

EDITOR-IN-CHIEF

Prof. Alexander Ilyinsky

Dean, International Finance Faculty, Financial University, Moscow, Russia ailyinsky@fa.ru

EXECUTIVE EDITOR Dr. Alexander Kaffka

EDITORIAL BOARD

Dr. Mark Aleksanyan

Adam Smith Business School, The Business School, University of Glasgow, UK

Prof. Edoardo Croci

Research Director, IEFE Centre for Research on Energy and Environmental Economics and Policy, Università Bocconi, Italy

Prof. Moorad Choudhry

Dept.of Mathematical Sciences, Brunel University, UK

Prof. David Dickinson

Department of Economics, Birmingham Business School, University of Birmingham, UK

Prof. Chien-Te Fan

Institute of Law for Science and Technology, National Tsing Hua University, Taiwan

Prof. Wing M. Fok

Director, Asia Business Studies, College of Business, Loyola University New Orleans, USA

Prof. Konstantin P. Gluschenko

Faculty of Economics, Novosibirsk State University, Russia

Prof. George E. Halkos

Associate Editor in Environment and Development Economics, Cambridge University Press; Director of Operations Research Laboratory, University of Thessaly, Greece

Dr. Christopher A. Hartwell

President, CASE - Center for Social and Economic Research, Warsaw, Poland

Prof. S. Jaimungal

Associate Chair of Graduate Studies, Dept. Statistical Sciences & Mathematical Finance Program, University of Toronto, Canada

Prof. Bartlomiej Kaminski

University of Maryland, USA;

Rzeszow University of Information Technology and Management, Poland

Prof. Vladimir Kvint

Chair of Financial Strategy, Moscow School of Economics, Moscow State University, Russia

Prof. Alexander Melnikov

Department of Mathematical and Statistical Sciences, University of Alberta, Canada

Prof. George Kleiner

Deputy Director, Central Economics and Mathematics Institute, Russian Academy of Sciences, Russia

Prof. Kwok Kwong

Director, Asian Pacific Business Institute, California State University, Los Angeles, USA

Prof. Dimitrios Mavrakis

Director, Energy Policy and Development Centre, National and Kapodistrian University of Athens, Greece

Prof. Steve McGuire

Director, Entrepreneurship Institute, California State University, Los Angeles, USA

Prof. Rustem Nureev

Head of the Department of Macroeconomics, Financial University, Russia

Dr. Oleg V. Pavlov

Associate Professor of Economics and System Dynamics, Department of Social Science and Policy Studies, Worcester Polytechnic Institute, USA

Prof. Boris Porfiriev

Deputy Director, Institute of Economic Forecasting, Russian Academy of Sciences, Russia

Prof. Svetlozar T. Rachev

Professor of Finance, College of Business, Stony Brook University, USA

Prof. Boris Rubtsov

Chair of Financial Markets and Financial Engineering, Financial University, Russia

Dr. Minghao Shen

Dean, Center for Cantonese Merchants Research, Guangdong University of Foreign Studies, China

Prof. Dmitry Sorokin

Deputy Director, Institute of Economy, Russian Academy of Sciences, Head of the Department of Macroeconomics Regulation, Financial University, Russia

Prof. Robert L. Tang

Vice Chancellor for Academic, De La Salle College of Saint Benilde, Manila, The Philippines

Dr. Dimitrios Tsomocos

Saïd Business School, Fellow in Management, University of Oxford; Senior Research Associate, Financial Markets Group, London School of Economics, UK

Prof. Sun Xiaoqin

Dean, Graduate School of Business, Guangdong University of Foreign Studies, China

REVIEW OF BUSINESS AND ECONOMICS STUDIES

(ROBES) is the quarterly peerreviewed scholarly journal published by the Financial University under the Government of Russian Federation, Moscow. Journal's mission is to provide scientific perspective on wide range of topical economic and business subjects.

