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## The specificity of the functioning of the quality cost account within the quality management system of an enterprise

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### Abstract

Along with the development of quality systems, there was a need to analyze the expenditure incurred to obtain the appropriate quality of products or services and the impact of the actions taken on the results achieved by an entity. Quality costs are an important tool for improving the quality of offered products and efficiency of management, provided that the enterprise maintains a quality cost calculation. It is a system for capturing and analyzing all costs related to quality and taking actions aimed at increasing quality while minimizing production costs. The purpose of quality cost account is not only to identify areas in need of improvement, but most of all to provide information enabling the assessment of the effectiveness of the QMS implemented in the enterprise. The article indicates the essence of quality cost account. It also presents a method of implementing quality cost account in an enterprise which can be the basis for the development of a procedure within the scope of the quality management system. The presented methodology of quality cost account comprehensively indicates the scope of its conduct, responsibility for the activities carried out within it, the method of recording quality costs in the enterprise and indicators the analysis of which allows for an objective assessment of the effectiveness of the implemented quality management system.

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## 1. Introduction

A company striving to strengthen its position in a competitive market must constantly invest in quality. Its meaning, however, changes over time, which is why today it is perceived not as a goal, but as a method of the entire entity's functioning. Quality management in an enterprise supports and enables quality cost account, which is used to assess the quality assurance system's effectiveness. Accounting for quality costs by analyzing the quality-related costs over time should lead to the identification of any irregularities and delays occurring in individual processes and to taking internal improvement actions. Increased competition and growing customer requirements mean that the importance of quality cost account systematically increases, and the correct interpretation of the information provided by it allows for the achievement of expected profits and a better perception of the company and its products by existing and future customers.

Unfortunately, in many, especially smaller enterprises, the necessity to implement a quality management system is forced by contractors. In order to obtain a certificate, these entities

most often use the services of consulting companies, whose activities are usually limited to the preparation of documents necessary for the audit. Moreover, due to the fact, that small enterprises use simplified forms of accounting, the costs of quality are often not directly defined. Many small entrepreneurs also do not have sufficient knowledge to run a quality cost account, but they show interest in this issue. In the literature, the issue of quality costs is quite widely discussed, but there is no methodology of quality cost account that would synthetically indicate the scope of this account (types of costs and the method of their calculation), responsibility and competences of the people involved in the activities carried out within it, the method of recording quality costs and indicators, the analysis of which is the basis for controlling the quality cost account. This publication fills this research gap, and the information presented may be helpful for companies, especially the smallest ones, who want to implement and maintain quality cost account in order to optimize the costs incurred.

The aim of the article is to indicate the essence of the quality cost account that provides information that allows for the creation of a proper relationship between the quality of the offered products and the costs incurred, which is the basic goal of including quality costs into the accounting system. In addition, the article presents the process of developing a quality cost account in an enterprise, indicating its most important elements and activities that should be implemented taking the individual needs of the managers into account. The issues presented in the articles can help both practitioners and researchers better understand the importance of quality cost accounting and properly plan the activities aimed at its implementation.

## 2. Literature review

### 2.1. The concept and importance of quality cost account

Quality cost account is an element of the quality management system based on defining and analyzing quality costs, identifying sources and places of their formation, and planning a rational reduction of their level through various projects, the costs of which must be lower than the resulting level of savings (Skrzypek, 2003; Szczypa, 2011). It consists of identifying, recording, measuring, processing information about costs related to quality, and planning activities aimed at improving quality, optimizing quality costs, and simultaneously reducing total production costs (Szczepańska, 2009; Balon, 2012; Sadek, 2017; Kokot-Stępień, 2014; Wawak, 2011; Ciechan-Kujawa, 2005). Quality cost account is a tool for improving the QMS and is also an element of the enterprise's quality improvement program. It allows for an increase in a company's operational efficiency by identifying the sources of deviations from quality requirements, measuring their value, and implementing measures to eliminate these deviations (Zymonik et al., 2013).

