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# Perception of the quality costs in historical hospitality services: evidence from Poland

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## Abstract

**Motivation:** The hospitality industry is one of the most important elements of modern tourism. Among the many types of hotels, historical hotels are worth special attention. Such facilities are among the most sublime types of hotels. Opening and operation of historical hotels is connected with costly procedures of renovation and revitalisation, proper arrangement combining tradition with modern technological achievements, as well as ensuring the expected level of quality according to assigned categorisation. The research is motivated by the uniqueness and specificity of historical hotels on the tourist market, including in particular aspects of ensuring an appropriate level of quality.

**Aim:** The aim of the article is to evaluate the level of knowledge about the quality costs and their calculation in historical hotel services. To properly achieve the objectives of the research, the case study of one of the oldest historical hotels in Poland, the Sycamore Manor Hotel, was used.

**Results:** Quality costs and their calculation are not used in historical hospitality services. The low level of employees' knowledge of quality costs, which requires further education and appropriate training, may result from the optional use of the management

accounting tool, i.e. quality costing. The employees of the Sycamore Manor Hotel are aware of the implemented processes and their importance in the context of the quality of the provided services, but the lack of involvement of the organisation in the quality costs deprives it of the possibility to gain a competitive advantage on the demanding market of hotel services.

*Keywords:* categorization; historic building; hotel; prices; quality costs  
*JEL:* L15; L83; M41

## 1. Introduction

The modern world hospitality industry is constantly undergoing changes. After a period of fascination with modernist, large, often chain hotels, a fashion for objects of specific character, including historical hotels, has appeared. Tourists craving for novelty, expecting a specific experience from their stay, as well as fascinated by the architecture, history and the possibility of exploring the visited hotel, often draw their interest towards historical hotels.

The historical hotel industry has experienced a marked increase popularity in recent years. Castles, palaces, manors and even monasteries taken over by heirs or purchasers are being converted into unique historical hotels. When opening such hotels, their owners are guided by the desire to preserve their residential functions, to enhance the splendour of the place, to cover current costs and to generate income. A building can be considered a historical hotel in the full sense of the word if it is:

- entered in the register of historical monuments,
- located both in city centres and on the outskirts,
- subject to categorisation standards.

The hotels which can be considered historical today were already built in the Middle Ages. The oldest historical hotel in the world is the NisiyamaOnsenKeiunkan in Yamanashi, Japan. It was opened in 705 AD and is still in use, owned by the descendants of its founders. The onsen is listed in the Guinness Book of Records. Its uniqueness lies in its picturesque location at the foot of the Akaishi Mountains and the opportunity to enjoy the hot springs where the patron saint of Japanese samurai Takeda Shingen used to relax (Baseel, 2019). Outside Japan, the first historical hotels began to be built in Europe. A summary of selected oldest historic hotels in the world is presented in table 1.

Based on table 1, it is possible to notice that the oldest historical hotels were and are operating on a small scale, with a small number of rooms. The dominant categorisation of these facilities is \*\*\*\*.

The next wave of hotels, which nowadays can be considered historical, came at the turn of the 19th and 20th century. However, these were already spacious buildings with an extensive range of services. Among them, it is worth mentioning the Parisian „Ritz”, St. Petersburg’s „Astoria” or London’s „Savoy” (Beck Ritz, 1938). These facilities were the pioneers of their industry and served

as role models for other hotels. Today they are examples of typical urban historical hotels.

The first hotels in Poland, which can now be considered historical, basically started to appear in the 19th and early 20th century. As in the west, these were mainly major urban hotels, located in the largest cities.

The oldest historical hotel in Poland is the Pod Roza Hotel in Kraków, which opened its doors at the beginning of the 19th century. The group of the oldest hotels also includes Poznań's Bazar Hotel dating from 1841, Warsaw's Raffles Europejski and Krakow's Grand Hotel. The list of the oldest historical hotels in Poland is presented in table 2.

The times of „the command economy” in Poland were not a period favourable to the development of the hospitality industry in general and the historical hotel industry in particular. The situation began to change in the 1990s. Due to ownership transformation processes, many historical buildings (castles, palaces, manors), most of which had been badly neglected or even ruined, found their purchasers. The new owners adapted the properties for residential purposes, but also commercial uses by converting them into hotels or restaurants. The examples of the first historical hotels of the highest categories in Poland opened after the political transformation and operating in 2021 are shown in table 3.

