



UNIVERSITI PUTRA MALAYSIA

***INTEGRATING ETHICAL AND ISLAMIC SPIRITUALITY VALUES IN
IMPROVING MALAYSIAN UMRAH SERVICE QUALITY***

FATIN HUSNA BINTI SUIB

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By

FATIN HUSNA BINTI SUIB

**Thesis submitted to the School of Graduate Studies,
Universiti Putra Malaysia, in Fulfilment of the
Requirement for the Degree of Doctor of Philosophy**

January 2018

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Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfillment of the requirement for the degree of Doctor of Philosophy

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Chairman: Mohd Fuaad bin Said, PhD
Faculty: Economics and Management

This study explores a body of work under the concepts of ethics and Islamic spirituality that associate with Malaysian Umrah service quality. Due to the rising unethicity cases within this service, it is crucial to propose a solution and deepen the comprehension towards ethicality supported by Islamic spirituality concept. The literature appears to be broadly divided into ethics and Islamic spirituality concept from the service industry. These concepts were connected and several values are derived from them. Subsequently, the values are being utilized through several organizational tools (example, code of conduct) and they further associate with three theories including deontology, virtue ethics, and spiritual leadership theory.

Furthermore, a framework called Value Management System (VMS) was introduced as a solution to improve Malaysian Umrah service quality. The framework contains values from ethics and Islamic spirituality concepts, selected theories, and organizational tools. Moreover, this study takes the form of qualitative case study through in-depth interviews among Malaysian Umrah organizations and their customers. The research framework presented in this study function as a guideline to evaluate its findings.

Moreover, through five research questions and framework in this study, its findings were revealed in three areas, identified as basic values (BV), VMS model and service quality feedbacks. BV is the combination of ethical and Islamic spirituality values with values' from findings in this study. The researcher concluded there are 7 overlap BV listed as 1) justice/fair; 2) hard work; 3) honesty; 4) loyalty; 5) respect; 6) responsible and 7) sincerity. These values were included in the first step of the VMS model along with other elements such as vision and mission statements. Subsequently, the

researcher managed to discover other VMS' elements in its second and third step. These elements are a code of conduct, whistleblowing, training, and corporate disclosure policy; compliance, corporate social responsibility (CSR) and ethics audit program. Eventually, the existences of these VMS' elements were giving a positive influence towards Malaysian Umrah customers' feedbacks and service quality, with 50 positive responses compared to 14 on the negative side.

The results suggest that consideration must be made with regards to the application of VMS' model by Malaysian travel agencies. Any BV need to be selected by these organizations to be utilized into all of their organizational system suggested in the VMS model. Furthermore, Ministry of Tourism and Culture Malaysia (MOTAC) may take a significant role to monitor VMS' application effectiveness among Malaysian travel agencies through their business licensing and code of ethics and conduct (COE&C) as a firm guideline for these agencies to follow. On the other hand, this study proposes that future Malaysian Umrah customers should be more aware of the legality of these agencies before purchasing any Umrah services. However, if these customers get cheated or their promises were not fully fulfill by these agencies during their Umrah journey, they should make a full complaint to MOTAC in order to claim any loss incurred.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

**MENGINTEGRASIKAN NILAI NILAI ETIKA AND KEROHANIAN ISLAM
DALAM MENAMBAHBAIK KUALITI PERKHIDMATAN UMRAH DI
MALAYSIA**

Oleh

FATIN HUSNA BINTI SUIB

Januari 2018

Pengerusi: Mohd Fuaad bin Said, PhD
Fakulti: Ekonomi dan Pengurusan

Kajian ini mengkaji literatur di bawah konsep etika dan kerohanian Islam yang dikaitkan dengan kualiti perkhidmatan Umrah di Malaysia. Kajian ini penting dalam memberikan solusi kepada peningkatan kes Umrah yang tidak beretika, seterusnya mendalami pemahaman terhadap konsep etika dan kerohanian Islam. Kedua konsep ini kemudiannya difokuskan kepada nilai – nilai yang sama dikesan di antara mereka lalu diaplikasikan melalui sistem organisasi (contoh: kod tatalaku). Aplikasi ini kemudiannya dihubungkan kepada beberapa teori termasuk deontology, virtue ethics dan teori spiritual leadership.

Di samping itu, satu model yang dikenali sebagai Value Management System (VMS) telah diperkenalkan sebagai penyelesaian untuk menambahbaik kualiti perkhidmatan Umrah di Malaysia. Model ini mengandungi nilai-nilai etika dan kerohanian Islam, teori-teori terpilih dan sistem organisasi. Selain itu, kajian ini menggunakan kajian kualitatif melalui temubual bersama dengan pelanggan – pelanggan Umrah yang terdahulu dan agensi - agensi pelancongan di Malaysia. Model penyelidikan yang disertakan dalam kajian ini bertindak sebagai garis panduan dalam menilai dapatannya.

Berdasarkan lima persoalan penyelidikan dan model konseptual dalam kajian ini, dapatannya disimpulkan kepada tiga perkara iaitu nilai-nilai asas (BV), VMS dan maklum balas dari kualiti perkhidmatan Umrah di Malaysia. BV adalah gabungan antara nilai-nilai etika, kerohanian Islam dan nilai-nilai asas yang didapati dalam dapatan kajian ini. Penyelidik menyimpulkan bahawa terdapat 7 pertindihan nilai yang disenaraikan sebagai: 1) keadilan / adil; 2) kerajinan; 3) kejujuran; 4) kesetiaan; 5) menghormati; 6) bertanggungjawab dan 7) keikhlasan; yang juga dikenali sebagai BV.

BV ini kemudiannya dimasukkan ke dalam langkah pertama VMS bersama dengan elemen – elemen yang lain seperti pernyataan visi dan misi. Seterusnya, penyelidik juga berjaya menemui elemen-elemen VMS lain yang terdapat dalam langkah kedua dan ketiga seperti kod tatalaku, polisi pemberian maklumat, polisi latihan, polisi pendedahan korporat, program pematuhan, program tanggungjawab sosial korporat (CSR) dan sistem audit beretika. Akhirnya, kewujudan elemen-elemen ini dapat memberi pengaruh positif terhadap maklumbalas pelanggan kepada kualiti perkhidmatan umrah di Malaysia, iaitu 50 maklum balas positif berbanding 14 pada sisi negatif.

Dapatan atau keputusan kajian ini menunjukkan bahawa pertimbangan harus dibuat oleh agensi pelancongan Malaysia dalam menggunakan model VMS. Beberapa nilai-nilai asas (BV) juga perlu dipilih oleh organisasi ini untuk digunakan dalam semua elemen yang dicadangkan dalam model VMS. Selain itu, Kementerian Pelancongan dan Kebudayaan Malaysia (MOTAC) perlu mengambil peranan dalam memastikan keberhasilan aplikasi model VMS di kalangan agensi pelancongan Malaysia. Ini boleh dilakukan melalui pelesenan perniagaan dan pengenalan kod etika dan tatalaku mereka sendiri (COE&C) sebagai garis panduan asas kepada organisasi lain. Selain itu, kajian ini juga mencadangkan agar para pelanggan Umrah perlu lebih berhati - hati tentang kesahihan dan kewujudan sesebuah agensi pelancongan di Malaysia sebelum bersetuju untuk mengikuti perkhidmatan Umrah mereka. Walau bagaimanapun, jika pelanggan-pelanggan ini di tipu atau janji-janji mereka tidak dipenuhi oleh agensi-agensi ini semasa perjalanan Umrah mereka, mereka harus membuat aduan kepada MOTAC untuk menuntut sebarang kerugian.

