

Total quality management and competitive advantage affect company performance

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Abstract

This study aims to determine whether there is a significant effect between Total Quality Management and competitive advantage on company performance. The TQM variable is measured from eight indicators: Top Management Support, Quality Information, Process Management, Product Design, Workforce Management, Supplier Involvement, Customer involvement, and Employee Empowerment. The competitive advantage variable is measured from five indicators: price, quality, delivery dependability, product innovation, and time to market. The company's performance variable will be calculated from two indicators, namely financial performance and operational performance. Data was collected using observation, interviews, and distributing questionnaires. The unit of research analysis is PT Bank Kalteng in Palangka Raya. Respondents who were used as samples were 30 people. The analytical method used in testing the hypothesis is a multiple linear regression test. This study proved a significant relationship between Total Quality Management and competitive advantage on company performance, Total Quality Management on company performance, and competitive advantage on company performance.

Keywords: company performance, competitive advantage, Total Quality Management

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1. INTRODUCTION

Businesses in today's globalized world must be capable of adjusting to an environment characterized by quick and uncontrolled changes and facing escalating competition. Companies need to leverage their skills to succeed in competition and achieve maximum profits, a key goal of company establishment. Companies must deliver high-quality goods and services at competitive rates and superior customer service compared to their rivals. Enhancing the company's quality by establishing a distinctive system that offers competitive advantages is essential to accomplish this goal. This system should focus on effectively delivering good value to consumers and ensuring sustainability. Consumer-perceived value is achieved when a company effectively meets consumer needs. Utilizing Total Quality Management (TQM) is essential for providing continual improvement support and implementing a solid management structure (Permana et al., 2021). Total Quality Management (TQM) will lead organizations to prioritize customer happiness. Total Quality Management (TQM) is a comprehensive strategy aimed at achieving and sustaining high-quality results by emphasizing upkeep, ongoing enhancement, and error prevention across all levels and departments of the organization to surpass consumer expectations (Tareke, 2020).

Total Quality Management is a comprehensive strategy aimed at achieving and sustaining high-quality results by emphasizing upkeep, ongoing enhancement, and failure prevention across all levels and departments of the organization to surpass consumer expectations (Agotilla & Agustin, 2022). Total Quality Management (TQM) is a management approach consisting of principles, strategies, and practices to enhance a company's competitiveness and performance by fulfilling customer needs and satisfaction. In a constantly evolving global market, rapid delivery and product quality are crucial factors for enterprises to

remain competitive. Companies should adopt Total Quality Management to enhance product quality, lower manufacturing costs, and boost productivity (Saragih et al., 2020). Total Quality Management implementation positively affects production costs and company revenue. Total Quality Management is a modern approach to managing a business that aims to enhance the company's competitiveness by prioritizing customer satisfaction, engaging all employees, and consistently improving the quality of products, services, personnel, processes, and the environment. Many firms have extensively implemented Total Quality Management to enhance performance in quality, productivity, and profitability (Yu et al., 2020).

Total Quality Management is a philosophy focused on continual improvement implemented by the firm at all operational levels. Continuous improvement is achieved by checking the quality of products and services at every operational level. The company's quality monitoring can significantly decrease product damage during production, minimizing the need for costly repairs and reducing the overall production cost burden. The small company is expected to have significant earnings, resulting in consumers receiving high-quality products. Quality management is a holistic system that implements quality management practices to achieve optimal organizational performance. Total Quality Management is a technique designed to enhance overall corporate performance by increasing the quality of management (Abbas, 2020).

Previous research has conducted numerous empirical studies investigating the impact of Total Quality Management strategies on firm performance. Multiple research findings suggest that Total Quality Management effectively enhances firm performance (Abbas, 2020; Alzoubi et al., 2022; Saffar & Obeidat, 2020). The research findings indicate that Total Quality Management approaches directly impact quality culture, competitiveness, and firm performance. Quality culture directly impacts competitiveness. Competitiveness directly impacts firm performance. Quality culture does not directly affect performance but enhances performance by fostering competitiveness.