The currently opened historical hotels in Poland are located in large cities as well as in rural areas. The importance of the historical hospitality industry in comparison to other hotel types (especially chain hotels) lies in the specific offer of accommodation, including in particular:

- introduction to legends, stories and historical trivia related to the place and its inhabitants;
- visiting additional rooms, nooks and crannies, dungeons;
- closer and more direct contact between visitors and staff;
- exposure to art styles, specific architecture, garden and landscape design;
- participation in events organised on-site (feasts, festivals, knightly tournaments);
- tasting of specific gastronomy based on regional traditional elements.

The historical hospitality industry, in comparison to other types of hotels, is characterised by a close correspondence of the historical character of the facility to its offer. This is expressed by arranging rooms, corridors or premises using historical furniture, antiques, bibelots or paintings. The accommodation offer includes the possibility of organising special events, conferences or meetings in a historical style (tournaments, feasts). Historical hotels often have a gastronomic offer referring to historical traditions of a given region. Historical hotels become patrons of culture by organising concerts, meetings with authors or other artistic events in their interiors. There is also a variety of Spa and sports activities on offer. Moreover, such hotels often offer sightseeing tours to explore the historical sights of the area.

The costs of providing the highest possible quality of services are inseparably connected with the service activity (including the hotel activity). Among the quality costs of service organisations, there are quality costs ensuring an appropriate level of service quality and also those which arise when the level of service is not satisfactory. The aim of this article is to identify the level of awareness of the existence of quality costs among managers in historical hotel services. To achieve this objective, a survey was conducted in a selected historical hotel.

The article is organised as follows. Section 2 provides a literature review on historical hospitality and quality costs. Section 3 describes the research methodology. Section 4 presents and discusses the research results. Section 5 contains the conclusions developed based of the results. The last section contains an appendix with tables 1–5.

## 2. Literature review

The topic of historical hospitality services appeared relatively early in the world literature. The current and past situation of the world's historical hospitality industry was one of the first to be addressed by Ludy (1927). Similar matters, but in local or regional terms, were discussed much later. Characterization of the unique services of the historical Millennium Biltmore Hotel was made by Morehouse (2013). The historical hotel market in San Antonio was covered by Peché (2019). In contrast, Ownley Cooper (2020) characterised the historical hospitality industry in North Carolina.

The national literature on historical hotels and their services essentially emerged only after the period of the political transformation. The characterisation and discussion of Polish historical hotels as well as their key services has been conducted most extensively by Kaniewska (2009) and Kaniewska & Micuła (2007). The aspect of catering service provision has been discussed by Kaniewska & Cybuski (2014). A broader review of the country's historical hotels was also made by and Kaniewska & Micuła (2007). The subject of adapting historical buildings for hospitality purposes appeared in the works by Szmygina (2009). The hotel functionalities of historical buildings were discussed by Hyski & Bednarzak (2012). The touristic features of medieval castles were explored by Musiaka (2013). The historical hotels organised by the association „Leisure in Monuments” („Wypoczynek w Zabytkach”) were discussed by Kaganek & Miller (2004). Rouba touched upon the issue of historical hotels in relation to branch organisations (2004), as well as the influence of the hospitality function of historical buildings on their surroundings (2010). Witkowski & Kachniewska (2005) discussed the importance of historical hoteling for tourism. Historical hoteling has also been the subject of the publications by Rohrscheidt (2010) and Szerfer (2013), among others.

The aim of hospitality service providers is to ensure full customer satisfaction. The satisfaction of hotel guests is a measure of the quality of services provided in this type of enterprises. The processes occurring in the service activity

consist of basic, supplementary and management processes (Ossowski, 2012). Each of the processes is associated with incurring a certain level of costs, which ensures its implementation. Among these costs some are related to quality. The estimation and disclosure of the level of quality costs, which in the vast majority are hidden in the implemented processes, is important for every enterprise, as it enables it to increase its awareness of the problem of quality and process efficiency (Sadkowski, 2020).

Since the 1950s, quality costs have been the subject of interest of numerous researchers from all over the world. The first to define this concept was Juran (1951), indicating that they are an instrument for measuring quality. Feigenbaum (1961) detailed their correlation with pro-quality measures, Groocock (1974) stressed that they are also the costs incurred for defective production, and Crosby (1979) pointed out that the quality costs practically nothing, but its absence is costly.