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In the name of Allah, Most Gracious, Most Merciful

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This thesis was submitted to the Senate of Universiti Putra Malaysia and has been accepted as fulfillment of the requirement for the degree of Doctor of Philosophy. The members of the Supervisory Committee were as follows:

Mohd Fuaad bin Said, PhD

Associate Professor
Faculty of Economics and Management
Universiti Putra Malaysia
(Chairman)

Suhaimi bin Ab. Rahman, PhD

Associate Professor
Faculty of Economics and Management
Universiti Putra Malaysia
(Member)

Dahlia binti Zawawi, PhD

Senior Lecturer
Faculty of Economics and Management
Universiti Putra Malaysia
(Member)

ROBIAH BINTI YUNUS, PhD

Professor and Dean
School of Graduate Studies
Universiti Putra Malaysia

Date:

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Signature: _____

Name of Member of Supervisory Committee: _____

Signature: _____

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LIST OF ABBREVIATIONS

BV	Basic Values
BUMITRA	Bumiputera Tourism Operators Association Of Malaysia
CCT	Code Co-occurrence Tools
CDP	Corporate Disclosure Policy
CPDCT	Codes-Primary Documents Cross Tabulation
COE&C	Code of Ethics and Conducts
CSR	Corporate Social Responsibility
DIY	Do-It-Yourself
IAF	Internal Audit Function
IWE	Islamic Work Ethic
JAWHAR	Department of Waqaf, Zakat and Hajj
MBE	Malaysian Business Ethics
KPDNKK	Ministry of Domestic Trade, Cooperative, and Consumerism
MATTA	Malaysian Association of Tour and Travel Agents
MOTAC	Ministry of Tourism and Culture Malaysia
MWEP	Multidimensional Work Ethic Profile
PD	Primary Documents
PWE	Protestant Work Ethic
SERVQUAL	Service Quality
SPL	Spiritual Leadership Theory
SSM	Companies Commission of Malaysia
SOP	Standard Operating Procedures
-SQ	Negative Service Quality Feedback from Customers
-SQA	Negative Feedback Service Quality on Assurance
-SQE	Negative Feedback Service Quality on Empathy
-SQRel	Negative Feedback Service Quality on Reliability
+SQ	Positive Service Quality Feedback from Customers
+SQA	Positive Feedback Service Quality on Assurance
+SQE	Positive Feedback Service Quality on Empathy
+SQRes	Positive Feedback Service Quality on Responsiveness
+SQRel	Positive Feedback Service Quality on Reliability
TCC	Tribunal for Consumer Claims Malaysia
MKSU	Malaysian Umrah Regulatory Council
VMS	Value Management System
VMSC	Value Management System First Step, Codify
VMSI	Value Management System Second Step, Implementation
VMSS	Value Management System Third Step, Systemize

DEFINITION OF TERMS

Allah	God.
Ethics	Moral principles that govern a person's behavior
Integrating	To combine two or more things in order to become more effective. In this study, the researcher combines ethical, Islamic spirituality, and basic value to be implemented in the VMS model.
Islamic spirituality	The recognition of the oneness of the Creator and based on the consciousness of Allah ﷻ.
Muwasasah	A body set up by the Malaysian government to manage matters related to Malaysian pilgrims in Mecca.
Mutawwif	A knowledgeable person who can guide the pilgrim during Umrah.
Tawhidic Paradigm	A model that links to ethics and Islamic spirituality concepts in providing the fundamental principles of Islamic teaching into organizational activities.
Taqwa	Piety or God-consciousness.
Tawhid	Declares absolute monotheism – the unity and uniqueness of God as creator and sustainer of the universe.
Umrah	A religious pilgrimage that visit Baitullah al-Haram at Mecca al Mukarramah, Saudi Arabia.
Value	An individual's principle or standards of behavior and morale.

CHAPTER 1

INTRODUCTION

1.1 Background of the Study

This chapter discusses valuable information within Malaysian Umrah service that includes its definition, services, trends and business issues. Furthermore, an overview of Islamic spirituality concept is introduced with regard to its general notion of spirituality. Adaptation of ethics perspective within the service and spirituality concept also had been described in this chapter. To verify the effectiveness of implementing both Islamic spirituality and ethics concepts, an overview of service quality will be provided which represents a point of reference for assessing the efficiency of the notion's values application. Finally, brief descriptions of the problem statement, objectives and the significant contribution of this study are also deliberated.

1.2 Umrah: The “Small” Hajj

The meaning of Umrah is visiting the *Baitullah al-Haram* at Mecca *al Mukarramah*, Saudi Arabia. The Baitullah is a square rock building that known as *Kaaba*, which is also the oldest building in the world. *Baitullah* also was built by Prophet Abraham and been used as the *Qibla* for Muslims around the globe. Umrah is also known as “small” Hajj or minor pilgrimage, and the requirements for those who want to participate in Umrah are the same as Hajj (Bujang, 2013; JAWHAR, 2011). The following Quranic verses lay credence to this contention:

The first house (of worship) appointed for men was that at *Bakka* (Mecca): full of blessing and guidance for all kinds of beings. In it are Signs of Manifest: (for example), the Station of Abraham; whoever enters it attains security; pilgrimage thereto is a duty men owe to God, - those who can afford the journey; but if any deny faith, God stands not in need of His creatures. (Ali ‘Imran: 96 – 97. Translation by Ali, 2013)

Hajj and Umrah had been completed by Muslims for centuries to show their submission to one and only God, Allah ﷻ. The Hajj is the fifth pillar of Islam that is done in the month of *Syawal*, *Zulkaedah* and the first ten days of *Zulhijjah*. On the other hand, Umrah can be made in any months in the year except on Hajj period for those who wish to do their Hajj within the same year (Zawbaa & Aly, 2011). The Quranic verse described below due to the specific time for Muslims to do their Hajj:

They ask thee concerning the New Moons. Say: They are, but Signs to mark fixed periods of time in (the affairs of) men and for Pilgrimage. It is

no virtue if ye enter your houses from the back: it is a virtue if ye fear God. Enter houses through the proper doors: and fear God: that ye may prosper. (Al Baqarah: 189. Translation by Ali, 2013)

Compulsory requirements for those who wish to make their Hajj, or Umrah must be in the religion of Islam, already reached puberty, able to think wisely, independent, have the ability to both financial and physical ability to do their pilgrimage (Suman, 2009). Many pilgrims will come to Mecca every year to perform their Hajj and Umrah by doing several series of rituals. The rituals are circling the *Kaaba*, walk back and forth between *Safa* and *Marwa* hill, drinking *Zam Zam* water, shave their heads and pray. However, there are additional rituals for Hajj pilgrims who need to be at *Arafat* to stand in vigil and to throw the *Jamarat*. After they have completed the Hajj rituals, they will execute animal sacrifice and celebrate *Eid al- Adha* (Zawbaa & Aly, 2011).

Umrah pilgrims could do their prayers at any time of the year which involves only four rituals compared to Hajj; that does not require the action of standing on the mount of *Arafat* (*wuquf*), staying at *Mudzalifah* and *Mina* to throw stones (*Jamarat*). With this in mind, the four rituals are to have an intention, *Tawaf* around *Kaaba*, *Sa'y* between *Safa* and *Marwa*, and ritual shaving (*tahallul*) by it's in order (Bujang, 2013; JAWHAR, 2011).

