

Total Quality Management Awareness at Revenue Collection Authority in Malaysia

Nurmuslimah Kamilah Abdullah, Nik Noor Afizah Azlan, Norudin Mansor

Faculty of Business Management, Universiti Teknologi MARA, Dungun, Terengganu, Malaysia

Received: February 3, 2016

Accepted: April 12, 2016

ABSTRACT

This study was conducted on Revenue Collection Authority (RCA). The independent variables concerning top management commitment, employee involvement, training and education were parsimoniously selected in measuring their contributions to the employees' awareness towards Total Quality Management (TQM). A convenience sampling was rigorously conducted with a total sample of 330. It was found that the top management commitment and support were not contributing to the awareness of TQM, whereas both employee involvement and training and education were significant in explaining the awareness of TQM.

KEYWORDS: Awareness of TQM, Continuous Improvement, Top Management Commitment, Employee Involvement; Training and Education.

INTRODUCTION

It's been a great popularity of Total Quality Management (TQM) in most sectors of industries. Recently TQM has a greater contribution and impact on service industries such as healthcare, hospitality, financial institution, information technology and information systems [1]. Revenue Collection Authority (RCA) is categorized as a service organization since they provide services in administering, assessing, collecting and enforcing payment of taxes. Service organizations can provide services to individual customer or things possessed by customers [1], or the degree of customer contact in the service delivery [2]. Therefore, it is desirable of RCA to implement TQM at their places.

Due to the relative importance of the need to continuously upgrade product quality, delivering of services, satisfying people need, concerned for favorable environment and enhancement of the process, the recent approach of TQM provides avenues to maximize the competitiveness of an organization [3]. In other words TQM is a strategy that integrates efforts from the stakeholders towards organizational excellence. Hence, total commitment among organizational members is a vital element in acquiring and sustaining the competitive advantage. This commitment may lead organizational members to do the right thing at each time (quality). Thus, a mechanism should be obtained in promoting the quality working environment.

It is always becoming part of an organization's strategy to ensure that continuous process improvement should be endured. With the principle elements of customer-focused driven, management team-driven approach, factual data based on decision making and quality driven centered the competitiveness of the organization can be sustained. The usefulness of inculcating TQM become appropriate due to the basic principles that encourage as much as possible in all aspects on improvement of the quality, sustaining quality of high standard, continuous quality improvement, delivering service quality in total and total quality leadership. With these principles, it provides more favorable initiatives that make everyone actively participate in the promotion and implementation and thus ensuring that concern for customer satisfaction can be realized [4].

Problem Statement

Currently, the RCA is implementing the concept of TQM through the KPI principles based on SMART (Specific, Measurable, Achievable, Realistic and Time Bound) which involve qualitative and quantitative measures for each main process. It was discussed that "TQM is a management philosophy that emphasizes continuous improvement of processes, people and the overall system in an organization to maximize customer satisfaction" [5]. It is essential that by promoting the culture of encouraging every member of an organization to seriously participate in the work process, product development and enhancement of service delivery, then TQM can be the right approach of delivering the best to the customers. If everybody in an organization is committed in performing tasks with zero waste, it is expected that the organizational productivity would increase.

The current scenario with regards to TQM at the selected RCA is, there are initiatives originated from the top management, but the issue is whether the employees are aware or not with regards to this matter. Quality management organizations should emphasize on knowledge and information sharing among co-workers or

aggravating the quality training to a much higher level so as to inculcate the employees' awareness towards the implementation of quality management [6]. It is expected that awareness would lead to implementation. Therefore, it is important to make sure that all of the members in the organization involve in implementing TQM in order to ameliorate their performance continuously and to achieve excellence. Thus, empirical evidence is crucial in assessing to what extent the employees are aware of the TQM.

Scope and Aim of Study

The research was conducted to assess the employees' awareness towards the TQM at one of the RCA in South State of Malaysia. Based on previous studies, there are several key principles that are most commonly found in TQM literature. However, for this study, 3 constructs in explaining the awareness of TQM were identified; top management commitment and support, employee involvement, training and education. The aim of the study is to empirically identify the influence of the identified constructs in explaining the awareness of TQM.

