

THE ROLE OF TOTAL QUALITY MANAGEMENT ON MANAGERIAL ACCOUNTING SYSTEMS -AN ANALYTICAL STUDY AT PRIVATE UNIVERSITIES IN BAGHDAD , IRAQ

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ABSTRACT

The research aims to determine the role of correlation between the requirements of total quality management and management accounting systems in a number of private educational institutions. The questionnaire served as the primary instrument for gathering data and information, with a number of statistical methods used to test hypotheses. In general, the research tried to answer the following question: What is the nature of the relationship and influence between the requirements of total quality management and management accounting systems in the surveyed educational institutions? Management accounting in the surveyed institutions. In addition to achieving a significant impact on the requirements of total quality management in the management accounting systems in the surveyed institutions, and based on the conclusions, the authors presented a set of proposals consistent with those conclusions.

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1. INTRODUCTION

On the institution level, Total Quality Management (TQM) consists of a bundle of efforts to establish and create a permanent climate for the employees to work constantly on enhancing the ability to produce services and products at demand which will be of special value for the clients (Ciampa, 1992). The term "Total" asserts that sections, in addition to the production, (like for an instance: sales, marketing, accounting, funding, engineering and design) committed to improve their operations while "Management" asserts that executive managers are obligated to run Q/quality effectively through funding, training, employing and setting goals. Although there is not a widely agreed upon method,

TQM initiatives heavily rely on already developed tools and procedures to control quality.

Fiedler's contingency theory supposes that leadership is a process in which the leader's ability incarnates in causing an effect based on the group mission state, the level of his leading way, personality and methodology. Leader is not a leader due to his personal attributes, but due to the situation different factors and the interaction between the leader and his situation (Fiedler, 1964). The ideal course of action is dependent on the internal and external environment, according to the contingency theory of organizations, which maintains that there is no better way to form an institution, lead an institution, or make choices. The unit leader is effectively applying his special way in leadership to the right situation. Contingency theory must identify some aspects of the

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accounting system that are connected to certain unique circumstances and explain a suitable approach (Otley, 2016), because the group performance within the organization relies on motivational systems for each of the leader, his control degree and influence in certain situations. In other words, the leader's stimulation system and the amount of his capacity to govern and influence a certain circumstance have an impact on the high and low performance of one group. Development of global competition requires the maintaining of current organizations to compete with the new organizations that will emerge and encourage the developments taking place in the world today.

Organizations based on maximizing their performance through improving the quality of products, services and strategies that every institution will use, and the institution commonly used way to increase competition is the application of products and services quality as a strategy to be capable of competition (Alhudri & Heryanto, 2015). Therefore, organizations that want to apply TQM need a set of administrative and accounting systems help them integrate operations, control inputs make the right decisions at the right time.

Thus, this study aims at identifying the connection relationship level between TQM on one hand, and the administrative and accounting systems through the systems of measuring performance and rewarding on the other hand, and identify the nature of this relationship by determining whether it was positive to become an influence relation or passive to clarify the nonexistence of a relation between variables.

2. LITERATURE REVIEW

The theoretical aspect deals with the variable of total quality management and the variable of Managerial Accounting Systems.

2.1 Total Quality Management

The concept of TQM is of modern concepts in the administrative specialties field in the current age. At the end of last century, the interest in it has increased in particular due to the change and development this concept causes in the patterns of work and the prevalent organizational beliefs in the institution. TQM is a philosophy contains three principles: integration and participation of workers, client satisfaction and constant improvement. These principles are important to get to the required quality level (Krajewski et al., 2013). TQM represents a set of methods, concepts and procedures the goal of which is the participation of leaders with the workers to achieve the continuous improvement of performance (Hoque, 2003). Whereas, Goetsch and Davis believe it is a business administration approach increases the institution competitiveness ability through making continuous improvements to workers and operations. Therefore, it can be said that it is a methodology for the institution to ensure the activities