The quality costs have also been described in the International Organization for Standardization (1993, 1994, 2000) standards, in particular in ISO 8402:1994, ISO 9000:2000 and ISO 9004-3:1993. ISO 8402:1994 specifies that these are the expenses incurred for the prevention of defects and assessment activities, as well as losses resulting from internal and external errors. In ISO 9004-3:1993, the measures used to assess the effectiveness of the quality system are considered the quality costs. In contrast, ISO 9000:2000 defines quality costs as those incurred in guaranteeing and ensuring satisfactory quality.

The importance of quality costs in the 21st century is emphasised by the definitions of Chatzipetrou & Moschidis (2018), Chiadamrong (2003), Dimitrantzou et al., (2020), Giakatis et al. (2001), Malik et al. (2016), Sedevich Fons (2011) and Wood (2007). Chiadamrong (2003) and Wood (2007) indicate that the costs associated with quality concern not only the products but also the services provided.

Quality costs should also be considered as an important element of companies' quality programmes (see Chiu & Su, 2010; Prashar, 2014; Snieska et al., 2013; Sturm et al., 2019). Biadacz (2020) emphasises that they should be a tool to rationally influence and manage the quality process.

A characteristic feature of quality costs is their non-obviousness, invisibility, because they 'hide' in the processes implemented by enterprises, which causes a problem in their proper measurement, (see Cheah et al., 2011; Mahmood & Kureshi, 2015; Snieska et al., 2013; Yang, 2008). Only a small percentage of them are those measured and disclosed by companies in financial documents, which are the tip of the iceberg of the quality costs actually incurred.

The instrument used to measure quality-related costs is quality costing, considered to be the most important element of a company's quality management system. It serves as one of the models of strategic cost management (Sadkowski, 2019). Most models of this costing have been developed for manufacturing enterprises (see Chopra & Garg, 2012; Harrington, 1987; Malik et al., 2016; Polak, 2003; Pristavka & Koloman, 2018; Teli et al., 2018). Few models of this

calculation have emerged in services, which have been implemented in health-care providers (Sulowska-Banaś, 2013) and water and sanitation services (Sadkowski, 2020).

The literature review in the area of quality costs and related quality costing enables to claim that there is a cognitive gap related to the identification and typology of quality costs in enterprises providing hotel services.

### 3. Methods

The case study method was used in the research part of the article. With this research method, it was possible to use the interview as a tool to achieve the objectives, which were as follows: to check the level of knowledge of historical hotel managers and their involvement in quality costing, their knowledge of quality costing issues, as well as their willingness to implement this instrument. The triangulation procedure of research techniques, i.e. content analysis of documentation (financial statements, official website, quality manual), observation (visit hotel) and interview, played an important role in this research.

The research was carried out in January 2021 in the enterprise Sycamore Manor Hotel. The respondent answering the questions was the proxy of this entity. The interview was divided into three Parts of questions, which were organised as follows:

- Part I — General questions about the activities of the enterprise;
- Part II — Quality costs;
- Part III — Quality costing.

The questions from all thematic parts are summarised in table 5.

The interview part was complemented by the observation of the processes implemented by the hotel. This allowed the authors to obtain a complete overview of all activities performed in the enterprise.

The following items were used in the content analysis of the documentation of the surveyed entity: annual financial statements, full copy from the Register of Entrepreneurs of the National Court Register and the entity's website.

The Sycamore Manor Hotel is located in Trębki Małe in the municipality of Zakroczym in the Mazovia Province. It is situated approximately 30 km away from the centre of Warsaw, in close proximity to the Modlin airport and Kampinos National Park. The building is an 18th century stylised gentry manor house. The hotel was established in 1996 as one of the first historical boutique hotels in Poland. The building is owned by the Szok family.

The history of the Sycamore Manor dates back to the first half of the 18th century. The manor was founded by the noble Jaworski family. The prosperous farm declined firstly as a result of many material and personal losses of the family during the national uprisings in the 19th century and then as a result of emigration of a part of the family during the Russian partition. World War II did not spare the place. The Sycamore Manor became the seat of the Hitlerjugend school and later a military depot of the Wehrmacht. After the war, it served

as a primary school until 1972 and underwent systematic devastation (Gawrychowska, 2016).

