CHALLENGES FACED BY ORGANIZATIONS IN PURSUIT OF ISO CERTIFICATION: A CASE OF THE SWAZILAND REVENUE AUTHORITY.

A RESERCH THESIS SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE MASTER DEGREE IN BUSINESS ADMINISTRATION: STRATEGIC MANAGEMENT

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Abstract

The study seeks to examine the various challenges faced by the Swaziland Revenue Authority (SRA) in the ISO 9001 certification process.

ISO 9001 is a Quality Management System standard that provides a series of guidelines on how to establish a quality system to manage business processes that affect its product or services. Organizations use the standard to demonstrate the ability to consistently provide products and services that meet customer and regulatory requirements. A review of literature revealed a major gap in research in the area of quality management systems with particular interest in Swaziland. Information garnered from this study will lead to knowledge transfer and could be used to reduce the severity of challenges encountered during QMS implementation and consequently lead to acquisition of ISO 9001 certification.

A comprehensive literature review focuses on the Baldridge Award System; the British Standards approach; works by W. Deming and Philip Crosby; and research papers published in academic literature. Reviewing the literature, it is observed that, although there are signs that the initial results are not so positive regarding the ISO 9001implementation, the general conclusion is that the standard has positive impact on the company's operational as well as business performance and on the company's effort to move towards total quality management.

To achieve the research goals, an empirical analysis was carried out in all twenty-four Divisions across SRA using a case study approach. Substantial field work was undertaken using the mixed methods approach that used semi structured interviews, documentation, direct observation and archival records to collect the data. Findings from the study revealed that challenges such as the massive documents requirements, inadequate financial and human resource as well as limited infrastructure to implement QMS. Also mentioned are high cost of engaging consultants to assist in the processes, organizational culture, staff resistance to change and lack of training on QMS.

Keywords: *Swaziland Revenue Authority (SRA), quality management system (QMS), Total Quality Management (TQM), ISO 9001.*

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List of Abreviations

The following table defines the key terminology used in the study.

Table 1: List of Acronyms

Acronym	Definition
BPM	Business Process Management
1SO	International Organization for Standardization
PDCA	Plan Do Check Act
QM	Quality Management
QMS	Quality Management Systems
SRA	Swaziland Revenue Authority
TQM	Total Quality Management

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Dedication

I dedicate this work to my family, relatives and friends for their support and encouragement.

Declarations
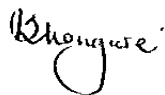
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1. CHAPTER 1: INTRODUCTION

1.1 Introduction

The study sought to to examine the various challenges experienced by the Swaziland Revenue Authority in its pursuit for ISO certification process and to determine remedial measures that if put in place would ensure the successful implementation of the organization's quality management system (QMS) and ISO certification as well. This chapter highlights the background to the study and the company where the study has been done, the problem statement, significance of the study, research objectives, and the limitations and delimitations of the study.

1.2 Background to the Study

1.2.1 An Overview of Quality Management Systems

The American Society for Quality (ASQ) defines the Quality Management System (QMS) as "A formalized system that documents processes, procedures, and responsibilities for achieving quality policies and objectives. A QMS helps coordinate and direct an organization's activities to meet customer and regulatory requirements and improve its effectiveness and efficiency on a continuous basis" (American Society for Quality. www.asq.org, accessed October 12, 2017). In other words, a quality management system is a management technique used to communicate to employees what is required to produce the desired quality of products and services and to influence employee actions to complete tasks according to the quality specifications.

In modern management, the word 'quality' means everything that an organization does, in the eyes of its customers (Sharma, 2015). Hence, 'quality' is a measure of an organization's achievement relative to its ability to deliver satisfaction to the stakeholders. He observes that activities that do not provide satisfaction to customers

and are regarded as 'poor quality service' also bring discredit to the organization, despite its good and defect-free products. Whereas, those activities that are highly satisfactory to the customers will encourage customers to regard an organization as one of the best, if not the best. For this reason, quality management is becoming increasingly important in the life of organizations, and quality has become the key factor for survival in the business environment.

Researchers widely agree that there are various ways of focusing on quality and one of the options is to employ international methodologies and requirements disseminated by means of certifiable standards, such as the ISO 9001, directed to quality management (Mola, 2007; Farooqui and Ahmed, 2009; Mendes, 2013). However, Mendes (2013), cautions that 'quality' is a subjective concept which is directly associated with the perceptions of each individual, and is explicitly influenced by several factors such as culture, mental models, type of product or service, needs, and expectations. Hence, the implementation of a quality management system is a strategic choice of an organization and its design is influenced by the organization's purpose, structure, and size, the products or services presented and its processes.

Another important attribute of 'Quality' is its dynamism. There is no absolute value for 'Quality'. In a competitive world, it is impossible to bring quality to an organization at one stroke, improvement of products and services have to be a steady and continuous effort. Only organizations that are conscious of all round continuous improvement will be able to survive competition (Sharma, 2015).

1.2.2   Quality Management Systems at SRA

1.2.2.1   Swaziland Revenue Authotity (SRA) Histoty and Profile

SRA is a corporate body, established by the SRA Act in 2008, and is charged with the responsibility for collecting revenue on behalf of the Government of Swaziland. The SRA took over two government departments: Department of Income Tax and the Department of Customs and Excise. It came into being effectively during 2010, going fully operational on the 1st January 2011.

Like every business, SRA faces the iron triangle of quality, cost, and delivery. The rising administrative costs and the tight budget from government constantly puts pressure on the organization to do more with less. Hence the continuous efforts by the revenue administration to find innovative ways to enhance the efficacy of operations without compromising the quality of service delivery to the stakeholders.

In order to accomplish its mission of collecting revenues on behalf of the government while meeting international standards of an organization's Quality System, it is essential that SRA establishes and maintains a suitable and effective documented Quality Management System. This calls that the organization identifies a set of processes, understands their interdependencies, aligns the processes with the organization's goals and targets, and measures results against objectives. Additionally, the organization needs to continually improve the effectiveness of the Quality System through management review, conduct periodic assessments, and carry out corrective and preventive actions. To realize this, SRA needs to set realistic and challenging improvement goals, provides resources and gives people the tools, opportunities and encouragement to contribute to the continual improvement of processes.

Since inception, SRA has embarked in a number of strategic initiatives, including implementing the Business Process Management (BPM) project, to improve business

processes to help the organization work more efficiently. Moreover, the organization elected to use the ISO 9001 standard practice as a benchmark and a model for quality. By implementing an ISO based quality management system, SRA intends to make a structured and comprehensive approach to quality management, which jointly resolves the challenges of improved quality, increased productivity.

1.2.2.2   The Implementation of Business Process Management (BPM) in SRA

SRA implemented Business Process Management (BPM) to support the organisation in designing world-class business processes for SRA that deliver more value as perceived by the relevant stakeholders, including achieving ISO 9001 accreditation.

Business Process Management (BPM) is an approach that focuses predominantly on capturing and improving business processes to help an organization work more efficiently. It is achieved through determining, documenting and managing an organization's current-state end-to-end processes. This approach allows an organization to identify where the inefficiencies and bottlenecks lie, and make informed changes to each process to help reduce costs and eliminate waste. Figure 1 shows a process mapping model. Often, the output of one process is the input of another one. A process can also be a set of interrelated sub processes.

Figure 1: A Process Mapping Model
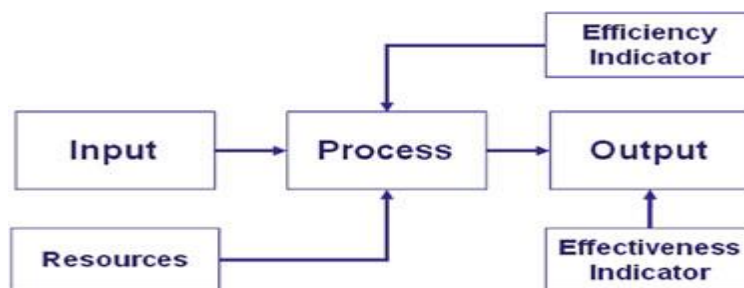
Source: Victor Lofgren (2011) – Developing and implementing a quality management system in a start-up company

4

According to Sharma (2015), an organization's first step toward quality is to identify its critical processes, focusing on its strategy and vision. After this first stage, the process management starts using tools and methods to ensure quality, and thus implementing the concept of continuous improvement. Only when the processes including each of the sub processes and interactions (inputs and outputs) have been mapped, will the organization be able to fully understand and control its activities as a whole, bringing about improvement opportunities. Another relevant aspect involves defining indicators and goals for the processes and sub processes, which must be periodically monitored. In order to improve anything, it is important for the organization to know the results achieved and compare them to previously defined goals.

1.2.2.3   The ISO 9001 Certication Process in SRA

As trade has become more globalized, the level of competition and the pursuit of competitive advantages have become more crucial for business survival (Hill, Self and Roche, 2012). The increasingly hectic market condition emphasizes the value of having a basis of comparison between companies - a standard – as a basis and model for quality. The quest for a reference point has prompted the emergence of different standards, awards and excellence models that businesses may choose to be certified in or awarded to. They reflect the best interpretations of what quality is and how it can be achieved, and, for many, they define what total quality management (TQM) really means. Certification communicates that certain requirements are fulfilled.

SRA started its certification journey five years ago in 2012/13, and the organization's projection was to obtain ISO 9001 certification in 2016/17. The organization's quality journey is best depicted by Figure 2 below.

Figure 2: SRA BPM Maturity Levels

Level 5: Optimizing
- Attain target KPIs for ALL processes
- Continuously review ALL processes to exceed target KPI
- Processes drive attainment of strategic objectives (scorecard)
- Processes are automated and measured for improvement

Level 4: Managed
- All core processes are documented, KPIs for ALL processes set annually, monitored monthly and remedial plans developed and implemented
- Improvement of AS-IS towards TO-BE using transitional plans
- Change management is standard practice in promotion of TO-BE state
- Customer centric processes and risk management for processes
- Compliance to ALL processes

Level 3: Defined
- All core processes are documented & standardized according to BPM Methodology
- Define Essential KPIs for Core Processes that are in line with strategic objectives
- Set annual targets for essential KPIs and attain targets
- Compliance to documented core processes

Level 2: Repeatable
- Core processes are understood and can be repeated but not all are documented
- Some awareness of core processes
- Success associated to team members performing assigned tasks
- Inventory of processes declined, processes prioritized and core processes identified

Level 1: Initial
- Organization/Division has little or no process awareness
- Few activities are defined, processes are ad-hoc, unplanned, reinvented
- Success depends on individuals

ISO

????

2014-Date

2012/13

2010/11

Source: SRA BPM Onbording Presentation (2017)

Ever since the organization embarked on the quality journey, There tends to be constant chatter amongst the workforce in terms of why a QMS is being implemented, with the most popular theory being that it will allow the management team to reduce the headcount. Additionally, extra tasks are allocated to employees while setting up this ISO 9001-based QMS, and this extra workload appears to cause unrest, stress, and bad feeling. One of the key challenges is ensuring that the top management understand

the leadership requirements of the ISO 9001:2015 standard and behave in such a way that these terms are met. Although communication plus consultation and staff participation is evident in establishing the importance of the QMS, getting the employees involved in the process as well as ensuring their future support and input is not guaranteed. For instance, it is common to find that employees don't adhere to stated processes or fail to record information that may be vital to defined QMS key performance indicators.

Discussions with key informants revealed that the process of ISO certification SRA began five years ago but the progress was insignificant in the first three years. High cost of engaging consultants to assist in the processes, organizational culture, massive documents requirements, inadequate financial and human resource, staff resistance to change as well as lack of training on QMS were cited as major challenges. The organization's aspiration for ISO certification progresses amidst the challenges. The initial plan of action for QMS implementation was to obtain the certification in Year 5 (that is, during the year 2016/2017), but this has not been as the organization is seems to be failing to progress from level three to level four.

1.3 Statement of the Problem

The implementation of ISO 9000 meets many different challenges in organizations throughout the world (Psomas & Fotopoulous, 2009). According to Mersha (2007), most of these failures result from lack of top management support and commitment, the resistance of employees towards change, lack of understanding of the ISO requirements, inadequate training and quality knowledge, low quality awareness and

culture, the allocation of personal responsibilities and constraints on resources such as manpower time and finance.

The organization seems to be experiencing significant difficulties in the adoption and subsequent certification of the implemented QMS. Generally, it requires five to seven years to fully implement a quality program (Brown, 2004; Blazey, 2003; Hutton, 2000; Yong & Wilkinson, 2003; Rajan & Tamimi, 1999). Considering that 2017/2018 is the sixth year since the BPM QMS was implemented - Year 1:2012/2013; Year 2:2013/2014; Year 3:2014/2015; Year 4:2015/2016; Year 5:2016/2017, and Year 6:2017/2018 – some elements of uncertainty are evident, making the 2018/2019 certification goal a fantasy rather than a reality.

A resounding question was why is the organization taking longer time to implement an ISO certified quality management system than initially planned. This in turn raised further questions on what could be the challenges towards the adoption of the quality management system within the organization.

Furthermore, in June 2016, SRA engaged the services of a consultant company by the name AGK Management Systems and Training (Pty) Ltd to conduct a Gap Analysis on the organization's readiness for ISO certification (Gap Audit Report, 2016). The Gap Audit Report revealed that the organization's quality management system shows some weak areas where major non-conformances as well as minor non-conformances are indicated. The consultant further indicated that compliance to ISO 9001:2005 can therefore not be granted without clearance of major as well as minor non-conformances.

The implication of the Gap Audit Report and the aforementioned impediments and non-conformances is that, it is highly likely the organization may fail ISO 9001 certification in 2018/19. There was need therefore for a study to be carried out focusing on ISO certification process in SRA in order to establish apparent challenges affecting the process and determine distinct measures that if put in place would ensure successful QMS implementation and ISO certification as well.

1.4 Objectives of the Study

The general objective of the study was to examine the challenges encountered by the Swaziland Revenue Authority in its pursuit for ISO certification. Specific objectives were firstly, to analyse the level of management commitment to conformance, secondly, to investigate whether BPM – the organization's QMS – plan of action was clearly articulated at all levels, and lastly to examine the perceptions of the staff on the challenges of the ISO certification process.

1.5 Significance of the Study

The findings of the study will lead to knowledge transfer and could be used to reduce the severity of challenges encountered during QMS implementation and consequently lead to acquisition of ISO 9001 certification. The knowledge gained from this research will enable organizations seeking certification to prioritize and focus their resources on areas that will provide the most benefit. In addition, the practical solutions proposed in the study will assist the organization in achieving ambitious targets for future projects. Finally, the study will contribute to the body of knowledge in strengthening the existing literature on QMS implementation in the revenue administration sector nationally and internationally.

1.6　Limitations of the Study

The pursuit of quality practices, has prompted the emergence of different standards and quality award programs that businesses may choose for implementing a quality strategy, benchmarking best practices, performing self-assessments, and achieving improvements. These include models such as the Malcolm Baldrige National Quality Award, the ISO 9000 family of standards, the Australian Quality Award, the European Foundation for Quality Management, and the South African Excellence Model among others.

The study focused on ISO 9001 standard because it is very understandable and if implemented would enable any organization adopt and operate an efficient quality management system that ensures the provision of goods and services that satisfy customers. It is also the most widely adopted quality management system (QMS) standard administered by the International Organization for Standardization (ISO) and is the only standard in the 9001 family of standards which can be certified to. Moreover, researchers seem to agree that the ISO 9001 Quality Management Standard has become the benchmark for successful companies and has been identified as a strategic management tool essential for effective control and best business practice (Farooqui & Ahmed, 2009).

1.7　Delimitations of the Study

This study was limited to the Swaziland Revenue Authority and was focused on the challenges for seeking ISO certification for an ISO 9001-based QMS.

2. CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

In this chapter, the theory behind quality is presented. The theory consist an overview of quality management including important factors for the successful development and implementation of quality management systems. Considering that the ISO 9001 standard is not everyone's field of expertise, the basic background information on the International Organization for Standardization and its standards are provided, with specific reference to the ISO 9001:2015 standard and its relevance in quality management systems. Finally, the implementation of a quality management system based on ISO 9001:2015 requirements as an initial step towards TQM adoption, its opportunities and challenges is discussed.

