

Assessing the Effect of a Quality Management System on Auditing Company X

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<p>The case company, company X. is an international audit, accounting, tax, and advisory services company.</p> <p>The current situation in Vietnam has created a high level of competition for the company: small firms are allowed to provide auditing service with a lower level of quality. Therefore, company X has proposed the idea of adopting a quality management system to increase its competitiveness in the market.</p> <p>The research includes introducing in-depth definitions of auditing in Vietnam as well as the idea of a quality management system. Furthermore, it shows the effect of implementing the system, including both advantages and disadvantages to the organization.</p> <p>The research was carried out with both qualitative as well as quantitative methods in the forms of both interviews and surveys. The interviews were done with two management personnel members of the company to gain more insight into the company's situation and expectation towards the quality management system as well as to assess the level of customer satisfaction before the implementation. The survey assisted in providing a general view of the expected changes in customer satisfaction if the company chooses to adopt the system.</p> <p>The results of this research show that, if implemented with care and responsibility, a quality management system, such as ISO 9001, will bring about benefits to the company. The thesis result can be utilized as a form of recommendation, a basis for the company to finalize the decision of whether to implement the system, and if so, how, when and by whom.</p>	
Keywords The audit, Quality Management System, ISO, ISO 9001	

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1 Introduction

This chapter will give the readers a brief introduction to the background, which the research is based on, as well as the research problems and questions. Furthermore, the demarcation and the expected outcomes will be discussed as well as the fundamental concepts and the case company.

1.1 Background

Nowadays, most if not all kinds of companies worldwide have their financial situation managed carefully one way or another. Some companies, often those of bigger sizes, always making sure that their accounting departments are working as perfect as shown on papers. To do so, they will deploy an audit, and most of the time, from an external auditing company.

However, with the developing situation in Vietnam, there are more and more start-up auditing companies that join the market offering both lower price and lower quality of service. Meanwhile, Vietnam, although having specific laws and regulations regarding performing auditing services, has not provided any public methods or system that measures and setting the quality of these services. Thus, customers are suffering from bad services.

The research work here is commissioned by Company X, the Vietnam headquarters of an international accounting/auditing service. Company X believes that it is offering the customers exceptional quality service. However, the company is suffering from unfair competition from many start-ups. This situation happens because there are no quality management systems that measure the companies' services effectively. Hence, company X has suggested the researcher to investigate a system that manages the quality of the auditing service that the company could utilize to not only benefit its efficiency but also to use it as a base of measurement for the other company when it comes to customer satisfaction.

1.2 Research Question

This thesis aims to examine and provide an understanding of the quality management system for company X and for other audit companies in Vietnam

The research question can be worded as "What is the effect of implementing a Quality Management System in Company X "

The research question will be clarified using the Investigation Questions below.

IQ 1. How has the absence of a quality management system affects company X?

IQ 2. What are the laws of auditing and to what extent do they guarantee the quality level of services?

IQ 3. What is a good quality management system?

IQ 4. How would ISO 9001 affect company X?

Overlay matrix presents an overview of the theoretical framework, research methods and results chapters for each investigative question

Table 1. Overlay matrix

Investigative question	Theoretical Framework*	Research Methods	Results (chapter)
IQ 1. How has the absence of a national QMS affect company X	<ul style="list-style-type: none"> The absence of a QMS 	<ul style="list-style-type: none"> Interview a manager from company X Survey for companies utilizing the auditing services Desktop Research 	3,5
IQ 2. What are the laws of auditing and to what extent do they guarantee the quality level of services?	<ul style="list-style-type: none"> Independent Auditing Laws and Regulation in Vietnam 	<ul style="list-style-type: none"> Desktop Research 	2,5
IQ 3. What is a good quality management system	<ul style="list-style-type: none"> ISO 9001 	<ul style="list-style-type: none"> Desktop Research 	3,5
IQ 4. How would ISO 9001 affect company X	<ul style="list-style-type: none"> ISO 9001 	<ul style="list-style-type: none"> Interview a manager from company X Survey for companies utilizing the auditing services Desktop Research 	2,3,5

1.3 Demarkation

The concept of quality management, accounting and auditing are essential to understand the outcome of the thesis. Specifically, the researcher will utilize the idea of quality management system ISO 9001.

Although the use of this research is to benefit all the companies in Vietnam, the researcher will focus solely on the commission company, company X and trying to develop a national based plan for it. The international plan has been developed and followed, therefore, to be demarcated.

The company performs both accounting and auditing procedures for other companies, but only auditing will be focused on this research since the company is concerned about other auditing service competitors.

The outcome of this thesis is to examine the effect of implementing a QMS in company X Vietnam. It is to be demarcated to this and not the actual process of the implementation.

1.4 International Aspect

This research examines the auditing service market in Vietnam, a developing country in Asia. It helps expand the knowledge on not only the performance and quality of those services but also to understand more about the accounting laws and regulations in a different country, especially where there are many competitors as SMEs. This is almost too different compared to the Finnish market right now.

1.5 Benefits

As mentioned in the research question and problem, the research will provide a good base for a quality management system on a national basis to measure and compare with other companies within the market as addressed as the company's concern. In the long-run, this will be the winning factor between auditing services when customers are more focused on quality rather than prices.

Furthermore, it is also mentioned that the other companies and competitors could also utilize this as a base of developing their own internal quality management system to maximize customer satisfaction and provide a more efficient service. More importantly, the company has mentioned that the research could also be valuable for the Ministry of Finance of Vietnam as it is also trying to develop such a system to lower the amount of under-quality services that is an increasing threat nowadays.

Lastly, throughout the research, the researcher has got a chance to work and communicate with such a huge, international company such as company X. More importantly, the work and the field of the company, as well as the research, are related closely to the future career that the researcher has aimed for. The researcher has been able to somewhat work for the company, getting professional evaluation and feedback as well as creating connection and being recognized by the company.

1.6 Key Concept

Quality means those features of products which meet customer needs and thereby provide customer satisfaction. In this sense, the meaning of quality oriented to income. The purpose of such higher quality is to provide greater customer satisfaction and, one hopes, to increase profit. However, providing more and better quality features usually requires an investment and hence usually involves increases in costs. Higher quality in this sense usually “costs more.”(Juran 1999,26)

The management system is a set of interrelated or interacting elements of an organization to establish policies and objectives and processes to achieve those objectives (ISO 2015)

An audit is the examination of the financial report of an organization - as presented in the annual report - by someone independent of that organization. The financial report includes a balance sheet, an income statement, a statement of changes in equity, a cash flow statement, and notes comprising a summary of significant accounting policies and other explanatory notes. (PwC 2018)

1.7 Abbreviation

QMS: Quality Management System

VSA: Vietnamese Standard on Auditing

ISO: International Organization for Standardization

1.8 Case Company

1.8.1 Company X

Company X is an international audit, accounting, tax, and advisory services company present in Vietnam since 1994. Company X is ranked in the top auditing firms and top one for the accounting outsourcing service sector in Vietnam. Company X operates through its offices in Hanoi and Ho Chi Minh City and is committed to serving clients throughout Vietnam.

1.8.2 Business Offerings

Company X has a wide range of financial services offering, and these include:

- **Audit and Assurance:** the company helps customers through financial as well as internal management audit, gets a clearer understanding of their business, strategies, and results through a diversity of auditing and reporting services. Furthermore, company X supports the company by assisting in managing operational and financial risks helping the company with business decision making
- **Accounting and Business Process Outsourcing:** this service includes the original bookkeeping, setting and reviewing accounts for the year ends in both the Vietnamese accounting standards (VSA) and the International Accounting Standards (IAS). The company X also makes a recommendation for any advisable improvements in these areas.
- **Payroll Outsourcing:** a service that covers the HR management of the company, from employment terms and conditions to payroll, keeping up with changes in labor regulations.
- **International and Local Taxation:** the service concentrates on and around Tax. It includes advising for tax position optimization, assisting the company with regularly updated tax regulations, doing tax reviews and provide professional consultation.
- **Business Start-up Assistance:** this service provides aids for start-ups entrepreneurs with not only paper works but also hoping to come up with the most appropriate market entry strategies.

- **Financial Advisory Services:** company X are providing numbers and reports as well as data about a particular transaction that its customer would want to get reviewed of to be able to have a thorough insight of the risks and profits.
- **Transfer Pricing Service in Vietnam:** Company X provides this service to help with saving tax as well as risk management surrounding transfer pricing in Vietnam.

2 Auditing Operations in Vietnam

In this section, the researcher will discuss about an auditing company on what, how and under what kind of laws and regulations that it must operate in, specifically in Vietnam.

2.1 Vietnamese Standard on Auditing (VSA)

In Vietnam, all auditing companies must utilize the Vietnamese Standards on Auditing. The Vietnamese Standards on Auditing (“VSA”) is set up in compliance with International Standards on Auditing (“ISA”). So far, seven batches of VSAs have been issued by the Ministry of Finance is making a total of thirty-seven VSAs. Within these, thirty-two are related to audits and reviews of historical data Information; two are about review management, one, VSA 920, relates to services and VSA 1000 relates to specialized areas. (Russell Bedford 2012)

Below is the detailed list of VSA by sequential number:

1. VSA 200: Objective and general principles governing an audit of financial statements
2. VSA 210: Audit contract
3. VSA 220: Quality control for audit work
4. VSA 230: Documentation
5. VSA 240: Fraud and error
6. VSA 250: Consideration of laws and regulations in an audit of financial statements
7. VSA 260: The Auditor's Communication with Those Charged with Governance
8. VSA 300: Planning
9. VSA 310: Knowledge of the business
10. VSA 320: Audit materiality
11. VSA 330: The Auditor's Procedures in Response to Assessed Risks
12. VSA 400: Risk assessments and internal control
13. VSA 401: Auditing in computer information systems
14. VSA 402: Audit considerations relating to entities using service organizations
15. VSA 500: Audit evidence
16. VSA 501: Audit evidence - additional consideration for specific items
17. VSA 505: External Confirmations
18. VSA 510: Initial engagements - opening balances
19. VSA 520: Analytical review procedures
20. VSA 530: Audit sampling and other selective testing
21. VSA 540: Audit of accounting estimates
22. VSA 545: Auditing Fair Value Measurements and Disclosures
23. VSA 550: Related parties
24. VSA 560: Events after balance sheet date
25. VSA 570: Going concern
26. VSA 580: Management presentation
27. VSA 600: Using the work of another auditor
28. VSA 610: Using the work of an internal auditor
29. VSA 620: Using the work of an expert
30. VSA 700: The auditor's report on financial statements Representation
31. VSA 710: Comparatives

32. VSA 720: Other information in documents containing audited financial statements
33. VSA 800: The auditor's report on special purpose audits
34. VSA 910: Engagements to review financial statements
35. VSA 920: Examination of financial information using agreed-upon procedures
36. VSA 930: Engagements to compile financial statements
37. VSA 1000: Audit the finalized report of construction contract(Russell Bedford 2012)

Furthermore, within "Circular No. 214/2012/TT-BTC promulgating the system of Vietnam audit standards", the Ministry of Finance has mentioned other laws on the auditing procedures such as the scope and subjects of application of such standards, also, the effect and transitional provisions as well as the implementation organization (Tien Dung 2012)

Within the VSA set of auditing standards, VSA 220, quality control for audit work is considered most closely related to service quality control while others support the auditing process on a legal side. The VSA consists of six main aspects.

1. The VSA 220 is set to control the responsibility of auditors when carrying out audit services with accordance with professional ethics.
2. Companies must make sure that:
 - a. The companies are audited, and the personnel members follow the rules and regulation set out by the government.
 - b. The reports produced by companies must compile to the current situation.
3. The audit service providers must control the quality of the audit service that is sufficient to the audit procedure and must provide the information to the companies.
4. The auditors have the rights to believe in the quality control level set out by the audit service providers if not informed otherwise.
5. The auditors and client companies must follow this standard when conducting an audit process.
6. Quality must be control during each audit process so that it guarantees point 2 of the standards.

2.2 Independent Auditing Laws and Regulation in Vietnam

"This Law regulates the principles, conditions, scope, and form of independent audit activities; the rights and obligations of practicing auditors, auditing firms, branches of foreign auditing firms in Vietnam and the units that are audited. This law applies to the auditors, the practicing auditors, auditing firms, branches of foreign auditing firms in Vietnam, the units that are audited, professional organizations on audit and other organizations, individuals related to the activities of an independent audit."(Phu Trong 2011)

Taking effect since 2012, the Law on Independent Auditing in Vietnam consists of a total of 64 articles relating the different aspect of independent auditing as stated above. In general, the Law can be summarized and divided into four main sections, the criteria of auditors, the permitted operations of branches of foreign auditing firms, the operational scope of auditing firms and finally, the audited entities.

In the present scene, following WTO and ASEAN commitments, Vietnamese auditing sector has been somewhat open and free from limitations, allowing firms to get international auditing services while also allowing domestic firms to perform overseas auditing performances. The Law on Independent Audit is aiming solely for integration within this area. (VNL_KH1 2011)

2.2.1 Criteria of Auditors

The Laws stated clearly the provision of standards for an auditor. Compares to the previous regulation, the law has become less strict in a way that it allows new graduates to as well sit the exam to become an auditor. However, to be eligible in signing the audit papers, an auditor must be in practice for at least three years and been attending a modern auditing course while being employed by an auditing company as such. Foreign certificates auditors might be eligible for auditing in Vietnam only if they pass the exam on Vietnamese auditing in Vietnamese rather than the previous in English. Of course, the law prohibits the unregistered auditors from performing independent audits. (VNL_KH1 2011)

2.2.2 Permitted Operations of Branches of Foreign Auditing Firms

There are several forms that an international auditing company would be able to perform auditing activities in Vietnam, through contributing capital with a ready-licensed auditing firm in Vietnam to establish together an auditing firm, to set a branch, and to perform cross-border auditing services that follows the Vietnamese government regulation.

