



The Implementation of Quality Management System ISO 9001 with SWOT Analysis

Ketut Witar¹, Laksmi Murni Kurniasari², Dodit Cahyo Nugroho³

^{1,2,3} STIE Mahardhika – Surabaya, Indonesia

Corresponding email: ketutwitar@stiemahardhika.ac.id

ARTICLE INFO

Research Paper

Article history:

Received: 10 August 2023

Revised: 15 September 2023

Accepted: 27 October 2023

Keywords:

Quality Management System, SWOT Analysis, Quality Objectives.

ABSTRACT

As a strategic step of the local government in continuous improvement activities, this study aimed to describe the strength, weakness, opportunity and threat analysis in the implementation of QMS ISO 9001: 2015 in elements of planning in Government office at Rutong Ambon City by Planning, Implementation (Do), Evaluation (Check) and Monitoring (Action). This study used a qualitative methodology with the researcher as the main instrument. Data sources for the study were team management and documentation. Analyzing the data using descriptive qualitative analysis, verifying the accuracy of the data during in-depth interviews with the employees of state institutions to triangulate the data with the source. The results showed that the SWOT analysis of the implementation of QMS ISO 9001: 2015 is updated. in a growth strategy phase that offers tremendous opportunity and potential for improvement. Each PDCA element of QMS ISO 9001: 2015 implementation has opportunities, threats, weaknesses and strengths that can be used for the continuous improvement. A SWOT analysis with the following criteria can be used to implement the strategy: socio-cultural, economic, environmental, special program of integrated economy and development of tourist villages.

This work is licensed under a Creative Commons Attribution-NonCommercial 4.0 International License.

INTRODUCTION

Negeri Rutong is located within the Ambon Baguala Bay zone. Franciscus Xavier, amid his visit to the nations on Ambon Island, said that this nation was behind a "broken shake". From this Negeri, according to him, able to see a lovely cape, specifically Cape Riki, and within the ocean you'll be able to see colorful sand. Yoseph Kam, afterward on, indeed delighted in looking at the sands from the heights of the ancient nation, when he made his service trips to this range. The title Rutong is taken from the deed "rutui" which implies "a collection of stones for gathering (pondering)". The word "rutui" itself alludes to an occasion of consideration between the Negeri's forebears and foreigners from *Amakele Lorimalahitu* (Seram Island). This occasion afterward got to be known as the trailblazer to the arrangement of a near relationship between Rutong and "Rumahkay". Negeri Rutong Ambon has extraordinary potential for development and advancement. In any case, as is frequently the case in numerous locales, there are a number of challenges that must be confronted in endeavors to progress the quality of open administrations and advance supportability. One way to overcome this challenge is to execute the ISO 9001 International Quality Management standard. ISO 9001 is an international

standard for quality management designed to help organizations improve efficiency, quality and customer satisfaction. This standard has the main objective of providing a structured framework for managing business processes and ensuring that the products or services produced meet established quality standards. The Implementation of ISO 9001 in Negeri Rutong, Ambon City Government Office can bring a number of significant benefits. ISO 9001 helps organizations identify and eliminate defects in their processes, thereby improving the quality of services provided to the public. This standard encourages organizations to optimize their processes, which in turn can save time and resources.

With a focus on customer satisfaction, ISO 9001 helps organizations better understand their customers' needs and expectations. ISO 9001 can help reduce environmental impacts and increase an organization's social responsibility, in line with the principles of sustainable development.

LITERATURE REVIEW

Quality Management System (ISO 9001)

According to David L. Goetsch and Stanley Davis (2012) in the book with title "Quality Management for Organizational Excellence", Definition of Quality Management System (QMS) is an organizational framework that combines policies, procedures, processes, and resources to achieve customer-focused goals and conformity to relevant requirements.

Donna C.S. Summers (2018) in the book "Quality Management", QMS is a systematic approach used by organizations to plan, measure, monitor and improve the quality of the products or services they offer. It involves the entire organization in the pursuit of excellence in quality.

And according to ISO (International Organization for Standardization), ISO 9001:2015, the international standard that defines the requirements for QMS, defines QMS as "A coordinated Quality Management System for directing and controlling an organization with overall quality in mind."

