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A PERSPECTIVE ON THE EFFECTS OF THE USE OF QUALITY COST INFORMATION ON QUALITY-RELATED LEARNING

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Abstract:

The main purpose of this paper is to analyze the effects on quality-related learning resulting from the use of the quality cost information (QCI). More specifically, we intend to analyze to what extent the diagnostic and interactive uses of QCI contribute to the development of quality-related learning. A conceptual model was developed and tested using structural equation modelling. To this end, a questionnaire survey was conducted in Portuguese companies with the ISO 9000 certification. The results of the estimation process shed light on the causal links between the variables, showing that the interactive use of QCI has a positive effect on quality-related learning. Inversely, the diagnostic use hasn't a direct positive impact on quality-related learning. However, the diagnostic use of QCI has an indirect positive impact on learning through the positive effect it on interactive use.

Keywords: Quality; Quality costs; Style of use of information; Quality-related learning.