

## ESTILO DE UTILIZAÇÃO DA INFORMAÇÃO SOBRE CUSTOS DA QUALIDADE

Jorge Casas Novas, Professor Auxiliar, Universidade de Évora e CEFAGE-UE, [jlnovas@uevora.pt](mailto:jlnovas@uevora.pt), Largo dos Colegiais n.º 2, 7000-803 Évora, Portugal

Aida Coelho, Master em Contabilidade e Finanças – Instituto Politécnico de Santarém, [aida.j.coelho@gmail.com](mailto:aida.j.coelho@gmail.com), Complexo Andaluz, Apartado 295, 2001-904 Santarém, Portugal

António Ramos Pires, Professor Coordenador, Instituto Politécnico de Setúbal, [antonio.pires@estsetubal.ips.pt](mailto:antonio.pires@estsetubal.ips.pt), Campus do IPS, Estefanilha, 2910-761 Setúbal, Portugal

Margarida Saraiva, Professora Auxiliar, Universidade de Évora e BRU-UNIDE/ISCTE-IUL, [msaraiva@uevora.pt](mailto:msaraiva@uevora.pt), Largo dos Colegiais n.º 2, 7000-803 Évora, Portugal

### ABSTRACT

This work focuses on the broad topic of quality related costs (QRC), which has been largely discussed in the literature. Nevertheless, one of the least studied issues relates to the way companies use information about QRC. In this research the profile of use of information on QRC is analyzed considering the model proposed by Simons (1991), from which it is possible to distinguish between an interactive and a diagnostic profile. The analysis of the data collected through a questionnaire survey to a sample of Portuguese certified companies (PCCs) involved the application of factor analysis, cluster analysis, one-way ANOVA and discriminant analysis. The results show that a substantial part of PCCs uses the information on QRC according to an interactive and diagnostic style. Managers of these companies use information about QRC to set goals, monitor their implementation and motivate participants (according to a diagnostic style), but also to foster organizational learning, the emergence of new ideas and strategies (according to an interactive style). About 30% of companies favor a diagnostic style of use of the information. However, about 32% of companies report negative values for both profiles, indicating that these companies undertake initiatives to prepare the information on QRC but their leaders do not use it in the management process.

**KEYWORDS:** Quality related costs; Interactive and diagnostic systems; Information to management.

**PALABRAS-CLAVE:** Costes de la calidad, sistemas interactivos y diagnóstico, información para la gestión.