PT Central Kalimantan Regional Development Bank, often known as PT. Bank Kalteng or Bank Kalteng, has amended its Articles of Association to comply with the new PT Law 2007. PT. Bank Kalteng has updated its Articles of Association to comply with Law No: 40 of 2007, which replaces Law No. 1 of 1995 regarding Limited Liability Companies. The oversight of the Bank's strategy begins with creating business plans and strategies to achieve them and then executing programs focused on enhancing the efficiency and effectiveness of operational activities. This supervision involves ongoing monitoring and performance assessment.

Directors are responsible for executing these business plans. The company aims to ensure that risk management is effectively and efficiently implemented at all levels of Bank Kalteng, particularly in credit, market, liquidity, and operational risks. It also monitors the effectiveness of internal supervision to prevent fraud. Regularly review and assess the Bank's staff compliance levels and recommend improvement to the Board of Directors. The Board of Commissioners must ensure that the Bank's operating tasks align with the principles of Good Corporate Governance. Regularly review and assess the Bank's staff compliance levels and recommend improvement to the Board of Directors. The Board of Commissioners must ensure that the Bank's operating tasks align with the principles of Good Corporate Governance. Bank Kalteng needs to enhance itself further as the future will bring increased chances, challenges, and impediments.

2. LITERATURE REVIEW

Total Quality Management (TQM) is a method that aims to continuously enhance performance at all levels and in all functional areas of an organization by utilizing all human and capital resources available (Permana et al., 2021). Total Quality Management (TQM) is a business technique focused on enhancing an organization's competitiveness by continuously improving its goods, services, people, processes, and environment. Total Quality Management (TQM) is a management approach prioritizing quality as a business strategy focused on customer satisfaction and involving all firm personnel (Luthra et al., 2020). Total Quality Management (TQM) indicators include Top Management Support, Quality Information Process Management, Product Design, Workforce Management, Supplier Information, Customer Involvement, and Employee Empowerment (Kulenović et al., 2021).

Competitive advantage is a company's superiority that is utilized to compete against other companies (Abdulwase et al., 2020). Competitive advantage can be achieved by offering cheaper costs compared to competitors while providing unique benefits that exceed the value of the price (Keskin et al., 2021). Competitive advantage is the ability to deliver more excellent value to consumers compared to competitors, achieved through lower prices or by providing additional benefits that justify higher prices. Competitive

advantage is a company's capacity to generate unique value that is beyond the reach of competitors and cannot be replicated. Competitive advantage involves strategic positioning to enhance the value of unique qualities that set a company apart. A company's competitive edge stems from its superior resources, enabling it to create more excellent value at reduced costs. Competitive advantage is derived from a firm's various operations to develop, manufacture, promote, distribute, and assist its products (Distanont, 2020).

There are two fundamental methods to gain a competitive edge. The first involves implementing a low-cost strategy, enabling enterprises to provide items at prices lower than their competitors. A company's competitive edge is often achieved through a low-cost plan. The second technique involves product differentiation to offer clients additional benefits at a reasonable price. Both tactics have the same impact: enhancing customers' perceived benefits. Various metrics can measure a company's competitive advantage. Company's competitive advantage by examining pricing, quality, delivery reliability, product innovation, and market share (Farida & Setiawan, 2022).

Performance is a complex concept, each defining it based on their ideas and interests (Oktaviana et al., 2022). Performance is viewed as a multidimensional concept linked to the organization as a whole and specific components such as activity units, processes, and individual personnel (Goetz & Wald, 2021). It is hardly surprising that performance is defined in multiple ways. Performance is synonymous with effectiveness and efficiency (Giovanni & Supriarningsih, 2020). Effectiveness and efficiency are just outcomes of an action. The second group views performance as a verb, not a noun.

Performance refers to exerting effort in creating something rather than the outcome (Amiani et al., 2022; Wanebbriyanti, 2022). Non-profit organizations prioritize service quality as the primary indicator of organizational performance, whereas corporate organizations focus on "maximizing the firm's value" to enhance the owner's welfare (Giovanni & Wiliantara, 2022). It is customary to utilize various performance metrics within the same organization. The primary performance measure for the accounting department is financial-based measurements (Ghosh et al., 2022). The marketing department's success is determined by its ability to achieve consumer pleasure and cultivate loyal customers for the company. The production department's success is evaluated based on product innovation, efficient production procedures, and its capacity to develop new products.

