

STUDY ON THE EVOLUTION OF QUALITY CONCEPT: FROM "QUALITY CONTROL" TO "TOTAL QUALITY MANAGEMENT" AND "MANAGERIAL EXCELLENCE"

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Abstract

It is not enough for an organization to achieve management excellence, given that may not maintain long-term status, exceeding actual performance continuously and have consecrated it. Basically "business sustainability", especially in the current economic context strongly marked by economic instability, is a phrase that can lead to many controversies and speculations. In addition, the quality and excellence is relative and subjective values, which tends to, though not always successfully. For a business to be considered "sustainable" should respond first of all of the criteria of adaptability to all that can add value to the organization, while the "quality" is defined in relation to the cultural, economic and social needs expectations and requirements of customers, with science and technology in continuous progress. Supported by motivated and responsible involvement of staff, quality will experience a constantly changing, leading to excellence, insofar as it is based on a top management, well-chosen strategies, supported by an organizational culture continuously refined.

Key words: *management excellence, Quality Control, Total Quality Management, business sustainability*

JEL classification: L1, L2, M1

1. INTRODUCTION

We note that throughout the world, in all areas, there is an increase in requirements with particular emphasis on the aspect of quality, primarily from the fact that continuous improvement becomes indispensable in efforts aiming to achieve and maintain stable economic growth, generating ultimately, profit. More specifically, the "quality" directly or indirectly contribute to increased turnover to maintain its market to conquer some new niches to improve the organization's image, to increased customer confidence and of the service providers in the products they offer, through measures such as those relating to of the product adaptation to customer needs, to achieve the expected performance; to continuously improve the price / performance ratio to maintain market competitiveness; to meet delivery deadlines; respond promptly to customer requests; to reduce the time to create and refine new products.

Overwhelming volume of new knowledge, diversification complex of products and services, the importance and implications of quality on economic and social indicators at micro and macro could be a few arguments in favor of the need for each organization to contribute totally professional approach quality.

It is not enough for an organization to achieve management excellence, given that may not maintain long-term status, exceeding actual performance continuously and have consecrated it. Basically "business sustainability", especially in the current economic context strongly

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Quality and excellence are relative and subjective values towards which we are heading, but not always successfully. Quality defined in relation to the cultural, economic and social needs, expectations and requirements of customers, with science and technology, continuous improvement, is in a permanent evolution.

For these reasons, to achieve sustainable customer satisfaction and constant improvement of the effectiveness is only possible in a continuous and dynamic process, a process never completed.

Therefore, we need to prioritize actions led to be ranked and prioritized, given which are the most important, the most urgent, the most effective, easiest or most profitable. The only approach that should not prove to be never ending is the continuous improvement and the search for full customer satisfaction.

2. FROM "QUALITY CONTROL" TO "TOTAL QUALITY MANAGEMENT"

The quality of products or services, more accurate their management, is a decisive factor in the activity of any society whose dynamic is in a continuously changing and development, under any market economy. Work, by its social character, is one of the objective factors which justify the emergence of teams, companies and therefore management - as a special activity for their operation mechanism.

Clearly, with the first forms of social organization, the achievement of collective action, of any nature whatsoever, presupposed the existence of primitive tools of organization, which required forms of planning, coordination, management and control, based more on intuition and experience or transmitted over generations, according to documents and archaeological sites discovered in ancient Sumerian, Chinese, Egyptians, Greeks, Romans, etc.

From a historical perspective we may consider that the first forms of management elements were first identified the Egyptians, whose efforts to organize the work of more than 100,000 people employed in the construction of the pyramids, continues to astound the world. Is also worth mentioning the famous Code of Hammurabi assigned of the Babylonians, who even set some standards for wages, specifying not only the obligations of the contracting parties, but also applicable in case of non-compliance penalties stipulated of agreements.

Neither the famous Hanging Gardens of Babylon, or, more correctly, Hanging Gardens of Babylon, built by King Nabuchodonosor II (605-562 IH) could not be built without the existence of a well-formed, from all points of view. All the data provided by historians find that the Romans, between 300 IH AD 300, commonly used as an effective communication system to manage the empire, as well as centralized control needs.