2.2 The Theory of Quality Management Systems

2.2.1 Quality in the Business Context

There have been difficulties to arrive at clear definitions of quality, as the notion of quality is subject to a number of different interpretations. Empirical evidence supports the argument that by focusing on quality, a business can substantially improve its performance. Three basic definitions of quality, which are commonly accepted within the business sectors, were elected to augment the study. These are quality assurance (established standards definition), contract conformance (specific standards definition), and customer driven (fitness for use or market-driven definition (Murgatroyd, 1991; Murgatroyd & Morgan, 1993; Quong & Walker, 1996)

Quality assurance refers to conformance to established standards. The determination of standards, appropriate methods and quality requirements is performed by an expert

body accompanied by a process of inspection or evaluation that examines the extent to which practice meets the standards. Critical to the quality assurance process is the publication of the standard. A framework for developing published standards is provided by various national bodies and international standards agencies such as the International Organization for Standardization (ISO). Contract conformance refers to meeting particular customer standards. This is a notion of quality in which those who are meant to receive a product or service make explicit their expectations for this product or service. To meet minimum expectations, organizations are increasingly required to meet quality assurance standards and to add value to these through contract conformance. Customer-driven quality emphasizes fitness for use and is market-driven. Quality, in this context, is defined in terms of meeting or exceeding the expectations of customers. The market-driven quality requires organizations to look at their own procedures and ways of refining the product or service offer so as to meet the needs and expectations of customers better. Within this notion of 'quality' it is assumed that "quality" is not the end in itself, but a means by which the end product is judged to be up to standard (Sallis, 1993)

A systematic focus on quality is beginning to revolutionize the way organizations function. The new quality revolution places emphasis on customer-driven quality supported by contract conformance and quality assurance (Murgatroyd & Morgan, 1993). The basis of this focus on quality is a move to balance quality assurance with contract conformance and customer-driven quality. This changes the emphasis in thinking about quality away from quality being determined within the professional body or expert opinion, towards balancing the three kinds of quality, so as to meet the expectations and requirements of stakeholders better. Such a focus is imperative for organizations to survive in an increasingly global market place. It is a major change in

thinking, which requires major changes in the culture of organizations, in particular those managed by professionals (Murgatroyd & Morgan, 1993).

In support of this view, (Rose, 2005) observes that in the business context there are five aspects of quality: (1) producing or providing something, (2) checking to confirm that something has been done correctly, (3) quality control which involves controlling a process to ensure that the outcomes are predictable, (4) quality management to direct an organization so that it optimizes its performance through analysis and improvement, and (5) quality assurance to obtain confidence that a product or service will be satisfactory, normally performed by a purchaser (Rose, 2005).

2.2.2 Quality Management

In many business sectors, quality management has a precise meaning that not only ensures good quality but also make sure that the organization or commodity is consistent. According to (Rhodes, 1992), quality in the 'quality management' context is equated with 'appropriateness to purpose', needs and organizational capacity for continuous improvement of processes and systems. It can be said that, if 'quality' is the end point, then 'quality management' is the approach and process for getting there. Hence, quality management is concerned with the integrity with which customer (stakeholder) specifications are delivered (Rhodes, 1992; Berry, 1996).

It is evident that requirements and needs of customers regarding quality of products and services are continuously increasing which leads to realization of quality management as a central managerial task within everyday business. By means of a certified quality management system, and with consequent verification management of production, the producer is able to prove non-tolerance to product failures in order

to meet customer requirements (Mola, 2007; Farooqui and Ahmed, 2009; Mendes, 2013).

2.2.3 Quality Management Systems (QMS)

According to (Anderson, 2013), customer's wants and needs are defined by the quality management system (QMS) which comprises a collection of business processes focused on achieving quality policy and quality objectives (Anderson, 2013). The aim of having a quality management system is to create a framework of reference points that ensures that each process within an organization is performed using the same information, methods, skills, and controls and applied in a consistent way (Dale, Wiele, & Iwaarden, 2007). A quality system should assist in defining requirements, communicating policies and procedures, supervising the work performed and improve overall teamwork (Dale, Wiele, & Iwaarden, 2007). A quality management system, is thus an important part of the super coordinated corporate policy and culture of an organization in that almost every operating area of an organization should be integrated in a quality management system (Bergman & Klefjo, 2010).

Emphasis is made on the importance of developing documents that describes the quality management system and the activities through which quality is created, assured and continuously improved (Dale, Wiele, & Iwaarden, 2007). The fundamental documents behind quality management systems are: (1) a company quality manual describing the quality policies and quality objectives in line with company policies and objectives; (2) a procedures manual describing the functions of the system and outlines the structure, responsibilities and practices for each department or business unit; and (3) other documents containing work instructions, specifications, and methods of how to perform work activities (Dale, Wiele, & Iwaarden, 2007). Apart from having

documents supporting the quality system, organizations usually include a database containing other forms, standards, and reference-information relevant for its quality system (Dale, Wiele, & Iwaarden, 2007).

Various motives suggest that, through a well-considered and implemented quality management system, companies, organizations and institutions are able to embed continual improvement cycles in their internal and external processes. They are able to save costs, gain a competent and unified image, get rid of non-value-added processes and meet customer needs. The most common and recognized QMS is one that is based on the framework of the ISO 9001 standard created by the International Organization for Standards (ISO) (Gutierrez, Tamayo, & Barrales, 2010).

2.2.4 Total Quality Management (TQM)

The further development to Total Quality Management (TQM) gained high importance during the 90s of the last century, and has been implemented and conducted by numerous companies globally until today. TQM principles were first recognized and applied by Japanese engineers after World War II in the 1960s. Following this period, the increasing market share of Japanese companies in global markets due to quality leadership resulted in a quality "revolution" worldwide (Handfield, 1994). The quality function progressed to the USA, Hong Kong and South Korea in the early 1980s, in Taiwan in 1983, in Europe in 1985, and in Egypt, Mexico, Brazil and China in the 1990s (Chaun & Soon, 2000). With customers demanding quality and competitors responding to such demands, businesses turned to total quality management (TQM) as the key to enhance overall performance (Chaun & Soon, 2000).

Total quality management (TQM) is viewed as a method for ensuring that all the activities necessary to enhance quality and productivity in organizations are utilized for optimal organizational profitability and competitiveness (Ashrafi, 2008; Deming, 1986).

2.2.5 The Cornerstones for Total Quality Management (TQM)

According to the theory of total quality management (TQM), six core values are essential to successfully set up a foundation for the quality work as well as for managing changes in organizations (Bergman & Klefjo, 2010). The first and most important aspect to quality issues is committed leadership. Anchored by this fundamental base are the other values namely focus on the customers, base decisions on fact, focus on processes, improve continuously, and let everybody be committed. It is important that the organization's culture is incused by these six values and that they interrelate to each other (Bergman & Klefjo, 2010). Figure 3 below illustrates the relationship between these values, the cornerstones.
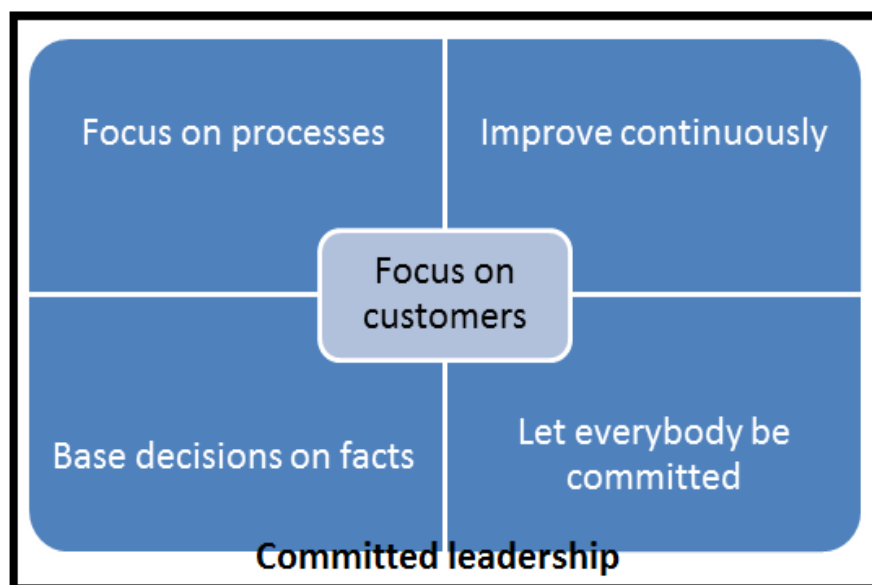
Figure 3: The cornerstones of Total Quality Management – Bergman & Klefsjo (2003)

2.2.5.1   Committed Leadership

Committed leadership is key in creating a culture - an ongoing process which is improved over time - for successful and sustainable quality improvements. Top management should lead by example in matters regarding quality in order to create commitment and engagement from the people at all levels in the organization. It is also important that management embraces and have the right mindset about quality management (Bergman & Klefjo, 2010).

2.2.5.2   Focus on Customers

Focus on customers, means that their needs and expectations are considered as an important input to the business. The business should be able to process that input into something valuable for the customer. The main task is finding out these customer needs and expectations and systematically fulfill them. Customers can be divided into internal and external customers. If the focus is mainly on the external ones it is easy to forget the internal customers, the employees. When the needs for internal customers are satisfied, they are empowered to fulfill their own tasks, creating a breeding ground for satisfied external customers in the long run (Bergman & Klefjo, 2010).

2.2.5.3   Base Decisions on Facts

Basing decisions on facts is the ability to show the work supporting implemented decisions and obtain reliability towards others. The appropriate research is be carried out, and information gathered from relevant stakeholders used to inform the right improvements. Equally important is timeous responsiveness to market needs and ensuring that the quality product - which conforms to requirements - is presented to the market as early as possible. Therefore, basing decisions on analyzed of facts and not mere gut feeling increase the chances for success (Bergman & Klefjo, 2010).

2.2.5.4   Focus on Processes

The process view is not only about mapping, it also include risk management and problem solving (Lofgren, 2012). The importance of adapting to the process view has led to the creation of the process management philosophy. Lofgren (2012) remarks that the *process view* is the best approach when working with a management system. A process is a *"sequence of interdependent and linked procedures which, at every stage, consume one or more resources (employee, time, energy, machines, or money) to convert inputs (data, material, parts, etc.) into outputs as depicted in figure 4 below. These outputs then serve as inputs for the next stage until a known goal or end result is reached,"* (Business dictionary u.d.).
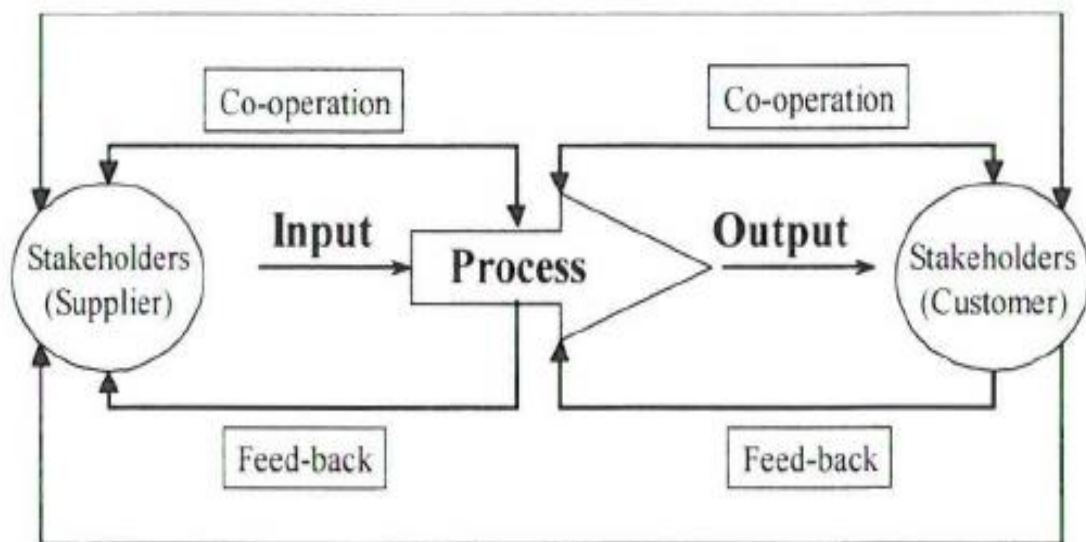
Figure 4: An illustration of a process – Rentzhog (1996)

Understanding the concept of processes can give a good platform to start from. The company begins by defining the business' main structure, being mindful and flexible to adapt to the company's situation. This is followed with the creation of the company's process flows, depicting each process' output, maintaining a good balance between the requirements for certification and the needs of a management system.

Processes are often categorized into three different types. These are: (1) main processes (also known as operative processes or core processes), (2) support processes and (3) management processes. The main processes category has the main task to fulfill the needs of the external customers and to improve (add value to) the products provided by the organization. Examples are product development and sales. Support processes have primary internal customers. These processes provide resources and support to the main processes. Examples are maintenance and information processes. Management processes whose purpose is to make decisions on the targets and strategies of the organization, implement improvements in other organizational processes. Management processes have, as well as support processes, internal customers. Examples of processes can be strategic planning and auditing.

Adopting a holistic view of the organization is a central factor in process management. Process management can be deployed in different ways. One methodology is made up of four steps (Bergman & Klefjo, 2010).

The first step is to organize for improvement. This part is concerned with the appointing of process owners and a process improvement team. Initially, focus is placed on a few processes, gradually extending to every single process within the organization (Bergman & Klefjo, 2010).

The second step is understanding the process. It is needed to understand the process before it can be improved. Getting knowledge about a process involves defining customers, suppliers, input and output (wanted result). Co-operation with customers and suppliers is a good way to understand their needs and the interaction in the value chain. A systematic approach is used to describe the organization's present process

and the process is mapped in a *flow chart.* In a flowchart are the different activities identified and the connection them between can be visualized. Process mapping is a central tool in the TQM. The structural analysis of a flow of material or information enables an organization to distinguish how work is actually done from how work should be done in three stages. Visualization of what really occurs in the flow produces an "as is"-map. "As is"-state is not optimal. Using the current investments software, people, equipment and processes it is possible to reach another level of performance called "should be", by rearranging the material or information flow, for instance. The third stage called "could be" refers to the level of performance an organization can reach by investing extra resources. "Benchmarking" is a major driver of change at this level since it is a lower risk strategy which gives both direction and an indication of goal level (Bergman & Klefjo, 2010). Another approach is "business process reengineering", which, according to (Alange, 1996), is a strategy with higher risk. Overall, the shared visualization of the process (flow chart) provides a good foundation for improvement work as a mutual point of reference.

The third step is to observe the process. Analyzing the process presents opportunities for improvements. Previous performance of the process is used as baseline for improvement, therefore it is essential to measure (evidence based) the process performance in all possible ways. Resource consumption, reliability and customer satisfaction (quality of output) can all be areas for improvement and should therefore be measured (Bergman & Klefjo, 2010).

Lastly, the organization must strive to improve the process continuously. Improvements should focus on; - quality (the capability to satisfy customers' needs and expectations), - efficiency (how well the processes are utilizing the resources in

the organization to produce results) - adaptability (how well the process can be adapted to changed conditions) (Bergman & Klefjo, 2010).

2.2.5.5   Improve Continuosly

Improvement continuously is an important element in a successful quality strategy. Continuous improvement is based on the PDCA-cycle (plan-do-check-act) - a central concept for the improvement work, as well as in the ISO9000 standard. The logic behind continuous improvement is that it is always possible to improve processes, products or services and realize significant competitive advantages by way of reduced input resources, increased product (output) quality or low cost. The challenge is to find the right way to change to improve. The Japanese call it kaizen. Kaizen (Kai, Zen) is a Japanese term that means continuous improvement, taken from words 'Kai', which means continuous and 'zen' which means improvement. Some translate 'Kai' to mean change and 'zen' to mean good, or for the better (Ravindra & Pranay, 2016). This concept is based on making small, immediate improvements in the processes and standards of the workplace. It means gradual and continuous progress, not just one improvement. According to Imai (1986), looking for ways to make small improvements should be part of everyone's job, every day of the week. After a period of time, all of these small improvements amount to better working conditions, a higher degree of safety, more efficiency and ultimately, greater profit (Imai, 1986).

Therefore, the two key features of kaizen are incremental and continuous improvement, and involvement of the entire workforce in that process. Continuous improvement of processes and products as well as the responsibility of all workers for quality are fundamental guidelines of the TQM philosophy. A company that adopts

the Kaizen model, makes a commitment to excellence by constantly testing and improving the work flow, on a daily basis.

2.2.5.6   Let Everybody be Committed

Let everybody be committed is about creating an environment which gives motivation and encourage employees to active participation in decision making and improvement work. Participation and commitment are achieved through delegation of responsibility and authority. Employees, who are given a chance to do a good job, feel professional pride and get feedback for well performed work will be committed to their job. This leads to improved quality of work. Related to commitment is the *process ownership.* The process owner is responsible for a particular process such as 'manage procurement'. The process owner create rules, direction and framework for the operation. The ownership also includes responsibility for improvement work of the process and all resources in the process, including the economic resources (Bergman & Klefjo, 2010).