Quality cost account is considered a rational tool for influencing the quality development process. Information on quality costs is an important criterion for making strategic decisions (Hansen and Mowen, 2009, Durmaz and Sevil 2012). In addition, they should allow for the assessment of the suitability and effectiveness of the quality system, identify additional areas for attention and improvement, and set quality objectives and costs for the following period. However, to make it possible, the quality costs should be separated from the total cost, clearly defined, recorded, analyzed, and interpreted so that they can form the basis for adjustment of the quality program. The utility of cost accounting is expressed in the amount and quality of cost information provided to the management of an enterprise. Its scope should cover all processes so that the information provided is comprehensive and can be the basis for making appropriate decisions (Kister, 2005; Grzybowska-Brzezińska, 2007). Organizations should consider quality cost account as an integrated approach and long-term process, and focus on the cost factors in order to improve customer satisfaction (Kiani et al., 2009; Chiadamrong, 2003).

The quality cost account combines the pursuit of an economic entity to optimize production, services, commercial and

management processes with the need to use new management methods to detect and eliminate the weaknesses of the enterprise. The financial data on quality costs collected in the accounting system require transformation and application of appropriate regulations to make it possible to take their role in shaping an efficient quality management system into account. In order for quality cost account to bring measurable benefits, it should be treated as part of the economic system, and thus related to the traditional accounting system. This can be done in two ways, namely through the use of a double-accounting system, i.e. running a separate financial and accounting system with account numbers entered specifically for identified quality costs, or as a subsystem of the current cost accounting system by extending the analytics with quality cost accounts. It should be emphasized, that the costs of quality are difficult to be clearly identified, because they are dispersed, and what is more, activities related to quality and at the same time related to other processes overlap each other, and so, it happens that their level is only an estimated one (Kister, 2005; Sarzyńska, 2002; Sulowska, 2012).

Quality cost account is one of the most important elements of a quality control system, moreover, it is a test of the system's effectiveness as a whole and the correctness of company management (Borkowski and Prus, 2001). It is used to analyze trends and identify the causes of costs. It provides information on why a given cost was incurred at a given place and time. It allows assessing whether it was actually necessary and whether it brought benefits in the form of improving the effects of the company's work, quality improvement, or optimization related to the quality-related costs (Bareja and Giedroyc, 2007; Sadek, 2017). However, the records, grouping, and cost analysis must be consistent with the needs and expectations of the enterprise. The implementation of quality cost account and its inclusion in the enterprise management system creates an opportunity to increase the quality management system's effectiveness and raise customer confidence (Balon, 2012; Ulewicz and Novy, 2019; Dziuba et al., 2016; Teplicka et al., 2017).

### 2.2. The essence of quality costs

Quality costs are not precisely defined, both in theory and in business practice. This is undoubtedly due to the fact that there are many areas in enterprises where activities and processes related to quality assurance overlap (Dale et al. 2007). Most generally quality costs are a measurement of the costs particularly related with the accomplishment or non-accomplishment of product or service quality (Kırlioğlu and Çevik, 2013). Campanella (1999) defined cost of quality as the sum of the cost incurred by investing in the prevention of non-conformances to requirements, appraising a product or service for conformance to requirements and failing to meet requirements (Kırlioğlu and Çevik, 2013).

In enterprises, there are often problems with the unambiguous identification of quality costs, because not all of them are obvious, which makes it difficult to accurately measure and quantify them. On numerous occasions, managers only see costs that are easy to measure, and which are really only the

tip of the iceberg, while the real costs of poor quality in operations and delivery of a product or service lie below the Surface and contribute most to the loss of quality (Biadacz, 2020; Cheah, et al., 2011; Durmaz and Sevil, 2012; Wood, 2007). Among other things, the hard-to-identify hidden costs, the elimination of which could positively affect the competitive position of the enterprise, include delays in order fulfillment, deterioration of the company's reputation, loss of customers, increased overheads and liability payments (Rosenfield, 2009; Durmaz and Sevil, 2012). Hidden quality costs cannot be unnoticed or ignored and even they can only be named but not evaluated quantitatively, knowing of them is important and useful for organization (Summers, 2000; Snieska, et al. 2013).

