



**UNIVERSITI PUTRA MALAYSIA**

***HUMAN ASPECTS OF QUALITY PRACTICES AND GOVERNANCE ON  
THE PERFORMANCE OF REVENUE COLLECTION AGENCIES IN  
MALAYSIA***

**RAMLAH HAJI MUKHTAR**

**GSM 2013 12**



**HUMAN ASPECTS OF QUALITY PRACTICES AND GOVERNANCE ON  
THE PERFORMANCE OF REVENUE COLLECTION AGENCIES IN  
MALAYSIA**

BY

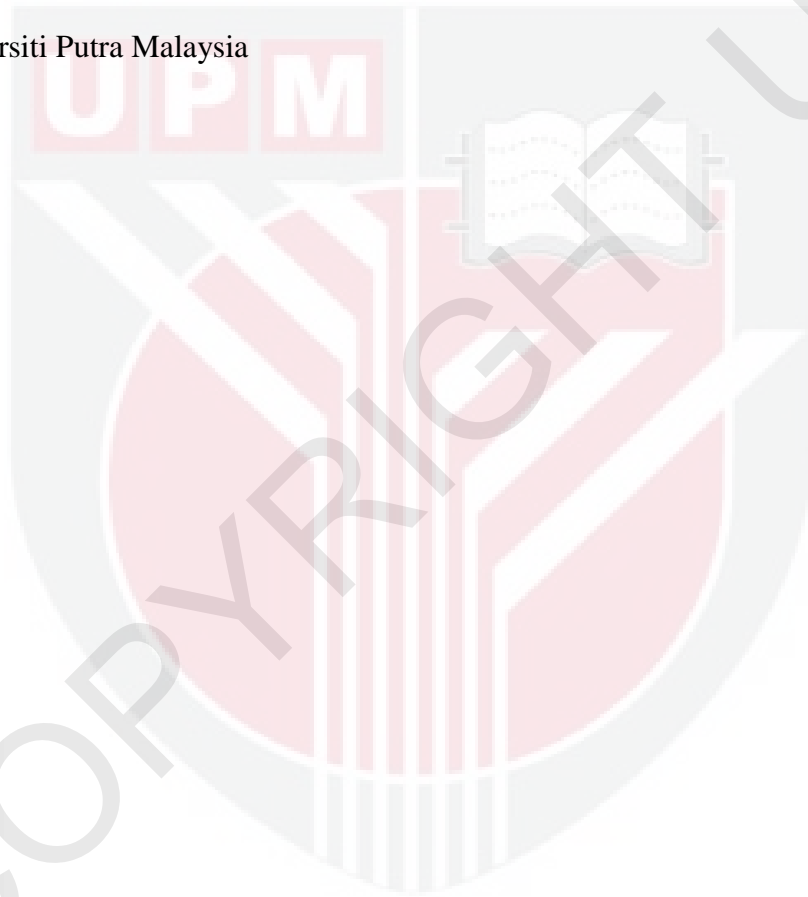
RAMLAH HAJI MUKHTAR

Thesis Submitted to the Graduate School of Management,  
Universiti Putra Malaysia, in Fulfillment of the  
Requirements for the Degree of Doctor of Philosophy

November 2013

All material contained within the thesis, including without limitation text, logos, icons, photographs and all other artwork, is copyright material of Universiti Putra Malaysia unless otherwise stated. Use may be made of any other material contained within the thesis for non-commercial purposes from the copyright holder. Commercial use of material may only be made with the express, prior, written permission of Universiti Putra Malaysia.

Copyright © Universiti Putra Malaysia



## DEDICATION

This thesis is dedicated to my loving husband Roslan who showed unquenchable interest in this study and demonstrated his unwavering love, understanding and support on this PhD journey while providing for four wonderful children: Muhammad Aizuddin, Hurin Nazahah, Hurin Nabilah, and Muhammad Zharfan. His undivided support was often articulated in smiles, an occasional pat on the back, and the reassuring words “don’t give up, you can make it”. As my beloved family, they have motivated and inspired me to do this research and celebrated with me every successful milestones achieved on this journey.

I also wanted to dedicate this study to my beloved mother Derenah who always pray “doa” for my success in this journey. Finally, I would be remised if I did not mention my elder sister Hendon, my good friend who assured me that with hard work, a strong passion for achieving one’s dream and a firm faith in Allah The Almighty, all other things are possible.

Abstract of the thesis presented to the Senate of Universiti Putra Malaysia in fulfillment of the requirements for the degree of Doctor of Philosophy

**HUMAN ASPECTS OF QUALITY PRACTICES AND GOVERNANCE ON THE PERFORMANCE OF REVENUE COLLECTION AGENCIES IN MALAYSIA**

By

**RAMLAH HAJI MUKHTAR**

**November 2013**

**Chair : Associate Professor Dr. Noor Azman Ali**

**Faculty : Graduate School of Management, UPM**

Quality management initiatives are widely implemented as tools for performance improvement in many organizations including service organizations. Yet, failures are associated with their implementations whereby not all quality management initiatives give desired improvement in performance. Current knowledge is also limited in providing insights on the significance of quality governance as a factor for enhancing performance. This study aims to investigate the potential effect of quality governance for successful implementation of quality management initiatives in public service sector, integrated with the impact of HR infrastructure quality practices on organizational performance.

A proposed research framework and hypotheses are tested using primary data through cross-sectional survey from a sample of 315 managers in the revenue collection agencies in Malaysian public service sector. The results derived from structural equation modelling (SEM) testing evidently indicate the associations of quality governance with HR infrastructure quality practices and organizational performance. The findings of this study also prove that the hypothesized model attested the significance of quality governance as a factor for performance improvement and its significant role as a mediating factor in the relationship between HR infrastructure quality practices and organizational performance.

Top management commitment was found to be the key HR infrastructure quality practice to ensure the existence of quality governance for better performance. Employee empowerment, employee training, and customer focus are also significant for enhancing quality governance to improve organizational performance. The findings further suggest that performance improvement is realizable whenever customer focused practices are emphasized. Consequently, the public revenue collection agencies should be aware of the importance of having effective HR infrastructure quality practices, especially the ones which are more customer focused, to promote quality governance in enhancing organizational performance.

This study also advances the understanding on the importance of quality governance in relation to human factors in the quality management research. Particularly, this study suggests that future research efforts should be extended in taking up the issues related to quality governance to provide better perspectives in quality management research in different sectors or other contexts.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

**AMALAN KUALITI BERKAITAN MANUSIA DAN TADBIR URUS KE ATAS  
PRESTASI AGENSI PEMUNGUT CUKAI DI MALAYSIA**

Oleh

**RAMLAH HAJI MUKHTAR**

**November 2013**

**Pengerusi: Profesor Madya Dr. Noor Azman Ali**

**Fakulti: Sekolah Pengajian Siswazah Pengurusan, UPM**

Inisiatif pengurusan kualiti telah dilaksanakan secara meluas sebagai alat untuk peningkatan prestasi oleh pelbagai organisasi termasuk organisasi perkhidmatan. Namun kegagalan telah dikaitkan dengan pelaksanaan inisiatif ini di mana tidak semua inisiatif pengurusan kualiti telah memberikan hasil yang diharapkan dalam prestasi. Pengetahuan semasa juga adalah terhad dalam menyediakan pandangan mengenai kepentingan tadbir urus kualiti sebagai suatu faktor untuk peningkatan prestasi. Kajian ini adalah bertujuan untuk menyiasat potensi kesan tadbir urus kualiti untuk kejayaan pelaksanaan inisiatif pengurusan kualiti dalam sektor awam melalui integrasi dengan impak amalan kualiti berkaitan manusia ke atas prestasi organisasi.

Satu cadangan rangka kajian dan hipotesis telah diuji menggunakan data primer daripada 315 sampel pengurus di agensi pungutan hasil awam Malaysia melalui kajiselidik keratan rentas. Keputusan yang diperolehi daripada ujian Model Persamaan Struktur (SEM) telah membuktikan perkaitan tadbir urus kualiti dengan amalan kualiti infrastruktur berkaitan manusia dan prestasi organisasi. Hasil kajian ini juga membuktikan model yang dihipotesiskan telah mengesahkan kepentingan tadbir urus kualiti sebagai faktor untuk peningkatan prestasi dan peranan pentingnya sebagai faktor pengantara dalam hubungan antara amalan kualiti infrastruktur berkaitan manusia dan prestasi organisasi.

Komitmen pengurusan atasan didapati merupakan amalan kualiti utama bagi memastikan kewujudan tadbir urus kualiti untuk prestasi yang lebih baik. Perkasaan pekerja, latihan pekerja, dan tumpuan pelanggan juga signifikan untuk meningkatkan tadbir urus kualiti dalam peningkatan prestasi organisasi. Hasil kajian ini juga mencadangkan bahawa peningkatan prestasi dapat direalisasikan apabila amalan kualiti berfokuskan pelanggan ditekankan. Oleh itu, agensi pemungut hasil awam mestilah sedar tentang kepentingan mempunyai amalan kualiti infrastruktur berkaitan manusia, terutamanya amalan kualiti yang berfokuskan pelanggan, untuk menggalakkan tadbir urus kualiti dalam meningkatkan prestasi organisasi.

Kajian ini juga meningkatkan pemahaman tentang pentingnya tadbir urus kualiti dalam hubungannya dengan faktor manusia dalam penyelidikan pengurusan kualiti. Terutamanya, kajian ini memberi cadangan bahawa usaha-usaha penyelidikan perlu diperluaskan pada masa hadapan dengan mengambilkira isu-isu berkaitan tadbir urus kualiti untuk mendapat perspektif yang lebih baik dalam penyelidikan pengurusan kualiti dalam sektor aau konteks yang berbeza .



## ACKNOWLEDGEMENT

*“In the name of Allah, the Merciful, the Beneficent”*

Praise to Allah for giving me the courage, strength, time, and knowledge in completing this unforgettable PhD journey. It would have been impossible without assistance and guidance from my supervisors through their comments and suggestions. My special thanks to Associate Professor Dr Noor Azman Ali, Associate Professor Dr. Azmawani Abd Rahman, and Dr. Yee Choy Leong for their invaluable advice, guidance, and encouragement throughout this journey.

I would like to acknowledge my sincere appreciation to Professor Dr. Bahaman Abu Samah for his invaluable guidance in using SEM.

I owe a special thank to Public Service Department for supporting and financing my study in Graduate School of Management, Universiti Putra Malaysia. Not forgetting a special thank to Faculty of Economics and Management, Universiti Putra Malaysia for giving me a research grant to support my research.

I am deeply grateful to my beloved husband, my children, my mum, and my sisters for the moral supports given at all the times and for being there to make this thesis possible.

My heartfelt thanks to each and every single respondent who have contributed their times and views into this research. Their inputs have really made this research a meaningful and insightful study.

Finally, I would like to thank all my colleagues, friends, and everyone who helped me directly and indirectly in realizing this journey to be a success.

## APPROVAL

I certify that a Thesis Examination Committee has met on **22 November 2013** to conduct the final examination of Ramlah Hj Mukhtar on her thesis entitled "**Human Aspects of Quality Practices and Governance on The Performance of Revenue Collection Agencies in Malaysia**" in accordance with the Universities and University Colleges Act 1971 and the Constitution of the Universiti Putra Malaysia [P.U.( A) 106] 15 March 1988. The Committee recommends that the student be awarded the Doctor of Philosophy degree.

Members of the Examination Committee are as follows:

**Foong Soon Yau, PhD**

Professor  
Putra Business School  
Universiti Putra Malaysia  
(Chairman)

**Ismi Arif Ismail, PhD**

Associate Professor  
Faculty of Educational Studies  
Universiti Putra Malaysia  
(Internal Examiner)

**Sharifah Latifah Binti Syed A. Kadir, PhD**

Associate Professor  
Faculty of Business and Accountancy  
University of Malaya  
(External Examiner)

**Amrik Sohal, PhD**

Professor  
Faculty of Business and Economics  
Monash University, Australia  
(External Examiner)

---

**PROF. DATUK DR. MAD NASIR SHAMSUDDIN**

Deputy Vice Chancellor (Academic & International)  
Universiti Putra Malaysia

Date:

On behalf of,  
Graduate School of Management  
Universiti Putra Malaysia

## APPROVAL

This thesis submitted to the Senate of Universiti Putra Malaysia and has been accepted as fulfillment of the requirement for the degree of Doctor of Philosophy.

The members of the Supervisory Committee are as follows:

**Noor Azman Ali, PhD**

Associate Professor  
Faculty of Economics and Management  
Universiti Putra Malaysia  
(Chairman)

**Azmawani Abd Rahman, PhD**

Associate Professor  
Faculty of Economics and Management  
Universiti Putra Malaysia  
(Committee Member)

**Yee Choy Leong, PhD**

Senior Lecturer  
Faculty of Economic and Management  
Universiti Putra Malaysia  
(Committee Member)

---

**PROF. DATUK DR. MAD NASIR SHAMSUDDIN**

Professor/Deputy Vice Chancellor  
Universiti Putra Malaysia  
Date:

On behalf of,  
Graduate School of Management  
Universiti Putra Malaysia

## DECLARATION

I hereby confirm that:

- This thesis is my original work;
- Quotations, illustrations and citations have been duly referenced;
- This thesis has not been submitted previously or concurrently for any other degree at any other institutions;
- Intellectual property from the thesis and copyright of thesis are fully-owned by Universiti Putra Malaysia (Research) Rules 2012;
- written permission must be obtained from supervisor and the office of Deputy Vice-Chancellor (Research and Innovation) before the thesis is published (in the form of written, printed or in electronic form) including books, journals, modules, proceedings, popular writings, seminar papers, manuscripts, posters, reports, lecture notes, learning modules or any other materials as stated in the Universiti Putra Malaysia (Research) Rules 2012;
- there is no plagiarism or data falsification/fabrication in the thesis, and scholarly integrity is upheld as according to the Universiti Putra Malaysia (Graduate Studies) Rules 2003 (Revision 2012-2013) and the Universiti Putra Malaysia (Research) Rules 2012. The thesis has undergone plagiarism detection software.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name and Matric No.: Ramlah Hj Mukhtar / GM03730

## **Declaration by Supervisory Committee**

This is to confirm that:

- the research conducted and the writing of this thesis was under our supervision;
- supervision responsibilities as stated in Rule 41 in Rules 2003 (Revision 2012 – 2013) were adhered to.

## **Chairman of Supervisory Committee**

Signature : \_\_\_\_\_  
Name : Assoc. Prof. Dr. Noor Azman Ali  
Faculty : Faculty of Economics and Management, UPM

## **Member of Supervisory Committee**

Signature : \_\_\_\_\_  
Name : Assoc. Prof. Dr. Azmawani Abd Rahman  
Faculty : Faculty of Economics and Management, UPM

Signature : \_\_\_\_\_  
Name : Dr. Yee Choy Leong  
Faculty : Faculty of Economics and Management, UPM

## TABLE OF CONTENTS

<b>DEDICATION</b> .....	iii
<b>ABSTRACT</b> .....	iv
<b>ACKNOWLEDGEMENT</b> .....	viii
<b>DECLARATION</b> .....	xi
<b>TABLE OF CONTENTS</b> .....	xiii
<b>LIST OF TABLES</b> .....	xix
<b>LIST OF FIGURES</b> .....	xxi
<b>LIST OF ABBREVIATIONS</b> .....	xxii
<b>CHAPTER 1</b> .....	1
<b>INTRODUCTION</b> .....	1
1.0 Introduction .....	1
1.1 Background of Study .....	1
1.2 Quality Management Initiatives In Malaysian Public Service Sector .....	5
1.3 Problem Statement .....	7
1.4 Research Questions .....	13
1.5 Objectives of Study .....	14
1.6 Significance of Study .....	15
1.7 Organization of Thesis .....	17
1.8 Chapter Summary .....	19
<b>CHAPTER 2</b> .....	20
<b>LITERATURE REVIEW</b> .....	20
2.0 Introduction .....	20
2.1 Quality: Definition of Quality .....	21
2.2 Evolution of Quality Management .....	24
2.3 Frameworks of Quality Management Practices .....	26
2.3.1 Quality Management Practices .....	29

2.3.2	Human and Technical Aspects of Quality Management Practices .....	33
2.4	Failures of Quality Management Initiatives.....	35
2.5	Quality Management Implementation and Variation in Performance .....	37
2.6	Importance of Human Factor In Quality Management .....	40
2.7	Human-Related (HR) Infrastructure Quality Practices .....	42
2.7.1	Top Management Commitment .....	49
2.7.2	Employee Involvement .....	55
2.7.3	Employee Empowerment .....	57
2.7.4	Employee Training.....	61
2.7.5	Teamwork.....	63
2.7.6	Customer Focus.....	64
2.8	Governance and Definition of Governance.....	66
2.9	Dimensions of Governance .....	70
2.10	Good Governance and Its Dimensions.....	72
2.11	Importance of Governance.....	76
2.12	Governance as a Factor for Performance.....	78
2.13	Concept of Quality Governance.....	79
2.14	Quality Governance Studies.....	85
2.15	Quality Governance Elements.....	87
2.15.1	Accountability .....	87
2.15.2	Transparency .....	90
2.15.3	Rule of Law .....	92
2.15.4	Participation .....	93
2.16	Benefits of Quality Governance.....	95
2.17	Empirical Studies on Quality Governance Elements.....	96
2.18	Public Service Performance .....	98
2.19	Performance in Quality Management .....	104
2.20	Performance in Governance.....	107
2.21	Relationship Between Human-Related (HR) Infrastructure Quality Practices and Performance .....	109
2.21.1	Top Management Commitment and Performance .....	110