SWOT Analysis

SWOT Analysis is a strategic management tool used to evaluate strengths, weaknesses, opportunities and threats that affect an organization or project. The following is the meaning of SWOT. SWOT Analysis is a tool used to formulate strategies by identifying internal (strengths and weaknesses) and external (opportunities and threats) factors that influence organizational performance (Albert Humphrey, 1960)

SWOT analysis according to Philip Kotler and Gary Armstrong (2008:64) is a comprehensive assessment of strengths, weaknesses, opportunities and threats. SWOT analysis is used to see the strengths, weaknesses, opportunities and threats that the company will face. Looking at the strengths they have and developing these strengths, it can be ensured that the company will be more advanced than existing competitors. Likewise, weaknesses must be corrected so that the company can succeed still exist. The company must make the best use of existing opportunities so that sales volume can increase. And the threats that will be faced by the company must be faced by developing a good marketing strategy.

Quality Objectives

Quality objectives are goals organizations use to improve the value of their products, services or products. These can help them create an action plan for how to meet their quality policies and satisfy customers. Understanding how to set and implement quality objectives can help your organization achieve improvements in your business operations. In this article, we define quality objectives, explore some categories, provide steps for how to create them, offer tips for carrying them out and look at some examples.

Challenges in Implementing ISO 9001 in Government Office of Rutong Ambon

Although there are many benefits to be gained from implementing ISO 9001, there are several challenges that need to be overcome. Some of these include Negeri Rutong Ambon region may have limitations in terms of human and financial resources to implement this standard effectively.

Changing an organization's culture to be more oriented towards quality and customer satisfaction can be a significant challenge. Deep understanding of the ISO 9001 standard and a commitment to following the process consistently is essential.

To overcome challenges that may arise, the following steps can help Negeri Rutong, Ambon City Government Office towards successful implementation of ISO 9001 by establish a dedicated and trained project team to manage the implementation of the ISO 9001 standard.

Need to identify and map all existing processes to understand how they contribute to achieving organizational goals. Need a person in charge to create documents that describe all processes and procedures required to comply with ISO 9001 standards. To train all employees on the standards and procedures that must be followed and conduct internal audits to ensure that all processes comply with established standards. Audit results and customer feedback used to continuously improve processes and systems (Iskamto, 2022; Iskamto & Rahmalia, 2023; Novita et al., 2022; Shafira et al., 2023).

The implementation of ISO 9001 in Negeri Rutong, Ambon City Government Office is expected to have a significant impact on the quality of public services. This includes health services, education, infrastructure, and other services provided by governments and non-governmental organizations. Apart from improving service quality, implementing ISO 9001 can also have an impact on environmental sustainability. By minimizing waste and increasing energy efficiency, organizations in Negeri Rutong, Ambon City Government Office can play a role in environmental preservation.

METHOD

This research uses qualitative research methods by In-depth Interviews and document analysis. Researchers conduct one-on-one interviews with participants to gather detailed information about their experiences, perceptions, beliefs, and perspectives. In this research, detailed interviews were conducted with those responsible for implementing ISO 9001, namely Aprianto Lessy, SH (Head of Government/Legal Section) and Marla M. Latuheru (General Staff).

RESULT AND DISCUSSION

Negeri Rutong, Ambon City Government Office, a region located in Indonesia, has great potential for growth and development. However, as is often the case in many regions, there are a number of challenges that must be faced in efforts to improve the quality of public services and promote sustainability. One way to overcome this challenge is to implement the ISO 9001 quality management standard.

Quality Policy of Negeri Rutong, Ambon City Government Office

The Head of Negeri Rutong, Ambon City Government Office and all employees are committed to:

- Increasing community satisfaction by carrying out physical, mental and spiritual development of the community to create a prosperous and loving country life.
- Fulfill all applicable statutory requirements and public service standards.
- Carry out continuous improvement in implementing a quality management system based on the ISO 9001 Standard.

Pemerintah Negeri Rutong declaration for Public Service :

" We hereby declare that we are capable of providing services according to the service standards that have been determined, and if we do not fulfill this promise, we are ready to accept sanctions in accordance with applicable laws and regulations."