2.2.6 Approaches to Implementing Total Quality Management

Implementing TQM can be a tedious journey in an organization and the journey of quality management never ends. Quality management is evolving and tomorrow will present a different scenario through adding and discarding practices. Regardless of the size or organization type (that is, manufacturing or service oriented), it is quality that matters to the customers. Competitive advantage therefore, requires constant corporate attention to the latest definition of customer-driven value (Wiklund et al, 2003).

Empirical evidence supports the argument that by focusing on quality, a business can substantially improve its performance (Lundmark and Westelius, 2006). Different

approaches such as the Guru Approach, the TQM Element Approach, The Company Model Approach, the Japanese Total Quality Approach, and the Prize Criteria Approach are practiced by organizations to initiate and implement TQM. These approches provide guidance for establishing an organization's processes for maintaining records, improving processes and systems, and meeting customer's requirements and expectations (Lundmark and Westelius, 2006).

The Guru Approach takes the teachings and writings of one of the leading quality thinkers and uses them as a benchmark to determine where the organization has deficiencies and then to begin to make appropriate changes to remedy those deficiencies. For example, managers would attend Dr. W. Edwards Deming's courses and study his "Fourteen Points." They would then go to work on implementing them (Lundmark and Westelius, 2006).

The TQM Element Approach takes key systems, organizations, and tools of TQM and begins work on them. This method was widely used in the early 1980s by companies that tried to implement parts of TQM as they learned them. Examples of this approach included use of specific elements such as Quality Circles, Statistical Process Control, Taguchi Methods, and Quality Function Deployment (Lundmark and Westelius, 2006).

In the Company Model Approach individuals or organizational teams would visit U.S. companies that were taking a leadership role in TQM and determine what successes they had and how they had accomplished them. The individuals or teams would then integrate these ideas with their own and thus develop their own organizational model

which would be adapted for their specific organization (Lundmark and Westelius, 2006).

Organizations utilizing the Japanese Total Quality Approach take a look at the detailed implementation techniques and strategies employed by Deming Prize winning companies and use this experience as a way to develop a five-year Master Plan for in-house use (Lundmark and Westelius, 2006).

The Prize Criteria Approach utilizes criteria such as the Deming Prize or the Baldrige Award to identify areas for improvement. TQM implementation under this approach is focused on prize criteria benchmarks (Lundmark and Westelius, 2006).

These different approaches present a strategic option and an integrated management philosophy for the organizations which allows them to reach their objectives effectively and efficiently and to achieve sustainable competitive advantage. They have been adopted as a foundation for self-assessment and external assessment of institutions, accreditation and certification systems and different models of TQM (Wiklund et al, 2003).

Researchers agree that the quality management system based on ISO 9000 standards is a necessary foundation for other quality methods under TQM (Lundmark and Westelius, 2006).

2.3 ISO, the Organization and its Standard

2.3.1 The International Organization of Standardization (ISO)

The International Organization of Standardization (ISO), founded in February 1947, is an independent and non-governmental organization with headquarters in Geneva, Switzerland. The name is originally an acronym of 'International Organization of Standardization', but to ensure global recognition of the organization's name, the short form is "ISO", which derives from the Greek word "isos", meaning equal. In 2014, ISO consisted of 165 national standard bodies whose expertise enabled the organization to share knowledge and know-how in order to develop market relevant international standards. These standards are based on a consensus which encourage innovations as well as answers to global challenges (ISO 2016a).

The American Society for Quality (ASQ) defines a standard as a "document, established by consensus and approved by a recognized body, that provides – for common and repeated use – rules, guidelines or characteristics for activities of their results, aimed at the achievement of the optimum degree of order in a given context." (ASQ 2016). ISO itself defines its standards as follows: "International standards make things work. They give world-class specifications for products, services and systems, to ensure quality, safety and efficiency. They are instrumental in facilitating international trade" (ISO 2016b). Standards have several purposes and intentions, such as to determine specific degrees of quality, compatibility or interchangeability of products, services or processes. They review if safety regulations are suitable or environmental issues are appropriately complied and if products or services are protected against adverse conditions. Overall, standards ensure a common understanding and vision of expectations, as well as terminology between organizations and consumers in order to cooperate international wide and to foster mutual trust (ISO 2016b).

Since its foundation in 1947, ISO has published over 19,000 international standards, enveloping nearly all considerations of every industry and daily life of consumption (ISO 2016b).

2.3.2 The ISO 9001 Standard

ISO 9001 is a standard within the ISO 9000 family of standards administered by the International Organization for Standardization. ISO 9001 provides a set of requirements to operate a quality management system (QMS) and represents international best practice for managing quality. The implementation of such a standard is a strategic managerial decision, which not only supports focus on quality, which leads to higher customer satisfaction, but also helps to improve efficiency and effectiveness of processes as well as espouse a continual improvement approach. The ISO 9001 standard has recently been updated and the latest version is version ISO 9001:2015 (ISO 2016b).

The basic conception of ISO 9001 is based on a process-oriented approach – which incorporates the PDCA principle and, for the first time, a risk-based-thinking approach. PDCA is the abbreviation for Plan, Do, Check, and Act cycle. Plan is the starting point for any transformational change or the realization of activities. Do ensures that planned activities are implemented and executed. Check confirms that every activity undergoes periodical examination through monitoring and control, in order to assure correct application and to prove if target-orientation is still given. Act requires that actions are conducted if changes or adjustments are needed in order to stay on track (ISO 2016b). A Model of a Process-based Quality Management System is presented in Figure 5 below.
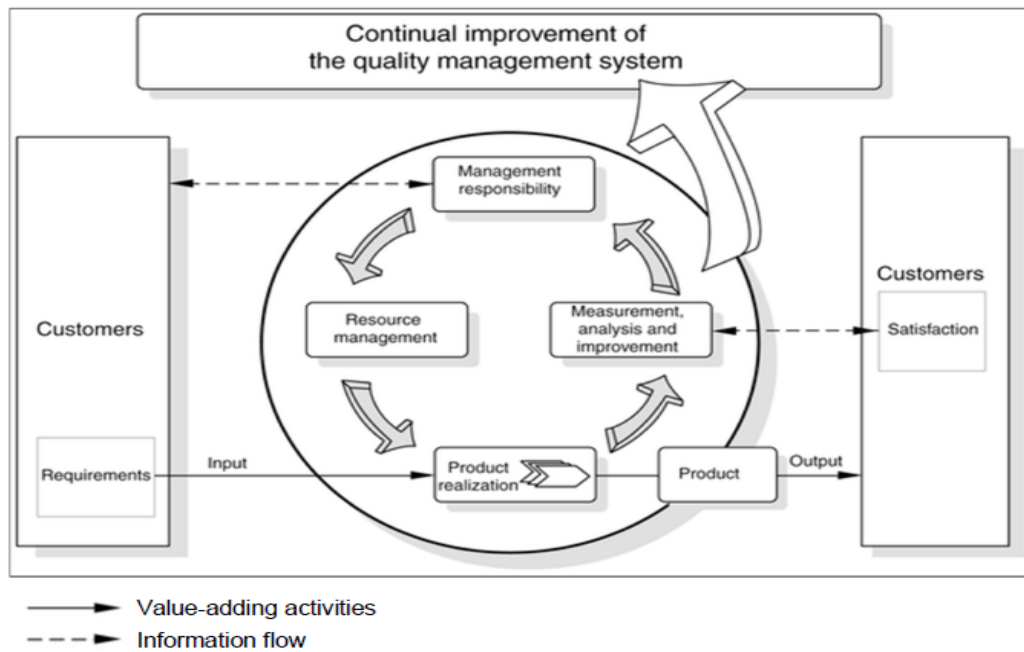
Figure 5: A Model of a Process-based Quality Management System – ETI Group (2014)

This process-oriented approach makes an application of the ISO 9001:2015 suitable and supportive for all kinds of organizations in different industries, regardless of whether or not they produce products or services, are profit-oriented or governmental institutions. The standard enables organizations to appropriately plan, conduct and resource processes and provides guidelines how to improve businesses' and processes' efficiency and how to track down possible risks and opportunities (ISO 2016b).

ISO 9001:2015 is by far the most recognized and implemented quality management system standard in the world (International Organization for Standardization, 2015).
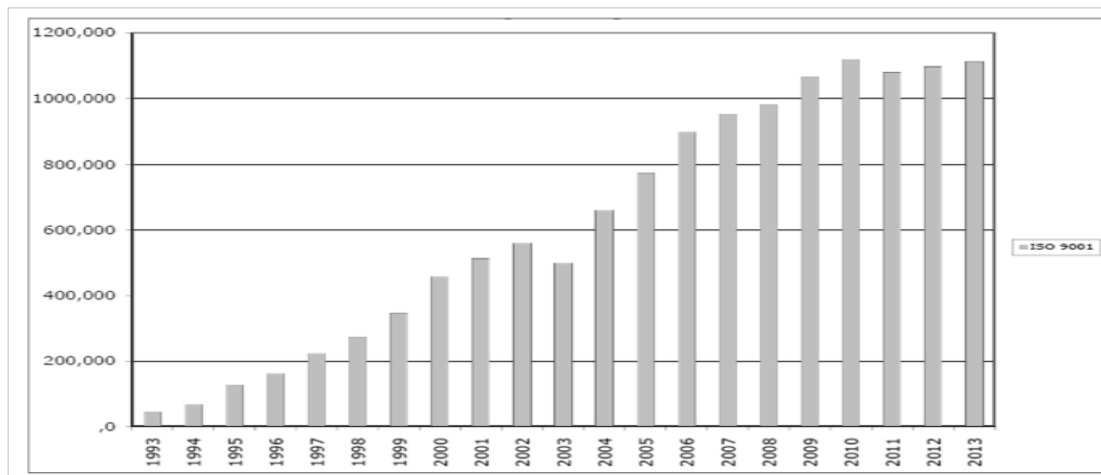
Figure 6: ISO 9001 Certified Organizations Survey Trends – ISO Survey (2013)

As per Figure 6, ISO 9001:2008 International Standard has achieved great international visibility with more than 1 Million Organizations with ISO 9001 certified Management Systems all over the world.

2.3.3 ISO 9001 Quality Management Principles (QMPs)

ISO 9001 is based on seven quality management principles (QMPs) that senior management can apply for organizational improvement (International Organization for Standardization, 2015). The QMPs can be used as a foundation to guide an organization's performance improvement. These principles are not listed in priority order. The relative importance of each principle will vary from organization to organization and can be expected to change over time.

The first principle is Customer. The rationale behind this QMP is that sustained success is achieved when an organization attracts and retains the confidence of customers and other interested parties. This principle determines that understanding current and future needs of customers and other interested parties contributes to sustained success

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of the organization. Hence, every aspect of customer interaction provides an opportunity to create more value for the customer.

The second principle is leadership which underscores that leaders at all levels are responsible for defining the organization's goals and objectives to establish unity of purpose and direction, along with creating an environment in which people are engaged in achieving the organization's quality objectives. The rationale behind this QMP is that Creation of unity of purpose and direction and engagement of people enable an organization to align its strategies, policies, processes and resources to achieve its objectives.

The third principle – engagement of people – ensures that the people's abilities are used and valued. The rationale behind this QMP is that to manage an organization effectively and efficiently, it is important to involve all people at all levels and to respect them as individuals. It states that competent, empowered and engaged people at all levels throughout the organization are essential to enhance its capability to create and deliver value. This QMP further suggests that Recognition, empowerment and enhancement of competence facilitate the engagement of people in achieving the organization's quality objectives.

Process approach, the fourth QMP, motivates that consistent and predictable results which are achieved more effectively and efficiently when activities are seen, understood and managed as interrelated processes that function as a coherent system. The rationale behind this QMP is that the quality management system consists of interrelated processes. Hence, understanding how results are produced by this system enables an organization to optimize the system and its performance.

The fifth QMP is improvement, and emphasizes that successful organizations have an ongoing focus on improvement. The rationale behind this QMP is that improvement is essential for an organization to maintain current levels of performance, to react to changes in its internal and external conditions and to create new opportunities.

Evidence-based decision making, the sixth QMP ensures the accessibility of accurate and reliable data in decision making to produce desired results. The rationale behind this QMP is that Decision making can be a complex process, and usually involves some uncertainty. It often involves multiple types and sources of inputs, as well as their interpretation, which can be subjective. The factual approach to decision making through facts, evidence and data analysis enhances understanding of cause-and-effect relationships and potential unintended consequences, and leads to greater objectivity and confidence in decision making.

Finally, relationship management — the seventh QMP stresses the importance of identifying, selecting, and managing relationships with interested parties such as suppliers to manage costs, optimize resources, and create value. The rationale behind this QMP is that interested parties influence the performance of an organization, thus, sustained success is more likely to be achieved when the organization manages relationships with all of its interested parties to optimize their impact on its performance. Relationship management with its supplier and partner networks - by sharing resources and competence and managing quality-related risks, and a well-managed supply chain that provides a stable flow of goods and services - is of particular importance (International Organization for Standardization, 2015).

Generally, certification to ISO 9001:2015 requires checking that your quality management system delivers on these QMPs. Harris, (2016) underscores that the only way to achieve a quality management system which delivers on these seven quality management principles is by extending it well beyond the quality department and taking it organization-wide with a Business Process Management approach.

2.3.4 Certificate to ISO Standards

Certification is the procedure which helps to verify adherence of certain prescribed requirements. Although ISO has developed several standards which prescribe certification processes, it does not certify companies or organizations to its standards itself. The certifications are done through independent certification bodies. These certifications serve as credibility booster through insurance of serious consideration and implementation of specific actions in order to meet specific expectations and requirements (ISO 2016b).

The ISO 9001 certification is awarded to organizations which demonstrate that they have the capacity to design and provide a product or service that is in line with their documented Quality Management System. An organization that adopts the requirements set by this standard, creates confidence in its processes and quality of its products and provides the basis for continuous improvement and consequent increase in customer satisfaction (ISO 2016b).

2.3.5 Other Related Standards

Other standards related to quality management systems include the rest of the ISO 9000 family (including ISO 9000 and ISO 9004), the ISO 14000 family

(environmental management systems), ISO 13485 (quality management systems for medical devices), occupational health and risk management system (OHRIS), risk management (ISO 31000), ISO 19011 (auditing management systems), ISO/TS 16949 (quality management systems for automotive-related products) and others. Nowadays the most well-known management system is the quality management standard ISO 9001. To illustrate the influence of ISO 9001 with its obvious advantages for every kind of business, and to underline the topic relevance of the thesis, figure 7 compares distribution of ISO standards, which are most common worldwide in the year 2013 and 2014.

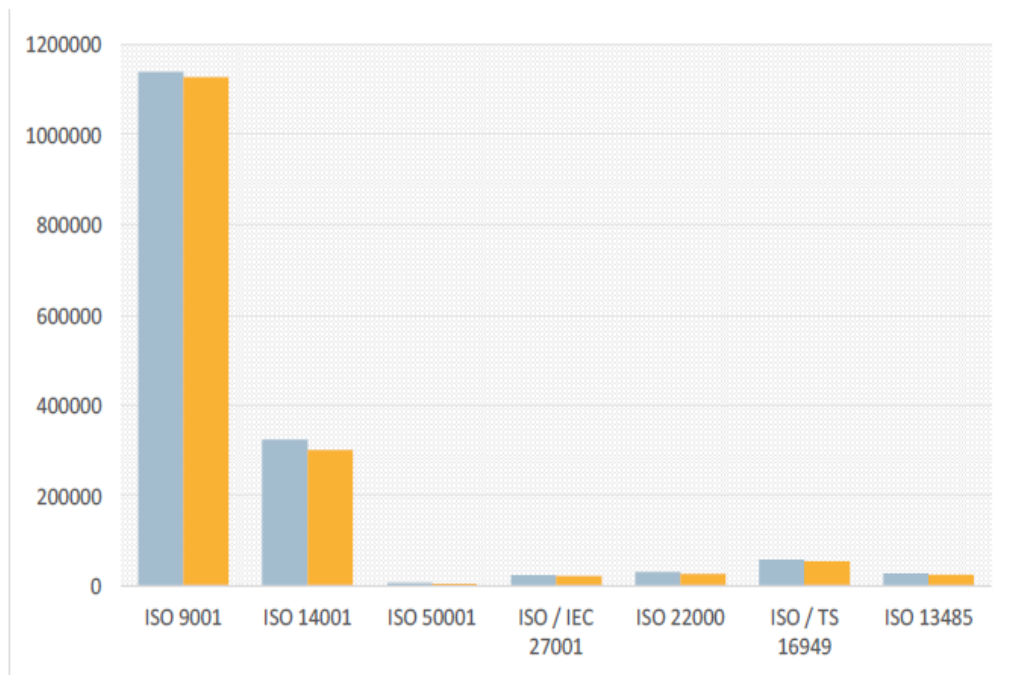**Figure 7: Development of ISO certificates worldwide in 2013 and 2014 – (ISO 2014, modified)**

ISO 9001 is at the forefront, but one can see that ISO 14001, the standard which deals with environmental issues of organizations and set principles to manage environmental adverse effects, is gaining more influence due to domestic regulations concerning climate change, increasing societal awareness and resource scarcity (ISO 2014).