About Venetians are known that commercial operations, had indicated evidence in establishing the legal framework since the period of 300 AD Wars of conquest initiated over the years, were held in turn based on careful studies that allow drawing of plans and strategies that lead to victory.

Concerns regarding the management of human activity, as we will briefly cover, have their roots in antiquity were gradually increased with the material and spiritual progress of

mankind, being found in various forms, which will crystallize from a scientific management, even up to the modern concepts adopted nowadays, management science crossed a century.

In the late nineteenth century and the early twentieth century, with the development of production of goods and services, put out the first systematic scientific and technical concerns on quality, the concept of quality, moving in close correlation with the overall level of economic and social development - adapted to the society of each country but most of all in line with the development of their industrial production.

The concept of "quality" found in the first philosophical system of Aristotle, has a special importance in all our existence. Quality is proving to be a powerful strategic management of global organizations that determines the highest degree measure competitiveness of products or services offered by organizations, companies or firms both domestically and internationally.

Any leader, no matter organization to which it belongs must plan, carry out, ensure, control, determine, improve and certify the quality of products or services, for at least six reasons: responding to consumer demands; responsible for ensuring and protecting the reputation of the organization; for technical reasons; for commercial reasons; for financial reasons; due to external constraints.

In terms of the approach and quality management systems, we identify over the time, a trend developed in several stages, each with specific characteristics: step quality inspection, quality control stage using statistical methods of quality assurance stage, quality management stage, total quality round excellence stage.

The first stage identified the early twentieth century, is the quality inspection, being Frederick Winslow Taylor ascribe (1856 - 1915), American mechanical engineer. Undoubtedly the strongest influence in this respect has the four principles of scientific management to be found in his "*The Principles of Scientific Management*" (FW Taylor).

- 1) For each work task was to develop an alternative "scientific" achievement, replacing the empirical methods (generating inefficient actions).
- 2) Employees shall be selected scientifically, then trained and perfected. Before they were able to choose their own tasks, training themselves individually, as well they might.
- 3) Develop a spirit of open cooperation between managers and employees, to ensure that the scientific procedures developed.
- 4) The division of labor between employees and managers must accomplished on the specific skills commensurate with each group taking responsibility for his duties. Managers must assume all tasks they could perform better than employees (based on the planning, organization, development, etc.).

The main concern in quality inspection stage quality control is reduced to conformity of products or services, control oriented primarily on ascertaining appearance made in the process, without however losing sight of preventing inappropriate situations exist that would beneficiaries have faced later.

Thus neglecting manufacturing process control, which is in fact the main source of non-compliance. Thus solving the problem, the involvement of staff in question was low quality, starring only returning team leaders and quality inspectors.

The inspection shall summarize such a passive role, post-trial, which involved removing non-compliant products.

The principles of scientific management and organization of business activities which separates duties of which designs execution and control by the subsequently adopted widespread removes all empirical methods, Taylor was appointed otherwise, the father of scientific management.

Even if the ideas do not belong exclusively, even if they sometimes had negative effects,

the characteristic pragmatism allowed him to create a synthesis of the work of others, which subsequently promoted managers in the industrial world in an effective manner, ensuring dramatic increases in productivity and management opening new perspectives.

The second step in addressing quality, identified as "quality control" by statistical methods is outlined in the early 1920s, characterized by applying statistical control techniques. Stage bears undeniable mark Walter A. Shewhart American engineer, the first theorist of quality, the founder of modern statistical control since 1924, proposed to use "*statistical quality control charts*", for statistical control by manufacturing flow.

Approach taken to it by applying statistical techniques to control manufacturing processes enable timely observation of deviations from the values of the quality characteristics required by the specifications, helping to identify and remove the causes that generate them, the ultimate goal being encountered in the process of improving continuous quality.

Shewhart cycle of learning and enrichment of thought in management science, combined with statistical analysis, assumed a constant evaluation policy and management procedures, leading to continuous improvement. This cycle was called: Plan-Do-Study-Act (**PDSA**) cycle.