CONTACT INFORMATION

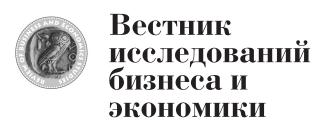
Financial University Leningradskiy Av. 51 Building 3, 125993 Moscow Russian Federation Telephone: +7(499) 943-95-23 Website: www.robes.fa.ru

AUTHOR INQUIRIES

Inquiries relating to the submission of articles can be sent by electronic mail to robes@fa.ru.

COPYRIGHT AND PHOTOCOPYING

© 2014 Review of Business and Economics Studies. All rights reserved. No part of this publication may be reproduced, stored or transmitted in any form or by any means without the prior permission in writing from the copyright holder. Single photocopies of articles may be made for personal use as allowed by national copyright laws. ISSN 2308-944X



ГЛАВНЫЙ РЕДАКТОР

А.И. Ильинский, профессор, декан Международного финансового факультета Финансового университета

ВЫПУСКАЮЩИЙ РЕДАКТОР **А.В. Каффка**

РЕДАКЦИОННЫЙ СОВЕТ

- **М. М. Алексанян,** профессор Бизнесшколы им. Адама Смита, Университет Глазго (Великобритания)
- **К. Вонг,** профессор, директор Института азиатско-тихоокеанского бизнеса Университета штата Калифорния, Лос-Анджелес (США)
- **К. П. Глущенко,** профессор Экономического факультета Новосибирского госуниверситета
- **С. Джеимангал,** профессор Департамента статистики и математических финансов Университета Торонто (Канада)
- **Д. Дикинсон,** профессор Департамента экономики Бирмингемской бизнесшколы, Бирмингемский университет (Великобритания)
- **Б. Каминский,** профессор, Мэрилендский университет (США); Университет информационных технологий и менеджмента в Жешове (Польша)
- В. Л. Квинт, заведующий кафедрой финансовой стратегии Московской школы экономики МГУ, профессор Школы бизнеса Лассальского университета (США)
- **Г. Б. Клейнер,** профессор, член-корреспондент РАН, заместитель директора Центрального экономико-математического института РАН
- Э. Крочи, профессор, директор по научной работе Центра исследований в области энергетики и экономики окружающей среды Университета Боккони (Италия)

- **Д. Мавракис,** профессор, директор Центра политики и развития энергетики Национального университета Афин (Греция)
- С. Макгвайр, профессор, директор Института предпринимательства Университета штата Калифорния, Лос-Анджелес (США)
- А. Мельников, профессор Департамента математических и статистических исследований Университета провинции Альберта (Канада)
- **Р. М. Нуреев,** профессор, заведующий кафедрой «Макроэкономика» Финансового университета
- О. В. Павлов, профессор Департамента политологии и политических исследований Ворчестерского политехнического института (США)
- **Б. Н. Порфирьев,** профессор, член-корреспондент РАН, заместитель директора Института народнохозяйственного прогнозирования РАН
- **С. Рачев,** профессор Бизнес-колледжа Университета Стони Брук (США)
- **Б. Б. Рубцов**, профессор, заведующий кафедрой «Финансовые рынки и финансовый инжиниринг» Финансового университета
- Д. Е. Сорокин, профессор, член-корреспондент РАН, заместитель директора Института экономики РАН, заведующий кафедрой «Макроэкономическое регулирование» Финансового университета
- **Р. Тан,** профессор, проректор Колледжа Де Ла Саль Св. Бенильды (Филиппины)
- **Д. Тсомокос,** Оксфордский университет, старший научный сотрудник Лондонской школы экономики (Великобритания)

- **Ч. Т. Фан,** профессор, Институт права в области науки и технологии, национальный университет Цин Хуа (Тайвань)
- В. Фок, профессор, директор по исследованиям азиатского бизнеса Бизнес-колледжа Университета Лойола (США)
- **Д. Е. Халкос,** профессор, Университет Фессалии (Греция)
- **К.А. Хартвелл,** президент Центра социальных и экономических исследований CASE (Польша)
- **М. Чудри,** профессор, Университет Брунеля (Великобритания)
- Сун Цяокин, профессор, декан Высшей школы бизнеса Гуандунского университета зарубежных исследований (КНР)
- **М. Шен,** декан Центра кантонских рыночных исследований Гуандунского университета (КНР)

Издательство Финансового университета 125993, Москва, ГСП-3, Ленинградский проспект, 51, корп. 3, к. 104. Тел. 8 (499) 943-95-23. Интернет: www.robes.fa.ru.

