A Systematic Literature Review on Islamic Values Applied in Quality Management Context

Amal Hayati Ishak[1] · Muhamad Rahimi Osman[1]

Abstract Contemporary Islamic management scholars have agreed that values are embedded in quality management. Their agreement is grounded on the famous prophetic tradition encouraging diligence in work, uttered more than 1400 years ago, which has been narrated authentically. However, little studies have specifically indicated its application in quality management activities. As quality management is initiated in the West, little attention has been given to Islamic perspective of the discipline. However, as the Japanese had successfully implemented quality management in their cultural value perspective, many parties come to acknowledge the significance of values. In the literature, various Islamic values have been linked to quality management practice. While studies analyzing and categorizing them is limited, several values are redundant or being termed differently, though they are similar in crux. This article compiles the values and categorizes them depending on similar bases of *Quranic* verses or Prophetic traditions. The categorization proposes a set of Islamic values related to quality management practice, based on a simple frequency analysis matrix. Finally, this article concludes with prospects for future research.

Keywords Human values · Islamic values · Quality management practice · Evidences

Introduction

The mainstream quality management emerged in the West initiated by players of the Industrial Revolution. Thus, its philosophical foundation has been largely dominated with the western culture, which have been criticized as narrowly focused to outputs (Alhabshi 1996; Jabnoun 2005; Al-Buraey 1985). Nevertheless, the rise of Japanese after disastrous World War II had been an eye opener to the non-western culture influence in quality management. This is due to the fact that the Japanese implemented it within the scope of their culture (Ishikawa 1985; Jabnoun 2005). In a book written by Ishikawa (1985), entitled "Quality Management the Japanese Way," they are described to favor collectivity in work, loyal, and family centered. They also initiated the practice of quality circles as a platform to disseminate knowledge and experience between organizational members. These attributes have played an important role in rejuvenating the devastating state of Japanese economy after war (Ahmad and Ahmad 1994).

In similar vein, a series of research have concluded the importance of organizational culture in supporting successful implementation of quality management. In a research conducted by Baird et al. (2011), they reported on significant positive association between cooperation, outcome orientation, and innovativeness with quality management practices. In parallel, Prajogo and McDermott (2011) explained on the influence of cultural values on organizational performance in three measures: product quality, product innovation, and process innovation.

However, these empirical studies have narrowly analyzed values based on general framework of Hofstede's cultural dimensions (Baird et al. 2011), Competing Value Framework of (O'Reilly et al. 1991) and Organizational Culture Profile of Quinn & Rohrbaugh (Denison and Spritzer 1991). None have made specific relation to values underpinned in religious sources. However, contemporary scholars, such as Ahmad (1996), Ahmad and Sadeq (1996), Al-Buraey (2005), Basir et al. (2010), and Mohd Mokhtar et al. (2011), have consistently elaborate on quality

✉ Amal Hayati Ishak
amal_ishak@yahoo.com

[1] Universiti Teknologi MARA, Shah Alam, Malaysia

management from Islamic perspectives. The major similarity in their work is the elaboration on a list of values embedded in the practice of quality management. The values underpinned by *Quranic* verses and Prophetic traditions are found repeatedly proposed by these scholars.

Methodology

This study employs the systematic literature review (SLR) to compile the values and related evidences. SLR is a method of searching, analyzing, and synthesizing existing study related to the topic of interest (Windle 2010). It involves cognitive process to assemble, critically appraise, and synthesize related studies which address specific issue or phenomenon under study. SLR summarizes previous studies via systematically records relevant information of a particular area of study.

At the initial stage, SLR involves a comprehensive search to assemble relevant sources where an inclusion criterion, or a specific frame, is pre-determined, in order to allow a systematic and comprehensive search of related articles. The pre-determined inclusion criteria are crucial in order to have a narrow focus regarding the topic of concern (Windle 2010). This is followed by a standard summary of relevant information, derived from a critical cognitive appraisal by the researcher.

In this study, the inclusion criterion is quality management from Islamic perspective. Search in the online sources yields minimal number of web-based articles related to the topic of concern. However, search on the library database reveals several books and printed journals on the topic. The search also discovers two relevant standards, the MS1900 (Shariah-based Quality Management System) and MS2300 (Value-based Management System—Requirement from Islamic Perspectives). Both are national-level standards (established in Malaysia), which commonly emphasize on Islamic values in management activities.

Information gathered from these selected sources is used to create a synthesis matrix. The matrix assists in the cognitive process to segregate attributes to relevant dimensions. It is also capable of reporting the frequency of values highlighted in the literature.

Understanding Islamic Values

Islam has been revealed to Prophet Muhammad SAW since his prophethood in 609 CE until 632 CE. Its revelation have successfully reform the conditions of the pagan Arabs from corruption and harmful customs. Islam prohibited interest due to its tyranny toward the poor and needy, fornication due to its exploitation of women and damage of family ties, and alcohol due to physical and emotional damage individually and collectively. On the other hand, as a replacement to the prohibitions, Islam obligated and suggested different modes of just and transparent business dealings, marriage for a proper relationship between man and women, and a wide range of *halalan tayyiban* (permissible and good) foods and beverages which is wholesome and beneficial to be taken by man. These unexhausted list of life guidance have reformed human conditions encompassing all facets of life (Philips 1995).

In addition, Islam also emphasizes *akhlaq* or good conducts, and Prophet Muhammad SAW was sent as The Messenger of Allah, also as an exemplar for man. Since the demise of The Prophet, the Muslims are left with two authentic sources which are relevant irrespective of time, space, and locality. The two sources refers to the *Quran*, defined as the book of words of Allah, and the *Sunnah*, or Prophetic traditions, defined as sayings, actions, and tacit approval of Prophet Muhammad. Guided by these two sources, the principles of Islamic teachings are characterized as complete and comprehensive.

