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STUDY THE POSSIBILITY OF THE APPLICATION OF QUALITY MANAGEMENT IN BUSINESS ACCOUNTING AT THE MINISTRY OF INDUSTRY AND TRADE OF JORDAN

MADDALLAH SALEEM MUSALAM ALKAAIDI
Ph. D. RESEARCH SCHOLAR
ALIGARH MUSLIM UNIVERSITY
ALIGARH

ABSTRACT

The study aims to find out the obstacles and the foundations of the possibility of the application of quality management in the accounting work at the Ministry of Industry and Trade of Jordan and the views of accountants who hold a cash qualifications and working in business accounting in the application of the elements of total quality and the factors necessary to do so, it was found that he does not have and obstacles in the application of quality management in the accounting business, the ministry was working on plans to train staff to work as a team and staff participation in the activities of cost Corporation.

KEYWORDS

quality management, the ministry of industry and trade of Jordan.

INTRODUCTION



Overall quality has become the focus of most of flag States as the mainstay of modern management model That allows it to keep up with developments through the International keep pace with international developments and local in order to adapt to the total quality management depends on the application of advanced methods of quality management.

It aims to continuously improve and develop and achieve the highest possible levels in the practices, processes and outcomes and services was launched institutions to adopt Total Quality concepts and their application in order to work on continuous improvement in the product as well as raising the efficiency of its staff in order to ensure access to good outcomes has overall quality to provide tools and integrated approaches that help enterprises, especially the economic ones to achieve satisfactory results that continuity and the success of any adopted its founder is aspired to this institution.

The concept of total quality management emerged since the period of time and especially in developed countries such as Japan, which is directly related to all aspects of the process of administrative and operational any organization and is interested in focusing on quality in production and service delivery with the effective participation of the leadership in pay, improve and need to focus on customers and their needs and gather information of them and a joint dialogue with them, and pay attention to the concept of work.

Until the application of total quality in the accounting business must know the obstacles facing implementation.

Where The Ministry of Industry and Trade of Jordan and one of the most relevant economic tinges Government institutions, which increased the importance of the ministry with the increase in economic activity in the Kingdom, which give a lot of strengths and provided it with a significant correlation process economic and falls to the ministry of many tasks:

- Encourage domestic industry and investment provide the right conditions to it.
- Industrial property protection.
- Awareness and guidance to the consumer and the merchant.
- Market surveillance.

PROBLEM OF THE RESEARCH

Considers economic institutions, including the Ministry of Industry and Trade of Jordan of the most important economic nature institutions in Jordan, where he assigns them roles and prominent task in the development of the local economy and Jordan's contribution to the organization of legitimate commerce and the importance of the role played by and keep up a lot of developments in the various fields, this situation has created a legacy historically thickly in the vocabulary of process Administrative, economic, because there must be a stronger factor in her career, and factors affecting the weakness in their work.

Hence the problem of study in the field of detection capability in response to this ministry to quality management requirements, what the dimensions of a relationship correlation with all elements of the process and operational structure of the ministry, and thus the availability of the ingredients necessary for the application of Total Quality in the Accounting Department for Business, And the extent of the existence of obstacles for this application, which will be identified through attempts to

Answer required for the following questions:

- What are the difficulties that limit the application of quality in business accounting in the ministry?
- Is there a focus on the client?
- How much attention the training and development of staff skills (accountants)
- How much attention and appreciation and respect for the participation of staff (accountants) in the development of the ministry?
- What are the obstacles facing the application of total quality in the accounting business in the ministry?

IMPORTANCE OF THE RESEARCH

The research in this area has a very large importance through goals that are achievable, where she helps:

- To know the opinions and previous experiences in the application of quality management and give a picture of what his people interested in this area.
- Help interested scholars and researchers in this field, especially the concept of universal institutions that have direct contact with people's quality management.
- Help to know the elements of the application of the elements of total quality management in the accounting business.