First, Umrah pilgrims must express their intention (*niyyah*) before performing their pilgrimage to fulfill Allah's ﷻ command and attaining His pleasure. In expressing the *niyyah*, they must have the sincere intention that will give rewards from Allah ﷻ. However, it depends on how they formed it. It is crucial to have an honest intention and kept free from ulterior and worldly motives (Zawbaa & Aly, 2011). Second, *tawaf* is an action made by Muslims in the pilgrimages that demand them to go around *Kaaba* or *Baitullah* seven times. They need to follow the *Shariah* laws and circumambulation in a counter-clockwise direction (Ahmad & Ahmad, 1993).

Sa'y is the third action in Umrah rituals that require the pilgrim to walk between the two hills of *Safa* and *Marwa* according to its rules and regulations. This action is done after the second ritual (*Tawaf*), to convey the meaning of struggling or making the effort. Finally, the pilgrims need to do the *tahallul* that also known as a ritual of shaving (Ahmad & Ahmad, 1993). It brings a great impact towards the pilgrims to freeing themselves from all the prohibitions during their Umrah journey. *Tahallul* needs to done by cutting, at least, three strands of hair, or it will be better for the male pilgrims to shave the entire head (Bujang, 2013).

According to Suman, (2009), Umrah pilgrims will be able to obtain several benefits on both of their worldly and hereafter such as enforcing the formation of pilgrim's spiritual, moral, social, economic, and political. Because Hajj pilgrimage was considerably having higher costs and decrease quotas each year, Umrah also enables

Muslims all over the world to obtain their spiritual benefits by doing this pilgrimage that describes Umrah as a pure journey in fulfilling Allah ﷻ commandment. It is full of hardship, exhaustion, and painful journey thus it needs a strong faith from a Muslim pilgrim to accomplish its maximum advantage. This phenomenon of pushing and cramping with other Muslim's pilgrims at the Holy place will surely exaggerate their patience thus; it will become their toughest spiritual training. This training also teaches every pilgrim's wants and needs towards worldly coziness as a consequence of hereafter view during this journey thus, they need to prepare themselves within this expedition to accomplish their hereafter's goals and happiness (Bujang, 2013).

Additionally, Umrah pilgrims will feel more united to one another as the journey acts as a useful platform in increasing the unity of different diversity of human races by respect, cooperation, toleration and lessen the inhuman attitude that they possess. It also acts as a change agent that enable someone to become a better Muslim and person in this world and the hereafter thus creating a better society for a country (Bujang, 2013). Therefore, it is important to know the recent trends existed in the country's travel industry to increase the understanding of Malaysian Umrah service. The description of the Umrah service trends in Malaysia will be discussed further in the next section.

1.3 Umrah's Service Trends in Malaysia

Every year, Malaysian Muslims estimated to be as many as 70,000 pilgrims who travel to the Holy Land, Mecca in performing their Umrah (Suman, 2009). Unlike Hajj, there will be held only once in a year and the quota of pilgrims is estimated around 26,000 people (Suman, 2009), thus it keeps decreasing year by year. The number of Malaysians visiting Saudi Arabia each year for religious reasons remains very high. Indeed, Saudi Arabia was the fastest growing destination in 2012, with the number of trips to the country increasing by 9% (Suman, 2009). Cultural similarities, high flight availability and good country relations also helped to attract tourists to Saudi Arabia (International, 2014). Due to cultural and religious similarities, Saudi Arabia will remain a popular destination for Malaysians. With regards to this, the departures to Saudi Arabia from 2007 to 2012 had been increasing year by year, with 61,000 trips on 2007, to 160, 500 trips in 2012 (International, 2014). The outgoing tourist expenditure to the same destination also shows the same momentum with RM 1,443,300 in 2007 to RM 3,900,500 in 2012 (International, 2014). Based on this data, the forecast departures to Saudi Arabia in 2017 will be around 257,300 trips, and the forecast for outgoing tourist expenditure in 2017 will be RM 5,442,100 (International, 2013).

Furthermore, Umrah business is considered to be one of the service industries within Malaysian tourism. Tourism in Malaysia contributes around 7% of the nation's GDP. This industry utilizes a large portion of a million individuals or around 5% of the nation's workforce (Wahab & Ahmad, 2012). In particular, the overall service sector had been contributing to 49.8% of Malaysia's Gross Domestic Product (GDP) which

leads to the nation's economic growth. High consumer spending within this industry played a significant impact towards Malaysian economy. According to the statistic, there is an increase in tourist receipts by 2.6% in 2013, thus, 3.3% projected in 2014 (International, 2014). According to JAWHAR, (2011), elevated levels of education and prevalence towards religious knowledge through electronic and mass media had caused the Muslim community start to take care of the Umrah obligation. It is Fardhu Ain for those who have the ability to their first time, or it will become mandatory due to their vow, as Allah ﷻ says which means:

And complete the Hajj or Umrah in the service of God. (Al Baqarah: 196. Translation by Ali, 2013).

Given the increasing awareness of the law and the fulfillment of Umrah's conditions, Muslims in Malaysia have the desire and ambition to do Umrah as a proof of their strong faith and devotion to the God Almighty. Their ambition to do Hajj, however, had been constrained by several factors such as the number of quotas and call waiting in the queue that takes many years, forcing them towards Umrah pilgrimage before performing their Hajj. The trend of traveling overseas by Malaysians also has evolved which Umrah journey to Mecca is one of them. The trend is also was due to the increase of economic status among Muslims in Malaysia. Educated Muslim communities in the cities also enjoying their life with a steady career thus contributed to the increase in this industrial statistics (JAWHAR, 2011). Specifically, according to Wahab & Ahmad, (2012), Umrah pilgrims are mostly public sector employees residing at Selangor, Kelantan and Negeri Sembilan.

The positive impact of tourism trends through the accomplishment of doing Umrah as a support to do Hajj in the future by middle-income Malaysian citizen also describes the scenarios of the development of Umrah's service in Malaysia. The service is growing significantly in recent years based on the statistics released by the Saudi Arabian Embassy in Malaysia. In 2017, Malaysia obtained 26,005 Umrah visas, an increase of 10 percent from the previous year of 2016 (darulihisan.com, 2017). The development of this service has opened up opportunities for more firms in entering it as an agency operator for Umrah. High demand from people seeking the services of Umrah had caused this business to have the potential to grow even further in the future with the ability to generate enormous profits (JAWHAR, 2011). In order to increase the Umrah visitation, the Ministry of Tourism and Culture Malaysia (MOTAC) and the Department of Waqaf, Zakat and Hajj (JAWHAR) are completely in control to depict any authoritative coordination which stresses the need to deliver high quality of management to Hajj and Umrah related businesses (Wahab, Ahmad & Masruki, 2012).

1.4 Ethics Concept within Malaysian Umrah Service

The concept of ethics within the service industry will be covered together with the marketing aspect, and it takes a significant position in providing the best service within business activities. According to Murphy, Lacznia, Bowie & Klein, (2005), ethics is a strategy of how moral principles implemented in the organization's decisions and conduct. Due to Malaysian Umrah's unethical business activities issue, the Malaysian travel agencies should behave in the right manner to satisfy customer's need and wants towards providing Umrah service. According to Abela & Murphy, (2008), marketers or service providers should promote customer satisfaction; enhance worker happiness; respect buyer's decisions and independence; protect their rights; gain value over strategic decisions, and have a strong connection with suppliers. These goals can successfully be achieved by implementing the ethical behavior concept in an organization.

With the relation to Islamic spirituality concept, spirituality could enhance the moral behavior of service providers (Bandsuch & Cavanagh, 2005; Fry, 2003) and religion takes a significant role in this matter. Within Muhamad & Hussin, (2004), religion has been recognized among major features in culture since it impacted a person's attitude and perception. The significant effect towards business is quite important since Muslim's life is control by ethics (Uddin, 2003). However, the rising of complaints from the customers within Malaysian Umrah service does not show that its agencies possess the right manner in dealing with business transactions. Through an interview with two representatives from Ministry of Tourism and Culture Malaysia, the researcher found out that approximately there was RM 20 million worth of complaints had been filed by Malaysian Umrah customers since 2012 to 2016, with increasing trend year by year. As a Muslim, morality should be implemented by them because it exists like God Himself (Morgan, 2011).