2.21.2	Employee Involvement and Performance .....	112
2.21.3	Employee Empowerment and Performance .....	113
2.21.4	Employee Training and Performance .....	114
2.21.5	Teamwork and Performance .....	116
2.21.6	Customer Focus and Performance.....	117
2.22	Relationship Between Human-Related (HR) Infrastructure Quality Practices and Quality Governance .....	119
2.22.1	Top Management Commitment and Quality Governance .....	119
2.22.2	Employee Involvement and Quality Governance .....	121
2.22.3	Employee Empowerment and Quality Governance .....	122
2.22.4	Employee Training and Quality Governance.....	123
2.22.5	Teamwork and Quality Governance .....	125
2.22.6	Customer Focus and Quality Governance.....	126
2.23	Relationship Between Quality Governance and Performance .....	128
2.24	Mediating Effects of Quality Governance .....	129
2.25	Proposed Conceptual Framework .....	131
2.26	Chapter Summary.....	132
<b>CHAPTER 3</b>	.....	<b>134</b>
<b>RESEARCH FRAMEWORK AND HYPOTHESES</b>	.....	<b>134</b>
3.0	Introduction .....	134
3.1	Relevant Theories.....	134
3.1.1	Stewardship Theory.....	135
3.1.2	Stakeholder Theory .....	138
3.1.3	Systems Theory .....	140
3.1.4	Resource-Based Theory .....	142
3.1.5	Dynamic Capability Theory .....	144
3.2	Proposed Research Framework.....	146
3.3	Hypotheses Development .....	148
3.3.1	The Link Between HR Infrastructure Quality Practices And Performance .....	149
3.3.2	The Link between HR Infrastructure Quality Practices and Quality Governance .	154
3.3.3	The Link Between Quality Governance and Performance.....	159



3.3.4	Mediating Role of Quality Governance .....	160
3.4	Chapter Summary.....	162
<b>CHAPTER 4</b>	.....	<b>164</b>
<b>METHODOLOGY</b>	.....	<b>164</b>
4.0	Introduction .....	164
4.1	Research Design.....	165
4.1.1	Purpose of the Study .....	165
4.2	Target Population and Sampling Technique .....	167
4.2.1	Target Population .....	168
4.2.2	Sample .....	170
4.2.3	Sample Size .....	170
4.2.4	Sampling Procedure .....	172
4.3	Questionnaire Development/Designing .....	172
4.4	Operationalization of Study Constructs .....	174
4.4.1	Measurement For HR Infrastructure Quality Practices .....	175
4.4.2	Measurement for Quality Governance .....	177
4.4.3	Measurement for Organizational Performance .....	179
4.5	Data Collection Procedures .....	182
4.6	Ethical Considerations .....	184
4.7	Pre-Test and Pilot Study .....	184
4.8	Data Analysis .....	186
4.8.1	Descriptive Analysis .....	186
4.8.2	Hypotheses Testing .....	186
4.8.3	Structural Equation Modelling (SEM) for Model Validation .....	187
4.9	Reliability of the Scales .....	189
4.10	Validity.....	190
4.11	Chapter Summary.....	191
<b>CHAPTER 5</b>	.....	<b>193</b>
<b>RESULTS AND FINDINGS</b>	.....	<b>193</b>
5.0	Introduction .....	193
5.1	Methods for Data Analysis Employed .....	194

5.2	Data Examination and Preparation.....	196
5.3	Respondent Characteristics .....	196
5.4	Descriptive Statistics .....	199
5.4.1	HR Infrastructure Quality Practices .....	199
5.4.2	Quality Governance.....	200
5.4.3	Organizational Performance.....	202
5.5	Exploratory Data Analysis .....	203
5.5.1	Test for Normality .....	203
5.6	Reliability Tests for Constructs.....	206
5.6.1	Reliability for HR Infrastructure Quality Practices.....	206
5.6.2	Reliability for Quality Governance .....	208
5.7	Validity Test.....	210
5.7.1	Convergent Validity .....	211
5.7.2	Discriminant Validity .....	213
5.8	Structural Equation Modelling (SEM).....	215
5.9	Assessment of Measurement Model and Second Order CFA Model .....	216
5.10	Specification Of Structural Models.....	225
5.11	Assessment of Structural Models.....	228
5.11.1	Direct Effect and Indirect Effect of the Structural Relationships .....	230
5.11.2	Total Effects of The HR Infrastructure Quality Practices .....	235
5.12	Mediation Effect Analysis.....	238
5.12.1	Test of Indirect Effect-Bootstrapping .....	244
5.13	Hypotheses Testing Results .....	246
5.14	Validation of Proposed Framework .....	248
5.15	Chapter Summary.....	250
<b>CHAPTER 6</b>	.....	<b>251</b>
<b>DISCUSSION ON FINDINGS</b>	.....	<b>251</b>
6.0	Introduction .....	251
6.1	Summary of Main Findings .....	251
6.2	Discussion and Conclusion on Findings .....	253
6.2.1	Hypothesis Testing and Research Objective 1 (RO1).....	254

6.2.2 Hypothesis Testing and Research Objective 2 (RO2).....	257
6.2.3 Hypothesis Testing and Research Objective 3 (RO3).....	260
6.2.4 Hypothesis Testing and Research Objective 4 (RO4).....	261
6.2.5 Hypothesis Testing and Research Objective 5 (RO5).....	261
6.2.6 Relationship Between HR Infrastructure Quality Practices and Organizational Performance .....	262
6.2.7 Relationship Between HR Infrastructure Quality Practices and Quality Governance .....	268
6.2.8 Relationship Between Quality Governance and Organizational Performance .....	270
6.2.9 The Mediation Effect of Quality Governance on the Relationship Between HR Infrastructure Quality Practices and Organizational Performance.....	271
6.2.10 Underlying Variables for Validated Framework of Quality Governance for Public Service.....	273
6.3 Chapter Summary.....	274
<b>CHAPTER 7</b> .....	275
<b>CONCLUSION AND IMPLICATION</b> .....	275
7.0 Introduction .....	275
7.1 Conclusion .....	275
7.2 Implication of This Research .....	279
7.2.1 Theoretical Implication .....	279
7.2.2 Practical Implication .....	282
7.3 Limitations of Study.....	285
7.4 Directions For Future Research .....	286
7.5 Chapter Summary.....	287
<b>REFERENCES</b> .....	289
<b>LIST OF APPENDICES</b> .....	327
<b>APPENDIX A</b> .....	328
<b>APPENDIX B</b> .....	337
<b>APPENDIX C</b> .....	346
<b>APPENDIX D</b> .....	356
<b>APPENDIX E</b> .....	363

## LIST OF TABLES

Table Number		Page
Table 1.1	Number of Complaints Received from Year 2001 to 2013	8
Table 2.1	Definitions of Quality Management (QM)	25
Table 2.2	The Frameworks of Three Quality Management Gurus	28
Table 2.3	QM Practices Identified in QM Literature	31
Table 2.4	Human-Related (HR) Infrastructure Quality Practices in Previous Studies	46
Table 2.5	The Nine (9) Underlying Characteristics of Good Governance	72
Table 2.6	Elements of Good Governance Identified in Governance Literature	76
Table 4.1	Sources of References for Constructs Measurement Items	182
Table 5.1	Summary of Respondents' Characteristics	198
Table 5.2	Overall Means and Reliability Of HR Infrastructure Quality Practices	200
Table 5.3	Overall Means and Reliability Of Quality Governance	201
Table 5.4	Overall Means and Reliability Of Organizational Performance	202
Table 5.5	Reliability Analysis For HR Infrastructure Quality Practices	207
Table 5.6	Standardized Factor Loadings For HR Infrastructure Quality Practices	207
Table 5.7	Reliability Analysis For Quality Governance	208
Table 5.8	Standardized Factor Loadings For Quality Governance	209
Table 5.9	Reliability Analysis For Organizational Performance	209
Table 5.10	Standardized Factor Loadings For Organizational Performance	210

Table 5.11	Convergent Validity of HR Infrastructure Quality Practices	212
Table 5.12	Convergent Validity of Quality Governance	212
Table 5.13	Convergent Validity of Organizational Performance	213
Table 5.14	Discriminant Validity	214
Table 5.15	Model Fit for the Measurement Model and Second Order CFA Model of HR Infrastructure Quality Practices	219
Table 5.16	Second Order CFA Model: The Model Fit Indices	219
Table 5.17	Standardized Factor Loadings For HR Infrastructure Quality Practices	220
Table 5.18	Model Fit for the Measurement Model and Second Order CFA Model of Quality Governance	221
Table 5.19	Second Order CFA Model: The Model Fit Indices	222
Table 5.20	Standardized Factor Loadings For Quality Governance	222
Table 5.21	Model Fit for Measurement Model and Second Order CFA Model of Organizational Performance	224
Table 5.22	Second Order CFA Model: The Model Fit Indices	225
Table 5.23	Standardized Factor Loadings For Organizational Performance	225
Table 5.24	Summary of Model Fit	230
Table 5.25	Summary Results of the Structural Model Analysis	235
Table 5.26	Direct, Indirect, and Total Effects of HR Infrastructure Quality Practices	236
Table 5.27	Summary of Results for Model Comparison-Indirect and Full Mediation	241
Table 5.28	Summary of Results for Mediation Test	242
Table 5.29	Results of Mediation Test for Indirect Effect	246
Table 5.30	Summary of Tests Results	247

## LIST OF FIGURES

Figure Number		Page
Figure 1.1	The organizational structure of the thesis	18
Figure 2.1	Facets of top management commitment	52
Figure 2.2	Characteristics of good governance	73
Figure 2.3	Organizational structure showing simple lines of accountability.	89
Figure 2.4	The proposed conceptual framework	132
Figure 3.1	The proposed research framework	147
Figure 5.1	Hypothesized structural model	229
Figure 5.2	Indirect Model	232
Figure 5.3	Direct (partially-mediated) model standardized path estimate	233
Figure 5.4	Validated framework of quality governance for public service (revenue collection agencies)	249

## LIST OF ABBREVIATIONS

ASQ	- American Society for Quality
AVE	- Average variance extracted
CFA	- Confirmatory Factor Analysis
CPIA	- Country Policy and Institutional Assessment
DAC	- Development Administrative Circular
GCR	- Global Competitiveness Report
GTP	- Government Transformation Program
HR	- Human-Related
KPI	- Key Performance Indicator
MAMPU	- The Malaysia Administrative Modernizations and Management Planning Unit
MBNQA	- Malcom Baldrige National Quality Award
10MP	- Tenth Malaysian Plan
NIST	- National Institute of Standard and Technology
OECD	- Organization for Economic Cooperation and Development
PCB	- Public Complaint Bureau
PICMET	- Portland International Center for Management of Engineering and Technology
QCC	- Quality Control Circle
QM	- Quality Management
QMP	- Quality Management Practices
SQS-Nordic	- Software Quality System Nordic
SEM	- Structural Equation Modeling
TQM	- Total Quality Management
UNDP	- United Nations Development Program
UNESCAP	- United Nations Economic and Social Commission for Asia and the Pacific

# CHAPTER 1

## INTRODUCTION

### 1.0 Introduction

This chapter presents the background of this study, the purpose of this study, the problem statement, the research questions and objectives, and sets out the justifications for this study. This research is conducted to investigate the potential effect of quality governance in ensuring the successful implementation of quality initiative for high quality performance in the context of public revenue collection agencies in Malaysia. This research also intends to examine the extent of the relationship between human-related (HR) infrastructure quality practices, quality governance, and organizational performance. At the same time the extent of quality governance that exists in the public service organization will be examined. Finally, the organization of the whole thesis is presented at the end of this chapter.

### 1.1 Background of Study

Traditionally, the implementation of quality management (QM) is initiated by the private sector for better performance to compete competitively in a dynamic global economy. Later, it is adopted and adapted by the public sector with the aim of enhancing the performance of public services (Agus, 2001; Fryer, Antony, & Douglas, 2007; Yaacob, 2010). The QM initiatives gained importance because they provided the means to improve the quality of products or services delivered by public organizations such as hospitals, schools, and governmental institutions (Holschbach, 2013; Uyar, 2008). The public service organizations



implemented these initiatives to enhance the quality of their services to meet customer expectations (Feldheim, 2007). In this study, the quality initiatives refer to QM programs, quality certifications, quality award models, and other methods or methodologies to improve quality in services.

Studies showed that most of the QM initiatives implemented in the private and public service sectors aimed for some specific reasons which include improving quality service, improving competitive advantage, streamlining working practices, improving productivity, reducing costs, supporting organizational change, and enhancing organizational performance (Salaheldin, 2009; Samat, Ramayah, & Yusoff, 2009; Wilkinson, McCabe, & Knights, 1996). Well known literature on quality argued that quality initiatives will not only improve company performance but also the employees' working life quality (Dawson & Palmer, 1995). However, the ending point of implementing quality initiatives is to fulfill the customers' requirements and expectations to satisfy their needs (Uyar, 2008).

The significance of QM initiatives in the public sector has become topical in discourses pertaining to their implementations which produced mixed results either successes or failures (Fryer, Antony, & Douglas, 2007). Some organizations achieve successes in their quality initiatives while others fail to achieve expected improvement in the performance (Behara & Gundersen, 2001). Few researchers argued that quality programs failed because they lack human concern in implementing QM activities (Dwyer, 2002). Despite studies produced evidence that total quality management (TQM) has positive impact on performance in both public or private sectors (Agus, 2004; Agus & Hassan, 2000; Cherkasky, 1992; Opara, 1996; Schaffer & Thomson, 1992), there have also been studies that highlighted QM pitfalls or failures due to many reasons including lack of top management commitment, inadequate

appropriate training and education, insufficient resources provided, lack of perspective measurement of quality improvement, resistance of the workforce, use of fear and intimidation to control the workforce, and failure to change organizational philosophy (Kanji, 1996; Liu, 1998; Mukhtar & Ali, 2011).

This development in the literature led to an ongoing research on the potential quality practices that can give expected impact on performance in different contexts. This is because different studies found different factors that influence successful implementation of the QM initiatives (Soltani, Lai, & Phillips, 2008). Some studies revealed that the success of QM critically depends on practices associated with human-related (HR) infrastructure quality practices (soft factors) such as leadership and people management (Abdullah, Uli, & Tari, 2009; Gotzamani & Tsiotras, 2001; Nair, 2006; Powell, 1995; Samson & Terziovski, 1999). However, other studies showed that core quality practices (hard factors) such as process management had positive impact on performance (Abdullah & Tari, 2012).

On the other hand, some studies indicated that both categories of quality practices were essential to give expected effects on performance (Rahman & Bullock, 2005). Studies, particularly in the public service organizations, identified the critical quality practices for improving performance include management commitment, customer oriented, employee involvement, continuous improvement, communication, and people management (Agus, 2004; Antony, Leung, Knowles, & Gosh, 2002; Fryer et al., 2007; Salaheldin, 2009; Samat et al., 2009; Seetharaman, Sreenivasan, & Boon, 2006), which are mostly related to HR infrastructure quality practices.

Numerous researchers studied the impact of quality management practices (QMP) on performance and found mixed results. Apparently, they have direct effects as well as indirect

effects (Abdullah & Tari, 2012; Nair, 2006; Naor, Goldstein, Linderman, & Schroeder, 2008; Sousa & Voss, 2002). The inconsistency of the relationships between QMP and performance were highlighted in many studies (Talib, Rahman, & Qureshi, 2013). Thus, this indicates that there has been a lack of conclusive evidence on the effects of quality practices on performance (Wu, Zhang, & Schroeder, 2011), and further research is required to obtain better understanding by focusing on human factors. In addition, the mixed findings on the success or failures of QM in enhancing performance implied that this study needs to look into this phenomenon from different perspectives by incorporating governance issues with quality issues. With regard to this, Siddiquee (2007) suggested that proper governance of quality initiatives or programs for improving the quality of services and overall performance is extremely significant to ensure the success of their implementations.

Quality governance has long been discussed by practitioners as critical for delivering quality and achievement of organizational objectives and strategies (Heatley, 2009). It was also proposed that looking into quality governance as a process of decision-making in QM initiative implementation, to align practices with organizational goals, by which QMP are controlled, monitored, or directed towards achieving quality objectives in terms of enhancing quality performance that meets customer expectations (Mukhtar & Ali, 2011), is a worthy endeavor as the public service organizations are facing an increasing demand for accountability and better efficiency (Coates, 2004; Monitor, 2010). The quality governance based on the guiding principles of good governance for quality is much needed and timely as governance issues have become great concerns in public sector. Thus, it is proposed that the implementation of QM initiatives would successfully give desired impact on performance if

the human factors and quality governance issues are considered together to drive improvement in performance (Heatley, 2009; Gutierrez, 2006; Monitor,2010).

## **1.2 Quality Management Initiatives In Malaysian Public Service Sector**

Organizations worldwide have one way or another implemented QM initiatives and reforms in their efforts to enhance and improve the quality of products or services for better performance over time. In today's dynamic environment, more than ever the survival of organizations in the global competition is depending on their capability to produce products or services with the quality that satisfy customers' needs and requirements (Ugboro & Obeng, 2000). This is specifically true for the public service sectors, where delivery of quality services that meets the demand and expectations of public or other stakeholders are extremely critical to show their reliability and accountability (Mukhtar & Ali, 2011; Siddiquee, 2002) to stay relevant in the global economy.