Continuous improvement of production and non-production processes, as well as products offered by the company, is a feature of a well-designed and functioning quality management system (Ulewicz, 2016). Quality cost analysis provides information on the effectiveness of quality management, which helps to prioritize actions and identify areas where irregularities occur (Karaszewski and Skrzypczyńska, 2013). By comparing the appropriate indicators, it is possible to determine the effectiveness and efficiency of the implemented system and to identify its weaknesses (Malik, et al., 2016). The collected data is the basis for determining the company's current situation and setting future quality goals.

Quality costs, arising in each enterprise in connection with achieving a certain quality level, constitute an important element of the total production costs and are the sum of all operational costs related to achieving quality. With them, it is possible to quantify the effectiveness of the systems intended to ensure an appropriate level of quality in the enterprise, hence they are sometimes also referred to as quality assurance costs (Sedevich Fons, 2012; Glogovac and Filipovic, 2018). Quality costs, which are the primary tool in assessing the effectiveness of the quality assurance process, include (Grzybowska-Brzezińska, 2007; Sadowski and Kołodziejczuk, 2017):

1. the costs of internal quality assurance being the operational quality costs, which include:
  - compliance costs, i.e. the costs of meeting all the established and assumed customer needs, with the simultaneous proper course of the process, which include the costs of prevention and assessment costs.
  - non-compliance costs - costs caused by process irregularities, including costs of internal and external errors.
2. external quality assurance costs related to objective evidence of the quality required by customers, including costs for certification and quality marks.

Efficient quality management requires the collection of information on the level, structure, and dynamics of quality-related costs, the unambiguous definition, recording, and systematic analysis of which is the basis for a possible adjustment of the quality management system in place at the company. Controlling quality-related costs, i.e. planning, regulating, and controlling their value, is aimed at rationalizing activities ensuring quality in the process of creating products (Grzybowska-Brzezińska, 2007).

### 3. Methodology

The conducted own research was aimed at identifying the elements and activities enabling the implementation of quality cost accounting in enterprises from the SME sector, as well as indicating the most common quality costs, the method of their calculation and indicators used in controlling the quality cost accounting in the enterprise.

The research procedure first used the technique of direct and telephone interviews conducted with the management or owners of the surveyed companies. Then, on the basis of the collected information, a questionnaire was developed consisting of closed and open-ended questions, allowing the respondents to comment on a specific issue in more detail. The study was started in the first half of 2021 in the group of manufacturing companies in the SME sector that have implemented a quality management system that meets the requirements of ISO 9001. The selection of the research group was not random, hence the study should be treated as a pilot study to further understand the problem.

### 4. The implementation of quality cost account in an enterprise

There is no universal model of quality cost account that can be used in every enterprise. It is developed individually depending on the information needs of the managers, whereby the benefits of obtaining this information must exceed the cost of quality cost account (however, it should be remembered that the determinant of a well-implemented system is not the minimum costs, but its effectiveness, Pacana and Ulewicz, 2020). Therefore, before the implementation, it is necessary to reasonably assess the management usefulness of the provided information on quality costs and adjust the scope and structure of quality cost account to it, and then develop a chart of accounts consistent with the cost accounting functioning in an enterprise. What is important is the proper organization of the circulation of documents, their description and the method of classifying the costs incurred both to quality costs and to a specific category of quality costs. Therefore, the quality cost is most frequently provided to employees in the form of a procedure. Its purpose is to define the principles of recording, calculation, classification and analysis of quality costs resulting from the enterprise's operations to achieve the required, or higher, level of quality of the manufactured products or provided services, and to determine those cost elements that should be reduced by applying corrective actions. In addition, the procedure should ensure that the quality cost analysis system created in the enterprise enables the objective assessment and verification of the efficiency of the implemented quality management system.