Журнал «Review of Business and Economics Studies» («Вестник исследований бизнеса и экономики») зарегистрирован в Федеральной службе по надзору в сфере связи, информационных технологий и массовых коммуникаций 9 июля 2013 г. Свидетельство о регистрации ПИ № ФС77-54658.

Подписано в печать: 26.06.2014. Формат $60 \times 84 \ 1/8$. Заказ \mathbb{N}° 82 от 27.06.2014. Отпечатано в ООП Издательства Финуниверситета (Настасьинский пер., д. 3, стр. 1). 16+



Volume 2, Number 2, 2014

CONTENTS

Effect of Income on Political Preferences of Russian voters
Rustem Nureev, Sergey Shulgin
The Lessons from the Insistence of the U.S.A. in Nuclear Energy Policy
Wen-Hsiang Kung
Recent Development of New Energy Policy and Legislation in Taiwan, with the
Focus on Promotion of Biofuel
Yueh-Hsun Tsai
Priority Issues for Boosting Smart Grid-Smart Customers in Taiwan
Wen-Ling Sun5
"Social Impact Bonds": Implications for Government and Non-Profit
Organizations
Antonio Costa, Paolo Leoci, Alessandra Tafuro
Social Media's Role in Intellectual Capital's Growth
Michał Falkowski
The Need to Design a Quality System for Macedonian Textile Companies
Flizaheta Mitreya Nako Taskov



№ 2, 2014

СОДЕРЖАНИЕ

влияние уровня доходов на политические предпочтения россииских
избирателей
Рустем Нуреев, Сергей Шульгин5
Использование опыта США при формировании политики в области атомной
энергетики
Вень-Сянь Кунь
Новая энергетическая политика и законодательство Тайваня, направленные
на внедрение биотоплива
Юэ-Сунь Цай
Приоритетные вопросы развития «умных сетей электроснабжения» в Тайване
Вэнь-Линь Сунь
«Социальные облигации» и их применение в государственных
и некоммерческих организациях
Антонио Коста, Паоло Леучи, Алессандра Тафуро
Роль социальных медиа в увеличении интеллектуального капитала
Михал Фальковский
Создание системы обеспечения качества для текстильных компаний
Македонии
Элизабета Митрева, Нако Тасков

The Need to Design a Quality System for Macedonian Textile Companies*

Elizabeta MITREVA, Ph.D., Nako TASKOV, Ph.D.

Faculty of Tourism and Business Logistics, University "Goce Delcev", Shtip, Macedonia elizabeta.mitreva@ugd.edu.mk

Abstract. In this paper we elaborate the need to design and implement a system of total quality management (TQM) in the Textile Logistics Center servicing the textile industry in Macedonia. Quality should be sought not only within the production process, but also in all segments of the business processes, even in the employees' behavior. Based on the analysis of the existing quality system we have conducted, an appropriate methodology has been designed for each feature of TQM philosophy. In order to design the quality system we have applied the QC–CE-Pyramid model according to which the system should be realized through the Deming's circle (PDCA), as well as the Ishikava approach (i.e. who, what, when, where), which fits the pyramid hierarchy of the company. Through the QC–CE quality model, the obligations and responsibilities of all employees are defined.

The application of the methods and techniques for faultless operations has provided both greater efficiency and effectiveness in the company. The benefits from the use of the methods and techniques resulted in meeting the needs of the customers, strengthening the company's place at the market, better employees' satisfaction, as well as improvements for the community.