In 1984, the ruined building was purchased by private owners Bożena and Marek Szok. Thanks to the efforts of the new owners, the building was entered in the register of historical monuments. The two-year reconstruction process carried out under the supervision of the conservator sought to restore and highlight its original form. Initially, the restored facility was used as a private residential building of the owners far away from the capital's noise. The manor served as a place for family meetings, picnics and private celebrations.

The beginning of the full-fledged hotel activity of the facility took place in 1996. The owners' decision to create a hospitality facility was not an accident. In the preceding periods, the manor flats were occasionally rented for business tourism purposes (training courses, conferences). The first guests of the facility were the Americans who were building the Ford factory in Płońsk. The positive impressions from the stay of the first guests resulted in an increased interest in the facility from the representatives of other companies. This prompted the owners to fully adapt the facility to serve as a hotel (Iwańska, 2013).

Inaugurating its activity, the Sycamore Manor Hotel became one of the first hotels of its kind in Poland. As a historical building, categorised under \*\*\* standard, it joined the group of out-of-town historical hotels in Poland. It should also be emphasised here that as a pioneering facility it has become a role model for other facilities of this type in Poland.

Nowadays, the Sycamore Manor Hotel is a complex comprising the Main Manor and the Smaller Manor. The complex is surrounded by a 3 ha park with a 400 year-old oak tree. The park features a pond, gazebos, benches, swings and windmills. The park often serves as a setting for wedding receptions held in the garden. There is also a large car park for 100 cars.

The Sycamore Manor Hotel has 21 rooms, varying in style, which can accommodate a total of 35 to 60 guests. An important part of the facility's facilities are the conference and restaurant rooms listed in table 4.

The restaurant specialises in traditional Polish cuisine and regional dishes, prepared from seasonal produce.

The Sycamore Manor Hotel is characterised by its extensive accommodation offer. At the guests' disposal there is a sauna, an outdoor swimming pool with a gazebo and places to relax, an arbour with a fireplace, a library, billiards, a „chip & putt” facility for a short game of golf and a volleyball, basketball and tennis court and the GoldenTherapy Spa, providing massage services and aesthetic medicine treatments.

## 4. Results

The interview for the research was conducted with the proxy of the Sycamore Manor Hotel in January 2021. The analysis of the responses to the questions for the three interview topic parts is presented below and can be found in table 5.



The first two questions from Part I (questions 1 and 2) concerned the method of preparation of the company chart of accounts and the cost records. The respondent indicated that the chart of accounts was developed internally by the relevant units in the organisation and the cost records are kept in a mixed system, i.e. in parallel in both cost systems, i.e. by category and by function. Questions 3 and 4 attempted to elicit the information on the main objective and short term objective of the surveyed enterprise. The respondent stated that providing top quality services to customers and ensuring their satisfaction is the main objective of the enterprise. In turn, the short term objective is to increase sales revenue. Question 5 attempted to establish whether each employee of the organisation has sufficient knowledge about the processes they are responsible for. It revealed that all staff members have the knowledge of the processes they are in charge of (these are mainly: periodic training of staff by external companies, exchange of staff between hotels — members of the Historic Hotels Association), but it is required to increase this knowledge, as well as to provide appropriate training. Questions 6 and 7 addressed the issue of quality training and its frequency. The respondent confirmed that such trainings take place in the organisation at least once a year and are aimed at gaining new experience and becoming familiar with the specifics of work. The facility also holds quality talks and regular staff briefings at least once a week, which reveal the most important quality issues.

In the first two questions of Part II (questions 8 and 9) the respondent had to assess whether the company identifies the problem of quality costs and takes measures to improve quality. The respondent stated that the quality cost problem is identified and the company takes measures to improve the quality of the hospitality services provided. Questions 10 and 11 dealt with the issue of keeping records of quality costs and the continuity of their recording. The respondent indicated that records of these costs are not kept and the company does not have separate accounts for recording them. Questions 12 and 13 attempted to obtain the information on the involvement of the Accounting Department in the recording of quality costs and its readiness to implement changes including their recording. The respondent stated that the Accounting Department does not record these costs and is very resistant to changes that would modify the accounting system for the recording of these costs. Questions 14 and 15 were to determine the centre responsible for the identification of quality costs as well as the possibilities of obtaining the information about the size of these costs. In the opinion of the respondent, the quality team should be responsible for the identification of quality costs. Obtaining the information on the actual amount of quality costs incurred at the Sycamore Manor Hotel will not be possible, however, the respondent indicated that in their opinion, quality costs constitute approximately 5% of all costs incurred at the facility. The level of total costs, as well as quality costs in 2020 was undoubtedly affected by the COVID-19 pandemic caused by the SARS-CoV-2 coronavirus (Ducharme, 2020). The new customer service guidelines resulted in an increased level of costs in the hotel and involved the need to purchase disinfectants, masks, visors, and fluid dispensers,