As elsewhere, Malaysian government has traditionally embarked on various reform programs and QM initiatives to improve the quality of public service and overall performance to be a more effective, efficient, and customer driven emphasizing the importance of quality, accountability, and customer focused (Siddiquee, 2002, 2006; Siddiquee, 2010; Siddiquee & Mohamed, 2007). Numerous quality initiatives that are expected to assist government in institutionalizing quality culture towards service excellence are implemented. They include TQM, quality control circles, quality assurance unit, strategic planning, counter service, client's charter, ISO 9000, benchmarking (Siddiquee, 2006) and 5S (MAMPU, 2012b). In line with these efforts, the Malaysian Administrative Modernization and Management Planning Unit (MAMPU), the responsible government agency to formulate quality policy for public

sector has provided 27 development administrative circulars (DACs) detailing guidelines on how to manage various quality initiatives to enhance efficiency and effectiveness of the public sector (Commonwealth Secretariat, 2004; MAMPU, 2012a). The guidelines are provided to guide the government officers to carry out their duties and responsibilities in an efficient, effective, and responsible manner. The involvement of employees from all levels is encouraged through the quality control circle, currently known as innovative and creative circles, giving opportunity to employees to initiate innovative and creative ideas for quality service enhancement programs (MAMPU, 2012b).

Achieving high quality performance is the aim of every organization including public service organizations in Malaysia. Malaysian Government Transformation Program (GTP) 2010 stated that “the past two decades have witnessed ever-increasing public demands for improvements in the quality of public services”. The government has made its commitment in ensuring “*performance now*” dimension of the GTP by reinforcing and intensifying the existing quality initiatives like star ratings, quality award, and structured feedback system; for improving the efficiency and quality of service delivery. Thus, this implies that to be in line with the government transformation agenda, the public service organization has to continuously embark on various transformation programs that can successfully improve performance, especially through QM initiatives in order to achieve an efficient, reliable, transparent, and responsive public services. The organization needs to properly govern the implementation of the initiatives to ensure the success of the QM initiatives in enhancing performance.

### 1.3 Problem Statement

In the public sector, the drive to improve performance is ever increasing that they have to give the best value of their service with the limited fund that they have, along with the pressure for increasing their accountability and transparency as the government runs its functions using public money (Economic Planning Unit, 2010). Therefore, the public service sector needs to successfully deploy quality initiatives to improve performance and failures in QM initiatives cannot be tolerated. Malaysia has embarked on quality initiatives for more than twenty years. Yet, despite all the concerted efforts, the Malaysian public service sector has ever been receiving much complaints and criticisms with an increasing number of complaints from the public (Public Complaints Bureau, 2014). The efforts turned out to be less effective in bringing about desired improvements and required level of satisfying customers' needs and expectations (Siddiquee, 2006; 2010). This indicates the dissatisfaction of the public with the quality of services provided and overall service performance of the public sector, particularly the revenue collection agencies reported to have continuous highest complaints (Public Complaints Bureau, 2014; GTP, 2010).

The overall statistics is depicted in Table 1.1. The public complaints pertaining specifically to unsatisfactory service quality and delays or nonresponsive actions have always been more than 50% of the total complaints received every year (Public Complaints Bureau, 2014). This indicates that the public service performance has not been meeting the expectation of public or their customers. This also reflects that the organizations are still unable to deliver the quality expected by the public at large although numerous quality initiatives have been implemented. This also implies that although QM is known as a strategic tool for performance

improvement and customer satisfaction, the statistics showed that the quality initiatives have not given the desired effects on the organizational performance.

Table 1.1

<i>Number of Complaints Received from Year 2001 to 2013</i>		
<b>Year</b>	<b>Total complaints</b>	<b>Complaints on unsatisfactory &amp; nonaction/delay services</b>
2001	2769	1443
2002	3452	1711
2003	3199	1715
2004	2786	1397
2005	2707	1285
2006	3397	1869
2007	2941	1749
2008	4059	2256
2009	12,683	6550
2010	14,700	8945
2011	13,361	8412
2012	12,582	7719
2013	9,879	7319

*Note.* Adapted from Public Complaints Bureau (PCB), Statistics, 2001- 2014.

This issue gives an implication that the accountability of public service sectors in Malaysia is yet questionable. The issues of governance and customer satisfaction emphasized in the national plan showing the great concerns of having a transparent and accountable public service that is up to the expectation of the public at large (Economic Planning Unit, 2010). Hence, governance of quality initiative implementation is required to successfully achieve organizational goals in improving performance through monitoring of QMP that promote quality governance for performance enhancement (Mukhtar & Ali, 2011; Siddiquee, 2007). Thus, it is timely for this research to study on QMP in a different context, which pertains to the relevant practices contributing to the success of quality initiatives implementation, particularly in the Malaysian public revenue collection agencies.



Although previous studies showed that the human factors in QM play an important role in the process of realizing the quality initiatives to achieve improvement in performance, studies on this imperative factor have not been exhaustive especially in the public service sector (Abdullah, Uli, & Tari, 2008; Agus, 2001; Ali, Mahat, & Mohamed, 2007; Eng & Yusof, 2003; Fryer et al., 2007; Idris, McEwan, & Belavendram, 1996). Moreover, the extent of significance of the human factors in relation to governance issues for performance has been limitedly explored in QM research even though quality governance is expected to help reduce the risk of failures in any initiative (Henard & Mitterle, 2009; Heatley, 2009). Hence, it is significant for the organization to have a clear understanding on the role of quality governance and its potential effects on performance especially in relation to HR infrastructure quality practices which are deemed important for the success of the initiatives (Gotzamani & Tsiotras, 2001). Thus, this study looks into these issues concerning the dissatisfactory service performance faced by the Malaysian public service sector from the perspectives of QM and quality governance.

Furthermore, literature shows that the quality practices impact on performance is not always significant and plenty of studies show mixed findings on the effects of quality practices especially the HR infrastructure quality practices on different performance like business performance, operating performance, and quality performance (Abdullah & Tari, 2012; Nair, 2006; Sousa & Voss, 2002). Previous research also revealed that the impact of the HR infrastructure quality practices on performance is not always direct (Abdullah & Tari, 2012; Nair, 2006; Sousa & Voss, 2002). Their indirect relationships were suggested by some scholars but without common agreement among researchers (Nair, 2006). Although evidence shows that the relationships are neither consistently direct, nor indirect (Nair, 2006; Rahman &



Bullock, 2005; Sousa & Voss, 2002; Talib, Rahman & Qureshi, 2012), the mediation effect of the relationship has been understudied. Thus, it is suggested that further study should be conducted to further investigate the importance of the HR infrastructure quality practices in achieving better performance as well as the direction of the relationships that may prove to be mediated by other factors than technical factors (Sousa & Voss, 2002; Zu, 2009). This requires further clarification by investigating the possible mediating factors that may affect the relationships. This research will fill this void by investigating the mediating factor, quality governance, that is essential to give better effects on performance in the relationships between the HR infrastructure quality practices and performance. The mediating effect of quality governance proposed in this study is hardly researched in the existing QM literature.

This study integrates the governance and quality issues by proposing that the HR infrastructure quality practices can be translated into quality governance, which ultimately results in better performance in an organization. This study highlights quality governance as a mediator in the relationship and contributes new views to the knowledge in the field of QM and governance on the role of quality governance for performance improvement, which has been overlooked. This is supported in the review by Sousa and Voss (2002) that there has been few academic research connecting quality governance and QM. In their review, Sousa and Voss (2002) provided a comprehensive literature review of the QM literature. However, they did not identify any paper that relates QM to quality governance. Hence, the link between QM and quality governance is not fully developed in concrete terms.

Previous studies have investigated and discussed on the potential factors that contributed to the QM initiatives failures. Among them were those associated with lack of transparency in quality related information, lack of monitoring, conflict of interest among

stakeholders, lack of clarity about organizational objectives, and resentment and resistance from employees (Ali, Zairi, & Mahat, 2008; Fryer et al., 2007; Nwabueze & Kanji, 1997). It has been suggested that the problems relating to monitoring, alignment of organizational objectives, diverse stakeholders demand, transparency and employee commitment can be explained by good governance (Filatotchev & Nakajima, 2010). It is therefore crucial for the current study to look into governance issues with human issues that lie beneath business issues (Supangco, 2006), which have not been excessively explored in previous studies to enrich the knowledge in QM research.

Studies showed that there is a positive relationship between elements of quality governance and organizational performance (financial or nonfinancial) (Bhagat & Bolton, 2008; Heinrich & Lynn, 2000; Lynn, 2004). However, these studies rarely researched on the impact of quality governance in the implementation of quality initiatives for enhancing organizational performance (Mukhtar & Ali, 2011). Therefore, this study shall empirically investigate the importance of quality governance as a critical factor for successfully implementing quality initiatives to achieve high quality service performance.

Meanwhile, studies in the public sector pertaining to governance are mostly related to political, economic, development, and social growth of a nation (Ahrens & Meurers, 2002; Kaufmann, Kraay, & Zoido, 1999), and most of them were conducted along the macrolevel continuum. Furthermore, studies on the quality governance in quality initiatives implementation for performance enhancement in the public organization at the microlevel are few and scanty. Studies on governance have not widely considered elements of quality governance for better quality performance in implementing quality initiatives, especially in the public sectors. Thus, this study will be important to provide empirical evidence on the

relationship which could give new knowledge to the governance literature on quality governance from a different perspective.

Studies on quality governance focus more on conceptual and theoretical aspects because it is a new concept and it is very subjective. There is hardly any empirical research conducted to explore the relevant measures, indicators, and determinants of the quality governance. The concept has been discussed literally to highlight the importance of quality governance in enhancing performance from different perspectives (Ellin, 2006; Heatley, 2009; Henard & Mitterle, 2009). Thus, there is a need of filling this gap in the knowledge to further develop the concept in examining the measures, indicators, and determinants of quality governance in relation to the HR infrastructure quality practices that will enhance the knowledge in governance and QM.

Furthermore, perhaps due to the relative newness of this concept, even though it may potentially advance QM research and practice in numerous ways, the understanding on the role quality governance plays in enhancing performance through QM has been limited. This study is based on the premise that implicitly, quality governance can significantly influence the success of the implementation of quality initiatives for better performance through better alignment with organizational objectives and goals (Mukhtar & Ali, 2011). Thus, in acknowledging the potential role of quality governance in enhancing performance, this study fills this void in the literature by examining the relationship between HR infrastructure quality practices, quality governance, and organizational performance. Specifically, this study aims to investigate how the quality governance mediates the effects of the HR infrastructure quality practices on organizational performance.

Responding to the gaps in the literature, this study is significant to fill the gaps in the relevant literatures and it will contribute to the knowledge in governance and QM. Consideration of the potential mediating effect of the quality governance has not been given much attention in previous studies. Thus, this study offers a framework suggesting the significance of quality governance as the mediating factor in enabling the HR infrastructure quality practices to drive the success of quality initiatives to effectively improve the public service performance. This study develops and tests an integrated framework, which explores the relationships between the HR infrastructure quality practices, quality governance, and organizational performance that have been scarcely researched. Hence, this study will bridge the gap not only in the QM and governance literatures, but also in the practical aspects of public service performance for service excellence. It will give a new understanding on the quality governance for successful implementation of quality initiatives towards superior performance of any organization, particularly the public service sector.

#### **1.4 Research Questions**

Based on the problem statement highlighted in this study, four research questions are derived to find out the significance of quality governance in driving the effects of HR infrastructure quality practices on public service performance. The research questions are as follows:

RQ1: How are HR infrastructure quality practices and organizational performance related?

RQ2: How are HR infrastructure quality practices and quality governance related?

RQ3: What is the HR infrastructure quality practice that influences quality governance the most?

RQ4: How are quality governance and organizational performance related?

RQ5: How does quality governance affect the relationship between HR infrastructure quality practices and organizational performance as a potential mediating factor?

### **1.5 Objectives of Study**

Generally the objective of this study is to investigate the potential effects of quality governance in QM initiatives implementations. Furthermore, it seeks to examine how quality governance as a mediator affects the relationship between the HR infrastructure quality practices and public service performance in the context of revenue collection agencies in Malaysia.

This study also has specific research objectives in an effort to further understand the relationships:

RO1: to examine the relationship between HR infrastructure quality practices and organizational performance;

RO2: to investigate the relationship between HR infrastructure quality practices and quality governance;

RO3: to determine which factor of HR infrastructure quality practices influences quality governance the most

RO4: to investigate the relationship between quality governance and organizational performance;

RO5: to determine the mediating effect of quality governance on the relationship between HR infrastructure quality practices and organizational performance.

## **1.6 Significance of Study**

This study is significant for an enhancement in the knowledge as well as in practical world. The findings of this study will give significant knowledge to academician and practitioners on quality governance in relation to QM.

The integration of quality and governance issues is hardly explored in previous research and this study provides some new findings on the potential influence of quality governance, in assisting an organization to enhance performance by implementing QM initiatives. The validated framework in this study provides better insights to researchers on the potential different views in explaining the relations of HR infrastructure quality practices, quality governance, and organizational performance; by using stewardship theory, stakeholder theory, system theory, resource based view (RBV), and dynamic capability theory, which were not exhaustively utilized in QM research.

The new concept of quality governance and its importance will provide new perspectives for enhancing knowledge in QM and governance. Particularly, this study provides a new understanding on the significance of quality governance for performance enhancement in public sector, which has not been widely explored in the extant literature. Further development of the quality governance concept provides a better understanding of the concept in relation to human factors that will assist academicians to advance the future research in different sectors or contexts.

This study provides a better insight on the relationship of HR infrastructure quality practices, quality governance, and public service performance in Malaysia which is not widely explored in the previous researches. In examining the relationship of the quality governance from QM perspectives, this study provides a different view on how quality governance is promoted in public service organizations implementing QM. Linking two developed fields of studies, which are QM and governance enhances the knowledge in which the integration of QM and quality governance is a new attempt to tackle both quality and governance issues in a framework. This study suggests that the properly governed HR infrastructure quality practices will lead to effective alignment of quality governance with organizational goals to achieve targeted performance.

The findings on the mediating effects of quality governance suggest interesting implications for quality theory and practices. They also provide avenues for future research in governance and QM for further clarification of the theory in different context and scope. This study hopes to give a better understanding of the quality governance that will motivate future researchers to investigate further the theory in different scopes of service organizations to contribute to the development of QM and governance theories.



This study is expected to offer a clearer picture of the key to successful implementation of QM initiatives for better performance. By getting a better insight on the potential influence of quality governance in enhancing the effects of HR Infrastructure quality practices for performance improvement, managers will be able to develop robust and effective programs for performance enhancement. This study is also expected to educate the practitioners on the significance of quality governance to reduce the risk of failures in their efforts to enhance performance.

### **1.7 Organization of Thesis**

This study aims to investigate the impact of quality governance on the implementation of quality initiatives in the public sector. It will address the research questions that would enhance further understanding on the relationships between HR infrastructure quality practices, quality governance, and their influence on the public service performance. The first chapter 1 provides the background of the study, the research problems, and the purpose of the study. Chapter 2 provides a comprehensive literature review relating to QM, governance, good governance, quality governance, and public service performance including the relevant theories, concepts, reviews of past empirical studies, and conceptual framework. Chapter 3 provides a research framework and hypotheses based on the theoretical and conceptual findings in the chapter 2. Chapter 4 addresses the research methodology that is used in the research process, explains the research design, population and sample used, the survey instrument, and discusses the techniques employed in data analysis. Chapter 5 provides the details of the research results and findings which pertain to the descriptive statistics, SEM analysis results, and results on hypotheses. Chapter 6 provides detail discussions on the



research findings. Finally, chapter 7 provides a comprehensive conclusion and implication of the study pertaining to contributions of this study, limitation of this study, and potential directions for future research. The organization of this thesis is illustrated in Figure 1.1.

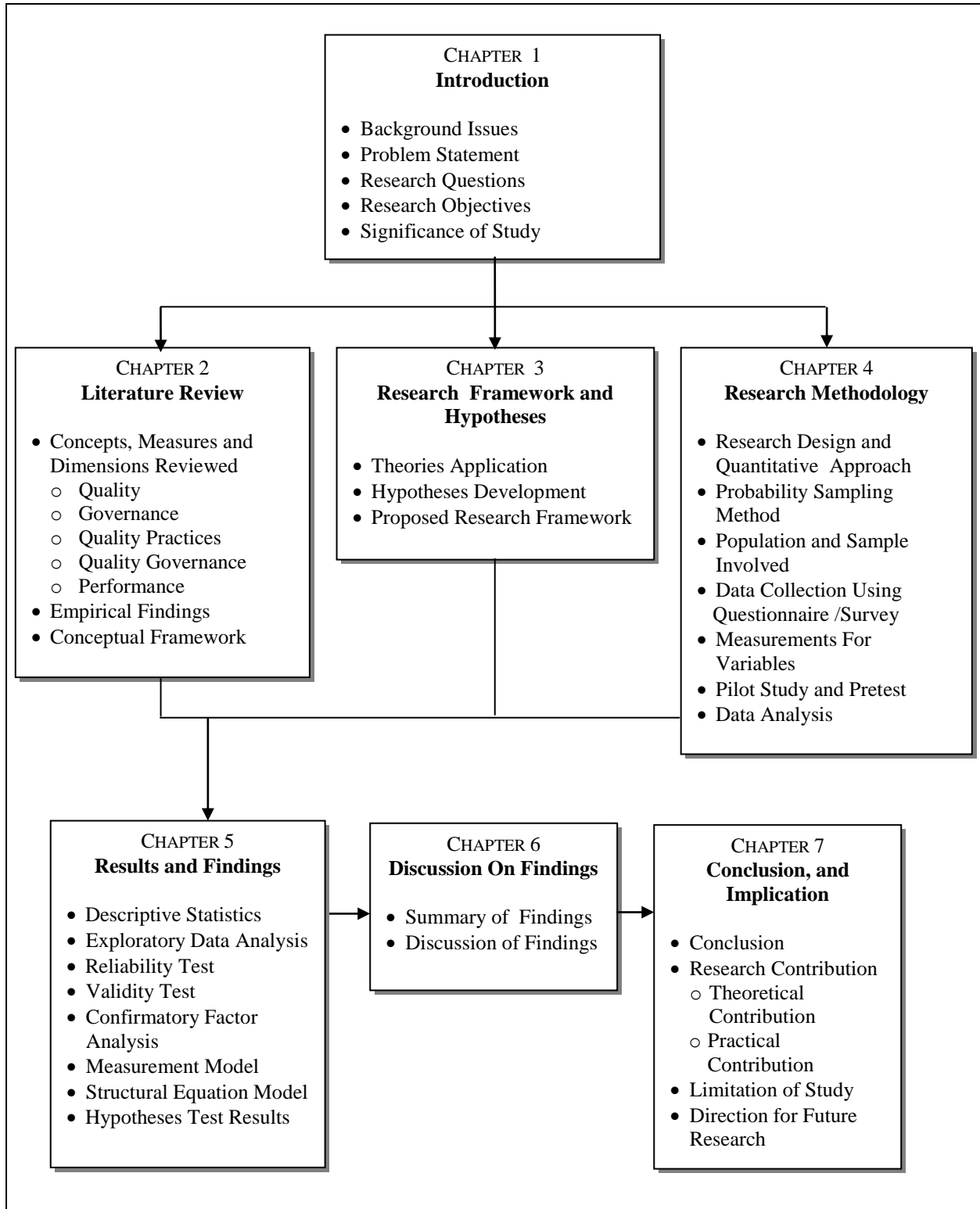


Figure 1.1. The organizational structure of the thesis

## 1.8 Chapter Summary

This introduction chapter covers discussion on the background of the study, the problem statement, research questions, research objectives, significance of the study, and the organization of the thesis. This chapter describes a general picture of the research work to guide readers about this particular study. The next chapter 2 covers literature reviews on the conceptual studies on the subject matters relevant to QM, governance, and quality governance. This chapter also discusses previous empirical works on the quality, QM, governance, and good governance to give detailed findings on the relationships among the concepts of interests.