Akhlaq is among the seminal principle of Islam. Simply translated, *akhlaq* refers to Islamic values, or a set of ethics or good values grounded on the bases of the *Quran* and Prophetic traditions, which permeates all spheres of human life (Yaakub 1978; Kettani 1984). Values and ethics are commonly used interchangeably (Ahmad 2001; Ismail 2007) and are sometimes found to be used together in writings. In Islam, values belong to the discipline of *akhlaq* (Omar 2010; Ismail 2010).

In management, a value, according to Alhabshi and Ghazali (1994), refers to something the society believes strongly on its positive or negative. The set of preferred values based on individual or society judgment is referred to value system, which may consist of positive and negative values (Alhabshi and Ghazali 1994; Pa 2008; Qamihah 1996).

In similar vein, Alhabshi and Ghazali (1994) asserts that Islamic value system is the preferred values originate from the shariah. It is grounded by the belief system (*tawhid*), inferred by the revelation. Interestingly, Hassan (2005) refers values as the "navigational device," since they instruct a person's feelings and actions. The function is agreed by Jabir Qamihah (1996), explaining that Islamic value system is a collection of *akhlaq* which mold excellent Muslim character, capable of contributing to the well-being of individual, family, and society. Values and ethics are also assumed as two main ingredients for a successful management process (Ahmad 2001; Ismail 2007).

Moreover, Shuriye et al. (2009) explain that Islamic values are attached with intangible intentions, not only

focusing on tangible work results, such a productivity or quality. Indeed, Islam considers work as good deeds and will be rewarded.

Islamic values, built on the foundation of faith and oneness of Allah, has been highlighted by Ahmad (1996) as capable of creating a conducive work environment for quality management effectiveness. The view have been supported Sidani and Thornberry (2009), stating that Islamic values are conducive to change and development, which is central in quality management. The revelation does not directly infer on the values but elaborated by contemporary studies in Islamic business and management (Forster and Fenwick 2014). As this is the case, this study conducted an SLR procedure to compile the values and summarizes them in a frequency table. Though the values are sometimes being termed differently, they are analyzed and grouped based on similar bases of *Quranic* verse or Prophetic traditions. Therefore, several evidences (*dalil*) from the *Quran* and Prophetic traditions are also being discussed. These values are the core subject in this study.

Quality Management from Islamic Perspectives

Contemporary Muslim scholars have acknowledged the existence of quality concepts in primary sources of Islam (Ahmad 1996, 2008; Al-Buraey 2005; Ismail 2010; Fadzil et al. 2010). They enrich the essence of quality management through primary sources of Islam. There are a number of evidences (from the *Quran* and *Sunnah*) which are directly and repeatedly connected to quality management. Among them, narrated by 'Aishah RA, "Allah loves those workers who perform their works to the best of their abilities" (al-Bayhaqi).[1]

Based on the hadith, Hammoudeh (2012), Fadzil et al. (2010), and (Shuriye and Ibrahim 2009) have agreed that *itqan* is the connotation of quality. Shuriye and Ibrahim (2009) defines *itqan* as "the arrangement of things in a scientific and artistic way in order to obtain the perfect results." In similar vein, Alhabshi et al. (1998) conceptualizes *itqan* as knowledgeable and conscientiousness. The two definitions complement each other as knowledge is the major ingredient in getting a job done in a perfect manner. Thus, Shuriye and Ibrahim (2009) simply translated *itqan* as perfection. However, he concurs that as compared to "perfection," *itqan* embeds a spiritual connotation, to be loved by Allah, as mentioned in the above *sunnah*. Moreover, *itqan* is also in line with Allah's perfect and flawless creation, mentioned in a verse, "And you see the mountains, you think them to be solid, and they shall pass away as the passing away of the cloud, the handiwork of Allah

who has made everything in perfection, surely He is well-acquainted with all that you do" (Surah al-Naml, 27: 88). In a larger scope, *itqan* combines fairness, goodness, kindness, and forgiveness, which differentiate *itqan* from perfection (Shuriye and Ibrahim (2009).

Hence, this study proposes *itqan* to be conceptualized as means toward quality. *Itqan* defines work to be completed in order, discipline, accuracy, and thoughtful, which will be reflected in quality output, be it a product or service. It encompasses a wide variety of values relevant to quality. The trigger behind *itqan* is the belief that Allah loves the doer of *itqan*. Thus, as for the Muslims, it is advantageous to perform *itqan* as such person will be blessed by Allah, rejoicing success in this world and hereafter. The preceding section elaborates on values in relation to the concept of *itqan*.

The Integration of Islamic Values in Quality Management

Contemporary scholars, such as Ahmad (1996), Sadeq (1996), Al-Buraey (2005), Mohd Mokhtar et al. (2011), and others have consistently produce writings on quality management from Islamic perspectives. The major similarity in their work is the elaboration on a list of values embedded in the practice of quality management. Some authors simply propose value conception, while others indicate specific quality management activities which corresponds the value. However, limited work has been done to segregate the value and propose a set of universal values relevant to quality management practice. This section elaborates 18 values which have been iteratively elaborated by the scholars.