proceed as planned, which appears to be the best way to avoid problems and solve them by motivating and encouraging organizational administrative behavior by using the available resources with high efficiency. (Goetsch & Davis, 2016). The TQM aim, as stated by Evans and Dean, is to: 1) persuade the client by providing the best services to him, 2) face the market requirements by providing all its services in the best way, 3) respect the time factor when providing services to the client, i.e., providing services on time to the client so that he does not feel bored, 4) and reduce the workers' work tasks by not giving them responsibilities beyond their capacity. It makes the workers feel safe and caring (Evans & Dean, 2003). Also, TQM attains a set of benefits that can be identified at three levels. Some of these benefits it achieves are at the client level like: less resistance with the supplied goods and services, better caring of client, and better satisfaction (Mehra & Ranganathan, 2008; Anil & Satish, 2019; Janakiraman & Gopal, 2006; Topalović, 2015; Ramlawati & Kusuma, 2018). At the workers level, these benefits include empowerment, more training, more experiences, more capabilities and more awareness and thus attaining workers satisfaction (Lam, 1995; Yue, et al., 2011; Alsughayir, 2014; Janakiraman & Gopal, 2006). At the institution level, it can attain quality improvement, employees motivation, productivity increasing, costs reduction, defects reduction, solving problems and make the institution successful (Agus et al., 2000; Pool, 2000; Terziovski, 2006). TQM has a set of principles. The most important of which are supreme management support, focus on the client, constant improvement, training and education and workers participation (Vermeulen & Crous, 2000; Stevenson, 2007; Goetsch & Davis, 2016), and benchmarking (Stevenson, 2018; Goetsch & Davis, 2016).

2.2 Managerial Accounting Systems

This study includes the designing of an aircraft hangar for airbus Managerial accounting is the act of gathering, analyzing, and reporting economic data so that its users may make choices and judgements. In order to assist decision-makers make wise choices, accounting is concerned with delivering both financial and non-financial information (Drury, 2018). Managerial accounting identifies, measures, analyzes, interprets and communicates information in pursuit to achieve institution objectives which are an integral part of management process. Administrative accountants are essential strategic partners in institution management team (Hilton & Platt, 2005). As result then, managerial accounting is a process of measuring and reporting information about the internal economic activity of an economic unit and using those reports from the administration in planning, evaluating performance, censorship, and wage and reward management. And since performance measurement systems and wage and reward systems are part of managerial accounting systems, they will be concentrated on in this research as

one of the managerial accounting systems which can be defined as:

- **Performance Measurement Systems (PMS):** It is a facilitated process makes managers' thinking clear through building a performance model links the changes in people's knowledge and organizational operations, and through market performance, to the financial performance of business (Eccles & Pyburn, 1992). Performance measurement systems are related to the practice and application of TQM. The performance measuring system, which comprises of a number of measures, will be able to evaluate administrative measurements and performance and can give data to help with salary and promotion choices (Mardiyah & Ainul, 2005). There is a positive and significant influence between the application of TQM and performance measurement system (Mintje, 2013; Kumentas, 2013; Mardiyah & Ainul, 2005).
- **Reward Systems (RS):** Reward systems are a basic means to achieve control as it defines the relationship between the institution and the individual member through determining the terms of exchange. These terms determine the expected contributions of members and express the values and standards that the workers must commit to as well as the response that individuals can expect as an outcome of their performance (Kerr & Slocum, 2005). TQM implementation is directed towards empowering the employees. Thus, Reward system design is one of the most important methods to reduce and strengthen the reciprocal behavior required for the success of TQM implementation. Subsequently, the employees who contribute or provide useful information to improve the quality should receive rewards from the management (Ittner & Larcker, 1995; Ichniowski, 1995). Ichniowski (1995) mentioned that high performance relies on reward granting program if it was related to work support including work evaluation, fair information,