2.4 ISO 9001 Implementation Challenges

Empirical evidence show that the implementation of ISO 9000 meets many different challenges in organizations throughout the world (Psomas and Fotopoulas, 2009; Gader et al, 2009; Wahid and Coner, 2009; Ashrafi, 2008; Mersha, 2007) This literature revealed that that most of these failures result from lack of top management support and commitment, the resistance of employees towards change, lack of understanding of the ISO requirements, inadequate training and quality knowledge, low quality awareness and culture, the allocation of personal responsibilities and constraints on resources such as manpower time and finance (resource constraints).

Another commonly mentioned disadvantage with the implementation of the ISO 9001 certificate is the immense paperwork and the bureaucracy problem. The control of the fulfillment of the requirements may be perceived as a waste of time and merely a way to accomplish the mandatory requirements agreed on (Poksinka, Dahlgaard, & Eklund, 2006)

Other pitfalls and barriers when working towards quality is presented by (Dale, Wiele, & Iwaarden, 2007) are: (1) Inadequate leadership, (2) Resistance to change, (3) Conflicting policies, (4) Unsuitable organizational structure, and (5) Poor management of the change process. They highlight that that inadequate leadership will affect the implementation of a QMS negatively. Managers leading the implementation process of a QMS should try and eliminate the notion of "us" and "them" between management and employees. If unsuccessful, they are likely to meet employee resistance and a low level of acceptance of the suggested reforms in a QMS. The more managers try to gain the trust and commitment from employees the more likely it is to avoid resistance to change.

It is also important the leaders have the right attitudes, values and interpersonal skills to facilitate the best possible interaction with employees. Caution is made on minority groups within an organization that is set on rejecting anything that management puts forward which is why it is important that managers commit in gaining their trust (Dale, Wiele, & Iwaarden, 2007) .

2.5 The Underlying ISO 9001 Conditions in the Case Organization (SRA)

Dale (2007) states that the implementation process of a quality management system is a process for improving quality and in in order for quality to be improved in an organization, certain changes need to be done. In organizations there will always be forces that act against change which ultimately will create barriers specific to the change that is to be implemented (Dale, Wiele, & Iwaarden, 2007). Therefore, when implementing a QMS, the barriers that will occur will be specific to the QMS and the organization that implements it.

When organizations have decided to adopt a quality management system there are a number of recommendations of what organizations should do, however not how they should execute those recommendations. One of the most important recommendations for organizations is to establish an organizational environment, which promotes the development of the QMS according to the requirements of ISO 9001 (Dale, Wiele, & Iwaarden, 2007). Even though these are valuable recommendations they are very general and do not take enough consideration of specific organizational situations and their internal environment, including those who will drive and maintain the work towards improved quality systems.

Similarly, there are several methods and tools that can guide an organization towards improved quality, but since no organization looks the same or has the same point of departure when implementing a QMS, the process of implementation needs to be adjusted to better fit the specific organization and context. Each organization is unique in, for example the business culture, the structure, goals and objectives, the hierarchy etc., which means that there is no universal method for quality improvement. Therefore quality management systems suggest frameworks for improving quality, not strict implementation guides that should be followed explicitly (BS EN ISO 9001,2000).

In order to assess the conditions of the case organization (SRA) and how the organization can prepare for the implementation of an ISO 9001 based QMS, there is a need to determine which organizational factors are of most importance. It is therefore critical that the organization is aware of these challenges and deploy the relevant mitigation measures before progressing on ISO 9001 certification process.

TQM has been a popular business strategy in many organizations in the past few years (Lile and Lacob, 2008; Slack and Lewis, 2008), providing evidence of the importance of TQM practices as an effective pillar of corporate strategy for achieving organizational excellence. Thus, for quality management to be strategic, organization needs to commit to an ongoing effort to improve the quality of products, services or processes to sustain market competitiveness of its product and service. It should be noted however that, there is no one best way to organize quality management system in an organization as it is necessary to fit to the needs of the organization concerned. It is like what Scott (1981) described the contingency approach, "The best way to organize depends on the nature of the environment to which the organization must relate". The business settings are unique, the nature of business itself, the organization

cultures and people are different from one another. Thus, the notion of no one right approach of implementation.

The research adds knowledge to the field of quality management systems (ISO 9001 in particular) within the context of research institution, having focused on SRA. Communication of the results of the study will enlighten the SRA project team of the underlying conditions that are apparent in the implementation of the ISO 9001 based quality management system. Action research creates understanding of changes of processes and stimulates for improvements and learning (Mashhadi, 2010). Thus the learned and developed understanding from the research has resulted in recommendations which can be illustrated as a catalyst or support for successful QMS implementation within the institution.

3.   CHAPTER 3: RESEARCH METHODOLOGY

3.1   Introduction

This chapter outlines the methodology that was be used to conduct the study. The researcher presents the research design, target population, sample size and sampling procedure, data collection methods, and data analysis and presentation methods.

3.2   Research Design

The study was descriptive in nature and focused on the ISO 9001 certification process at the Swaziland Revenue Authority. In addition, the researcher adopted a mixed method approach to accommodate the multiple objectives for this study and drew from the strengths and minimized the weaknesses of each approach.

The qualitative research allowed the researcher to probe for in-depth explanations, while the quantitative research approach provided statistical data. The use of qualitative methods also increased validity and reliability of the data collected and helped investigate and analyze the multiple objectives for the study. The qualitative method approach augmented the qualitative approach in exploring every aspect of the research including respondent's experiences, opinion and knowledge.

3.3   Population

For this study, a greater understanding of the organization was needed to consequently determine the causal conditions within the organization during the implementation of the QMS. The qualitative nature of this thesis required the use of qualitative methods to gather empirical data. The intent was to gather empirical data throughout the whole case organization including managers and employees. By gathering data throughout

the whole organization, a better understanding with viewpoints from each segment was captured. The reasearcher considered that management and employees have different views and standpoints that provides different perspectives to the case. The population in this study is 659 and consist of employees in job grades 8 to 3 (Head of Departments, Head of Divisions, Site Managers, Senior Tax Officers, Tax Officers, and Assistant Tax Officers).

3.4 Sample and Sampling Procedure

When making a qualitative study it is important to consider how many interviews that are required (Kvale, 1997, p. 19). The number of respondents that a researcher should interview depends on how many that is needed to obtain the information that is required (Kvale, 1997, p. 97).

This study focused on one organization and it was important that the chosen respondents are relevant for the study within the case organization. Consequently, the researcher wanted to interview persons that had knowledge about the organization and that were involved in the implementation process of the organization's QMS. The number of respondents interviewed was also dependent on and limited to how many respondents in the organization that was available and relevant for the study.

Purposive sampling was used whereby participants were selected based on the specific roles they play in the implementation of the organization's QMS. Hence, the size of the sample constituted 79 respondents. Stratified sampling technique was used to select respondents in the senior, middle and non-management levels. Random samples were taken proportionately from each stratum to minimize bias when dealing with the population sample. The sample comprised two (2) heads of department, twenty-three

(23) head of divisions and line managers, and fifty-four (54) subject matter expects (non-managers).

3.5   Research Instruments

The study utilized a self-administered questionnaire and face-to-face interview techniques as well as access to secondary data. Questionnaires were distributed to non-management, senior and middle management staff of SRA. The questionnaire was structured to allow both open-ended and close-ended questions. Face-to-face interviews were conducted using a semi- structured questionnaire that was administered by the interviewer.

The questionnaire was prepared based on an extensive review of the literature on implementation of quality management systems. The questionnaire consisted of questions covering the following aspects: respondent's background information, respondent's level of involvement in the ISO certification process, level of BPM (QMS) and ISO 9001 sensitization within the organization, degree of management commitment to the certification process, and challenges affecting the ISO certification process.

3.6   Data Analysis

Different data analysis methods were used for different data collected. For quantitative data, the data sets were coded and exported into MS Excel to generate and interpret research results. Content analysis was used to summarize and categorize qualitative data, which was mainly gathered from the key informants' in-depth interviews and

open-ended questions, where the interview notes were first transcribed and the trends

in the data were distinguished.

4. CHAPTER 4: DATA ANALYSIS, PRESENTATION, INTERPRETATION AND DISCUSSIONS

4.1 Introduction

This chapter presents data analysis and provides the interpretation of analyzed data for this study on the challenges encountered by organization seeking ISO 9001 certification, a case study of SRA.

4.2 An overview of the Collected Data

The data was collected from employees of the Swaziland Revenue Authority (SRA) sampled from the various administrative units within the organization. Out of 79 questionnaires distributed to staff, sixty-eight (68) were submitted back to the researcher giving a response rate of approximately eighty-six (86) percent. The response rate - represented in Table 2 and Figure 8 below - was good and gave a representative sample of the population.

Table 2: Respondents' Response Rate

Description	Number of cases (n)	Percentage (%)
Questionnaires submitted	68	**86.1**
Questionnaires not submitted	11	**13.9**
Total questionnaires distributed	**79**	**100**

Source: Primary data

Figure 8: Respondents Response Rate
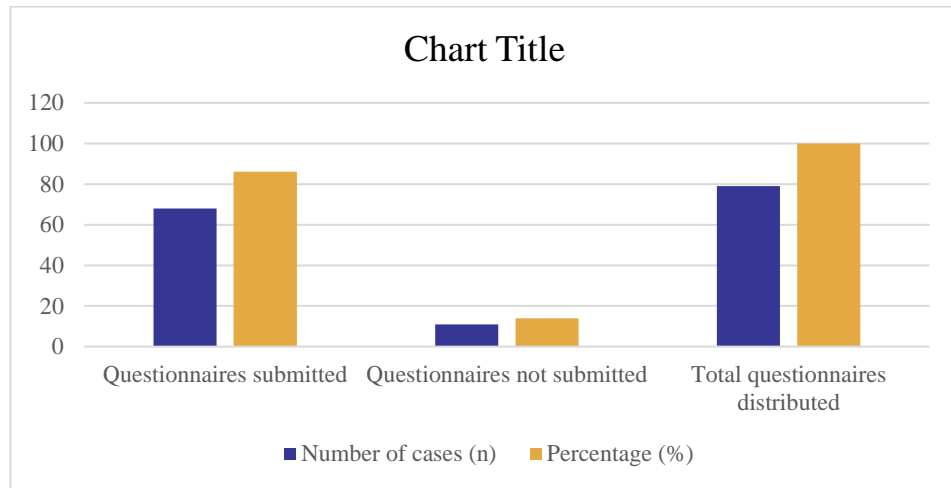
Source: Primary data

4.3 Background Characteristics of the Study Population

The population under study contained varying background characteristics namely, length of service and position held in the organization. These factors may influence an individual's perception and response to an issue.

4.3.1 Respondent's Period of Service in SRA

Most respondents (approximately 80.8 percent) indicated that they had worked in SRA for 4 years and over which was a good representation of the population that had been working in the institute since the inception of ISO 9001 certification process at SRA five (5) years ago. The respondents' period of service is illustrated in Table 3 and Figure 9 below.
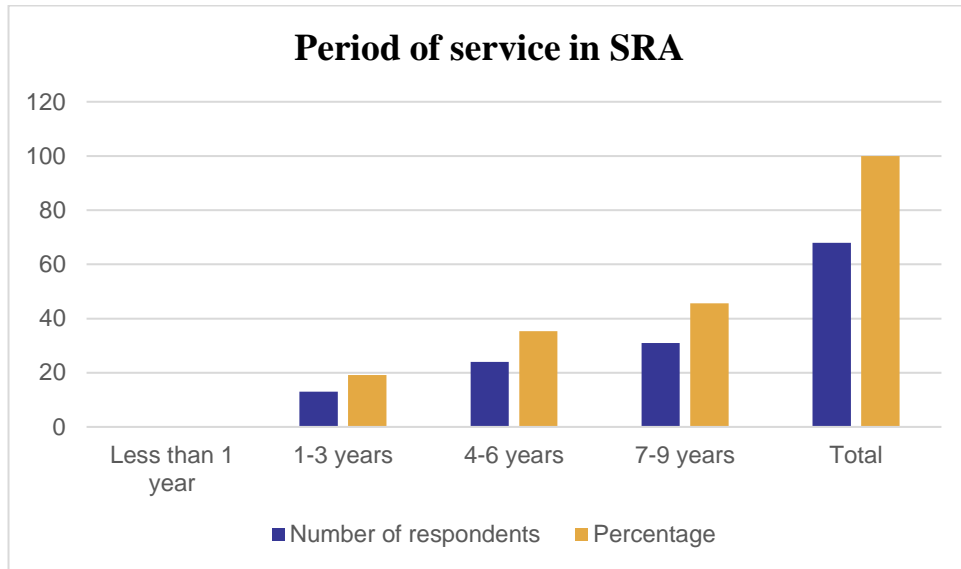
Table 3: Respondents by Position and Period of Service

Period of service	Number of respondents	Percentage
Less than 1 year	0	0
1-3 years	13	19.1
4-6 years	24	35.3

7-9 years	31		45.6
Total	**68**		**100**

Figure 9: Respondents by Position and Period of Service

Period of service in SRA

4.3.2 Respondent's Position in SRA

Two (2) respondents constituted top management; seventeen (17) respondents constituted middle management; and forty-nine (49) respondents were in non-managerial positions. Hence, all cadres in the institute were well represented in the study as shown in Table 4 and Figure 10.

Table 4: Respondents Position in SRA

Position	Sample size	Number of respondents	Percentage
Non-managers	54	49	90.7
Middle management	23	17	73.9
Top management	2	2	100
Total	**79**	**68**	**86.1**

Source: Primary data

4.3.3 Respondent's Distribution by Department

All the departments within the organization were represented in the study. Participants were proportionally sampled from the various departments and divisions. Only one subject matter expert was sampled to represent each of the sixty-two implemented processes within SRA. Table 5 shows the dispersal of respondents within the various cadres.

Table 5: Respondents Derpartmental Dispersal

POSITION	DEPARTMENT/DIVISION/UNIT	NUMBER OF CASES (n)	TOTAL (n)
TOP MANAGEMENT	*COMMISSIONER-DOMESTIC TAXES*	1	**2**
	COMMISSIONER-CUSTOMS	1	
MIDDLE MANAGEMENT (DIRECTORS & LINE MANAGERS)	*DOMESTIC TAXES - OPERATIONAL POLICY*	1	**17**
	DOMESTIC TAXES - LARGE TAXPAYER UNIT	1	
	DOMESTIC TAXES - CENTRAL OPERATIONS	1	
	DOMESTIC TAXES - FIELD OPERATIONS	1	
	DOMESTIC TAXES - LEGISLATIVE	1	
	CUSTOMS & EXCISE - BORDER OPERATIONS	1	
	CUSTOMS & EXCISE - POST CLEARANCE AUDIT	1	
	CUSTOMS & EXCISE - LEGISLATIVE	1	
	CORPORATE SERVICES - COMMUNICATIONS	1	
	CORPORATE SERVICES - INTERNAL AUDIT	1	
	CORPORATE SERVICES - RISK AND REVENUE ASSURANCE	1	
	CORPORATE SERVICES - EXECUTIVE SUPPORT AND INTERNATIONAL RELATIONS	1	
	BUSINESS STRATEGY AND DEVELOPMENT - PROGRAMME OFFICE	1	
	BUSINESS STRATEGY AND DEVELOPMENT - DOCUMENT AND RECORDS MANAGEMENT	1	
	BUSINESS STRATEGY AND DEVELOPMENT - ICT	1	
	BUSINESS STRATEGY AND DEVELOPMENT - RESEARCH, STRATEGY AND STATISTICS	1	
	FINANCE	1	
NON-MANAGERS (SUBJECT MATTER EXPERTS)	*MANAGE REFUNDS PROCESS*	1	49
	RETURNS PROCESSING PROCESS	1	
	OBJECTIONS AND APPEAL PROCESS	1	
	MANAGE RECEIPTS PROCESS	1	
	MANAGE REGISTRATION PROCESS	1	
	TAX COMPLIANCE PROCESS	1	
	INVESTIGATIONS PROCESS	1	
	WITHHOLDING TAX PROCESS	1	
	RETURN FILLING COMPLIANCE PROCESS	1	
	ACCOUNTS MAINTENANCE PROCESS	1	
	CLEARANCE OF GOODS (IMPORTS) PROCESS	1	
	CLEARANCE OF GOODS (EXPORTS) PROCESS	1	
	MANAGEMENT OF BONDED WAREHOUSES PROCESS	1	
	SEKULULA VAT EASY REFUNDS PROCESS	1	
	SEKULULA VAT EASY IMPORTS PROCESS	1	
	MANAGE PERFORMANCE PROCESS	1	
	MANAGE RECRUITMENT PROCESS	1	
	MANAGE EMPLOYEE RELATIONS PROCESS	1	
	MANAGE TRAINING AND DEVELOPMENT PROCESS	1	
	TAX PAYER ASSISTANCE PROCESS	1	
	INTERNAL COMMUNICATION PROCESS	1	

MANAGE BRANDING PROCESS	1	
MANAGE COMPLAINTS PROCESS	1	
MANAGE EQUIPMENT AND FACILITIES PROCESS	1	
MANAGE FLEET PROCESS	1	
MANAGE PROJECTS PROCESS	1	
MANAGE CHANGE PROCESS	1	
MANAGE RECORDS PROCESS	1	
MAIL HANDLING PROCESS	1	
MANAGE SUPPORT AND MAINTENANCE PROCESS	1	
MANAGE STRATEGY PROCESS	1	
MANAGE REVENUE FORECASTING PROCESS	1	
MANAGE TRADE DATA PROCESS	1	
INNOVATIONS AND DEVELOPMENT PROCESS	1	
BUSINESS PROCESS MANAGEMENT	1	
MANAGE PAYMENTS PROCESS	1	
MANAGE BUDGETING PROCESS	1	
MANAGE INVESTMENTS PROCESS	1	
MANAGE PROCUREMENT PROCESS	1	
STORES AND INVENTORY CONTROL PROCESS	1	
INTERNAL AUDIT PROCESS	1	
MANAGE RISK PROCESS	1	
MANAGE REVENUE ASSURANCE PROCESS	1	
DETECT AND INVESTIGATE PROCESS	1	
CONTRACT DRAFTING AND NEGOTIATION PROCESS	1	
LITIGATION PROCESS	1	
PROVIDE LEGAL ADVISE PROCESS	1	
EXECUTIVE SUPPORT PROCESS	1	
INTERNATIONAL TRAVEL PROCESS	1	
TOTAL		**68**

4.4 Respondent's level of involvement in the ISO Certification Process

This section sought to establish the respondents' level of involvement and experience on the ISO 9001 certification process.