The requirement to apply for the certificate of eligibility of performing auditing services for a foreign auditing entity based in Vietnam is that it must satisfy all the conditions of Article 21 of the Law. To be more specific, the said international firm must be able to first, provide a cross-border auditing service legal under the law of its host country. Furthermore, the branch based in Vietnam must contain at least two certified auditors, one of whom should be the director of the department. Said person must not hold any managerial or executive position in any other business in Vietnam. The firm must provide to the Ministry of Finance a document listing its responsibility, obligation, and commitments for its Vietnam branch

and most importantly, it must be able to maintain a capital level higher or equals to the minimum level requirement set by the Vietnamese Government. (VNL_KH1 2011)

2.2.3 Operational Scope of Auditing Firms

Auditing activities must only be provided by certified auditing firms. The services that are allowed to be provided by Vietnam-based firms, as well as branches of foreign auditing firms, include, auditing of financial statements, operation, compliance, projects settlement reports, tax purposes financial statement, other auditing services, proofing financial statements, and information as well as assurance services.

In the case of auditing for public interests' units, the firms must obtain approval of competent authorities before doing so.

While these are the essential services that auditing firms can operate, firms can also sign up to provide other services as well as demanded, such as economic, financial and tax counselling, business administration, transformation and restructuring counselling, counselling on application of information technology to business administration, accounting services under the accounting law; asset valuation and business risk assessment; financial, accounting and auditing training; and other relevant financial, accounting and tax services. (VNL_KH1 2011)

2.2.4 Audited Entities

Under the Law, audited entities consist of firms and companies that are compulsorily audited or those that volunteer to be audited. The list of organizations that are compulsorily audited is listed under Article 37 of the Law. These entities include foreign-invested enterprises, credit institutions established and operating under the law on credit Institutions; financial institutions, insurance businesses, insurance brokerage businesses; public companies, issuing organizations and securities trading organizations.

Furthermore, the law also applies to state firms, excluding those that involve state secrets. Firms that carries state project must get their settlement reports and completed projects audited. Similarly, firms that consist of state-contributed capital and projects that get state-funded must audit their annual financial statement as well as settlement reports on the completed project. Also, auditing firms and Vietnam-based foreign auditing firms must have their annual financial statements audited as well. (VNL_KH1 2011)

3 Quality Management System (QMS)

As mentioned above, a QMS usually refers to a set of rules that are designed from a combination of policies, processes, procedures, and records of a specific organization. In short, it explains the entire working process of a company in delivering a product or service to its customer. Thus, every QMS differs from another based on its users. However, ISO 9001 provides a sound system, a credible basis for a stable QMS. In this chapter, the author will first look at the current situation of the auditing companies without a national QMS, then investigate ISO 9001 and its benefits. (Hammar 2018a)

3.1 The Absence of a QMS

Although it is argued that many firms are operating effectively now in the market without any implementation of a quality management system, if a business expects its current state to grow or even to maintain its ongoing success in the future of maybe 50 years from now, employing an effective QMS is considered a must. It is found that the benefits of QMS includes improving the company's market's position, future values and customers' experiences.(Cebos 2018)

A simple quality management system is usually based on eight fundamental principles(ISO 2015) :

- Customer focus
- Strong leadership
- Involvement of people
- Process approach
- System approach
- Continuous improvement
- Decision making based on facts
- Creating value for the company, its clients and its suppliers.

Lack of a quality management system or even a fully developed one means the company lacks one or more of the aspects mentioned above could lead to multiples consequences within the operation of a company, Cebos (2018) has come up with some of the most common results below:

- **Lack of continuous improvement process:** an effective quality management system could quickly help the company realizing its services' inefficiencies and therefore, improve its productivities. Without one, a company would simply lose the

ability to compete with its competitors due to differences between product/services quality

- **The workforce will become disengaged:** Inability to apply a quality management system also leads to a decrease in productivity in operation. This happens as workers will believe that their work and the whole development of the company, as well as the service quality, are irrelevant as there is no proof of engagement or involvement between the two parties. This will, in turn, results in a loss of incentives from the workforce and thus decrease in morale, furthermore, encourage employees to leave the position to find better offerings.
- **Lack of a customer satisfaction program:** without a doubt, customer satisfaction should be one of the most concern there is to a company, even more, when it is providing services. Without an effective quality management system, customers will very quickly be driven away to find a better service offer from other competitors who better respond to their needs. Without a doubt, this will quickly damage the company's market share and position.
- **Lack of document control:** the need to follow a set target and a development plan is one the most effective method for a company to improve its productivity over time, and without a quality management system, there will not even be any the material to conduct reviews or governing the business activities from. This leaves the company to work as it sees fits, and this creates a hazardous situation as if any long-term employees are to leave the company, the long-term value knowledge and experiences they have would be lost as well. More importantly, a written document of procedures and process is the only way a company could virtually identify as well as solve any kinds of operational defects if occurs, therefore, without one, the cost of doing this will become overly excessive.
- **Lack of customers who value QMS:** as a company who implements a quality management system and realize its importance, it is most likely that the company will make sure its partner or business associates also acquire or follow some quality management system of its own so that their decision is most efficiently made. Without one, a company will lose many business opportunities with top-tier organizations as those are most likely the ones that have a quality management system.

3.2 ISO 9001 as a Basis of QMS

ISO 9001 could be understood as a title of an ISO (International Standard Organization) standard that lists out the requirements that allow the company to follow that results in achieving the ISO 9001 certification. By following the requirements and delivering the standards, the company is guaranteed to improve customers' satisfaction while fulfilling any regulatory requirements. ISO 9001 is perfectly suitable for either an entire organization or even one department within to enhance efficiency. (9000 Store 2018b)

ISO 9001 is perfectly suitable for the company to utilize as a basis of creating its quality management system. It is understood that each company has its way of operating and ISO 9001 could help with that, due to its ultimate goal being to generate customer satisfaction. The ISO 9001 produces order and structure that brings about an immense added value as time, money and resources in general, are being better spent. (Pauwels Consulting 2018)

In general, ISO 9000 as a quality management system is what is made to support the company's basics, such as licenses to trade, any guidelines or customer requirements, and to ensure these requirements are being met. It makes sure that the employees undergo the appropriate training of all the elements of the quality system. It helps the management gets a picture and control better the processes, any interaction, the inputs and thus, the outputs. If all the above is followed, the system will also provide a record of evidence that all the requirements are met. Furthermore, itself will act as a method of measuring, monitoring of its performance. Therefore, the management could plan for changes and consider the risks or benefits of these changes. It also includes an internal audit regularly to analyze the system itself and to correct any disaffection. Finally, it continually seeks for self-development so that the system is always perfectly up to date. (9000 Store 2018a)

To be able to achieve the ISO 9001 certification successfully, the company implement a QMS, document it and most importantly, keeping it working relating to the standard. The document must be in a controlled organization and level based on the below-shown hierarchy. (ETI Group 2014)

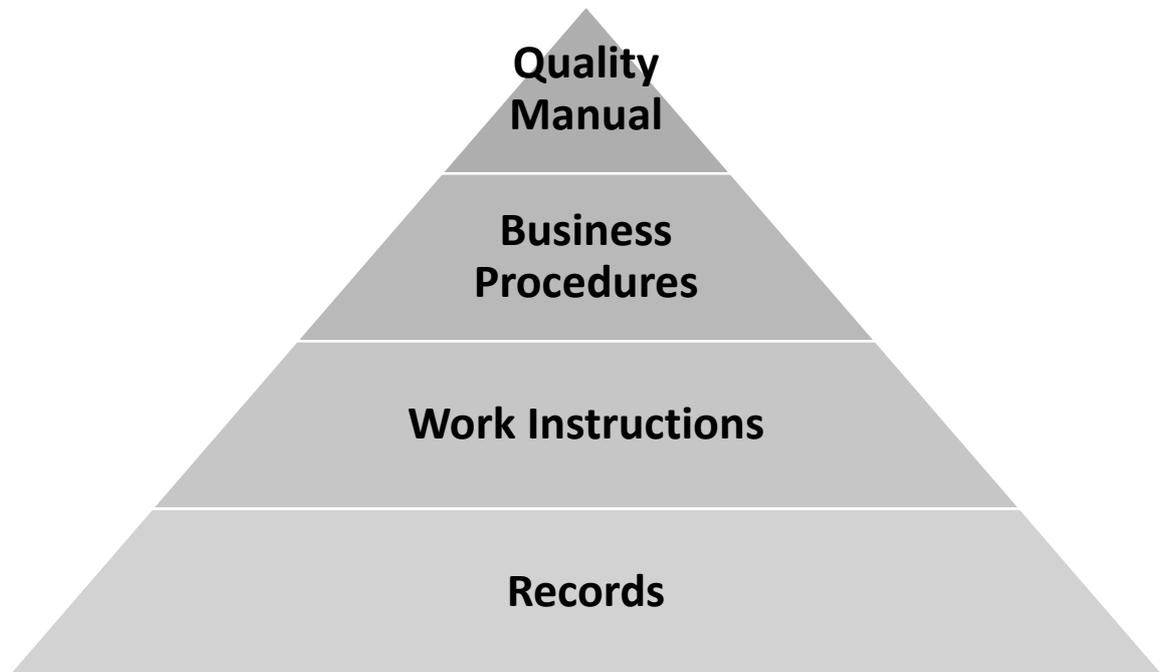


Figure 5: ISO documentation pyramid(ETI Group 2014)

- **Quality Manual:** as the name suggests, a manual is necessary to keep all the basic explanation of all the what, how, when proving that the company is following the set requirements.
- **Procedures:** are the more important documents that explain how the company's operation is design and control.
- **Work Instructions:** an even more specific and detailed document contains the instructions to perform every task.
- **Records:** acts as proof of compliance that the company is following the requirements. (ETI Group 2014)

3.3 The Hub Documents

A HUB (handy universal bucket) document is created as a general template for the entire general ISO 9001. From Figure 6 below, companies could have an idea about how would the implementation of ISO 9001 QMS affect the general operational process. It also eases the deployment as well as a post-implementation period as it allows the company when understanding the structure of ISO 9001, would be able to search for any terms or requirement at ease. (Schlickman 2003)

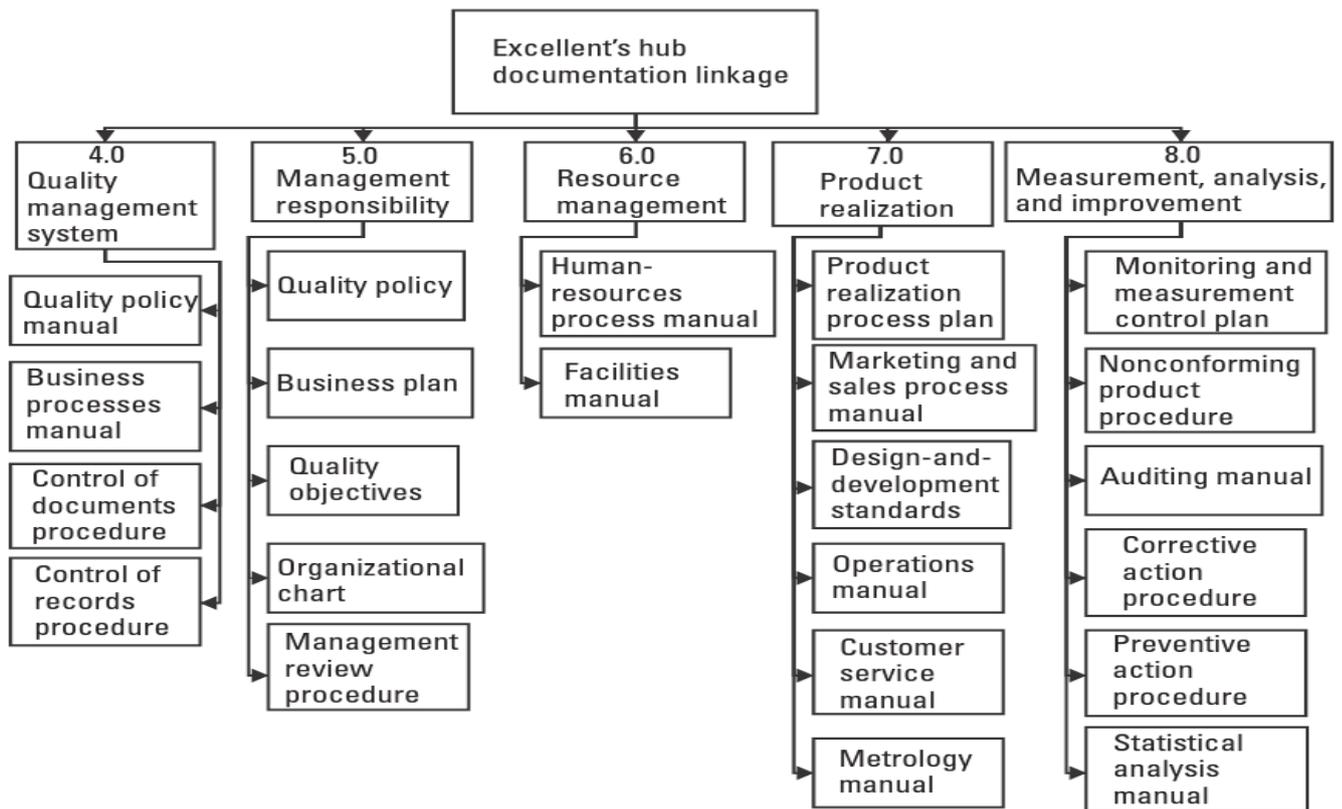


Figure 6: HUB documentation linkage tree (simplified).(Schlickman 2003)

3.4 The benefits of ISO 9001

While bringing the undeniable advantage that companies would like to achieve by implementing ISO 9001 as a quality management system which is, essentially, customer satisfaction, it is not the only that they would get. There are more than enough other reasons a company should install the system. ETI Group (2014) and Hammar (2018b) suggested a few, for example, it enhances the whole team's responsibility towards the organizational operations rather than any only individuals. It sets out a documented, professional, comfortable and most importantly, repeat procedure of work instructions and become what the company can proudly call, their "business model." The ISO 9001 could quickly become a marketing tool for the company due to it being an internationally recognized standard that has been used as a basis for uncountable organizations all over the world.