Аннотация. В этой статье мы рассматриваем разработку и осуществление деятельности Системы общего управления качеством (ТQМ) "Текстильного логистического центра", обслуживающего текстильную промышленность Македонии. Качество следует обеспечивать не только на протяжении производственного процесса, но и во всех сегментах бизнес-процессов, включая даже поведение сотрудников. На основе проведенного нами анализа существующей системы качества соответствующая методология была разработана для каждой функции философии ТQМ. Для того чтобы разработать систему качества, мы применили модель QC–CE-Pyramid, согласно которой система должна быть реализована через "цикл Деминга" (РDCA), а также "подхода Исикавы" (т.е. кто, что, когда, где), который используется для иерархической пирамиды компании. Через модель качества QC–CE определяются обязательства и обязанности всех сотрудников. Применение методов и приемов бездефектного функционирования обеспечило повышение эффективности и результативности компании. Выгоды от использования методов и приемов привели к более полному удовлетворению потребностей клиентов, укреплению места компании на рынке, повышению удовлетворенности сотрудников, а также к социальным улучшениям.

Key words: Quality, TQM philosophy, QC-CE model, Pareto diagram, Ishikava approach.

INTRODUCTION

At a time of great economic turbulence and change, any company that wants to survive, be stable and continuously improve the business processes, needs to build its own quality system (Evans, 2005). The effects of the changes in the environment of the company will trigger changes in its technology and production, as well as application of total quality management, by acquiring knowledge, skills and provision of knowledge-based development (Van der Wiele and Brown, 1997). The application of the TQM (Total Quality Management) strategy

in a company means improving quality by examining their business processes by defining, designing and optimization of the cost of quality (Dale *et al.*, 2000). The model quality system (Mitreva, 2011) can be presented by "the house of quality" (see Figure 1).

At the core of "the house of quality" are the measuring results, evaluating, analyzing and comparing the quality or lack of quality. Metrology is the basis for measuring the quality system. Measurement in production processes must be present at all production stages because it is the only way we will know the level of our quality. The measurement starts with

^{*} Создание системы обеспечения качества для текстильных компаний Македонии.

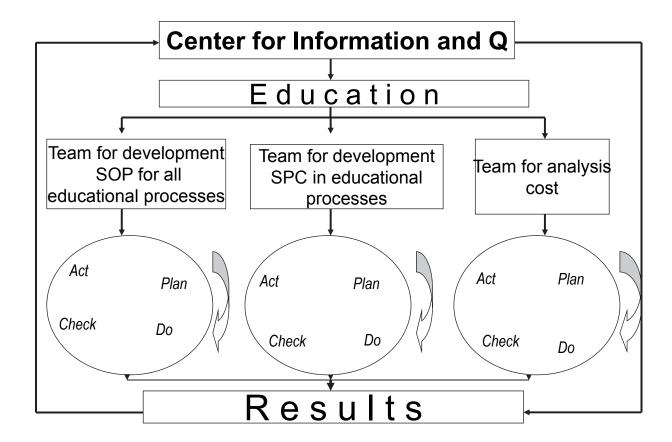


Figure 1. Integrated methodology for design and implementation of the TQM system in the company.

the input of raw materials, continued measurement of semi-finished products, and ends by measuring the properties of finished products. Moreover, the time of the technological process, the time of the production process, and the standard productivity of the worker are all measured.

One of the pillars of "the house of quality" is **standardization**. The internal standardization of all phases of work, construction, procurement, production and quality control are of fundamental importance. The standards are the language of raw materials, products and processes, operations and organization quality. By using the standards, working order and proper communication among employees is achieved.

Daily practice of employees using various **methods** and techniques of non-defect operation ensures stability of the processes and detection, as well as prevention of defects in the workplace.