Justice

In the literature, justice has been consistently highlighted by Sadeq (1996), Alhabshi (1996), Hassan (1996), Ahmad (2008, 1996), Musa and Salleh (2005), Bahaldin (2005), and Mohd Mokhtar et al. (2011). Various indicators have been pointed out including protection rights of the staff (Mohd Mokhtar et al. 2011; Ahmad 2008; Bahaldin 2005) and avoidance of discrimination (Hassan 1996; Ahmad 1996; Musa and Salleh 2005; Bahaldin 2005; Mohd Mokhtar et al. 2011). In addition, Mohd Mokhtar et al. (2011) include reward system which accords to prescribed tasks and the enforcement of rules regardless of position, while Hassan (1996) and Alhabshi (1996) indicate just enforcement of rules to all organizational members. Justice is also pointed by tolerance in recognizing different talents (Alhabshi 1996; Hassan 1996; Bahaldin 2005) and proper assignment of tasks (Alhabshi 1996; Bahaldin 2005). The

---

[1] *Sya'bu al-Iman*, no. hadith 4931.

discussion of justice is dominantly focused on staffs. However, Bahaldin (2005) and Mohd Mokhtar et al. (2011) extend the dimension to respect toward customers.

The emphasis for justice has been decreed by Allah SWT in a verse, "O you who believe! Stand up firmly for Allah, bearers of witness with justice, and let not hatred of a people incite you not to act equitably; act equitably, that is nearer to piety, and he careful of (your duty to) Allah; surely Allah is Aware of what you do" (Surah al-Maidah: 8).

Honesty

Contemporary scholars have repeatedly suggest the application of honesty in quality management (Alhabshi 1996; Ahmad 1996; Sadeq 1996; Hassan 1996; Basir et al. 2010).

Being honest is indeed a command from Allah, "Verily! Allah commands that you should render back the trusts to those, to whom they are due" (Surah al-Nisa, 4:58). Based on the verse, Ahmad (1996, 2008), Sadeq (1996) and Ba-haldin (2005) indicate honesty as promise keeping or ful-filling contracts and agreement toward relevant stakeholders consist of customers, suppliers, organizational members, and the public.

On the other hand, the antonym of honesty is deceitfulness which is condemned in the Quran, "Woe to those who deal in fraud" (Surah al-Muthaffifin, 83:1). Additionally, the Prophet had advised on being honest in a hadith;

'Abdullah reported that the Prophet said "It is obligatory for you to tell the truth, for truth leads to virtue and virtue leads to Paradise, and the man who continues to speak the truth and endeavours to tell the truth is eventually recorded as truthful with Allah, and beware of telling of a lie for telling of a lie leads to obscenity and obscenity leads to Hell-Fire, and the person who keeps telling lies and endeavours to tell a lie is recorded as a liar with Allah" (Sahih Muslim).[2]

In parallel with the above Quranic verse and hadith, honesty has been depicted by avoiding data manipulation (Musa and Salleh 2005; Bahaldin 2005; Ahmad 2008), as well as transparency in documentation and reporting (Ba-haldin 2005; Ahmad 2008; Youssef and Al-Buraey 2011; Mohd Mokhtar et al. 2011).

Responsibility

The general encouragement to promote good and forbid evil in quality management has also been classified as a responsibility (Ahmad 2008; Basir et al. 2010; Youssef and Al-Buraey 2011). The call has been decreed in a *Quranic* verse, "And (as for) the believing men and women, they are guardians of each other, they enjoin good and forbid evil" (Surah at-Taubah, 9:71). The verse characterizes any act of enjoining good and forbidding evil as a collective responsibility among the believers.

Responsibility has also been clearly demonstrated by the second Righteous Caliphs (*khulafa al-rasyidin*), Umar al-Khattab. In a book written by Sin (1991), Umar is reported have said "If I appointed the best man among you based on my own judgement, then I ordered him to be just, am I done with my responsibility? The companions then said: Yes. And Umar replied; No! Not before I see his works, either he has completed it or not." The words of Umar depicted a wide scope of leaders' responsibility in appointment of personnel, monitoring his works and the outcome.

In quality management literature, majority of authors depict responsibility as completion of tasks (Alhabshi 1996; Hassan 1996; Bahaldin 2005; Ahmad 2008; Mohd Mokhtar et al. 2011). However, Ahmad (1996, 2008), Bahaldin (2005), and Youssef and Al-Buraey (2011) specify responsibility as ethical usage of resources. Besides that, Sadeq (1996), Alhabshi (1996), and Bahaldin (2005) indicate leaders' responsibility to show good exemplar. Others have also pointed prompt action (Bahaldin 2005; Mohd Mokhtar et al. 2011), appointment of qualified personnel (Mohd Mokhtar et al. 2011), and the prioritization of publics' welfare (Ahmad 2008; Mohd Mokhtar et al. 2011).

Additionally, others have also indicate responsibility in careful appointment of employees (Hassan 1996; Mohd Mokhtar et al. 2011) and prudence in working process by observing problems (Ahmad 2008; Mohd Mokhtar et al. 2011; Bahaldin 2005; Basir et al. 2010; Youssef and Al-Buraey 2011). Only Mohd Mokhtar et al. (2011) include review meetings which function as a platform to reflect and evaluate outputs, for further improvement of current situation. In general, the responsibility of performing tasks should be targeted to satisfy the customers (Ahmad 1996, 2008), preserve the environment (Ahmad 1996), and the public (Musa and Salleh 2005).

Innovativeness

Majority of the authors indicate innovativeness as the ability to cope with changes including technological advances (Sadeq 1996; Ahmad 1996; Alhabshi 1996; Bahaldin 2005). Others point initiative for change, exploring opportunities for improvement and reflect on self-evaluation (Hassan 1998, 1996). Fadzil et al. (2010) extend to spiritual aspect of preserving responsibilities toward Allah and other creatures in the process of change.

In Islam, the urge to put effort to change toward betterment is decreed in the Quran: "…surely Allah does not

---

[2] *Sahih Muslim*, no. hadith 2607.

change the condition of a people until they change their own condition…" (Surah al-Ra'du, 13:11).