Higher team morale means less burden for so-called "key individuals." It is well known that there is so much burden on the outcome that is always being placed on star players or MVP in any organization or company, a well implemented ISO 9001 QMS should redistribute a lot of those weights fairly among the whole workforce. As a result of higher workforce engagement, employees who are involved in the operational process become

happier and increases productivity, and of course, there are no better individuals to point out an area that needs improvement or further advancement than those employees. (ETI Group 2014)

It also helps to monitor better a company's key quality performance (KPI), meaning better in measuring, accessing and improving the figure for the management team. Furthermore, regular internal audits improve any inefficiencies that might result in a loss of customer satisfaction and operational failures. All in all, it is believed that ISO 9001 eases the managing process as it eliminates wastes that occur during the process and prevent inefficiencies that could arise during the process. Furthermore, ISO 9001 provides accountable evidence for any business decision which makes decision making so much more efficient in a way that resources are better allocated, and less trial and errors are being made. Not only that, as an after effect, the system provides again, data of development for the company's use of comparison. (Hammar 2018)

ISO 9001 also brings about a system of corrective and preventive action that lists out permanent solutions to any problems that the company has met and overcome. Finally, ensuring continual growth in profitability as a result of high-level productivity and low level of rework costs. (ETI Group 2014)

3.5 Problems When Implementing ISO 9001 QMS and Resolve

While a QMS may bring in uncountable benefits to an organization, like any other new implementation that happens to a company, it will not be easy; there will be many challenges. Even though the ultimate goal for the management and workforce, is to increase productivity, improving products or service's quality, they will have a different vision of how to achieve such a goal. In this section, based on the findings of Nolan (2016), the researcher will list out a few main problems that are deemed to be most significant and the solution to them.

- **Differing Opinions:** Without a doubt, the stakeholders within an organization will each have a different view on what would be a good QMS or how to create a QMS that would best benefit their organization, and this might bring confusion and disagreement for the implementation process. A way to reduce this thread is holding meetings from management to lower levels. The purpose of this is to inform everyone the principles of ISO 9001 and how to point the company's QMS to it. Thus, the company will be able to set out objectives accordingly. More importantly, lower level employees will realize that their ideas also matter and know what should be

done to achieve ISO 9001. This will, in turn, making it easier for the training and education process.

- **Fear of Employees:** As there would be if any other big internal adjustment happens within the company, employees will start to get worried about their situation. This will, of course, affect workforce morale and worsen the whole situation, which is the exact opposite of what a QMS expects to bring. Management would be able to avoid this situation by actively including and informing employees about the process. By doing so, the company will ensure their employee's current contribution as well as future inputs to the QMS content.
- **Confusion in Leadership:** What some company might not realize is that as soon as the company decides to implement ISO 9001, there will be a set of requirements that are necessary to follow as a way of leadership. Top management should be alert about this and behave in such ways so that the terms are met. It is generally advised that the management team should run this between them so that it could create example behaviors for the entire organization, resulting in a smooth implementing process.
- **Rumors, Gossips:** This is one form of both a cause and a result of employees fear about an internal event left unexplained or poorly explained. In other words, before the implementation if the employees have not been informed about it carefully, there will be rumors within as to why it has happened, and most of the time, they will be false and become a cause of even greater fear that inevitably leads to operational failure. Again, communication will be the key to this.
- **Insufficient Resources Allocation:** Extra resources will be required for the implementation process. More than just financial resources, labor hours will be needed extra as well. This might, in turn, cause stress and bad working morale. It is essential for the management team to communicate well with their teams and inform them about the procedure and benefits to it.
- **Post-Implementation Procedure:** Some companies tend to believe that once they have achieved the ISO 9001, there is nothing further to worry about. However, this is the cause of the last problem. The company must ensure that once it is implemented, the terms and requirements of the ISO 9001 QMS are to be followed at all times without failure. One way to ease the managing process is to

conduct regular internal audits regarding the QMS throughout the whole organization.

3.6 The Downside of Implementing a QMS

Apart from multiples benefits that QMS brings to the organization, there are sometimes that implementing a QMS such as ISO 9001 does not improve the entire process but rather worsen it in some respects. In this subchapter, the author will discuss a variety of downsides that happen as a result of poorly implementing the ISO 9001 quality management system.

In general, implementing a quality management system is very costly to the company, especially to firms of smaller sizes as there are a fixed set of criteria to established regardless of the size of the firm. Apart from the cost of implementing itself, several charges come as a result, most significant could be the training costs of the entire organization in one way or another. (Karapetrovic, Rajamani and Willborn 1997). Apart from the cost, there are other risks that the implementation requires a massive and lengthy amount of excessive work and time for the entire organization. The implementation will forever require much paperwork as a mean of document control. Similarly, human resources in a firm will also be affected as they cannot fully concentrate on their actual work but also have to pay attention to the standards what and what not.

Karapetrovic, Rajamani, and Willborn (1997) also discussed the situation when the management does not entirely understand the quality system. A successful manager before the implementation does not guarantee to be the same successful manager after such an event. This is because although the manager could have been skilled at whatever his/her job but with the lack of understanding and poor execution of the standards, it brings the risks of even further lowering the operation's efficiency due to the waste of time and money in both initially creating as well as correcting the mistake.

Brzozowski, Rogala, and Skowron (2014) discussed in their findings more specifically about the weaknesses and threats of ISO 9001 as a quality management system. The failings of the system are mainly due to the reason that it being such a universally accepted and used by many industries, type of system, hence, being rather broad in terms of details. There are a few points that ISO 9001 does not include within its criteria's pack that might be lethal to the organization. It is found that ISO 9001 has a poor connection between the system and the organization's target and strategies, little concentration on the improvements' mechanisms, and omitting issues regarding the risks assessments and sometimes tends to be incomprehensible and imprecise.

There are as well many viable threats to ISO 9001 that could affect the effectiveness of the implementation. The most common of which is the motive for adopting ISO 9001. It is mostly advertised by an organization that ISO 9001 is adapted due to its ability to increase productivity and efficiency, thus produce more excellent service. Although this is an accurate statement, the actual motives for many firms to consider applying ISO 9001 differ from pressure from strong client/ market requirements, the need to advertise the certificate to reduce competition. (Brzozowski, Rogala, and Skowron 2014) The author believes that none of the mentioned reasons are the wrong reasons to adopt ISO 9001, but they should not be the main reason as setting these as main reasons will undermine the actual process of applying, thus fail to achieve the certificate afterward.

The second threat that should be mentioned the fact that when choosing to implement ISO9001, a company will most definitely hire an external consultant service to assist in the process. Although it is estimated that many companies in Vietnam are offering such service, there is no proof for their proper level and activities. Therefore such a scenario could happen that the consulting company does not acquire enough knowledge to apply the best version of ISO 9001 for the organization. Hence, resources are wasted.

And lastly, ISO 9001 is a depreciating kind of certificate. Therefore, it loses value over time and requires a frequent update. (Brzozowski, Rogala, and Skowron 2014) As the reliability decreases due to the growing economic environment, the International Organization for Standardization will be forced to revise and update the ISO 9001's criteria to fit the current situation best, and this inevitably results in companies with older versions seeking for updates, or in another word, another time, money, and labor resources override.

4 Research Methods

The research question can be worded as “What is the effect of implementing a quality management system in company X? “

The research question will be clarified using the Investigation Questions below.

IQ 1. How has the absence of a national QMS affected company X?

IQ 2. What are the laws of auditing and to what extent do they guarantee the quality level of services?

IQ 3. What is a good quality management system?

IQ 4. How would ISO 9001 affect company X?

Research Phase	Phase 1	Phase 2	Phase 3
Respondent	Management at the company	Companies utilizing the Auditing services	Literature
Data Collection Method	Interview	Survey	Desktop Research
Data Analysis Method	Qualitative Thematic Analysis	Statistical Analysis	
	Combine the information from both the management of the company X and the customers		
	IQ 1	IQ 1,3	IQ 2,3
		IQ 4	

Figure 7. Research methods

4.1 Research Design and Approaches

As shown by Figure 8, after realizing the variables within the research question and having a developed theoretical framework, it is essential now to create a research design that gathers the information data, analyze it to come to a solution. (Sekaran 2003,56). In this research paper, the author is investigating the independent auditing market in Vietnam to

come up with the basis of a quality management system for the auditing company – company X.

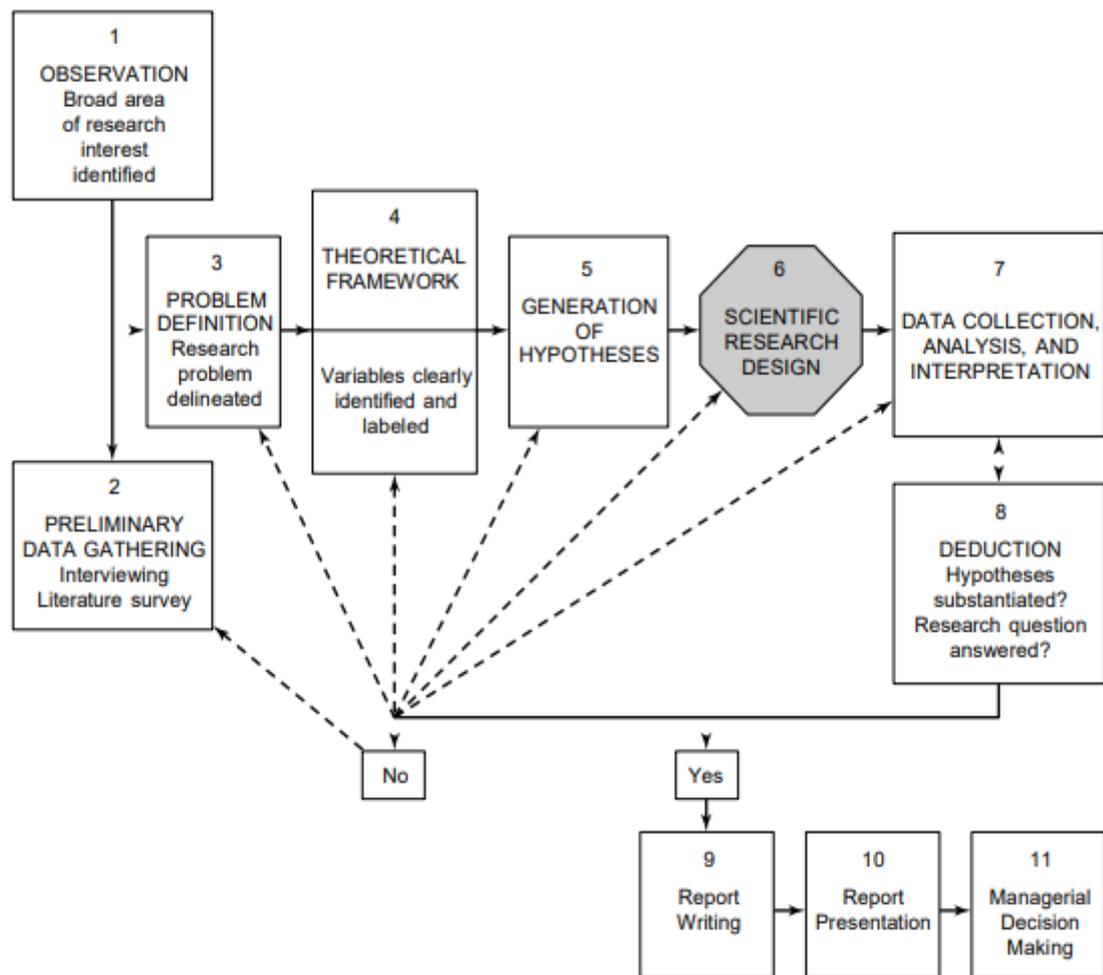


Figure 8: The Research Process (Sekaran 2003,56)

In current business management research, it is often found that there would be a mixture of quantitative and qualitative research approaches. The benefits of this are that it allows the author to look at the objective's facts via the manipulation of numbers and at the same time, to be able to look at different perceptions of those that involved with these "facts." Therefore, in practice, it is essential to use both methods to investigate the research question to find out what is closest to reality. (Greener 2008,35) Within the nature of this research design, the author has thus, decide to use both qualitative and quantitative method to support the investigation.

A quantitative approach to research is often referred to as a deductive approach to testing theory through the use of numbers and facts, objective views to the study. (Greener

2008,17). Since the research paper investigates the current auditing market to find out the situation of not only company X but other companies as well as the reaction from the customers, meaning more corporate entities that utilize the auditing services, the author believes that the use of quantitative research method here should be efficient as a way to collect numerous valuable information from different firms of all kinds and sizes.

A qualitative approach is, on the other hand, generally associated with as an inductive approach to instead, generate theory. It utilizes the interpretive model that collect subjective perspective and constructing information to develop the research (Greener 2008,17). The author decides to use the qualitative research method in this thesis paper as a mean of collecting opinions and subjective information from the management of company X to find out what has been found unbeneficial, unrealistic with the current non-national QMS situation and what they think should become more efficient as a national QMS is implemented.

4.2 Data Sources

As of most research papers, the author utilizes both some primary sources as well as secondary sources to support this thesis research.

Primary sources are often the least accessible. If the resource is related to a company, they are usually some special contents such as a private correspondence or a conference proceeding. In most cases, the information acquired are very valuable related to the research problem. (Greener 2008,21) In this paper, the author obtains primary data sources through the correspondent of interviews – the management of the company X, and the correspondent of surveys, customer companies that experience the auditing process in Vietnam. This information supports the author and readers understanding of the expectation and ideas of QMS from and towards auditing companies in Vietnam.

Along with primary sources, secondary sources are utilized in the research process. These sources are often much more accessible to reach as they usually are available in the public domain, including books, articles, journals, news and most importantly nowadays, web pages. These sources often have an adjusted format to its original version, more likely to be less informative and reliable due to the time lag and reviewing. (Greener 2008,21) This thesis paper consists of many different types of secondary data including eBooks; articles found using the Haaga-Helia University of Applied Science including Emerald or Ebook Central. It is important to mention that peer-reviewed data sources are always prioritized as it is proven to be much more reliable. These sources are often being found via Google Scholar.

