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# Incorporating the Shariah-Based Quality Management Standard MS1900:2014 into Cooperatives: Another Growth Strategy?

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*Journal of  
Entrepreneurship and Business*  
E-ISSN: 2289-8298

Vol. 13, Issue 1, pp. 105-114. Mar. 2025

Faculty of Entrepreneurship and  
Business, Universiti Malaysia Kelantan  
Locked Bag 36, 16100 Pengkalan Chepa  
Kota Bharu, Kelantan, Malaysia  
<http://journal.umk.edu.my/index.php/jeb>

Date Received: 26<sup>th</sup> Nov 2024  
Date Accepted: 2<sup>nd</sup> Jan 2025

DOI: 10.17687/jeb.v13i1.1465

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**Abstract** – The Malaysian Standard (MS) 1900:2014 is a Shariah-compliant quality management system integrating universal ethical principles—such as justice, honesty, and discipline—into organizational processes. Endorsed by SIRIM, Malaysia’s standards body, MS 1900:2014 provides a framework for aligning Islamic principles with quality management practices. Since its initial certifications in 2008, adoption has grown steadily, with approximately 40 organizations certified by 2023, though implementation remains limited across Malaysia’s diverse institutional landscape, especially among cooperatives. Utilizing qualitative research methodology, a case study of eight cooperatives from Malaysia’s Top 100 List of 2022 offers insights into how MS 1900:2014 can enhance cooperative growth and performance. Semi-structured interviews were conducted with the Board of Cooperative Directors, Cooperative Managers, and SIRIM Principal Auditor. These findings emphasize the standard’s potential not only for quality improvements but also for supporting sustainable economic growth within cooperative sectors. The research contributes to the understanding of quality management systems and their role in integrating Shariah-based principles for enhanced performance, benefiting cooperatives and the broader economy.

**Keywords:** “Malaysian Standard (MS) 1900:2014”, “Shariah-Based Quality Management System”, “Cooperative Business Growth”

## 1. Introduction

An essential aspect of business sustainability in the market is the maintenance and management of the product/service quality. An effective approach to do this is by implementing a standardized quality system or obtaining accreditation from recognized regulatory agencies. In Malaysia, SIRIM Berhad is the governing agency responsible for accrediting standards. This is also to ensure that their commercial operation is effectively handled by international quality standards. Several scholars have researched various aspects of quality management, including Total Quality Management (TQM), Quality Control, and Quality Assurance. Some notable studies on this topic include those by Easton and Jarrell

(1998), Kannan and Tan (2005), Powell (1995), Robin and Kehoe (1994), Samson and Terziovski (1999), Chiarini (2020), Shahibah et al. (2020), and van Kemenade (2021). However, there is a scarcity of research that examines this subject from an Islamic standpoint, as evidenced by the small number of papers available (e.g., Sarion, 2015; Mohamed, 2019; Mokhtar, 2019; Ishak, 2019; Mohamed, 2021). This study will examine the MS1900:2014, a Quality Management System based on Shariah principles that is used in Malaysia. This standard was established using ISO 9001, an internationally recognized standard for best practices.

The MS1900:2014 standard mandates that organizations establish a complete quality management system to meet customer needs, fulfill quality product/service requirements, improve effectiveness and productivity, and minimize operating costs. These standards are additional benefits derived from ISO 9001 and are by Shariah viewpoints. The objectives of MS1900:2005, as outlined by the Departments of Standard Malaysia (2005), are as follows: (1) To integrate shariah principles into the quality management system, with a focus on value-based management, (2) To enhance effectiveness and efficiency by incorporating noble universal values at all levels of the organization, and (3) To promote shariah compliance and increase confidence among Muslims and stakeholders. However, the current number of recipients of MS1900:2014 is still relatively low in comparison to the vast number of commercial enterprises, including cooperatives, in Malaysia.

Therefore, the objective of this study is to investigate how business organizations, namely cooperatives, can improve their company growth performance through the implementation of the MS1900:2014 standard. This is in line with the National Entrepreneurship Policy (2020-2030), which highlights the importance of Cooperatives as a crucial component in creating a complete and conducive entrepreneurial ecosystem for sustainable economic growth.

## **2. Literature Review**

This paper will discuss the literature review from a quality management system, quality management standard from the Shariah perspective MS1900:2014, business growth strategy for cooperatives, and Shariah governance for cooperatives.