The scope of the procedure must include all organizational units of the enterprise covered by the quality assurance system, while the responsibilities and competences of the people directly involved in the processes carried out within the implemented quality cost accounting should be clearly defined. In particular, it is necessary to indicate the departments or specific persons responsible for:

- collecting documents concerning quality costs,
- correct records of quality costs,
- data processing and providing all interested parties with information on quality costs,
- calculating and compiling the costs of quality, mutual relationships broken down into individual categories and indicating deviations from the expected or assumed values,
- developing quality cost indicators and providing them for the needs of managers and interested organizational units,
- analyzing the quality costs and causes of deviations, initiating corrective and/or preventive actions with an indication of the directions and areas in which they must be taken.

In addition, the managers of the individual organizational units, each within the scope of their activities, should be responsible for:

- verifying and recording quality costs, most often through the proper description symbol,
- documenting the costs of shortages,
- analyzing quality cost and initiating actions to optimize them,
- analyzing and taking actions aimed at eliminating the causes of the deviations.

A key role in managing quality costs in an enterprise is undoubtedly played by the quality department and the quality officer; nevertheless, due to the need to manage costs, the accounting department also plays an important role.

For the proper functioning of quality cost account, it is necessary to correctly assign all financial documents related to the quality area. Therefore, one should create quality accounts, which will be assigned to separate groups of quality costs, inter alia, by assigning to them an appropriate identifier. Assigning specific symbols to costs allows to correctly assign documents that arise due to quality. Figure 1 shows an example of how to identify quality costs.

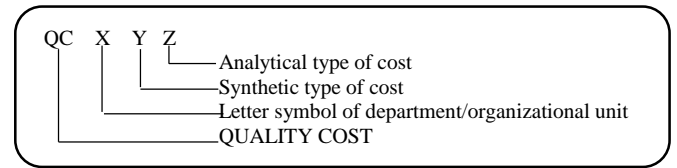


Fig. 1. Method of classifying quality costs in an enterprise

On the basis of the method of determining the quality costs indicated in Figure 1, Table 1 presents the synthetic and analytical types of quality costs most often indicated by manufacturing companies, as well as their essence and method of calculation.

Table 1. Types of quality costs and methods of their calculation

Cost symbol*		Type of quality cost	Description of quality costs	Calculation
S.*	A.*			
<b>PREVENTIVE ACTIONS COSTS</b>				
P	1	Costs of maintaining and improving the quality system	Expenditure on assessing the functioning of the quality system (internal audits), keeping the quality system documentation up-to-date, improving quality management methods, developing quality indicators and quality costs, publications, and published materials.	labor costs of employees of the Quality Department
P	2	Costs of maintaining the quality system certificate	Costs of certification fees and follow-up or renewal audits.	invoice costs, delegation costs
P	3	Quality training costs		
P	4	Costs of sub-suppliers evaluation and cooperation with them	Outlays on the development of suppliers of materials, products, and services.	labor costs of employees of the Purchasing Department, delegation costs
<b>ASSESSMENT COSTS</b>				
A	1	Quality control costs	Outlays on wages of quality control employees who perform quality assessment of deliveries, control in the course of production, control of products, and prepare control documentation	labor costs of employees of the Quality Department
A	2	Costs of supervising and maintaining equipment for control, measurement, and testing	Expenditure on: - maintenance, repair, and upkeep of tools and control and measurement instruments, - periodic calibration of inspection, measurement, and testing equipment.	invoice costs
A	3	Costs of tests and studies at external laboratories	Expenditure on testing materials/products at external laboratories.	invoice costs
A	4	Purchase costs of control and measurement equipment	Expenditure on purchase of control and measurement equipment.	invoice costs
<b>INTERNAL DEFECTS COSTS</b>				
ID	1	Costs of irreparable internal defects	Costs of losses resulting from the valuation of irreparable defects revealed in production.	valuation of products qualified for scrapping