4.3 Data Collection Method

Apart from the secondary data collection method, which is desktop studying, primary data collection method will be discussed in this section. As Greener (2008,36) suggests, it is increasingly common for business research to combine both research methods, qualitative and quantitative, a combination of both data collection methods happens during the process. By doing so, the author could generate a benefit calls "triangulation" where both collection method will both support and confirm the outcome of the research. In specific, the author utilizes both qualitative and quantitative data collection methods including survey and interview. While a survey could bring in a broad view of the research problem, providing the trends and themes of the investigation, an interview reaches more depth in such areas.

4.3.1 Interview

Interviews are defined as a data collection method based on the interaction between the researcher and the respondent. To be able to interview without disturbances, the researcher must know about the respondent, his background, values, and expectation. It is often believed that the interview is the best data collection method. It would usually be conducted most commonly in person, as well as, sometimes, via mail or telephone. (Ghuri, Gronhaug 2010,125).

In this research, the researcher has utilized a third type of interview, semi-structured interview, which differs from both types that had been mentioned above; however, consists part of each. It is where similar to a structured interview, topics and issues to be covered, sample sizes, people to be interview and questions to be asked has been determined beforehand. (Ghuri, Gronhaug 2010,126) , and also similar to an unstructured interview where it requires higher skills, time and thoughts investments to answer the questions, as there are questions which demand more personal, attitudinal and value-laden material, from the interviewee, or in other words, social sensitivity. (Ghuri, Gronhaug 2010,126)

There were multiples reasons as to why the researcher has made this decision. First, the researcher felt that the question was rather straight forward and there is not any discussion where personal characteristics or behaviors of the interviewee that would affect the answers. Second, the target that the researcher has chosen is one of the management of the commission company, more specifically, whose idea was to raise a national Quality Management System to begin with, hence, the researcher could partly expect the kind of answer and modify the relating questions accordingly so that the interview would bring the most valuable outcome supporting this research. With that being said, the interview still

consisted of many “in-depth” questions, where it is defined as “open ended-questions” which, “respondent is free to answer according to their thinking, as the researcher has not constrained answers by only a few alternatives” (Ghuri, Gronhaug 2010,126), as this guarantees a more accurate and clear picture of the respondent’s position or point of view.

4.3.2 Survey

The survey, or as Ghauri and Gronhaug (2010,118) defined, a combination of questionnaires and interview technique for recording the verbal behavior of the respondent, is also being utilized in this research due to its effectiveness to capture the opinions, attitudes, and descriptions of a group of respondents.

In this research, the researcher has created a small survey to access the knowledge, experiences, and attitude towards a Quality Management System by different companies utilizing any auditing companies in Vietnam. This goes without saying that the researcher will have to utilize sampling as an additional method as the giving out surveys to the whole population of companies in Vietnam would be impossible.

4.3.3 Sampling

According to Sekaran (2003,266), sampling is the process of choosing out a sufficient number of individuals in the population that is wished to be studied, which then is used to represent the characteristics and properties of the entire population. When a sample is examined, all the conclusions drawn from the sample are generalized to the population.

However, Saunders, Lewis and Thornhill (2009,210) study suggests that not all the time, data collected from the entire group of population is necessarily more accurate than the ones from samples. Sampling would be considered an equal alternative to a census when:

- It is impractical to study the entire population
- The study is prevented due to budget issues
- The study is precluded due to time issues
- Results are needed quickly.

Due to the reasons mentioned above, in this specific thesis research, the author has decided to create a sample that follows a series of characteristics that the author deemed to fit as the respondent to the survey questions. Those characteristics are listed below:

- The companies were audited or are looking to be audited by an external service provider.
- The companies operate in different industries.
- The companies are of all sizes.
- The companies that are considered current and possible future customer of company X

4.4 Data Validity and Reliability

In this research work, or any research work in general, there are multiple uses of measurement of data, while collecting, analyzing or presenting outcomes, and these are where data validity and reliability being questioned. It goes without saying that when we measure data, we want valid measures, that is measures capturing what they are supposed to capture. However, measurements often contain errors. (Ghuri, Gronhaug 2010,79)

Furthermore, Ghauri, Gronhaug (2010,79) also mentioned the relevance of reliability. It is defined as the stability of the measures. They further emphasized that a valid measure is reliable but not vice versa.

The researcher believes that with the careful selection of materials and interviews' as well as survey's respondents, the data in this research work is valid, reliable and relevant. For the secondary data collection, the research has employed data from trustworthy and suitable sources, including books, information from the commission company's websites, public as well as internal reports, different manuals from company X itself as well as ISO 9001 to give the best outcome. Regarding the interview, the research had chosen two interviewees that has management background from company X, one of which is the auditing manager in HR payroll process, who has been the primary contact between the researcher and the company throughout the research period, therefore, there is no doubt about their knowledge and experiences relating to the topic discussed. Lastly, for the survey, as explained above, the research had chosen the respondent carefully from companies and organization that comply with the listed requirements, thus, assuring an accurate outcome for the research result.

5 Results and Analysis

In this chapter, the outcomes that were acquired from the interviews, as well as the survey, will be discussed. Regarding the interview, the interviewees were chosen include one Senior Manager Auditor in payroll from company X and another manager from customer service. The reasons for this specific selection are because the researcher aimed to look at the effect of a QMS on company X internally and externally. Or in other word, how a QMS would help improve the operational auditing procedure and on general level customer satisfaction of the organization.

Furthermore, surveys were conducted towards companies, which are potential customers of any external auditing operation, in general, to figure out their perspective against the idea of QMS and its role in helping auditing institutes to provide a more viable service for them.

5.1 Analysis of Online Questionnaire

For customer's satisfaction research, the author has prepared a set of 13 questions to give out to companies in Vietnam. The respondent pool was to be controlled so that it satisfies the sampling criteria that were listed above. The author was able to find the respondent via personal connections, families, and friends. More importantly, the contact person from company X also decided to hand out the questionnaire to the company's customers. Therefore, the author believes that the results yield out from this questionnaire were to some extent reliable. In total, the author has received 103 responds, however, within the survey, there are questions that require a specific criterion from the respondents to be met and therefore, the response to those specific ones were more limited.

The survey questions can be explained differently in three parts. The first of which is to study the background of the respondents and their companies' situations. This part consists of the first four questions. From the next part, the author wanted to introduce the idea of quality management system, and therefore, examined the respondents' point of views about the subject. For this part, the author prepared three questions. Finally, the last part of the survey, the final six questions, were to cover the idea of external auditing service together with a quality management system and ultimately, customer's satisfaction and feedback.

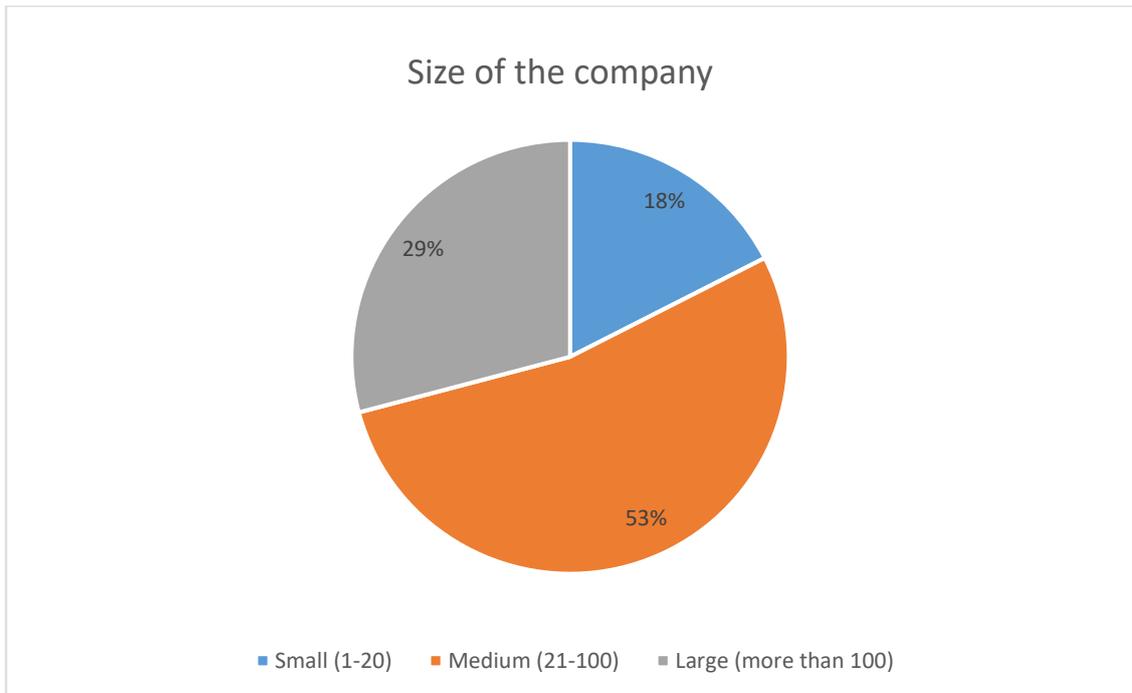


Figure 9: Firm size of correspondences

Figure 9 shows the results for the first question, which was to find out the size of the companies of the correspondence. The results showed that around half of the response were made from medium-sized companies consist of between 21 to 100 personnel. The next biggest group of respondents were the large (more than 100) size companies, contributed around 30% of the total responses. According to the results, the pool of response reflected relatively accurate the normal percentage of customers of company X.

Next, figure 10 examined the field of work of the correspondence. It should be reminded that when handing out the survey, the author has mentioned that the survey should only be done by those that work in finance since the questions are relevant only to them. However, as can be seen from the result, only around 85% of the responses were made from a finance-related respondent, approximately 7% from sales and marketing and approximately 9% from the other field of work.

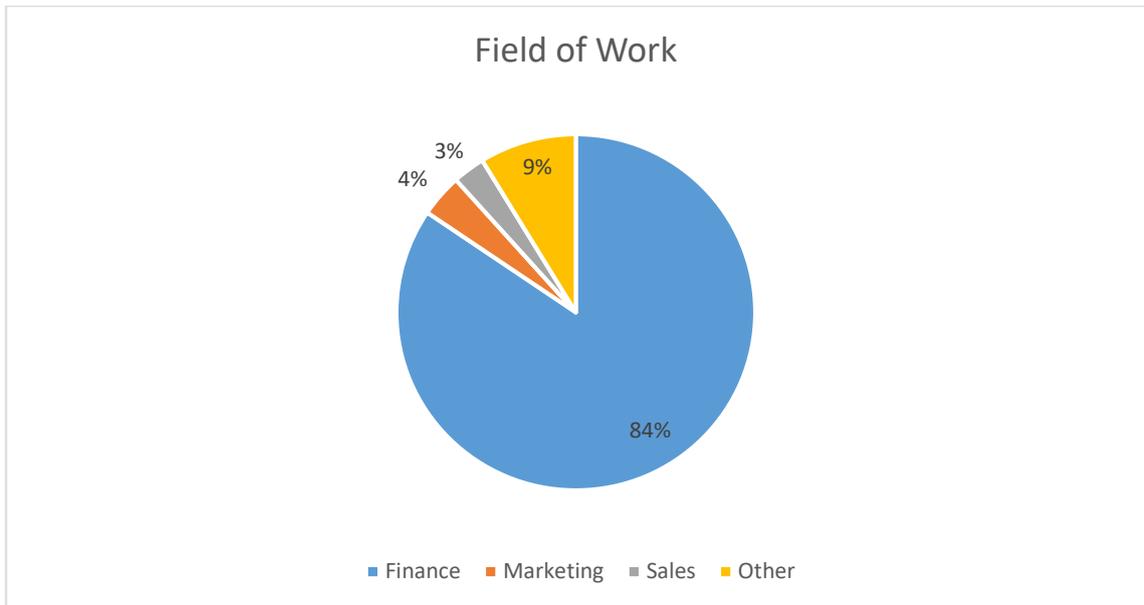


Figure 10: Field of work of correspondences

Go on to figure 11, which interpreted the result of question three from the author's survey, which asked for the working position of the respondents. Between the four types of position, the author preferred to gather responses from the three including CEO, CFO, and managers. However, as there are companies that are of smaller sizes, employees, in this case, might have authorities in making decisions. From the chart, it is clear that most of the respondents were CFO and managers, up to nearly 70% of the respondents.