Hypotheses

H1: Top management commitment and support will influence the employees' awareness of TQM

H2: Employee involvement will influence the employees' awareness of TQM

H3: Training and education will influence the employees' awareness of TQM

LITERATURE REVIEW

Total Quality Management (TQM)

Quality can be defined in different ways by different people. The different definition of TQM is due to numerous approaches of its concept [7]. Quality is a subjective concept thus the dynamic definition could come from the product, manufacturing or customers view. People view quality subjectively with respect to different criteria or assessment based on each individual position or roles, and the group that each of them attached to, within the production-marketing value chain [8]. Therefore, they said that to a certain extent, quality can be a confusing concept and neither consultants nor business professional agree on a universal definition.

Since quality does not have a universal definition, hence quality can be described based on the philosophy by the quality gurus as well as the previous researchers. Juran proposed that "quality is fitness for use", while Crosby said that "quality is free" and Deming claimed that "a product or a service possesses quality if it helps somebody and enjoys a good sustainable market" [8]. One way of focusing the definition of quality is by observing them into various approaches such based on product, transcendent, user, manufacturing and value [9].

TQM has been widely accepted as a disciplined management process in different sectors or industries which provide avenues that can manage changes in the market setting. Throughout the process, certain features of product and services can be enhanced in terms of its quality [10]. It stresses the quality oriented approach that embraces the entire organization. The goal is to manage the entire organization, so that it excels in delivering products or services that is important to the customers [11, 12]. On top of that, TQM can empower each of the organizational members by allowing them to participate, contribute and developed a sense of ownership that may lead to sustainable continuous improvement in quality, productivity and motivate them to innovate without fear [1].

Based on the quality management literature, there is a wide range of quality management tools, techniques and systems. TQM is the combination of fundamental management techniques, existing improvements, and technical tools under a restricted approach [13]. Thus, there are "hard" and "soft" aspects of TQM that are commonly found in Quality Management Literature.

The "hard" side of TQM concepts refers to management tools, techniques and practices, which consists of Statistical Process Control (SPC), ISO 9000 series, Pareto Analysis, Matrix Diagram, Histograms, Tree Decision Diagram, Critical Path Analysis and Fishbone or Ishakawa Diagram. Whereas, the "soft" side is associated with management concepts and principles which include total employee involvement, continuous improvement, continuous training, teamwork, empowerment, top-management commitment and support, democratic management style, customer or citizen satisfaction and culture change [14].

This study seeks to investigate the "soft" side of TQM concepts. This is because the "soft" aspect synthesizes the whole theory, which comprising its background and philosophical dimensions. Among the most common dimensions that had been shortlisted by the TQM authors are customer orientation, employee participation, top management commitment, quality data and information, training development and continuous improvement [1, 15, 16].

Employee's Awareness

Quality awareness among people is central to TQM's purpose [17]. It can be done by promoting quality within an organization and also spreading the information around based on how the manager act and talk about quality [18]. In order to inculcate the employee's awareness towards the implementation of TQM, the quality

management organizations should emphasize information sharing among all employees or intensify the quality related training for them [6]. In getting a bright future of TQM, it is vital to train people at all hierarchy in order to create TQM awareness, interest and action [19].

The organization can share the internal or external information and can encourage the employees to become more responsible for quality improvement. These activities are expected to create awareness among organizational members, which in turn lead to success. All organizational members across all departments and management levels need to give a commitment in implementing TQM [20], since employees are the key to quality management implementation [21].

Top Management Commitment and Support

Top management would inspire the employees with their leadership style, which is expected to trigger the awareness about organizational mission, vision and objectives. If the top management wants TQM to become a way of life for an organization, it has to be introduced and led by them [22]. The role of senior leaders is paramount because they should act as role models for introducing, advancing and reinforcing TQM [23]. The trigger key to quality awareness is the managerial level in order to transmit it throughout the organization [17]. The starting point should begin with planning and setting the quality goals. The quality goals should be defined clearly by the top managers and treat quality as an important aspect in achieving quality [24]. This is because quality goals will provide a clear strategic quality management system to all employees, especially what is going to be achieved with regards to quality matters. Therefore, commitment and personal involvement are required from the top management in order to create and deploy quality values and goals so that it is consistent with the objectives of the company [22]. They also suggest that, in achieving the goals the top management should construct and set up well-defined systems and methods as well as performance measures. These systems and methods to encourage participation by all employees and guide all quality activities while the development and use of performance indicator is directly or indirectly linked to customer requirements and satisfaction as well as to management and employee remunerations.