The four stages of Shewhart Cycle are: Planning (**Plan**) identifies what can be improved and what change is necessary; Execution (**Do**): implementing the design change; Study (**Study**): measuring and analyzing the outcome of the process; Action (**Act**) proceed accordingly; if the results are not as expected, changes are made and the cycle repeats.

This cycle is used to make changes that lead to continuous improvement, is a perpetual process, acting to adjust the process of obtaining the product, according to a cycle of four phases: planning, execution, learning, action.

During the period of the Second World War, Professor W. Edwards Deming is contributing of the United States arms industry introducing the concept of acceptable quality level (Acceptable Quality Level) in an attempt to use statistical methods that express the maximum percentage of defective products for which the lot is considered acceptable in terms of the average quality of the products tested in the statistical control plan.

A third significant step in the evolution of quality, whose results become uncontested by the 1950s, called the step "**quality assurance**" has its origins in modern concepts in quality assurance developed by U.S. experts Deming, Feigenbaum, Juran. First results are outlined initially in Japan, which has harnessed the potential of new concepts promoted responsibility Americans subsequently developing their bases in this respect was made by Professor Kaoru Ishikawa.

The intermediate steps taken have led in time to when the "quality assurance" has established itself as a goal independently, whose preventive role, had able to provide confidence that a product or service meets quality requirements by adopting appropriate measures.

Total quality control as a way of quality assurance, "*is an effective system designed so that each of the groups make up an organization to make its own contribution to achieving, maintaining and improving quality*" (Armand V. Feigenbaum, USA, 1961).

The new approach considers the quality control by focusing specifically on the prevention and elimination of defects, being applied in all areas by all persons involved:

- Quality control in product design begins and ends with its delivery to the client;
- The control is performed so specialized inspection staff and by each person involved in the manufacturing / supply of services;
- To achieve the goals of "quality assurance" is necessary to involve all departments of the company.

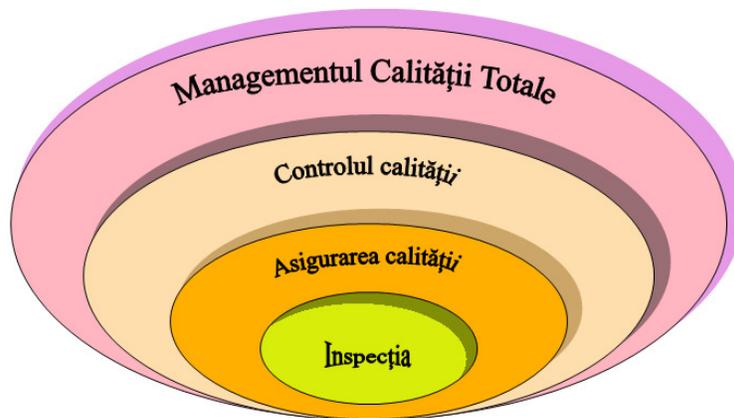


Figure no. 1. The evolution of quality concept
Source: the authors

The stage of "quality assurance" led as the next step, otherwise the currently used: the quality system certification of compliance found in all areas, whether manufacturing or services: quality management system / environment / human resources / health and safety at work / the information / food safety / education and training, etc..

Improvement of quality essential component of competitiveness in the market, must be made through the involvement of all staff in the organization, which must be fully aware of the quality requirements related to their work in the company, and act accordingly, but also continuous improvement services carried out by studying and adopting modern solutions capable to respond to new customer requirements.

Creating an efficient quality assurance involves the organizational perspective: identification of the type of documents required for activities that contribute to the stable quality products. These documents set out what, how, when, what and by whom have achieved their target. It establishes a priori responsibility of all those involved, check permanent actions taken, all of them permanent link to identify and implement the necessary corrections.

Quality manual and procedures for implementing elements of the system are the instruments through which the organization achieve its own aims and objectives, provide a guarantee that the project / program / service including the result corresponds high quality requirements, first, the customer and the second, Leadership.