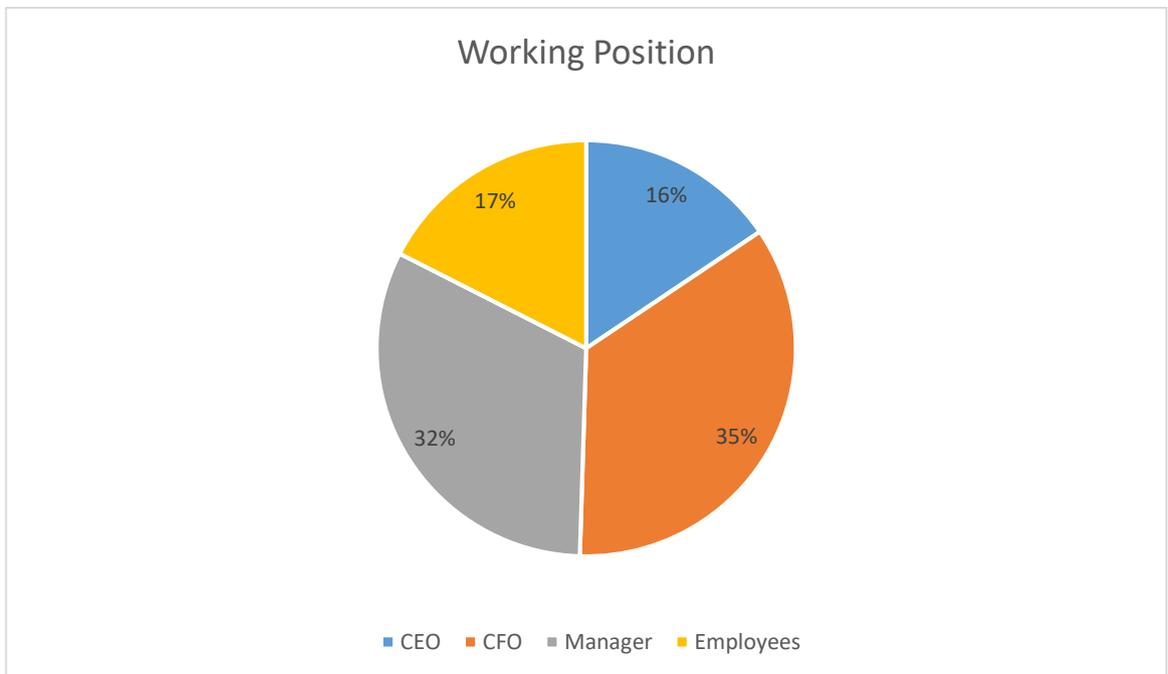


Figure 11: Working position of correspondences

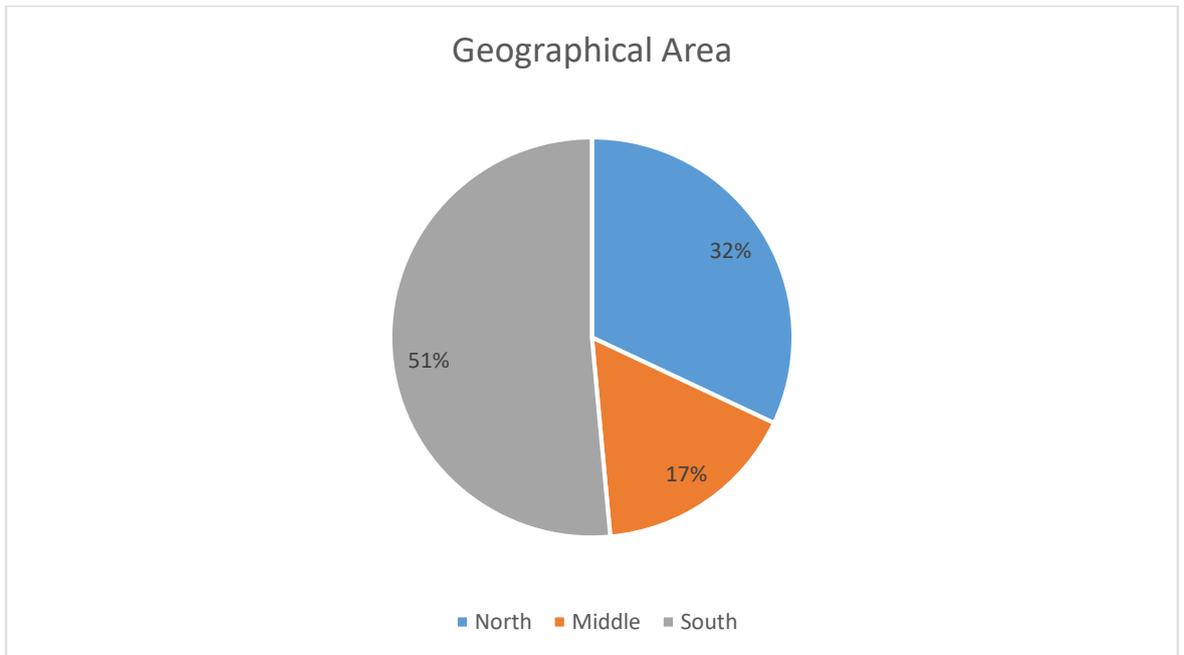


Figure 12: Geographical area of correspondences' companies

The last question that was prepared for assessing the background information of the respondents was question four, represented by figure 12 above. The pie chart shows that the around half of the respondents' firms were from the north, while 32% were from the south and the rest 17%, were from the middle of Vietnam. Relating to company X, it has two main offices in Vietnam, one in Ho Chi Minh and the other in Hanoi. These two cities are the two most important cities in terms of financial and governmental aspects that locates in the South and North of Vietnam respectively.

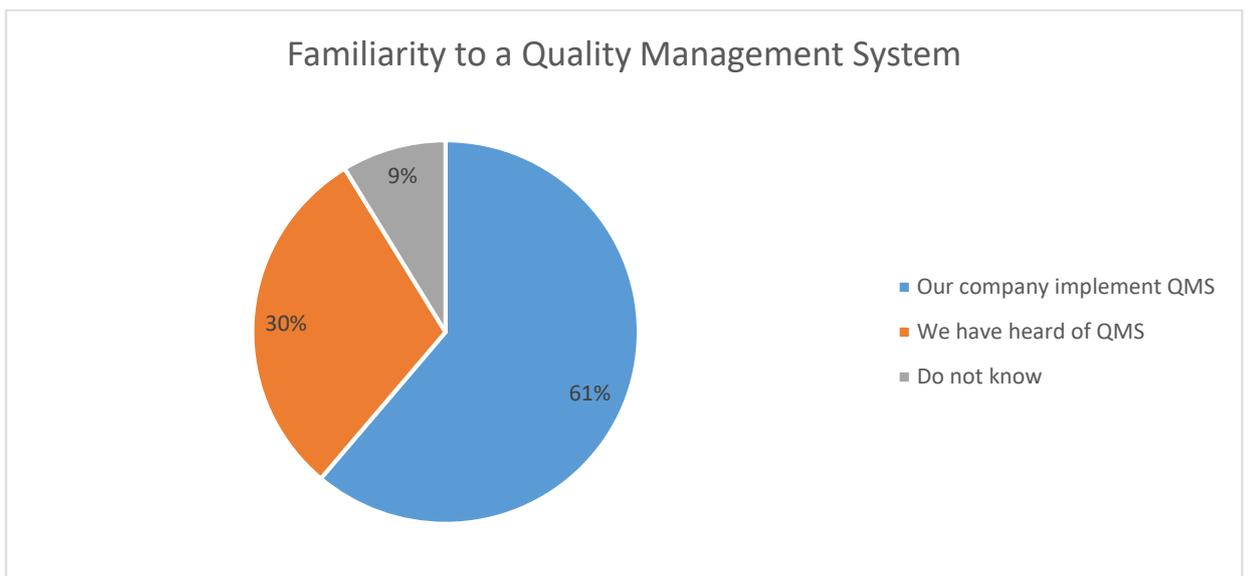


Figure 13: Familiarity with QMS

With the next question, the author began to introduce the idea of QMS to the respondents. Figure 13 showcase the answers to question 5, where the author asked about the

familiarity of QMS for each respondent, 61% answered that their companies implement QMS. From this, we could see that QMS is quite popular in Vietnam. From the rest, 30% responded that they knew about QMS and only around 10% did not have any idea about such a definition.

Next, the author became interested in each respondent's firm's situation. Question six, as shown in figure 14, examined the importance of QMS for each of the respondents' firm decision making, more specifically, when choosing a partner or an external service. From the chart, it is shown that the responses were quite spread-out with most of which (44%) answered that their company uses some services from companies with QMS. Following is 35% responses said that their companies only use services from other companies that implement QMS. The rest, 21%, said that their companies are not concerned about QMS when choosing an external service provider. These results showed that apart from the 35% more absolute advantage company X could get if they implement QMS, there will also be an extra 44% of competitive advantage to other competitors if they choose to do so.

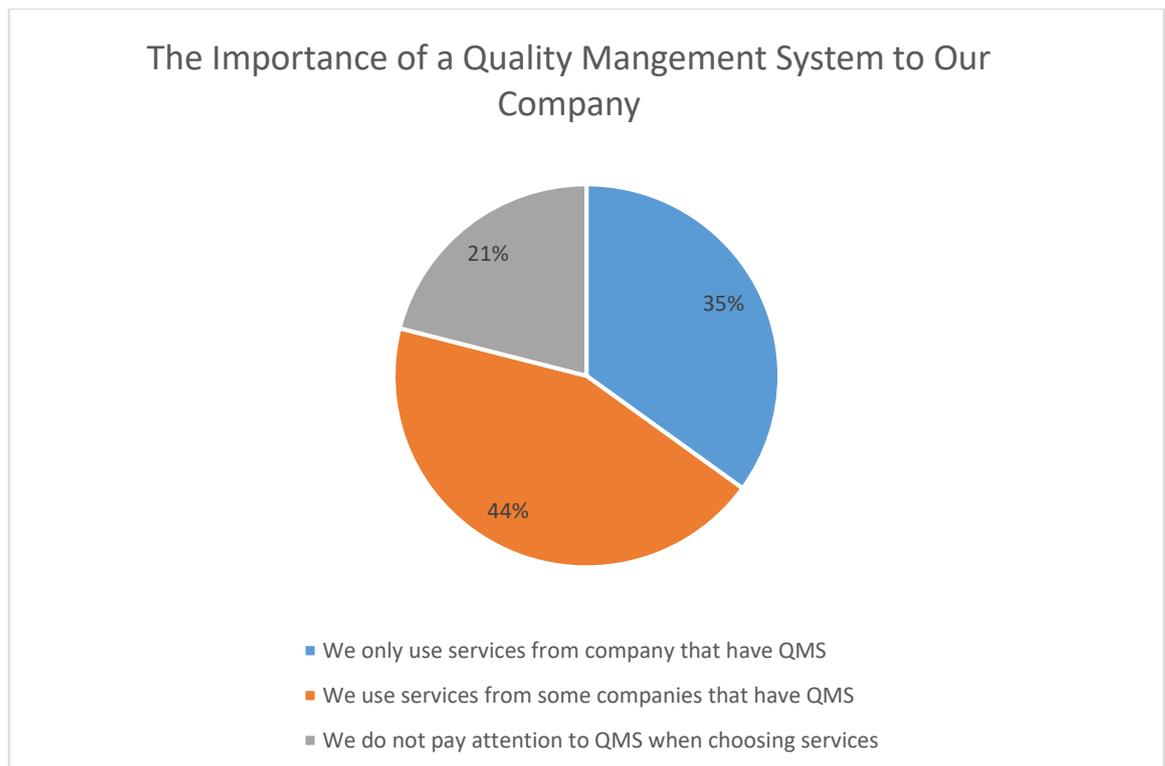


Figure 14: the importance of QMS to the correspondences' companies

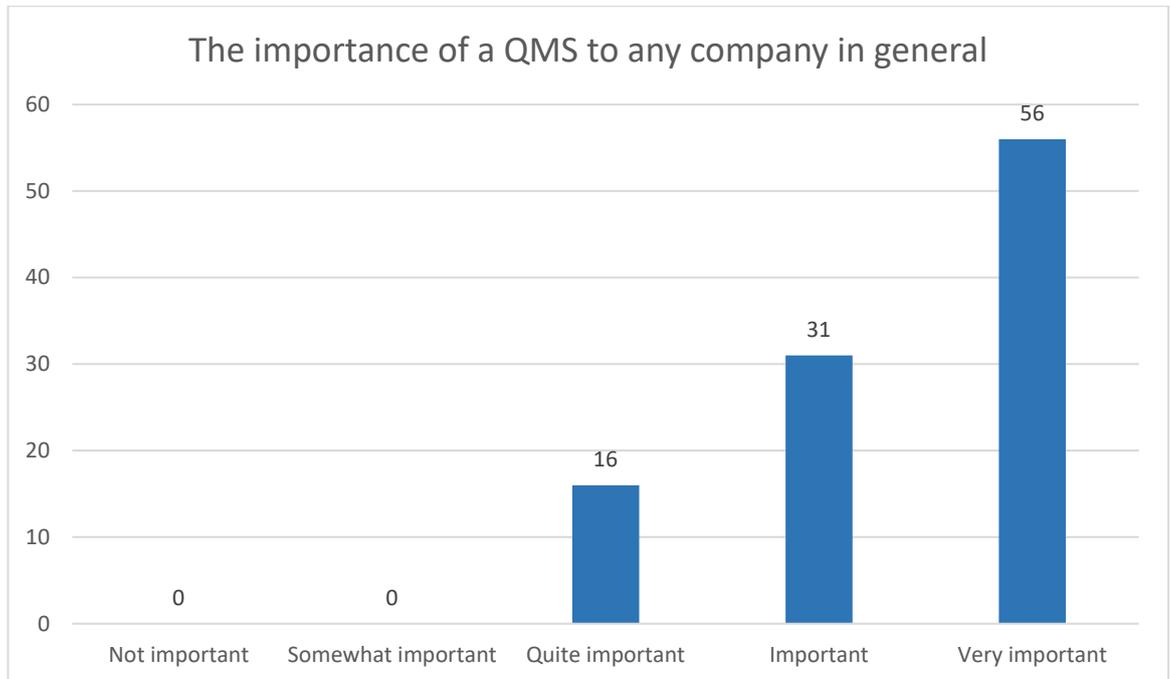


Figure 15: The general importance of QMS

Before receiving responses from the survey, the author had understood that there would be respondents who would not be familiar with QMS, which has proven to be the truth through question five, figure 13. Therefore, the author decided to include a simple definition of QMS into the survey before question seven to assist the respondents in answering the next question, the importance of a QMS to any company in general, in their opinion. The definition was that “QMS could be identified as a set of criteria that an organization must follow to achieve a higher level of quality.”

As can be seen from figure 15, the answers were to be chosen from a scale from one to five, one being not important and five being very important. The graph shows favorable results where none of the respondents thought that the QMS was not important or even somewhat important, 16 out of 103, believed that the QMS should be quite important, scale 3, 31 out of 103 thought it is important, scale 4, and most importantly, 56 out of 103, believed that the system is very important to a company. These results do not only prove that 100% of companies do realize the importance of QMS, but it also tells that with the proper education about QMS, companies will eventually implement it sooner or later.

