

A REVIEW OF THE LITERATURE ON THE COSTS OF QUALITY

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Abstract:

To highlight and monitor quality costs, a company should first adopt a cost classification framework. Basically, the cost of quality (CoQ) is composed of the costs of conforming to the customer's standards and the costs of not conforming to these standards. Our study aims to, starting from the studies identified in the specialized literature, offer a general vision of how the issue of determining and managing quality costs is addressed. For this purpose, a quantitative and qualitative analysis of a sample of 84 articles published in the last thirty years, articles that addressed the issue of quality costs, was carried out. In the quantitative analysis, a series of grouping criteria were considered, such as: year of publication, database, type of journal, authors' contribution, geographical area, method of determining the cost of quality and various performance indicators that are based on the cost of quality. The qualitative analysis mainly aimed at clarifying the concepts used in the field of quality and the cost of quality, as well as reviewing the ways of determining and valorization of information regarding costs of quality.

Keywords: *Cost of Quality, Quality Costing , Cost Components , Quality Cost Methods*

JEL codes:: M