In addition, the quality predetermined is to be not only maintained but continuously improved.

In this new context, it becomes necessary to conduct periodic audits in order to analyze the observance of the quality system adopted, its efficiency, and the need for changes.

Since this is a system of relations between the coordinating and his subordinates, so between people, quality achievements in this area and the effects obtained will depend on features including managers and work climate created between team members.

One of the landmarks that highlight the maturity of an organization could be considered so far as it emphasizes its ability to constantly monitor the external environment in order to identify opportunities, trends and risks, and internal environment in order to determine the competence of its processes to achieve planned objectives. Maturity assessment based on organization aims to provide an effective management of processes and organizational resources with identifying, attracting and allocating the necessary resources to achieve the expected performance (Păunescu, 2010)

In the current economic context, marked by the increasing importance of quality as a determinant of the competitiveness of organizations, there is a febrile concern for both

production facilities and those service providers in the use of new techniques and tools applicable in the quality management, the main purpose to continuously improve performance in order to achieve a higher degree of satisfaction and complex customer requirements in terms of efficiency and effectiveness. This is driven by the actual economic context determining the companies to focus on an intensive development (through enhancing the products and services already present in its portfolio) rather than an extensive development (marked by the diversification of products, services, clients). (Ionescu, 2014)

According to Philip B. Crosby the management of quality is "a systematic way of guaranteeing that organized activities are carried out in the way they are planned." Moreover, Crosby appreciated that the quality management "is a management discipline involved in preventing problems occurring by creating the attitudes and achievement of controls which make it possible to prevent." We thus believe that the quality management is that set of steps that an organization is required to take in order to determine, plan and implement effectively achieving quality and performance.

The methods applied to ensure quality, maintain it and its continuous improvement, and come together in total quality management.

Total quality management concept nascent managerial, crosses activities on quality and full involvement, aware and responsible of all employees. TQM concept, consisting of a set of complex processes aims at continuous improvement of products and services in order to satisfy customer requirements.

The objective of defining for total quality management is the overall quality, achieved through a participatory management, leading the organization towards excellence, while requiring the development of a "culture of quality" and establishing a new system of values in an organizational environment, driven primarily by TQM.

Total quality management developed by the truth that "the main business is the quality dimension" (Bernard F., 1998, p. 102), is the means while "total quality" is the focus of the organization.

Quality assurance system has been the subject to international standards ISO 9000 which were taken over in Romanian standardization. In 2000 - 2001 the ISO 9000 standards have emerged in the new version which refers to the quality management system, retrieved and standardizing them in Romanian.

Quality management system enables the transition from quality assurance to total quality management (TQM). According to ISO 9000 : 2000 quality management system and methods of Excellence originate from the same principles. The objective of quality management as part of the overall management of the organization is to improve its performance closely correlated with quality policy oriented to continuous improvement.

It is context where organization's activities are tackled gradually being closely monitored in quality, which requires a degree of involvement of the organization equally correlated with total involvement of both the upstream collaborators and those downstream being found as part of the quality system which they full knowledge assumed.

The elements with a major impact in the modern approach of quality strategy can be found in three elements that have brought significant changes in the modern era, at the international level:

- **Globalization of markets**, which more than we approach the true meaning of the phrase "our customer, our master," while the customer requirements can sometimes seem exaggerated;
- **the new technology**, which is in a boom, driven by a multitude of factors, including the determining role of e-commerce and e-Business in Business market;
- **new business models** characterized by excellence and transparency strongly supported by the crucial role of "intangible assets" as resources (man-pawn mainly

found in relationships with customers, partners and suppliers, intellectual capital, technology, know-how embedded in the products, technologies, manufacturing or other economic links in the chain, top management).

Whatever the case, achieving excellence requires continuous improvement of quality management system in any organization are essential leadership, commitment and active involvement of management at the highest level.

In turn, the management at the highest level within the organization has a duty to define models of excellence and performance measurement methods both individual and organizational structure of each part, in order to monitor and determine periodically what as planned objectives within each structure were met.