OBJECTIVES OF THE RESEARCH

The overall objective of the study to identify the obstacles and problems that prevent the application of Total Quality in the Ministry of Industry and Trade of Jordan as well as other target, including:

- To identify the extent to which the achievements of the Ministry of Industry and Trade of Jordan to provide the elements of the application of total quality management in business accounting.
- To identify the obstacles to the application of total quality in business accounting at the Ministry of Industry and Trade of Jordan.

RESEARCH METHODOLOGY

This study adopted a total quality management in business accounting at the Ministry of Industry and Trade of Jordan, mainly the descriptive approach where information was collected through personal interview staff (accountants) as well as references and studies on this topic and publications in the official.

LITERATURE REVIEW

Study (Shaheen, 2004) titled quality management systems in the organization's success and the product, showed that credit goes to the Japanese in creating a favorable climate for many of the administrative modern concepts, notably the concept of total quality management, it helps to provide a product or service the highest degree possible, through the encouragement of a culture of quality at the level of the organization to form a comprehensive program completed basic elements of management and senior members and customers a collective responsibility and continuously improve to get into the atmosphere of excellence.

Humaidhi study (2000), the title of senior management attitudes towards the application of ISO 9000 standards in the company Saudi Basic Industries Corp. aimed this study was to identify trends in senior management towards the implementation of international quality standards. And towards the application of the three axes of international quality (quality control system, in operation within the organization, and auxiliary systems).

Ahmadi Study (2000) entitled continuous quality improvement: the concept and how the application in health organizations, reviewed this study the importance of total quality in the work of health facilities and benefits that may be available when you use this system, and discusses the evolution of the general concept of quality, and the need to maintain the continuous quality improvement.

Study (Farajat 2005) titled overall quality and their applications in administrative reform, the aim of this study was to define quality management, through a detailed explanation of the concept in addition to discussing the way for the American quality control procedures and the way Goran and put Crosby of steps to improve the quality.

Study (Azzam 2004) theme overview of the quality management to discuss foundation for total quality management to focus on quality, productivity and inclusiveness, competitiveness and the definition of total quality and the elements and principles of the study also addressed the need for attention to developing strategies for public application of total quality in the framework of scientific model also confirmed the time of the assessment and improvement the continued existence to ensure inclusiveness and the highest ratios compete.

Theoretical framework:-

THE CONCEPT OF TOTAL QUALITY MANAGEMENT

The concept of total quality management concepts of modern, which aims to improve and develop performance management on an ongoing basis and that by responding to the requirements of the client where a lot of people understand the quality that it (a good quality) or (indigenous) and there are other definitions, including:

- Complete satisfaction, Armand Vижum 1956.
- Conformity with the requirements, Crosby 1989.
- Accuracy use at the discretion of the beneficiary, Joseph Juran 1989.
- Expected degree of consistency and reliable market Consistency low cost, Deming 1986.

Where these concepts have evolved influenced modern guidance at the thought of quality, which includes:

- A. Development operations to include operations general description and follow the entrance systems and take advantage of the work teams.
- B. Commitment to continuous improvement.
- C. Overall audit of the results of the application of this concept.
- D. Described the plan and how the application and determine the necessary resources to plan application.
- E. The use of statistical methods for continuous development and measure the level of performance and improved.

HISTORICAL DEVELOPMENT OF THE CONCEPT OF TOTAL QUALITY MANAGEMENT

The concept of total quality management a long time ago, but interest in it as a function of the administration had been delayed to a time not long ago, where he became a job equivalent to the rest of the administrative functions and began to draw attention in a lot of organizations and considering the march of this development, we find that relay entrances sophisticated quality through its development did not affect many in the management thought, where he was stable development, within the summary of test series, viewing statistical existence. The intellectuals who contribute staring them in the clear understanding of this development:

1. Edward Deming: began improvements on the business conducted by the statistical in 1940 and continued to do so by working with Japan to succeed and so focused on directing operations, and expand the use of statistical methods, and work to reduce distractions.
2. Joseph M. Juran: He began his career in the fifties through the formulation of a set is biased ideas, by working for the benefit of Japan, focused on the participation of the administration and planning of quality and continuous improvement have.
3. Philip Crosby: his interest began with this concept through an emphasis on output, so by reducing the defects in the performance, which will make it the first to call the concept of zero defects, is also interested in developing the standards that measure the imbalance, but the total cost of quality.

