

Improving Innovative Methods of Improvement of Quality in Enterprises on the Basis of Internal Audit

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Abstract: This article proposes a model of audit of service quality based on the definition of the list and quality indicators of services, the collection of information on the quality of services, the formation of its database and the improvement of innovation management system for service quality in the enterprise. There is also a block diagram model of the formation of economic efficiency from the introduction of innovations in the system of quality management of services in enterprises.

Keywords: quality, quality of services, audit, internal audit, internal audit indicators, block diagram model

INTRODUCTION

The procedure for planning, organizing and conducting internal audits of the quality management system in enterprises is established in order to assess the performance of the service quality management system and further improve its performance.

The main tasks of internal audit in the instructions given in the service enterprises are:

- collection of information to confirm the compliance of working documents in the service enterprises with the established requirements;
- detection of non-compliance with the requirements for record keeping in the service company;
- Analysis of identified discrepancies and their causes;
- Preventive actions and corrective effectiveness and control over its implementation.

The instruction "Internal audit of service enterprises" of the quality management system in enterprises belongs to separate components. Service enterprises carry out planning, inspections and documentation of the results on the basis of existing instructions, analysis of the causes of non-compliance in the service process, the development of corrective and preventive measures.

When conducting an internal audit of quality management in enterprises, these instructions should be guided by the following departments and officials: managers, deputy chiefs of operations, representatives of quality management, workers, members of the commission for official inspections of operations, heads of departments.

An internal audit of service quality management in enterprises is a systematic, independent and documented process of obtaining evidence, objective assessment of which is required to determine

the level of compliance with the criteria of inspections and verification - the documents required for the activities of enterprises.

Internal audit of service enterprises can be conducted in two ways:

1. Formal inspections of operational activities at enterprises planned, organized and conducted in accordance with the "Instructions for documentary inspections of operational activities at enterprises";
2. Inspections on certain priority issues of production activities in service enterprises on the "Checklist" in accordance with the established requirements.

Formal inspections of operational activities at enterprises are conducted at least once a year.

In preparation for the internal audit, the commission established for the audit examines the information on the formation of the service enterprise, as well as plans and reports of corrective and preventive measures developed in the service enterprises.

Execution of documents based on the results of the internal audit. The results of the internal audit of service enterprises are expressed in the act of cash inspection and official inspection of operational activities, issued in accordance with the requirements of the "Instructions for documentary inspection of operational activities in enterprises" and "Checklist".

The head of the commission or the person in charge of registration of the act together with the head of the inspected service enterprise determines and records:

- causes of inconsistencies;
- Recommendations for correcting inconsistencies and actions to address the causes of inconsistencies;
- Personnel responsible for making appropriate adjustments will be appointed;
- deadlines for the implementation of activities that should ensure the ability to implement the necessary measures without delay.

If the head of the audited enterprise does not agree with the opinion of the commission on the proposed corrective measures or the duration of the proposed discrepancies, the head of the audited enterprise may express his views in the "enterprise comments" page. In this case, the representative of the quality management in the service company sends copies of the section "Conclusions" and "Suggestions" of the approved act for execution to the executors.

The representative of the quality management shall send to the executors copies of the section "Conclusions" and "Suggestions" of the approved act for execution no later than two weeks after the completion of the inspection at the service enterprise.

The head of the enterprise and the executors responsible for the implementation of appropriate corrective or preventive measures shall submit a report on the implementation of the planned corrective and preventive measures to the representative of quality management with supporting documents in a timely manner.

The act of execution in the section "Conclusions" and "Recommendations" is kept by a representative of the quality management of the enterprise. Shelf life is carried out in accordance with the nomenclature of works.

Verification of the effectiveness of corrective actions is carried out during the next inspection of the operational activities of the object under inspection, which is reflected in the act.

Methodological recommendations for innovative activities in the quality management system based on internal audit of enterprises.

When conducting an internal audit of the quality of services in enterprises, the collection of information can be done in the following ways:

1. Study of documents;
2. Conducting surveys with employees;
3. Follow the process of realization of the required documentation;
4. Checking compliance with the requirements of external and internal documents of the enterprise: position, technological and working instructions, regulations on departments and other documents.

The auditor's method of work should include: observation, inquiry, proof, analysis, evaluation. The method of work used by the auditor in performing the audit operation is given in Table 1.