In order to achieve good quality, quality education and training for the staff is necessary. The purpose of education is to build knowledge and awareness of the employees to perform their tasks more efficiency. The training is carried out according to the needs of the staff, in compliance with their qualifications. In order to achieve and enhance the quality, **a motivation** is needed. It is necessary to develop awareness among employees that everybody is responsible for the quality.

Each company is required to **optimize its costs**. Costs directly affect the formation of the price of the product. If costs are optimized, it may improve the company's reserves. Practice has shown that the errors and their corrections are costly for industry. Therefore, the non-defect operations are preferred by the management. **Management** is the roof of "the house of quality" and it needs to lead and protect the company.

The success of the business processes today cannot be imagined without the use of **IT computer systems** (Mitreva et al., 2013). The computer systems with their hardware and software content are the basis for rapid transmission of information for implementation of business processes. They are always connected with the answers of the questions what, who, how, where, when, and also related to the question who is responsible for completing the work in the enterprise. Through them the data is provided for the development of standardization, non-defect production, cost analysis, which are basic pillars of the system with total quality management (TQM). Today, these data is stored in organized forms and packages (database), which are computerized, searchable and useable at any time, for any working position, in order to achieve efficient operation. The interconnection of business processes of the enterprise network information systems means a complete quality prioritization.

1. THE NEED TO DESIGN A QUALITY SYSTEM IN MACEDONIAN TEXTILE COMPANIES

According to expert analysis, the textile industry is an important economic factor in the Macedonian economy because 30 percent of the value of total exports are created by this industry, and also by the fact that it employs more than 22 000 people.

Apparel companies in Macedonia are mostly dealing with loan production, and basic values are fast and quality delivery of orders, meeting the requirements of the customers (Mitreva *et al.*, 2012). Thus, Macedonian apparel industry does not require anything other than effectiveness and efficiency, i.e. rapid preparation and production of the work order. The implementation of these activities is necessary to define business processes and determine the values of the parameters and variables of the system.

The opening of the Textile Logistics Center in Macedonia is an important step in helping the Macedonian textile production in the direction of following the world trends, meeting deadlines and cost optimization. The main activity of the Center is producing prototypes, making cutting strips, plotting and automatic cutting. The creation of this Center is supported by the U.S. Agency for International Development (USAID) and a private company from Shtip. The Center was created with the intention to offer small and medium textile enterprises in Macedonia new types of services through the option of using the latest technology and software in the fields of design and production support of computer systems.

The activities of the computer support center for the apparel companies are realized through CAD (Computer Aided Design) — CAM (Computer Aided Manufacturing) service as a necessary link to effective production.

2. BASIS FOR THE DESIGN AND IMPLEMENTATION OF THE QUALITY SYSTEM IN CAD — CAM TEXTILE PRODUCTION

For the efficient operation of the quality system introduced by ISO 9000:2008 in the Textile Logistics Center, in order to access certain information such as plans and methodology for their implementation, the standard operating procedures (SOP) are required for all business processes, rules of operation, regulations, textile standards, matrix of duties and responsibilities, records for quality control of data, proposals for corrective actions, etc. Therefore, it is necessary to design a good information system (Deming, 1986; Juran, 1988; Feigenbaum, 1991; Crosby, 1979; Ishikawa, 1982).

The company had an information system introduced before the TQM system and it works as follows. The

service carried out by the Textile Logistics Center is a CAD — CAM service. For this service high tech equipment of software packages (systems), digitizers, plotters, and computer cutting machine (cutter) are necessary.

In order to fit with the new trends, the Textile Logistics Center is necessary to continuously enhance the business processes for CAD - CAM production. The Center began working with one computer station, a plotter, a digitizer and a cutter. As the needs of the market and the company grew steadily, it was modernized. Today, the company has seven computer stations and three plotters for high speed printing, conducts trainings. This information system is constructed and provides high quality data management, but the problem is that the information does not come in time: it is delayed and has a reduced ability to intervene during the business process. In order to shorten the time of transfer of information and increase efficiency in operations, a system of total quality management should be introduced (Mitreva et al., 2013).