## REFERENCES

- Ab Wahid, R., Corner, J., & Tan, P. L. (2011). ISO 9000 maintenance in service organisations: Tales from two companies. *International Journal of Quality & Reliability Management*, 28(7), 735-757.
- Abdul Rashid, M. H. (2008). *Measuring and achieving quality customer service: A study on public sector in Malaysia*. (Unpublished PhD thesis). Rochester Institute of Technology, Rochester, New York.
- Abdullah, M. M. B., & Tari, J. J. (2012). The influence of soft and hard quality management practices on performance. *Asia Pacific Management Review*, 17(2), 177-193.
- Abdullah, M. M., Uli, J., & Tari, J. J. (2008). The influence of soft factors on quality improvement and performance *The TQM Journal*, 20(5), 436-452.
- Abdullah, M. M., Uli, J., & Tari, J. J. (2009). The importance of soft factors for quality improvement and organizational performance. *International Journal Productivity and Quality Management*, 4(3), 366-382.
- Adam, E. (1994). Alternative quality improvement practices and organization performance. *Journal of Operations Management*, 12(1), 27-44.
- Adam, E., Corbett, L., Flores, B., Harrison, N., Lee, T., Rho, B., et al. (1997). An international study of quality improvement approach and firm performance. *International Journal of Operations & Production Management*, 17(9), 842-873.
- Addley, K. (1998). How I address quality and teamwork issues in the occupational health department. *Occupational Medicine*, 48(4), 273.
- Agus, A. (2001). A linear structural modelling of total quality management practices in manufacturing companies in Malaysia. *Total Quality Management*, 12(5), 561-573.
- Agus, A. (2004). TQM as a focus for improving overall service performance and customer satisfaction: An empirical study on a public service sector in Malaysia. *Total Quality Management*, 15( 5-6), 615-628.
- Agus, A. (2008). Quality management and profitability linkage: Does the length of QM adoption act as the moderating variable. *International Journal of Management Studies*, 15, 1-23.
- Agus, A., & Abdullah, M. (2000). Total quality management practices in manufacturing companies in Malaysia: An exploratory analysis. *Total Quality Management & Business Excellence*, 11(8), 1041-1051.

- Agus, A., Barker, S., & Kandampully, J. (2007). An exploratory study of service quality in the Malaysian public service sector. *International Journal of Quality & Reliability Management*, 24(2), 177-190.
- Agus, A., & Hassan, Z. F. (2000). Exploring the relationship between the length of TQM adoption and financial performance: An empirical study in Malaysia. *International Journal of Management*, 17(3), 323-333.
- Agus, A., Krishnan, S., & Kadir, S. (2000). The structural impact of total quality management on financial performance relative to competitors through customer satisfaction: A study of Malaysian manufacturing companies. *Total Quality Management & Business Excellence*, 11(4), 808-819.
- Ahire, S., & Dreyfus, P. (2000). The impact of design management and process management on quality: An empirical investigation. *Journal of Operations Management*, 18(5), 549-575.
- Ahire, S., Golhar, D., & Waller, M. (1996). Development and validation of TQM implementation constructs. *Decision Sciences*, 27(1), 23-56.
- Ahire, S., Landeros, R., & Golhar, D. Y. (1995). Total quality management: A literature review and an agenda for future research. *Production and Operations Management*, 4(3), 277-306.
- Ahire, S., & O'Shaughnessy, K. (1998). The role of top management commitment in quality management: An empirical analysis of the auto parts industry. *International Journal of Quality Science*, 3(1), 5-37.
- Ahrens, J., & Meurers, M. (2002). How governance affects the quality of policy reform and economic performance: New evidence for economies in Transition. *Journal for Institutional Innovation, Development and Transition*, 6, 35-56.
- Ali, N., Mahat, F., & Mohamed, Z. (2007). HRM issues in quality initiatives for Malaysian universities. *International Journal of Economics and Management*, 1(3), 437-452.
- Ali, N., Zairi, M., & Mahat, F. (2008). People resistance in TQM implementation: A qualitative study on Malaysian universities. *International Journal of Productivity and Quality Management*, 3(1), 1-11.
- Allen, P. (2000). Accountability for clinical governance: Developing collective responsibility for quality in primary care. *BMJ*, 321(7261), 608.
- Amit, R., & Schoemaker, P. J. H. (1993). Strategic assets and organizational rent. *Strategic Management Journal*, 14(1), 33-46.

- Anderson, J. C., Rungtusanatham, M., & Schroeder, R. G. (1994). A theory of quality management underlying the Deming management method. *The Academy of Management Review*, 19(3), 472-509.
- Anderson, J. C., Rungtusanatham, M., Schroeder, R. G., & Devaraj, S. (1995). A path analytic model of a theory of quality management underlying the Deming management method: Preliminary empirical findings. *Decision Sciences*, 26(5), 637-658.
- Anderson, M., & Sohal, A. S. (1999). A study of the relationship between quality management practices and performance in small businesses. *International Journal of Quality & Reliability Management*, 16(9), 859-877.
- Andersson, A. C., & Olheden, A. (2012). Patient participation in quality improvement: managers' opinions of patients as resources. *Journal of clinical nursing*, 21(23-24), 3590-3593.
- Andrews, R., Boyne, G. A., Law, J., & Walker, R. M. (2008). Organizational strategy, external regulation and public service performance. *Public Administration*, 86(1), 185-203.
- Ang, A. (2002). An eclectic review of the multidimensional perspectives of employee involvement. *The TQM Magazine*, 14(3), 192-200.
- Ang, Y., Lee, V., Tan, B., & Chong, A. (2002). The impact of TQM practices on learning organisation and customer orientation: A survey of small service organisations in Malaysia. *International Journal of Services, Economics and Management*, 3(1), 62-77.
- Antony, J., Leung, K., Knowles, G., & Gosh, S. (2002). Critical success factors of TQM implementation in Hong Kong industries. *International Journal of Quality & Reliability Management*, 19(5), 551-566.
- Ashmos, D. P., Duchon, D., McDaniel Jr, R. R., & Huonker, J. W. (2002). What a mess! Participation as a simple managerial rule to 'complexify' organizations. *Journal of Management Studies*, 39(2), 189-206.
- Australian Public Service Commission (2007). *Building better governance*. Canberra: Commonwealth of Australia.  
[http://www.apsc.gov.au/\\_\\_data/assets/pdf\\_file/0010/7597/bettergovernance.pdf](http://www.apsc.gov.au/__data/assets/pdf_file/0010/7597/bettergovernance.pdf)
- Babbie, E. R. (2010). *The practice of social research* (12th ed.). Belmont, CA: Wadsworth, Cengage Learning.
- Babbie, E. R. (2010). *Introduction to social research*. Belmont, CA: Wadsworth Cengage learning.
- Babson, S. (1995). *Lean work: Empowerment and exploitation in the global auto industry*. Detroit, MI: Wayne State University Press.

- Badri, M. A., Selim, H., Alshare, K., Grandon, E. E., Younis, H., & Abdulla, M. (2006). The Baldrige education criteria for performance excellence framework: Empirical test and validation. *International Journal of Quality & Reliability Management*, 23(9), 1118-1157.
- Bandalos, D. L., & Finney, S. J. (2001). Item parceling issues in structural equation modeling. *New Developments and Techniques in Structural Equation Modeling*, 269, V296.
- Baranzelli, J. (2009). *Making government great again: Mapping the road to success with ISO 9001: 2008*. Princeton, NJ: Asq Pr.
- Bardoel, E. A., & Sohal, A. S. (1999 ). The role of the cultural audit in implementing quality improvement programs. *International Journal of Quality and Reliability Management*, 16(3), 263-276.
- Bardwick, J. H. (1991). *Danger in the comfort zone*. New York, NY: American Management Association.
- Barney, J. B. (1986 ). Strategic factor markets: Expectations, luck and business strategy. *Management Science*, 42, 1231-1241.
- Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99-120.
- Barney, J. B. (1995). Looking inside for competitive advantage. *The Academy of Management Executive (1993-2005)*, 49-61.
- Barney, J. B. (2001). Resource-based theories of competitive advantage: A ten-year retrospective on the resource-based view. *Journal of Management*, 27(6), 643-650.
- Baron, R. M., & Kenny, D. A. (1986 ). The moderator-mediator variable distinction in social psychological research - Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology* </wiki/Journal\_of\_Personality\_and\_Social\_Psychology>, 51(6), 1173-1182.
- Bebchuk, L., Cohen, A., & Ferrell, A. (2009). What matters in corporate governance? *Review of Financial Studies*, 22(2), 783.
- Bebchuk, L. A., & Cohen, A. (2005). The costs of entrenched boards. *Journal of Financial Economics*, 78(2), 409-433.
- Beer, M. (2003). Why total quality management programs do not persist: The role of management quality and implications for leading a TQM transformation. *Decision Sciences*, 34(4), 623-642.
- Behara, R., & Gundersen, D. (2001). Analysis of quality management practices in services. *International Journal of Quality & Reliability Management*, 18(6), 584-604.



- Behn, R. (2003). Why measure performance? Different purposes require different measures. *Public Administration Review*, 63(5), 586-606.
- Bell, R. R., & Elkins, S. A. (2004). A balanced scorecard for leaders: Implications of the Malcolm Baldrige National Quality Award criteria. *SAM Advanced Management Journal*, 69(1), 12-17.
- Bentler, P. M., & Chou, C. P. (1987). Practical issues in structural modeling. *Sociological Methods & Research*, 16(1), 78-117.
- Besterfield, D., Besterfield-Michna, C., Besterfield, G., & Besterfield-Sacre, M. (1995). *Total quality management*. Englewood Cliffs, NJ: Prentice-Hall.
- Bevan, G. (2008). Changing paradigms of governance and regulation of quality of healthcare in England, *Health, Risk & Society*, 10(1), 85-101. DOI:10.1080/ 13698570701782494
- Bhagat, S., & Bolton, B. (2008). Corporate governance and firm performance. *Journal of Corporate Finance*, 14(3), 257-273.
- Black, S. A., & Porter, L. J. (1996). Identification of the critical factors of TQM\*. *Decision Sciences*, 27(1), 1-21.
- Block, P. (1993). *Stewardship*. San Francisco, CA: Benett-Kochler.
- Bollen, K. A. (1989 ). *Structural equations with latent variables*. New York, NY: Wiley.
- Bollen, K. A., & Stine, R. (1990). Direct and indirect effects: Classical and bootstrap estimates of variability. *Sociological Methodology*, 20(1), 15-140.
- Bou-Llusar, J. C., Escrig-Tena, A. B., Roca-Puig, V., & Beltrain-Martin, I. (2009). An empirical assessment of the EFQM Excellence Model: Evaluation as a TQM framework relative to the MBNQA Model. *Journal of Operations Management*, 27(1), 1-22.
- Bovaird, T. (2005). Public governance: balancing stakeholder power in a network society. *International Review of Administrative Sciences*, 71(2), 217-228.
- Bovaird, T., & Löffler, E. (2003). Evaluating the quality of public governance: Indicators, models and methodologies. *International Review of Administrative Sciences*, 69(3), 313-328.
- Bowen, D. E., & Lawler, E. E. (1992). Total quality-oriented human resources management. *Organizational Dynamics*, 20(4), 29-41.
- Boyne, G. A. (2003). Sources of public service improvement: A critical review and research agenda. *Journal of Public Administration Research and Theory*, 13 (3), 367-394.
- Boynton, A., & Zmud, R. (1984). An assessment of critical success factors. *Sloan Management Review (pre-1986)*, 25, 17-27.

- Brett, E. A. (2003). Participation and accountability in development management. *The Journal of Development Studies*, 40(2), 1-29.
- Brinkerhoff, D. W. (2006). Accountability and good governance: Concepts and issues. In Huque, A. S. and Zafarullah, H. (Eds). *International development governance* (pp. 269-287). New York, NY: Taylor & Francis, .
- Brower, M. J. (1994). Implementing TQM with self-directed teams. In H.I. Costin (Ed.). *Total quality management* (pp. 403-420). New York, NY: Dryden Press.
- Brown, B., & Perry, S. (1994). Removing the financial performance halo from Fortune's "most admired" companies. *Academy of Management Journal*, 1347-1359.
- Brown, W. A., & Cantor, M. (2006). SOA governance: How to oversee successful implementation through proven best practices and methods. *IBM, Somers, NY*.
- Browne, M., & Cudeck, R. (1993). Alternative ways of assessing model fit. In K. Bollen, & S. Long (Eds.). *Testing structural equation models* (pp. 136-162). Newbury Park, CA: Sage.
- Bullington, K., & Bullington, S. (1991). Working towards world-class manufacturing prior to top management commitment. *Production and Inventory Management Journal*, 32(3), 31-34.
- Byrne, B. M. (2001). Structural equation modeling with AMOS, EQS, and LISREL: Comparative approaches to testing for the factorial validity of a measuring instrument. *International Journal of Testing*, 1(1), 55-86.
- Byrne, B. M. (2010). *Structural equation modeling with AMOS: Basic concepts, applications, and programming*. Mahwah, NJ: Lawrence Erlbaum.
- Byrne, B. M. (2012). *Structural equation modeling with Mplus: Basic concepts, applications, and programming*. Taylor & Francis Group, NY: Routledge.
- Campbell, A., & Luchs, K. (1997). Understanding competencies. In A. Campbell, A. and K. Luchs. (Eds.) *Core Competency-based Strategy*. London: Thomson.
- Campos, N. F. (1999). Context is everything: Measuring institutional change in transition economies. *World Bank Policy Research Working Paper No. 2269*.
- Campos, N. F., & Nugent, J. B. (1999). Development performance and the institutions of governance: Evidence from East Asia and Latin America. *World Development*, 27(3), 439-452.
- Canadian Institute on Governance. (2002). Governance. Retrieved October, 11, 2010, from <http://www.iog.ca>



- Capra, F. (1997). *The web of life: A new scientific understanding of living systems*: Anchor.
- Carter, J. D. T. (2009). Managers empowering employees. *American Journal of Economics and Business Administration*, 1(2), 39-44.
- Cavalluzzo, K. S., & Ittner, C. D. (2004). Implementing performance measurement innovations: Evidence from government. *Accounting, Organizations and Society*, 29(3-4), 243-267.
- Cepiku, D. (2005). Public governance: Overcoming the ambiguity. In K. Coghil (Ed.), *Integrated governance: Linking up government*. Australian business & civil society. Monash Governance Research Unit, Monash University, Caulfield East, Melbourne, Australia.
- Chang, R. Y. (1993). When TQM goes nowhere. *Training & Development*, January, 21-29.
- Chansiri, W. (2011). Core competency of public university supporting line administrators: An analysis, techniques of development and structure of the program for development. *Education Journal of Thailand*, 2(1), 95-107.
- Chen, W. H. (1997). The human side of total quality management in Taiwan: Leadership and human resource management. *International Journal of Quality & Reliability Management*, 14(1), 24-45.
- Cheng, T. C. E., & Choy, P. W. C. (2007). Measuring success factors of quality management in the shipping industry. *Maritime Economics & Logistics*, 9(3), 234-253.
- Cherkasky, S. (1992). Total quality for a sustainable competitive advantage. *Quality*, 31(8).
- Chiang, H., & Chia, F. (2005). An empirical study of corporate governance and corporate performance. *Journal of American Academy of Business*, 6(1), 95-101.
- Chiles, T. H., & Choi, T. Y. (2000). Theorizing TQM: An Austrian and evolutionary economics interpretation. *Journal of Management Studies*, 37(2), 185-212.
- Chin-Keng, T., & Abdul-Rahman, H. (2011). A review on constructs of the practices of quality management. *African Journal of Business Management*, 5(20), 7980-7986.
- Chin, K., Rao Tummala, V., & Chan, K. (2002). Quality management practices based on seven core elements in Hong Kong manufacturing industries. *Technovation*, 22(4), 213-230.
- Chiu, R. K. (1999). Employee involvement in a total quality management programme: Problems in Chinese firms in Hong Kong. *Managerial Auditing Journal*, 14(1/2), 8-11.
- Choi, T., & Behling, O. (1997). Top managers and TQM success: One more look after all these years. *The Academy of Management Executive (1993-2005)*, 11(1), 37-47.