In addition, the management support is very crucial to the organization members since it may increase the motivation to successful awareness of TQM. The degree of support exercised by the management in the implementation of total quality environment is very critical to the success of TQM implementation [25]. However, in order to make TQM implementation successful, the management should make the organization members aware of TQM first. If there is a lack of commitment from top management, TQM cannot be fully implemented in the organization. In spite of that, participative management is the main factor that may influence to the successful awareness as well as the implementation of TQM by allocating budgets and resources; control through visibility; monitoring progress and planning for change [26]. This is because top managers "have to take charge personally, lead the process, provide direction, exercise forceful leadership including dealing with those employees who block improvement and maintain the impetus" [27].

Employee Involvement

The first word in TQM, which is the "total" implies that in quality improvement processes, every organizational member need to be involved [28]. Implicitly it shows that employee involvement is very much associated with most business success. The concept of employee involvement requires each member of the organization to evaluate alternatives and make decisions on issues within their capacity after the process of empowerment has been agreed [29]. When the employees involve in the design and decision making process, their awareness about the program created earlier, this will support the acceptance and the implementation stage. This is because it is widely acknowledged and anticipated that with an active employee's participation in the formulation and implementation of quality driven strategy will ultimately expedite the flow of information and knowledge, and facilitate the "distribution of intelligence" to the supporting lower level staff for resolving problems within the organization [30]. Besides that, a committed and well-trained employee that fully participates in quality improvement activities lead to the success of TQM environment [22]. Therefore, successful TQM is highly reliant on the employees' involvement and commitment level towards the goals of the TQM program [31] and all employees in the organization are responsible in achieving quality objectives as well as implementing the TQM environment by practicing effective communication, act creatively and innovatively. Furthermore, the management should give authority and power to the employee in making decisions and solves problems creatively. This can encourage the employee to involve in the decision making process and feel significant in achieving organizational goals. When they believe they are important, they will be more aware of TQM and motivated to ensure the successful implementation of TQM.

Training and Education

Training and education are significant in improving one's competency. Not many literatures addressed this dimension in connecting with TQM. It was mentioned that the relative importance of training is unavoidable as numerous evidences signified its role in the success of TQM implementation program [32]. This is because to

secure the commitment and behavioral change towards continuous quality improvement, the role of training and education should not be left out, since it is a mechanism to give adequate knowledge and skills that related to employees' jobs which explicitly impart specific values, knowledge and skills that related to TQM matters [31]. Moreover, the training provides information, skills and knowledge needed by the employees that can maximize the process of attaining the quality of the organizational goals. Training and education serve the necessary skills and knowledge-the ability to make it happen[33]. Enough training and knowledge about TQM will secure the awareness of it. Therefore, a comprehensive training program is necessary and must be institutionalized within the entire organization since it will give satisfaction to the employees, promote motivation and aspiring the workers to act constructively and positively in the process of ensuring continuous improvement implementation [34].

The property of TQM has been a never ending process of improvement. Training and education should possess the same philosophy since it is a must for career development along with the career path. Therefore, it is important to the organization to provide continuous training since it contributes to the establishment of "a common language throughout the business" [27].

METHODOLOGY

A set of structured questionnaire was developed in order to achieve the research objectives. Operationalizing the concepts resulted the development of 30 items on a ten-point numerical scale ranged from 1 (strongly disagree) to 10 (strongly agree). The questionnaire was divided into 5 sections; profiles of the respondents, employees' awareness of TQM, top management commitment and support, employee involvement, training and education. The partial least squares (PLS) method was used by executing SmartPLS 2.0 M3.