ID	2	Costs of repairable internal defects	Costs related to the repair of non-compliant products.	valuation of repair costs or invoice costs
<b>EXTERNAL DEFECTS COSTS</b>				
ED	1	Costs of irreparable external defects	Costs of products qualified for scrapping.	invoice costs
ED	2	Costs of repairable external defects	Costs related to the repair of products subject to customer complaints (repair performed by the company's employees or by the customer).	invoice costs, delegation costs
ED	3	Costs of additional transports	Transport costs related to the return of non-conforming products from the customer and the shipment of delayed products	invoice costs

\*S. – synthetic; \*A. – analytical

The creation of quality accounts is the responsibility of the Accounting Department and the assignment of documents is the responsibility of the departments concerned, or which is commissioned by them, e.g. internal deficiencies may be assigned by the Quality Department, which classifies them appropriately in terms of types, place of origin, reasons, and the place where they have been recorded.

The accounting department should regularly accept all documents of the accounting nature from all organizational units, according to those specified in the enterprise guidelines for the record, circulation and control of the accounting and financial documents. The records can be kept on the

Deviations in the costs of prevention may occur when, in the course of preventive activities, such as designing a new product, implementing a new organizational system, implementing a modern technological process, or introducing corrective actions, the scope of activities is extended, resulting in additional costs. Such reasons for deviations in the costs of prevention should also increase the final economic effect, i.e. reduce the deficiencies, mainly the external ones.

A deviation in the cost of the assessment may occur in exceptional circumstances, among which the following may be indicated:

- increase in control costs in the case of the need to select products,
- increase in control costs in the case of the need for increased supervision of the technological process,
- increase in control costs in situations requiring the use of new, changed technologies.

Also, in this cost category, the resulting cost deviations ultimately reduce the losses, this time mainly the internal ones. Attention should be paid to those cases where cost variations occur that reduce the assessment costs. This may mean a reduction in discipline and supervision over the technological process and, as a result, increase the shortages.

In the case of internal losses, the following causes of deviations can be distinguished:

- material defects,
- errors and inaccuracies in performance by an employee,
- errors and inaccuracies in the performance of machines and production devices,
- errors and inaccuracies in the control process,
- mechanical damage caused during transport, storage and warehousing.

The costs of internal losses can be reduced, among others, by increasing the discipline of supervising the production

basis of invoices and internal data, as well as cost documents (e.g. business trips), which should be properly described. On the basis of the collected information, individual quality costs should be included in appropriate accounts, according to the division applicable in a given enterprise.

The content of the accounts on which individual quality costs are recognized should be regularly analyzed in order to identify the causes and places of their occurrence, identify the causes of the deviations, and then optimize their level. The emergence of the cost deviation from planned or expected values may occur in all cost categories, as well as in individual groups, and even in cost components.

process, introducing modern methods of production and control, implementing modern control and measurement measures, as well as by improving the technical level of production and quality control. Determining the cause of the deviations from internal losses requires a detailed analysis of all cost components, and a material analysis of the shortages.

In the category of external losses costs, the following direct causes of deviations can be distinguished:

- low product durability,
- high product fault rate,
- product structural defects,
- insufficient supervision over the final product inspection.

Determining the causes of the deviations in external losses requires a detailed analysis of the cost components, and a failure rate analysis based on data from the operation during the warranty period. The basis for these analyses is the record of all repair orders during the warranty period, which includes information on the labor intensity of the repairs, the material costs, the material qualification of the fault, or the scope of the repairs.

On the basis of the records of costs, the accounting department should divide into component structural elements of those cost items that show particularly high deviations from the planned amounts. The Quality Department, in turn, must analyze the causes of the deviation in order to determine the relationship between the cause and the deviation, and to identify where there are possibilities for the greatest potential cost savings. The conclusions from these studies are the basis for taking corrective actions.