Historically, Prophet Muhammad SAW was reported to demonstrate innovativeness during the War of Trench. The Prophet accepted an idea given by his companion, Salman al-Farisi, to dig a trench around the city of Madinah. The idea was very peculiar among the Arabs. However, it had brought victory for the Muslims despite the unusual fact that 313 Muslims armies were fighting 1000 enemies, formed by several pacts of the nonbelievers. The incident is related by Al-Bakri (2007) to innovativeness, or the ability to suggest or accept advance or revolutionary ideas.

Knowledgeable

Only Sadeq (1996), Hassan (1998), Bahaldin (2005), and Basir et al. (2010) highlighted the value of being knowledgeable. They indicate rationale decision making and skilled human resource. Mohd Mokhtar et al. (2011) add factual-based decision-making, which is central in quality management. As elaborated in ISO9004, the principle of factual-based decision-making stresses on ensuring accessibility, validity, and sufficiency of data for an effective decision-making (SIRIM Berhad 2010).

The Quran has stressed on the importance to depend upon true facts, avoiding mere anticipation in a verse: "And follow not that of which you have not the knowledge; surely the hearing and the sight and the heart, all of these, shall be questioned about that" (Surah al-Israa': 36). Allah also encourages reference be made toward the learned ones: "Ask the learned man, if you know not" (Surah al-Nahl, 16:43).

Cooperation

In quality management, authors have consistently highlight cooperation or teamwork in quality management. It is reflected in discussion, problem solving, and brainstorming (Alhabshi 1996; Bahaldin 2005), collective pursue of objectives (Hassan 1996; Bahaldin 2005; Ahmad 2008; Basir et al. 2010). Cooperation also exists in teamwork coordination (Al-Buraey 2005; Ahmad 1996), which is among the important elements of quality management.

In the Quran, Allah has ordered cooperation in the good: "Help one another in furthering virtue and God-consciousness, and do not help one another in furthering evil and enmity…" (Surah al-Maidah, 5:2). Indeed, solidarity in team is mentioned in a verse; "Verily, Allah loves those who fight in His cause in rows (saff) as they were a solid structure" (Surah al-Saff, 61:4).

Additionally, Prophet Muhammad was reported to advise the Muslims on collective and mutual support in a sunnah, narrated by Abu Musa al-Asha'ari: The Prophet SAW said, "A believer to another believer is like a building whose different parts enforce each other." The Prophet SAW then clasped his hands with the fingers interlaced (while saying that)" (Sahih Bukhari).[3] The fond toward teamwork had also been depicted in another sunnah; narrated by Ibn Abbas, the Prophet said, "the hand of Allah is with the jama'ah" (Sunan Tirmizi).[4]

Brotherhood

Prophet Muhammad had encouraged brotherhood using an interesting parable; al-Nu'man bin Bashir narrated that the Prophet said "You see the believers as regards their being merciful among themselves and showing love among themselves and being kind among themselves, resembling one body. If any part of it is not well, then the whole body suffers sleeplessness and fever with it" (Sahih Bukhari).[5] In another hadith narrated by Anas, the Prophet said: "None of you will have faith till he wishes for his brother what he likes for himself" (Sahih Bukhari).[6]

Both of the above hadith urges on preserving good relationship among Muslims. In similar, majority of the contemporary scholars agree on the importance of preserving good relationship. In quality management, the scope of preserving good relationship does not only involve the organizational members but also extend to customers, suppliers, or partners, as well as the society. Some authors differently suggest willingness to share (Alhabshi 1996; Hassan 1996; Bahaldin 2005), mutual assistance (Bahaldin 2005; Fadzil et al. 2010), attentiveness toward others' feelings (Ahmad 1996), and involvement in charity (Bahaldin 2005), as a reflection to brotherhood.

Values Associated with Syura

In Islam, syura is unanimously and repeatedly mentioned as a management tool by Hassan (1992), Alhabshi (1996), Ahmad (2008), and Hammoudeh (2012). Hammoudeh (2012) even specifically addresses syura as a quality management tool from Islamic perspectives. Contemporary Islamic management scholars have described syura as a process of mutual consultation and discussion for decision making with the aim of attaining the best decision (Hassan 1992; Alhabshi 1996; Ahmad 2008; Hammoudeh 2012).

Syura, as mentioned in the Quran refers to commandment of consultation in decision making; "and take counsel with them in the affairs, so when you have decided, then

---

3 *Sahih Bukhari*, no. hadith 2466.
4 *Sunan Tirmizi*, no. hadith 2166.
5 *Sahih Bukhari*, no. hadith 6011.
6 *Sahih Bukhari*, no. hadith 13.

place your trust in Allah, surely Allah love those who put trust on Him" (Surah Ali 'Imran, 3:159).

In the literature, majority of authors identify consultation as a mean of being open minded and respectful toward others' opinion (Sadeq 1996; Alhabshi 1996; Ahmad 1996, 2008; Hassan 1996; Al-Buraey 2005; Mohd Mokhtar et al. 2011; Basir et al. 2010).

Sincerity

The value of sincerity is identified in writings of Alhabshi (1996), Ahmad (1996), and Musa and Salleh (2005). However, only Musa and Salleh (2005) indicates it by completion of tasks with freedom from self-interest. He also relates it to the concept of work as ibadah, which is vacant in others writings. According to Din (1997), sincerity refers to the cause of actions for Allah's blessings without expecting any material rewards. In the context of work, one targets Allah's blessings and denies any self-interest upon tasks completion. Thus, one's motive of task completion is not pride but fulfillment of responsibilities. A comprehensive concept of sincerity is decreed in a verse: "Say: Verily, my prayer, my sacrifice, my living, and my death are for Allah, the Lord of all that exists" (Surah al-An'am, 6:162).