Sampling Technique and Data Collection

The target population was 387 employees of the selected RCA. If the population size is 380, the suggested sample size is 191[35]. Since the study executed a convenience sampling technique, the researcher decided to distribute 387 questionnaires and optimistic to obtain at least 191 completed questionnaires. Fortunately, the 3 eligible fieldworkers rigorously managed to personally administer the questionnaires by optimizing the response rate at 85.27% or 330 samples. More samples are expected to secure better results. Furthermore, the sample size larger than 30 and less than 500 are appropriate for most research [35].

FINDINGS AND DISCUSSION

Table 1 shows the profile of respondents in terms of demographic elements and their understanding about TQM. All the respondents (330) answered for all items in the questionnaire except 5 with blank responses for a department or unit that were considered as missing items during the analysis. The researcher believed that, working experience is an indicator in order to obtain fair feedback. The working experience was aggregated to 5 categories. About one-third of the respondents are considered juniors, almost another one-third is pre-senior and more than one-third are seniors. The slightly balance of categories is a good sign of getting stratified responses even though the sample was drawn using convenience procedure. In terms of awareness of the TQM (measures by dichotomous scale), 249 respondents elicited "yes" answer, which is 75.5% of the respondents declared that they are aware. Descriptively, it shows that the majority of the respondents are aware about the TQM in their work setting.

Demographic Profile

Table 1: Respondent profile

	Category	Frequency	%
Gender	Male	147	44.5
	Female	183	55.5
Age	18-25 years	41	12.4
	26-35 years	172	52.1
	36-45 years	70	21.2
	46-55 years	35	10.6
	More than 55 years	12	3.6
Education Level	Master Degree	3	0.9
	Bachelor Degree	145	43.9
	Diploma	62	18.8
	STPM/Certificate	23	7.0
Occupational Group	SPM	97	29.4
	Executive	120	36.4
	Support Group I	142	43.0
Working Experience	Support Group II	68	20.6
	Less than 5 years	100	30.3
	6-10 years	94	28.5
	11-15 years	52	15.8
	16-20 years	30	9.1
Department/ Unit	More than 20 years	54	16.4
	Expansion of Assessment Base	8	2.4
	Law	19	5.8
	Assessment of Employment	36	10.9
	Assessment of other than Employment	24	7.3
	Assessment of Company	25	7.6
	External Assessment of other than Company	25	7.6
	External Assessment of Company	37	11.2
	Document Management	5	1.5
	Collection	54	16.4
	Administration	25	7.6
	Stamp Duty	27	8.2
	Customer Service	14	4.2
	Assessment of Employer	17	5.2
	Assessment of Property	9	2.7
Aware on TQM?	Yes	249	75.5
	No	81	24.5

Research Model

Figure 1 shows the research model. There are 4 latent constructs identified by considering the parsimonious properties of scientific research. The awareness of TQM is the endogenous construct, whereas top management commitment and support, employee involvement, training and education are the exogenous constructs.