Based on the analysis of quality costs in the enterprise, indicators, charts and other materials presenting the development of costs are developed. The results are used in man-

agement reviews, planning activities for quality improvement, initiating preventive and corrective actions, optimizing quality costs, and in planning product control.

The basis for controlling the quality cost account is the periodic analysis of the indicators, among which the following can be indicated:

1. Quantitative

a) delivery quality index

$$\frac{\text{Number of products complained about and recognized by the supplier}}{\text{Number of products delivered}} \quad (1)$$

It may be calculated for individual suppliers and, if applicable, for groups of delivered materials, it specifies the number of disputed materials/products from deliveries for which complaints have been accepted by the suppliers in relation to the total quantity of the delivered materials/products in the analyzed period;

b) complaint index

$$\frac{\text{Number of products customers complained about (approved)}}{\text{Number of products shipped}} \quad (2)$$

It indicates how many products which have been shipped to them, the customers complained about. The basis for calculating quantitative indicators are the following:

- the total number of products the customer complained about, broken down by individual customers, specifying the types of defects constituting the reason for the complaint,
- the number of products from deliveries the customers complained about, approved by the suppliers.

2. Cost-related

a) prevention costs index

$$CQ_P = \frac{\text{Prevention costs}}{\text{Sales value}} \cdot 100\% \quad (3)$$

It determines the share of costs related to the maintenance and improvement of the QMS and the development of the quality system at suppliers in the sales value;

b) assessment / control costs index

$$CQ_C = \frac{\text{Control costs}}{\text{Sales value}} \cdot 100\% \quad (4)$$

It determines the share of costs related to the control of products and processes in the sales value;

c) internal defects costs index

$$CQ_{ID} = \frac{\text{Internal defects costs}}{\text{Sales value}} \cdot 100\% \quad (5)$$

It determines the share of losses related to the production of non-conforming products in the sales value;

d) external defects costs index

$$CQ_{ED} = \frac{\text{External defects costs}}{\text{Sales value}} \cdot 100\% \quad (6)$$

It determines the share of losses related to sending non-conforming products to customers in the sales value;

e) an indicator of lack of quality

$$CQ_{LQ} = CQ_{ID} + CQ_{ED} \quad (7)$$

It determines the share of all defects in the sales value and is the sum of two indicators, i.e. the internal defects cost index, and the external defects cost index.

- total quality costs index

$$CQ = \frac{\text{Quality costs}}{\text{Sales value}} \cdot 100\% \quad (8)$$

It determines the share of total quality costs in the sales value.

We can additionally calculate:

$$\frac{\text{Value of rejected deliveries}}{\text{Total value of the deliveries}} \quad (9)$$

It determines the value of the supplies rejected by the enterprise in the total cost of purchased materials, semi-finished products and goods;

$$\frac{\text{Costs of defects}}{\text{Production value}} \quad (10)$$

It determines the costs of both internal and external defects in production costs.

In addition, it is important to define the relationship between the various categories of quality costs. The following dependencies can occur in these relationships:

- Total quality costs are constant, which means that the relationship between the costs of prevention, assessment and losses is also constant, or varies in identical proportions.

It is a passive activity.

- Total quality costs are decreasing - this means that the interrelationships between cost categories have changed and the following cases may occur:

- a) the costs of prevention increase and the external losses decrease accordingly,
- b) the assessment costs increase and the internal losses decrease accordingly, and consequently, the external losses decrease as well,
- c) the combined costs of prevention and assessment increase, and consequently, the losses decrease.

Such an activity should be described as active and efficient.

- Total quality costs are increasing and therefore the relationships between the cost categories have changed as well, and the following may occur:

- a) the costs of prevention increase and external losses increase or remain unchanged,
- b) the assessment costs increase and the internal losses increase or remain unchanged,
- c) the losses increase with constant costs of prevention and assessment.

These are cases of inefficient activity.

On the basis of the analysis of the mutual relationships between the cost categories, it is possible to assess an enterprise's activity in the analyzed period. It is necessary to strive for the activity of the entire business entity or a given department to be active and efficient, i.e. to reduce the

losses through being active in the field of prevention of inadequate quality.