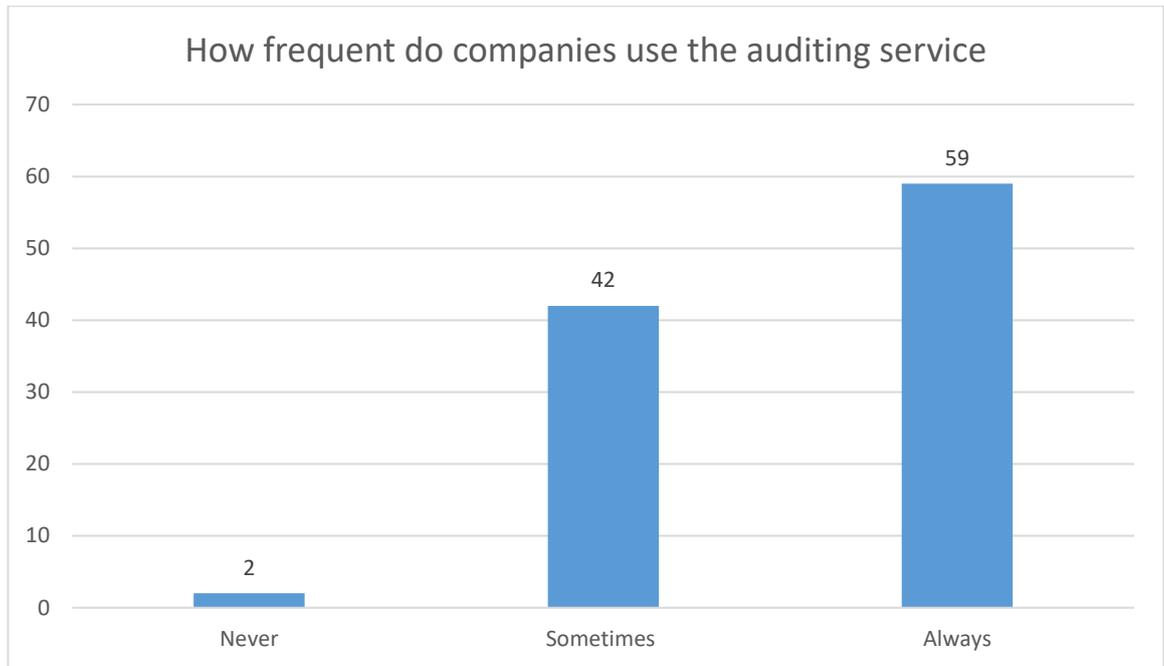


Figure 16: Frequency of auditing services usage

Figure 16 illustrates the frequency of usage of the external auditing service of the respondents' firms. The author gave out three types of usage, never, sometimes (use the service once or twice every year) and always (every quarter of the year and more frequent). Out of all the respondents, two were reported never to use auditing services, 42 use the system "sometimes," and nearly 60 always use the service. This indicates that companies are somewhat familiar with audits and external audits providers. Moreover, the fact that 59 over 103, nearly 60% of the responses, stated that they always use the service, further highlight the importance of audits to them as well as how competitive it is for the service providers to win customers' satisfaction.

The following question indicated by figure 17 was to assess the criteria that the respondents' firms consider when choosing between different accounting services. The chart shows four different major aspects that affect the companies' decision-making including price, experience, reputation, and quality management system. Compare between four criteria, it can be seen that when only considering what is important and very important, expertise and quality management system were ranked the highest, having more than 70 respondent answered that those are the most important criteria, and between those two, quality management system has 22 votes for very important while experience only has 6. Price was the second most voted very important out of all four; however, not a lot of responses thought that it was important but rather somewhat or quite important. This indicates that while price could be the most important factor for a group of customers when

considering different audit service providers, focusing on quality and experience would yield a higher number of customer for company X.

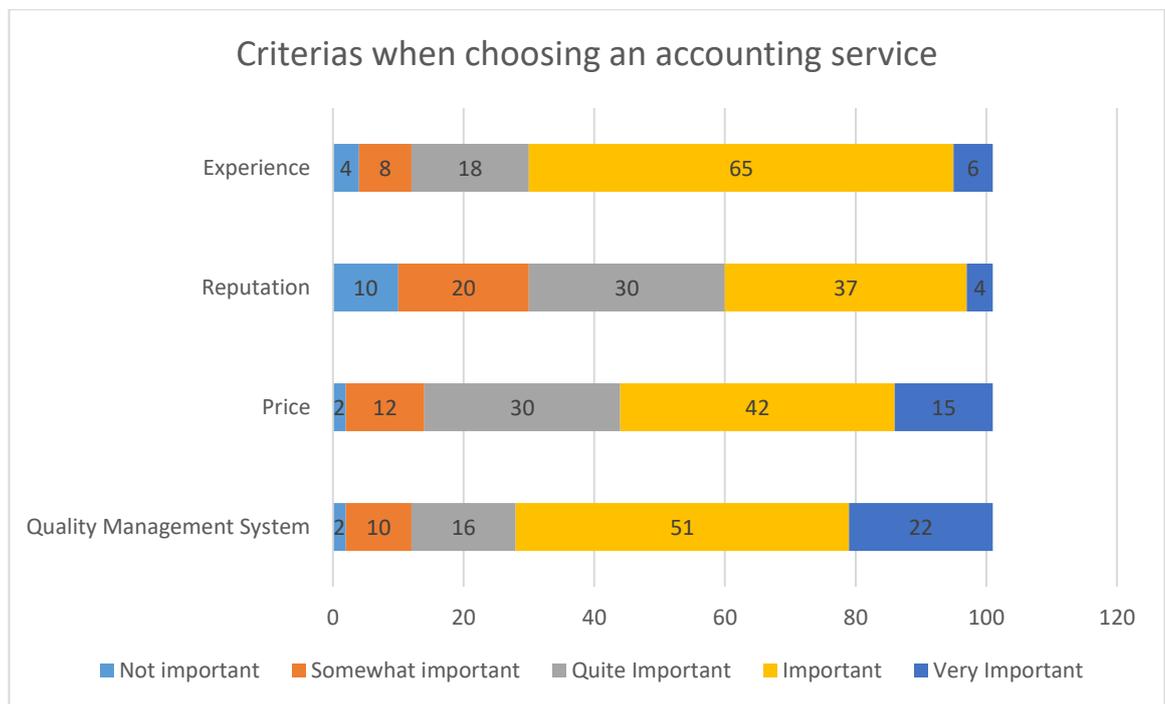


Figure 17: Criteria when choosing an accounting service

As one of the most concern drawbacks to implementing QMS is cost and therefore the price of the service, the author prepared the next question indicated by figure 18 where respondents were given three choices to choose when they got offers from accounting service providers to choose from, in its most basic quality to price terms. From the chart it can be concluded that out of the 101 companies that have used external accounting service, only two percent would set price to be the most important factor, specifically compares to quality. 25% of the respondents answered that they would always choose to guarantee quality service with QMS even with a high cost incur with. The largest group, 73% stated that they would prefer the most competitive offer but from providers that implement QMS. These results show that although it is definite that price affects the decision making of customers in most situations, companies still value quality very high with some exception that even appreciate it as the most crucial factor in decision making.

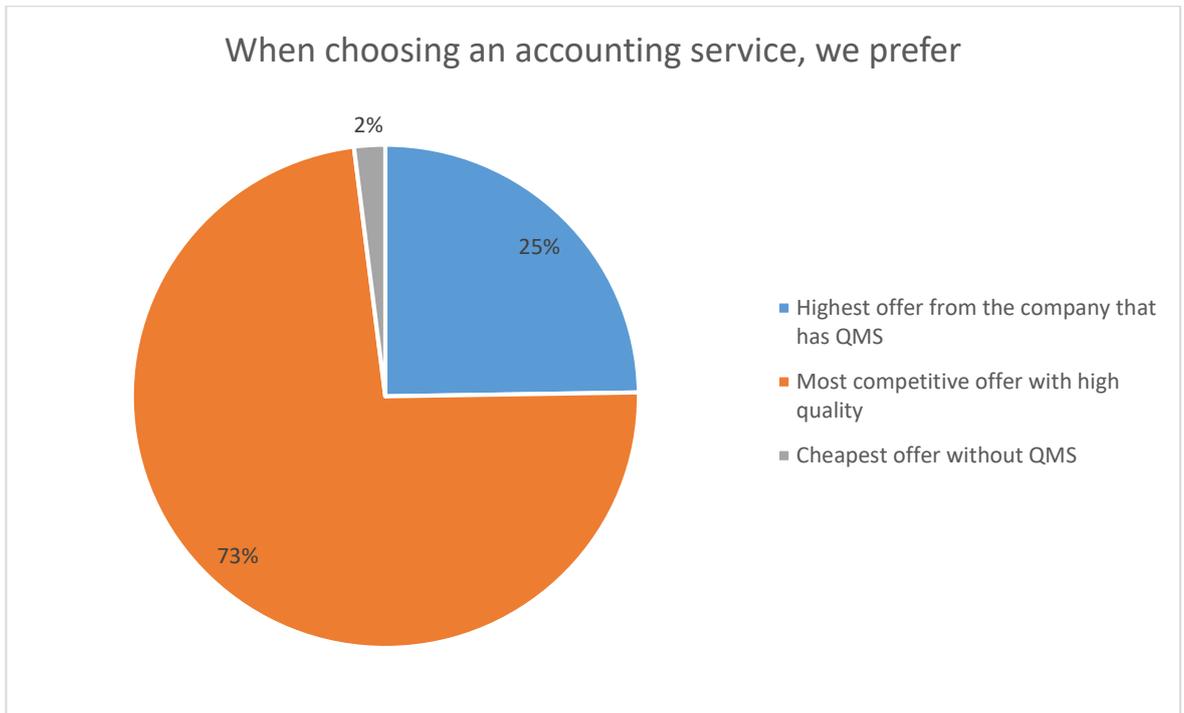


Figure 18: Correspondences' preferences when choosing accounting service

The author then limited out the respondent pool to those companies that have already used an external audit service with a QMS as well as without one, leaving only 85 respondents for the next questions.

Question 11 asked the respondents to compare different aspects between using an auditing service that has a QMS to the ones that do not implement one. The author listed out five different elements, whether the respondents think that QMS provides a higher quality of service, results in a higher price, bring out better customer service, lessen the processing time and finally, increase customer satisfaction. As can be seen from figure 19, all of the responses were positive rather than negative where respondents chose mostly, to agree or agree to the statement given. It should be noted that option "higher price" had less agree on responses compared to the others, meaning that less customer realize or seriously "felt" the increase in price or it could also be understood that the respondents here saw an even higher increase in quality that ultimately made the change became rather beneficial to the company. The most significant aspect here of being highlight should be customer satisfaction, with 65 out of 85 responses believe that they are more satisfied with QMS in place, guarantees a nearly 80% increase in customer satisfaction for company X when implementing QMS.

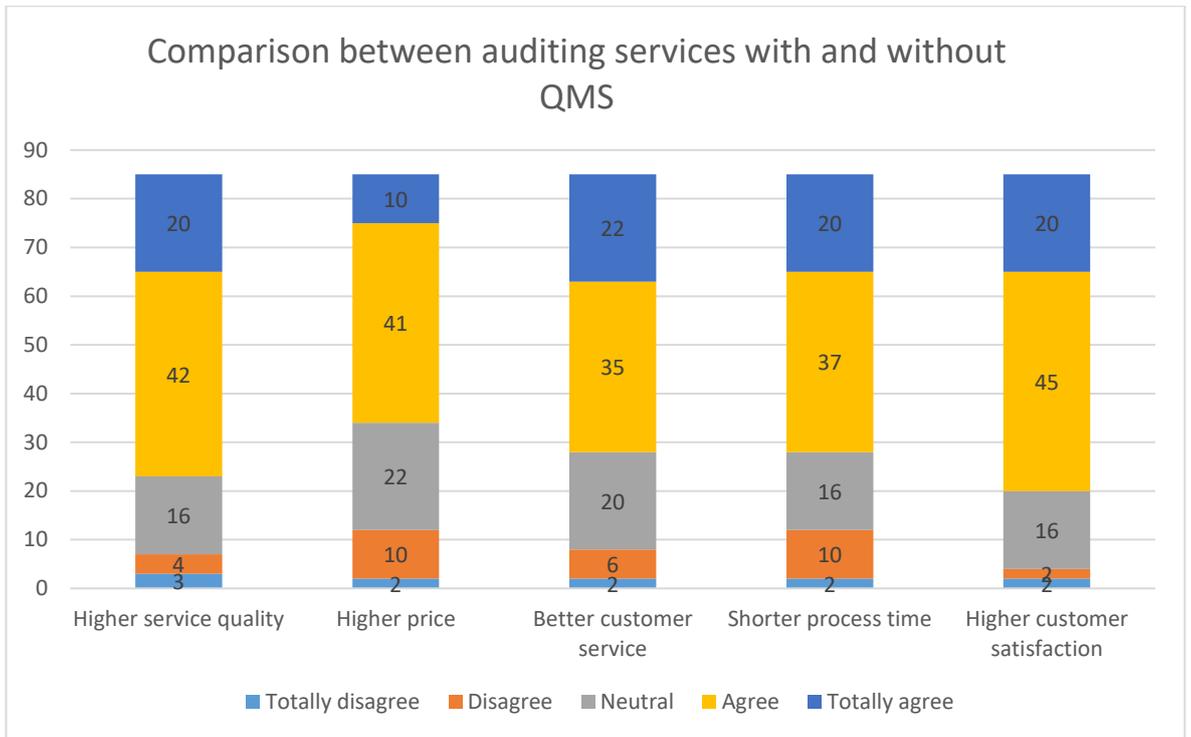


Figure 19: Comparison of auditing services with and without QMS

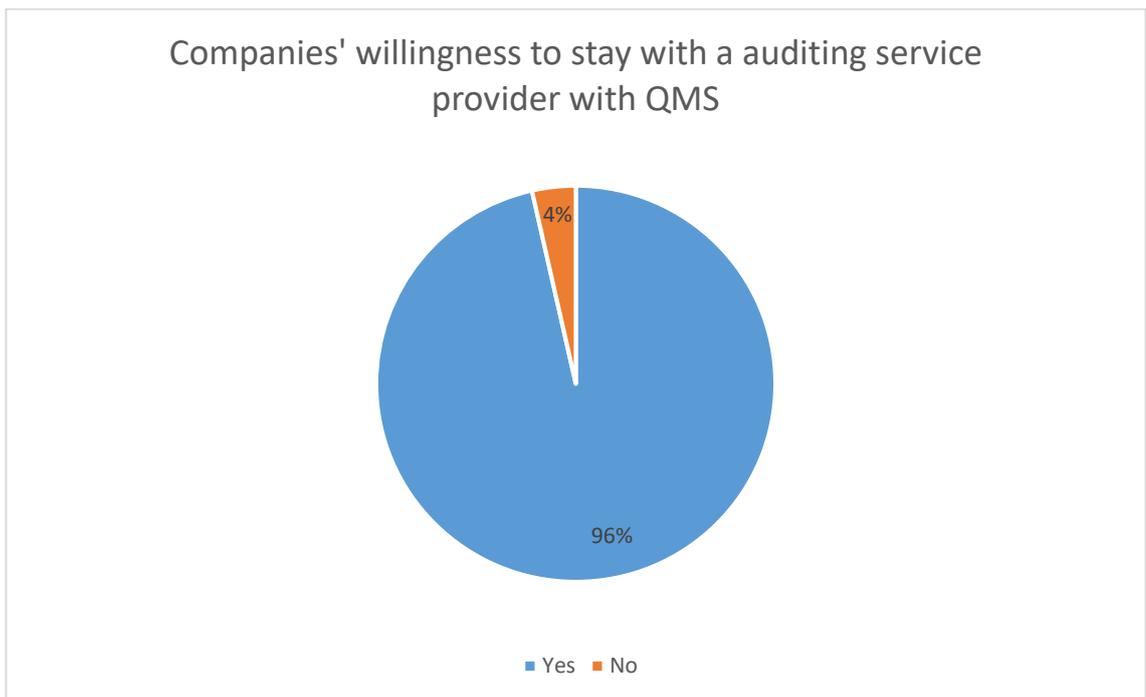


Figure 20: Customer loyalty

Figure 20 explains the answer to question 12 that the author set out for a more limited group of respondents which targeted those companies that are currently using an auditing service that has QMS. Out of the total respond of 57, 96% stated that they are willing to stay with their current provider that has QMS while only 4% answered that they would not. This emphasizes the effect QMS has on customer loyalty. It could be explained that

almost all the customers of those service providers with QMS are happy with their service, even with the higher level of price and will not choose to change them for a lower offer from other companies without one.