### *2.1. Quality Management System*

The establishment of a quality management system for corporate improvement has been internationally recognized since the 1980s, however, its origins may be traced back to 1949 when the Japanese organized a committee to enhance their productivity and quality of life (Powell, 1995). Organizations have used Total Quality Management (TQM) to enhance their business performance (Robin & Kehoe, 1994; Kannan & Tan, 2005). According to Robin and Kehoe (1994), quality improvement efforts, namely Total Quality Management (TQM), have positive effects on business performance. This statement is backed by a study conducted by Easton and Jarrell in 1998, which empirically examined the impact of Total Quality Management (TQM) on business performance. The results demonstrated that enterprises that implemented Total Quality Management (TQM) saw enhanced

performance, as evaluated by accounting variables and stock returns. Furthermore, a study was undertaken in five Danish libraries, which revealed that the implementation of an integrated measurement and management system resulted in enhanced customer satisfaction and loyalty (Martensen & Gronholdt, 2003).

Small and medium-sized enterprises (SMEs) have also implemented Total Quality Management (TQM) as a competitive advantage, as discussed by Ghobadian and Gallea (1996) and reviewed by Powell (1995). Only a few studies have investigated the implementation of quality management systems in cooperatives, such as the works of Trehan & Kapoor (2011), Arda et.al (2021), and Menza & Rugami (2021). Arda et.al (2021) have created a quality metric to assess cooperative governance, recognizing the significance of cooperatives as a fundamental component of the nation's economy. From a different standpoint, Bozsik et. al (2020) discovered in their research that the primary issue with social cooperatives lies in the caliber of the labor force that is accessible. Their concentration lies in adapting the classic Balanced Scorecard system to cater to the specific requirements of Social Enterprises.

## *2.2. Quality Management Standard from Shariah Perspective MS1900:2014*

The establishment of a quality management system in Malaysia is part of the government's objective to ensure the provision of a reputable public service. Throughout the course of development, various programs have been implemented, including Total Quality Management (TQM), Quality Control Circle (QCC), Quality Assurance Unit, Strategic Management, and Customer Charter. ISO 9000 has been used in public service in Malaysia since 1996 (Siddiquee, 2006). Malaysia adheres to ISO 9001, a standard established by the International Organization for Standardization (ISO Geneva), which encompasses both public and private services. Malaysia, as a country with a mainly Muslim population, is taking steps to advance by adopting and enforcing the MS1900:2005, a Quality Management System from a Shariah perspective (Che Pa et al., 2010). This standard was established using ISO 9001, an internationally recognized standard for best practices. These standards mandate that organizations must have a complete quality management system to meet customer demands, satisfy quality product/service requirements, improve efficiency and productivity, and decrease operating expenses. These standards are additional benefits derived from ISO 9001 and are by Shariah viewpoints. The objectives of MS1900:2005, as outlined by the Departments of Standard Malaysia (2005), are as follows: (1) To integrate Shariah principles into the quality management system, with a focus on value-based management, (2) To enhance effectiveness and efficiency by incorporating noble universal values at all levels of the organization, and (3) To promote shariah compliance and increase confidence among Muslims and stakeholders.

The value of MS 1900:2005 (amended in 2014 as MS1900:2014) is universally applicable. While it is rooted in Islamic principles, its universal value is recognized and accepted by all, even non-Muslims. This value is evident in its ability to enhance work quality, improve performance, and ensure timely delivery. None of these are in contradiction with the universal principles and fundamental characteristics of other religions (Bernama, 2008). The implementation of this Shariah norm has prompted business operators to seek accreditation.

In 2008, five companies were awarded the MS1900:2014 certification. The companies mentioned were Natural Wellness Sdn Bhd, Century Total Logistic Sdn Bhd, Takaful Ikhlas, PNB Darby Park, and Pusat Zakat Melaka (Bernama, 2008). In 2011, an additional 10 organizations were granted this standard. The following organizations were involved: Syarikat PNB Ilham Resort, Universiti Sains Islam Malaysia (Department of Facility Development and Management), Universiti Tenaga Nasional Sdn Bhd (UNITEN), Penang Port Sdn Bhd, Jabatan Kehakiman Syariah Perak, Kolej Komuniti Gerik, Sindora Berhad, Tabung Baitulmal Sarawak, Jabatan Wakaf, Zakat dan Haji, and KFC Manufacturing Sdn Bhd (Group Logistic Division). A Nur Specialist Hospital is a medical organization that has adopted the Shariah-based quality management system (Shariff et.al, 2019). In 2022, over 40 organizations were granted endorsement under MS1900:2014. None of them is a cooperative.