3. ANALYSIS OF THE CURRENT STATE OF THE TEXTILE LOGISTICS CENTER

The current situation in the Textile Logistics Center analyzed through four pillars of the "house of quality": internal standardization, methods and techniques for providing quality, education and motivation, and cost analysis of quality. The current situation is analyzed through the criteria for the European Quality Award: leadership, policy and strategy, management of staff, resources, processes, customer satisfaction / users, employee satisfaction, impact on society, business results. Through these criteria the current standing was evaluated, presuming that the company was competing for the European Quality Award (European Foundation for Quality Management — EFQM).

Based on the detailed analysis of the current situation, the "age" was determined, i.e. the development of the Textile Logistics Center on the pillars of the "house of quality" (the young and poor system towards mature and developed system, and *vice versa*), Table 1.

The deviations of the subsystems of the TQM system symptoms through the "health" of the quality system were considered and the conclusion was the following (see Table 1).

Based upon the results of the survey, it was found that the Textile Logistics Center cares about the quality of products / services through established quality system. But insufficient attention is given to the continuous education and training of employees to acquire new skills, and there are poor investments in innovation, while the work in a team is considered a return to the past. The company pays attention to employees, cus-

	Development stages in the Textile Logistics Center				
House of quality		Beginner	Intermediate	Upper-intermediate	Advanced
	Internal standardization			+	
	Methods and techniques for Q		+		
	Education		+		
	Motivation			+	
	Costs			+	
	Measurement, evaluation and analysis		+		

Table 1. Developmental stages of the TQM in the Textile Logistics Center on the pillars of the "house of quality".

tomers, suppliers and the community, but has a weak application of statistical process control (SPC) — a state found in most of the Macedonian textile companies resulting in many errors, delays and complaints. Analyses have shown that the existing information system provides good quality of data management. Yet, the problem is that the information does not come in time, is delayed and there is a reduced ability to intervene in time within the business process.

Based on the results it was concluded that the Textile Logistics Center is moving things in the right direction, but to create a center of "world class level" it is necessary to design and implement a system for total quality management.

3.1. DESIGNING A SYSTEM OF TOTAL QUALITY MANAGEMENT IN CAD — CAM TEXTILE PRODUCTION

The introduction of the TQM strategy in an enterprise requires a proper methodology for each function. Starting from this basis, we analyzed the system established in the textile center with corrections and amendments to it through the QC–CE-Pyramid model approach, improving its efficiency and effectiveness.

The design of the quality system has applied the QC–CE-Pyramid model (Mitreva and Filiposki, 2012), according to which the system should be processed through the Deming's circle (PDCA) and the Ishikava approach: *whom*, *what*, *where*, *who* is responsible in the pyramid hierarchy of the company.

Through the QC–CE quality model (Mitreva and Filiposki, 2012), the obligations and responsibilities of all employees are defined. In that way, rules of conduct and good interpersonal relationships are achieved. Through this model, the standardization of all business processes across the enterprise is being achieved, via standard operating procedures in the form of current cards. The standard operating procedure begins with planned ac-

tivities and baseline inputs; continues with the activities of the business process, and each stage receives an output information that is input for the next stage. In the end, the business process ends with information — the result. This achieves vertical and horizontal connectivity between employees according to the structure of the pyramid, ensuring quality in the company, followed by the information in accordance with standard operating procedures.

The circle closes with correcting and answers the questions *what*, *whom*, *where*, *when*, *who* provides information with complete supporting documentation with specified quality, obligations and responsibilities. In order to achieve an effective quality system, it should be both defined and well documented (see Figure 2).

Because the quality system defines the obligations and responsibilities of all employees through this mode of transmission of information it can provide complete care for quality.