Table 1 The method of work used by the auditor in performing the audit operation¹

Operation of internal audit technologies	Methods of conducting internal audit
Check the availability of documents	Observation (acquaintance, verification), evidence
Checking the compliance of documents with the established requirements	Analysis, evidence
Checking compliance with the requirements of the documents in practice	Inquiry (interview), analysis, evidence
Execution of the "checklist"	Observation (acquaintance, inspection), evaluation
Note the inconsistency	Observation (analysis), analysis, evidence, evaluation
Reporting in the form of an act	Analysis, evaluation

Observation (verification) - a statement of facts made during the investigation and based on objective evidence. Observation is based on the examination and study of a research object. The descriptions to be considered are: the status of the regulatory documents; condition of workplaces and places of rest; condition of equipment and measuring instruments; employee behavior; registration of records.

A survey is a method of obtaining preliminary information about the object of the enterprise in the form of answers to the questions in the questionnaire.

In conversational techniques, it is important to choose the right method of question formulation. Table 2 lists the types of questions used in the survey, which have a closed, open, explanatory description.

The use of questions of different descriptions is not appropriate in terms of content, as they do not comply with the principles and methods of conducting internal audits of the quality of services.

¹ Author construction.

Table 2. Use other types of questions

Question type	Contents
Closed is an acceptable type of question	The answer was only a question of “yes” or “no” (“Job guidelines should be developed”).
Open - types of questions in the preferred view	The only question that can be answered is “yes” or “no” (“What other methods do you use in your work?”).
Explanation is the type of questions you prefer	Explanation, question that requires approval (How is corporate customer service?).
Personalized is a question that cannot be accepted in accordance with the principles and methods of conducting internal audit	The question, and its answer, involves evaluating the performance of employees (“Who do you think is to blame for the identified discrepancies?”).

When conducting an audit of the quality of services, auditors:

- ensuring maximum objectivity and reliability of results on the quality of services;
- compliance with the confidentiality of audit information on the quality of services;
- must adhere to ethical norms.

The situation can be improved in connection with the audit. These include a reduction in costs due to changes in the mode of operation of service enterprises, an increase in revenue, a further reduction in the number of employees, a revision of the staffing table and other measures.

Audit of the service quality system is a set of procedural processes of accounting, reporting of services, which is the basis for the development of recommendations for improving the activities of the enterprise in the quality management system in order to achieve the quality of services and increase the level of competitiveness.

In our opinion, the study proposes a model of audit of the quality of services in enterprises on the basis of four main stages.

Phase I. Determining the list of services and quality indicators of services.

Phase II. Collection of information on the quality of services:

- identification of irregularities in the postal service, which carries out a list of preliminary information on the quality of services required to determine the quality indicators of services;
- identification of reporting documents registered in enterprises, which contain preliminary information on the quality of services;
- identification of initial data in the registered reporting documents, which allows to determine the quality indicators of services;
- formation of the procedure for determining the quality indicators of services on the basis of preliminary data;
- the possibility of monitoring for information on the quality of services, the development of brief conclusions about the reality.

Phase III. Preparation and maintenance of a database on the quality of services:

- analysis and evaluation of the quality of services, comparison with the norm;
- identification of trends and patterns of change in the level of service quality;
- identification of factors influencing changes in the quality of services;
- Analysis of the impact of restructuring of business processes and other changes in the level of service quality.

Phase IV. Development of recommendations for the management of innovations in the field of service quality in the enterprise:

- Encourage the introduction of innovations in the quality management system;
- control and analysis of the introduction of innovations in the quality management system;
- certification of quality management system.

Given the above, if an audit is not used in the quality management system, then the service company will lose its position both in the financial sector and in the services segment. Therefore, in our opinion, the audit allows to solve the following tasks in the management of innovations:

elimination of problems with the quality of services;

approval of corrective actions to improve the quality of services;

evaluation of the effectiveness of the formation of quality management systems;

Defining the level of understanding of the goals, objectives and requirements of employees in accordance with the terminology of the international standard ISO 9001: 2008 "Quality Management System" and ISO 14001: 2008 "Environmental Management System";

Identify ways to further improve the quality management system as a whole and in its individual processes.

In order to increase the efficiency of the quality management system, it is necessary to expand the range of quality indicators of services and actively introduce innovations in goal setting.

The quality of innovative activity largely depends on the development of strategic planning and specific indicators of service quality. This is because unreasonable and improper planning, non-objective planning can lead to reduced profits as a result of untimely decisions and the cost of wrong decisions.

Figure 1 shows a block diagram model of economic efficiency from the introduction of innovations in the system of quality management in enterprises. The top level of the model consists of three address blocks: client, community, executor (executor).