3. FROM "TOTAL QUALITY MANAGEMENT" TO "MANAGERIAL EXCELLENCE"

Total Quality Management (TQM) brings together three terms which, taken in the same context, points out that: all activities, processes, products or services of an organization, in every stage of the business cycle, are involved ("Total") in the development and improvement of quality ("quality"), well-defined and continuous concern, the manager ("Manager"), which are required to ensure that every individual, regardless of the report lies with the company: As an employee, collaborator, supplier or customer, they bring their appropriate contribution to achieving the goals.

Thus, the fourth stage of quality, defines the total quality management, introducing new concepts such as "zero defects", "quality circles", including Japanese principle "CWQC - Company Wide Quality Control" defined by Kaoru Ishikawa to mean "control the quality to the whole enterprise".

The road to total quality excellence organizations must continuously watch:

- Ensuring full customer satisfaction (requirements, needs and expectations), depending on the type of products and / or services they perform and / or provide each department, division or functional structure of the organization;
- Regular analysis within each department, division or functional structures of:
 - ◆ results and the state containing the plans for achieving established performance indicators,;
 - ◆ flexible and rapid feedback to requests and events, regardless of when they are asked by customers;
 - ◆ risks related products and / or services performed and / or services;
 - ◆ costs due to effective and efficient use of resources;
- Strong emphasis on improving processes that can lead to the best results;
- Obtaining advantages to maintain their competitiveness through improved organizational capabilities;
- Motivating employees to ensure their active participation and involvement to achieve organizational goals and objectives proposed;
- Providing and maintaining the confidence of all stakeholders in enhancing organizational effectiveness and efficiency.

Key concepts of TQM are "excellent", "exceeding customer expectations", "zero defects", provided by the organization and their full involvement first of its elite management and collaborating organizations.

To be competitive and to compete, any organization, regardless of his status, he must know his competitors to study their performance, to take into account customer satisfaction, knowing the influence and ordinary customers whose market can address and their the evolution trends.

It is a new challenge that Ismail Sila (2003) in an attempt to clarify the term TQM, which

the experts assign several definitions, but without reaching a consensus, believes that TQM could be "an approach to managing the organization that puts focus on continuous improvement and customer satisfaction, applying tools and methods in this specific process management. "

Total quality management integrates all previous concepts, regardless of the size of such organizations, representing an imperative not only applicable to large organizations, but also to small and medium prerequisite for maintaining the market. Including small and medium sized organizations that are part of the scope of suppliers of large companies are required by TQM as to apply the provisions of the ISO 9000 series standards and have a certified quality management.

The certification of bodies for certification the conformity of attribute management systems in relation to the standards, given that quality management is a modern management system, characterized by involving all staff in action to achieve the quality and extending the concept of quality of the whole of the an organization, both vertically and horizontally.

In order to ensure a uniform and consistent approach to quality in an organization, it is essential to define the basic fundamental principles that stand as the foundation of development process and setting policy and quality objectives, whose application to enable and achieve continuous improvement of the overall performance of the organization.

Attaining the proposed quality should determine the organization to offer customers products and services consistently compliant and high quality, motivating it to access beyond compliance to performance.

Creating a culture of quality, based on principles, has become an imperative for continuous quality improvement through the application of new methods and technologies to achieve quality in the organization. To improve performance, to achieve total quality and excellence, it is necessary to accept the revolution in quality, based on standards and standardization.

Standards are technical tools recognized for economic competitiveness and to support the implementation of quality requirements. Being compliant with state of the art and approved by consensus "standards reflect the consent of all social factors on the optimal level of order, quality and safety, the products, methods or activities that need to be made." Standards and standardization is today a powerful dimension of the new world order, the internationalization of trade and the internationalization of services is increasingly necessary standards.

The standards, by the importance of their role in defining quality policies and strategies organizations provide a basis for joint communication between the different economic sectors, being applied progressively.

For an organization to be led and to operate successfully, it needs to be coordinated and controlled in a systematic and transparent way. Success can result from implementing a quality management system that is designed to continuously improve performance, taking into account the needs of all stakeholders.