etc. Questions 16 and 17 attempted to determine the sources of the information on the quality costs of the organisation, and whether the managers had sufficient knowledge of the quality costs generated in their processes. The respondent identified complaint and claims records and error reports as the main sources of information about these costs, and also indicated that they did not know whether management had sufficient knowledge of the quality costs generated in all the processes performed.

The first two questions of Part III (questions 18 and 19) concerned the issue of quality costing and its procedure in the studied organisation. The answers allowed to establish that the Sycamore Manor Hotel did not implement quality costing and does not have a detailed procedure for it. Question 20 attempted to elicit information on whether the organisation has a quality cost classification system. The respondent stated that such a system does not exist because there is no need to introduce it. Question 21, in turn, was to give an answer about the objectives of quality costing. The respondent indicated that these were an increase in the quality of service and an improvement in the efficiency of the company's management systems. Questions 22 and 23 attempted to establish the impact of quality cost analysis on improving the efficiency of management systems and the existence of a correlation between increasing expenditure on the prevention of poor quality and a decrease in the cost of errors. The representative indicated that not every cost analysis improves the efficiency of management systems. In addition, the person considered that increased investment in prevention and evaluation would result in a reduction in the level of error costs. Questions 24, 25 and 26 were to identify the issue of the optimisation of quality costs through service quality process management, and whether the organisation surveyed prepares a quality cost matrix and budget, and reports/ statements on quality costs. The respondent recognises the impact of process management on the optimisation of quality costs, but indicates that his or her department does not prepare a matrix and budget for quality costs or reports/ statements on these costs. In question 27, the respondent was asked to indicate the person who should be responsible for the quality cost reports/statements, but was unable to answer this question. The last two questions of Part III (questions 28 and 29) were to obtain the information on whether the enterprise has a comprehensive quality management system and to learn the opinion on the impact of quality costing on the effectiveness of management systems. The respondent indicated that the organisation does not have such a system. This person also stated that they did not know whether quality costing had an impact on the effectiveness of management systems.

The interview allowed to achieve the objectives. The level of knowledge and involvement of the Sycamore Manor Hotel in quality costing was identified. The employees do not have adequate knowledge of quality costing, it is not implemented and there are no procedures for its implementation. The author assesses the knowledge of quality costing issues as insufficient and of the implemented processes as sufficient, which was confirmed by the answers provided

in the interview. The entity does not keep records of quality costs or their analysis, nor does it show any openness and readiness for new solutions in the field of quality cost management. In the author's opinion, the enterprise has considerable deficiencies in the perception of quality costs and their accounting.

## 5. Conclusion

The aim of the article was to evaluate the level of knowledge about quality costs and their accounting in historical hospitality services. The Sycamore Manor Hotel as a representative of historical hotels was selected to participate in this study. However, no generalisation to the whole group of historical hotels is justified, due to the small sample size (only a small percentage of all the organisations providing this type of service).

The research demonstrated a low level of knowledge about the quality costs and their calculation, which may result from the fact that conducting quality costing is voluntary and there are no legal standards that oblige enterprises to implement it.

The additional costs connected with its implementation and maintenance do not encourage them to use it in their units. It is highly unreasonable, because the potential benefits of having a quality costing, such as increasing the quality of provided services or increasing the efficiency of processes, outweigh the implementation costs.

This study is an introduction to more in-depth research on a larger group of historical hotels operating in Poland, which will allow gaining a more complete insight into the perception of quality costs and their calculation by this group of hospitality service providers. The authors also recommend future research to attempt to estimate the cost of quality in selected historical hotels which will agree to fully cooperate and disclose sensitive financial and process data.