Such a model allows to analyze and monitor the impact of each formalized process on the actual performance indicators of the service enterprise, to calculate the economic efficiency from the introduction into the quality management system.

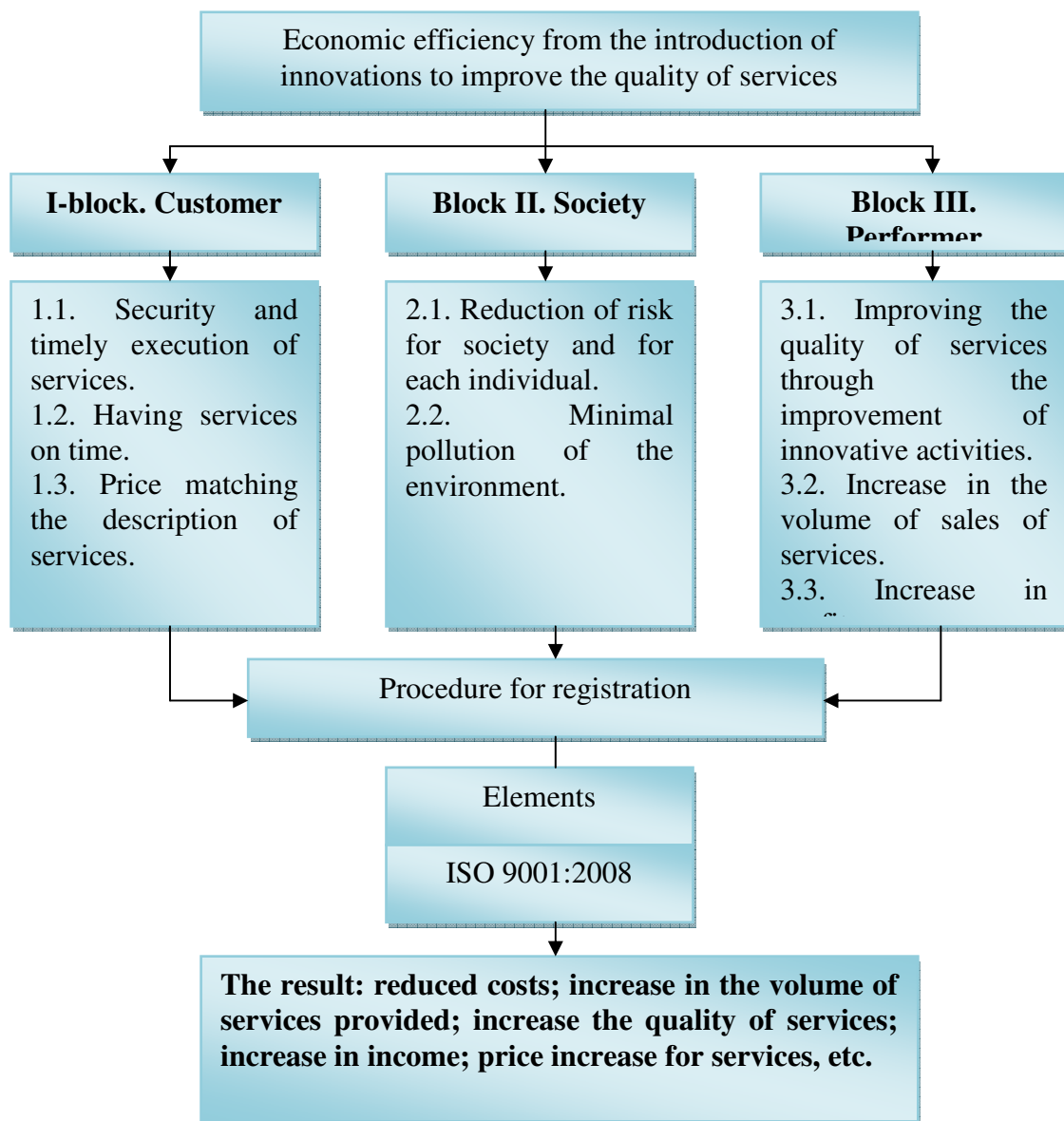


Figure 1. Block diagram model of the formation of economic efficiency from the introduction of innovations in the system of quality management of services in enterprises²

Determining the expected economic efficiency from the development and implementation of measures to improve the quality of services in enterprises is based on the following formula:

$$C_k = \sum_{t=1}^K (N_{it} - T_{it} - S_{it}) \times L_{it} - \sum_{t_c=1}^{K_c} E_{cont} \sum_{t_c=1}^{K_c} Z_{kt} \quad , \quad (1)$$

here: C_k – expected cost-effectiveness for the standard period of service provision;

$t_c=1,2,3,\dots, K$ – duration of measures to improve the quality of services;

² Муаллиф томонидан ишлаб чиқилган.