- Choi, T., & Eboch, K. (1998). The TQM paradox: Relations among TQM practices, plant performance, and customer satisfaction. *Journal of Operations Management*, 17(1), 59-75.
- Choo, A. S., Linderman, K. W., & Schroeder, R. G. (2007). Method and context perspectives on learning and knowledge creation in quality management. *Journal of Operations Management*, 25(4), 918-931.
- Chung, Y. C., Tien, S. W., Hsieh, C. H., & Tsai, C. H. (2008). A study of the business value of total quality management. *Total Quality Management*, 19(4), 367-379.
- Churchill, G. A. (1979). A paradigm for developing better measures of marketing constructs. *Journal of Marketing Research*, 64-73.
- Coates, P. (2004). Governance, management, and performance: They matter. *Public Administration Review*, 64(5), 630-633.
- Cole, R. (1999). *Managing quality fads*: New York, NY: Oxford University Press.
- Coleman, H. (1996). Why employee empowerment is not just a fad. *Leadership & Organization Development Journal*, 17(4), 29-36.
- Commonwealth Secretariat. (2004). *A profile of public service of Malaysia*. London: Commonwealth Secretariat.
- Conner, K. R. (1991). A historical comparison of resource-based theory and five schools of thought within industrial organization economics: Do we have a new theory of the firm? *Journal of Management*, 17(1), 121-154.
- Conner, K. R., & Prahalad, C. K. (1996). A resource-based theory of the firm: Knowledge versus opportunism. *Organization Science*, 477-501.
- Cooper, D. R., & Schindler, P. S. (2006). *Business research methods* (10th ed.). New York, NY: McGraw Hill.
- Corredor, P., & Goni, S. (2011). TQM and performance: Is the relationship so obvious? *Journal of Business Research*, 64(8), 830-838.
- Cotton, J. L. (1993 ). *Employee involvement*. London: Sage.
- Creswell, J. W. (2007). *Qualitative inquiry & research design: Choosing among five approaches*: London: Sage.
- Creswell, J. W. (2009). *Research design: Qualitative, quantitative, and mixed methods approaches*: London: Sage.
- Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika*, 16(3), 297-334.

- Crosby, P. (1979). *Quality is free: The art of making quality certain*. New York: New American Library.
- Cua, K. O., McKone, K. E., & Schroeder, R. G. (2001). Relationships between implementation of TQM, JIT, and TPM and manufacturing performance. *Journal of Operations Management*, 19(6), 675-694.
- Curkovic, S., Vickery, S., & Dröge, C. (2000). Quality related action programs: Their impact on quality performance and firm performance. *Decision Sciences*, 31(4), 885-902.
- Dahlgaard, J., Kristensen, K., & Kanji, G. (1995). Total quality management and education. *Total Quality Management & Business Excellence*, 6(5), 445-456.
- Dahlgaard, J., Kristensen, K., Kanji, G., Juhl, H., & Sohal, A. (1998). Quality management practices: A comparative study between East and West. *International Journal of Quality & Reliability Management*, 15(8/9), 812-826.
- Dale, B. (2003). *Managing quality*. Oxford: Wiley-Blackwell.
- Dale, B., & Lascelles, D. (1997). Total quality management adoption: Revisiting the levels. *The TQM Magazine*, 9(6), 418-428.
- Dale, B. G., & Cooper, C. (Eds.). (1993). *Total quality and human resources*. Oxford: Blackwell.
- Das, A., Handfield, R., Calantone, R., & Ghosh, S. (2000). A contingent view of quality management: The impact of international competition on quality. *Decision Sciences*, 31(3), 649-690.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. *Academy of Management Review*, 20-47.
- Dawson, P., & Palmer, G. (1995). *Quality management: The theory and practice of implementing change*. Cheshire, Melbourne: Longman.
- De Bruijn, H. (2002). Performance measurement in the public sector: Strategies to cope with the risks of performance measurement. *International Journal of Public Sector Management*, 15(7), 578-594.
- De Menezes, L. M., Wood, S., & Gelade, G. (2010). The integration of human resource and operation management practices and its link with performance: A longitudinal latent class study. *Journal of Operations Management*, 28(6), 455-471.
- De Saa-Perez, P., & Garcia-Falcon, J. M. (2002). A resource-based view of human resource management and organizational capabilities development. *International Journal of Human Resource Management*, 13(1), 123-140.

- De Vaus, D. A. (1993). *Surveys in social research* (3rd ed.). London: UCL Press.
- Dean, J. W., Jr., & Bowen, D. E. (1994). Management theory and total Quality: Improving research and practice through theory development. *The Academy of Management Review*, 19(3), 392-418.
- Dean, J. W. J., & Snell, S. (1996). The strategic use of integrated manufacturing: An empirical examination. *Strategic Management Journal*, 17(6), 459-480.
- Deming, W., & Study, M. I. o. T. C. f. A. E. (1982). *Quality, productivity, and competitive position*. Massachusetts Institute of Technology, Center for Advanced Engineering Study Cambridge, MA.
- Deming, W. E. (1986). Out of the crisis, Massachusetts Institute of Technology. *Center for Advanced Engineering Study*, Cambridge, MA, 510.
- Dewhurst, F., Martínez-Lorente, A., & Dale, B. (1999). TQM in public organisations: An examination of the issues. *Managing Service Quality*, 9(4), 265-274.
- Dixon, J., Nanni, A., & Vollmann, T. (1990 ). *The new performance challenge: Measuring operations for world class competition*. Homewood, IL: Prentice-Hall, Dow Jones.
- Doebeli, G., Fisher, R., Gapp, R., & Sanzogni, L. (2011). Using BPM governance to align systems and practice. *Business Process Management Journal*, 17(2), 184-202.
- Dollinger, M. J., & Golden, P. A. (1992). Interorganizational and collective strategies in small firms: Environmental effects and performance. *Journal of Management*, 18(4), 695-715.
- Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. *Australian Journal of Management*, 16(1), 49-64.
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management review*, 65-91.
- Dooyoung, S., Kalinowski, J., & El-Enein, G. (1998). Critical implementation issues in total quality management. *SAM Advanced Management Journal*, 63(1), 10-14.
- Douglas, T., & Judge Jr, W. (2001). Total quality management implementation and competitive advantage: The role of structural control and exploration. *Academy of Management Journal*, 44(1), 158-169.
- Dow, D., Samson, D., & Ford, S. (1999). Exploding the myth: Do all quality management practices contribute to superior quality performance? *Production and Operations Management*, 8(1), 1-27.

- Dror, Y. (2000). Transparency and openness of quality democracy. In M. Kelly (Ed.). *Openness and transparency in governance: Challenges and opportunities* (p.71). NISPAcee and EIPA Maastricht.
- Dunn, S. C., Seaker, R. F., & Waller, M. A. (1994). Latent variables in business logistics research: Scale development and validation. *Journal of Business Logistics*, 15, 145-145.
- Dwyer, G. (2002). Quality management initiatives and people management strategies: The need for integration in the new millennium in an Irish context. *International Journal of Quality & Reliability Management*, 19(5), 524-539.
- Easton, G. S., & Jarrell, S. L. (1998). The effects of total quality management on corporate performance: An empirical investigation. *The Journal of Business*, 71(2), 253-307.
- Economic Planning Unit. (2010). *Tenth Malaysia Plan 2011-2015*. In T. E. P. Unit (Eds.) Available from [http://www.epu.gov.my/html/themes/epu/html/RMKE10/rmke10\\_english.html](http://www.epu.gov.my/html/themes/epu/html/RMKE10/rmke10_english.html)
- Economic Planning Unit. (2010). *Government transformation programme*. Available from <http://www.epu.gov.my/en/government-transformation-programme>
- Eisenhardt, K. M., & Martin, J. A. (2000). Dynamic capabilities: What are they? *Strategic Management Journal*, 21, 1105-1121.
- Ellin (2006). Quality governance for software organization. Retrieved 10 August, 2011, from <http://www.ibm.com/developerworks/rational/library/dec06/ellin/>
- Eng, Q. E., & Yusof, S. R. (2003). A survey of TQM practices in the Malaysian electrical and electronic industry. *Total Quality Management and Business Excellence*, 14(1), 63-77.
- Epstein, G. S., & Gang, I. N. (2009). Good governance and good aid allocation. *Journal of Development Economics*, 89(1), 12-18.
- Esteves, J., & Pastor, J. (2004, April). *A multimethod research approach to study critical success factors in ERP implementations*. Paper presented at European Conference on Research Methods (ECRM), Reading (UK), April 2004.
- Fei, T., & Rainey, H. (2003). Total quality management in Malaysian government agencies: Conditions for successful implementation of organizational change. *International Public Management Journal*, 6(2), 145-172.
- Feigenbaum, A. V. (1951). *Quality control: Principles, practice and administration: An industrial management tool for improving product quality and design and for reducing operating costs and losses*. New York, NY: McGraw-Hill.
- Feigenbaum, A. V. (1961). *Total quality control*. New York, NY: McGraw-Hill.



- Feigenbaum, A. V. (Ed.). (1983 ). *Total quality control* (3rd ed.). New York, NY: McGraw-Hill.
- Feldheim, M. A. (2007). Public sector downsizing and employee trust. *International Journal of Public Administration*, 30(3), 249-270.
- Filatotchev, I., & Nakajima, C. (2010). Internal and external corporate governance: An interface between an organization and its environment. *British Journal of Management*, 21(3), 591-606.
- Firth-Cozens, J. (1998). Celebrating teamwork. *Quality in Health Care*, 7, 3-7.
- Florizone, D. (2012). Quality of healthcare in Canada: Potential for a Pan-Canadian measurement standard. *Healthcare Papers*, 12(1), 38.
- Flynn, B. B., & Saladin, B. (2001). Further evidence on the validity of the theoretical models underlying the Baldrige criteria. *Journal of Operations Management*, 19(6), 617-652.
- Flynn, B. B., Schroeder, R. G., & Sakakibara, S. (1994). A framework for quality management research and an associated measurement instrument. *Journal of Operations Management*, 11(4), 339-366.
- Flynn, B. B., Schroeder, R. G., & Sakakibara, S. (1995). The impact of quality management practices on performance and competitive advantage. *Decision Sciences*, 26(5), 659-691.
- Fontaine, C., Haarman, A., & Schmid, S. (2006). The stakeholder theory. Retrieved from from <http://www.edalys.fr/documents/Stakeholderstheory.pdf>.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of marketing research*, 39-50.
- Forza, C. (1995). The impact of information systems on quality performance: An empirical study. *International Journal of Operations & Production Management*, 15(6), 69-83.
- Forza, C., & Filippini, R. (1998). TQM impact on quality conformance and customer satisfaction: A causal model. *International Journal of Production Economics*, 55(1), 1-20.
- Fotopoulos, C. B., & Psomas, E. L. (2009). The impact of soft and hard TQM elements on quality management results. *International Journal of Quality & Reliability Management*, 26(2), 150-163.
- Fotopoulos, C. V., & Psomas, E. L. (2010). The structural relationships between TQM factors and organizational performance. *The TQM Journal*, 22(5), 539-552.

- Fotopoulos, C.V., Psomas, E.L. and Vouzas, F.K. (2010). Investigating total quality management practice's inter-relationships in ISO 9001:2000 certified organizations. *Total Quality Management*, 21(5), 503-515.
- Fraser-Moleketi, G. J. (2003). Quality governance for sustainable growth and development. *International Review of Administrative Sciences*, 69(4), 463-470.
- Frazier, P. A., Tix, A. P., & Barron, K. E. (2004). Testing moderator and mediator effects in counseling psychology research. *Journal of Counseling Psychology*, 51(1), 115.
- Fredrickson, J. W. (1984). The comprehensiveness of strategic decision processes: Extension, observations, future directions. *Academy of Management Journal*, 445-466.
- Freedman, D. (2002). Clinical governance--bridging management and clinical approaches to quality in the UK. *Clinica Chimica Acta*, 319(2), 133-141.
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach* (Vol. 1). Boston: Pitman.
- Frey, R. (1993). Empowerment or else. *Harvard Business Review*, 71, 80-80.
- Friedman, A. L., & Miles, S. (2006). *Stakeholders: Theory and practice*. New York, NY: Oxford University Press.
- Fryer, K., Antony, J., & Douglas, A. (2007). Critical success factors of continuous improvement in the public sector: A literature review and some key findings. *The TQM Magazine*, 19(5), 497-517.
- Gadenne, D., & Sharma, B. (2009). An investigation of the hard and soft quality management factors of Australian SMEs and their association with firm performance. *International Journal of Quality & Reliability Management*, 26(9), 865-880.
- Gal-Or, E., & Amit, R. (1998). Does empowerment lead to higher quality and profitability? *Journal of Economic Behavior & Organization*, 36(4), 411-431.
- Garvin, D. A. (1984). What does "product quality" really mean? *MIT Sloan Management Review*, 26(1), 25-43.
- Garvin, D. A. (1986). Quality problems, policies, and attitudes in the United States and Japan: An exploratory study. *Academy of Management Journal*, 653-673.
- Garvin, D. A. (1988). *Managing quality: The strategic and competitive edge*. New York, NY: Free Press.
- Ghobadian, A., & Gallea, D. (1996). Total quality management in SMEs. *Omega*, 24(1), 83-106.

- Ghosh, S., Handfield, R. B., Kannan, V. R., & Tan, K. C. (2003). A structural model analysis of the Malcolm Baldrige National Quality Award framework. *International Journal of Management and Decision Making*, 4 (4), 289-311.
- Glew, D. J., O'Leary-Kelly, A. M., Griffin, R. W., & Van Fleet, D. D. (1995). Participation in organizations: A preview of the issues and proposed framework for future analysis. *Journal of Management*, 21(3), 395-421.
- Gotzamani, K. D. (2005 ). The implications of the new ISO 9000: 2000 standards for certified organizations: A review of anticipated benefits and implementation pitfalls. *International Journal of Productivity and Performance Management*, 54 (8), 645-657.
- Gotzamani, K. D., & Tsiotras, G. D. (2001). An empirical study of the ISO 9000 standards' contribution towards total quality management. *International Journal of Operations & Production Management*, 21(10), 1326-1342.
- Grandzol, J., & Gershon, M. (1998). A survey instrument for standardizing TQM modeling research. *International Journal of Quality Science*, 3(1), 80-105.
- Gutierrez, N. (2006). Business intelligence (BI) governance. Retrieved from <http://www.businessintelligence.com/article.asp>.
- Haat, M., Rahman, R., & Mahenthiran, S. (2008). Corporate governance, transparency and performance of Malaysian companies. *Managerial Auditing Journal*, 23(8), 744-778.
- Hackman, J. R., & Oldham, G. R. (Eds.). (1980 ). *Work redesign*. Reading, MA.: Addison-Wesley
- Hackman, R. J., & Wageman, R. (1995). Total quality management: Empirical, conceptual, and practical issues. *Administrative Science Quarterly*, 40(2), 309-342.
- Hafeez, K., Keoy, K. H., & Hanneman, R. (2006). E-business capabilities model: Validation and comparison between adopter and non-adopter of e-business companies in UK. *Journal of Manufacturing Technology Management*, 17(6), 806-828.
- Hafeez, K., & Ruzevicius, J. (2011). Total quality management and excellence: A framework for managing governance and corporate social responsibility. Foreword for the Special Issue. *Current Issues of Business and Law*, 6(1), 7-10.
- Hair, J., Anderson, R., Tatham, R., & Black, W. (1995). Multiple discriminant analysis: Multivariate data analysis with readings. Englewood Cliffs, NJ: Prentice-Hall International Inc, 178-237.
- Hair, J. F, Jr., Black, W. C. Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis* (7th ed.). Upper Saddle River, NJ: Prentice-Hall.



- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis* (6th ed.). New York, NY: Macmillan.
- Halachmi, A. (2002). Performance measurement, accountability, and improved performance. *Public Performance & Management Review*, 25(4), 370-374.
- Hall, R. (1993). A framework linking intangible resources and capabilities to sustainable competitive advantage. *Strategic Management Journal*, 14(8), 607-618.
- Haque, M. S. (2003). Reinventing governance for performance in South Asia: Impacts on citizenship rights. *International Journal of Public Administration*, 26(8), 941-964.
- Harari, O. (1993). Ten reasons why TQM doesn't work. *Management Review*, January, 33-38.
- Hardy, G. (2003). Coordinating IT governance - A new role for IT strategy committees. *Information Systems Control Journal*, 4, 21-24.
- Hardy, M. A., & Bryman, A. (2004). *Handbook of data analysis*. New York, NY: Sage.
- Harper, J., & Studies, I. O. M. (1984). *Measuring business performance: A manager's guide*. Aldershot, UK: Gower Publishing.
- Hart, C., & Schlesinger, L. (1991). Total quality management and the human resource professional: Applying the Baldrige framework to human resources. *Human Resource Management*, 30(4), 433-454.
- Hayes, A. F. (2009). Beyond Baron and Kenny: Statistical mediation analysis in the new millennium. *Communication Monographs*, 76(4), 408-420.
- Heatley, L. (2009). Quality governance: Helping to minimise the risks of IT project failure. *Accountancy Ireland*, 41(4), 34-34.
- Heinrich, C. J., Hill, C. J., & Lynn, L. E. (2004). Governance as an organizing theme for empirical research. *The art of governance: Analyzing management and administration*, 3-19.
- Heinrich, C. J., & Lynn, L. E. (2000). *Governance and performance: New perspectives*. Washington, DC: Georgetown University Press.
- Helfat, C. E., & Peteraf, M. A. (2003). The dynamic resource-based view: Capability lifecycles. *Strategic Management Journal*, 24(10), 997-1010.
- Helliwell, J. F., & Huang, H. (2008). How's your Government? International evidence linking good government and well-being. *British Journal of Political Science* 38(4), 595-619.
- Henard, F., & Mitterle, A. (Eds.). (2009). *Governance as a tool to improve quality in higher education: A review on governance arrangements and quality assurance guidelines*. Paris: OECD.