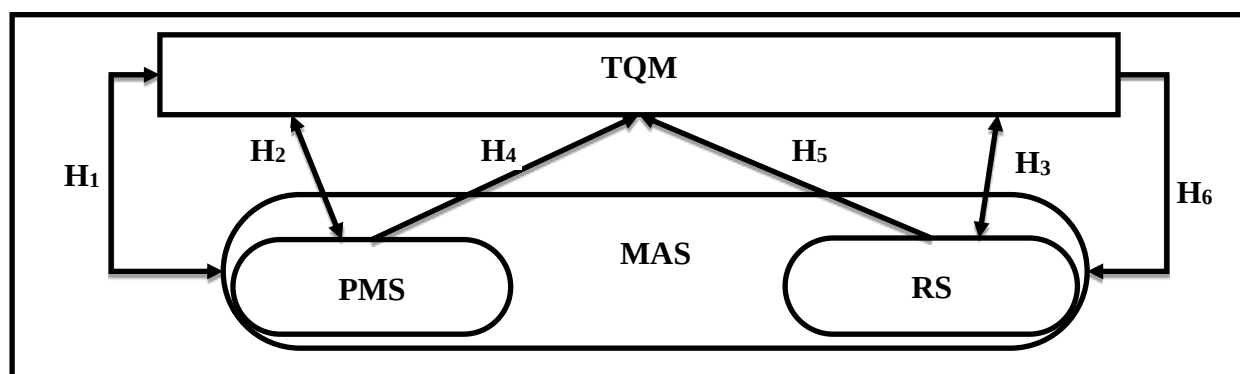
work safety (Ichniowski, 1995). The research outcomes show the effect of the interaction between TQM and the using of rewards for performance. Therefore, granting rewards is a stronger motive for the employees to ameliorate the quality of their performance (Mahenu & Ambriani, 2016).

3. RESEARCH METHODOLOGY

Figure. 1 illustrates the research hypothetical model and shows a set of logical relationship in terms of correlation and influence between them, and clarifies the main and sub variables to be an embodiment of the research problem and the objectives the research is expected to achieve. The research model consists of two types of variables one of them is independent and the other dependent. Based on Sekaran, the rectangle shape represents the independent and the streamlined shape (Sekaran, 2016). As shown in Figure (1), the research hypotheses are based on attempting to answer the major problem and its sub-questions based on the correlation and influence relationship between the study variables. The study hypotheses were formulated as follows:

- **H₁:** There is an abstract correlation relationship between Managerial Accounting Systems (MAS) and TQM.
- **H₂:** There is an abstract correlation relationship between Performance Measurement Systems (PMS) and TQM.
- **H₃:** There is an abstract correlation relationship between Reward Systems (RS) and TQM.
- **H₄:** There is an abstract influence relationship between Performance Measurement Systems (PMS) and TQM.
- **H₅:** There is an abstract influence relationship between Reward Systems (RS) and TQM.
- **H₆:** There is an abstract correlation relationship between Managerial Accounting Systems (MAS) and TQM.

Figure 1. Research Model



4. FINDINGS

Stephen Thompson's equation was relied upon to determine the sample size. The community size amounted to 70 people working in educational institutions (Al-Bani, Uruk, Al-Rafidain, Al-Mansour)

in Baghdad / Iraq while the sample size was 59 people. The electronic questionnaire was distributed to 59 university workers, whereas the number of respondents was 52 individuals. It is obvious that the male ratio of the respondents reached (61.2%), female ratio reached (38.8), while the proportion of those who holding a

doctorate degree was (19.5%), and the proportion of those who holding a master degree was (34.6%), and the proportion of those who holding a bachelor degree was (30.8%). The ratio of those who holding diploma certificate was . (%15.4)The stability test (Alpha-Cronbach) is an evidence of stability and objectivity in the answers of the study sample in different time periods. The (Alpha-Cronbach) test calculation was taken into consideration to determine the stability of Alpha Cronbach's paragraphs and the validity of the measuring tool. The results of the table 1 show that the values of the questionnaire items were located between (0.82) and (0.93), which are high values compared to the minimum acceptance which is (0.60), while the content validity values were located between (0.90) and (0.96), which indicates the reliability of the questionnaire in addition to the homogeneity of its paragraphs.

Table 1. Reliability Calculation of (Alpha-Cronbach) and Content Validity

Variables	N of Items	Cronbach's Alpha	Content Validity
Total Quality Management (X)	10	0.904	0.95
Managerial Accounting System (Y)	16	0.93	0.96
Performance Measurement System (Y ₁)	5	0.82	0.90
Reward System (Y ₂)	11	0.93	0.96

The results of the table 2 indicate the normal distribution of the data for the Total Quality Management variable, which amounted to (0.71) and the level of significance was (0.200). However, since both of the level of significance (Sig) values are higher than the level of significance (Sig=0.05), which is thought to be the minimum to consider the data to be within a normal distribution, the Kolmogorov-Smirnov test for the Managerial Accounting System variable (0.099) at the level of significance 0.200 indicates that the data distribution is characterized by the characteristic of a normal distribution. Thus, accordingly, the data have a normal distribution .