Table 1. Quality Improvement Target of Public Services

Target	Target Indicator	Control, Monitoring & Evaluation Instruments
Increasing the quality of public services	Community satisfaction index (IKM) towards public services.	Community Satisfaction Survey Data Processing Table
Increasing the speed and accuracy of public service timeframes	Percentage of fulfillment of the service period in Service Standards (SP).	Average Service Time Calculation Table
Increased resolution of public complaints about public services	Percentage of resolution of public complaints that are relevant to services.	Public Complaints Data Recapitulation Table

Table 2. Strengthening institutions target

Target	Target Indicator	Control, Monitoring & Evaluation Instruments
Increase the number of regulation draft Pemerintah Negeri Rutong regulations and head of government.	The accumulated number of draft Pemerintah Negeri Rutong regulations that were passed.	List of Pemerintah Negeri Rutong Regulation Products
	The accumulated number of draft regulations of heads of government that were ratified.	List of Pemerintah Negeri Rutong Regulation Products

Table 3. Socialization and enforcement target

Target	Target Indicator	Control, Monitoring & Evaluation Instruments
Increased socialization and enforcement of customary sanctions.	Number of violations of customary law by the community	Register of Community Violations

Table 4. Human resource development target

Objective	Target	Target Indicator	Control, Monitoring & Evaluation Instruments
Human resource development prioritizes increasing intelligence, mental and technical skills through strengthening	Human resource development prioritizes increasing intelligence, mental and technical skills through	Increase in the accumulated number of HR development activities and projects	Report on the Implementation of Village/Negeri Government

educational and training capacity.	strengthening educational and training capacity.		
Community health development prioritizes improving nutrition and hygiene as well as strengthening existing health facilities.	Increased improvement in nutrition and strengthening/development of health facilities at the village/Negeri level.	Increase in the accumulated number of community health development activities and projects	Report on the Implementation of Village/Negeri Government
Strengthening Rutong traditional arts and culture to support community economic activities.	Increased traditional arts and cultural activities that support community economic activities.	Increasing the accumulation of the number of traditional arts and cultural activities that support community economic activities.	Report on the Implementation of Village/Negeri Government
Fostering social harmony through strengthening traditional institutions and religious life.	Increased religious social activities that can strengthen traditional institutions and religious life.	Increasing the accumulation of the number of religious social activities that are able to strengthen traditional institutions and religious life.	Report on the Implementation of Village/Negeri Government
Economic development is directed to focus on the cultural potential of horticulture and marine ecosystems by encouraging innovative activities.	Increasing innovation in horticultural cultivation and marine ecosystems	Increasing the accumulation of innovations in horticultural cultivation and marine ecosystems.	Report on the Implementation of Village/Negeri Government
Promoting the cooperative movement as the main suggestion for economic development to ensure equal distribution of community income.	Increased distribution of community income through cooperatives and village/Negeri business units.	Increasing the accumulated number of business units and cooperatives which increases community income .	Report on the Implementation of Village/Negeri Government
The use of customary land and private property rights in Negeri Rutong management must take into account the common interest to maintain the integrity of the country and customs.	Increased use of customary land that takes into account common interests to maintain the integrity of the country and customs.	Increasing the accumulated number of uses of customary land that takes into account the common interest of maintaining the integrity of the country and customs.	Report on the Implementation of Village/Negeri Government
Infrastructure development prioritizes the availability of clean water and energy to support community economic activities.	Increased development of clean water and energy infrastructure to support community economic activities.	Increasing the accumulation of the number of clean water and energy infrastructure projects to support community economic activities.	Report on the Implementation of Village/Negeri Government

The construction of village roads and regulation of vehicle traffic is directed at not disturbing socio-economic activities and the quality of life of the community.	Increased construction of village roads.	Increase in the accumulated number of village/alley road infrastructure projects	Report on the Implementation of Village/Negeri Government
Development implementation is directed at maintaining the balance of ecosystems in the sea and land in order to preserve natural resources.	Coastal economic development	Increase in the accumulated % of the number of coastal economic development activities and projects.	Report on the Implementation of Village/Negeri Government
	Development of tourist villages	Increase in the accumulated % of the number of tourism village development activities and projects.	Report on the Implementation of Village/Negeri Government
	Cooperation between countries and external parties for the economic development of rural areas in the sectors of fisheries, tourism, distribution and rural business units.	Minimum number of collaborations between neighboring countries and external parties/investors per year.	Report on the Implementation of Village/Negeri Government

Table 5. Recapitulation Of Average Public Service Time (2022)

No	Kind of service	Service Time Standards	Achievement (%)
1	Information Not Married	3 working days	120%
2	Domicile Information	3 working days	150%
3	Moving Description	3 working days	100%
4	Information Unable	3 working days	106%
5	Business License Information	3 working days	200%
6	Birth Information	3 working days	129%
7	Cover letter	3 working days	113%
8	Description: Truly a citizen of Rutong Negeri	3 working days	300%

SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) is a useful tool for evaluating projects or initiatives such as the implementation of ISO 9001 in Negeri Rutong, Ambon City Government Office. The following is a SWOT analysis for the implementation of ISO 9001 in this region:

Table 6. SWOT Analysis

INTERNAL (SW)	STRENGTH (S)	WEAKNESS (W)
	Strengths (S) 1. Rutong as a traditional village (spiritual and traditional life as	Weaknesses (W) 1. There are no formal/official documents issued by the

<p style="text-align: center;">EXTERNAL (OT)</p>	<p>well as original art for organizers of regional events).</p> <ol style="list-style-type: none"> 2. Has superior human resource potential. 3. Natural potential for the agricultural, fisheries, tourism sectors as well as strategic geographical conditions for the South Leitimur sub-district. 4. Regulations available. 5. Availability of transportation and information accessibility. 6. Mutual cooperation (<i>masohi</i>). 7. Entrepreneurial spirit 	<p>Rutong State Government regarding its traditional institutions and symbols.</p> <ol style="list-style-type: none"> 2. Socio-economic initiatives are still lacking: innovation, creation, and economic and business motivation. 3. Limited level of education and skills in information technology. 4. Limited farming and fishing skills and practical cultivation. 5. Low accessibility of capital.
<p style="text-align: center;">OPPORTUNITY (O)</p>	<p style="text-align: center;">Strategy SO</p>	<p style="text-align: center;">Strategy WO</p>
<p>Opportunities (O)</p> <ol style="list-style-type: none"> 1. Pranata, traditional symbols as tourism potential. 2. The era of digitalization of trade 3. Accessibility of the digitalization system for the economic, education and health sectors 4. Affordable access to markets and city centers 5. Rutong smart village 	<p>SO Strategy: The strategy of utilizing strengths to take advantage of existing opportunities</p> <ol style="list-style-type: none"> 1. Utilizing digital technology media to promote tourist areas, market goods and services. 2. Establish intensive relationships with financial institutions 3. Improving traditional institutions/ Pranta, including traditional symbols as tourist destinations. 	<p>WO Strategy: Strategy to overcome weaknesses by taking advantage of existing opportunities:</p> <ol style="list-style-type: none"> 1. Increase the productivity of farmers and fishermen by utilizing appropriate information technology. 2. Improving/organizing customary institutions including regulations, functionalization of customary institutions. 3. Eliminate the culture of making things difficult as long as you are happy (easy going/an obstacle to development). 4. Develop creativity and innovation by utilizing information technology.
<p style="text-align: center;">THREAT/ CHALLENGE (T)</p>	<p style="text-align: center;">Strategy ST</p>	<p style="text-align: center;">Strategy W.T</p>
<p>Threats (T)</p> <ol style="list-style-type: none"> 1. Regulations are not well organized 2. Traditional institutions/institutions have not been properly functionalized 3. Low agricultural information and technology 4. Information and 	<p>ST Strategy: Strategy utilise strength For overcome threats/challenges:</p> <ol style="list-style-type: none"> 1. Developing an entrepreneurial spirit and easy access to capital so as to change people's behavior patterns which are easy going / an obstacle to development. 2. The establishment of regulations that regulate the rights, obligations and responsibilities of state government administrators 	<p>OT Strategy: Strategy overcome weakness And avoid threat/ challenge:</p> <ol style="list-style-type: none"> 1. Utilizing the "Rutong Smart Village" digitalization system to increase the production productivity of farmers and fishermen 2. Develop and create Rutong State Government apparatus resources that can realize transparency and accountability in good governance.



<p>technology adaptation is still low</p> <p>5. Easy going attitude / obstacle to development</p>	<p>and the community</p> <p>3. Organizing events with an artistic and cultural theme continuously as a form of promoting Negeri Rutong cultural tourism.</p>	<p>3. Reorganize and optimally re-function traditional institutions including customary law in ensuring the existence of Rutong as a traditional land (<i>Lopurisa Uritalai</i>).</p>
---	--	---

Base on SWOT Analysis above, Negeri Rutong, Ambon City Government Office create development program as below :

1. Socio-cultural

- Strengthening traditional institutions, capacity of government public service, capacity of Community Health Centers and Posyandu and capacity of elementary school education and facilities to improve the quality of further education.
- Development and improvement of elementary school study programs and curricula.
- Procurement of sports facilities and public libraries
- Revitalization of Karang Taruna
- Driving creative innovation
- Social Disaster Management (PMI Group)