### *2.3. Shariah Governance for Cooperatives*

Shariah governance plays a crucial role in the operations of cooperatives in Malaysia, particularly in enhancing their credibility and ensuring compliance with Islamic principles (Ab. Hakim et.al, 2022; Safiah & Mawaddah, 2022). The implementation of Shariah governance frameworks, such as the Shariah Governance Framework 2010, is essential for cooperatives to conduct their business activities by Shariah laws (Yunimar, et.al, 2022). By adhering to Shariah principles, cooperatives not only boost their members' confidence but also contribute to the economic growth and independence of SMEs within the country (Winda & Muhammad, 2022). Studies have shown that the application of Shariah governance positively impacts member satisfaction and loyalty within Islamic cooperatives, highlighting its significance in fostering trust and loyalty among members (Winda & Muhammad, 2022). The implementation of MS1900:2014 would increase Shariah governance for cooperatives as well as strategically linked for their business growth (Bustamam, 2013).

### *2.4. Business Growth Strategy for Cooperatives*

Cooperatives can enhance their growth through various strategic approaches. Strategies such as maintaining product quality, empowering the younger generation for innovation, and focusing on customer service can significantly contribute to competitiveness (Mauliddin & Sumanto, 2022). Additionally, market expansion, diversification, and acquisition strategies have shown positive effects on the performance of Savings and Credit Cooperative Organizations (SACCOs), emphasizing the importance of strategic leadership in driving customer growth (Hamida, 2020). Moreover, forming strategic partnerships with financial institutions can aid in overcoming barriers like limited funds and low human resources, enabling cooperatives to grow and develop sustainably (Misbahul, 2021). Furthermore, utilizing information technology, improving capital, enhancing human resources, expanding networks, and refining marketing efforts are crucial elements in improving cooperative competitiveness (Dede, 2022). By implementing a combination of these strategies, cooperatives can effectively drive business growth and ensure long-term success. Therefore, this research attempts to understand how business organizations, in particular, Cooperatives could strengthen business growth through the implementation of the MS1900:2014. This is

also in line with the National Entrepreneurship Policy (2020-2030) which highlights the importance of Cooperatives as one of the important components to create a holistic and conducive entrepreneurial ecosystem for sustainable economic development of the country.

### 3. Methodology of Study

A case study can encompass several entities such as individuals, an organization, a group of people, or a program (Merriam & Tisdell, 2016). In this study, a purposive sampling technique was employed, as recommended by Merriam and Tisdell (2016), to guarantee a comprehensive comprehension of the matter at hand. The research employed the interview method with semi-structured questions. The data obtained from the interviews were analyzed utilizing Yin's (2012) five-phased cycle, which includes compiling, disassembling, reassembling (and arraying), interpreting, and concluding. Case studies offer valuable insights derived from the interviewee's distinctive experiences (Yin, 2009).

The research strategy entails the utilization of an interpretative qualitative case study approach, wherein data was gathered through in-depth interviews conducted with a total of eight (8) selected Cooperatives from the Top 100 Cooperatives in 2020. The informants from these eight selected cooperatives were the Board of Cooperative Directors and the Cooperative Managers. Furthermore, a Principal Auditor from SIRIM, the governing organization, was consulted to obtain additional details on the MS1900:2014 quality management standard. The results of each interview were promptly transcribed following each interview session. A brief explanation of each cooperative is shown in the following table:-

Table 1: **XX**

<b>Cooperative</b>	<b>Business Activities</b>	<b>Informants</b>
<b>KOOP 1</b>	Plantation, properties	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 2</b>	Services, Ar-rahnu	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 3</b>	Credit, Services, Ar-rahnu	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 4</b>	Plantation	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 5</b>	Plantation	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 6</b>	Plantation	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 7</b>	Services, housing	Board of Cooperative Directors and the Cooperative Manager
<b>KOOP 8</b>	Housing and properties	Board of Cooperative Directors and the Cooperative Manager

For this paper, findings from the interview session conducted with the SIRIM's Principal Auditor and Team Specialist, as the main informant were discussed. The informant is coded as PA1. In addition, findings from the interview with the 8 cooperatives also will be highlighted especially related to the current practice of quality management system by the cooperatives.

#### **4. Findings and Discussion**

As background, SIRIM Berhad is a government-owned business entity that operates under the Ministry of Trade and Industry in Malaysia. SIRIM offers testing, inspection, and certification services through its subsidiary company SIRIM QAS International. It is accredited by various bodies such as the National Accreditation Body, the Department of Standards Malaysia (STANDARDS MALAYSIA), and the United Kingdom Accreditation Service (UKAS), among others. SIRIM actively participates in the creation of industry standards in the local sector and aids with the advancement of local industries by offering technology and certification training programs to enhance the human capital of these industries and contribute to national growth. SIRIM aids organizations in cultivating a superior corporate culture by integrating quality, technology, and best practices.