- Hendricks, K., & Singhal, V. (1997). Does implementing an effective TQM program actually improve operating performance? Empirical evidence from firms that have won quality awards. *Management Science*, 43(9), 1258-1274.
- Herrenkohl, R. C., Judson, G. T., & Heffner, J. A. (1999). Defining and measuring employee empowerment. *The Journal of Applied Behavioral Science*, 35(3), 373-389.
- Hirst, P. (2000). Democracy and governance. In J. Pierre (Eds.), *Debating governance* (pp. 13-36). Oxford: Oxford University Press.
- Ho, D., Duffy, V., & Shih, H. (2001). Total quality management: an empirical test for mediation effect. *International Journal of Production Research*, 39(3), 529-548.
- Hoe, S. L. (2008). Issues and procedures in adopting structural equation modeling technique. *Journal of applied quantitative methods*, 3(1), 76-83.
- Holschbach, E. (2013). Comparison of quality management for externally sourced business services. *International Journal of Quality & Reliability Management*, 30(5), 530-570.
- Holzer, M., & Kloby, K. (2005). Public performance measurement: an assessment of the state-of-the-art and models for citizen participation. *International Journal of Productivity and Performance Management*, 54(7), 517-532.
- Honold, L. (1997). A review of the literature on employee empowerment. *Empowerment in organizations*, 5(4), 202-212.
- Hoque, Z. (2008). Measuring and reporting public sector outputs/outcomes: Exploratory evidence from Australia. *International Journal of Public Sector Management*, 21(5), 468-493.
- Hu, L., & Bentler, P. M. (1995). *Evaluating model fit*. Newbury Park, CA: Sage.
- Huque, A. S. (2011). Accountability and governance: Strengthening extra-bureaucratic mechanisms in Bangladesh. *International Journal of Productivity and Performance Management*, 60(1), 59-74.
- Hur, M. H. (2009). The influence of total quality management practices on the transformation of how organisations work. *Total Quality Management*, 20(8), 847-861.
- Idris, F., Abdullah, M., Idris, M. A., & Hussain, N. (2003). Integrating resource-based view and stakeholder theory in developing the Malaysian excellence model: A conceptual framework. *Singapore Management Review*, 25(2).
- Idris, M. A., Mc Ewan, W., & Belavendram, N. (1996). The adoption of ISO 9000 and total quality management in Malaysia. *The TQM Magazine*, 8(5), 65-68.

- Islam, R., & Mustapha, M. R. (2008). Organizational approach to total quality management: A case study. *Asian Journal of Business and Accounting*, 1(2), 19-38.
- Israr, S., & Islam, A. (2006). Good governance and sustainability: A case study from Pakistan. *The International Journal of Health Planning and Management*, 21(4), 313-325.
- Ittner, C. D., & Larcker, D. F. (1996). Measuring the impact of quality initiatives on firm financial performance. *Advances in the management of organizational quality*, 1(1), 1-37.
- Jaffee, D., & Scott, C. (1993). Building a committed workplace: An empowered organization as a competitive advantage. *The new paradigm in business: Emerging strategies for leadership and organizational change*, 139-148.
- Jinarat, V., & Quang, T. (2003). The impact of good governance on organization performance after the Asian crisis in Thailand. *Asia Pacific Business Review*, 10(1), 21-42.
- Joreskog, K. G. (1993). *Testing structural equation models*. Sage focus editions (Vol. 154, pp. 294-294). Newbury Park, NJ: Sage.
- Juran, J. (1979). Basic concepts. *Quality control handbook*. New York, NY: McGraw Hill.
- Juran, J. (1986). A universal approach to managing for quality. *Quality Progress*, 19(8), 19-24.
- Juran, J. (1993). Why quality initiatives fail. *Journal of Business Strategy*, 14(4), 35-38.
- Kalinowski, J. G. (1998). Critical implementation issues in total quality management. *SAM Advanced Management Journal*.
- Kanji, G. K. (1996). Implementation and pitfalls of total quality management. *Total Quality Management*, 7(3), 331 - 343.
- Kaplan, R. S., & Norton, D. P. (1992). The balanced scorecard—measures that drive performance. *Harvard Business Review*, 70(1), 71-79.
- Kaplan, R. S., & Norton, D. P. (1996). Strategic learning & the balanced scorecard. *Strategy & Leadership*, 24(5), 18-24.
- Kaplan, R. S., & Norton, D. P. (2004). *Strategy maps: Converting intangible assets into tangible outcomes*: Harvard Business Press.
- Katzenbach, J. R., & Smith, D. K. (1993). *The wisdom of teams: Creating the high-performance organization*: Harvard Business Press.
- Kauffman, D., Kraay, A., & Mastruzzi, M. (2005). Governance matters IV: Governance indicators for 1996-2004. *World Bank Policy Research Working Paper Series*(3630).

- Kauffman, D., Kraay, A., & Zoido-Lobaton, P. (1999). Governance matters. *World Bank policy working paper*(2196).
- Kaufmann, D., & Kraay, A. (2008). Governance indicators: Where are we, where should we be going? *The World Bank Research Observer*, 23(1).
- Kaufmann, D., Kraay, A., & Mastruzzi, M. (2008). Governance matters 2008: Worldwide governance indicators database, 1996–2007.
- Kaufmann, D., Kraay, A., & Zoido-Lobaton, P. (1999). *Aggregating governance indicators* (Vol. 2195). Location: World Bank Publications.
- Kaufmann, D., Kraay, A., & Zoido-Lobaton, P. (1999). “Governance matters”. *Policy Research Working Paper*, 2196.
- Kaynak, H. (2003). The relationship between total quality management practices and their effects on firm performance. *Journal of Operations Management*, 21(4), 405-436.
- Keegan, D., Eiler, R., & Jones, C. (1989). Are your performance measures obsolete? *Management Accounting*(June), 45-50.
- Kettani, D., Moulin, B., Gurstein, M., & El Mahdi, A. (2008). E-government and local good governance: A pilot project in FEZ, Morocco. *EJISDC*, 35(1), 1-18.
- Kline, R. B. (2010). *Principles and practice of structural equation modeling (3rd ed.)*: New York, NY: Guilford Press
- Kloot, L. (1999). Performance measurement and accountability in Victorian local government. *International Journal of Public Sector Management*, 12(7), 565-584.
- Konecny, P. A., & Thun, J. H. (2011). Do it separately or simultaneously: An empirical analysis of a conjoint implementation of TQM and TPM on plant performance. *International Journal of Production Economics*, 133(2), 496-507.
- Kontoghiorghes, C., & Gudgel, R. (2004). Investigating the association between productivity and quality performance in two manufacturing settings. *Quality Control and Applied Statistics*, 49, 579-582.
- Kooiman, J. (1993). *Modern governance: New government-society interactions*: Newbury Park, CA: Sage.
- Kooiman, J. (1999). Social-political governance. *Public Management an International Journal of Research and Theory*, 1(1), 67-92.
- Koufteros, X. A. (1999). Testing a model of pull production: A paradigm for manufacturing research using structural equation modeling. *Journal of Operations Management*, 17(4), 467-488.

- Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. *Educational Psychological Measure*.
- Kudrycka, B. (2003). Challenges for quality governance in Central and Eastern Europe. *Viesoji Politika Ir Administravimas*, 5(5), 33-38.
- Kulshreshtha, P. (2008). Public sector governance reform: The World Bank's framework. *International Journal of Public Sector Management*, 21(5), 556-567.
- Kurstedt, H. (1992). Management system theory and practices. *Course Lectures for ISE, 4015*, 4016.
- Kyereboah-Coleman, A., & Amidu, M. (2008). The link between small business governance and performance: The case of the Ghanaian SME sector. *Journal of African Business*, 9(1), 121-143.
- Kyereboah-Coleman, A., & Osei, K. (2008). Outreach and profitability of microfinance institutions: The role of governance. *Journal of Economic Studies*, 35(3), 236-248.
- Lai, K., & Cheng, T. (2003). Initiatives and outcomes of quality management implementation across industries. *Omega*, 31(2), 141-154.
- Lakhal, L., Pasin, F., & Limam, M. (2006). Quality management practices and their impact on performance. *International Journal of Quality & Reliability Management*, 23(6), 625-646.
- Lambright, K. T. (2009). Agency theory and beyond: Contracted providers' motivations to properly use service monitoring tools. *Journal of Public Administration Research and Theory*, 19(2), 207-227.
- Laosirihongthong, T., Teh, P.L., Adebajo, D. (2013). Revisiting quality management and performance. *Industrial Management & Data System*, 113(7), 990-1006.
- Lau, H., & Idris, M. (2001). The soft foundation of the critical success factors on TQM implementation in Malaysia. *The TQM magazine*, 13(1), 51-62.
- Lau, R., Zhao, X., & Xiao, M. (2004). Assessing quality management in China with MBNQA criteria. *International Journal of Quality & Reliability Management*, 21(7), 699-713.
- Lawler III, E. E. (1994). Total quality management and employee involvement: Are they compatible? *The Academy of Management Executive (1993-2005)*, 68-76.
- Lazarus, H., & McManus, T. (2006). Transparency guru: An interview with Tom McManus. *Journal of Management Development*, 25(10), 923-936.



- Lee, S., Rho, B. H., & Lee, S. G. (2003). Impact of Malcolm Baldrige National Quality Award criteria on organizational quality performance. *International Journal of Production Research*, 41(9), 2003-2020.
- Leiblein, M. J. (2003). The choice of organizational governance form and performance: Predictions from transaction cost, resource-based, and real options theories. *Journal of Management*, 29(6), 937-961.
- Lewis, B., & Pattinasarany, D. (2009). Determining citizen satisfaction with local public education in Indonesia: The significance of actual service quality and governance conditions. *Growth and Change*, 40(1), 85-115.
- Lewis, T. J., Machold, S., Oxtoby, D., & Ahmed, P. K. (2004). Employee roles in governance: Contrasting the UK and German experience. *Corporate Governance*, 4(4), 16-28.
- Lewis, W. G., Pun, K. F., & Lalla, T. (2006). Exploring soft versus hard factors for TQM implementation in small and medium-sized enterprises. *International Journal of Productivity and Performance Management*, 55(7), 539-554.
- Licht, A., Goldschmidt, C., & Schwartz, S. (2005). Culture, law, and corporate governance. *International Review of Law and Economics*, 25(2), 229-255.
- Liebowitz, J., Ayyavoo, N., Nguyen, H., Carran, D., & Simien, J. (2007). Cross-generational knowledge flows in edge organizations. *Industrial Management & Data Systems*, 107(8), 1123-1153.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry* (Vol. 75). New York, NY: Sage.
- Little, T. D., Cunningham, W. A., Shahar, G., & Widaman, K. F. (2002). To parcel or not to parcel: Exploring the question, weighing the merits. *Structural Equation Modeling*, 9(2), 151-173.
- Liu, C. K. (1998). Pitfalls of total quality management in Hong Kong. *Total Quality Management*, 9(7), 585-598.
- Lynn, L. E. (2004). *The art of governance: Analyzing management and administration*. Washington, DC: Georgetown University Press.
- Lynn, L. E., Jr., Heinrich, C. J., & Hill, C. J. (2000). Studying governance and public management: Challenges and prospects. *Journal of Public Administration Research and Theory: J-PART*, 10(2), 233-261.
- MacKinnon, D. P., Krull, J. L., & Lockwood, C. M. (2000). Equivalence of the mediation, confounding and suppression effect. *Prevention Science*, 1(4), 173-181.

- Madu, C., Kuei, C. H., & Jacob, R. (1996). An empirical assessment of the influence of quality dimensions on organizational performance. *International Journal of Production Research*, 34(7), 1943-1962.
- Mady, M. T. (2009). Quality management practices: An empirical investigation of associated constructs in two Kuwaiti industries. *International Journal of Quality & Reliability Management*, 26(3), 214-233.
- Malaysia. (1994). *Government of Malaysia*. Kuala Lumpur: Government Printers.
- Malaysia. (1992). *Malaysian Administrative Modernisation and Management Planning Unit (MAMPU) Annual Report 1992*. Kuala Lumpur: Government Printers.
- MAMPU (2012a). Development Administration Circular Retrieved October, 20, 2012, from [http://www.mampu.gov.my/web/bi\\_mampu/eng\\_pekeliling](http://www.mampu.gov.my/web/bi_mampu/eng_pekeliling)
- MAMPU (2012b). Quality Initiative Retrieved October, 20, 2012, from [http://www.mampu.gov.my/web/bi\\_mampu/inisiatif-kualiti](http://www.mampu.gov.my/web/bi_mampu/inisiatif-kualiti)
- Mann, R. S. (1992). *The development of a framework to assist in the implementation of TQM*. (Unpublished PhD thesis). University of Liverpool, UK.
- Martin, W. S. (1978). Effects of scaling on the correlation coefficient: Additional considerations. *Journal of Marketing Research*, 304-308.
- Martinez-Costa, M., Choi, T. Y., Martinez, J. A., & Martinez-Lorente, A. R. (2009). ISO 9000/1994, ISO 9001/2000 and TQM: The performance debate revisited. *Journal of Operations Management*, 27(6), 495-511.
- Maruyama, G. M. (1998). *Basic of structural equation modelling*. Thousand Oaks, CA: Sage.
- McDonald, R.P. & Ringo Ho, M-H. (2002), Principles and Practice in Reporting Structural Equation Analyses. *Psychological Methods*, 7(1), 64–82.
- Mc Lennan, A., & Ngoma, W. Y. (2004). Quality governance for sustainable development? *Progress in Development Studies*, 4(4), 279.
- McAdam, R., Reid, R., & Saulters, R. ( 2002 ). Sustaining quality in the UK public sector: Quality measurement frameworks. *International Journal of Quality & Reliability Management*, 19(5 ), 581- 595.
- McClelland, G. H., & Judd, C. M. (1993). Statistical difficulties of detecting interactions and moderator effects. *Psychological Bulletin*, 114(2), 376.
- McLagan, P. A., & Nel, C. (1995). *The age of participation: New governance for the workplace and the world*. San Francisco, CA: Berrett-Koehler Publishers.

- McMillan, J. H., & Schumacher, S. (1989). *Research in education*. New York, NY: Harper Collins
- Meihem, Y. (2004). The antecedents of customer-contact employees' empowerment *Employee Relations*, 26.
- Mele, C., & Colurcio, M. (2006). The evolving path of TQM: Towards business excellence and stakeholder value. *International Journal of Quality & Reliability Management*, 23(5), 464-489.
- Mele, C., Pels, J., & Polese, F. (2010). A brief review of systems theories and their managerial applications. *Service Science*, 2(1-2), 126-135.
- Menon, S. (2001). Employee empowerment: An integrative psychological approach. *Applied Psychology*, 50(1), 153-180.
- Metri, B. A. (2005). TQM critical success factors for construction firms. *Management*, 10(2), 61-72.
- Michalski, W., Miller, R., & Stevens, B. (Eds.). (2001). Governance in the 21st Century: Power in the global knowledge economy and society. In *Governance in the 21st Century*. Paris: OECD.
- Miller, K. I., & Monge, P. R. (1994). Participation, satisfaction, productivity: A meta analytic review. *Academy of Management Journal*, 29, 727-753.
- Milward, H. B. (1999). Personal communication to Laurence E. Lynn Jr. In Lynn Jr, L. E., Heinrich, C. J., & Hill, C. J. (Ed.). *Studying governance and public management: Why? How. Governance and performance: New perspectives*. Washington, D.C.: Georgetown University Press.
- Mohrman, S. A., Cohen, S. G., & Mohrman, A. M. (1995). *Designing team based organizations*. San Francisco, CA: Jossey-Bass.
- Mohrman, S.A, Tenkasi, R., Lawler, E., & Ledford, G. (1995). Total quality management: Practice and outcomes in the largest US firms. *Employee Relations*, 17(3), 26-41.
- Monitor, T. (2010). Quality governance framework. Retrieved 20 July, 2011, 2011, from <http://www.monitor-nhsft.gov.uk/home/nes-events-publications>
- Moore, S. C., & Hutchison, S. A. (2007). Developing leaders at every level: Accountability and empowerment actualized through shared governance. *Journal of Nursing Administration*, 37(12), 564.
- Motwani, J. (2001). Critical factors and performance measures of TQM. *The TQM magazine*, 13(4), 292-300.