4.4.1 Staff Involvement in the ISO Certification Process

Results showed that all the respondents (100 percent) were aware of the organization's effort to seek ISO 9001 certification as shown in Table 6, implying that the ISO

certification process was indeed visible within the organization. Similarly, all of the respondents indicated that they had been involved in the ISO 9001 certification process in one way or the other with the period of involvement varying from one year to over four years.

Table 6: Staff Invovement in the Certification Process

Variable	Number of Cases (n)	Percentage
Aware of ISO certification process		
o Yes	**68**	**100**
o No	**0**	**0**
Total	**68**	**100**
Respondent's involvement in the ISO certification process		
o Yes	**68**	**100**
o No	**0**	**0**
Total	**68**	**100**
Period of involvement in the process		
o Less than 1 year		
o 1-2 years	**5**	**7.4**
o 3-4 years	**61**	**89.7**
o More than 4 years	**2**	**2.9**
Total	**68**	**100**

Source: Primary data

Although the ISO certification process began five years ago, the majority (89.7 percent) had only been involved at least for three years. Only 3 percent of the respondents had been involved for more than four years, and eight (8) percent for a period less than three years.

4.4.2 Ways Involved in the Process

The majority of the respondents indicated to be involved in more than one way in the ISO 9001 certification process. Nearly all the respondents (97 percent) indicated their

involvement in the implementation of the QMS; - operationalizing documented processes, conforming to the implemented processes, KPI management, or monitoring and addressing identified non-conformities. The majority (72 percent) claimed to be involved in the documentation of processes, while more than half of the respondents (63 percent) reported that they had been involved in the engagement of people. Approximately 35 percent had been involved in coordinating processes and only 8.8 percent of the respondents had been involved in decision making. You need literature support and to confer i.e what does the result mean. This is for every result.

Table 7: Staff Experience in the Certification Process

Variable	Number of Cases (n)	Percentage
o Leadership	6	8.8
o Engagement of People	63	92.6
o Documentation	55	80.9
o Coordination	31	45.6
o BPM Implementation	66	97

Source: Primary data

The findings indicate that, the staff involvement in the quality management system was effectively enforced during the last two to three years. The low staff involvement during the initial implementation phase of the QMS may be an indication of one of the major challenges faced by the organization in implementing ISO 9001. This could be the result of a poor flow of information, resistance to new responsibilities, lack of technical knowledge and difficulty in the communication of new tasks and functions for each job.

The improvement realized two years later could be attributable to increased efforts by the project team in preparing and motivating employees to understand that organizational objectives are accomplished through a network of processes and

continuous determination for continuous improvement. This, in turn, enable the organization to realize the synergy between the QMS and ISO 9001.

4.5 Level of QMS (BPM) and ISO 9001 Sensitization within the Organization

The study assessed respondents' perceptions on whether adequate awareness and sensitization of staff about the organization's quality management system (BPM) and certification process was conducted. The study also sought to establish the degree to which BPM exhibited the expected outcome(s) in readiness of ISO certification.

4.5.1 Level of Staff Awareness on the ISO 9001 Certification Process

Staff perceptions on the current level of staff awareness on the ISO certification process varied from a moderate to a large degree.

Table 8: Level of Staff Awareness in the Certification Process

Implemented Activity	Degree of Implementation				
	1	**2**	**3**	**4**	**5**
Adequate awareness on ISO certification plan of action has been conducted to all staff at all levels.	0	17	45	5	1
SRA staff at all levels is aware of the significance of BPM in the ISO certification process.	0	14	32	16	6
SRA staff at all levels are aware of the benefits of ISO 9001 certification.	20	44	3	1	0

Source: Primary data

The proportion of respondents who indicated that the ISO 9001 certification process plan of action was communicated effectively was approximately 9 percent while those

49

who felt the communication was moderately done were 66 percent. Slightly over 47 percent felt that the staff awareness level on the role of BPM in the certification process was moderate. Approximately 24 percent thought the extent of staff awareness level was large, while 9 percent indicated a very large extent. Approximately 6 percent of the respondents affirmed that awareness creation and sensitization of staff on ISO certification benefits was carried out to a satisfactory level. The majority (65percent) said that sensitization had been done to a small extent. The proportion of respondents who indicated that the ISO 9001 certification process plan of action was communicated effectively was approximately 55 percent while those who felt the communication was moderately done were 29.3 percent.

4.5.2 The Degree to which BPM exhibited Anticipated outcomes as viewed by Respondents

Responses on the performance outcome of the organization's quality management system were determined and are summarized on Table 6. The outcome of the performance was ranked from 'poor' 'to very good' and responses of those who were not aware of the outcome were also taken into account.

Table 9: Performance Outcome of QMS

Expected outcome	Number of cases (n) showing levels for respective performance outcomes				
	Don't know	Poor outcome	Average outcome	Good outcome	Very good outcome
Customer Focus.	1	13	51	3	0
Leadership involvement and commitment.	3	7	21	23	14
Engagement of people/staff.	0	5	39	9	5

Process approach.	0	0	3	42	13
Continuous improvement.	0	5	26	20	17
Evidence-based decision making.	8	18	18	13	11
Relationship management.	4	17	46	1	0

It was evident from Table 6 that respondents had divergent views in regard to the outcome of various components of the QMS outcomes. These outcomes are the guiding principles in ISO 9001 certification. Nearly 80 percent of the respondents indicated that the outcome of customer focus was at least average. Approximately 85 percent ranged from moderate to very good in terms of leadership involvement and commitment. At least 78 percent of the respondents rated the outcome of staff engagement as 'average' and 81 percent were in agreement that there was a good outcome relative to process approach. The outcome of continual improvement was rated 'very good' by 20 percent of the respondents, about 29 percent rated it as 'good', and 38 percent rated an average outcome. Evidence-based decision is progressing well with an average positive outcome of 62 percent. The majority (68 percent) rated relationship management as average.

4.6 Degree of Management Commitment to the Certification Process

The study assessed the degree of implementation of various activities in regard to the ISO 9001 certification process as a way of evaluating management's commitment to the certification process. Effective implementation of the QMS system is a pre-requisite to certification of an organization.

Table 10: Degree of Implementation of QMS

Implemented Activity	Level of Outcome				
	Don't know	Poor outcome	Average outcome	Good outcome	Very good outcome
Engagement of external consultants	17	9	23	18	1
Documentation of processes and procedures	0	0	7	27	34
Development of quality manuals and policies	11	30	16	8	3
Documents and records Management	0	3	10	44	11
Internal Communication	5	11	22	29	1
Appointment of ISO certification champions has been done	2	6	12	22	26
Periodic management reviews (self-assessments for KPI attainment and conformance)	0	16	38	14	2
Periodic internal process audits	0	0	17	35	16
Preventive actions (Risk assessment/management)	0	2	8	42	16
Corrective actions	0	6	26	28	8
Determination of synergies and linkages for key processes	12	20	18	18	3
Processes key for ISO certification have been identified	19	13	16	19	1
A pre-assessment audit (gap analysis) has been conducted	0	0	0	36	32

Source: Primary data

Staff perceptions on engagement of external consultants in ISO certification process varied. Approximately 33.8 percent felt that engagement of external consultants was moderate. Approximately 25 percent were not aware of the extent of involvement of external consultants. 26.5 percent felt that engagement of external consultants was done to a large extent, while a limited number (1.5 percent) thought SRA had engaged external consultants to a very large extent.

It was apparent from the results that most of the respondents had documented standard operating procedures in place whereas 39.7 percent said that the institute had developed the quality manual and policy as required by ISO 9001 standard to at least a satisfactory level. The number of respondents who rated the outcome of developing

process procedures and development of manuals and policies as good were 89.7 percent and 16.2 percent respectively.

The outcome of internal communication, control of records as well as documents was satisfactory with most of the respondents (approximately 76.5 percent) affirming that the outcome was at least average. Approximately 79.4 percent were in agreement that there was at least an average outcome in terms of holding management reviews.

The ISO 9001 standard requires that an organization puts in place both preventive and corrective mechanisms and at least 97 percent 91 percent of the respondents rated the outcome of these actions as 'average' respectively. Majority of the respondents cited that lack of effective corrective and preventive measures affected the process to a large extent while 18.2 percent indicated that ineffective preventive and corrective measures affected the process to a large a large extent.

All the respondents affirmed that the outcome of periodic internal process audits was at least average. Approximately 31 percent of the respondents confirmed that sequence and interaction of processes within the institute had been established to a large extent. Only 28 percent of the respondents were not aware of the processes key for ISO certification, with over 50 percent confirming that the outcome was somewhat good. However, all respondents affirming that a pre-assessment audit (gap analysis) was conducted to a large extent.

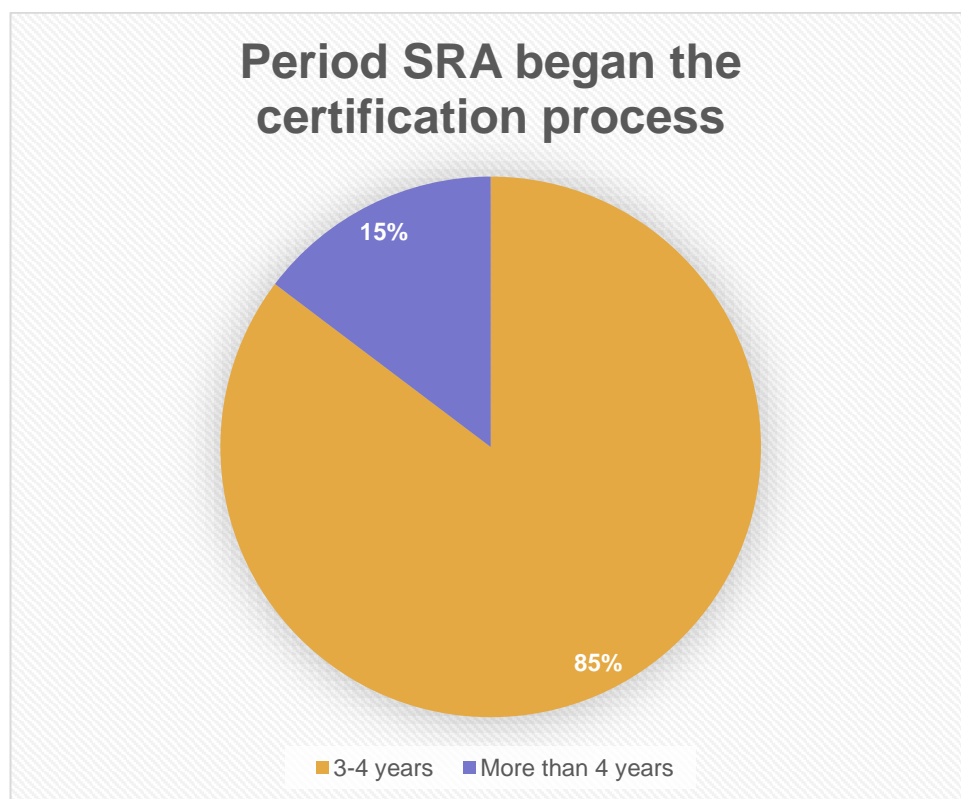## 4.7 Challenges affecting the ISO Certification Process

Responses on the extent to which various challenges impacted on SRA's certification process were analyzed and recorded in Table 8.

4.7.1 Staff Perceptions on the Certification Process

The study assessed respondents' perceptions and knowledge on when SRA begun the ISO 9001 certification process as well whether the management was committed to the process.

Approximately 85 percent of the respondents believed the ISO certification process in SRA begun three to four years ago and 15 percent of the respondents believed the process was more than four years old as illustrated in Figure 11 below.

Figure 11: Period SRA Began the Certification Process

Source: Primary data

It was evident from these results that the certification process had been significantly embraced in the last two to three years during which the staff were involved immensely.

4.7.2 Challenges of the ISO Certification Process

Responses on the extent to which various challenges impacted on SRA's ISO certification process were analyzed and recorded in Table 11.

Table 11: Challenges Affecting the certification Process in SRA

Description	Number of cases (n) indicating extent of impact				
	Very small degree	Small degree	Moderate degree	Large degree	Very large degree
Lack of support from top management	4	14	17	19	14
Lack of management reviews to the certification process	7	21	20	14	6
Unavailability of funds to facilitate implementation of the certification process	6	9	20	23	10
In-adequate time given for the implementation of the Quality Management System	6	12	12	22	16
In-adequate staff awareness and sensitization of the staff on the certification process	6	19	20	17	6
Lack of understanding of the benefits by the staff of the ISO 9001 certification	3	16	21	17	11
Lack of continuous training and engagement on QMS requirements	3	15	22	16	12
Organizational Culture	6	12	21	16	13
Staff resisting change	2	8	23	17	18
Lack of staff involvement	8	20	21	15	4
Lack of staff participation	1	22	19	19	7
High consultation charges	8	10	11	20	19
Burden of additional QMS responsibilities	4	11	15	19	19
Massive documentation requirements by the standard	4	12	21	14	17
Size of the organization	13	22	10	13	10
Complexity of the processes within SRA	5	9	12	24	18

Source: Primary data

4.7.2.1   *Management Commitment*

Approximately 49 percent of the respondents alleged that lack of top managements' commitment to the ISO certification process affected the process at least to a large extent with 26.5 percent stating that the factor affected the process to a small extent. An estimated 29.4 percent said lack of management reviews moderately affected the process. The extent to which SRA certification process has been affected negatively by Lack of Management Commitment is illustrated in Figure 12.