Good Intention

In the literature, good intention as working target has consistently indicated by Hassan (1998), Musa and Salleh (2005), and Bahaldin (2005). Good intention is reflected in goal setting (Sadeq 1996; Hassan 1996; Youssef and Al-Buraey 2011) and organizational mission and vision (Bahaldin 2005). Fadzil et al. (2010) extend further to the target of Allah's blessings, which is the utmost goal of Muslims.

In Islam, having pure intention is important. This is explained in a popular hadith; narrated by 'Umar al-Khattab, I heard Allah's Messenger SAW saying, "The reward of deeds depends upon the intentions and every person will get the reward according to what he has intended. So whoever emigrated for worldly benefits or for a woman to marry, his emigration was for what he emigrated for" (Sahih Bukhari).[7]

Optimism

In the literature, the majority indicate optimism as positive perception toward others in job delegation (Alhabshi 1996; Hassan 1996; Al-Buraey 2005; Bahaldin 2005; Basir et al. 2010). Others have bridge it more toward spirituality.

Mohd Mokhtar et al. (2011) indicate submission to Allah, while Ahmad (1996) indicates hopes and prayer for future betterment. Additionally, Ahmad (1996) and Bahaldin (2005) also indicate acceptance of current achievement, either positive or negative, as a sign of optimism. In similar vein, Norman et al. (2010) refers optimism is attributed to goal attainment, meeting deadlines, and positive perception and motivated.

Indeed, Allah commands to put trust in Him in a Quranic verse; "Then when you have taken a decision, put your trust in Allah, certainly, Allah loves those who put their trust in Him" (Surah Ali Imran: 159). The verse encourages optimism by being confident with the will of Allah, have hopes, tawakkal or submit to Him and admit what has been destined after putting some effort. In organizational context, optimism refers to trust or positive perception in person or situation.

Consistence

In quality management, istiqomah is linked to the principle of continual improvement (Alhabshi 1996; Hassan 1996; Bahaldin 2005). Continual improvement is one of the quality management principles which emphasizes on activities to be performed consistently. The principle mainly targets to pursue improvement in products, services, and overall performance (SIRIM Berhad 2010). In parallel, authors have consistently reflected istiqomah in activities which are conducted continuously or periodically. Majority have advocate continual training (Hassan 1996; Alhabshi 1996), consistent monitoring (Bahaldin 2005; Ahmad 2008), and consistent evaluation (Ahmad 2008; Mohd Mokhtar et al. 2011).

Consistency is encouraged by the Prophet in a hadith, narrated by 'Aishah, the Prophet was asked, "What deeds are loved most by Allah?" He said, "The most regular constant deeds even though they may be few." He added, "Don't take upon yourselves, except the deeds which are within your ability" (Sahih Bukhari).[8]

Thankfulness

Al-Bakri (2007) elaborates that thankfulness is rooted from the concept of work as ibadah (worship). Thankfulness can be conceptualize when employers and employees mutually compensates each other as a symbol of appreciation. Employees are appreciated by employers with a certain amount of wage and other privileges. On the other hand, employees reciprocated by completion of tasks responsibly.

---

[7] *Sahih Bukhari*, no. hadith 1.

[8] *Sahih Bukhari*, no. hadith 6465.

Being thankful is the right conduct when a person is being bestowed. Indeed, Allah promises reward for the grateful, "and we shall reward the grateful" (Surah Ali 'Imran, 3:145).

The benefit of being thankful which returns to the thankful person is explained in a verse "give thanks to Allah, and whoever give thanks, he gives thanks (the good of) for himself, and whoever is unthankful, then verily, Allah is All-Rich, Worthy of all praise" (Surah Luqman: 12).

In accordance to the above verse, Tafsir Ibn Kathir elaborated that the motive of being thankful is the person's own benefit, as Allah the Provider is All-Rich and will never be harmed by those who are unthankful.

The verse explains thankfulness to be directed to the Creator. However, in organizational context, within relationship among men, reciprocal appreciation is encouraged as a form of motivation. In the literature, it is itemized as appreciation of staffs' potentials (Hassan 1996), and execution of employee's formal reward system (Bahaldin 2005).

Compliance

Al-Bakri (2007) denotes that compliance also originates from the concept of work as 'ibadah (a worship). In order for a work to be counted as 'ibadah, one needs to comply with shariah requirements (Islamic principles). The job must be permissible does not violate religious obligation and being done with pure intention.

In quality management, compliance covers adherence to decisions, rules, contracts, prescribed specifications, and documentations made by people of the authority. This is parallel with commandment of Allah.

> "O you who believe! Obey Allah and obey the Apostle and those in authority from among you; then if you quarrel about anything, refer it to Allah and the Apostle, if you believe in Allah and the Last Day. That is better and more suitable for final determination" (Surah al-Nisa', 4:59).

In the literature, acts of compliance is indicated by compliance toward decision (Alhabshi 1996), specifications (Bahaldin 2005; Mohd Mokhtar et al. 2011), and the consistency of documentations with practice (Bahaldin 2005; Ahmad 2008). Nevertheless, the most common indicator is compliance toward procedures, policies, and government's rules (Hassan 1996; Musa and Salleh 2005; Bahaldin 2005; Ahmad 2008; Mohd Mokhtar et al. 2011). Only Alhabshi (1996), Bahaldin (2005), and Mohd Mokhtar et al. (2011) address commitment to meetings, schedules, and plans.