GOALS OVERALL QUALITY

The main aim of the application of total quality management program is to develop the quality of services and products with the progress in reducing costs and minimizing the time and effort to improve service provided to customers and gain satisfaction.

The main purpose of his presence includes three benefits of a major task, namely:

1. Reduce costs: that quality work requires the right things the right way from the first time and that means reducing the damaged stuff or re-completed and thus reduce costs.
2. Reduce the time required to accomplish the tasks for the client: that the procedures established by the institution for the completion of the services the customer has focused on achieving goals, monitor, and thus this is a long and rigid measures came often, which had a negative impact on the customer.
3. Achieving unity: by developing products and services according to customers' desire, that lack of attention to quality leads to increased time to perform and accomplish tasks and increase business control and thereby increasing complaints of beneficiaries of these services.
4. Creating an environment that supports and maintains continuous development.
5. The involvement of all employees in development.
6. Education management and staff how to identify and analyze problems and to control them.
7. Improve profitability and productivity.
8. Increase efficiency to increase cooperation between the departments and encourage teamwork.
9. Staff training in the style of the development processes increased ability to attract customers.

THE PRINCIPLES OF QUALITY MANAGEMENT

1. Focus on the customer, whether an employee or references which leads to achieve the right performance at the Download responsibility of each of them.
2. Focus on operations and product or service, and therefore continuous finding solutions to the problems that stand in the way products and services.
3. Prevention of mistakes before they occur, and to focus on the use of accepted standards for measuring the quality of the product or service during the process.
4. Make decisions based on facts, and adopt the concept of the founders of solving problems through continuous improvement of opportunity, relying on the existence of an efficient system of information systems facility.

5. Nutrition feedback, which contribute to the activation of the role of effective communication, and the investigation of the process of success, with the correct all the facilities and infested with bugs.

THE IMPACT OF QUALITY MANAGEMENT AT THE MINISTRY OF INDUSTRY AND TRADE OF JORDAN

The Ministry of Industry and Commerce and one of the most important economic nature Government institutions have been allocated this study to highlight on them and to find out the extent to which its business with this new concept.

Where she worked as a ministry to implement the elements of the concept of quality management so that was the concept large its impact by focusing on the preparation of programs and studies related to the industry and organize industrial record for industrial projects list in the Jordan and the follow-up industrial production in terms of production capacity, quality control, regulate and monitor trade and domestic and foreign prepare certain studies including Total Quality Management Program.

The concept of total quality management requires the use of consultants, which aims to strengthen the ministry experience and help them in light of the problems that will arise, especially in the early stages of the application. Where she worked in the ministry that this requirement has been able to provide various services for (177) company where these companies take advantage of a total of (404) service in which the elements of total quality available was the integration of related activities of the European project to another program (jump) has been working on providing the consulting sector through training (85) consultant and develop a partnership between the academic sector and the private sector strategy where the service of (38) by Dr. program for each available factory where the elements of quality management and cooperation with consultation Center at the University of Jordan.

Given the importance posed by the objectives of the ministry, which require great efforts to achieve and carried out by a large group of districts have been finding the elements of quality management in the work of the Ministry of Industry and Trade of Jordan shows that the environment of the Interior includes a range of strengths of the computer such as the use of high-level and application of computerized systems dramatically, the external environment has included a range of opportunities and linked excellent relations.