Figure 12: Effect of Lack of Management Commitment on SRA Certification Process
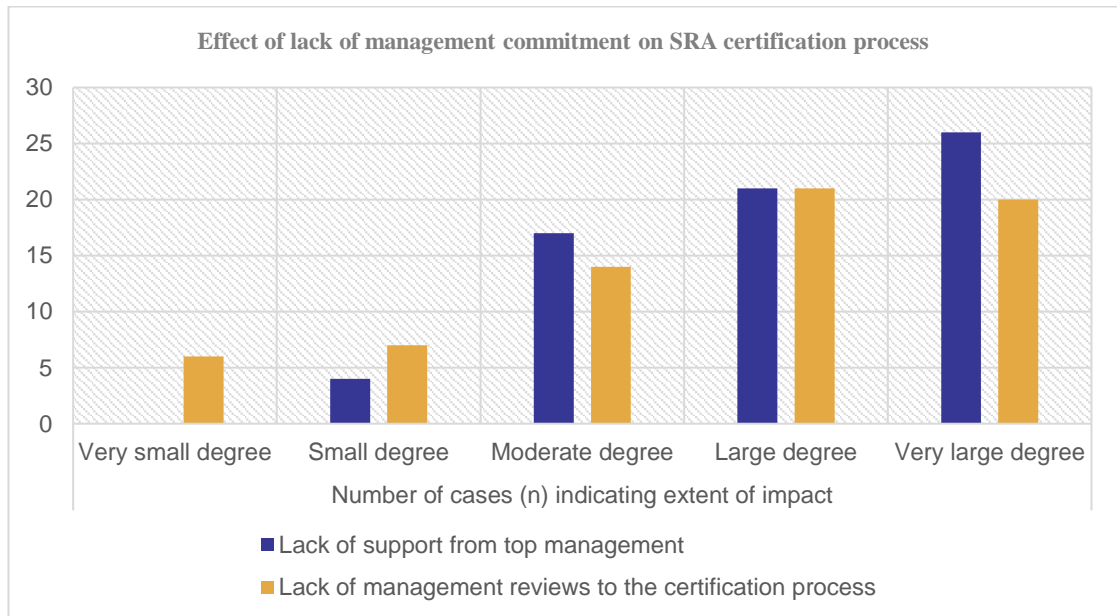
Source: Primary data

4.7.2.2   *Implementation Resources*

Complexity of the process within the organization and inadequate time to implement QMS were viewed as factors that affected ISO certification Process to some degree by more than 61 percent of the respondents. Inadequate time to implement QMS were viewed as factors that affected ISO certification process to some degree by more than 73 percent of the respondents. About 32.3 percent and 23.5 percent of the respondents indicated that lack of funds affected the process to a large degree and to a very large

degree respectively. Only 22 percent indicated that lack of funds affected the process to a small degree. The extent of lack of implementation resources is illustrated in Figure 13.

Figure 13: Effect of Lack of Implementation Resources on the SRA Certification Process
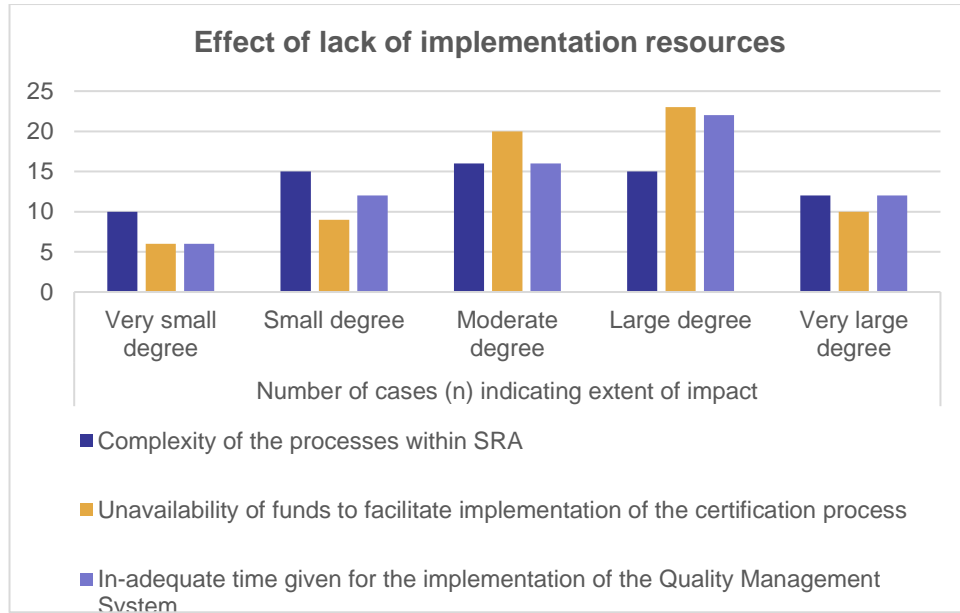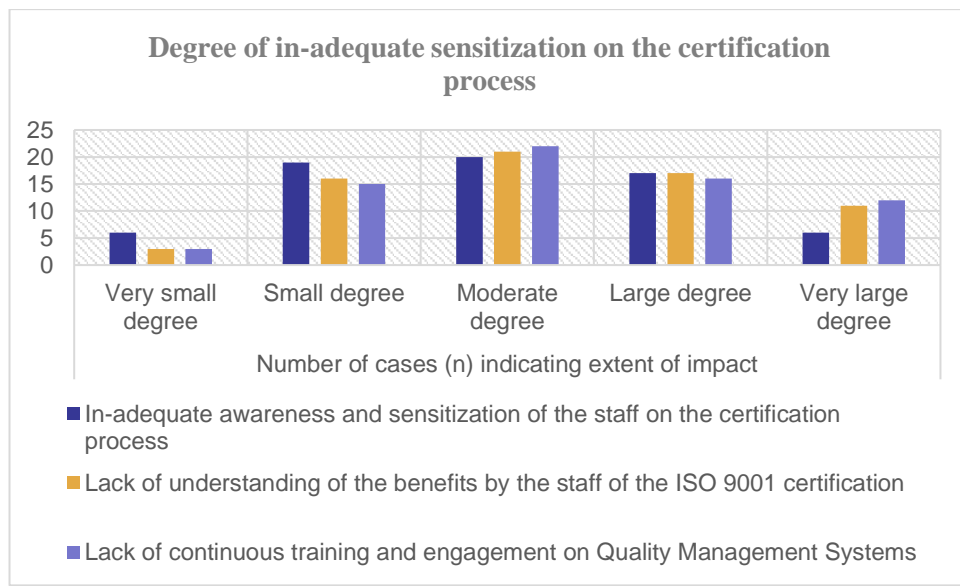
4.7.2.3 Sensitization of the Certification Process

Lack of understanding of the certification process by the staff were viewed as the effects of inadequate awareness and sensitisation of the staff on the certification process to some degree by more than 61 percent of the respondents. 27.9 percent indicated that lack of understanding of the certification process by the staff affected the process to a small degree.

33.8 percent of the respondents indicated that in-adequate staff awareness and sensitization of the staff on the certification process was perceived to have affected the ISO certification process to a large degree, while 29.4 percent of the respondents the process was affected to a moderate degree. Approximately 32 percent of the

respondents said that lack of continuous training and engagement on QMS requirements, that is, continuous professional development affected the process moderately while 28 percent indicated that the process was affected to a large degree. Figure 14 shows the degree of the effects of in-adequate staff sensitization on the certification process.

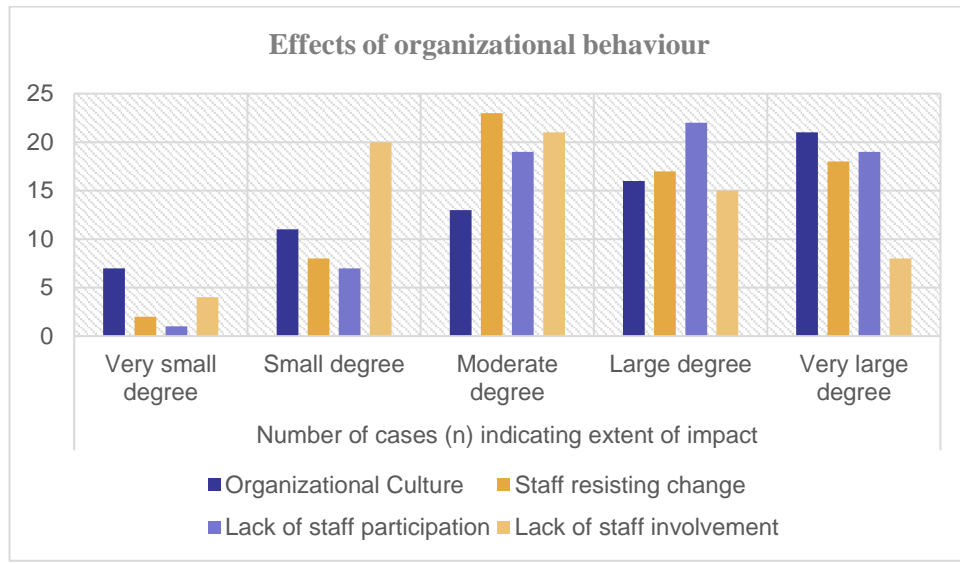**Figure 14: Effect of In-adequate Sensitization on the SRA Certification Process**

Degree of in-adequate sensitization on the certification process

Number of cases (n) indicating extent of impact

- In-adequate awareness and sensitization of the staff on the certification process
- Lack of understanding of the benefits by the staff of the ISO 9001 certification
- Lack of continuous training and engagement on Quality Management Systems

Source: Primary data

4.7.2.4   *Organizational Culture, Staff Resistance to Change, Lack of Staff Involvement and Participation*

More than a third (42.6 percent) of the respondents confirmed that traditional organizational culture posed a challenge to the ISO certification process to a large degree and slightly more than half (51.4 percent) rated a large magnitude of staff resistance to change. There was need to involve the staff in the process as 27.9 percent of them said lack of staff involvement affected the process to a large degree. Slightly over a third of respondents (33.8 percent) indicated lack of staff participation affected the process only to a small degree. The results are illustrated in Figure 15 below.

Effects of organizational behaviour

Number of cases (n) indicating extent of impact

- Organizational Culture
- Staff resisting change
- Lack of staff participation
- Lack of staff involvement

Source: Primary data

There were divergent views on the effects presented by additional QMS responsibilities, massive documentation requirements, size of the organization, and high charges by consultants. Only 22 percent rated the challenge of additional QMS activities as impacting on the ISO certification process to a small extent. More than a third (33.8 percent) of the respondents were of the opinion that the large size of the organization affected the ISO process either to a large or very large degree. The process involved developing of massive documents as confirmed by the 45.5 percent of the respondents who indicated that the effect of documentation process to the certification process was either to a large or very large degree. 26.4 percent were of the opinion that high charges by external consultants affected the process to a small degree. You need literature support throughout.

4.7.3 Measures to Reduce Severity of Challenges Encountered During Certification

Respondents were of the opinion that the following key measures should be put in place to reduce the severity of challenges encountered during the certification process.

Top management to avail funds to facilitate effective implementation of Quality Management System (QMS). According to clause 6 of the ISO 9001:2008, top management should determine and provide the resources needed to implement, maintain and continually improve the QMS in addition to enhancing customer satisfaction. These resources include financial and human resource. SRA management to demonstrate commitment to the process. Strong support by management is a pre-requisite when developing and implementing new programs. This was in line with clause 5.1 of the ISO 9001 standard which stipulates that the management should provide evidence of its commitment through meeting customer as well as statutory and regulatory requirements, establishing quality policy and objectives, conducting management reviews and ensuring availability of resources.

High cost of hiring consultants to support in implementation of ISO certification process has negative financial implications. Hence, the organization should rely more on internal auditors than external auditors.

Ensure there is continuous training of staff on QMS. Sub-clause 6.2.2 narrates that 'an organization shall determine the necessary competence for its personnel and where applicable provide training or take any other actions to achieve the necessary competence'.

Allocate more time to ISO certification process for effective implementation of the process and putting in place control and monitoring mechanisms. There was also need to intensify sensitization on Quality Management System (QMS).

The researcher performed a cross tabulation to investigate how responses from employees of different cadre varied as shown in Table 12.

Table 12: Responses Catergorised by Different Staff Cadres

Lack of support from top management					
Position in SRA	Very Small Degree	Small Degree	Moderate degree	Large degree	Very Large Degree
Top management (small)	0	2	0	0	0
Middle management (large)	0	1	2	5	9
Non-management (large)	4	11	15	14	5
Unavailability of funds to facilitate implementation of the certification process					
Position in SRA	Very Small Degree	Small Degree	Moderate degree	Large degree	Very Large Degree
Top management	0	0	0	1	1
Middle management	1	1	3	5	7
Non-management	5	8	17	17	2
Lack of staff involvement					
Position in SRA	Very Small Degree	Small Degree	Moderate degree	Large degree	Very Large Degree
Top management	1	1	0	0	0
Middle management	4	10	2	1	0
Non-management	3	9	19	14	4

Source: Primary data

Results showed that top managers felt that top management was committed to the process to a large degree by indicating that lack of management commitment affected the process to a very small degree, on the contrary the biggest number of middle managers and non-managers felt that it was to a large degree as shown in Figure 16.

Figure 16: Lack of Support from Top Management

Lack of support from top management
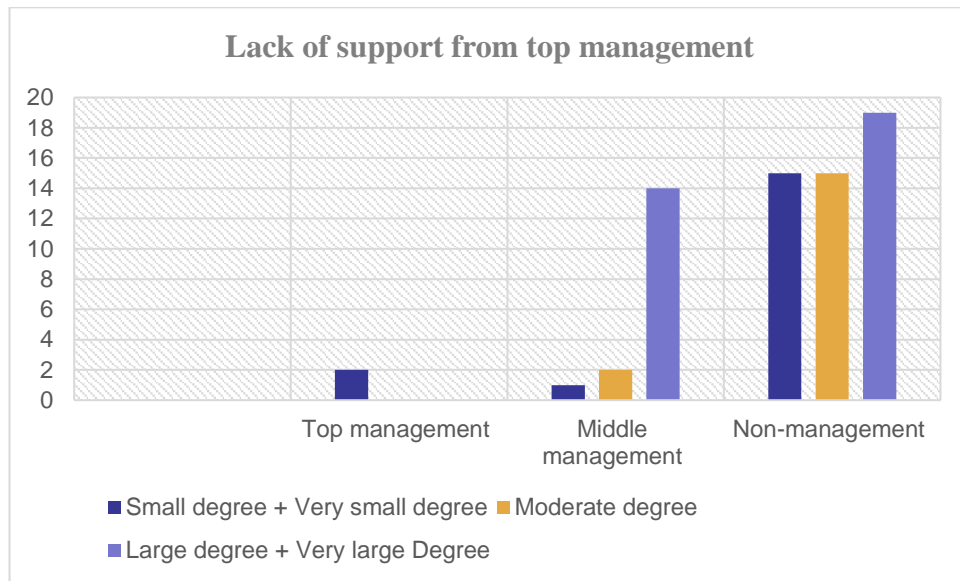
All cadres were in agreement that unavailability of funds was a major challenge to the ISO 9001 Certification process as shown in Figure 17.

Figure 17: Unavailability of Funds to Facilitate Implementation of the Certification Process

Unavailability of funds to facilitate implementation of the certification process
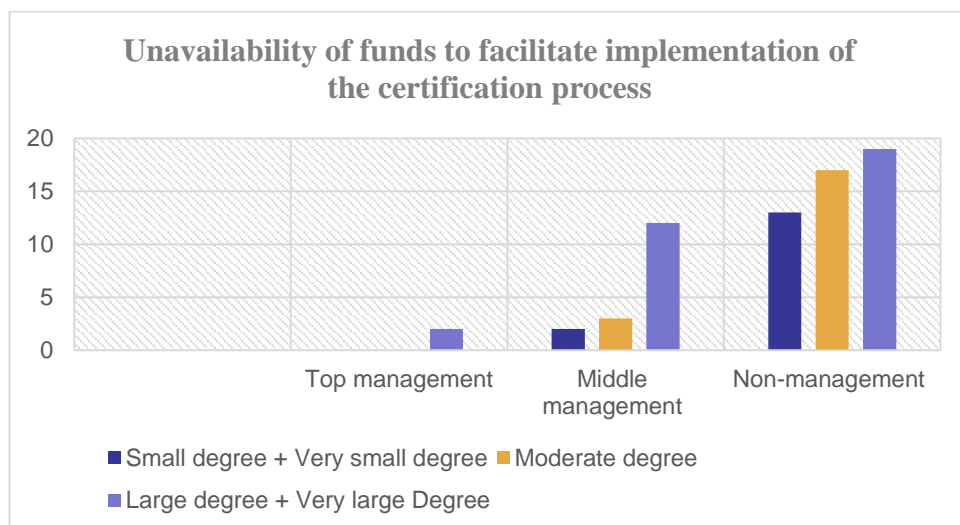
Notably, both top managers and middle managers felt that all staff were involved in the certification process, whereas non-managers were of the opinion that they were not well involved as shown in Figure 18.