Value of Time

In conjunction to time management, Allah discourages procrastination in a verse; "Nor say of anything, I shall be sure to do so and so tomorrow" (Surah al-Kahfi, 18:23). Indeed, time should be used wisely as understood from a verse; "By (the token of) time. Verily man is in loss. Except such have faith, and do righteous deeds, and (join together) in the mutual teaching of truth, and of patience and constancy" (Surah al-'Asr, 103:1–3).

In the literature, appreciation toward time is reflected by immediate response (Al-Buraey 2005; Bahaldin 2005; Mohd Mokhtar et al. 2011) and punctuality in task submission (Musa and Salleh 2005; Ahmad 1996; Youssef and Al-Buraey 2011).

Accountable

As elaborated Barry (1979), responsibility is a bundle of obligation assigned with a job or function. It refers to job description and function of a person, including various processes and outcomes associated with the two. In differentiating accountability and responsibility, accountability refers to being answerable to the authority, while responsibility is being answerable for the assigned tasks.

However, in Islam, accountability before Allah is the utmost priority. Several evidences may be found in the Quran and Prophetic traditions explaining on the matter. In a verse, Allah mentions that He is The All-Knower, and man should be answerable before Him: "and whether you disclose what is in yourselves or conceal it, Allah will call you to account for it" (Surah al-Baqarah, 2:284); "So whosoever does good equal to the weight of a speck of dust shall see it. And whosoever does evil equal to the weight of a speck of dust shall see it" (Surah al-Zalzalah, 99:7–8).

In another verse, Muslims are individually held accountable for each of their action: "No bearer of burdens can bear the burden of another" (Surah al-An'am, 6:164). Similar verse is indeed repeated several times in the Quran, reflecting emphasis and significance on personal accountability. In parallel, the Prophet mentioned in a *hadith* recorded from 'Awf bin al-Harith bin al-Tufayl, that A'ishah told him that the Prophet SAW used to say, "O A'ishah! Beware of the sins that are belittled, for indeed they will be taken account by Allah" (Riwayah Ibn Majah[9] and al-Nasaie).[10]

Thus, based on the evidences, accountability may be depicted in two forms, toward Allah and toward man. However, the former is the ultimate accountability for Muslims. Once the former is fulfilled, the latter is actually

---

[9] *Sunan Ibn Majah al-Arnaout*, no. hadith 4243.

[10] *Sunan al-Kubra li al-Nasaie*, no. hadith 11811.

included. Ahmad (1996) and Hassan (1996) state that understanding of the concept work as a trust, inspires an employee to bear accountability toward employers. Another author, Bahaldin (2005) agreed with the concept, but he does not make any relation to the concept of work as a trust.

Patience

Allah has commanded patience for the believers: "O you who believe! Seek help in patience and prayer. Truly, Allah is with the patient ones" (Surah al-Baqarah, 2:153). In elaborating the verse, Tafsir Ibn Kathir has indicated patience as the best tool to ease or solve difficulties. Thus, in management, patience is a necessity in handling differences, conflicts, and a source to remain calmness in facing hardship and difficulties.

In quality management, the value of patience is limitedly highlighted by Hassan (1996) and Basir et al. (2010). However, only Hassan (1996) indicates its application in handling different personalities or situation, which is more related to individual leadership traits rather than quality management.

Appropriate Infrastructure

The appropriate infrastructure is only highlighted by Bahaldin (2005). It refers to the proper positioning of tools,

Table 1 The synthesis matrix of Islamic values

Author (year)	Values								
	Knowledgeable	Honesty	Sincerity	Good intention	Responsible	Openness	Justice	Brotherhood	Optimistic
Sadeq (1996)	√	√		√	√	√	√	√	
Alhabshi (1996)		√	√	√	√	√	√	√	√
Hassan (1996)		√		√	√	√	√	√	√
Ahmad (1996)	√	√	√	√	√	√	√	√	
Al-Buraey (2005)		√			√	√			√
Musa and Salleh (2005)		√	√	√			√	√	
Bahaldin (2005)	√	√	√	√	√	√	√	√	√
Ahmad (2008)		√			√	√	√		√
Basir et al. (2010)	√	√			√	√			√
Fadzil et al. (2010)				√				√	
Mohd Mokhtar et al. (2011)		√	√		√	√	√	√	√
Youssef and Al-Buraey (2011)		√		√	√				

Author (year)	Values								
	Cooperation	Consistence	Accountable	Thankfulness	Compliance	Innovativeness	Value of time	Patience	Appropriate infrastructure
Sadeq (1996)						√			
Alhabshi (1996)	√	√				√	√		
Hassan (1996)	√	√	√	√	√	√	√	√	
Ahmad (1996)	√	√	√		√	√			
Al-Buraey (2005)	√								
Musa and Salleh (2005)		√							
Bahaldin (2005)	√	√	√		√	√	√	√	√
Ahmad (2008)	√	√			√		√		
Basir et al. (2010)	√			√					
Fadzil et al. (2010)	√					√			
Mohd Mokhtar et al. (2011)		√					√	√	
Youssef and Al-Buraey (2011)									

documents, signs, and work instructions, including other physical facilities. However, the new first revision of MS1900 (Shariah-Based Quality management System), published in 2014, establishes a clause named, "Infrastructure," which elaborates the organization's responsibility to determine, provide, and maintain proper infrastructure (SIRIM Berhad 2014). The infrastructures include the workspace, prayer room, and ablution facilities, which conforms the shariah principles and facilitates the Muslims to fulfill their religious obligations (SIRIM Berhad 2014). In addition, the standard also suggests organizations to provide *halal* (permissible) premises in the eateries.