However, understanding the changes those auditing service providers may have, these results are never certain forever. Therefore, the author came up with the last question to this target group, question 13, asking them if they are to decide to stop using a specific auditing service with QMS, what would be the reason for them to do so. Figure 21 shows that the most significant (37%) would be if they find out that the employees from these providers do not follow thoroughly the process of the QMS that promised to carry out a higher level of service. Following that 29% and 26% stated that they would change if the QMS implemented is not implemented but only for advertising as well as not updated frequently, respectively. And surprisingly, only 8% would stop if these providers bring the price higher. These results again, emphasize how important it is for company X always to follow the procedure of QMS, keep it updated and at the same time, pay attention to the price level.

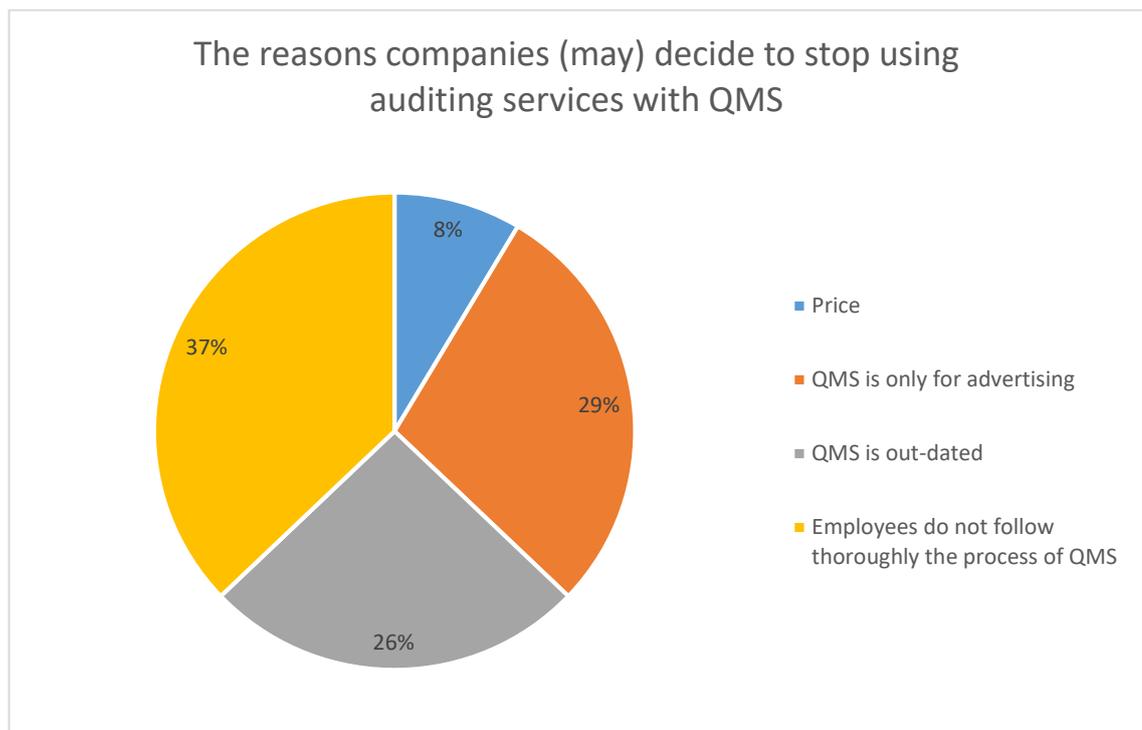


Figure 21: Reasons for discontinuing of usage

5.2 Analysis of Interview 1: Director of Outsourcing Payroll

Specifically for the Director Outsourcing Payroll, who has also been the primary contact as well as the primary person from the company supporting the author for this research, the author has prepared some question discussing the whole situation within the company X and to somewhat understand how a QMS will affect the company internally. The interview includes seven questions covering the status of the company before having a QMS, experiences and the effect of implementing QMS together with a suggestion from the author.

Firstly, the Director outsourcing payroll stated that up until now, company X has been operating quite successfully in her opinion. To be further explained, it means that she believes company X is working perfectly under the law while providing auditing and many other services for the customer. However, she also mentioned that there had been no method of guaranteeing the quality of the service provided and this problem has come up during managers meetings a few times and that they believe implementing a QMS would, therefore, solve this problem as well as increase efficiency for the company.

The author has brought together findings of the benefits of quality management as well as ISO 9001 for the director to assess and give her opinion on the effect it might bring to the company. As shown above, the easiest way to evaluate the ISO 9001 would be via the HUB, which is a general template that indicates all that will be affected after ISO 9001 is applied to the organization. The director then shared that she believes that there could be multiples aspects that will benefit company X. First, the company's management responsibility and resource management have caught her attention. The interviewee thinks that these are two of the more sensitive part of the organization as company X is an audit service provider, the central "element" that made up the company is definitely the employees, and therefore, it has also been the part which seems to be most problematic to both manage as well as locating resources fairly and equally but most effectively. Following that, quality and service realization are also believed to improve in the company although the director again stated that for the time being, the service provided from the company had met a certain quality level according to company X international, this is definitely on an acceptable level of quality. Finally, the last part of ISO 9001, measurement, analysis and improvement is also mentioned by the director as she agreed that this aspect had not been the strength of the operation as the main thing the company is researching is keeping up with the frequent change of law and regulation that affects the legal aspect of the operation rather than researching on measuring and improving the service being provided. Therefore, this will be a step forward in efficiency for the company.

When being asked about whether the fact that unfair competition might be the main reason for the director to suggest implementing a QMS since the author has found out this could be a threat that affects the implementation of QMS in companies, the director strongly disagrees with the idea. She explained that it is true that due the situation right now in Vietnam, it has accidentally created a rather low barrier of entry for start-up companies to provide auditing services as institutions, and although some laws and regulations seem to control the situation, quality is not only that and sometimes, not guaranteed. Thus, these companies operate providing a minimum level of quality and services together with lower prices that creates unfair competition. The director then told that it is also true that when thinking about QMS implementation, she believes that it will somehow help in this problematic area, however, not by excessive marketing of the certification itself but rather via actually increase the quality level, identify the unique advantage company X brings to the market.

The director then told her experiences with QMS which happened several times when she got the opportunity to work with organizations that implemented the system. The director mentioned that although she was told by several different organization that they had acquired QMS such as ISO 9001 or others, the experiences were not always similar, some were very professional in communicating, providing documents and she can see the flow within their organization, but others were not to that level. She stated that this might have been due to some specific industry that brings out the weaknesses of ISO 9001 or some threats that have affected the effectiveness of QMS as were found by the author. Furthermore, she then compared those to the organization that has not implemented or familiar with the system at all. For this, she stated that there were visible differences; the experience felt like she had to spend a lot more time and resources from her side in communication, accessing bookkeeping to able to finalize an audit procedure, thus, increasing the rates of the audit service to those companies.

The author then discussed a little more specific into the implementation process, about the barriers that prevent some companies from implementing the system, time and money. The process will guarantee to be time, cost and resource consuming. The director agreed that these are the main reasons why although the need for QMS was brought up a long time ago, it has still not been implemented to the operation. The director shared that, for the auditing industry in general and company X in specific, over the course of one year, there are periods when it is called the “season”, for example, this time of the year, which companies in Vietnam decide to have their organization audited and this is the period that company X works the most. However, apart from this, most of the remaining periods, the workload is not as heavy and therefore, could be utilized for the implementation

of the management system. Regarding the cost, the director shared that, she agreed with the author findings that the QMS might seem like it increases the cost initially, but over time, as the QMS is implemented and the organization is working smoothly, it will promise to result in reducing costs in all different departments. The director felt certain that the benefits of QMS would help the company in the long-term more than it costs in the short-term.

Another important threat of a QMS was discussed, which ISO 9001 tends to be quite high maintenance, the most obvious example is that despite having small changes every year, there are some more important versions of the ISO 9001 where the International Organisation for Standardization introduced many more important updates to the system forcing companies to implement the more updated version, starting from ISO 9001:1987, ISO 9001:1994, ISO 9001:2000, ISO 9001:2008 and most recently ISO 9001:2015. The author mentioned that for a very big system like a quality management system to require changes, meaning extra costs, time and resources like this every seven or eight years could be quite problematic for the organization. However, the director shared that as an auditor herself, she sees the important value of frequent audit and how it helps an organization develop more sustainable, to always have full control and understanding of their organization, and therefore she believes that it should also be the same case for the management system.

Finally, the author shared an opinion about the idea of implementing QMS in one department before doing so for the entire organization to assess the cost and benefit of the implementation carefully. At first, the director agreed that this could be an easier approach for the whole implementation process that allows the company to use as a basis for decision later, however, she then showed a bit of reluctant as she mentioned that this would actually increase the time consumed by the whole process, to implement then do the same action again which will incur many duplicates costly procedures such as training of both management team and the employees. Furthermore, as company X's department tends to work very inclusively with each other, it might confuse the departments due to changes in working style and service procedure.

5.3 Analysis of Interview 2: Manager from the Customer Service Department

The second section of the interview was done with a manager from the customer service department of company X. For this specific interviewee, the research has also prepared another list of seven questions that discussed the external effects of implementing a QMS, by accessing the past and present situations as well as future possibilities affecting

towards the general customer satisfaction, aiming to increase customer turnover for the company.

Similar to the previous section, the author started by discussing the operation experiences up until now without the existence of a QMS. The manager shared that in general, for all the previous customer group since he was in charge of the customer service department, all have responded to be quite satisfied with the level of service that the company is offering. Although for several cases, there were still complaints in one aspect to another.

The manager then shared that the main target group of company X currently is mostly medium (between 20 and 100 employees) and sometimes bigger corporations (more than 100 employees). This is completely normal as it is more suitable for the company to start having audits only when its operation started to grow to a certain level. Then again, the reason why company X does not attract a lot of bigger size firms is because of the presence of big4 in Vietnam that appears to already be too many choices for the companies in Vietnam. The manager mentioned that the firm has wished to attract some more customer from the bigger size sector that would bring higher turnover per customer as well as those companies do tend to stay with the same audit company for a long period of time due to high cost of training for the audit company to carry out the job.

The manager then discussed further into the specific complaints that he has gotten over the period. The author was specifically interested to see if there was any complaint that company X has received with respect to the quality level of the service provided. For this, the manager shared that there have not been any complaints regarding "low" quality level of service, however, as the company had been giving out customer feedback forms for a while, it has shown that most of the customer does not feel fully satisfied. The format was similar to the author's survey, a grading from one to five for different aspects of the service to finally generate a final figure for the company, and the results were mostly 4/5 with some 3 and 5. Although this could seem like a "good" results, the manager stated that this had become a problem for the team as they try to figure out how to improve the number to 5 since they believe that this will help attract further customer to the company, increasing its reputation.

The manager then shared that although this does not happen a lot, some medium size firm sometimes left feedback as they felt like the price that company X charged was too high as the service they performed could have been done by a smaller competitor with a much lower price. These comparisons are in fact, supporting the management's point of view about unfair competition. And even though the departments always try their best to

express that higher prices go with higher quality; some companies do not seem to understand without any concrete proof. Another type of comparison that was made by a customer that was when bigger size firms ask for a quality management system certificate from the company Xs they started comparing company X to other competitors that implemented the system already. These customers then questioned the quality level of services from company X and the company's efficiency in providing services. And of course, these comparisons would normally result in either the company being suggested to lower its price level or to implement a QMS to control its quality level.

The author then provided the results from the online questionnaire regarding customer point of view about QMS and customer satisfaction after using an external auditing service in general.

The manager agreed with the author in the aspect that the survey has proved that customers value quality, more specifically, QMS over an increase in price. As he mentioned before, the manager always thought that the way to increase customer satisfaction is via increasing quality management. He stressed that he believed company X has been operating as a quite high level of quality operation already; therefore, implementing QMS will only slightly increase the cost as well as affect the operation very lightly. However, the results it brings will attract a more profitable group of customers. Also, the implementation will be favorable for the existing customers as well, due to the occasional feedback the company gets about the matter.

When looking at the survey's result, the manager paid attention carefully to the result of customer satisfaction level of customers who had used an external audit service provider with QMS to those of did not have one and seemed interested in the result. He discussed that this number showed that there was evidence to further growth of customer satisfaction through the implementation of QMS.

6 Discussion

Within this final chapter of this thesis, the author will illustrate again how the findings above have helped answers the investigation questions along with the research question itself. This is followed by the author's recommendation on how to effectively implement a quality management system, overcome some harmful effects occur during the implementation process as well as avoid the situation where the system might damage the company rather than the profit it. Finally, the author will provide his insight as to what has benefitted his learning while researching about this thesis topic.