- Motwani, J. (2001). Measuring critical factors of TQM. *Measuring Business Excellence*, 5(2), 27-30.
- Muhamad, M., Kamis, M., & Jantan, Y. (2003). Success factor in the implementation of TQM in public service agencies. *Analysis*, 10(1), 125-138.
- Mukhtar, R., & Ali, N. A. (2011). Quality governance of human aspects of quality initiatives in the public service sector. *Current Issues of Business and Law*, 6(1), 111-128.
- Muller, R. (2009). *Project governance*. Aldershot, UK: Gower Publishing.
- Murray, P., & Chapman, R. (2003). From continuous improvement to organisational learning: Developmental theory. *Learning Organization, The*, 10(5), 272-282.
- Mustafa, E., & Bon, A. T. (2012). Role of top management leadership and commitment in total quality management in service organization in Malaysia: A review and conceptual framework. *Elixir Human Resource Management*, 51, 11029-11033.
- Nair, A. (2006). Meta-analysis of the relationship between quality management practices and firm performance - Implications for quality management theory development. *Journal of Operations Management*, 24(6), 948-975.
- Najmi, M., & Kehoe, D. F. (2000). An integrated framework for post-ISO 9000 quality development. *International Journal of Quality & Reliability Management*, 17(3), 226-258.
- Naor, M., Goldstein, S. M., Linderman, K. W., & Schroeder, R. G. (2008). The role of culture as driver of quality management and performance: Infrastructure versus core quality practices. *Decision Sciences*, 39(4), 671-702.
- Neely, A. (1999). The performance measurement revolution: Why now and what next? *International Journal of Operations & Production Management*, 19(2), 205-228.
- Neely, A. (2002). *Business performance measurement: Theory and practice*. Cambridge: Cambridge University Press.
- Neely, A., Mills, J., Platts, K., Gregory, M., & Richards, H. (1996). Performance measurement system design: Should process based approaches be adopted? *International Journal of Production Economics*, 46, 423-431.
- Neely, A. (1998). *Measuring business performance: The Economist in association with Profile Books*. London: Profile Books.
- Newmann, F. M., King, M. B., & Rigdon, M. (1997). Accountability and school performance: Implications from restructuring schools. *Harvard Educational Review*, 67(1), 41-75.

- Ni Putu, S. H. M., Helden, G. J. V., & Sandra, T. (2007). Public sector performance measurement in developing countries: A literature review and research agenda. *Journal of Accounting & Organizational Change*, 3(3), 192-208.
- NIST (2009). Malcolm Baldrige Award Criteria for performance excellence. Retrieved January, 6, 2010
- NIST (2011). *Criteria for performance excellence 2011-2012*. Retrieved from [http://www.nist.gov/baldrige/publications/business\\_nonprofit\\_criteria.cfm](http://www.nist.gov/baldrige/publications/business_nonprofit_criteria.cfm).
- Numerof, R. E., & Abrams, M. N. (1994). How to prevent the coming failure of quality. *Quality Progress*, 27(12), 93-97.
- Nunnally, J. (1978). *Psychometric methods*. New York, NY: McGraw Hill.
- Nwabueze, U., & Kanji, G. K. (1997). The implementation of total quality management in the NHS: How to avoid failure. *Total Quality Management*, 8(5), 265-280.
- O'Toole, L., Jr. (1999). Different Public Managements? Implications of Structural Context in Hierarchies and Networks. In Jeffrey L. Brudney, Laurence J.O'Toole Jr., and Hal G. Rainey (Eds.). *Advancing Public Management: New Developments in Theory, Methods, and Practice*. Washington, D.C.: Georgetown University Press.
- Oakland, J., & Oakland, S. (1998). The links between people management, customer satisfaction and business results. *Total Quality Management & Business Excellence*, 9(4), 185-190.
- Oakland, J., & Tanner, S. (2007). A new framework for managing change. *The TQM Magazine*, 19(6), 572-589.
- Oakland, J. S. (1989 ). *Total Quality Management*. Oxford: Heinemann Professional Series.
- Oakland, J. S. (2004). *Oakland on quality management*. Oxford: Butterworth-Heinemann.
- Oakland, J. S. (Ed.). (1993). *Total quality management* (2nd ed.). Oxford: Heinemann.
- Oh, S. Y. (2009). *The relationship between quality management, organizational learning, and organizational performance*. (Unpublished PhD Dissertation). University of Illinois, Urbana-Champaign.
- Olorunniwo, F., & Udo, G. (2002). The impact of management and employees on cellular manufacturing implementation. *International Journal of Production Economics*, 76(1), 27-38.
- Ongori, H. (2009). Managing behind the scenes: A view point on employee empowerment. *African Journal of Business Management*, 3(1), 009-015.

- Opara, E. U. (1996). *The empirical test of total quality management: An application of TQM at Chevron and its impact on productivity*.
- Organization of Economic Cooperation and Development. (2004a). *Modernizing government*. Paris: OECD.
- Organization of Economic Cooperation and Development (OECD). (2004b). OECD Principles of Corporate Governance Retrieved October, 12, 2011, from <http://www.oecd.org/dataoecd/32/18/31557724.pdf>
- Othman, R., Taylor, D., Sulaiman, M., & Jusoff, K. (2009). Perceptions of Malaysian local government managers on accountability typology. *Asian Social Science*, 4(8), P55.
- Ott, J. C. (2009a). Good governance and happiness in nations: Technical quality precedes democracy and quality beats size. *Journal of Happiness Studies*, 11(3), 353-368.
- Ott, J. C. (2009b). Good governance and happiness in nations: Technical quality precedes democracy and quality beats size. *Journal of Happiness Studies: An Interdisciplinary Forum on Subjective Well-Being*, 11(3), 353-368.
- Padilla, M. A. S., Cabero, N. M., Parejo, S. P., & González, M. M. (2007, July). *Approaches to participation: Some neglected issues*. Paper presented at the Fifth Critical Management Studies Conference, Manchester, UK, July 11-13.
- Pallant, J. (2005). *SPSS survival manual: A step by step guide to data analysis using SPSS for windows (version 12)* (2nd. ed.). NSW, Australia: Allen & Unwin.
- Pannirselvam, G. P., & Ferguson, L. A. (2001). A study of the relationships between the Baldrige categories. *International Journal of Quality & Reliability Management*, 18(1), 14-37.
- Parast, M. M., Adams, S. G., & Jones, E. C. (2011). Improving operational and business performance in the petroleum industry through quality management. *International Journal of Quality and Reliability Management*, 28(4), 426-450
- Parasuraman, A., Berry, L., & Zeithaml, V. (1991). Understanding customer expectations of service. *Sloan Management Review*, 32(3), 39-48.
- Parker M, & Slaughter J. (1995). Unions and management by stress. In Babson, S. (Ed.), *Lean work: Empowerment and exploitation in the global auto industry* (p. 41-543. Detroit, MI: Wayne State University Press.
- Patel, M., & Robinson, H. (2010). Impact of governance on project delivery of complex NHS PFI/PPP schemes. *Journal of Financial Management of Property and Construction*, 15(3), 216-234.
- Pauline, A. (2000 ). Accountability for clinical governance: developing collective responsibility for quality in primary care. *British Medical Journal*, 321(7261), 608-611.

- Pearce, J. A., & Ravlin, E. C. (1987). The design and activation of self-regulating work groups. *Human Relations*, 40(11), 751-782.
- Penrose, E. T. (1959). *The Theory of the Growth of the Firm*. New York John Wiley.
- Peters, B. G., & Pierre, J. (1998). Governance without government? Rethinking public administration. *Journal of Public Administration Research and Theory*, 8(2), 223.
- Petter, J., Byrnes, P., Choi, D. L., Fegan, F., & Miller, R. (2002). Dimensions and patterns in employee empowerment: Assessing what matters to street-level bureaucrats. *Journal of Public Administration Research and Theory*, 12(3), 377.
- Pham, T. L., & Jordan, E. (2009). Information technology resources and business performance: an Australian context. *Asia Pacific Management Review* 14(4), 407-426.
- Phusavat, K., Anussornnitisarn, P., Helo, P., & Dwight, R. (2009). Performance measurement: Roles and challenges. *Industrial Management & Data Systems*, 109(5), 646-664.
- Pierre, J. (2000). *Debating governance*. New York, NY: Oxford University Press.
- Pierre, J., & Peters, G. B. (2000). *Governance, politics and the state*. New York: St. Martin's Press
- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879.
- Porter, L. J., & Parker, A. J. (1993). Total quality management the critical success factors. *Total Quality Management*, 4(1), 13-22.
- Powell, T. C. (1992). Research notes and communications strategic planning as competitive advantage. *Strategic Management Journal*, 13(7), 551-558.
- Powell, T. C. (1995). Total quality management as competitive advantage: A review and empirical study. *Strategic Management Journal*, 16(1), 15-37.
- Pracilio, M., & Valerie, P. (2010). The value of interdisciplinary education: Learning together helps make care safer. *Health Policy Newsletter*, 23(2), 4.
- Prahalad, C., & Hamel, G. (1990). The core competence of the corporation. *Harvard Business Review*(May/Jun), 79-91
- Prajogo, D., & Sohal, A. (2003). The relationship between TQM practices, quality performance, and innovation performance: An empirical examination. *International Journal of Quality & Reliability Management*, 20(8), 901-918.

- Prajogo, D. I., & Sohal, A. S. (2006). The relationship between organization strategy, total quality management (TQM), and organization performance the mediating role of TQM. *European Journal of Operational Research*, 168(1), 35-50.
- Preacher, K. J., & Leonardelli, G. J. (2001). Calculation for the Sobel test: An interactive calculation tool for mediation tests. Retrieved from <http://www.quantpsy.org/sobel/sobel.htm>
- Propper, C., & Wilson, D. (2003). The use and usefulness of performance measures in the public sector. *Oxford Review of Economic Policy*, 19(2), 250-267.
- Public Complaints Bureau. (2014). *Statistics on public complaints*. Prime Minister's Office. Available from <http://www.pcb.gov.my/en/complaint/statistics-by-year>
- Radin, B. A. (2007). Performance measurement and global governance: The experience of the World Bank. *Global Governance*, 13(1), 25-33.
- Rahman, S. (2001). A comparative study of TQM practice and organisational performance of SMEs with and without ISO 9000 certification. *International Journal of Quality & Reliability Management*, 18(1), 35-49.
- Rahman, S. (2004). The future of TQM is past. Can TQM be resurrected? *Total Quality Management*, 125(4), 411-422.
- Rahman, S., & Bullock, P. (2005). Soft TQM, hard TQM, and organisational performance relationships: An empirical investigation. *Omega*, 33, 73-83.
- Ramirez, C., & Loney, T. (1993). Baldrige Award winners identify the essential activities of a successful quality process. *Quality Digest*, 5.
- Rawlins, B. L. (2008). Measuring the relationship between organizational transparency and employee trust. *Public Relations Journal*, 2(2), 1-21.
- Reeves, C., & Bednar, D. (1994). Defining quality: Alternatives and implications. *Academy of Management Review*, 19(3), 419-445.
- Rhodes, R. A. W. (1996). The new governance: Governing without government. *Political studies*, 44(4), 652-667.
- Richardson, T. (1997). *Total quality management*. New York, NY: Delmar Publishers
- Ridley, J. (1997). Quality and governance: Impact of each on the other. *Total Quality Management* 8(2/3).
- Ritchie, L. (2002). Driving quality-clinical governance in the national health service. *Managing Service Quality*, 12(2), 117-128.



- Robertson, M. T., & Sundstrom, E. (1990 ). Questionnaire design, return rates, and response favorableness in an employee attitude questionnaire. *Journal of Applied Psychology*, 75(3), 354-357.
- Robichau, R. W. (2011). The mosaic of governance: Creating a picture with definitions, theories, and debates. *Policy Studies Journal*, 39, 113-131.
- Rockart, J. (1979). Chief executives define their own data needs. *Harvard Business Review*, 57(2), 81.
- Rohaizan, R., & Tan, P. Y. (2011, August). *The practices of TQM among MS: ISO 9000 certified company* Paper presented at the 3rd International Conference on Information and Financial Engineering IPEDR,12, Shanghai, China.
- Ronnback, A., & Witell, L. (2008). A review of empirical investigations comparing quality initiatives in manufacturing and service organizations. *Managing Service Quality*, 18(6), 577-593.
- Ross, J. (1993). *Total Quality Management: Text, Cases and Readings*. Delray Beach, FL: St. Lucie Press.
- Rossiter, J. R. (2002). The C-OAR-SE procedure for scale development in marketing. *International Journal of Research in Marketing*, 19(4), 305-335.
- Rothstein, L. R. (1995). The empowerment effort. *Harvard Business Review*, 73(1), 21-30.
- Rungtusanatham, M., Anderson, J. C., & Dooley, K. L. (1997). Conceptualizing organizational implementation and practice of statistical process control *Journal of Quality Management* 2 (1), 113-137.
- Russell, C. J., & Bobko, P. (1992). Moderated regression analysis and Likert scales: Too coarse for comfort. *Journal of Applied Psychology*, 77(3), 336.
- Sadikoglu, E., & Zehir, C. (2010). Investigating the effects of innovation and employee performance on the relationship between total quality management practices and firm performance: An empirical study of Turkish firms. *International Journal of Production Economics*, 127(1), 13-26.
- Said, J., Hui, W. S., Taylor, D., & Othman, R. (2009). Customer-Focused strategies and information technology capabilities: Implications for service quality of Malaysian local authorities. *International Review of Business Research. Papers*, 5(3), 241-256.
- Salaheldin, S. (2009). Critical success factors for TQM implementation and their impact on performance of SMEs. *International Journal of Productivity and Performance Management*, 58(3), 215-237.

- Samat, N., Ramayah, T., & Saad, N. M. (2006). TQM practices, service quality, and market orientation: Some empirical evidence from a developing country. *Management Research News*, 29(11), 713-728.
- Samat, N., Ramayah, T., & Yusoff, Y. (2009). Do ISO certified SME's have higher quality practices? Empirical insights from the northern region of Malaysia. *International Journal of Business and Management*, 3(3), P66.
- Samson, D., & Terziovski, M. (1999). The relationship between total quality management practices and operational performance. *Journal of Operations Management*, 17(4), 393-409.
- Santos, J. R. A. (1999). Cronbach alpha: A tool for assessing the reliability of scales. *Journal of Extension*, 37(2), 1-5.
- Sapsford, R. (1999). *Survey research*. London: Sage Publication.
- Saraph, J. V., Benson, P. G., & Schroeder, R. G. (1989). An instrument for measuring the critical factors of quality management. *Decision Sciences*, 20(4), 810-829.
- Schaffer, R. H., & Thomson, H. A. (1992). Successful change programs begin with results. *Harvard Business Review*, 70(1), 80-89.
- Schumacker, R. E., & Lomax, R. G. (2004). *A beginner's guide to structural equation modeling* (Vol. 1). Hindsdale, NJ: Lawrence Erlbaum.
- Schutz, W. (1994). *The human element: Productivity, self-esteem, and the bottom line*. San Francisco: Jossey-Bass.
- Schwab, K. (2012). *The Global Competitiveness Report 2012-2013*. Geneva: World Economic Forum. Available online at [http://www3.weforum.org/docs/WEF\\_GlobalCompetitivenessReport\\_2012-13.pdf](http://www3.weforum.org/docs/WEF_GlobalCompetitivenessReport_2012-13.pdf)
- Sebastianelli, R., & Tamimi, N. (2002). How product quality dimensions relate to defining quality. *International Journal of Quality & Reliability Management*, 19(4), 442-453.
- Seetharaman, A., Sreenivasan, J., & Boon, L. (2006). Critical success factors of total quality management. *Quality and Quantity*, 40(5), 675-695.
- Seetharaman, A., Sreenivasan, J., & Boon, L. P. (2006). Critical success factors of total quality management. *Quality & Quantity*, 40(5), 675-695.
- Segars, A. H., & Grover, V. (1993). Re-examining perceived ease of use and usefulness. *MIS Quarterly*, 17(4), 517-525.
- Sekaran, U. (2000). *Research Methods for Business*. New York, NY: John Wiley.

- Sekaran, U. (2006). *Research methods for business: A skill building approach*. New Delhi: Wiley-India.
- Shaw, C., Kutryba, B., Crisp, H., Vallejo, P., & Sunol, R. (2009). Do European hospitals have quality and safety governance systems and structures in place? *Quality and Safety in Health Care*, 18(Suppl 1), 51-56.
- Sheng, H., & Trimi, S. (2008). M-government: Technologies, applications and challenges. *Electronic Government, An International Journal*, 5(1), 1-18.
- Shih, L. C., & Gurnani, H. (1997). Global quality management programmes: How to make their implementation more effective and less culture dependent. *Total Quality Management*, 8(1), 15-32.
- Shortell, S., O'Brien, J., Carman, J., Foster, R., Hughes, E., Boerstler, H., et al. (1995). Assessing the impact of continuous quality improvement/total quality management: Concept versus implementation. *Health Services Research*, 30(2), 377-401.
- Shortell, S., Zimmerman, J., Rousseau, D., Gillies, R., Wagner, D., Draper, E., et al. (1994). The performance of intensive care units: Does good management make a difference? *Medical Care*, 32(5), 508-525.
- Siddiquee, N. A. (2002). Administrative reform in Malaysia: Recent trends and developments. *Asian Journal of Political Science*, 10(1), 105 - 130.
- Siddiquee, N. A. (2006). Public management reform in Malaysia: Recent initiatives and experiences. *International Journal of Public Sector Management*, 19(4), 339-358.
- Siddiquee, N. A. (2007). Public service innovations, policy transfer and governance in the Asia-Pacific region: The Malaysian experience. *Journal of Administration and Governance*, 2(1), 81-91.
- Siddiquee, N. A. (2010). Managing for results: Lessons from public management reform in Malaysia. *The International Journal of Public Sector Management*, 23(1), 38.
- Siddiquee, N. A., & Mohamed, M. (2007). Paradox of public sector reforms in Malaysia: A good governance perspective. *Public Administration Quarterly*, 31(3/4), 284-312.
- Sila, I. & Ebrahimpour, M. (2003). Examination and comparison of the critical factors of total quality management (TQM) across countries. *International Journal of Production Research*, 41(2), 235-268.
- Sila, I., & Ebrahimpour, M. (2005). Critical linkages among TQM factors and business results. *International Journal of Operations & Production Management*, 25(11), 1123-1155.