The Analysis

A synthesis matrix is created to sort the attributes according to the appropriate dimensions. This is crucial as the method of writing presented by the authors differs. Some merely suggest value dimensions, while others provided a list of attributes in the form of quality management practice. Fortunately, some authors enlist both dimensions and attributes. As little effort has been done to segregate the dimensions and attributes, this study presents a frequency analysis (Table 1), which may propose a general set of values practical to quality management. Uniquely, these values are founded on Islamic sources.

The 18 value dimensions proposed are specifically corresponding with quality management practice. They are elaborated by several attributes discussed earlier in this paper. The most frequent value are responsible and openness which have been agreed by 10 and 9 authors, respectively. Four values, good intention, justice, brotherhood, and cooperation, are equally emphasized by eight authors. This is followed by optimism, consistence, innovativeness, and value of time. These values are parallel with quality management principles highlighted in ISO9001 (SIRIM Berhad 2008). Thankfulness, patience, and accountable are limitedly highlighted by less than 30 % in the literature. These values are general and commonly found values and have a very wide scope. The least frequent values are appropriate physical infrastructure which had only been suggested by one author. The dimension had just been added to the revised version of MS1900 in 2014 (SIRIM Berhad 2014).

Conclusion

Itqan is the word for quality from Islamic perspectives, in a more comprehensive manner. It describes quality work done to attain quality output, plus the spiritual element which act as a firm enforcement. Hence, this article suggests that other relevant values are subset of *itqan*.

Islamic values are universal. However, it is unique with its spiritual content, as evidence from the *Quranic* verses and Prophetic traditions. The relation to oneness of Allah, extension of the next life, rewards, and punishment are the spiritual contents embedded in Islamic values. These uniqueness serve as enforcement factors which attract Muslims to abide to it. Although the concept is firmly guided, future studies should venture into empirical modes which may provide scientific data.

The analysis presented in this paper signifies a number of aspects. First, it provides insights for a comprehensive list of values, underpinned by Islamic principles, which applicable in quality management practice. It serves the dearth in studies related to quality management from Islamic perspective. Second, the list of values removes redundancy of value dimensions scattered in the literature. An important direction for future research would be to refine and validate the values.

References

Ahmad, K. (1996). Quality management foundation: an agenda for Islamization of management knowledge. *Malaysian Management Review, 31*(1), 44–52.

Ahmad, K. (2001). Quality management: Islamic values and implications in Ethics. In K. Ahmad & A. M. Sadeq (Eds.), *Business and management Islamic and mainstream approaches*. London: ASEAN Academic Press.

Ahmad, K. (2008). *Management from Islamic perspectives: Principles and practices*. Gombak: IIUM Press.

Ahmad, K., & Ahmad, S. (1994). Managerial excellence—an Islamic perspective. *Malaysian Management Review, 29*(4), 38–45.

Ahmad, K., & Sadeq, A. M. (1996). *Quality management Islamic perspectives*. Kuala Lumpur: Leeds Publications.

Al-Bakri, Z. M. (2007). *Himpunan Hadis Modal Insan*. Kuala Lumpur: Telaga Biru Sdn. Bhd.

Al-Buraey, M. A. (1985). *Management and administration in Islam*. Saudi Arabia: King Fahd University of Petroleum & Minerals.

Al-Buraey, M. A. (2005). Management principles derived from the sources of Islam. In M. Musa & S. S. S. M. Salleh (Eds.), *Quality standard from the Islamic perspectives*. Kuala Lumpur: IKIM.

Alhabshi, S. O. (1996). Quality and productivity conciousness: An Islamic approach. In A. M. Sadeq & K. Ahmad (Eds.), *Quality Management Islamic Perspectives*. Kuala Lumpur: Institut Kefahaman Islam Malaysia.

Alhabshi, S. O., Agil, S. O. S., Hassan, N. M. N., & Ghazali, A. (1998). *Islamic management for excellence*. Kuala Lumpur: Leeds Publications.

Alhabshi, S. O., & Ghazali, A. (1994). *Islamic values and management*. Kuala Lumpur: Institut Kefahaman Islam Malaysia.

Bahaldin, S. A. S. (2005). *Alternative quality management standards Islamic perspective a look at their rationale and implementation*. Kuala Lumpur: Utusan Publications and Distributors.

Baird, K., Hu, K. J., & Reeve, R. (2011). The relationships between organizational culture, total quality management practices and operational performance. *International Journal of Operations &*

Production Management, 31(7), 789–814. doi:10.1108/01443571111144850.

Barry, V. E. (1979). *Moral issues in business*. Belmont: Wadsworth.

Basir, S. A., Pa, B. C., & Sulong, R. H. R. (2010). Suntikan Nilai-nilai Islam Ke Atas Perlaksanaan Penambahbaikan. *Jurnal Syariah, 18*(1), 91–122.

Denison, D. R., & Spritzer, G. M. (1991). Organizational culture and organizational development. *Research in Organizational Change and Development, 5*, 1–21.

Din, H. (1997). *Manusia dan Islam Jilid 3*. Kuala Lumpur: DBP.

Fadzil, S., Kechil, A. M. A., Hassan, M. S. M., Yusoff, M. E. M., Samsudin, M. F., & Noordin, A. (2010). *Pengurusan Islami Menghayati Prinsip dan Nilai Qurani*. Kuala Lumpur: Akademi Pengurusan YaPEIM Sdn. Bhd.

Forster, G., & Fenwick, J. (2014). The influence of Islamic values on management practice in Morocco. *European Management Journal,*. doi:10.1016/j.emj.2014.04.002.

Hammoudeh, M. M. (2012). *Islamic values and management practices*. England: Gower Publishing Limited.

