim bin Al-Hajjaj, 1374. Sahih Muslim, the investigator: Mohammad Fuad Bin Abdul Baqi, Publisher: Dar revival of Arabic books.

Abu Dawood, Abu Dawood Sulaiman Bin Shaggy Sajistani, Sunan Abi Dawood, Investigator: Izzat bin Obaid Da'as, Beirut: Dar al-scientific books, 1388.

Abu Jafar Muhamed ibn Jarir al-Tabari, 1407. The history of nations and kings, Beirut: Dar al-scientific books.

Abu Ubaid Al-Qasim ibn Salam, 1388, book funds, Beirut: Dar al-Fikr.

Abu Yusuf Yaqub ibn Ibrahim, 1399. The Book of abscess, knowledge of the printing house, Beirut: Lebanon. Alaki, Madni Abdel-Kader, 2000. Management, analytical study of the functions and administrative decisions, House of Jeddah for publication.

Al-Bukhari, Muhammad bin Ismail bin Ibrahim, the whole correct, Cairo: Dar es of the people, 1407: 1987.

Al-fuoise Abay, Majd Al-Din Muhamed, 1998, Ocean Dictionary, Beirut: The Institute for the message.

Al-Juhani, Holiday, 1991, administrative control of the work of management, PhD, Cairo.

Al-Kafrawi, Mahmoud Aouf, 1997, in the control of Islam, Alexandria: Press radiation for printing, publishing and distribution

Al-Kettani, Abdul Hai, administrative formalities, c. 1, Beirut: Dar al-Arab authors.

Al-Omer, Fouad, 1419, work ethic and behavior of workers in the public service and control from an Islamic perspective, Islamic Institute for Research and Training, Jeddah.

Al-Mutairi, Hazam Mater, Al-Mutairi & Khashoggi, Hani Yousef, management control between the concept of positive and Islamic Concept, 1997, Journal of King Abdulaziz University: Economics and Management.

Al- Razi, Muhamed ibn Abi Bakr, 1995, the mayor Asahah, Beirut: Librairie du Liban Publishers, achieve: Mahmoud Khater.

Al-Mutairi, Hazam bin Mater, 1997, Islamic administration: method and practice, Riyadh: Farazdak commercial presses.

Al-Samurai, Husam, 1983, the administrative institutions in the Abbasid state, Cairo: Dar al-Arab Thought, i

Al-Shawkaani, Muhamed, 1995, Fath al-Qadeer combined between the novel and technical know-how of the science of interpretation, New York: Modern Library.

Al-Sahn, Farid Mohamed the Egyptian, 1998, Business Administration, University House Publishing, Alexandria.

Ash'ari, Ahmad ibn Dawood Almzjaji, 2000, Introduction to Islamic administration, Jeddah: Kingdom of Saudi Arabia

Al-Suyuti, Jalal al-Din, the great annexation in the annexation of the increase to the small mosque, Beirut: Dar al-Fikr, Lebanon, CT 1.1423 e, 2003, Joseph Banhawi achieve.

Al-Tirmidhi, Abu Isa Muhammad ibn Isa al-Tirmidhi, peaceful, Saheeh Sunan al-Tirmidhi, Bab in the resurrection, Publisher: Dar al-Arab heritage, Beirut achieve: Ahmed Mohammed Shaker, et al.

Amouri, Mohammad, 2005, the Supreme Audit, legal publications Halabi, Beirut: Lebanon.

Assaf, Abdul-Muti, 1993, Principles of Management - Concepts and recent trends, Dar Zahran for Publishing and Distribution, Amman.

Borai, Muhamed, & Morsi, Mahmoud, 2001, Management in Islam, Institute of Islamic Research and Training, 2nd ed.

Changan, JS.,1999, Management Theory & Practice-Vikas publishing house -New York.

Darwish, Abdel-Karim, & Leila Takla, 1995, the assets of Public Administration, Cairo: Egyptian Anglo Library.

Fayol Henri, 1949, Genera and Industrial Management, New York: Pitman Publishing Corporation.

Ghassan Al Falah, 2006, the Audit contemporary, Amman: Dar al-march for publication and distribution, and printing.

Haimann,theo-Supervisory,1991, Management-for Helthcare Organizations-Catholic Health Association of The United States-4th ed.

Hqbuah, David, 2001, systems administrators prepare the Arab Center for Vocational Training.

IBD, Certo, Samuel C, p.

Ibn Al- ether island, 1978, full of history, Beirut: Dar al-Fikr.

Ibn Al-Mubarak, Abdullah bin Mubarak, Rest Ibn Al-Mubarak, the door of temptation, c. 1, p. 147, Investigator: Subhi al-Badri al-Samarrai, Publisher: Knowledge Library, Riyadh, 1407.

Ibn Kathir, Abul Fida Ismail Ibn Kathir al-Qurashi Damascus, great interpretation of the Koran, c. 2, Investigator: Sami Ben Mohammed Salameh, a good house for the publication and distribution, i 2.1420 H, 1999.

Ibn Mantoer, Jamal Al-Din Muhammad, 1375, by the Arabs, Dar Beirut: Dar Sader Printing and Publishing. Jadallah, Mohamed Sayed, 2005, the organization and management of business organizations, an integrated approach in the framework of administrative thought traditional and contemporary, Press-Ashry, Ismailia.

Koontz Harold, O'Donnel Cyril, Weihrich Heinz, MANAGEMENT, 1984, McGraw, Hill, New York.

Maher, Ahmed, 2005, management - principles and skills, University House, Cairo.

Mansour, Ali Mohamed, 2006, management principles - the principles and concepts, the Arab Group for publication Nile, Cairo.

Omar Wasfi et al, 2000, the functions of business organizations, Dar Zahran for Publishing and Distribution, Amman.

Pearce, J. A. & Robinson, Jr, Richard B. Strategic Management, 2003, McGraw-Hill publishing company, New York...

Ryan, salary Hussein Yousef, 1999, the Financial Supervision in Islamic jurisprudence, Amman: Dar treasures for publication and distribution.

Shawky Nagi, 2010, Business Management - a holistic perspective, Dar Hamid Publishing, Beirut.

Shehata, Hussein Hussein, 1990, the Islamic approach to control costs, research presented to the Management Symposium in Islam, Al-Azhar University.

Tawfiq, Jamil Ahmed, 2000, Business Management: An Introduction and functional, University House, Alexandria.

The First Arab Conference of the financial regulatory authorities, 1401 H, the version of Administration Institute in Riyadh.

Zureik, Ihab Mohamed Sabih, 2001, management principles and functions, Scientific Library for Publishing and Distribution, Cairo.

Yass, Emad Mohammed, 2003, the regulatory regime in the Islamic administration, Mansoura: Dar al-certainty for the publication and distribution.

Web sites:

http://www.mosshaf.com/web/- interpretation of the facilitator.

- See Hussein, Amer http://hosenamer.maktoobblog.com/
- See http://www.sudanforum.net