

The main purpose to share on a common topic which “Awareness is the beginning and we have begun!!”

## QUALITY MANAGEMENT



We as an audit firm decided to adopt the techniques suggested by “Gurus” of Quality management and went through a series of awareness programmed and implementation hassle. While the article shared might look repetitive but the experience for us was new and hence we thought of sharing the experience.

**Quality Management**, ensures that an organization, product or service is consistent with quality. It is based on both prospective and retrospective reviews. However, the scope of Quality management is not just limited to product or service quality but also deals with the means to achieve and maintain quality standards. Quality Management may be defined as an act of performing all the activities and tasks which are needed to maintain a desired level of excellence. This includes creating and implementing quality planning and assurance, as well as quality control and quality improvement.

### ➤ What is Quality Management Improvement?

Continuous and consistent quality improvement is a must pre-requisite for all the Quality Management Systems. Quality improvement is a recurring process and should be repeated at regular intervals. It is an ongoing process, not a one-time effort and lasts with the life of an enterprise. Different examples across industries have proved that any negligence on product quality and process improvements end up in serious catastrophic results for the company and its products. The representation shows the process of continual improvement in a Quality Management System.



➤ **Methods Involved in Quality Improvement**

Following are the globally accepted and recognized methods for Quality Improvement:

**FADE Model:** This model comprises of four steps- focus (on the process to be improved), analyze (collection and analysis of data to find possible solutions), Develop (data plans for improvement, implementation and communication), Execute and Evaluate (implementation of data plans).

**FADE** = focus, analyze, develop, execute, evaluate

**PDSA** = plan, do, study, act

**Six Sigma** = (define, measure, analyze, improve, control)

**CQI** = Continuous Quality Improvement

**TQM** = Total Quality Management

**PDSA Model:** Another important method of Quality Improvement is based on the PDSA model which involves combination of building and applying knowledge. PDSA model comprises of Plan, Do Study and Act. This process runs as a cycle and needs to be repeated.

**Six Sigma:** It is one of the most important methods of Quality Improvement. The term 'Six Sigma' is derived from the Greek letter, Sigma which denotes standard deviation of time from the mean. Six Sigma equals to 3.4 defects or errors per million. It is a measurement-based strategy of quality improvement and finds great success in problem reduction.

**Total Quality Management (TQM):** TQM, as a management approach was first promoted in Japan and then was adopted in USA and Europe. TQM involves total employee's participation in improving processes, product, services or the culture in which they operate. It's a long-term process and aims at customer satisfaction through integrated approach.

➤ **Different Stages in Quality Management**

Broadly, the process of Quality Management involves three important phases viz. Quality Planning, Quality Assurance, Quality Control and Documentation. Let us discuss these phases in detail:

**Quality Planning:** This is the most important phase of Quality Management which marks the start of the plan. Every plan has a goal or objective and Quality Planning ensures the quality of the plan which is being made to achieve the desired goal or objective. The plan needs to be error proof and all the goals should be clearly communicated to the stakeholders involved.

The overall success of any plan depends upon the quality planning. Quality planning enables to check whether the plan meets customer's expectations or not.

**Quality Assurance:** This process monitors overall path of the project. It checks whether the project is following the laid plan or not. The Quality Assurance plan comprises of quality audits and various techniques used to evaluate performance of a project.

**Quality Control:** Another important step in Quality Management is Quality Control. This method comprises of quality management plan, quality standards for the project and factual observations and measurements of the work done or in progress.

Documentation: The process of documentation finds a place of utmost importance in Quality Management. A project is more likely to fail if all the necessary requirements are not sufficiently documented.

- As a mid-size audit firm, in order to improve the quality of audit we started allocating manpower for research in accounting standards, taxation and UAE laws in order to gain expertise which in turn was capitalized by the audit team. in these areas and help support the audit team.
- Standardized policies and procedures could be adhered to.
- The approach towards the audit transformed from mere document gathering to a better compliance monitoring and which in turn helped us to improve the awareness and knowledge sharing with the clients.
- Improvement on return of investments and increase level of technical expertise among the employees.

The steps taken by us whereas follows:

1. Use of technology by introducing audit software tools and software to monitor the affects of marketing team to get quality clients and drive towards paperless office.
2. Stringent quality control processes were followed by introducing peer review by a reputable overseas professional firm.
3. Customer feedback was obtained on a regular basis. Guidelines for compliance of laws and regulations was made the mission.

We would like to extend our contribution to the below listed publications

References:

*"Engagement of people"*

*"Object Oriented Quality Management, a model for quality management"*

*"Taking the First Step with PDCA".*