

COSTUL CALITĂȚII ÎN SISTEMELE DE CALITATE MATURE

QUALITY COSTS INSIDE MATURE QUALITY SYSTEMS

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Abstract: This study intends to analyze the relationship between the distribution of quality costs and the level of maturity of the organization's quality system, to determine which of the quality costs (COQ) and mature quality systems affect the organization's performance and to determine why some organizations do not use cost of quality systems (COQ) . We consider that the maturity of a quality system is particularly beneficial for an organization. Analyzed correlations were used to examine relationships between quality costs and the maturity of the quality system. During COQ system implementation there are many expectations and proposals which will lead to significant reduction in external costs of disruption. It is also relevant to point out that organizations are planning to implement COQ systems that could help the management.

Keywords: Accounting, Quality costs, Quality management