- Simmons, R., & Birchall, J. (2005). A Joined up approach to user participation in public services: Strengthening the participation chain. *Social Policy & Administration*, 39(3), 260-283.
- Sink, D. S. (1985). *Productivity management: Planning, measurement and evaluation, control, and improvement*. New York, NY: John Wiley.
- Sink, D. S., Tuttle, T. C., & Shin, S. (1989). *Planning and measurement in your organization of the future*. Norcross, GA: Industrial engineering and management Press .
- Sit, W. Y., Ooi, K. B., Loke, S. P., & Han, G. T. W. (2011). TQM and service quality: A survey of commercial banking industry in Malaysia. *International Journal of Services, Economics and Management*, 3(1), 78-91.
- Sitkin, S., Sutcliffe, K., & Schroeder, R. (1994). Distinguishing control from learning in total quality management: A contingency perspective. *Academy of Management Review*, 19(3), 537-564.
- Skinner, W. (1974). The focused factory. *Harvard Business Review*, 52(3), 113-121.
- Sole, F. (2009). A management model and factors driving performance in public organizations. *Measuring Business Excellence*, 13(4), 3-11.
- Soltani, E., Lai, P. C., & Gharneh, N. S. (2005). Breaking through barriers to TQM effectiveness: Lack of commitment of upper-level management. *Total Quality Management and Business Excellence*, 16(8-9), 1009-1021.
- Soltani, E., Lai, P. C., & Mahmoudi, V. (2007). Managing change initiatives: Fantasy or reality? The case of public sector organisations. *Total Quality Management and Business Excellence*, 18(1-2), 153-179.
- Soltani, E., Lai, P. C., & Phillips, P. (2008). A new look at factors influencing total quality management failure: Work process control or workforce control? *New Technology, Work and Employment*, 23(1-2), 125-142.
- Soltani, E., Liao, Y. Y., Singh, A., & Wang, W. Y. (2010). Managing service quality: The managers' orientations and their consequences - Case study evidence of current practice. *Total Quality Management and Business Excellence*, 21(6), 673-685.
- Som, C. V. (2004). A fresh look at its definition. *Clinical Governance: An International Journal*, 9(2), 87-90.
- Sousa, R. (2003). Linking quality management to manufacturing strategy: an empirical investigation of customer focus practices. *Journal of Operations Management*, 21(1), 1-18.

- Sousa, R., & Voss, C. A. (2001). Quality management: universal or context dependent? *Production and Operations Management*, 10(4), 383-404.
- Sousa, R., & Voss, C. A. (2002). Quality management re-visited: a reflective review and agenda for future research. *Journal of Operations Management*, 20(1), 91-109.
- Spector, B., & Beer, M. (1994). Beyond TQM programmes. *Journal of Organizational Change Management*, 7(2), 63-70.
- Spencer, B. A. (1994). Models of organization and total quality management: A comparison and critical evaluation. *The Academy of Management Review*, 19(3), 446-471.
- SQS-Nordic (2010). Quality governance. Retrieved 5 January, 2010 from [www.sqs-nordic.com/services-quality-governance.php](http://www.sqs-nordic.com/services-quality-governance.php)
- Sroufe, R., & Curkovic, S. (2008). An examination of ISO 9000: 2000 and supply chain quality assurance. *Journal of Operations Management*, 26(4), 503-520.
- Stewart, K. (2006). Designing good urban governance indicators: The importance of citizen participation and its evaluation in Greater Vancouver. *Cities*, 23(3), 196-204.
- Stoker, G. (1998). Governance as theory: Five propositions. *International Social Science Journal*, 50(155), 17-28.
- Su, Q., Li, Z., Zhang, S. X., Liu, Y. Y., & Dang, J. X. (2008). The impacts of quality management practices on business performance: An empirical investigation from China. *International Journal of Quality & Reliability Management*, 25(8), 809-823.
- Subramaniam, V. (2003). Quality governance for sustainable development: India obligation to set a model. *International Review of Administrative Sciences*, 69(4), 471-481.
- Sumarjan, N., Arendt, S.W., Shelley, M. (2013). Incongruent quality management perceptions between Malaysian hotel managers and employees. *The TQM Journal*, 25(2), 2013, 124-140.
- Sun, H. (2000). Total quality management, ISO 9000 certification and performance improvement. *International Journal of Quality & Reliability Management*, 17(2), 168-179.
- Sundstrom, E., De Meuse, K. P., & Futrell, D. (1990). Work teams: Applications and effectiveness. *American Psychologist*, 45(2), 120.
- Supangco, V. T. (2006). HR involvement in corporate governance. *Philippine Management Review*, 13(2).
- Sykes, G., Simpson, M., & Shipley, E. (1997). Training and empowerment improve performance: A case study. *Integrated Manufacturing Systems*, 8(2), 90-102.

- Tabachnik, B., & Fidell, E. L. (2012). *Using multivariate statistics* (6th ed.). Upper Saddle River, NJ.: Pearson
- Talib, F., Rahman, Z., & Qureshi, M. N. (2013). An empirical investigation of relationship between total quality management practices and quality performance in Indian service companies. *International Journal of Quality & Reliability Management*, 30(3), 280-318.
- Tamimi, N., & Sebastianelli, R. (1996). How firms define and measure quality. *Production and Inventory Management Journal*, 37, 34-39.
- Tan, W. G., Cater-Steel, A., & Toleman, M. (2009). Implementing IT service management: A case study focussing on critical success factors. *Journal of Computer Information Systems*, 50(2), 1.
- Taylor, D. (2000). Facts, myths and monsters: Understanding the principles of good governance. *International Journal of Public Sector Management*, 13(2), 108-124.
- Teece, D. J., Pisano, G., & Shuen, A. (1997). Dynamic capabilities and strategic management. *Strategic Management Journal*, 18(7), 509-533. Article first published online: 16 Feb 2007, DOI: 10.1002/smj.4250121003
- Teece, D. J., Pisano, G., & Shuen, A. (2005). Dynamic capabilities and strategic management. *Knowledge management: Critical perspectives on business and management. Strategic Management Journal*, 2(7), 234.
- Terziovski, M., Fitzpatrick, P., & O'Neill, P. (2003). Successful predictors of business process reengineering (BPR) in financial services. *International Journal of Production Economics*, 84(1), 35-50.
- Terziovski, M., & Samson, D. (1999). The link between total quality management and organisational performance. *International Journal of Quality and Reliability Management*, 16(3), 226-237.
- Terziovski, M., Samson, D., & Dow, D. (1997). The business value of quality management systems certification. Evidence from Australia and New Zealand. *Journal of Operations Management*, 15(1), 1-18.
- Tharenou, P., Saks, A. M., & Moore, C. (2007). A review and critique of research on training and organizational-level outcomes. *Human Resource Management Review*, 17(3), 251-273.
- Thiagarajan, T., & Zairi, M. (1997). A review of total quality management in practice: Understanding the fundamentals through examples of best practice applications-Part I. *The TQM magazine*, 9(4), 270-286.
- Tinsley, H. E. A., & Brown, S. D. (2000). *Handbook of applied multivariate statistics and mathematical modeling*. New York, NY: Academic Press.

- Tortajada, C. (2010). Water governance: Some critical issues. *International Journal of Water Resources Development*, 26(2), 297-307.
- Tracy, D. (1990). *10 steps to empowerment: A common sense guide to managing people*. New York: William Morrow.
- Try, D., & Radnor, Z. (2007). Developing an understanding of results-based management through public value theory. *International Journal of Public Sector Management*, 20(7), 655-673.
- Twaissi, N. M. M. (2008). *An Evaluation of the Implementation of Total Quality Management (TQM) Within the Information and Communications Technology (ICT) Sector in Jordan*. Doctoral thesis. University of Huddersfield.
- Ugboro, I. O., & Obeng, K. (2000). Top management leadership, employee empowerment, job satisfaction, and customer satisfaction in TQM organizations: An empirical study. *Journal of Quality Management* 5, 247-272.
- United Nations Development Programme (UNDP). (1997). *Governance for sustainable human development. A UNDP Policy Document 1997*. Available from <http://mirror.undp.org/magnet/policy/>
- United Nations Economic and Social Commission for Asia and Pacific (UNESCAP). (2003). What is good governance? Retrieved November 21, 2010 from <http://www.unescap.org/pdd/prs/ProjectActivities/Ongoing/gg/governance.asp>
- Ussahawanitchakit, P., & Prachsriphum, S. (2008). Causes and consequences of corporate governance in Thai listed companies. *Review of Business Research*, 8(2), 178-189.
- Uyar, A. (2008). An empirical investigation of the relationship between quality initiatives and financial performance. *Eurasian Journal of Business and Economics*, 1, 25-23.
- Van Bullen, C., & Rockart, J. (1986). A primer on critical success factors. In Van Bullen & J. Rockart (Eds.), *The rise of management computing*, Homewood, IL: Dow Jones Irwin.
- Van Marrewijk, M., & Hardjono, T. W. (2003). European corporate sustainability framework for managing complexity and corporate transformation. *Journal of Business Ethics*, 44(2), 121-132.
- Van Slyke, D. M. (2007). Agents or stewards: Using theory to understand the government-nonprofit social service contracting relationship. *Journal of Public Administration Research and Theory*, 17(2), 157-187.
- Verschoor, C. C. (1998). A study of the link between a corporation's financial performance and its commitment to ethics. *Journal of Business Ethics*, 17(13), 1509-1516.

- Vishwanath, T., & Kaufmann, D. (2001). Toward transparency: New approaches and their application to financial markets. *The World Bank Research Observer*, 16(1), 41.
- Vogt, J. F., & Murrell, K. L. (1990). *Empowerment in organizations: How to spark exceptional performance*. San Diego: University Associates.
- Vokurka, R. (2004). Operationalising the balanced scorecard using the Malcolm Baldrige criteria for performance excellence (MBCPE). *International Journal of Management and Enterprise Development*, 1( 3), 208-217.
- Von Bertalanffy, L. (1950). An outline of general system theory. *British Journal for the Philosophy of Science*, 1, 134-165.
- Vora, M. K. (2002). Business excellence through quality management. *Total Quality Management*, 13(8), 1151-1159.
- Voss, C. A. (1995). Alternative paradigms for manufacturing strategy. *International Journal of Operations & Production Management*, 15 (4 ), 5-16.
- Wagner, J. A. (1994). Participation's effect on performance and satisfaction: A reconsideration of research evidence. *The Academy of Management Review*, 19, 312-330.
- Waldman, D. (1994). The contributions of total quality management to a theory of work performance. *Academy of Management Review*, 19(3), 510-536.
- Waldman, D. A., Lituchy, T., Gopalakrishnan, M., Laframboise, K., Galperin, B., & Kaltsounakis, Z. (1998). A qualitative analysis of leadership and quality improvement. *The Leadership Quarterly*, 9(2), 177-201.
- Wang, C. L., & Ahmed, P. K. (2007). Dynamic capabilities: A review and research agenda. *International Journal of Management Reviews*, 9(1), 31-51.
- Wang, T. (2004). From general system theory to total quality management. *Journal of American Academy of Business*, 4(1/2), 394-400.
- Weiner, B. J., Shortell, S. M., & Alexander, J. (1997). Promoting clinical involvement in hospital quality improvement efforts: The effects of top management, board, and physician leadership. *Health Services Research*, 32(4), 491.
- Weiss, T. G. (2000). Governance, good governance and global governance: Conceptual and actual challenges. *Third World Quarterly*, 21(5), 795-814.
- Wellens, L., & Jegers, M. (2011). Beneficiaries' participation in nonprofit organizations: A theory-based approach. *Public Money & Management*, 31(3), 175-182.
- Wernerfelt, B. (1984). A resource based view of the firm. *Strategic Management Journal*, 5(2), 171-180.



- Whiteley, R. C. (1991). Why customer focus strategies often fail. *Journal of Business Strategy*, 12(5), 34-37.
- Wilkinson, A. (1992). The other side of quality: 'Soft' issues and human resource dimension. *Total Quality Management*, 3(3), 323-329.
- Wilkinson, A., McCabe, D., & Knights, D. (Writer) (1996). Looking for quality: A survey of quality initiatives in the financial services sector [Article], *Total Quality Management*. Abingdon, Oxfordshire: Carfax Publishing.
- Wilkinson, A., Redman, T., & Snape, E. (1998). Employee involvement in the financial services sector: Problems and pitfalls. *Journal of Retailing and Consumer Services*, 5(1), 45-54.
- Wilkinson, A., & Wilmott, H. (1995). *Making Quality Critical: New Perspectives on Organizational Change*. London: Routledge.
- Williams, L. J., Gavin, M. B., & Hartman, N. S. (2004). Structural equation modeling methods in strategy research: Applications and issues. *Research Methodology in Strategy and Management*, 1, 303-346.
- Williams, R., Van Der Wiele, T., Van Iwaarden, J., Bertsch, B., & Dale, B. (2006). Quality management: The new challenges. *Total Quality Management and Business Excellence*, 17(10), 1273-1280.
- Williamson, O. E. (1996). *The mechanisms of governance*. New York, NY: Oxford University Press.
- Wilson, D., & Collier, D. (2000). An empirical investigation of the Malcolm Baldrige National Quality Award causal model. *Decision Sciences*, 31(2), 361-383.
- Wilson, D. D. (1997). An empirical study to test the causal linkages implied in the Malcolm Baldrige National Quality Award.
- Winn, B. A., & Cameron, K. S. (1998). Organizational quality: An examination of the Malcolm Baldrige national quality framework. *Research in Higher Education*, 39(5), 491-512.
- World Bank (2011). What is governance? Retrieved June, 6, 2010, from <http://go.worldbank.org/G2CHLXX0Q0>
- World Bank (1992). *Governance and development*. Washington DC: World Bank.
- World Bank (1994). Governance: The World Bank's experience. Retrieved from <http://go.worldbank.org/G2CHLXX0Q0>

- Wu, S. J., Zhang, D., & Schroeder, R. G. (2011). Customization of quality practices: The impact of quality culture. *International Journal of Quality & Reliability Management*, 28(3), 263-279.
- Yaacob, Z. (2010). Quality management as an effective strategy of cost savings. *African Journal of Business Management* 4(9), 1844-1855.
- Yacuzzi, Enrique , A Primer on Governance and Performance in Small- and Medium-Sized Enterprises (June 2005). Documento de Trabajo 293. Available at SSRN: <http://ssrn.com/abstract=998589> or <http://dx.doi.org/10.2139/ssrn.998589>
- Yang, S.-B., & Choi, S. O. (2009). Employee empowerment and team performance: Autonomy, responsibility, information, and creativity. *Team Performance Management*, 15(5/6), 289-301.
- Yeatts, D. E., & Hyten, C. (1998). *High-performing self-managed work teams: A comparison of theory to practice*. Newbury Park, CA: Sage.
- York, K. M., & Miree, C. E. (2004). Causation or covariation: an empirical re-examination of the link between TQM and financial performance. *Journal of Operations Management*, 22(3), 291-311.
- Yusof, S. R. M., & Aspinwall, E. (1999). Critical success factors for total quality management implementation in small and medium enterprises. *Total Quality Management*, 10(4/5), 803-809.
- Yusof, S. R. M., & Aspinwall, E. M. (2000). Critical success factors in small and medium enterprises: survey results. *Total Quality Management*, 11(4-6), 448-462.
- Zahra, S. A., & George, G. (2002). Absorptive capacity: A review, reconceptualization, and extension. *Academy of Management Review*, 185-203.
- Zairi, M., & Leonard, P. (1994). *Practical benchmarking: The complete guide*: Springer. Retrieved from <http://books.google.com.my/books?hl=en&lr=&id=PC5ehniHdeMC&oi=fnd&pg=PR7&dq=Practical+benchmarking:+The+complete+guide:+&ots=lQjo1CdkJK&sig=DB6dCJpAD6dHoDXvW6BnQc5VpHw>
- Zairi, M., & Youssef, M. A. (1995). Benchmarking critical factors for TQM: Part I: Theory and foundations. *Benchmarking: An International Journal*, 2(1), 5-20.
- Zbaracki, M. (1998). The Rhetoric and Reality of Total Quality Management. *Administrative Science Quarterly*, 43(3), 602-605.
- Zehir, C., Ertosun, O. G., Zehir, S., & Muceldilli, B. (2012). Total Quality Management Practices' Effects on Quality Performance and Innovative Performance. *Procedia-Social and Behavioral Sciences*, 41, 273-280.

- Zhang, Z., Waszink, A., & Wijngaard, J. (2000). An instrument for measuring TQM implementation for Chinese manufacturing companies. *International Journal of Quality & Reliability Management*, 17(7), 730-755.
- Zhou, L. (2004). A dimension-specific analysis of performance-only measurement of service quality and satisfaction in China's retail banking. *Journal of Services Marketing*, 18(7), 534-546.
- Zikmund, W. G. (2003). *Business Research Methods* (7th ed. Vol. 1). Ohio: South-Western.
- Zu, X. (2009). Infrastructure and core quality management practices: How do they affect quality? *International Journal of Quality & Reliability Management*, 26(2), 129-149.
- Zu, X., Fredendall, L. D., & Douglas, T. J. (2008). The evolving theory of quality management: The role of six sigma. *Journal of Operations Management*, 26(5), 630-650.