ELEMENTS OF QUALITY MANAGEMENT

1. **FOCUS ON THE CLIENT** to be the wishes and needs of the beneficiaries and renewable changing is that pays and moves all activities within the organization to achieve the satisfaction of beneficiaries.
2. **SUPPORT** and the support of senior management's responsibility Quality located primarily on the organization's administration. It is responsible for providing resources and training staff and administrators and provide them facilities for them, and requires the patience and follow-up In light of a well-defined strategy through its ability to develop long-term vision and be able to change to The culture of the organization to improve quality.
3. **TEAM WORK PARTICIPATION OF WORKERS:** All individual's cooperation within the departments, sections and units at all levels of management and the administration should realize that non-managers who can provide valuable contributions, and this requires training methods work teams and take collective decisions.
4. **TRAINING WORKERS:** The cases of creativity and excellence in the work relies mainly on training, total quality management improved performance.
5. **RESPECT AND APPRECIATION OF EMPLOYEES:** There is communication and mutual respect between leaders and employees, regardless of their level of job performance and to provide an objective and establishing the principle of rewarding excellence and creativity.
6. **PERMANENT IMPROVEMENT:** The desire Permanent organization to achieve a gradual and substantial improvement in all activities, products and services as the reference method comparisons is most commonly used for the continuous improvement and development.
7. **THE EXISTENCE OF A COMMON VISION BETWEEN MANAGEMENT AND WORKERS:** The vision and strategic senior management answers traded between the parties within the organization at all levels so that vision represents a trend A unified organization to work on fading duplicate efforts or opposes it.
8. **SPREAD THE CULTURE OF QUALITY:** Among workers in the organized groups through the formulation of a clear message to the organization include quality as a basis for providing all of the services and that these are the ruling to transfer the Constitution for all administrative functions and departments, sections and units of the organization.

CHARACTERISTICS AND ATTRIBUTES OF QUALITY MANAGEMENT

The total quality management philosophy administrative contemporary roots derived from the theories of management philosophy, it focuses on the quality of the product or service is based on the principle of participation of all employees in achieving quality and everyone bears responsibility for it. A culture that relies on spreading the values of cooperation in order to succeed in work and achieve the organization's goals And help the emergence of ideas and competitive adoption of the principle of long-term yield as she philosophy believes in the appropriateness of the means with the ends, quality ascertains not guarantee the quality of the two parties it is also an integrated system ensures States and organizations through outstanding production reputation and prestige by high between the countries and organizations, and usually follow scientific methods in solving problems, which is governed by a Code of Ethics is to provide confidence in the It also allows the organization's ability to adapt rapidly emerging in various variables at various levels and the internal and external branches including additional new variables.

THE IMPORTANCE OF QUALITY MANAGEMENT

Which is the best use of resources, human and material available and perform the job properly from the first time and provide the service in a saturation of the learner's needs, including back to the community benefit, where he developed some standards to measure performance and find a variety of means to raise the morale of the employees and this leads to the following:

- A - High efficiency in performance.
- B- Working relationships and employ best.
- C- To unify the continuity of quality objectives.
- D- Increased innovation and continuous improvement
- E- Encourage and develop the skills of workers:
 - Orderly solutions to problem.
 - Coordinating collaborative efforts.
 - Labor relations and employ best.
 - Improved communication and cooperation.
 - The existence of a scientific environment better.
 - Vision Clear and conscious of each element of the institution.
 - Raising the efficiency of the processes within the organization while increasing the productivity of workers.

CONCLUSIONS

1. available elements of top management support for the concept of total quality in business accounting degrees above where the Ministry of Industry and Trade of Jordan is working to provide modern working tools and reduce costs in the belief in the continuous introduction of the administrative processes and accounting improvements.
2. the ingredients are available team building, which is considered one of the elements of the application of Total Quality.
3. there are elements of a focus on the customer as one of the elements of the application of Total Quality.

4. Their constituents and staff development.
5. the elements of respect and appreciation and employee participation in the works of improvement and development available, but the study found that there are still obstacles affecting the application of Total Quality summed lack of clarity quality strategy for the community study.

RECOMMENDATIONS

1. It must be emphasized to continue to comply with all elements of total quality management and standards that guarantee the accuracy of inputs to deal with this concept.
2. makes sure the commitment of all staff underpinnings that ensure optimal use of management style.
3. need the attention of all concerned granted full planning on the basis of scientific meet the challenges faced by the Ministry of Industry and Trade of Jordan in terms of its goals and tasks and the amount of work which.
4. Work on the use of the style of work that result in teamwork masterly integration
5. the rehabilitation and training of all staff on how to deal with all the elements that make up the concept of total quality management.

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