Compilation of information used to monitor and analyze performance as a Performance Indicator (PI). Numerous performance indicators and multiple methods exist to determine and measure a company's performance. Researchers have found that the most commonly utilized corporate performance indicators in research are financial performance, operational performance, and market-based performance

1. Fiscal Performance

Financial performance is typically assessed by accounting-based metrics, such as return on assets, return on investments, return on sales, and return on capital. Return on equity).

2. Operational Efficiency

Non-financial performance measurement has gained prominence as more firms implement the balanced scorecard technique to align strategy and performance evaluation, as proposed by Kaplan and Norton in 1992. Operational performance measurements indicate a company's performance from a non-financial standpoint. Operational measurements offer an advantage over financial measurements when the information available pertains to existing opportunities that have not been monetarily achieved yet (Carton, 2004). Operational performance can be assessed using metrics including market share, new product introductions, quality of products/services, marketing strategies efficacy, and customer happiness.

3. METHOD

This research will examine the influence of Total Quality Management (TQM) and Competitive Advantage on company performance. This research uses a quantitative paradigm. Multiple Linear Regression is used to test the hypothesis. In this research, researchers used the descriptive method. The definition of descriptive is a method that describes or provides an overview of the object to be studied through data or samples collected as they are (Sugiyono, 2017). This descriptive method is a method that aims to find out the nature and more profound relationship between two variables by observing certain aspects specifically to obtain data that is appropriate to the existing problem with the aim of the research, where the data is processed, analyzed and processed based on theories that have been studied so that conclusions can be drawn from the data.

Variables are research objects. What is the point of attention of a study? This research variable is divided into 2 (two), namely the Dependent Variable (X) and the Independent Variable (Y).

1. Independent Variable (X)

Independent variables are variables that influence the dependent variable. In this research, there are two independent variables, namely:

a. Total Quality Management (X1)

Total Quality Management is an integrated approach to obtaining and maintaining high-quality output, focusing on maintenance, continuous improvement, and failure prevention at all levels and functions of the company to meet or exceed consumers (Luthra et al., 2020).

b. Competitive Advantage (X2)

Competitive advantage is the heart of a company's performance in a competitive market. Competitive advantage can be interpreted as a company's ability to create value that competitors cannot and cannot imitate (Farida & Setiawan, 2022).

2. Dependent Variable (Y)

Company performance is the variable most often used in current research. Company performance is a company's actual result or output, which is then measured and compared with the expected results or output (Kaydos, 2020).

Multiple linear regression analysis measures the linear relationship between two or more variables and shows the direction of the relationship between the dependent and independent variables. This analysis also aims to measure how significant the direct relationship is between variables X1 (Total Quality Management) and X2 (Competitive Advantage) on Y (Company Performance). The multiple linear regression equation is written as follows:

$$Y = b_1X_1 + b_2X_2 + e$$

Information:

Y = Dependent Variable (Company Performance)

b₁ = Regression Coefficient of Independent Variable 1

b₂ = Regression Coefficient of Independent Variable 2

X₁ = Independent variable (Total Quality Management)

X₂ = Independent variable (Competitive Advantage)

e = Standard error (nuisance variables outside variables X₁ and X₂)

The coefficient of determination (R²) measures how well the regression line fits the data (goodness of fit). This coefficient of determination measures the percentage of the total variance of the dependent variable Y, which is explained by the independent variable in the regression line. The R² value has an interval of 0 to 1 (0 < R² < 1). A small R² value means that the ability of the independent (free) variables, namely Total Quality Management (TQM) and Competitive Advantage, to explain variations in the dependent (dependent) variable, namely company performance, is minimal (Sugiyono, 2017).

The coefficient of determination has a weakness, namely that it is biased toward the number of independent variables included in the regression model, where each addition of one independent variable and the number of observations in the model will increase the R² value even though the variable in question does not have a significant influence on the dependent variable. An adjusted coefficient of determination, Adjusted R Square, reduces this weakness. The adjusted coefficient of determination means that the coefficient has been corrected by including the number of variables and sample size used. By using an adjusted coefficient of determination, the value of the adjusted coefficient of determination can increase or decrease due to adding new variables to the model.