In view of total quality management, excellence can be defined as the ability of a firm to make a profit, ensuring at the same time, customer satisfaction. Excellence requires diversification and improvement of products and services, setting competitive prices, short-term response to customer requests.

Excellence of a business organization finds its roots in quality management, being closely related to a variety of issues that need to be in a permanent balance, taking into account the following: the organizational culture, external environment, relationships within long term. To excel in business means being better than the other competitors, particularly through performance management, financial, quality, emphasizing thus the situation of an organization so how superlative performance and all factors due to which it has come to excel.

"Excellence in Business" highlights a complex system of performance appraisal which

gives the organization a maximum level of credibility in the market. Evaluated and compared to well-defined benchmarks, the performance achieved by an organization can lead to a "business excellence", its specific. Moreover, public recognition of the levels of excellence is through Quality Award, awarded on the basis of meeting a complex set of criteria and performance assessments conducted in the most demanding and transparent way possible.

All criteria and sub-criteria of the reference that can quantify the overall performance of the whole organization, consisting of both the determinants and in their concrete results can ensure obtaining the coveted award quality, which is the attribute model of business excellence.

4. AN EMPIRICAL STUDY ON THE DEVELOPMENT OF QUALITY MANAGEMENT IN THE OFFICES OF THE ACCOUNTING AND TAX CONSULTANCY OF BUCHAREST BASED ON CERTAIN FACTORS

Research Methodology - In order to accomplish the research was combined qualitative with quantitative method. Study literature and quality regulations was conducted by using analysis and synthesis, as contained in the material presented only issues relevant to the research conducted.

Based on scientific information, a questionnaire was developed covering general information assessed entity (whether or not entered a mechanism for quality control, whether or not entered a quality standard ISO 9001), and were defined several factors, which was considered to influence the management of quality (need to introduce and improve the mechanisms of quality).

The questionnaire developed has been sent by email to the accounting firms or tax advice of Bucharest, and the results received were processed using quantitative methods for validation of the assumptions studied.

Defining working hypotheses - Taking into account the results of analyzes from literature combined with the specifics Romanian regulations, of we have defined the following assumptions subject research:

H1: *Quality management is induced from practical needs, due to the complexity of business office;*

H2: *Quality management is induced to customers' requirements.*

H3: *Quality management is induced by the requirements of professional bodies to which they belong.*

H4: *Quality management is induced by other reasons.*

Interpretation of study results

As shown in Table no. 4.1 - Questionnaires sent and replies received (synthesis) were selected 450 offices, 173 responded (38.44%), of which only 71 (41.04%) had implemented controls quality and 9 (12.68%) were certified ISO 9001.

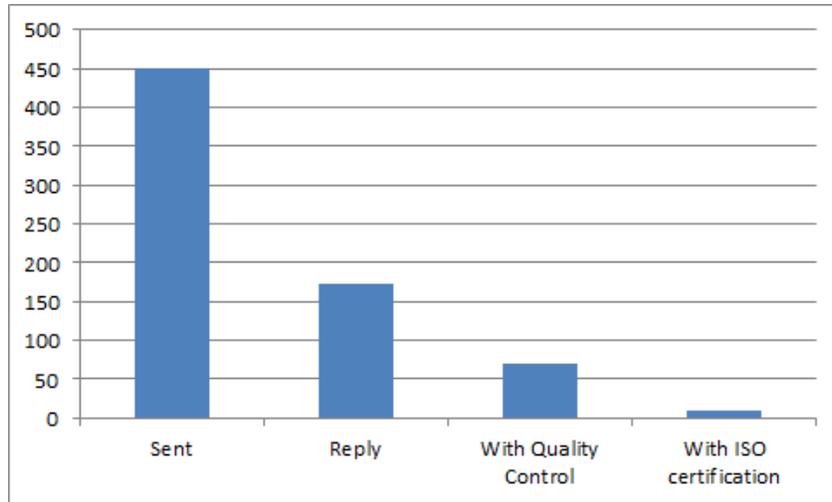


Figure no. 4.1 - Questionnaires sent and Replies received
Source: the authors

Office size	Questionnaires sent	Replies received		With Quality Control		With ISO certification	
		Nr.	%	Nr.	%	Nr.	%
< 5 employees	200	98	49,00	27	27,55	0	0,00
[5,9] employees	150	46	30,67	21	45,65	2	9,52
>9 employees	100	29	29,00	23	79,31	7	30,43
Total	450	173	38,44	71	41,04	9	12,68

