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The effect of quality management system (ISO 9001) on operational performance of various organizations in Indonesia

[Bakhtiar, Arfan](#) ; [Nugraha, Aditya](#); [Suliantoro, Hery](#); [Pujotomo, Darminto](#)[Save all to author list](#)^a Department of Industrial Engineering, Faculty of Engineering, Diponegoro University, Semarang, Indonesia[View PDF](#) [Full text options](#) [Export](#) **Abstract**

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Abstract

An organization improves its performance by implementing ISO 9001, but there are not many scientific journals that discuss this. The purpose of this article is to examine the effect of the quality management system (ISO) 9001 on organizational performance to achieve business sustainability. This study examines four variables, namely ISO 9001 certification planning, organizational commitment, application of procedures on organizational performance and quality culture as mediating variable. Data collection was conducted in the form of a survey by e-mailing the questionnaire to 1000 ISO 9001 certified organizations selected using the purpose sampling technique. This research used a closed questionnaire and a Likert scale of 1–5. Data calculation utilized a Partial Least Squares (PLS) analysis to distinguish outer and inner model analyses, as well as to test the hypotheses. The results show that ISO 9001 certification planning, organizational commitment, and application of procedures have a significant effect on quality culture. ISO 9001 certification planning and organizational commitment do not have a significant effect on operational performance, but the application of procedures and quality culture significantly influence operational performance. It is clear that an increase in organizational performance greatly influences by ISO 9001 implementation and a quality culture as a mediating variable. © 2023 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group.

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OPERATIONS MANAGEMENT | RESEARCH ARTICLE

The effect of quality management system (ISO 9001) on operational performance of various organizations in Indonesia

Arfan Bakhtiar^{1*}, Aditya Nugraha¹, Hery Suliantoro¹ and Darminto Pujotomo¹

Received: 16 November 2022

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Abstract: An organization improves its performance by implementing ISO 9001, but there are not many scientific journals that discuss this. The purpose of this article is to examine the effect of the quality management system (ISO) 9001 on organizational performance to achieve business sustainability. This study examines four variables, namely ISO 9001 certification planning, organizational commitment, application of procedures on organizational performance and quality culture as mediating variable. Data collection was conducted in the form of a survey by e-mailing the questionnaire to 1000 ISO 9001 certified organizations selected using the purpose sampling technique. This research used a closed questionnaire and a Likert scale of 1–5. Data calculation utilized a Partial Least Squares (PLS) analysis to distinguish outer and inner model analyses, as well as to test the hypotheses. The results show that ISO 9001 certification planning, organizational commitment, and application of procedures have a significant effect on quality culture. ISO 9001 certification planning and organizational commitment do not have a significant effect on operational performance, but the application of procedures and quality

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Hery Suliantoro is the Associate Professor at Industrial Engineering Department, Diponegoro University, Republic of Indonesia.

PUBLIC INTEREST STATEMENT

This paper discusses how the standard quality management system (ISO 9001) affects the company's operational performance. ISO 9001 is very popular and widely applied in various industrial sectors and organizations, is encouraged by various motives of company development. Generally, two motives are to be found, namely internal driven and external driven. Internally driven motives are caused more by the awareness of the organization or company to improve performance. Externally driven motives are caused by external demands, such as consumers and regulations. This paper focuses the analysis on the implementation of ISO 9001 in relation to operational performance, both directly or indirectly. The three-criterion used are certification planning, organizational commitment and application of procedures. Based on the results of data processing, it is evidenced that the three-criterion tend to affect operating performance through quality culture as a moderator variable.





ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | REVIEW ARTICLE

The intellectual structure of sustainability accounting in the corporate environment: A literature review

Received: 21 March 2023
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University of Southampton, UK

Additional information is available at
the end of the article

Ahmad Kalbouneh^{1*}, Khaled Aburish², Loona Shaheen¹ and Qasem Aldabbas¹

Abstract: The paper focuses on a current study on sustainable accounting as well as potential future research issues. 679 publications dealing with sustainable accounting produced between 2003 and 2022 were assessed using a bibliometric and visualization tool for the Web of Science cor collection database and viewer-based literature. The study looks at cluster analysis, all-keyword co-occurrence analysis, and bibliographic coupling mapping. This study allows us to suggest future research directions that may be beneficial in reflecting on the major influence that technology will have on the expansion of sustainable accounting in a business. The survey identified four major research trends in accounting for sustainability: reporting and disclosure, sustainability as part of management control systems, accounting and environmental management, stakeholder involvement and accountability, sustainability and business social responsibility. Education and Information Sharing About Sustainable Accounting, Green Sustainable Accounting, Technology Usage in Sustainable Accounting, Including AI, Big Data, and IoT, and ESG: Sustainable Accounting. This report presents a thorough examination of research trends in the intersection of sustainable accounting, as well as prospective research directions.

Subjects: Corporate Finance; Accounting; Business History; Corporate Governance; Corporate Social Responsibility & Business Ethics; Entrepreneurship and Small Business Management; International Business

Keywords: Sustainability accounting; Web of Science; keywords analysis; bibliographic-coupling analysis; bibliometric analysis

1. Introduction

The area of sustainability accounting is expanding with the goal of capturing the social and environmental effects of an organization's operations and incorporating them into decision-making procedures (Ehnert et al., 2016; Fonseca et al., 2014). It acknowledges that businesses have obligations not only to their shareholders but also to the larger community and the environment (Cho et al., 2015). A framework for understanding an organization's influence on these larger stakeholders and taking measures in keeping with their values and objectives is provided by sustainability accounting. As the need for corporations to account for their social and



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SOCIOLOGY OF ECONOMICS | RESEARCH ARTICLE

The relations among environmental, social disclosure, sustainable development and firm performance: Empirical evidence from mining enterprises listed on the stock market in Vietnam

La Soa Nguyen¹ and Thi Minh Phuong Nguyen^{1*}

Abstract: This study was conducted to examine the relationship among environmental, social disclosure, sustainable development, and firm performance. The data is collected from 71 mining companies listed on Vietnam's stock market from 2018 to 2021. Research results show that the level of environmental and social disclosure has direct impact on the level of sustainable development and firm performance of the company. Moreover, the results also show that the level of environmental and social disclosure has indirect impact on the firm performance of through the sustainability variable. Through findings, some recommendations are given for promoting social and environmental disclose of Vietnamese mining companies and similar countries to raise their awareness and responsibility for social and environmental information disclosure.

Subjects: Sociology of Economics; **Firm Behavior:** Empirical Analysis; **Role and Effects of Psychological, Emotional, Social, and Cognitive Factors on Decision Making in Financial Markets;** **Government Policy and Regulation**

Keywords: Disclosure; efficiency; environmental information; social information; sustainable development

JEL classification: A14; D22; G41; M48

1. Introduction

Mining industry has been considered as one of the important economic sectors for development in many countries. Mineral resources are the basic natural resources, an important internal resource, and a comparative advantage for the economic development of each country (Qi, 2020). However, mining is also said to be one of the industries with the most environmental and social impacts. In Vietnam, recently, the activities of some mining enterprises have caused serious consequences to the environment and people's health (Nguyen et al., 2017). The Government has issued Directive No. 03/CT-TTg, 30 March 2015, on requiring mining enterprises to make environmental impact assessment reports, certify the completion of works on environmental protection measures, comply with regulations on management, waste treatment and payment of environmental protection fees and issues affecting society, however, the implementation situation in enterprises is different. Therefore, complying with the transparency of environmental and social information required by the sustainability report is