E_{cont} - environmental or social impact in monetary terms;

Z_{kt} – one-time costs, including costs associated with the development and introduction of new services.

Determining the expected economic efficiency of the introduction of new services is determined on the basis of the following formulas:

$$C_k = \sum_{i=1}^n \sum_{t=1}^K (N_{nit} - T_{nit} - S_{nit}) \times P_{it} - \sum_{t=1}^{K_t} Z_t, \quad (2)$$

here: C_k – the expected economic effect of the introduction and development of a new unit of services for the standard period of service (K);

N_{nit} – i - the forecast cost of the service unit, expressed in the application of new services in one year (t);

T_{nit} – in one year (t) i is the forecast cost of the service unit;

S_{nit} – in a year (t) i is the forecast of the share of taxes per unit of service;

P_{it} – in one year (t) i is the forecast of useful efficiency of the new service;

Z_t – one-time costs from their development and introduction in the year of introduction of new services (t).

Simultaneous environmental or social benefits from the introduction of new services in enterprises (in monetary terms) are generally determined on the basis of the following formula:

$$E_{cont} = (U_{cKt} - U_{nKt}) \times C_{ed.pt}, \quad (3)$$

here: U_{cKt} – in natural size t – environmental performance of services for the year (for example, shipment of dangerous goods, drugs); U_{nKt} – similar new services; $C_{ed.pt}$ – Valuation of the unit of indicator, soums.

The economic feasibility of measures to improve the components of the management system allows to increase its sustainable development and efficiency. In the initial assessment of the economic efficiency of innovative activities, we use the cost approach, which corresponds to the total assessment of the total cost (Table 3). Such an approach only provides an objective assessment of the level of economic efficiency achieved.

Table 3. Expenditures on innovation measures for the introduction of quality management systems in enterprises³

Appropriate costs	Innovation activities
1. For preventive measures, Holdin:	- professional training of staff; - Improving the quality of services in order to eliminate possible problems with the introduction of innovations; - development of quality indicators; - organization of innovative activities.
- audit	
- Use of ISO 9001: 2008 standard certification, licenses	

³ Муаллиф томонидан ишлаб чиқилган.

2. Control, Control:	<ul style="list-style-type: none"> - Development and use of statistical methods for assessing the quality of services; - formation of a statistical database of quality indicators; - processing and registration of inspection results; - development of quality reports and identification of quality problems; - Carrying out an audit of the quality of services.
- inspection and experimentation.	
- control process (identification of shortcomings in the process of developing the quality of services).	
Inconsistent costs	
3. To internal losses, Hitch	<ul style="list-style-type: none"> - work on correction of non-compliant errors (non-compliance with processing deadlines, violation of delivery deadlines, etc.); - extra time in dealing with problems.
- processing and corrections	
- repeated correction and correction	
- loss analysis	
4. External losses, Xtashqi	<ul style="list-style-type: none"> - consideration of complaints and treatment; - reducing the motivation of employees from conflict situations with customers; - Decreased business reputation and additional advertising and marketing costs; - costs of a court decision or the cost of annulment of a court decision.
- processing and corrections	
- repeated correction and correction	
- guaranteed obligation	
- payment of legal disputes and compensation	

The full cost of fully implementing innovations to improve the quality of services is determined on the basis of the following formula:

$$X = X_{\text{олдин}} + X_{\text{назорат}} + X_{\text{ички}} + X_{\text{ташк}}, \quad (4)$$

Here: $X_{\text{олдин}}$ – costs of preventive measures; $X_{\text{назорат}}$ – control costs; $X_{\text{ички}}$ – internal losses; $X_{\text{ташк}}$ – costs of external losses.

In the cost approach, it is advisable to eliminate the following: processing defects; delays in the provision of services, overtime; additional inspection and control of the quality of services to determine a certain proportion of defects; sales losses related to non-satisfaction of consumer demand.

In promoting these measures for the introduction of quality management systems in enterprises, it is possible to conduct a comprehensive analysis and accounting for quality costs, resulting in the most effective decisions in the field of quality management. The use of the proposed methodology for assessing economic efficiency allows to achieve positive results in the innovative activities of service enterprises. In particular, this methodology will increase the efficiency of interaction and a stable number of customers by improving the quality of services.

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