Table 2. Data Distribution Test

Variable	Kolmogorov-Smirnov	Sig	Distribution type
Total Quality Management (X)	0.71	0.200	normal
Management Accounting System (Y)	0.099	0.200	normal

The table 3 refers to describe and analyze the sample views of respondents around the variables of the study (Total Quality Management and Managerial

Accounting System). The arithmetic mean of the variable Total Quality Management has reached (3.62) and a standard deviation reached (0.72) which indicates the presence of weakness and lack of interest in the university (The study field) in the field of Total Quality Management. Therefore, the university should seek the participation of staff and faculty members in implementing the quality system in the university as it is everyone's responsibility. In addition to the university possessing operational plans to achieve quality goals, and leaderships should have an active and prominent role in improving quality through the activation of the education quality councils at the university .

As for the variable (Managerial Accounting System), it obtained an arithmetic mean reached (3.11) and a standard deviation (0.71) which indicates the weakness of the university (the field of application) in applying the Managerial Accounting System. Performance Measurement System obtained an arithmetic mean reached (3.65) and a standard deviation (0.69). The university should pay more attention to the Performance Measurement System because of its positive impact on the productivity and quality of services provided by the university . Reward System got an arithmetic mean reached (2.58) with a standard deviation (0.81) which indicates the clear and explicit weakness in the reward system adopted by the university, that does not depend on the performance of the employees and their achievements, in addition to the fact that the incentives are not paid according to specific indicators for which employees compete in the university. Additionally, some incentives are given based on the distinctive performance of the employees, but the amount of the reward is not commensurate with the work done as it is little compared to the work done, which made the employees refrain from creativity and innovation because they feel that the leadership in the university does not take care of such a matter.

Table 4 refers to the test of the hypotheses of the relationship between Total Quality Management and the Managerial Accounting System. The sub-correlation hypotheses are tested and then the main correlation hypothesis is tested to ensure the acceptance or rejection of the hypotheses. It becomes clear, from the table 4, that the values of the correlation coefficient between the independent variable (total quality management) and the dependent variable and its dimensions (Managerial Accounting System) ranged between (0.519**) and (0.68**) at the level of significance (0.000), which is less than (0.05), and this indicates the existence of a direct statistically significant relationship between Total Quality Management and the Managerial Accounting System.

Table 3. Sample Views Analysis of the Research Variables

NS	Paragraphs	Mean	S.Deviation	Relative Importance
1	The university always considers student input to improve quality aspects	3.5	0.98	70.00%
2	The university always measures and meets student satisfaction	3.92	0.74	78.40%
3	The university always seeks to develop the participation of employees in all departments to manage all aspects of quality	3.38	0.89	67.60%
4	The system is planned, and universities are actively working to improve service quality	3.56	0.97	71.20%
5	Management has an operational plan that defines quality objectives	3.38	0.99	67.60%
6	Management designs are involved in decision making and problems solving	3.75	0.88	75.00%
7	System controls are implemented by universities to effectively improve service quality	3.71	0.99	74.20%
8	All leaders play a role in the process of improving all aspects of quality	3.38	0.89	67.60%
9	The increased ranking is a long-term commitment of the university along with improving quality	4.23	0.9	84.60%
10	The university maintains a training and development program based on the principles of quality	3.38	0.89	67.60%
Total Quality Management X₁		3.62	0.72	72.4%
11	The university is making efforts to increase the quality of service that aims at satisfying the customer	3.71	0.98	74.20%
12	The university requires integration in the process of designing the service that is provided to the customer according to the needs of the future that will come	3.5	0.87	70.00%
13	The efforts made by the university are aimed at preventing disruption or causing errors in the operations of the services provided	3.44	0.96	68.80%
14	The university is making efforts aimed at reducing errors in care services	3.62	0.91	72.40%
15	The university is making efforts to reduce student complaints about the services provided	3.96	0.77	79.20%
Performance Measurement System Y₁		3.65	0.69	73.00%
16	The respect I receive according to the tasks I carry out	2.73	0.78	54.60%
17	The respect I get for the huge cost of living	2.46	0.89	49.20%
18	Incentives I received based on my performance and achievements	2.67	0.88	53.40%
19	Incentives I have received as specified and appropriate at the time	2.75	0.94	55.00%
20	The rewards I received led me enough to work with the adventure	2.56	0.76	51.20%
21	I feel satisfied with the reward I received	2.60	0.77	52.00%
22	The insurance I received according to my health needs	2.02	0.59	40.40%
23	I can use health insurance easily	2.04	0.79	40.80%
24	Promotion/increase in position according to the level and field of education personnel	2.90	0.81	58.00%
25	Promotion positions related to justice	2.73	0.85	54.60%
26	The office benefits I have received are according to the sole responsibility I take charge of	2.87	0.68	57.40%
Reward System Y₂		2.58	0.81	51.60%
Managerial Accounting System Y		3.11	0.71	62.20%