Due to this relation, this study will integrate the values between Islamic spirituality and ethics concepts to develop a new guideline for improving Malaysian Umrah service quality. It will be further discussed in the next chapter.

1.5 Islamic Spirituality within Malaysian Umrah Service

Umrah is a pilgrimage that consists of series of rituals performed by Muslim's pilgrims in demonstrating their solidarity and submission to Allah ﷻ (Zawbaa & Aly, 2011) at Mecca, the Holy place. According to Digance, (2006) cited by Palmer, Begley & Coe, (2012), the pilgrimage is undertaking a journey that is redolent with meaning and sacred that connects with the tenancy of performing Umrah. Furthermore, according to Carrasco (1996) cited in Devereux & Carnegie, (2006), pilgrimage also improve the connections within a community and spiritual rejuvenation to the real world. This

relationship has also been supported by Smith, (2001) in Palmer et al., (2012) which in the description of pilgrimage is a journey that can be either sacred or secular.

With regards to this study, the Malaysian travel agencies who provide Umrah services should have deepened understanding and ample knowledge in Umrah pilgrimage to provide the best service for their customers. As a matter of fact, these agencies had experience the sacred journey and always accompany their customer to perform their Umrah regularly. Concerning to this situation, Malaysian travel agencies should have demonstrated ethical behavior by having high Islamic spirituality values in providing Umrah service. According to Brdesee, Corbitt, & Pittayachawan, (2013), Malaysian travel agencies have the responsibilities in obtaining new customers from Malaysia and send their information Umrah operator within Saudi Arabia. With regards to this, these agencies need to have the appropriate behavior to make the procedures running smoothly. According to Reave, (2005), spiritual helps to demonstrate through action; such as in an individual's ethical practice, being kind, and respect towards others. According to Wong, (1998), in his argument for having a good moral, customer satisfaction will be improved over high ethical standards and feedback from the service providers, thus it is crucial for the employees to behave ethically.

Consequently, to develop the concept of Islamic spirituality within Malaysian Umrah service, it is crucial to deepen the understanding of Islamic spirituality concept. Islamic spirituality is a concept existed within the general notion of spirituality. The use of this concept in this study is due to its significant relation towards Malaysian Umrah service that revolves around Islamic environment. This concept also relates to Umrah business activities that correspond to a strong spiritual connection with the Almighty God, Allah ﷻ, thus makes the service fall within the Islamic business setting. With regards to this, the concept of spirituality is very much related to Islam because all aspects of Muslims' lives have to deal with it since the main purpose of man's creation is only to worship Allah ﷻ (Rulindo, Hidayat & Mardhatillah, 2011).

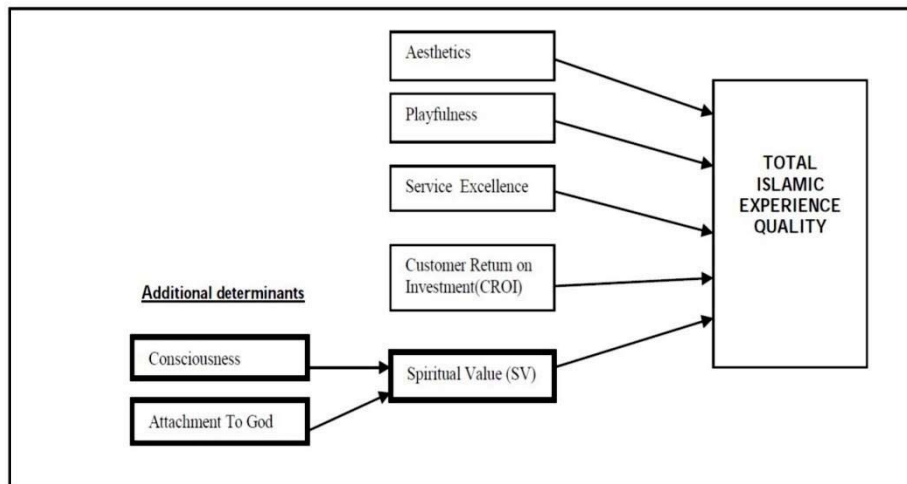
Within the concept of Islamic Spirituality, Islam recognizes the fact that a human being consists of two parts: 1) physical dimension (body); and 2) spirit dimension (desire). (Kamil, Al-Kahtani & Sulaiman, 2011). According to Nasr, (2013), spirituality in Islam deals primarily with the inner dimension of an individual's existence and embrace the outward elements of Islam as a means to achieve spiritual life. Al-Khalifah, (1994) also mentions Islamic Spirituality to the faith dimension, which represents an individual's full confidence in God, His angels, prophets, books, heaven and hell, and the day of judgment. In a similar vein, Nasr, (2013) states that Islamic spirituality is the recognition of the oneness of the Creator (*tawhid*) and based on the consciousness of Allah ﷻ. He added further that the basis of the spiritual aspect of one's life is to live by the will of Allah ﷻ and follow His command. Consequently, to be guaranteed a life of spirituality; one should live in a world of Qur'an and according to its injunctions.

In addition to Islamic spirituality, Mawdudi, (1999) maintains that Islam encourages the man to integrate his work and everyday goals with spirituality and religion in order to improve each day's purpose in establishing God's will. In a similar vein, Bouma, Haidar, Nyland & Smith, (2003) posit that a person's spiritual effort in Islam must be implemented in the social context. They noted further that a worker becomes alienated from both the output of production and the society if the work is considered as a purely secular activity only. Thus, according to Adamu, Kedah & Osman-Gani, (2011), Islam rejects perceiving work as merely a secular activity or a means to attain material pleasures. Khaliq, (2011) also averred that motivation from an Islamic perspective is by far more comprehensive than the approach of Western management theorists such as McLealand and Freud because it has spiritual and material aspects. Spiritual incentives may be the best alternative to material incentives (Amin, 2011).

On the other hand, Kamil et al., (2011), found a similar basis when comparing Islamic view of spirituality with other religions which are the recognition of the existence of higher power and its relationship with the power. Consequently, Ahmad, (2011), notes that the work performance of a person with high level of spirituality and faith in Allah ﷻ will be substantially improved since he guided in all matters by righteousness and full trust on Him. He also believes that failure, decline, and perdition could attribute to soiling hands with evil. To strengthen the above position, the result of empirical research conducted by Mohsen, (2007) relating Islamic beliefs with the business leader's effectiveness was found to be positive and significant.

Lastly, with regards to the connection between Islamic spirituality and service quality concept in this study, a study from Aziz, Musa & Rahman, (2016) proposes a new dimension called spiritual value to be integrated into Experiential Value concept, which will be known as Islamic Retail Experiential Value. Their extended concept will be tested and validated among Malaysian Indian Muslim food outlets known as "Mamak". Figure 1.1 showed the existence of spiritual value within these authors' proposed framework that leads towards Islamic Experience Quality.

Figure 1.1: The Proposed Hypothesis Model for Islamic Retail Experiential Value (IREV).



Source: Aziz, Musa & Rahman, (2016).