The design of standard operating procedures must apply appropriate methodology methods and techniques of statistical process control, as well as non-defect production methodology for optimizing the costs. The most important segment in the preparation of templates is their development with high accuracy. Therefore, constant measuring and evaluating is necessary for controlling the plotters with their frequent calibration and performance test — plotting (as daily operational procedure). The company implemented part of the methods and techniques for non-defect operations such as check cards, map of trend, Pareto approach and Ishikava method in some of the business processes (Dale and Lascelles, 2007). The measurements and analysis found irregularities regarding the accuracy of patterns, time of production, quality and time of delivery, so a "sample room" was projected, in order to improve the quality of making patterns, which lead to other benefits and have also increased the reliability of the designers' work (from paper to real piece of clothing).

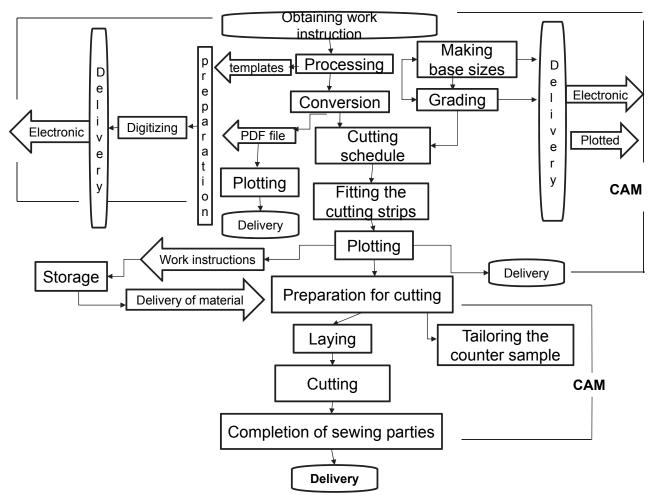


Figure 2. A flow chart of standard operating procedure in CAD — CAM textile production.

Using the Ishikava diagram for analysis we see what is the critical place for reasons of errors in the produced templates at the Textile Logistics Center (see Figure 3).

By analyzing the CE diagram the emphasis is put on the "process" or places where one needs to make changes to improve the characteristics of quality through design control system at all key stages. To avoid even the smallest errors in the quality of the piece, a "sample room" (room for sewing samples) has been created. This section sews a sample in the presence of the modeler to perform measurement and evaluation, and all that is missing or defective will be repaired.

The application of methods and techniques for non-defect production will help avoid the possibility of fault, where the order is released for full production (Feigenbaum, 1991). In this way, the released sample can be delivered to the apparel company as a prototype, after which it will be prepared for the work order.

CONCLUSION

Analysis of the application of the TQM strategy showed that the implementation of the methodology for total quality management has increased the effectiveness and efficiency of the Center. Textile companies that use the services of the Center have reduced the time needed for the preparation of work orders by 20%, increased utilization of fabrics by 5%, and increased the productivity by 50%.

The service center helped achieving a quick and effective response to market demands and the textile enterprises significantly reduced the production costs and time of production.

The creation of the Textile Logistics Center is of great importance for Macedonia viewed from a marketing perspective because it creates conditions for increasing competitiveness of the Macedonian textile manufacturers in the global market.

This Center builds partnerships with Macedonian Apparel in preparatory activities for making models and optimization of business processes. In this way, the traditional models of the development of business processes were measured for errors, omissions and complaints, while in the Center the proactive work is applied with the application of high technology and software that offer great accuracy in preparation of templates.