2. Economy

- Establishment of KUD (Business and Savings and Loans)
- Establishment of Village Business Units / Village-Owned Enterprises for certain businesses
- Establishment of the Youth Farmers and Fishermen group\
- Agricultural and home industry counseling and assistance
- The driving force of the people's economy
- Rehabilitation and conservation of community/Negeri forests
- Rejuvenation and development of coconut, clove and nutmeg plants
- Rejuvenation and development of fruit plants
- Conservation and preservation of sago forests
- Development of vegetable and spice gardens
- Development of nurseries and ornamental plants and flowers
- Development of the sago processing house industry and other business products
- Completion of construction of clean water installations

3. Environment

- Making Negeri regulations for environmental conservation and protection in coastal areas
- Making proposals to support coastal erosion prevention.
- Making proposals for research on mangle-mangge forests and supporting external parties for their conservation
- Planting trees to support water sources, Conservation of mangge-mangge forests and planting Bintanggor trees to buffer coastal erosion

- Conservation of coral reefs and marine biota, Procurement of domestic waste processing facilities and composting and Improvement of facilities or quality of public toilets.

4. Special Integrated Economics Program

A. Coastal Economic Development

- Creation of feasibility studies for funding purposes and external sources
- Establishment of fishing and cultivation cooperatives.
- Development of the *Waimanat* pond for fish/shrimp cultivation and development of *Anei* pond (with wave break) for grouper/ lobster cultivation.
- Breeding fish/shrimp for cultivation in the mangrove forest
- Strengthening fishing capacity (fleet and equipment).
- Fishing and fish farming training, training on processing, packing and marketing of marine products and rejuvenation of KeIapa hamlet with hybrid.

B. Development of Tourism Villages

- Preparation of feasibility studies for funding purposes from external sources.
- Preparation of home stay accommodation and supporting facilities
- Culinary and hospitality experiences.
- Strengthening capacity and improving the quality of traditional arts and culture.
- Provision of diving and fishing facilities (collaboration with external parties).
- Restoration of rmandi tubs (Lelinita and Wathula water).
- Procurement of land and link transportation facilities for services.

CONCLUSION

To obtain an ISO certificate, implementing quality management at Negeri Rutong, Ambon City Government Office is absolutely necessary and this requires skilled employees/human resources, so that it can accelerate the improvement of service quality. In practice, implementing quality management system standards is not easy, because apart from the commitment of the Head of Negeri Rutong, Ambon City Government Office, it must also be followed by the will and seriousness of all employees. The cohesion of employees serving in core service posts and the fulfillment of complementary services will give rise to/realize public satisfaction.

Implementation of ISO 9001 in Negeri Rutong, Ambon City Government Office is an important step towards improving the quality of public services and sustainability. While there are a number of challenges that need to be overcome, the long-term benefits of these standards can help the region grow and develop better. All stakeholders, including government, the private sector and society, must work together to achieve this goal. In this way, Negeri Rutong Ambon can be a good example for other regions in efforts to improve service quality and sustainability.

REFERENCES

- Aamer, A.M., Al-Awlaqi, M.A. and Mandahawi, N. (2021), "Insights into the reasons behind the limited implementation of ISO 9001 certification: empirical evidence from Yemen", *The TQM Journal*, Vol. 33 No. 2, pp. 358-378
- Abubakar, Nura & Bello, Garba Bala. (2013). "Strengths, Weaknesses, Opportunities And Threats (Swot) Analysis On Globacom Ltd". *International Journal of Information Technology and Business Management*, 29th August 2013. Vol.16 No.1, (p.83-91)