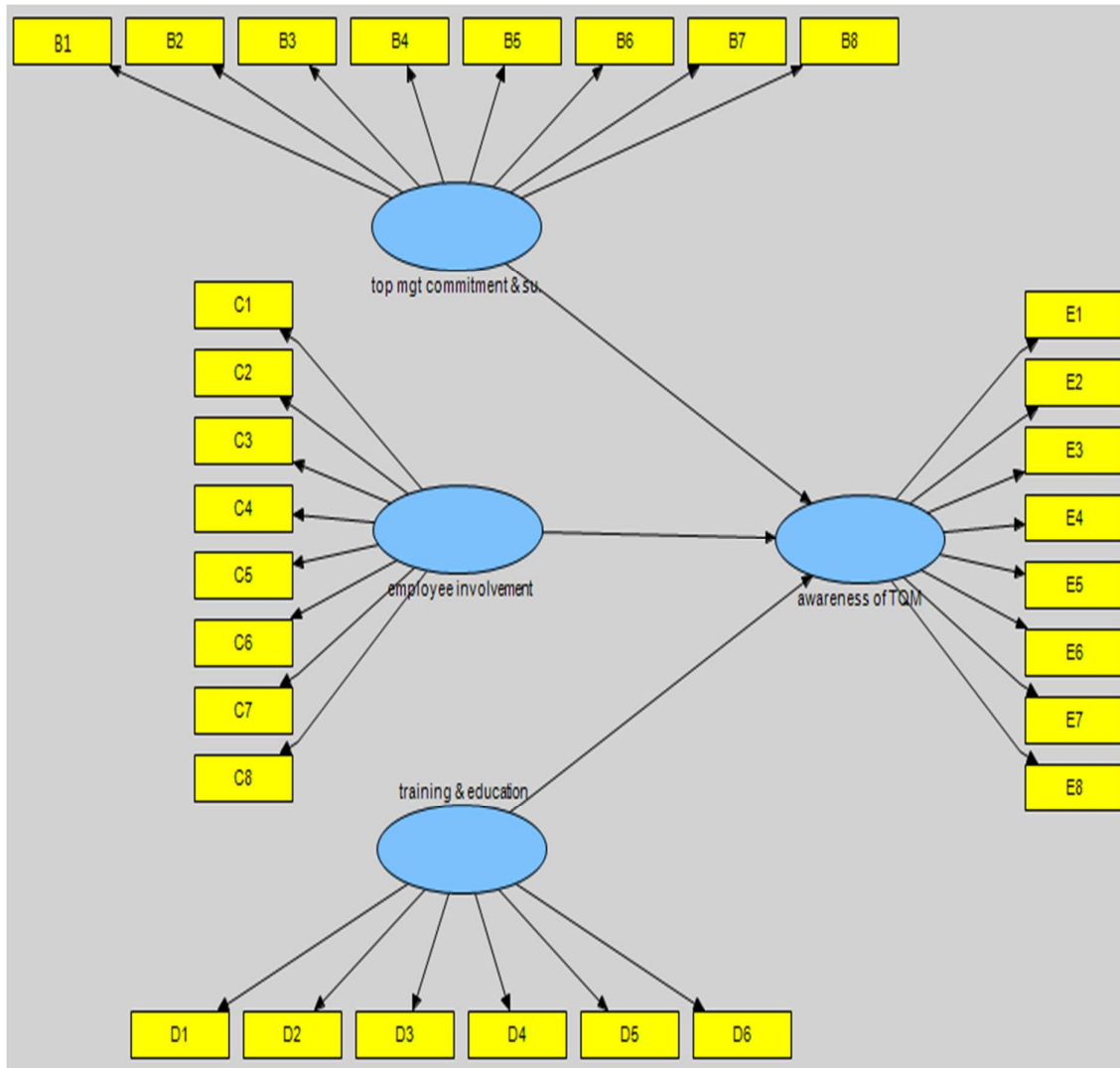


Figure 1: Research model

MEASUREMENT MODEL

Internal Consistency and Convergent Validity

In order to assess the measurement model the convergent validity must be scrutinized. The convergent validity is “the degree to which the multiple items that are used to measure the same concept are in agreement” [36]. The composite reliability is more appropriate in measuring the internal consistency instead of the conservative measure (Cronbach’s alpha) [37]. In addition, factor loadings and the average variance extracted (AVE) are the indicators in assessing the convergent validity.

Nunnally and Bernstein (1994) stated that “composite reliability values of 0.60 to 0.70 are acceptable in exploratory research, while in more comprehensive investigation and advanced stages of research, the Cronbach’s alpha values between 0.70 and 0.90 can be regarded as satisfactory and more meaningful [37]. The composite reliability of this study is between 0.935 to 0.941 (Table 2). Even though the values of composite reliability are more than 0.9, they have not exceeded 0.95. Composite reliability that’s definitely more than 0.95 are not desirable or acceptable. It indicates that all the indicator variables more likely contain the element of multicollinearity or are measuring the same phenomenon and unlikely to be a valid measure of the construct [37].