Table no. 4.1 – Questionnaires sent and Replies received (synthesis)
Source: the authors

The results of verifying the assumptions are summarized in Table no. 4.2 - Checking assumptions, where we find that:

- a) **Requirements of professional organizations** is a key factor in improving quality, its role decreases as complexity increases cabinet;

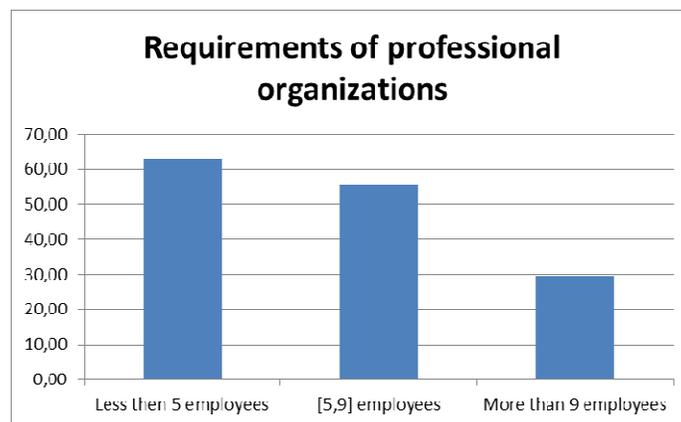


Figure no. 4.2 - Requirements of professional organizations
Source: the authors

- b) **The complexity of company** plays an important role in quality management, the role of this factor increases with increasing number of employees;

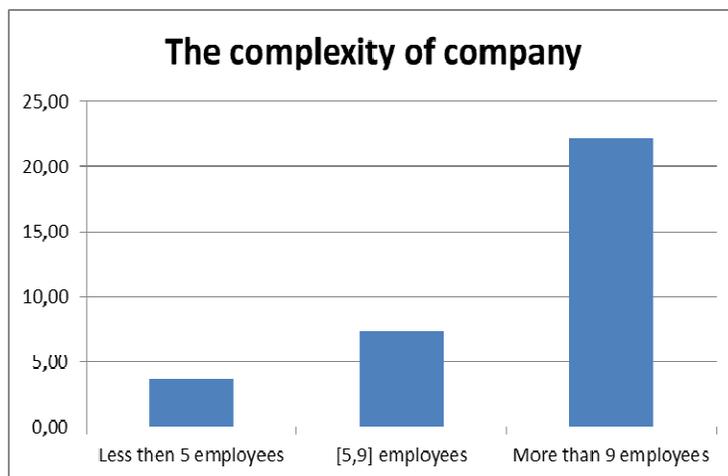


Figure no. 4.3 - The complexity of company
Source: the authors

c) **Customers' requirements** can be an important factor in quality management for large offices. We note that when customers put pressure on service quality the cabinets are concerned about the quality certification (all 8 offices have ISO 9001).



Figure no. 4.4 - Customer requirements
Source: the authors

Hypotheses	< 5 employees		[5,9] employees		>9 employees	
	Affirmative	%	Affirmative	%	Affirmative	%
The complexity of company	2	7,41	3	11,11	7	25,93
Customers' requirements	1	3,70	2	7,41	6	22,22
Requirements of professional organizations	17	62,96	15	55,56	8	29,63
Other factors	7	25,93	1	3,70	2	7,41
Total	27		21		23	

Table no. 4.2 - Checking of hypotheses
Source: the authors

From the fact that 72.45% of offices with less than 5 employees have not implemented, as a rule, robust quality control mechanisms, that in the provision of services, there is still an important area where the management of quality may play a role significantly.

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