The application of methods and techniques for non-defect work in the Center contributes for

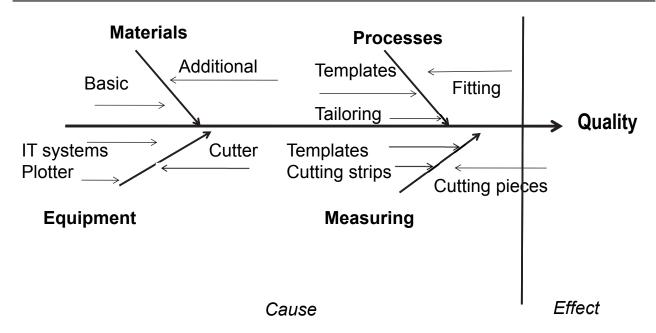


Figure 3. Application of the CE diagram for determining the causes of errors of the produced templates.

greater efficiency and effectiveness in the company (Chepujnoska, 2009). The benefits of their application in practice led to meeting the needs of the customers, strengthening the company's place in the market, employees' satisfaction, and improvements for the community. The daily practice of every employee does not only include control of the work, but employees are trained to act proactively, not be burdened with error detection only.

For successful implementation of the TQM strategy, **learning new approaches to quality** is necessary (Senge, 1990). Given the structure of employees (highly educated and engineers), investment in new technology, new operating systems with new converters, ongoing training and information on new developments in the world is necessary to be compatible with the requirements of the customers. In this way a high level of development in terms of providing quality at optimal cost, maintenance and conquering the market, as well as making a recognizable brand are achieved.

REFERENCES

Chepujnoska, V. (2009), *Quality Management –Theory, Science and Practice*, Faculty of Metallurgy, Skopje, pp.120–137.

Deming, W. E. (1996), *How to go out of the crises*, PS Grmeč, Beograd, pp. 30.

Dale, B.G. and Lascelles, D.M. (2007), "Levels of TQM adoption", in Dale, B.G. (Ed.), *Managing Quality*, 5th ed., Blackwell, Oxford, pp. 111–126

James, P. (1996), *Total Quality Management*: An Introductory Text, Prentice-Hall, Englewood Cliffs, NJ, pp.106–220.

Evans, J.R. (2005), *Total Quality: Management, Organization and Strategy*, 4th ed., Thomson South-Western, Mason, OH.

Feigenbaum, A.V. (1991), *Total Quality Control*, 3rd ed., McGraw-Hill, New York, NY.

Ishikawa, K. (1982), *Guide to Quality Control*, Asian Productivity Organisation, Tokyo.

Juran, M. J. (1993). "Made in U.S.A.: A renaissance in quality", *Harvard Business Review*, Vol. 71, No 4, pp. 42–50.

Juran, J.M. (1988), *Juran on Planning for Quality*, Free Press, New York, NY.

Kanji, G. K. (1998b), "An innovative approach to make ISO 9000 standards more effective", *Total Quality Management*, Vol. 9, No. 1, pp. 67–78.

Kaplan, R.S. and Norton, D.P. (1992), "The balanced scorecard — measures that drive performance", *Harvard Business Review*, Vol. 72 Nos 1/2, pp. 71–79.

Mitreva, E. (2011), "Model-integral methodology for successful designing and implementing of TQM system in Macedonian companies", *International Journal for Quality Research*, Vol. 5. No 4, pp. 255–260.

Mitreva, E., Jakovlev, Z., Koteski, C., Kitanov, V. and Angelkova, T. (2012), "Analysis of the existing management system in Macedonian companies and the necessity of accepting the TQM philosophy", *International Journal of Pure and Applied Sciences and Technology*, Vol. 8. No. 2, pp. 54–63.

Mitreva, E. and Filiposki, O. (2012), "Proposal methodology of the subsystem-internal standardization as part of TQM system", *International Journal for Quality Research*, Vol. 6. No. 3, pp. 251–258.

Mitreva, E., Taskov, N., Kitanov, V., Filiposki, O. and Dzaleva, T. (2013), "The Need for Information System Design in Building a House of Quality, *International Journal of Pure and Applied Sciences and Technology* Vol.16. No.1, pp. 26–33.

Senge, P. (1990), *The Fifth Discipline: The Art and Practice of Learning Organizations*, Doubleday, New York, NY.

Van der Wiele, T. and Brown, A. (1997), "ISO 9000 series experiences in small and medium-sized enterprises", *Total Quality Manage*ment, Vol. 8 No. 2, pp. 300–304.