Model for Controlling the Total Costs of Quality

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Abstract

Monitoring of economic quality indicators enables a tool of management – quality controlling, which is a partial system of enterprise controlling and also a support tool of quality management. It is oriented into the optimization of costs, quality improvement processes and products and thus customer satisfaction. The paper is focused on model of controlling the total costs of quality for manufacturing small and medium size enterprises (SMEs). In this paper we pay attention to the proposal of sequential steps by implementation of this model, which considers aspects of quality of processes and bookkeeping. In its fundamentals it can help enterprises to create a compact controlling reporting system of monitoring costs of quality and detect hidden reserves in this area.

Keywords: Quality, costs of quality, controlling, small and medium enterprises;

1. Introduction

An enterprise is under big pressure of competition in the market economy where it is difficult to compete without good financial and economic management. With the entry of foreign capital to our market is closely related also the input of new knowledge concerning enterprise management (Desai, 2008). The ambitions of enterprises are to be able to know themselves, to increase own financial-economic effectiveness, to adapt and to survive (Eben-Chaime, 2013). Growing pressure of developing market leads managers to implementing improved access analyses, planning and controlling, innovation of organisation structure and information systems (Kilger, Pampel and Vikas, 2012). A condition for success is becoming controlling, the tool integrating information processing, business planning analyses and control (Eschenbach and Siller, 2011; Horvath, 2008). It is one of the tools that can secure, transform and complete information about economic results into such form that would be useful for management.

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However, controlling functions as a modern management tool mostly in small and medium enterprises with foreign capital interest inspire of its benefits, advantages, effects and assets (Kupper, 2008; Potkaný, Hajdúková and Teplicka, 2012). Since the importance is becoming the economic side of quality and the aim of quality management is to reach the fact that quality becomes a measurable value, that means planned and controlled, the concept of controlling is being visible also in the area of quality management concerning controlling the costs of quality (Sasse, 2001; Wildenmann, 2000).

2. Methods and resources

To suggest the model for controlling the total costs of quality for manufacturing SMEs, it is required a use of methods of summary, synthesis and analogy of the knowledge and creation of a short literature review. In the second phase, a questionnaire method to process an empirical study was used, which represents an analysis of the situation in the solved subject matter within enterprise practice of manufacturing SMEs in Slovakia. The aim of empirical research was to find out the level of understanding and implementing of quality controlling in Slovak small and medium manufacturing enterprises as well as the detection of potential possibilities and interest in implementation of the subject matter into enterprise practice in future. Carrying out the empiric research was the starting point for the proposal of the Model for Controlling the Total Costs of Quality for Small and Medium Manufacturing Enterprises.

Partial aims of the research were to find out if enterprise practice is corresponding in the given area with modern knowledge of theory, to process the gained data and according to these to formulate findings and recommendations which would enrich theory and would contribute to better enterprise practice quality. At primary level of information gathering we used a questionnaire but also basic methods of theoretical research such as analyses, synthesis, induction, deduction, analogy and comparison.

When working on the fundamental part of the questionnaire we started from the model of quality cost monitoring according to PAF principles – prevention, appraisal, failure of costs (Pires, et al., 2013). The questionnaire targeted 300 most significant Slovak manufacturing SMEs. The core value of the questionnaire survey would be obtained if the questionnaires would be distributed to all Slovak manufacturing SMEs (i.e. the basic outline), which though was not possible from the available time-frame and financial viewpoint. Therefore we addressed with the research those enterprises which represent a crucial potential of the Slovak economy and so it was possible to generalise the obtained data into a basic outline.

The ratio of questionnaire return was 62 % that means 136 completed questionnaires. When designing the methodology of questionnaire evaluation it was important to realise, that the selected surveyed enterprises stand for relatively small sample to apply statistical methods of questionnaire survey evaluation. The questionnaire was evaluated by a description method, numerically and in percent in tables and graphs. In the third phase we designed the model for controlling the total costs of quality for small and medium manufacturing enterprises. We used partial methodical characteristics of the following areas: cost quality model PAF, calculation of incomplete costs, process analysis and Activity Based Costing Calculation to design the research. In the final part of the paper we evaluated the obtained results by the deduction method and defined its assets for science, theory and practice.

3. Results and discussion

3.1. Results of empirical research

From the empirical research we found out the following results:

- 74 % of asked enterprises do not consider management of quality and controlling the costs of quality as identical areas while 48 % of the asked think that these two areas still have something in common. These two answers can be considered as right which means that most of respondents have the proper knowledge of the subject matter.
- Enterprises from the point of view of monitoring individual groups of costs according to PAF model pay bigger attention to monitoring cost entries for external failures (67 %).
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