- Agustini, I Gusti Ayu Ari & Tanius, Billy. (2022). "Elevating the Small and Medium Enterprises at Bongan Village by Optimizing the Use of Gonda Plant". ADPEBI International Journal of Business and Social Science. Vol.2, No.2. (p.85-95)
- Akrim, Z. H. M., & Sidjabat, F. M. (2019). "Study of Manufacture Company Strategy in Implementing ISO 9001: 2015 & ISO 140001". UNM Environmental Journals, 2(2), 28-33.
- Aspan, Henry & Milanie, Feby. (2015). "SWOT Analysis of the Regional Development Strategy City Field Services for Clean Water Needs". International Journal of Academic Research in Business and Social Sciences. Vol. 5, No. 12. (p.385-397)
- Bell, M. and Omachonu, V. (2011), "Quality system implementation process for business success", International Journal of Quality & Reliability Management, Vol. 28 No. 7, pp. 723-734.
- BSN. (2015). Quality Management System - Requirements (ISO 9001:2015, IDT).
- Gaspersz, V. (2001). "ISO 9001:2000 and Continuous Quality Improvement". Jakarta: PT Gramedia Pustaka Utama
- Hosseini, Seyyed Mehdi., Paydar, Mohammad Mahdi., Triki, Chefi. (2021). "Implementing sustainable ecotourism in Lafour region, Iran: Applying a clustering method based on SWOT analysis. Journal of Cleaner Production". Volume 329.p.110 - 128
- Iskamto, D. (2022). Does Career Development Effect on Professionalism? : A Case Study of State Civil Apparatus in Indonesia. International Journal of Management and Business Applied, 1(1), Article 1. <https://doi.org/10.54099/ijmba.v1i1.94>
- Iskamto, D., & Rahmalia, K. F. (2023). Customer Review, Influencer Endorsement, and Purchase Intention: The Moderating Role of Brand Image. Shirkah: Journal of Economics and Business, 8(3), Article 3. <https://doi.org/10.22515/shirkah.v8i3.601>
- Kartono, . A., & Soediantono, D. (2022). "Application Suggestion of ISO 9001:2015 Quality Management System in the Defense Industry: A Literature Review". International Journal of Social and Management Studies, 3(3), 27–38.
- Martinus's carving. 2016. "Building a Quality Management System Based on ISO 9001: 20015". Leutika Nouvalitera: Yogyakarta.
- Nabavi, V., Azizi, M. and Faezipour, M. (2014), "Implementation of quality management system based on ISO9001:2008 and its effects on customer satisfaction case study : Kitchen worktops factory", International Journal of Quality & Reliability Management, Vol. 31 No. 8, pp. 921-937.
- Namugenyia, Christine & Nimmagaddab Shastri L. (2019). "Design of a SWOT Analysis Model and its Evaluation in Diverse". Digital Business Ecosystem Contexts. Procedia Computer Science. (p.1145–1154)
- Novita, W., Nopiana, P. R., & Putri, Y. A. (2022). Analysis of External Factors Affecting Audit Quality in Indonesia. International Journal of Islamic Business and Management Review, 2(1), Article 1. <https://doi.org/10.54099/ijbmr.v2i1.143>
- Nurtati, Nagara, Patria., Yadewani, Dorris.& Halimah Putri Dayan. (2023). "The Effect of Regional Allowance And Work Discipline Toward Work Productivity of Employee". ADPEBI International Journal of Business and Social Science. Vol.3, No.1. (p.87-98)
- Okudan, O., & Budayan, C. (2021). "Reasons for Performance Differences among ISO 9001: 2015–Certified Construction Companies in the Perspective of TQM Elements". Journal of Management in Engineering, 37(5).
- Priede, Jānis. (2012). "Implementation of Quality Management System ISO 9001 in the World and Its Strategic Necessity". Procedia - Social and Behavioral Sciences, Volume 58, Pages 1466-1475

- Psomas, E.L., Fotopoulos, C.V. and Kafetzopoulos, D.P. (2010), "Critical Factors For Effective Implementation Of ISO 9001 in SME service companies", *Managing Service Quality: An International Journal*, Vol. 20 No. 5, pp. 440-457
- Rodriguez-Arnaldo, O. and Martínez-Lorente, A.R. (2021), "What Determinants Influence The Diffusion of ISO 9001 by countries?", *The TQM Journal*, Vol. 33 No. 1, pp. 223-246.
- Rutong State Government.2022. *Quality Management Guidelines*
- S. Rahman, (2001). "A comparative study of TQM practice and organizational performance of SMEs with and without ISO 9000 certification", *International Journal of Quality and Reliability Management*, 18(1):p.35-49.
- Shafira, K., Zsalsalabila, H., & Ashari, H. (2023). Sectors That Accepted The Most Going Concern Audit Opinion During The Covid-19 Pandemic. *Husnayain Business Review*, 3(2), Article 2. <https://doi.org/10.54099/hbr.v3i2.560>
- Witara, Ketut. (2018). "Cara Singkat Memahami Sistem Manajemen Mutu ISO 9001:2015 dan Implementasinya". CV Jejak Publisher..