Figure 18: Lack of Staff Involvement
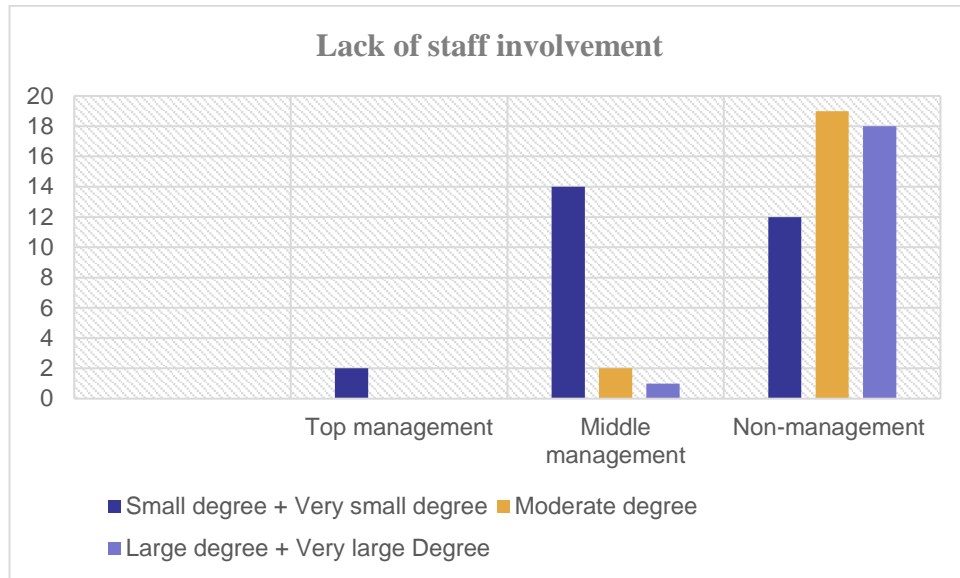
Source: Primary data

4.8   Summary of Findings

This study revealed that limited awareness and sensitization of the ISO certification process within the organization, and lack of management commitment were the key challenges encountered by the Swaziland Revenue Authority in its pursuit to acquire ISO 9001 certification.

4.8.1 Management Commitment to the ISO Certification Process

Haeri, (2005) addressed lack of strong and capable leaders as the main problem faced organizations. Leadership was a key issue because it is one of the most important factors of total quality management. One of the important roles of management

leadership is increasing quality but it can also improve profit, satisfy customers and promote market share throughout the organizations.

Senior management role is key to the success of the QMS implementation. Top management's responsibility for providing commitment, leadership and appropriate support to the technical and human processes are important in the Quality management implementation. Quality gurus like Deming, Juran and Crosby mentioned that top management commitment is one of the most important factors impacting on the success potential of any QMS in any organization.

Top management commitment is cited as one of the key condition because it determines whether an organization is able to successfully introduce initiatives, and emphasize the importance of the organization's motivations to implement such initiatives. This should be balanced by the capability of organizational resources to undertake the required implementation activities. Starting from the establishment of the quality policy and project specific quality plan right through the implementation including employee training, monitoring and until the final auditing, the management has a greater responsibility without which the success of the programme is unrealistic. Within the process, the management should focus all its efforts to ensure that customer's requirements are incorporated. The company QMS becomes the key path to achieve the end goal and throughout the project several co-ordination meetings are organized by the management to develop plans and solutions, review progress and facilitate the functioning of the whole QMS programme. The key output of this process is project program and cost programme established in tune with the project quality plan. This together with the other outputs including the service of the management,

suggestions and other tangible contributions become input to both the quality planning and resource management processes.

The availability of resources have a direct influence on the understanding of the standard by management and in addition, on top management commitment. Resources can be defined as the amount of money and time available for the implementation process. More resources allow for better training and more thorough study of the standard, both contributing to a deeper understanding of the standard. If management possesses sufficient resources for the implementation process, this will have a positive effect on its commitment. Resources management includes identifying, analyzing deploying and monitoring the resources required to undertake the project activities.

Right from the early stage of the project, resources are analyzed taking into account the project and cost of the programme. The company capability becomes key information that answers many questions such as resources availability within the organization and checking the available resources for the necessary skills required to undertake the task. It is commonly understood that inefficient resources analysis leads to poor productivity and quality in the later stages of the project. Project management team or the project manager is the key person responsible for this task. Proper recruitment procedures must be adopted to recruit the right personnel and or hire right equipment and other infrastructure at right time. Resources being capable of undertaking multiple tasks are key to the successful completion of the project, therefore, all necessary measures must be undertaken to develop the resources capable of handling different trades. Quality plan, contractual specifications and other statutory requirements must be considered in the resource management process so that from the

results of that standard, it should be able to convince its employees of its importance and raise awareness of its benefits.

Rad, (2006) cited numerous organizations and firms that had difficulties in performing TQM including lack of strong leadership was one of the main failures in TQM implementation.

4.8.2 *Level of BPM (QMS) and ISO 9001 Sensitization within the Organization*

Top management is the determinant of successful quality management. It has to provide the necessary leadership to motivate all the employees (Farooqui and Ahmed, 2009: Lundemark and Westlius, 2006).

Reasons that can account for the lack of commitment include lack of awareness of the benefits of quality management system and implementation of a quality system because of market pressures. The role of management leadership in an organization is to develop quality circles and motivating employees to take part in quality improvement.

Top management may be more likely to take an active part in the implementation process if the proposed initiatives are internally motivated from within the organization. On the other hand, if they are imposed on a company for external reasons, management might be less willing to participate or may feel forced to do so. Without this essential element, implementation would generally lead to unsatisfactory results.

4.8.3 Challenges of the the ISO Certification Process

Other challenges identified during the study include organizational culture, staff resistance to change, additional responsibilities of new tasks and functions of each job, massive documentation requirements accompanied with complexity and interaction of process within the organization, and finally, high cost of hiring consultants.

Organizational Culture

An organization with a quality culture can be defined as one having "clean values and beliefs that foster total quality behavior. Quality culture is the main component in a successful total quality management plan. Many experts such as Crosby, Deming and Juran identified the role of quality culture as suitable and important for organizations. There are many elements that defines quality culture namely leadership, training, team working, supplier quality management, process management etc. Prajogo et al. (2005) identified the factors contributing to total quality management as customer focus, Human Resource management (HRM) and Management leadership, Continuous improvement and teamwork. Prajogo also cited that quality culture in organizations leads to successful total quality management. According to Zadry, (2005) management and leadership have a vital role in influencing the quality culture of an organization. The role of this factor is preparing and motivating employees to continuously struggle for continuous improvement and customer satisfaction. This study also mentioned that in organizations whereby employees cannot be successful in implementing process, then the management needs to apply more effort to improve the firm's quality culture.

An understanding of culture in an organization can thus offer insight into individual and group behavior and leadership. Furthermore, it can help to explain not just what happens in an organization but why it happens. Companies view culture as something

to be influenced to achieve organizational goals of productivity and profitability. Attempts to change the culture of an organization, may meet with varied levels of success. It has been argued that for an organization to realize the value of implementing quality practices, it must have a culture that is capable of fully supporting the implementation process. The senior leadership's constant role modeling of these principles and the creation of supportive environment to live them is necessary for the organization to reach its true potential.

4.8.4 Staff Resistance to Change

Resistance to change is closely associated with 'fear of loss' and 'fear of the new' (Youngless, 2000). Mersha (2007), defined resistance as "employee behavior that seeks to challenge" disrupt or prevent change from taking place. It is a response to feeling threatened that result in anxiety. According to Mersha (2007), resistance to change result in people that are complacent and do not function at their full potential. A study by Tsim et al (2002) supports this view by mentioning that the implementation of the ISO 9001 led to employee resistance because it was seen as a lot of extra work, particularly with regard to the preparation of documents outlining all activities at every operational level.

Staff resentment and resistance can derail the implementation effort if ISO 9001 certification is perceived as non-value added. Understanding that organizations accomplish their work through a network of processes would enable organizations to realize the synergy between ISO 9001 and total quality. The aim is to understand the interfaces and processes that cut across departments. Quality is best achieved by the simultaneous application of product quality standards and quality systems standards.

Resistance to change may perhaps come out due to lack of interest, misunderstanding and different assessment of the need for or desirability of the change on the part of the individual. Furthermore, a lot of employees resist adopting new changes in the organization because they have been working with the same current system and do not want the challenge of learning new skills. It can therefore be argued that first line managers need to create and maintain an environment and organizational culture where people are empowered and accountable.

4.8.5 Additional Responsibilities

A commonly mentioned disadvantage with the implementation of the ISO 9001 certificate is the immense paperwork and the bureaucracy problem. The control of the fulfillment of the requirements may be perceived as a waste of time and merely a way to accomplish the mandatory requirements agreed on (Poksinska, 2006).

The ISO 9000 standard requires, as a means to assure quality, that the organization documents and codifies its procedures and increase its monitoring and measuring. The documentation of a quality management system in any organization is affected by the complexity in the interaction of its processes and by the competence of its staff. The ideal QMS documentation, according to the new standard is represented in the quality manual, which identifies quality policy and objectives. It also contains QMS procedures that describe the interrelated processes, work instructions and other related documents. Increased monitoring and measuring tends to increase the administrative burden placed on employees and management. When this becomes excessive, it tempers with both employee and management commitment.

This result is not surprising since the ISO 9001 standards are evidence based, hence highly documentation driven as all updated documents must reflect any system change. However, the negative impact of whole process is consistent with Ashrafi (2008), Heras et al (2002) and Withers and Ebrahimpour (2001) who reported increased cost as result of ISO certification attributable to the high fees charged by international ISO consultants.

5. CHAPTER 5: CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter highlights the researcher's conclusion remarks, recommendations as well as areas that could be explored in future.

5.2 Conclusion

Empirical evidence show that the implementation of ISO 9000 meets many different challenges in organizations throughout the world (Psomas and Fotopoulas, 2009: Gader et al, 2009: Wahid and Coner, 2009: Ashrafi, 2008: Mersha, 2007) This literature revealed that that most of these failures result from lack of top management support and commitment, the resistance of employees towards change, lack of understanding of the ISO requirements, inadequate training and quality knowledge, low quality awareness and culture, the allocation of personal responsibilities and constraints on resources such as manpower time and finance.

The findings in this research concur with those of other researchers such as that by Mersha, (2007). The study revealed that most of these failures in QMS implementation result from lack of top management support and commitment, and difficulty in the communication of the QMS and ISO certification.

This study also reveals other challenges unique to SRA such as resistance of employees towards change, low quality awareness culture, inadequate time to implement QMS process, complex processes within the organization, ineffective corrective and preventive measures and lack of regular management reviews, the

allocation of additional responsibilities and constraints on resources such as manpower, time, and finance. Based on the above findings, the researcher came up with the following concluding notes.

It is imperative for top management to commit itself to adoption of Quality Management System within an organization as this would play an integral role in its overall outcome. It follows that reluctance by top management to commit itself to the certification process would ultimately hamper a swift implementation process. Management must also be totally committed to the whole process and for the right reasons.

Adoption of ISO 9001 should be viewed as an investment and as such the typical factors that influence decision to undertake an investment project apply. These factors include cost, scope, performance and duration of certification process. Any organization seeking to implement ISO 9001 QMS must be aware of the costs involved in both implementation and maintenance aspects of the system but also it is important to quantify the expected benefits. Although an organization can benefit significantly from hiring a consultant to guide them in the preparation and execution of ISO 9001 standards, this may exert significant pressure on the finances of the organizations.

Development of a good organizational culture is a fundamental pre-requisite to the achievement of quality. Likewise, it is natural for people to resist change especially when they do not understand the basis for it hence quality awareness should be intensified. Moreover, the nature of the organization, interaction of processes and structure of the organization should be factored when planning and executing a QMS.

Documentation of Quality Management System in an organization is affected by the complexity and interaction of its processes as well as staff competence. The ISO 9001 standard is highly documentation-driven and requires that all documentation be updated to reflect all its system requirements.

The study has contributed to the field of knowledge of quality management systems (ISO 9001 in particular) within the context of a revenue administration organization, having focused on SRA and contributes to the limited literature on this subject in relation to the case organization.

5.3   Recommendations

Dory and Schier (2002) recognize that the philosophy of quality inherent in ISO standards requires employees and managers within an organization to work together to identify and resolve these challenges. These challenges have become greater as the benefits of further quality programme implementation have become more apparent. It is important therefore, for that the organization understands these challenges before and during QMS implementation so that the quality system can be successfully introduced and embedded in the organization.

Unfortunately the conditions causing these challenges are not very explicit, nor visible. The organization might not to be aware of the impact that these conditions have within the organization. For instance, resources tend not to be a problem, until an organization run out of them. These conditions pose as the root cause of the difficulties being faced during the implementation of ISO 9001. These challenges could be seen as the visible symptoms of the underlying conditions. For instance, the organization will find it difficult implementing certain processes, rather than others. Even though the

organization could overcome some challenges at an ad hoc and short term basis, this will not serve its long term plans but can be seen as merely fighting symptoms instead of curing the disease. In the long run, the organization will be better off when these challenges are addressed.

The researcher considers that top management must recognize the value of the principles of ISO 9001 and the role of BPM in the process, and holistically commit itself to the process, rather than merely ticking the boxes. Furthermore, top management must be prepared to communicate this effectively. Management commitment should include a full comprehension of the costs involved in both implementation and maintenance of QMS. This will help allocate resources for the implementation process and overcome the cost barriers of adopting and maintaining the process. The organization can consider reducing reliance on external consultants and the associated cost by training an internal members of staff to undertake any future training. This strategy may help to cut the cost of training and improve in-house training programs and materials.

Additionally, appropriate awareness training programs should be put in place to ensure that employees at each relevant function and level maintains a culture that is capable of fully supporting the implementation process, quality policies, and procedures in line with the ISO 9001 quality standard. Intensive training should focus particularly in the areas of problem identification and solving skills.

Other scholars hold the view that, the approach for solving and sensing problems can be reduced to a set of explicit systems and instructions. Control or creativity orientation is an important dimension that underpins many strategic management choices of

organizations. Some articles analysed the relationship between the values and requirements that underpin the ISO 9001 standard and important strategic and organizational dimensions. Others have analyzed the fit between organizational structures, management orientation, knowledge orientation and the values of the ISO 9001 standard.

Control orientation in organizations is synonymous with bureaucracy; control-oriented organizations are centralized, characterized by extensive departmentalization, high formalization and mainly downward communication, use process-oriented strategies, while their operational excellence is mainly marked by a highly disciplined and structured way of doing business (Ghani et al., 2002). According to Anwar and Jabnoun (2006), the ISO 9001 standard enhances the control of management systems through documentation and formalization (manuals, procedures, instructions, protocols, etc.) and systematization (hierarchy, orderliness, and sequentially interacting processes). By requiring that all processes and procedures be documented, the ISO 9001 standard is commonly associated with control-oriented organizations (Molina et al., 2004). Organizations of this type get benefits from ISO 9001 certification very easily. Public sector companies like SRA, especially those which are involved in massive public record keeping such as the registration of citizens or vehicles, would well fit the quality management system based on the ISO 9001 standard. Given the nature of these organizations, ISO 9001 would result in greater discipline in the process and perhaps even a progress towards an operational excellence strategy (Abdullah and Ahmad, 2009).

Abdullah and Ahmad (2009) analysed the fit between organizational structures, management orientation, knowledge orientation and the values of the ISO 9001

standard. They postulated that the more mechanistic and explicit knowledge-based organizations would enjoy ISO certification, while the more organic and tacit knowledge- based organizations would experience tensions arising from the lack of fit. Thus, conceptually, the standard would work best in mechanistic and routine knowledge- based settings. Creativity-oriented strategies would find the standard quite dysfunctional, while control and operation-based strategies would be likely to benefit the most from the certification.

The latest version of ISO 9001 indicates that the standard is constituted by eight principles. Thus, it is very possible that certified organizations may not implement these principles in similar extents and may exhibit varying patterns of implementation by paying extra attention to some principles that are in line with their corporate strategies (Lee et al., 2009). In this connection it can be stated that the managers of organizations should carefully design ISO 9001 implementation strategies, as the lack of alignment between the ISO 9001 quality system implementation patterns and environments negatively affects the performance outcomes. With a well-developed strategy for the implementation of ISO 9001 quality systems, the implementation of the standard can be better aligned with the environment of organizations so as to accomplish competitive advantages and optimal performance.

Generally speaking, private sector organizations are seen to be less mechanistic than their public sector counterparts (Donaldson, 2001). Lee et al. (2009) analyzed the implementation and performance outcomes of ISO 9001 in service organizations and showed that managers in organizations 'must realize that ISO 9001 is capable of generating a competitive advantage only if top management is fully commitment to the program implementation from a strategic perspective'.

The most important factor is the way certification is perceived by top/senior management, as this is classified as the most influential factor for implementing the standard. If certification is perceived in a negative way, top management will not implement the standard; accordingly, if the standard is perceived positively, top management will provide full support to ISO 9001 certification. This is evidenced through the fact that top management acts as a driver of the implementation of quality management systems through the provision of necessary resources and as a key to continuous improvement through the creation of values, goals and systems to satisfy customer expectations and to improve organization performance (Chin and Choi, 2003). Brad (2008) investigated hidden/less tangible dimensions of the ISO 9001:2001 standard for better understanding the potentials for designing and implementing highly mature quality management systems. His research showed that a large number of conflicts and barriers could affect the performance of a quality system. A mature quality management system should include innovative vectors of intervention from the early phases of their planning and designing processes. In order to achieve the true value associated with quality management system, it should be made consistent with an organization's strategic directions and should not stop at ISO 9001, and the identified barriers should be reduced or eliminated in order to have an effective implementation; this, in turn, will result in the expected outcome in time (Magd, 2008). Furthermore, in enhancing the level of the true value of the standard and its effective implementation, instruction by professional organizations/institutions on the true meaning of the standard and the new changes as well as on how these changes can impact organizations is strongly recommended (Magd, 2008).

