

# **Financial and non- financial performance improvements through the extensive use of quality cost information**

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**Abstract:** Often organizations make limited use of the information they produce, and information about quality costs is not an exception. The literature shows how quality cost information has been used by organizations almost exclusively for a total quality control. However, the same information can be used in a more extensive way, from the perspective of total quality learning. In this study we analyse how the extensive use of quality cost information can boost total quality learning, thus leading to an overall improvement in financial and non-financial performance. The conceptual model developed involves these relationships and has been tested using the structural equation modelling technique. To this end, a questionnaire survey was conducted in Portuguese companies with the ISO 9000 certification. The results shed light on the causal links between the variables, and thus validate the conceptual model indicating that the extensive use of quality cost information has a direct positive effect on the development of total quality learning, which leads to the improvement on financial and non-financial performance.

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