Based on the figure above, the understanding of value is vital where Muslim consumers are favorable in patronizing outlets that show a high degree of Islamic image (Suki, Salleh, & NM, 2014) and Halal compliant (Ardhanari, 2013). Fauzi, Hashim, & Mokhtar (2012) revealed that Muslims have their own code of conduct and they behave differently in consumer patronage behavior. In this context, Muslims' spirituality is made up of the inner and outer of emotional, rational and behavioral exercises which drive their motivation. They are committed to lifestyle worship, adhered strictly to the Islamic guidance in consuming their food or drinks, and obedience in faith and beliefs. The faith and beliefs are perceived to be spiritual values which reflect their decisions and actions. In psychological terms, Spiritual Value (Ismail & Deskmukh, 2012) represents a state of being, reflecting positive emotions, attitudes, and cognitions of relationship, gratification, enjoyment, love, respect, self-esteem, harmony and valuable person, and awareness in examining decisions. In his study, Holbrook (1999) established that spirituality is a typology of consumer value while in a religious study (Pargament, 2013) it was stated that it is "search for the sacred".

On the other hand, past studies on Islamic spiritual value, expanded further the term and stated that it is the practice or worship services of religion, devotion to God, life of virtue and Muslim search for the sacred in a submission to God (Allah) which results in a close and loving relationship (Ghorbani, Watson, Geranmayepour, & Chen, 2013). In their study (Astuti & Afif, 2009) on Islamic spiritual value in the financial sector, the spiritual value was defined as the perceived closeness of consumers to God and sacrifices. With the perspective of sacrificing to Allah, most of former Malaysian Umrah consumers in this study's interviews were expecting their Umrah service providers behaving ethically thus producing good service quality in return. Since

Umrah portrayed an Islamic business image, its service providers should have strong Islamic spirituality values that eventually provide services in legal and rightful manner.

1.6 Service Quality within Malaysian Umrah Service

The utilization of service quality concept of this study is to provide a reference in evaluating the effectiveness of Islamic spirituality and ethics values application throughout the proposed research framework. The focus of this study will be on ethics and Islamic spirituality concepts. However, it is crucial to know the general concept of service quality related to Malaysian Umrah service, thus the impact on the overall performance of an organization.

With regards to the introduction of service quality concept, Malaysian Umrah agencies are considered to be the service provider for pilgrims to the Holy Land, *Mecca*. There are 61 agencies registered and recognized by the Saudi Arabia government as Malaysia's Umrah qualified agents (AWANI, 2014a). Most of them located in Kuala Lumpur and Selangor state of Malaysia that provides several Umrah's packages including online booking, insurance, visa, hospitality, accommodation, hotels, and tour guide, with different price ranging from RM 4500 and above. Since Umrah business activities fall under the tourism and service industry, Figure 1.2 and 1.3 below indicate its benefits and growth towards overall Malaysia's economic development.

Figure 1.2: Infographic on the Contribution of Malaysia's Services Sector in Third Quarter 2017.

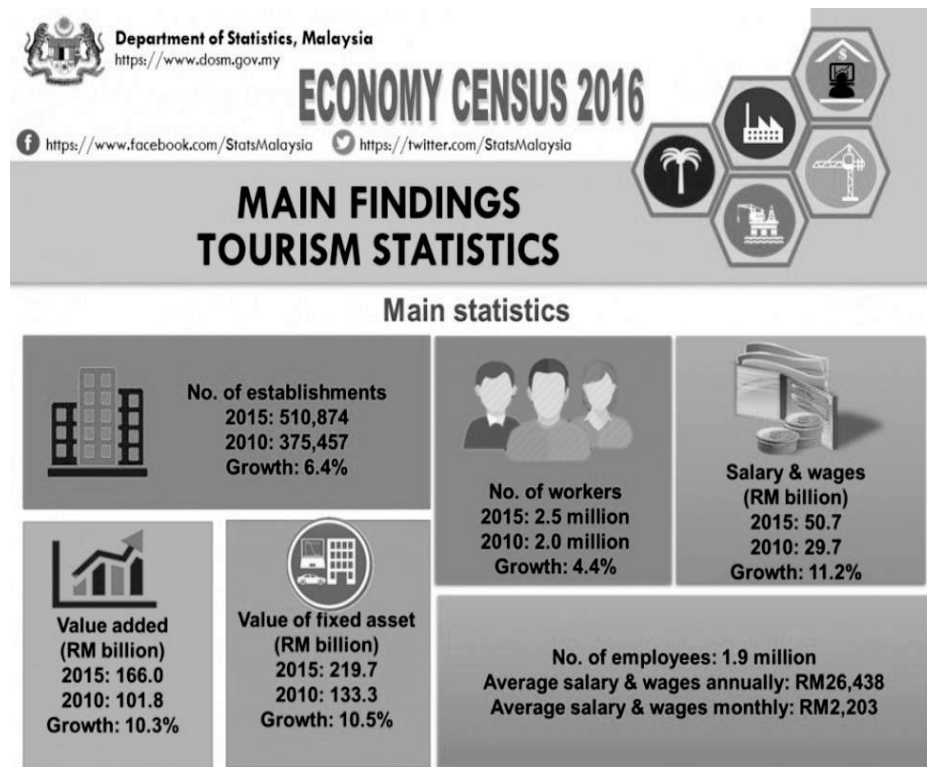


Source: Department of Statistic Malaysia Official Portal, (2017).

Figure 1.2 above showed the contribution of services sector by its specific segment in the third quarter of 2017. The overall revenue of this sector is RM 387.8 billion with 3.6 million persons engaged in it. Through this engagement, RM 23.4 billion salaries and wages was able to be produced for it's' workforces.

Specifically, Wholesale & Retail Trade, Food & Beverages, and Accommodation projected 9.3% revenue of RM 309.3 billion in the third quarter of 2017, while 8.5% with RM 56 billion revenue belongs to the Information & Communication and Transportation & Storage. For Health, Education and Arts, Entertainment & Recreation, this segment contributed 8.7% revenue accumulated to RM 15 billion towards overall Malaysia's income. Lastly, Professional and Real Estate Agents stood at 14.3 % with RM 7.4 billion revenue in total.

Figure 1.3: Infographic on Malaysia's Tourism Statistics in 2016.



Source: Department of Statistic Malaysia Official Portal, (2016).

On the other hand, Figure 1.3 displayed the main findings on Malaysia's tourism statistics towards Malaysia's economic development in 2016. There were 510, 874 establishments in 2015 with 6.4% growth as compared to 375, 457 in 2010. The value-added and fixed asset was accumulated to RM 166 billion and RM 219.7 billion respectively with 10.3% and 10.5% growth. A number of workers and their salaries also indicated positive growths by having 2.5 million employees and RM 50.7 billion wages in total.

With these contributions in mind, Umrah services did play a helpful role in improving Malaysia's overall revenue by having business activities associated to service and tourism industry. As for its existence, Table 1.1 presented the number of registered Malaysian travel agencies providing Umrah services to their customers. There are 70 travel agencies with special Umrah license, while 210 were registered under sub special Umrah license. These licenses were issued by the Tourism and Culture Ministry since October 1, 2017, to curb with excessive Umrah fraud cases.

Table 1.1: Number of Registered Malaysian Travel Agencies for Umrah Services in 2018.

Umrah Service License Type	Number of Malaysia Travel Agencies
Special Umrah License with Muasasah Status	70
Sub Special Umrah License with Non-Muasasah Status	210

Source: <http://www.motac.gov.my/en/semakan/umrah>, (2018)

With regards to service quality concept, according to Seth, Deshmukh & Vrat, (2005), sharing the same significance as service, service quality has become an interesting focus for experts, leaders and academicians due to its significant effect on overall business performance that includes lowering business costs, enhance buyer's satisfaction, increased organizations' profitability and customer loyalty. Service quality likewise offers an approach in making progress towards challenging benefits and improves administration quality that might be the only way of creating business uniqueness (Hoffman & Bateson, 2011). Attention to service quality can help a firm to gain its uniqueness from other businesses, thus improving its competitive advantage and profitability (Ghobadian, Speller & Jones, 1994). Concerning to these benefits, organizations within the Umrah service need to focus and enhance their service quality in order to gain more loyal consumers and profits.