Ab Wahid and Corner (2009) investigated critical success factors and problems in the maintenance of ISO 9000 quality management systems in service organizations. The results showed that people who comprised top management, other employees, the reward system, team work, continuous improvement, the understanding of the ISO 9001 itself, and measurement of performance and communication were all critical success factors for ISO 9001 maintenance and for successful results brought by a quality management system. Continuous improvement of processes, people and systems are also very important factors for a sustainable quality management system. It is useful to apply other methods and tools to achieve the demanded quality. For that reason, Miguel and Dias (2009) proposed a framework for combining ISO 9001 requirements with quality function deployment. White et al. (2009) suggested using process mapping for the analysis and development of processes in non-profit organizations.

Organizations that pursue ISO 9001 certification willingly and have a positive attitude towards it are more likely to report improved organization performance than organizations that pursue ISO 9001 certification in a reactionary mode due to customer pressure. Terziovski and Power (2007) analysed the impact of continuous improvement approach to ISO 9001 quality management systems benefits and arrived at several important conclusions. The key finding was that organizations that sought ISO 9001 certification with a proactive approach driven by a continuous improvement strategy were more likely to derive significant benefits, as a result. They also found that organizations could effectively use ISO 9001 quality management system as a means of promoting and facilitating quality culture, where the quality auditor is an important player in the process. The strongest positive association was found between a continuous improvement strategy and improved business performance.

To conclude, whether the ISO 9001 quality management system is an achievable goal to many service organizations, especially in the public and non-profit sectors, remains a matter for discussions. From the strategic perspective, managers in service organizations must realize the necessity to plan quality management systems from the early stages of their implementation. Public sector companies such as SRA, especially those which are involved in massive public record keeping, would well fit the quality management system based on the ISO 9001 standard.

There seems to be an interesting relationship between the reasons for the implementation of ISO 9001 quality management systems and the corresponding performance outcomes. According to various pieces of research, organizations maximize their benefits, if they achieve ISO 9001 quality system implementation based on internal motivations. Organizations that pursue ISO 9001 certification willingly and have a positive attitude towards it are more likely to report improved organization performance than organizations that pursue ISO 9001 certification in a reactionary mode due to customer pressure.

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7. **APPENDICES**

7.1 **Ethical Clearence Certificate**

Research Ethics Review Committee
(UNAM ERC)

NBS
NAMIBIA BUSINESS SCHOOL
UNIVERSITY OF NAMIBIA

UNAM
UNIVERSITY OF NAMIBIA

340 Mandume Ndemufayo Avenue, Pioneers Park, Windhoek, Namibia; +26461413500; http//www.unam.na

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Informed Consent Form for Swaziland Revenue Authority (SRA) employees selected to participate in the research entitled: "Challenges faced by organizations seeking ISO 9001 certification: a case of the Swaziland Revenue Authority".

Name of Principle Investigator: Shongwe Nomalungelo N.
Name of Organization: University of Namibia
Name of Sponsor: N/A
Name of Project and Version: A thesis submitted in partial fulfillment of the requirements for the Master of Business Administration – Strategic Management.

Part I: Information Sheet

Introduction
You are hereby invited to participate in a research conducted by **Shongwe Nomalungelo N.** who is studying towards a Master of Business Administration degree at the University of Namibia. Your participation in this research is voluntary and please feel free to ask questions about anything about you do not understand, before deciding whether or not to participate. If you decide to participate, you will be asked to sign this form.

Purpose of the research
The purpose of this research is to understand the challenges faced by the organization (i.e., SRA) in seeking ISO 9001 certification with the aim of proposing practical solutions proposed to assist the organization in achieving this ambitious.

Type of Research Intervention
If you volunteer to participate in this research, you will either be asked either to complete a questionnaire that contains both closed and open-ended questions or participate in group discussions.

Participant Selection
You are selected as a participant in this research because you are either an employee of the Swaziland revenue employee or because you are regarded as knowledgeable and thus useful, due to your expertise or positions you hold/held on the topic(s) to be covered by the research.

Voluntary Participation
Your participation in this research is voluntary. If you decide to participate, you will be asked to sign this form. The choice that you make will have no bearing on your job or on any work-related evaluations or reports.

Procedures
1. Questionnaire surveys:
The questionnaire, which will take +/- 15 minutes on average to complete, include demographic questions as well as questions relating to the subject matter. The questionnaire will be distributed through emails and information recorded is confidential. Your name is not being included on the forms, only a number will identify you, and no one else except myself will have access to your survey/responses. You may answer the questionnaire yourself, or it can be read to you and you can say out loud the answer you want me to write down. I will sit down with you in a comfortable place within the organization. If it is better for you, the interview can take place convenient to you outside the SRA premises.

Page 1 of 3

2. Focus Groups:
If you are invited to participate in focus group discussions, you will take part in a discussion with +/- 10 other persons with similar experiences. The discussions, scheduled for +/- 30 minutes per session, will take place in any of the SRA site offices most convenient to you. Under my guidance, the deliberations will focus on the BPM implementation and allow time to share your knowledge and experiences. *You will not be asked to share any knowledge that you are not comfortable sharing.* The entire discussion will be recorded. No one else except myself will have access to the record and no-one will be identified by name in the record.

Risks
There is no risk involved, as the participant will not be expected to divulge private information. You also do not have to answer any question or take part in the discussion/interview/survey if you don't wish to do so, and that is also fine. Moreover, you do not have to give us any reason for not responding to any question, or for refusing to take part in the interview.

Benefits
There are no direct benefits to the participants. The anticipated benefits to the organization will be a better understanding of developmental contributions of SRA employees towards the BPM implementation. Such benefit to the organization can also be regarded as an indirect benefit to participants.

Reimbursements
You will not be provided any incentive to take part in the research.

Confidentiality
The researcher will maintain confidentiality of data with respect to both information about the participant and information that the participant shares. Participants will not be identified.

The following applies to focus groups:
We will ask you and others in the group not to talk to people outside the group about what was said in the group. You should know, however, that we cannot stop or prevent (guarantee) participants who were in the group from sharing things that should be confidential.

Sharing the Results
There are no plans of sharing the findings with the participants. However, if they desire, a summary of the results can be shared with them.

Right to Refuse or Withdraw
Your participation in this research is voluntary. You may withdraw your consent at any time and discontinue participation in this research.

Who to Contact
If you have any questions or concerns about the research, please feel free to contact me, **Nomalungelo N. Shongwe** at telephone number **+268 76279021**, or email at **bilishongwe@gmail.com**. You can also contact my supervisor, **Dr. Patience Siwadi** at the telephone number **+263 77799 9111** or **email peshy2007@gmail.com.**

If you have questions, concerns, or complaints about your rights as a research participant or the research in general, and are unable to contact the above contacts, or if you want to talk to someone independent from this research, please contact the **Center for Postgraduate Studies at the University of Namibia** at the telephone number **+264 61206 4615** or email **mwakipg@nbs.edu.na**.

Part II: Certificate of Consent

Statement by the researcher/person taking consent
I have read the information provided above. I was given an opportunity to ask questions about the research, and all my questions about the research have been answered to my satisfaction. I agree to participate in this research and I have been given a copy of this form.

OR

I confirm that the participant was given an opportunity to ask questions about the study, and all the questions asked by the participant have been answered correctly and to the best of my ability. I confirm that the individual has not been coaxed into giving consent, and the consent has been given freely and voluntarily.

Print Name of researcher/person taking the consent: _Shongwe Nomalungelo N._

Signature of researcher/person taking the consent:

Date: _25 / 09 / 2017_
        Day/month/year

7.2 Research Permission

Swaziland Revenue Authority

HEADQUARTERS

Sibekelo Building 2,
Mbabane, Swaziland

P.O. Box 5628,
Mbabane, Swaziland
Tel: +268-2406 4000
Fax: +268-2406 4001
E-mail: info@sra.org.sz
Website: www.sra.org.sz

Ref:

22/09/ 2017

Ms. Nomalungelo N Shongwe
P.O Box C33
Manzini Hub

Dear Madam,

Re: Request to Conduct Research within SRA in fulfilment of academic requirements

With reference to your letter dated 21st August 2017 regarding the above subject, we confirm that your request has been accepted

Kindly be advised that in instances where confidential information will be required, permission must be sought from the Commissioner General.

We hope you will receive the cooperation and assistance you need from staff. Should you require any further assistance please do not hesitate to contact our office

Yours faithfully

EDWARD SITHOLE
HEAD-CORPORATE SERVICES

7.3   Data Collection Instruments

QUESTIONNAIRE

Thank you for taking your time to participate in this study that seeks to establish the 'Challenges faced by organizations seeking ISO certification: a case study of the Swaziland Revenue Authority'. This questionnaire is intended to gather research data in partial fulfilment of the requirements for the master degree in business administration: strategic management in the University of Namibia. This Questionnaire is divided into five sections. Section (A): Respondent's background information, Section (B): Respondent's level of involvement in the ISO certification process, Section (C): Level of BPM (QMS) and ISO 9001 sensitization within the Organization, Section D: Degree of Management Commitment to the Certification Process, and Section (E): Challenges affecting the ISO certification process. Individual responses will be kept confidential. For any questions regarding the study, please do not hesitate to contact Nomalungelo Shongwe at email address nnshongwe@sra.org.sz. Your participation is highly appreciated.

Thank you.

SECTION A: Respondent's Background Information

Kindly select the response that best describes your answer.

1.   **Period of Service in SRA**

☐ Less than 1 year

☐ 1-3 years

☐ 4-6 years

☐ 7-9 years

2.   **Position in SRA**

☐ Non-manager   ☐ Manager   ☐ Senior Management

3.   **Department/Division** [   ]

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SECTION B: Level of involvement in the ISO certification process

The following questions relate to your level of involvement in the ISO certification process. Please answer the questions below by selecting the applicable response(s).

1. **Are you aware of SRA's effort to have its QMS ISO 9001 Certified?**

☐ Yes ☐ No

2. **If your answer in the question above is yes, how long ago did SRA begin its certification processes?**

☐ Less than 1 year ☐ 1-2 years ☐ 3-4 years

☐ More than 4 years ☐ Don't know

3. **Have you been involved in the certification process?**

☐ ☐

Yes No

4. **For how long have you been involved in the process?**

☐ Less than 1 year ☐ 1-2 years ☐ 3-4 years

☐ More than 4 years ☐ Don't know

5. **In which way(s) have you been involved in the certification process? Choose all that apply.**

☐ Leadership (*responsible for defining the organization's goals and objectives and to establish unity of purpose and direction*)

☐ Engagement of People (*involve all people at all levels in the certification process*)

☐ Documentation (*development of processes, procedures, and/or quality manuals*)

☐ Coordination (*facilitate the engagement of people in achieving the organization's quality objectives*)

☐ BPM Implementation (*Process implementation; KPI/performance management; Conforming to business processes, conducting assessments, etc.*)

☐ Other (please specify) [_____]

SECTION C: Level of QMS (BPM) and ISO 9001 sensitization within the Organization

The following questions determine whether adequate awareness and sensitization of staff about the organization's quality management system (BPM) and certification process was conducted; and to assess the degree to which the implemented quality management system (QMS) exhibits the expected outcome(s).

(a) In your view, to what degree was the SRA's staff sensitized on the following activities as part of SRA's certification effort? With the guidance of the key below, please select the column that best describes your implementation experience.

5 = Very large degree   **4** = Large degree   **3** = Moderate degree

2 = Very small degree   **1** = Don't Know

Implemented Activity	Degree of Implementation				
	1	**2**	**3**	**4**	**5**
Adequate awareness on ISO certification plan of action has been conducted to all staff at all levels.	☐	☐	☐	☐	☐
SRA staff at all levels is aware of the significance of BPM in the ISO certification process.	☐	☐	☐	☐	☐
SRA staff at all levels are aware of the benefits of ISO 9001 certification.	☐	☐	☐	☐	☐

(b) With the guidance of the key below, please indicate the degree to which the organization's quality management system (BPM) exhibits the highlighted outcomes.

5 = Very large degree   **4** = Large degree   **3** = Moderate degree

2 = Very small degree   **1** = Don't Know

Implemented Activity	Level of outcome				
	1	**2**	**3**	**4**	**5**
Customer Focus.	☐	☐	☐	☐	☐
Leadership involvement and commitment.	☐	☐	☐	☐	☐
Engagement of people/staff (i.e., internal communication/team discussions) aimed at enhancing the organization's capability to create and deliver value.	☐	☐	☐	☐	☐
Process approach – documented and understood activities/actions – believed to produce consistent and predictable results more effectively and efficiently.	☐	☐	☐	☐	☐
Continuous improvement, as an ongoing focus on improvement to maintain current levels of performance, to react to changes in the organization's internal and external conditions and to create new opportunities.	☐	☐	☐	☐	☐
Evidence-based decision making, ensuring the accessibility of accurate and reliable data in decision making to produce desired results.	☐	☐	☐	☐	☐
Relationship management, which stresses the importance of identifying, selecting, and managing relationships with interested parties to manage costs, optimize resources, and create value.	☐	☐	☐	☐	☐

SECTION D: Degree of Management Commitment to the Certification Process

The following questions assesses management commitment by analyzing the degree of implementation of activities vital in the process of obtaining ISO 9001 certification for the organization's quality management. To what degree have the following activities been implemented as part of SRA's certification effort? With the guidance of the key below, please select the column that best describes your implementation experience.

5 = Very large degree   4 = Large degree   3 = Moderate degree

2 = Very small degree   1 = Don't Know

Implemented Activity	Degree of Implementation				
	1	2	3	4	5
Engagement of external consultants	☐	☐	☐	☐	☐
Documentation of processes and procedures	☐	☐	☐	☐	☐
Development of quality manuals and policies	☐	☐	☐	☐	☐
Documents and records Management	☐	☐	☐	☐	☐
Internal Communication	☐	☐	☐	☐	☐
Appointment of ISO certification champions has been done	☐	☐	☐	☐	☐
Periodic management reviews (self-assessments for KPI attainment and conformance)	☐	☐	☐	☐	☐
Periodic internal process audits	☐	☐	☐	☐	☐
Preventive actions (Risk assessment/management)	☐	☐	☐	☐	☐
Corrective actions	☐	☐	☐	☐	☐
Determination of synergies and linkages for key processes	☐	☐	☐	☐	☐
Processes key for ISO certification have been identified	☐	☐	☐	☐	☐
A pre-assessment audit (gap analysis) has been conducted	☐	☐	☐	☐	☐
Engagement of external consultants	☐	☐	☐	☐	☐
Documentation of processes and procedures	☐	☐	☐	☐	☐

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SECTION E: Challenges affecting the ISO Certification Process

The section establishes the extent to which the SRA certification process has been affected negatively by certain activities.

(a) With the guidance of the key below, please select the appropriate response that indicates the extent to which SRA certification process has been affected negatively by the following:-

5 = Very large degree   4 = Large degree   3 = Moderate degree

2 = Very small degree   1 = Not affected   0 = Don't Know

Description	Extent of effect					
	5	4	3	2	1	0
Lack of support from top management	☐	☐	☐	☐	☐	☐
Lack of management reviews to the certification process	☐	☐	☐	☐	☐	☐
Unavailability of funds to facilitate implementation of the certification process	☐	☐	☐	☐	☐	☐
In-adequate time given for the implementation of the Quality Management System	☐	☐	☐	☐	☐	☐
In-adequate staff awareness and sensitization of the staff on the certification process	☐	☐	☐	☐	☐	☐
Lack of understanding of the benefits by the staff of the ISO 9001 certification	☐	☐	☐	☐	☐	☐
Lack of continuous training and engagement on QMS requirements	☐	☐	☐	☐	☐	☐
Organizational Culture	☐	☐	☐	☐	☐	☐
Staff resisting change	☐	☐	☐	☐	☐	☐
Lack of staff involvement	☐	☐	☐	☐	☐	☐
Lack of staff participation	☐	☐	☐	☐	☐	☐
High consultation charges	☐	☐	☐	☐	☐	☐
Burden of additional QMS responsibilities	☐	☐	☐	☐	☐	☐
Massive documentation requirements by the standard	☐	☐	☐	☐	☐	☐
Size of the organization	☐	☐	☐	☐	☐	☐
Complexity of the processes within SRA	☐	☐	☐	☐	☐	☐

(b) In your view, kindly state measures SRA management/BPM project team would have taken to reduce the severity of any challenges encountered.

(c) Any other comments?

Thank you for your time and God Bless.