Hassan, M. A. (1992). *The Tawhidic approach in management and public administration: Concepts, principles and an alternative model*. Kuala Lumpur: INTAN.

Hassan, N. M. N. (1996). An Islamic approach to quality and productivity. In A. M. Sadeq & K. Ahmad (Eds.), *Quality management Islamic perspectives*. Kuala Lumpur: Leeds Publications.

Hassan, N. M. N. (1998). Quality and productivity defined. In S. O. Alhabshi, S. O. S. Agil, N. M. N. Hassan, & A. Ghazali (Eds.), *Islamic management for excellence*. Kuala Lumpur: INMIND.

Hassan, N. M. N. (2005). Management principles from the Islamic perspectives. In M. Musa & S. M. S. S. M. Salleh (Eds.), *Quality standard from the Islamic perspectives*. Kuala Lumpur: IKIM.

Ishikawa, K. (1985). *What is total quality control? The Japanese way*. London: Prentice Hall.

Ismail, S. H. S. (2007). Values and ethics towards quality public delivery system of Malaysia. *Jurnal Shariah, 15*(2), 25–43.

Ismail, S. H. S. (2010). *Etika Penjawat Awam dari Perspektif Islam*. Kuala Lumpur: Dewan Bahasa dan Pustaka.

Jabnoun, N. (2005). *Islam and management*. Riyadh: Institut Kajian Dasar.

Kettani, A. (1984). Islamic values and Western sciences. In Ziauddin Sardar (Ed.), *The touch of Midas: science, values and environment in Islam and the west*. Manchester: Manchester University Press.

Mohd Mokhtar, S. S., Yusoff, R. Z., Abas, Z., Ahmad, H., Hussain, M. N. M., & Man@Othman, W. (2011). *Aplikasi Sistem Pengurusan Kualiti dari Perspektif Islam*. Sintok: Penerbit UUM.

Musa, M., & Salleh, S. M. S. S. M. (2005). *Quality & standards from the Islamic perspective*. Kuala Lumpur: IKIM.

Norman, S. M., Avolio, B. J., & Luthans, F. (2010). The impact of positivity and transparency on trust in leaders and their perceived effectiveness. *The Leadership Quarterly, 21*(3), 350–364. doi:10.1016/j.leaqua.2010.03.002.

O'Reilly, C. A., Chatman, J., & Caldwell, D. F. (1991). People and organizational culture: A profile comparison approach to assessing person-organization fit. *Academy of Management Journal, 34*(3), 487–516.

Omar, M. N. (2010). *Falsafah Akhlaq*. Bangi: Penerbit UKM.

Pa, N. A. N. (2008). Kedinamikan pengertian nilai dalam penyelidikan dan pendidikan Matematik. *Masalah Pendidikan, 31*(1), 59–76.

Philips, A. A. B. (1995). *The evolution of fiqh*. Riyadh: International Islamic Publishing House.

Prajogo, D. I., & McDermott, C. M. (2011). The relationship between multidimensional organizational culture and performance. *International Journal of Operations & Production Management, 31*(7), 712–735. doi:10.1108/01443571111144823.

Qamihah, J. (1996). *Nilai-nilai Islam satu pengenalan* (M. Rosder & M. Z. Abdullah, Trans.). Kuala Lumpur: Bahagian Hal Ehwal Islam Jabatan Perdana Menteri.

Sadeq, A. M. (1996). Quality management in the Islamic framework. In A. M. Sadeq & K. Ahmad (Eds.), *Quality management Islamic perspectives*. Kuala Lumpur: Leeds Publications.

Shuriye, A. O., Che Daud, M. R., Mat Song, R., & Ismail, M. A. (2009). Islamic values on ISO 9001:2000 certified companies in Malaysia. In A. O. Shuriye (Ed.), *Religious and ethical worldviews on engineering standards*. New South Wales, Australia: Islamic Center for Education, Research & Development (ICERD).

Shuriye, A. O., & Ibrahim, A. (2009). The concept of itqan and culture in Muslim professional life. In A. O. Shuriye, A. F. Ismail, & A. Dahalan (Eds.), *Ethics of engineering education* (pp. 100–105). Gombak: IIUM Press.

Sidani, Y. M., & Thornberry, J. (2009). The current Arab work ethic: Antecedents, implications, and potential remedies. *Journal of Business Ethics, 91*(1), 35–49. doi:10.1007/s10551-009-0066-4.

Sin, A. I. A. (1991). *Pengurusan dalam Islam*. Kuala Lumpur: Dewan Bahasa dan Pustaka.

SIRIM Berhad. (2008). *MS ISO 9001 quality management system: Requirement*. Shah Alam: SIRIM.

SIRIM Berhad. (2010). *MS ISO 9004 managing for the sustained success of an organization—a quality management approach*. Shah Alam: SIRIM.

SIRIM Berhad. (2014). *MS1900:2014 Shariah based quality management system*. Shah Alam: SIRIM.

Windle, P. E. (2010). The systematic review process: an overview. *Journal of Perianesthesia Nursing: Official Journal of the American Society of PeriAnesthesia Nurses/American Society of PeriAnesthesia Nurses, 25*(1), 40–42. doi:10.1016/j.jopan.2009.12.001.

Yaakub, H. (1978). *Etika Islam Pokok-pokok Kuliah Ilmu Akhlaq*. Jakarta: CV Publicita.

Youssef, M. A., & Al-Buraey, M. A. (2011). From TQM to quantum quality: An Islamic Perspective. In Khaliq Ahmad, Rafikul Islam, & Yusof Ismail (Eds.), *Islamic management theories and practices*. Gombak: IIUM Press.