6.1 Answers to the Research Question

The research was carried out to assess the effect that implementing a quality management system might have upon the case company X if the company decides to do so. By giving answers to the investigation questions, the author believed that the answers to the research question would be addressed. Below, the author will present again more carefully and concisely the answers to the five investigation questions.

How has the absence of a national QMS affected company X?

The most significant effect that operating under no quality management system might have on an organization is that it is expected to lose its market position in the future as it is found that without one, the companies are struggling to operate effectively while maintaining as well as following a concrete plan for sustainable growth.

Aside from that, there are other less significant aspects of an effect yet still quite important to the operation of the companies. Without implementing the quality management system also means that it will lack many things that the system brings to the operation such as, a process of continuous improvement that guarantees to improve the general quality level constantly. Also, the company will expect to lack workforce engagement as the management system will force the whole company to work as one even between different departments, as it must follow the same procedure between and together with one another. Furthermore, it will not have a customer satisfaction program that helps track as well as improving customer satisfaction with the ability to find out the area that might have cause dissatisfaction. Moreover, the company will lack the control over documents although this is considered something very important to the operation process, as there is basically, not enough rules, regulation, or the need, to do so. Last, without a QMS, the company should expect a lower rate of customer as nowadays, almost all organization realize the importance of a QMS and not only that they implement it themselves, but when choosing

an external service provider or a partner as such, they would be actively finding for those that have a QMS as well being implemented within their organization.

What are the laws of auditing and to what extent do they guarantee quality level of services?

As the company is operating in Vietnam, it goes without saying the company must follow the Vietnamese law on auditing. Currently, there are two major sets of laws that company X must follow carefully including a set of 37 Vietnam Standard on Auditing (VSA) that regulates all different aspects of an audit; this could be compared and is based on the International Standard on Auditing that is more well-known worldwide. The most relevant VSA that regulates auditing quality control is VSA 220. In general, VSA 220 states that quality control is essential in every audit procedure to carry out by the service provider, as well as the responsibility of each auditor in the audit process.

The second set of rules is the Independent Auditing Laws and Regulation (IALR) which regulates the other different aspects such as criteria that an audit institute must possess, what are the rules on the permitted operation as well as their scope of operation. Rather than the VSA that control the auditor work, the IALR regulates the operation of the whole audit organization.

Due to the variety of rules and regulation, one might believe that every company that is present in the market provide an equally quality service. However, the main purposes of these standards and laws are to set out so-called ground rules for auditors and service providers to follow, however, by which mean and to what extent is not concerned. Therefore, the quality of work that is then being provided by the audit companies is different in which it is the companies' choices to carry out the standards and rules with minimum or maximum effort.

What is a good quality management system?

After carefully researching different types of management system there is, the author decided that the thesis will be researching on ISO 9001, which is one the most well-known and widely adopted quality management system. ISO 9001 is quite straight-forward in the implementation process which it offers the organization a certain set of criteria which must be followed to acquire the final qualification for adopting the system. The ISO 9001 aims to increase and maintain a high level of customer satisfaction, which, has been one of the most important elements throughout this research thesis as one of the main concerns of

company X. Moreover, ISO 9001 promised that upon implementation it would assist the company in various ways to increase customer satisfaction while constantly updating and operating under the law that it must.

How would ISO 9001 affect company X?

Based on the HUB document, the implementation of ISO 9001 will take effect on some specific elements of company X, including, quality management, general management, resources management, service realization and measurement, analysis and improvement.

Without a doubt, ISO 9001 has widely been chosen as the quality management to go for due to its vast pool of benefits it could bring to the operation; however, upon carefully and appropriately implementation. There are a few that the author listed out including a rise of responsibility to the entire population of the organization as the implementation sure bring a lot more work and procedure to follow and reminded. ISO 9001 also creates a more documented procedure in all feature of the operation that eventually the company could proudly call it it's business model. It also lessens the burden there is to one individual who might have been the "key person" to the operation, by carefully, redistributing the responsibilities between members. The most relevant point to company X here might be the ability to use the qualification as a marketing tool, proving its high standard of quality level.

At the same time, the author also researched many different situations where the implementation results in a failure one way or another. The most common reasons are, most significantly, due to the tremendous amount of cost and time that the implementation process steals from the operation that causes its failure. Other reasons vary from limited understanding from the management team about QMS that fails the whole process. Also, it could be caused by inappropriately implementing QMS that has not been closely specifying to one's operation.

6.2 Recommendation

As was demarcated, the sole purpose of this thesis is to research the effect of QMS on company X if the company chooses to implement the system in its operation, the author will not conclude the research by saying if the company must do so or not. However, as should be understood from mostly all the findings in this thesis, the author does highly believe that QMS implementation might be the answer to many current major issues that company X Vietnam is having including improving the level of competitiveness as well as customer satisfaction towards company X. Moreover, ISO 9001 had been found to also

brings a favorable effect upon some other aspects that somewhat concern the management team as was discussed through the interview such as helping in the human resources aspects of the organization as well as creating a growth plan for the company.

In case the company does choose to adopt the ISO 9001 as its quality management system, there are a few points that the author would like to stress to ensure the success of the implementation process.

First, the company must be clear about the objective of the adoption of ISO 9001, which should be to improve the quality of whole service process that aims to ultimately improve customer satisfaction, rather than to become only a marketing tool that employees do not need to pay much attention to. This has proven to mark the failure of many another adoption process.

Second, as mentioned multiple times before, the process will cost a huge amount of money, time and resources, so the company must be prepared in terms of these, for example, try to start the implementation process only when it does not become a huge abundant for the employees.

Furthermore, before implementation, the personnel who is in charge of the process must ensure that all individuals of the management team are informed carefully and thoroughly what, how and when the implementation will take place and what does it mean to them and their specific team.

Finally, the author would like to stress on the importance of constantly look out for and updating the quality management system. The benefit of doing so will keep the company running smoothly, and like any other system being adopted, will further benefit the organization after each update. Moreover, the act of updating the system will certainly be recognized by the clients, which has been proven through the survey, and therefore, sustaining the customer and customer satisfaction level.

6.3 Personal Learning

This research paper has provided the author with a chance of advancing in experience, knowledge and skill level. Throughout the writing process, it has demanded from the author to be responsible, to be determined, to be creative and to be concise. The research felt that the initial course, "Thesis Planning" that was offered by Haaga-Helia provide a strong basis for the author to build on and complete the thesis paper. It did not only assist the author on some of the problems at the beginning such as "which topic to be

considered?”, “what should be included in a thesis research paper?” ... but also, later, helps the author realize if the topic chosen is the right path to go.

The fact that the author was required to do a heavy amount of research on quality management system and auditing has helped the author acquire a generous amount of advanced knowledge on the matters that are promised to benefit the author’s future path of study and ultimately career life. He has now not only become more familiar with the two concepts mentioned above but also, the law of audits in Vietnam.

During the process of writing, the author got a chance to acquire much valuable information from the case company, company X through its contact person, that has helped the author understood more about how an audit company, which is, the career goal of the author, operates. The contact person was able to provide the information that was valuable to the outcome of this paper.

Finally, the research paper has provided the author with a chance to sharpen his academic writing skill.

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7 Appendices:

Appendix 1: Typical Hub Document References (Simplified)

ISO 9001:2000 Section	Manual Section	Typical Hub Documents	Typical Document Champions/Authors
4.0: Quality management system	4.1, 4.2.1	Business processes manual	Executive committee
		Security manual	Security officer
		Employee manual	HR manager
	4.2.2	Quality policy manual	CEO ISO management representative ISO management representative
	4.2.3 4.2.4	Control of documents procedure Control of records procedure	
5.0: Management responsibility	5.1, 5.2, 5.3, 5.4, 5.5, 5.6	Business plan	Executive committee
		Quality policy directive	CEO
		Quality objectives directive	COO
		Organizational chart	COO
		Management review procedure	ISO management representative
6.0: Resource management	6.1	Resource management process	COO
	6.2	Human-resources manual	HR manager
	6.3, 6.4	Facilities manual	Plant manager
7.0: Product realization	7.1	Product realization process plan	Vice president operations
	7.2	Marketing and sales process manual	Plant manager
	7.3	Design and development standards	Vice president engineering
	7.4	Purchasing manual	Purchasing manager
	7.5	Operations manual	Vice president operations
		Customer service manual	Service manager
	7.6	Metrology manual	QA/RA manager
	8.0: Measurement, analysis, and improvement	8.1, 8.2.1, 8.2.2, 8.2.3, 8.2.4	Monitoring and measurement control plan
Auditing manual			QA/RA manager
Nonconforming product procedure			QA/RA manager
8.3		Statistical analysis manual	QA/RA manager
8.4, 8.5.1 8.5.2, 8.5.3		Corrective and preventive action procedures with customer complaints	QA/RA manager

Appendix 2: Interview with the Personnel of the Case Company

Part 1 - Director Outsourcing Payroll

1. How has the company operated without a Quality Management System?
2. Considering the different aspects of ISO 9001, what are some that you think implementing the QMS will benefit the organization?
3. I have received some information that one of the reasons the company want to implement ISO 9001 is to decrease unfair competition. Is it the main reason?
4. Have you had any experiences with companies/partners with a QMS? If so, what is your view on companies with a QMS?
5. I have found during my research that implementing a QMS will be a costly and time-consuming process. Is the company ready for this?
6. Besides the frequent audit, ISO 9001 QMS will have to be updated frequently as well to be effective. Do you think this will be a challenge?
7. I might suggest the company implement the QMS 9001 in one department first before choosing to do so entirely, is it a more approachable idea?

Part 2 – Manager in the Customer Service Department

1. How was the customer satisfaction level up until now without a QMS?
2. Has the company experience any complaints about the quality level of the service?
3. What is the size of the main target customer group?
4. Has there been any suggestion regarding cost/ quality management system?
5. Has there been any comparison made with other companies that own a QMS?

The author then presented the findings of the survey

6. We can see that many have chosen that they would value the existence of QMS in an audit company even with a bit higher price. Do you think we can target these customers as well by implementing QMS?
7. In the survey, you can see the general customer satisfaction after choosing an audit service from companies with QMS, how is it compare to company X current level?

Bảng khảo sát về hệ thống quản lý chất lượng của khách hàng của các công ty kiểm toán tại Việt Nam

1. Quy mô của công ty tôi

- Nhỏ (dưới 20 người)
- Vừa (từ 20 đến 100 người)
- Lớn (hơn 100 người)

2. Trong công ty, công việc của tôi liên quan đến

- Tài chính
- Marketing
- Sales
- Khác

3. Chức vụ của tôi

- Giám đốc / CEO
- Giám đốc tài chính / CFO
- Quản lý, Trưởng phòng
- Nhân viên

4. Công ty của tôi nằm ở

- Miền Bắc
- Miền Trung
- Miền Nam

5. Mức độ quen thuộc của công ty tôi đối với "hệ thống quản lý chất lượng"

- Công ty tôi có áp dụng "hệ thống quản lý chất lượng"
- Công ty tôi có nghe qua về "hệ thống quản lý chất lượng"
- Chưa nghe qua bao giờ

6. Mức độ quan trọng của công ty tôi dành cho "hệ thống quản lý chất lượng"

- Công ty tôi chỉ sử dụng dịch vụ của các công ty có "hệ thống quản lý chất lượng"
- Công ty tôi có sử dụng một vài dịch vụ của các công ty có "hệ thống quản lý chất lượng"
- Không chú trọng về "hệ thống quản lý chất lượng" khi sử dụng dịch vụ bên ngoài

7. "Hệ thống quản lý chất lượng" định nghĩa sơ qua là hệ thống mục tiêu cần đạt được để có thể nâng cao chất lượng dịch vụ/sản phẩm. Vậy, mức độ quan trọng của 1 "hệ thống quản lý chất lượng" nói chung đối với 1 doanh nghiệp là

	1	2	3	4	5	
không quan trọng	<input type="radio"/>	rất quan trọng				

8. Công ty tôi sử dụng dịch vụ kiểm toán

	1	2	3	
không bao giờ	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Luôn luôn

9. Khi lựa chọn công ty kiểm toán,

	Không quan trọng	Hơi quan trọng	Khá quan trọng	Quan trọng	Rất quan trọng
"Hệ thống quản lý chất lượng"	<input type="radio"/>				
Giá thành	<input type="radio"/>				
Độ nổi tiếng	<input type="radio"/>				
Thời gian hoạt động trong ngành	<input type="radio"/>				

10. Khi lựa chọn công ty kiểm toán, công ty tôi lựa chọn

- Công ty có áp dụng "hệ thống quản lý chất lượng" tốt dù giá thành cao
- Dịch vụ rẻ nhất không cần chất lượng
- Công ty có áp dụng "hệ thống quản lý chất lượng" cùng giá thành vừa phải

11. Công ty tôi đã sử dụng dịch vụ kiểm toán bên ngoài của công ty có áp dụng "hệ thống quản lý chất lượng", và so sánh với các công ty không áp dụng thì:

	5 (không đồng ý)	4	3	2	1 (rất đồng ý)
Chất lượng dịch vụ cao hơn	<input type="radio"/>				
Giá thành cao hơn	<input type="radio"/>				
Dịch vụ khách hàng tốt hơn	<input type="radio"/>				
Thời gian chờ đợi ngắn hơn	<input type="radio"/>				
Độ hài lòng nói chung cao hơn	<input type="radio"/>				

12. Công ty tôi sẽ tiếp tục sử dụng dịch vụ kiểm toán của công ty có áp dụng "hệ thống quản lý chất lượng"

- Có
- Không. Nếu không, hãy chọn lý do ở dưới

13. Công ty tôi không chọn tiếp tục sử dụng dịch vụ kiểm toán của công ty có áp dụng "hệ thống quản lý chất lượng" vì

- Giá cả
- "Hệ thống quản lý chất lượng" chỉ là quảng cáo chứ không thật sự gia tăng chất lượng dịch vụ
- "Hệ thống quản lý chất lượng" đã cũ
- Nhân viên kiểm toán không hiểu rõ "hệ thống quản lý chất lượng" ảnh hưởng gì đến chất lượng dịch vụ