Table 2: Factor loadings and reliability

Variables	Items	Loadings*	AVE	CR	Cronbach's alpha
top mgt commitment & support	B1	0.775	0.643	0.935	0.921
	B2	0.844			
	B3	0.839			
	B4	0.781			
	B5	0.777			
	B6	0.811			
	B7	0.792			
	B8	0.795			
employee involvement	C1	0.824	0.668	0.941	0.929
	C2	0.793			
	C3	0.812			
	C4	0.774			
	C5	0.840			
	C6	0.840			
	C7	0.802			
	C8	0.850			
training & education	D1	0.689	0.715	0.937	0.919
	D2	0.849			
	D3	0.918			
	D4	0.867			
	D5	0.868			
	D6	0.863			
awareness of TQM	E1	0.761	0.658	0.939	0.926
	E2	0.840			
	E3	0.817			
	E4	0.819			
	E5	0.807			
	E6	0.829			
	E7	0.822			
	E8	0.794			

*Standardized loadings

CR composite reliability, AVE average variance extracted

Discriminant Validity

Cheung and Lee (2010) stated that discriminant validity is the extent to which the measures truly distinct from other variables. It is indicated by low correlations between the measure of interest and the measures of other constructs [36]. There are 2 ways of measuring discriminant validity, examining the cross loadings of the indicators and the Fornell-Larcker criterion [37]. The latter is more conservative approach, where the square root of construct's AVE should be greater than its highest correlation with any other construct.

Table 3 indicates the squared root correlations of each construct are less than the square root of the AVE by the indicators measuring the construct, which implying adequate discriminant validity. To sum up, Table 2 and 3 demonstrated adequate convergent and discriminant validity.

Table 3: Inter-construct correlation

	awareness of TQM	employee involvement	top mgt commitment & support	training & education
awareness of TQM	0.811			
employee involvement	0.796	0.817		
top mgt commitment & support	0.721	0.797	0.802	
training & education	0.776	0.726	0.760	0.880

Note diagonal elements are the square root of the AVE of the reflective scales while the off diagonals are the squared correlations between constructs

Structural Model

Figure 2 shows the structural model of the study. The structural model comprises of the hypothesized relationship between exogenous and endogenous variables in the model, it shows how well the theoretical model predicts the hypothesized paths [38]. The bootstrapping procedure (500 samples) was conducted in generating the path coefficient and their t-values.

The analysis revealed that 71.7% of variance in awareness of TQM can be explained by top management commitment and support, employee involvement, training and education (Figure 2). Out of the 3 path coefficient, only 2 were found significant (Table 4). The employee involvement ($\beta=0.470$, $p<0.01$), training and education ($\beta=0.406$, $p<0.01$) explained an impact on awareness of TQM. Therefore, H2 and H3 are supported. However, H1 is not supported ($\beta=0.036$, $p>0.10$).