T-statistical test demonstrates the individual contribution of an explanatory/independent variable in explaining variations in the dependent variable. Testing was conducted with a significance threshold set at 0.05 (α=5%). The t-test involves comparing the estimated t-value with the critical t-value from a t-table. In addition to comparing the t-table value with the computed t-value to determine if the independent variable has a significant impact on the dependent variable, this may also be achieved by examining the probability value of each independent variable. A decreased probability value of the independent variable indicates a considerable influence of the independent variable on the dependent variable.

The F-test is utilized to examine the combined impact of the independent variable (Independent) on the dependent variable (Dependent). The regression equation model meets the fit criterion when the independent variable concurrently impacts the dependent variable. If there is no simultaneous influence, it will be classified as unsuitable or unfit. Additionally, we can observe the probability value of the estimated

F. When the alpha value is typically 0.05, it indicates that the independent factors collectively significantly impact the dependent variable. If the probability value exceeds the alpha value, the independent variable does not affect the dependent variable.

4. RESULT AND DISCUSSION

Multiple Linear Regression Analysis measures the strength of the relationship between two or more variables and also shows the direction of the relationship between the dependent and independent variables. This analysis also aims to measure how significant the relationship between variables X1 (Total Quality Management) and X2 (Competitive Advantage) is to variable Y (Company Performance).

Table 1. Multiple Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.596	.426		1.399	.173
	X1	.412	.163	.385	2.528	.018
	X2	.448	.128	.533	3.495	.002

Source: Processed from Primary Data (2021)

Based on the results of data processing using tools in the form of SPSS Version 16 software, the following regression equation model is obtained:

$$Y = 0.596a + 0.412X1 + 0.448X2$$

Based on the results of the multiple linear regression equation above, it can be interpreted as follows:

1. Constant = 0.596

A constant is a value that cannot be changed. In a linear regression equation, the constant is the value of the dependent variable. From the data above, it can be seen that the constant value is 0.596.

2. Total Quality Management Regression Coefficient (b1) = 0.385

The Regression Coefficient for the Total Quality Management variable is 0.385, which means that if there is an increase or increase in Total Quality Management of 100% with the assumption that the Competitive Advantage variable is in a fixed or constant condition, it is hoped that the Performance variable will experience an increase of 0.385 or 38.5%.

3. Competitive Advantage Regression Coefficient (b2) = 0.533

The Regression Coefficient for the Competitive Advantage variable is 0.533, which means that if there is an increase or increase in Competitive Advantage of 100% with the assumption that the Total Quality Management variable is in a fixed or constant condition, it is hoped that the Performance variable will experience an increase of 0.533 or 53.3%.

The coefficient of determination (R²) measures how well the regression line fits the data (goodness of fit). This can be seen in the following table:

Table 2. Coefficient Of Determination Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.867 ^a	.752	.733	.30511

Source: Processed from Primary Data (2021)

It can be seen that the coefficient of determination (R²) is 0.752 or equal to 75.2%. This figure means that the Total Quality Management and Competitive Advantage variables simultaneously or together influence the company's performance variable by 75.2%. Meanwhile, the remainder (100%-75.2% = 24.8%) is influenced by other variables outside this regression equation or variables that were not studied. Hypothesis Test of Total Quality Management Variable Partially on Company Performance. From the calculation results in Table 2, we get a t count value of 2.528 > t table of 1.703 and a significance value of 0.000 < 0.05. So H₀ is rejected, and H_a is accepted, meaning that the Total Quality Management variable partially positively influences Company Performance. The magnitude of the influence of the Total Quality Management variable on Company Performance is 0.412 or 41.2%.

Competitive Advantage Variable Hypothesis Test on Company Performance From the calculation results in Table 2, we get a t count value of 3.495 > t table of 1.703 and a significance value of 0.000 < 0.05. So H₀ is rejected, and H_a is accepted, meaning that the Competitive Advantage variable partially positively influences Company Performance. The magnitude of the influence of the Competitive Advantage variable on Company Performance is 0.448 or 44.8%.