About its definition, overall assessment of a firm's performance in a long-term period will shape the attitude of service quality in an organization (Hoffman & Bateson, 2011). As Umrah service falls within the tourism segment, World Tourism Organization (WTO, 2003) characterized tourism quality as the aftereffect of a procedure which entails the fulfilment of all the legal merchandise and service needs, prerequisite and desires of the buyer, with suitable cost, in similarity with the basic quality determinants such as security, cleanliness and harmony of the tourism movement towards human and natural environment. To strengthen the above definitions, Asubonteng, McCleary & Swan, (1996) defined service quality as the gap between customers' expectations on service performance, before and after the service received, thus this definition recognized as a gap between service provider and their customer. This gap also had been supported by Augustyn & Ho, (1998) that explained the buyers' perceptions of service at the beginning of purchasing process are usually not from what they expected when they met with the customer service agent for the first time. Moreover, the measures incorporated into the service quality specifications are typically not met at the phase of service delivery. The criteria relate fundamentally to the capability of the business agents, who are usually not ready to meet the standards of service quality. These gaps can be linked to the Malaysia Umrah issues in the next section.

1.7 Issues Related to Malaysian Umrah Service

There are increasing complaints made by consumers to Tribunal for Consumer Claims Malaysia (TCC) (JAWHAR, 2011), due to the fact that Malaysian Umrah service could not provide them with the service quality standards they need. Issues such as frauds and providing low-quality services will increase the dissatisfaction among customers within Malaysian Umrah services which will be discussed further.

Furthermore, fraudulent cases had been the central issue that occurs recently within Malaysian Umrah service since 2009, and the cases had been reportedly increasing year by year. These frauds were done among the Umrah agents including; giving incorrect information about their services and offers unauthorized services. Their strategies involve agents that pretends to be a pious and educated scholar of Islam selling their Umrah services at a significantly low price compared to the suggested price given by the Malaysian government where the average price is RM 4500 (AWANI, 2014b). Even though there are 61 legal agencies in 2014 that are allowed issuing Umrah visa (JAWHAR, 2015), there might also be frauds done by their agents that are irresponsible towards their tasks by cheating customer's deposits for the purpose of getting an easy profit. Fraud also made by Umrah's officers appear in religious attire been recorded (AWANI, 2014b). The religious attire gave an influence towards Umrah's customers as being trustable and good agents. This situation shows that a spiritual agent was deemed to be ethical and trusted if they have strong faith in religion or high in spirituality.

There is also upsurge dissatisfaction among Umrah's business clients that had been cheated by the previous fraudulent cases thus demand justice through Tribunal for Consumer Claims Malaysia (TCC) (Peraktoday.com.my, 2015). Factors such as the weak financial strength of a company and operated by revolving capital raised from time to time always be the cause of many Umrah agencies to commit this crime for a selfish reason (JAWHAR, 2011). These companies also provide hollow promises by giving false information about the service (JAWHAR, 2011). Furthermore, the increased loss within this service recorded by Tribunal for Consumer Claims Malaysia (TCC) had been recorded to be around RM 14.1 million with 3611 victims since 2009 until May 2014 (AWANI, 2014a). The subsequent Table 1.2 shows there is a sign in Umrah's business frauds since 2009 until 2016 thus it is crucial to find a solution to this problems.

Table 1.2: Malaysian Umrah Fraudulent Cases from 2009 until 2016.

Year	Number of Cases
2009	37

2010	155
2011	164
2012 – Mac 2016	3411 (estimated loss of RM 18.6 million)

Sources: AWANI, (2015); JAWHAR, (2011) & Ali, (2016)

Consequently, the records have been individually divided into certain states that have reported the existence of frauds cases by the Department of Statistics, Commercial Crimes Investigation Department (CCID) at Bukit Aman Police Headquarters in Table 1.3.

Table 1.3: Umrah Fraudulent Cases in Malaysia's States (2011).

States	Total Loss	Cases
Selangor	RM 428,789	8
Negeri Sembilan	RM263,000	1
Johor	RM156,897	2
Penang	RM34,300	1
Kuala Lumpur	RM33,468	4
Melaka	RM24, 950	3
Perak	RM22,504	2
Kedah	RM20,250	1
Pahang	RM2,780	1

Source: JAWHAR, (2011)

With regards to the total loss shown in the above table, the records of Malaysian Umrah frauds had been perceived in Malaysian Parliament in recent years. Although there were several actions taken to tackle the problem demonstrated in Table 1.4 below, the fraudulent cases are still increasing within Malaysian Umrah service. Due to this matter, this study will introduce a model in order to help to improve the issue as well as Malaysian Umrah service quality.

Table 1.4: Umrah Issues Discussed in Malaysian Parliament from 2013 to 2017.

Place	Date	Issue No	Details
2013			
The Senate	22/07/2013	PN-1311-L16742	<ul style="list-style-type: none"> • Actions were taken to overcome Umrah fraud issues.
2014			
The House of Representatives	17/11/2014	PR-1323-L63764	<ul style="list-style-type: none"> • The initiative was taken by Umrah Regulatory Council (MKSU) in securing and monitoring Umrah agencies. • Umrah companies need to follow the minimum price fixed by the government.
2015			
The House of Representatives	10/06/2015	PR-1332-L67792	<ul style="list-style-type: none"> • An action to show the list of 31 cheating agencies to the public.
2016			
The House of Representatives	03/11/2016	PR-1343-L76306	<ul style="list-style-type: none"> • Questioning the effectiveness of Umrah Regulatory Council (MKSU) in controlling and avoiding Umrah frauds.
2017			
The House of Representatives	09/08/2017	PR-1352-L02287	<ul style="list-style-type: none"> • Questioning the actions taken by MOTAC towards travel agencies who commit Umrah's frauds.

The Senate	14/08/2017	PN-1352-L00572	<ul style="list-style-type: none"> • Questioning MOTAC's actions on controlling illegal travel agencies especially those who take advantage of their Umrah's customers.
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Sources: Parlimen, (2016a, 2016b, 2017)

Providing a low-quality service had also been portrayed by Umrah agencies which involves delayed flight arrangement and uncertain tour schedule. Regarding this issue, Datuk Syed Mohd Razif Syed Yasin, the President of Persatuan Agensi Pelancongan dan Pengembaraan Bumiputera Malaysia (BUMITRA) in Awani, (2015) advises the Umrah agencies to be well prepared when organizing their client's matters before leaving for Umrah. This advice was given due to a case occurring in June 2014 that involves 121 pilgrims from Malaysia who was found stranded in Madinah for seven days.

In the interview with MOTAC's representatives, the researcher of this study found that there was RM 362, 0000 worth of compounds released by the ministry from 2012 until 2016 due to the complaints made the former Malaysian Umrah customers. The representatives also stated that low service quality situation was acknowledged as the breach of contract by these travel agencies for their customers and could be taken legal actions towards them. These explanations showed that along with business frauds, MOTAC also faced the problem of breach of contract or low-quality service among these agencies.

In conclusion, Malaysia's Umrah businesses face the negative impact on their performance by having decreased value in good image and confidence from their customer in providing their services. Cases like pilgrims stranded when performing Umrah at the Holy Land, passport, and visa fraud, fake Umrah packages will cause not only betrays the pilgrims but also portrayed negative impact on the country (Suman, 2009).