Through the results, we accept the alternative hypotheses, which indicate that the Total Quality Management variable the university has an active and

important role in the Managerial Accounting System variable.

Table 4. Correlation relationship between Total Quality Management and Managerial Accounting System

Independent Variable	The Dependent Variable and its Dimensions			
		Performance Measurement System (Y ₁)	Reward System (Y ₂)	Managerial Accounting System (Y)
Total Quality Management (X)	Spearman Correlation	0.68**	0.519**	0.610**
	Sig. (2-tailed)	0.00	0.00	0.00

Table 5 refers to the test of hypotheses of the impact of Total Quality Management and Managerial Accounting System. This paragraph deals with testing the impact hypotheses identified by the study for the purpose of determining the possibility of judging the acceptance or rejection of the impact hypotheses, as this will be done according to the linear regression equation as follows:

$$Y = a + \beta X$$

The significance of the estimated model shows the values of probability associated with the test statistics F reached (sig=0.000) which is less than the value of the level of statistical significance ($\alpha = 0.05$) which indicates the acceptance of the hypotheses. Below is the equation of the regression line:

$$Y = 0.361 + (0.704)X$$

$$Y_1 = 0.754 + (0.799)X$$

$$Y_2 = 0.182 + (0.661)X$$

Table 5. Analysis of Variance for Green Maintenance Variable in the Environmental Performance Variable

Independent Variable	Regression Coefficient		R ²	T	F	Sig	Dependent Variable
	a	B					
Total Quality Management (X)	0.361	0.704	0.507	7.172	51.434	0.000	Managerial Accounting System
	0.754	0.799	0.698	10.750	115.570	0.000	Performance Measurement System
	0.182	0.661	0.341	5.083	25.833	0.000	Reward System

5. CONCLUSIONS

The study aimed at knowing the relationship between the two systems of Total Quality Management and Management Accounting in private educational institutions (Al-Bani, Uruk, Al-Rafidain, Al-Mansour) in Baghdad / Iraq. The findings show that managerial accounting systems in private educational institutions (a sample of the study) are weak, and the faculty members at these institutions expresses some dissatisfaction with the reward systems on which they rely, which highlights the fact that they lack experts in managerial accounting. They also show a lack of interest in performance measurement systems and a failure to implement the performance measurement results. It also suffers from a weakness in the Total Quality Management System, which means that it lacks the required level of attention in principles of Total Quality Management and does not realize its importance, which is reflected on the level of financial performance and the quality of educational services it provides compared to competing universities. It is likely that the reason behind the lack of interest in

the Total Quality Management System in private universities is the absence of governmental follow-up and censorship over private educational institutions. In this paper, the results concluded that there is a positive impact of Total Quality Management System on Managerial Accounting System. The private universities (Al-Bani, Uruk, Al-Mansour, Al-Rafidain) should pay high attention to total Quality Management System by adopting a system to attract specialists in the field of Total Quality Management, and adopting programs to develop their staff in the field of quality and financial management.

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