Hypothesis Testing Variables Total Quality Management and Competitive Advantage Simultaneously on Company Performance. From the calculation results, we get an F count value of 40,851 > F table of 3.35 and a significance value of 0.000 < 0.05. So H0 is rejected, and Ha is accepted, meaning that there is a significant influence simultaneously or together between the variables Total Quality Management (X1) and Competitive Advantage (X2) on Company performance (Y).

Table 3. F test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.606	2	3.803	40.851	.000 ^a
	Residual	2.514	27	.093		
	Total	10.119	29			

Source: *Processed from Primary Data (2021)*

Impact of Total Quality Management on Performance

The research findings suggest that Total Quality Management (TQM) has a somewhat significant positive impact on Company Performance. The t-test result yielded a t-count value of 2.528, more critical than the t-table value of 1.703, with a significance value of 0.000, indicating statistical significance ($p < 0.05$). The results indicate that the Total Quality Management variable significantly impacts the Performance variable, leading to the rejection of H0 and acceptance of Ha. A positive multiple linear regression value indicates that the Total Quality Management (TQM) variable positively influences firm performance. The Total Quality Management variable significantly influences Company Performance with a magnitude of 0.412 or 41.2%. Total Quality Management (TQM) has a beneficial and noteworthy impact on company performance. If Total Quality Management (TQM) is effectively implemented, the company's performance will improve significantly. Effective implementation of Total Quality Management can enhance the company's performance in terms of both financial and operational aspects.

Impact of Competitive Advantage on Performance

The research findings suggest that Competitive Advantage has a somewhat significant positive impact on Company Performance. The t-test statistic yields a t-count value of 3.495, more critical than the t-table value of 1.703, indicating statistical significance with a p-value of $0.000 < 0.05$. The Competitive Advantage variable has a somewhat significant effect on the Performance variable, leading to the rejection of H0 and acceptance of Ha. A positive multiple linear regression value indicates that the Competitive Advantage variable positively influences Company Performance. The effect size of the Competitive Advantage variable on Company Performance is 0.448, equivalent to 44.8%. Previous research has shown that enhancing a company's competitive advantage can improve its performance. If a corporation has a robust Competitive Advantage, its performance will also be high. If the company's competitive advantage improves, its performance capabilities and advantages will expand in all areas.

Impact of Competitive Advantage as a Dominant Variable on Performance

The research findings suggest that the Competitive Advantage variable exerts a more substantial influence on the Company Performance variable. This has been demonstrated using a multiple linear regression analysis, where the regression coefficient value for the Total Quality Management variable is 0.412, the t count value is 2.528, which is greater than the t table value of 1.703, and the significance value is 0.000, indicating statistical significance. The regression coefficient for the Competitive Advantage variable is 0.448 with a t-value of 3.495, which is statistically significant at $p < 0.05$. The Competitive Advantage variable significantly impacts Company Performance more than the Total Quality Management (TQM) variable.

The combined impact of Total Quality Management and Competitive Advantage on Performance

This research shows that Total Quality Management (TQM) and Competitive Advantage have a solid simultaneous impact on Company Performance. The F test statistic yielded an F count value of 40.851, more significant than the F table value of 3.35, with a significance level of 0.000, indicating statistical significance. The factors of Total Quality Management and Competitive Advantage collectively have a substantial impact on the Performance variable, leading to the rejection of H0 and acceptance of Ha. The Coefficient of Determination (R2) value of 0.752, or 75.2%, indicates that the variables of Total Quality Management and Competitive Advantage collectively have a substantial impact of 75.2% on the Performance variable. The remaining 24.8% is influenced by other variables not included in the regression equation or not examined.

Total Quality Management (X1) and Competitive Advantage (X2) collectively had a substantial impact on the Performance variable (Y). The study found that both Total Quality Management (X1) and Competitive Advantage (X2) factors had a substantial combined impact on the Performance variable (Y).

5. CONCLUSION

Conclusions can be formed from the data collected and tests conducted on the problem using Multiple Linear Regression analysis.

- a. Total Quality Management has a notable impact on company success. Implementing effective Total Quality Management can enhance the company's performance in terms of both financial and operational aspects.
- b. There is a strong correlation between competitive advantage and corporate performance. Enhancing the competitive edge of firms can boost corporate performance.

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