1.8 Problem Statement

There is a need to improve ethical and Islamic spirituality values among Malaysia travel agencies to improve Umrah service quality due to an increased rate of unethical business activities within Malaysia's Umrah service. The business unethicity recently discovered by Tribunal for Consumer Claims Malaysia includes business frauds and low-quality service with 37 cases in 2009 to 3411 cases by the year 2016. This situation indicates there are many Malaysia travel agencies providing Umrah service possess low Islamic spiritual values leading to increasing of unethical business activities. With regards to previous religious spirituality study, religiosity has a significant impact on the ethical decision-making process in many ways. A more religious individual should have a firm ethical standard than a less religious individual. Moreover, Umrah agencies were aware that their procedures operated within Islamic business setting in facilitating their customers establish a deep connection with the Almighty God, Allah ﷻ, thus it should reflect in their work environment.

On the other hand, the significant increase in Umrah's fraud cases portrayed a bad image towards its service quality. This situation also described a signal to immorality among the employees, thus harming employees' attitude, organizations' brand name, shared value, business relations, social security, employment, and the public. With these impacts in mind, this research aims to achieve the following intentions: 1) identifying ethics and Islamic spirituality values utilized by Malaysia travel agencies that provides Umrah service; 2) implementing these values within organizations' systems and policies; 3) the impacts that ethics and Islamic spirituality concepts bring to Malaysian umrah businesses in improving its service quality; 4) received service quality feedbacks from former Malaysian Umrah customers; 5) introduces a new system model for Malaysian travel agencies in improving their service quality while maintaining ethical Islamic based business activities.

However, two gaps were identified throughout this study. The first gap highlighted by Sarif & Ismail, (2011) explaining there was no research was done to answer their propositions on ways to understand the philosophical reasoning in promoting goodness (ethic), thus preventing evil work in organizations. On the other hand, the researcher of this study identified different values from previous ethics and Islamic spirituality literature as its second gap. With these gaps in mind, this study's findings are expected to: 1) contribute towards the concepts of ethics and Islamic spirituality application among Malaysian travel agencies; and 2) identification of ethics and Islamic spirituality values within their literature (for example 1) care value: Chan & Ngai, (2010); J. H. Morgan, (2011); Woods, (2012); and 2) honesty value: Fantazy & Athmay, (2014); Hoque et al., (2013); Spiller, Pio, et al., (2011); McPherson, (2013). Bello, (2015); Bhatti et al., (2015)).

Particularly, there are three theories utilized in this study know as deontology, virtue ethics, and spiritual leadership theory. Deontology (Kant, 2015) essentially use for this

study due to the involvement of code of conduct in VMS model, while virtue ethics (Poon & Hoxley, 2010) linked to the utilization of ethical values. On the other hand, spiritual leadership theory (Fry,2003) is chosen due to the connection between spirituality and religion part of Islamic spirituality concept existed in this study.



1.9 Objectives of the Study

The fundamental purpose of this study is to integrate ethical and Islamic spirituality values in improving Malaysia Umrah service quality. There are other subsidiary objectives for this study:

1. To identify ethical values in improving the Malaysian Umrah service quality.
2. To identify Islamic spirituality values in improving Malaysian Umrah service quality.
3. To investigate the importance of ethical - Islamic spirituality values integration in improving the Malaysian Umrah service quality.
4. To test the utilization of ethical - Islamic spirituality values integration towards the population on verifying the existence and effectiveness of these values within Malaysian Umrah service.
5. To suggest the implementation of ethical and Islamic spirituality values through Value Management System model act as the new solution for Malaysian Umrah service's issues in improving its quality.

1.10 Research Questions of the Study

The main research question for this study is "How is the integration between ethical and Islamic spirituality values improving Malaysian Umrah service quality? Its sub-research questions are as follow:

1. What are the ethical values that exist in Malaysian Umrah service to improve its quality?
2. What are the Islamic spirituality values that exist in Malaysian Umrah service to improve its quality?
3. Why are ethical and Islamic spirituality values necessary for improving quality within Malaysian Umrah service?
4. How are the existence and effectiveness of the utilization of ethical and Islamic spirituality values integration tested among the population of Malaysian Umrah service?
5. How is the implementation of ethical and Islamic spirituality values through Value Management System model act as the new solution for Malaysian Umrah service's issues in improving its quality?

1.11 Practical Implications

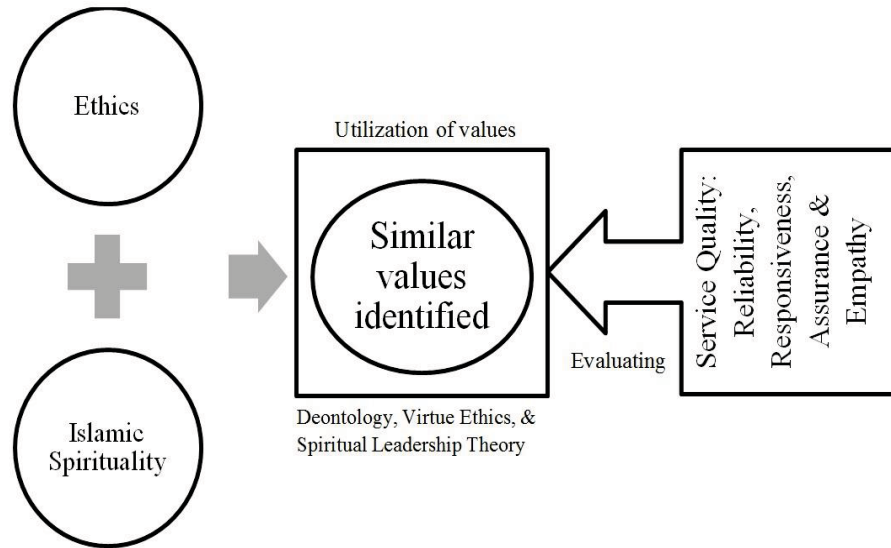
This study will develop the comprehension of the viability of utilizing Islamic spirituality and ethical values through several elements in Value Management System (VMS) model. This model act as a guideline for Malaysian travel agencies to follow thus helps them in achieving effective good values (specifically ethics and Islamic spirituality values) implementation within their organizations' systems. With this in mind, VMS model utilized in this study consists of three stages; 1) codify (corporate values); 2) Implement (policies and procedures) and 3) systemize (management system). Within these stages, several elements (basic values, vision and mission, code of ethics, code of conduct, whistleblowing policy, training policy, corporate disclosure policy, compliance program, corporate social responsibility program, ethics audit system) specifically to help Malaysian travel agencies effectively apply them in their organizations.

Furthermore, the elements mentioned above will help to tackle the unethical business issues among Malaysian travel agencies occurred within Malaysian Umrah service. It is also expected to contribute towards improving policy implementations for policymakers and practitioners for the Ministry of Tourism and Culture (MOTAC) and other licensing bodies. Through ethics and Islamic spirituality values, Malaysian travel agencies, MOTAC and other licensing bodies could implement them in their policies and organizations' systems which will impact employees' behavior and morality. However, the benefits of these values would only be realized if all organizations apply them to their policies and systems, thus ensuring future implementation of the values. For example, Islamic spirituality values could be included and written into a contract with *muassasah* introduced by the MOTAC for any agencies to get their special Umrah license (Azwan, 2015). This application within rules can help them to improve their Umrah service in providing the best package to their customers, including their service quality.