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## Appendix

**Table 1.**

**Examples of the world's oldest historical hotels operating in 2021**

Hotel name	Category	Number of rooms	Opening date	Place/Country
NisiyamaOnsenKeiunkan	****	37	705	Yamanashi/Japan
The Olde Bell	***	48	1135	Hurley/United Kingdom
Gasthaus ZumRotenBaren	****	25	1311	Freiburg/Germany
Goldener Adler	****	39	1390	Innsbruck/Austria
Hotel Krone	****	37	1418	Solothurn/ Switzerland
The BeekmanArms	****	72	1766	Rhinebeck/USA

Source: Own preparation based on Weber (2016).

**Table 2.**

**The oldest historical urban hotels in Poland operating today in categories 4 and 5\***

Name	Location	Number of rooms	Opening date	Category
Europejski Hotel	Warszawa	106	1877	*****
Grand Hotel	Kraków	64	1887	*****
Monopol Hotel	Wrocław	121	1892	*****
Pod Orłem Hotel	Bydgoszcz	75	1896	****
Bristol Hotel	Warszawa	205	1901	*****
Monopol Hotel	Katowice	108	1903	*****
Francuski Hotel	Kraków	42	1912	****
Polonia Palace Hotel	Warszawa	206	1913	****

Source: Own preparation based on Ministerstwo Rozwoju, Pracy i Technologii (2021).

**Table 3.**

**Examples of the first out-of-town historical hotels in Poland opened after 1989**

Name	Location	Opening date	Creation date	Category	Number of rooms
Noma Residence	Promnice	1991	1861	****	13
Dobro Krasków Palace	Krasków	1992	1746	****	35
Amber Palace	Strzegęcino	1995	1901	****	62
Sycamore Manor Hotel	Trębki Wielkie	1996	1760	***	21
Manor House	Chlewiska	1997	1135	****, ****	59
Palace in Paszkówka	Paszkówka	1999	1830	****	14
Kliczków Castle	Kliczków	2001	1297	****	89

Source: Own preparation based on Ministerstwo Kultury, Dziedzictwa Narodowego i Sportu (2021).





**Table 4.**  
**Conference and catering facilities in the Sycamore Manor Hotel**

Room	Space	Conference	Banquet
Conference room in the Main Manor	60	36–50	50
Conference room no. 1 in the Smaller Manor	60	36–50	–
Conference room no. 2 in the Smaller Manor	60	26–40	–
Dining hall in the Main Manor	60	50	70
Dining hall in the Smaller Manor	100	80	120

Source: Own preparation based on Jaworowy Dwór. (2021).

**Table 5.**  
**Summary of interview questions**

No.	Question
Part I — General questions on the company's activities	
1	How is the company chart of accounts developed in your company?
2	What is the cost classification?
3	What is the main aim of your enterprise?
4	What is the short term goal of your enterprise?
5	Does each employee have sufficient knowledge of the processes for which he/she is responsible?
6	Is there any quality training in your company?
7	How often does quality training take place?
Part II — Quality costs	
8	Is the problem of quality costs identified in your company?
9	Are quality improvement measures being taken in your company?
10	Are quality costs recorded in the accounting system in your enterprise?
11	Are quality costs recorded continuously using a uniform method?
12	Is the Accounting Department of your company involved in the recording of quality costs?
13	What is the readiness of the Accounting Department to implement changes including quality costing in your company's accounting systems?
14	Who should be responsible for identifying quality costs?
15	Is it possible to obtain information on the amount of quality costs in your company?
16	What are the sources of information on quality costs in your company?
17	Do managers have sufficient knowledge of the quality costs generated by all processes in your company?
Part III — Quality costing	
18	Is quality costing kept in your company?
19	Is there a detailed procedure for conducting quality costing in your company?
20	Does your company have a quality cost classification system?
21	What do you think are the objectives of quality costing?
22	Does quality cost analysis improve the effectiveness of management systems?
23	Does the increasing investment in preventing poor service quality contribute to a fall in the cost of errors?
24	Does service quality process management optimise quality costs?
25	Does your company prepare a quality cost matrix and a quality cost budget?
26	Are quality cost reports/statements prepared in your company?
27	Who is responsible in your company for reports/statements on quality costs?
28	Does your company have a comprehensive quality management system?
29	Does quality costing affect the effectiveness of management systems ?

Source: Own preparation.