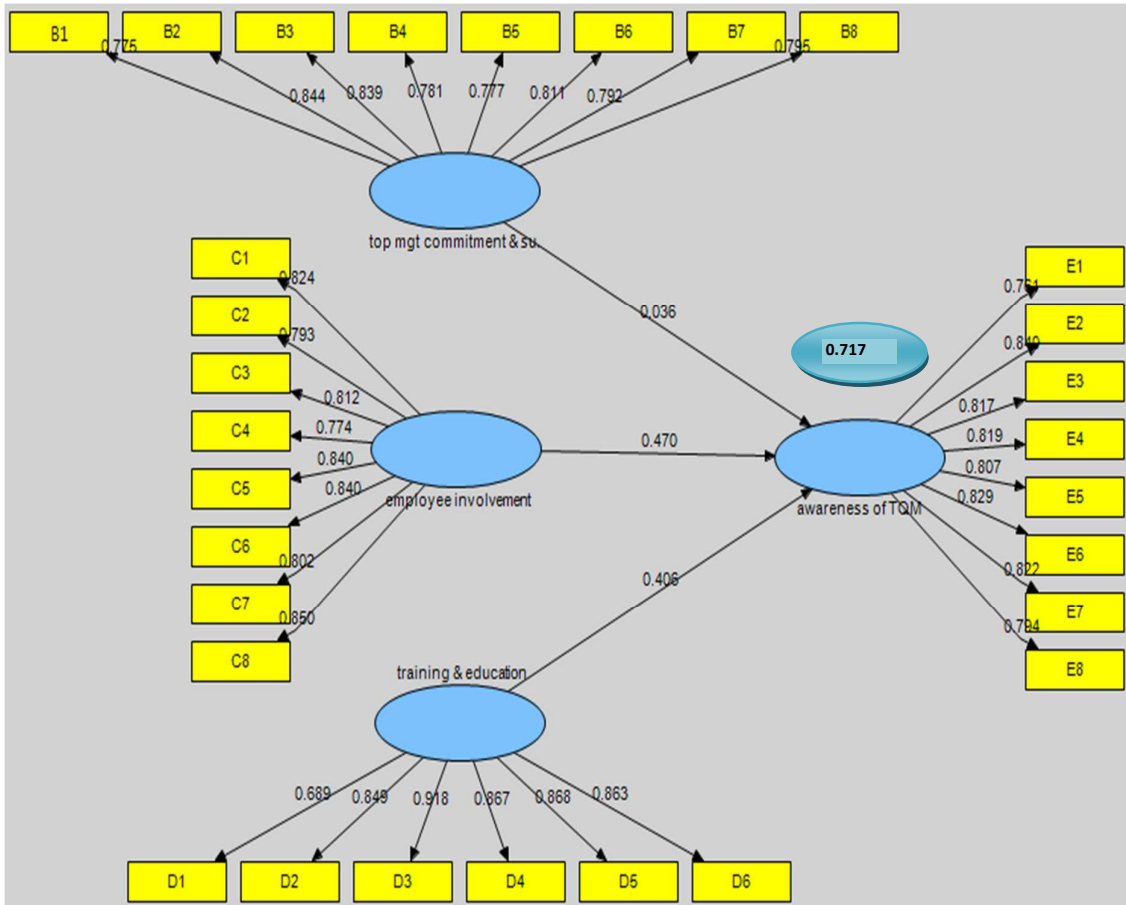


Figure 2: Structural model

Table 4: Summary of structural model

Hypothesis	Description	Path coefficient	Standard Error	t-value	Results
H1	top mgt commitment & support -> awareness of TQM	0.036	0.076	0.476	not supported
H2	employee involvement -> awareness of TQM	0.470	0.078	6.102	supported**
H3	training & education -> awareness of TQM	0.406	0.092	4.406	supported**

CONCLUSION AND RECOMMENDATIONS

This paper aims to identify the influence of top management commitment & support, employee involvement, training and education towards awareness of TQM. This objective derived to 3 hypotheses, yet only 2 hypotheses

were supported. The contribution of the study confirmed that the original expectation of the employee involvement, training and education would affect the awareness of TQM but not the top management commitment and support.

It is true that to make employees aware about the new approach practice by an organization, they should be involved throughout the process. Be part of the team that promotes TQM in the organization may trigger their awareness which may ease the implementation stage. This finding was consistent with the discussions written in some secondary sources [22, 31].

In addition, training and education must be exercised in order to keep employees aware about the issues in the organization, including the quality matters. The role of training and education towards awareness of TQM is undeniable and clearly stated by previous studies [31, 33]. The employees should be exposed to the new method at the optimum level, since understanding about the matter will encourage people to put better commitment and effort.

Even though the top management commitment and support is not significant if we assess it individually, the combination of the three variables was significantly explaining the model. Thus, the role of top management must be noticed and further investigation is needed at different setting. The organization should try to focus on top management commitment and support, employee involvement, training and education in assessing the implementation of TQM in the future since they are associated variables that would influence the awareness of TQM. The limitation of the study is that the research only focused on employees at a branch of RCA in Malaysia. The nature of the organization might contribute to the result where top management commitment and support was not a significant contributor (individually viewed not a combination of the 3 independent variables) towards awareness of TQM. In addition, to increase the generalizability of the findings the number of units of analysis should be increased by utilizing the probability sampling technique conducting in a longitudinal mode of study.

More information can be explored in different categories of working experience, whether different categories of working experience can lead to different levels of awareness of TQM or vice versa. Moreover, it was mentioned in the literature that awareness of TQM may lead to successful implementation of the TQM itself. It is recommended for future research to extend the research by assessing the implementation of TQM and consider the awareness of TQM as their intervening variable.

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