According to PA1, "The MS1900:2014 standard is unique as it is generic in nature and can be applied by any organizations. The applicant will need to identify which shariah critical issues that want to be accredited by MS1900:2014 standard."

PA1 has highlighted a study conducted by SIRIM on the implications of the MS1900:2014 standard.

"Based on the feedback received from those organizations accredited with the standard, 75% mentioned that the standard has increased the business performance whilst 100% agreed that the standard has benefited them. 82% responded that the customers' perceptions were escalated and 67% mentioned that fewer negative comments were received. About 33% of respondents said that no negative complaints were received. 75% agreed that the standard has improvised values and integrity culture among staff."

Those findings have been emphasized by a study conducted by Bustamam et.al. (2013), Sarion et.al (2015), and Shahrom and Basir (2021) which has shown that there was an increment in the percentage of business growth in organizations that have been accredited with MS1900:2014. This is due to the higher values perceived by the stakeholders such as top management, employees as well as customers.

Nevertheless, PA1 also reported that some of the organizations that have been accredited with the MS1900:2014 standard might have been withdrawn from the standard due to certain issues. Mostly were because of changes in the person in charged with the standard and loss of top management interest.

This study has approached eight (8) cooperatives from the Top 100 Cooperative in 2022. None of them were accredited with the MS1900:2014. This might be due to their adherence

to the existing Cooperative's Guidelines, Rules, and By-laws which have been outlined by the Malaysia Co-operative Societies Commission. Nevertheless, PA1 suggested that a cooperative can apply for the MS1900:2014 standard for activities that are Shariah compliance. For example, using Islamic banking in financial operations, paying zakat, modest staff attire, producing advertisements which are following shariah, and providing facilities for religious activities such as prayer room. Cooperative also will need to ensure that good values are inculcated in the organization by having religious activities such as tazkirah and reminders of integrity in doing work. Those good Islamic deeds have been practiced by Koop 2 and Koop 3 who asserted that they offer Islamic banking products to their members and customers. Koop 7 and Koop 8 provide a separated comfort prayer room for their staff and often hold religion activities in the office. Koop 7 also highlighted education funds and emergency funds for the members in need.

On the other hand, findings in this study indicate that the main issue with quality management systems in cooperatives is human resource competency. Training and staff development needs to be highlighted for cooperative success growth. It can be interpreted that cooperatives could strengthen business growth through the implementation of the quality management system as studied by Sungkawati (2020). Results of the interviews showed that the successful application of quality management systems in cooperatives was dominated by the systematic operation of the cooperative mainly by the Cooperative's Guidelines, Rules, and By-laws as regulated by the Malaysia Co-operative Societies Commission. Most of the cooperatives have internal control systems for example standard operating procedure (SOP) which led to the systematic operation. However, Koop 1 has stepped further by getting the certification of Malaysian Standard Palm Oil (MSPO) which is related to the core operation of the cooperative. Concerning the application of the MS1900:2014, most of the cooperatives have little knowledge of this Shariah standard although their existing values are modeling the Shariah practices. Hence, it is not surprising that most of the cooperatives responded that they have yet to apply for the MS1900:2014 since they were prioritizing their internal system.

The result of this study can be concluded that the MS1900:2014 is a tool for cooperatives to grow further. It is also recommended and highlighted by SIRIM to promote and encourage cooperatives to be accredited with MS1900:2014 as one way to grow their business to achieve competitive advantage in the marketplace.

## **5. Conclusions and Recommendations**

The objective of this study was to examine the potential enhancement of cooperative's corporate growth performance through the incorporation of the shariah-based quality management standard MS1900:2014. The standard is universally applicable to all organizations. This study recommends cooperative to consider incorporating the MS1900:2014 standard to improve its performance. This is corroborated by the favorable results observed in other certified institutions and the enthusiastic endorsement from SIRIM, the Certification Body.

### Disclosure Statement

No potential conflict of interest was reported by the authors.

### Funding

Funding for this research is provided by Universiti Sains Islam Malaysia (USIM).

### Acknowledgement

This research is funded by Universiti Sains Islam Malaysia (USIM) under the USIM Grant (PPPI/FEM/0122/USIM/11922).

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