It also means that careful identification of the causes of the increase in costs of inadequate quality (losses) allows to take efficient corrective actions. It also directly affects the Quality Improvement Plans developed on the basis of the results related to the quality costs obtained until now.

The implementation and maintenance of quality cost account makes sense when the management is committed and aware of the value of the provided information, and the obtained results will be used not only to make decisions, but also to assess them.

## 5. Summary

The quality cost account is now considered the most important element of the QMS, because, on the one hand, it enables the identification, and thus, the analysis of quality costs, and on the other hand, it allows to optimize their level, thus helping to achieve a balance between the quality of the product and the costs incurred for this purpose.

The purpose of keeping quality cost account in an enterprise is planning, controlling and monitoring the level of quality costs in order to improve all activities conducive to ensuring the appropriate quality in the process of product manufacturing or service provision. This account should constitute the basis for the decisions making it possible to achieve the quality objectives set in the enterprise and to indicate the persons responsible for achieving them.

The implementation and continuous improvement of quality cost account in an enterprise is not a simple task. In accordance with the indicated procedure, it covers a number of diverse issues, requires the involvement of all employees responsible for quality, as well as the proper definition and recording of quality costs. However, even in the smallest enterprise, it is worth running it, as it can bring many benefits. One can indicate among them (Teli et al. 2017, Lari and Arben, 2013; Rosak-Szyrocka and Abbase, 2020; Arvaiova et al. 2009; Rasamanie et al., 2011):

- detection of any deviations resulting in additional costs incurred to ensure the appropriate level of quality (detection of quality cost centers),
- reduction of quality costs, and thus reduction of total production costs,
- a change in the quality cost structure, aimed primarily at reducing the share of defect costs, both internal and external, in the overall quality costs,
- reduction in the costs of poor quality with a simultaneous increase in customer satisfaction,
- increase in the level of production, and thus sales by optimizing the level of costs of good quality with a simultaneous reduction in costs of poor quality,
- increase in the quality of the offered products,
- detection of irregularities and implementation of measures to improve quality,

- increase in the competitiveness of the economic entity by reducing production costs, increasing efficiency and offering products that meet the quality expectations of the customers.

In addition, quality cost account and its quality cost analysis can help enterprises find a balance between the optimal level of quality and the associated costs.

Despite many benefits, quality cost account is not widely used in enterprises. The main difficulties with its implementation are lack of understanding of the concept and principles of CoQ, no data on quality costs, lack of interest in quality costs on the part of the managers and lack of cooperation between the different departments involved in the process.

The article presenting the systematic operational framework of the implementing quality cost account process in an enterprise allows for a better understanding of its essence and meaning. On the basis of the presented information, managers can identify areas in their companies that are missing and which may require improvement. Nevertheless, the proposed solution is based on the data collected by means of the questionnaire and individual comments of the respondents, thus there is a potential source bias.

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## 质量成本核算在企业质量管理体系中运行的特殊性

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### 關鍵詞

质量成本核算  
质量成本  
质量管理体系

### 摘要

随着质量体系的发展，需要分析为获得适当的产品或服务而发生的质量成本支出，以及所采取的行动对实体取得的结果的影响。质量成本是提高所提供产品质量和管理效率的重要工具，前提是保持质量成本计算。它是一个用于捕获和分析与质量相关的所有成本并采取旨在提高质量同时最小化生产成本的措施的系统。质量成本账户的目的不仅是确定需要改进的领域，而且最重要的是提供信息，以便评估在企业中实施的 QMS 的有效性。文章指出了质量成本核算的实质。它还提出了一种在企业中实施质量成本账户的方法，该方法可以作为质量管理体系范围内程序开发的基础。所提出的质量成本核算方法全面表明了其范围、在其中开展的活动、记录企业质量成本的方法和指标，通过分析这些指标可以客观评估质量成本核算的有效性。实施的质量管理体系。

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