1.12 Theoretical and Literature Contributions

From the perspective of theoretical contribution, the study will combine constructs from two research streams; Islamic spirituality and ethics. This combination was done due to the similarity of objective towards morality within their concepts. Same values were then extracted from these constructs. On the other hand, four service quality measurements (reliability, responsiveness, assurance, and empathy) act as an evaluation tool to distinguish the effectiveness of Islamic spirituality and ethics values utilization among Malaysian travel agencies towards their Umrah service. The utilization of these values will also be supported by three theories, known as deontology, virtue ethics, and spiritual leadership theory. Figure 1.4 illustrates and concluded all constructs (ethics, Islamic spirituality and service quality) involvement in this study.

Figure 1.4: Ethics, Islamic Spirituality and Service Quality Construct Involvement in The Study.



In conclusion, Islamic spirituality concept and values that had been introduced in this study are due to Islamic business environment within Malaysian Umrah service that requires high religious spirituality implementation. It also contributes to the practice of spirituality that most was in non-Christian and non-western settings (Fernando & Jackson, 2006) and strengthened ethics measurements in the Islamic environment. Finally, the proposed research model is known as the Value Management System (VMS), used in this study act as an initial movement to improve unethical issues occur in any other studies. The research framework has the potential to understand the impact of ethics and Islamic spirituality that eventually lead to a better service quality.

1.13 Definition of Key Constructs

To understand and clarify the terms used in the study, the following are hereby defined:

Ethics: Moral principles that govern a person's behavior. In relation to this study, it targeted at Malaysian travel agencies' employee's morality in providing Umrah service. Ethics' perspectives were also extracted from customers and government's bodies (e.g MOTAC, MATTA and KPDNKK) to assess how well this construct was applied among Malaysian travel agencies.

Islamic spirituality: The recognition of the oneness of the Creator and based on the consciousness of Allah ﷻ. This concept was closely related to ethics' construct due to their similar purpose, to guide employee's behavior and morality towards good conduct. Since Malaysian Umrah service is operated within an Islamic setting that relates to show Muslim's submission to Allah ﷻ, this concept is chosen to be the most suitable construct in presenting Islam's involvement in this study.

Values: The definition of values is an individual's principles or standards of behavior and morale. Values, in this study, was explained by ethical values, Islamic spirituality values, E-IS (ethics – Islamic spirituality) values, and basic values (BV). The researcher first determines ethical and Islamic spirituality values among their past literature. Next, similar values were extracted from both concepts thus E-IS values were developed to be combined with participants' values (study's finding), which eventually put together basic values (BV).

Value Management System: Value Management System (VMS) is a "values-driven business model" which focuses on developing a corporate culture that encourages organizations to "lead, manage and monitor" themselves so that they can appropriately make "morally sensitive business" decisions. This model is included in this study to investigate the application of values and other specific company's systems (example: code of ethics, vision, and mission etc) among Malaysian travel agencies in providing their Umrah services.

Service Quality: Service quality is the gap between what clients anticipate from the service and the opinions from the received service. To close the gap, a measurement developed by Parasuraman, (2010) known as SERVQUAL is used in this study. This measurement also benefitted from disclosing the connection between ethics – Islamic spirituality concepts' utilization and service quality itself. This application of this concept is only asked among former Malaysian Umrah customers in order to know how big is the service gap provided by their agencies.

1.14 Scope and Limitation of the Study

This study was conducted to integrate ethical and Islamic spirituality values in improving quality within Malaysia Umrah service. There were several coverage items (content, sample, geographical and time) mentioned in Table 1.5 below:

Table 1.5: Scope and Limitations of the Study

Coverage Item	Details of Coverage and Limitations in This Study.
Content	This study only covers ethics; Islamic spirituality and service quality construct in exploring and assist Malaysian Umrah issues on frauds and low quality of its service. Ethics and Islamic spirituality concept were covered by their values, while service quality was focusing only 4 measurements; known as reliability, responsiveness, empathy, and assurance.
Sample	<p>Two types of participants involved in this study are; 1) former Malaysian Umrah customers and 2) Malaysian travel agencies. The characteristics for former Malaysian Umrah customers are as follow:</p> <ol style="list-style-type: none"> 1. The customer's Umrah experience must not exceed more than 10 years. 2. The customer must be able to retrieve back his / her Umrah's journey memory. 3. The customer must be a Malaysian citizen. 4. The customer's age must be more than 18 years old. 5. The customer has at least one Umrah experience. <p>On the other hand, Malaysian travel agencies' criteria are as follows:</p> <ol style="list-style-type: none"> 1. The agency has Umrah package in its service. 2. The agency must be the one providing Umrah service to the former Malaysian Umrah customer's participant in this study. 3. The representative of each agency must have at least 2 years experience in handling their company's Umrah service package. 4. Job position of each representative ranging from Umrah's executive to upper manager of the agency.
Geographical	This study was conducted in Malaysia among several states such as Selangor, Johor, Kedah, Putrajaya and Kuala Lumpur. These states were chosen based on the location of both customers and travel agencies' participants.
Time	Data were collected within a year period of time. This includes both pilot and major studies on former Malaysian Umrah customers and their travel agencies. The collections of only 17 samples (7 customers and 10 travel agencies) were made due to the researcher's scholarship deadline on September 2017.

1.15 Synopsis of the Thesis

The creation of this study will begin with the introduction chapter portraying the background of the study, the overview of Umrah concept in general and how it relates to Malaysian business environment. Ethics and Islamic spirituality ideas will be further assessed related to the issues raised within Malaysian Umrah service. Problem statement and research objectives will then be developed in order to give a clear guideline for this study to achieve its significant impact on its contribution towards practical and theoretical.

The second chapter of literature review explores ethics and Islamic spirituality concepts by integrating both perspectives through moral values. The literature on both concepts reviewed under service industries and organizational perspectives in general. Several theories are introduced among the works of literature followed by the connections and gaps between concepts to provide the foundation knowledge in order to build this current research. The chapter also highlighting the practicality of these values in organizations thus provides the information on the methodology applied to both ethics and Islamic spirituality literature.

The third chapter of this study involves research framework developed for this study. It lists the types of value that are derived from the literature concerning ethics and Islamic spirituality. The chapter also discusses an organizational-level logic model will be introduced to connect the selected ethics and Islamic spirituality values with its implementation within Malaysian Umrah organizations.

Chapter four deliberates research methodology phase for this study. Starting with the discussion of the chosen research design, the chapter further explained the representatives of Malaysian travel agencies that provide Umrah service as the suitable participants for this study. This chapter also deliberate the data collection procedures, data analysis, criteria for judging the quality of research design and ethical consideration needed for this study.

Next, chapter five describes the participants' profiles consist of its main informants, Malaysian travel agencies, and former Malaysian Umrah customers; together with supporting participant, Ministry of Tourism and Culture (MOTAC). It consists of detail information on each agency and its' representatives' background, the overall biodata of each customers' participants and MOTAC's representatives' profiles.

Chapter six and seven explores the findings in this study, analyze and discuss them further related to the research questions and reviewed past literature. Chapter eight reviews the key findings of the study and concludes with a reflective commentary on the whole research process. Besides providing recommendations for practice and area

for further research, this chapter will also reaffirm the arguments of the thesis that involved the identification on ethical and Islamic spirituality values and their implementation in Value Management System (VMS) model.

1.16 Summary of the Chapter

The aim of this chapter has been to provide an overview of the study. It described the introductions of several main ideas that support this study such as 1) Malaysian Umrah service background; 2) problem statement; 3) its objectives and research questions; 4) implications; and 5) ethics and Islamic spirituality concepts. The organizations of the study also provide the base for further exploration of the study, which will be dealt with in the following chapters.

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