(REFEREED RESEARCH)

THE PERSPECTIVES ON ISO 9000 QUALITY MANAGEMENT OF SMES (SMALL AND MEDIUM SIZED ENTERPRISES) THAT MANUFACTURE TEXTILE PRODUCTIONS IN DENIZLI

DENİZLİ İLİNDE TEKSTİL ÜRETİMİ YAPAN KOBİ'LERİN ISO 9000 KALİTE YÖNETİM SİSTEMİNE BAKIŞ AÇILARI

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ABSTRACT

Nowadays, small and medium sized enterprises which play an important role in providing employment and also development, commonly called SMEs, have been seen as the driving forces of the local and regional developments. Especially it's thought that SMEs can adopt the environmental conditions quickly, so they are more fortunate in catching the market oppurtunities because of their strong and suitable structures for development and also because of their flexibilities. However, SMEs face a fierce competition with the effect of globalization like big companies. The competition increased by the rate of variation has forced companies to develop strategies like low cost and large product range. Quality Management System is one of the most important ones of these strategies.

Quality management systems outline the past of company, show their level today and give reliable information about future. This study presents a research about perspective on quality of small, medium Enterprises in textile industry in Denizli and researchs the differences between companies which have ISO 9000 certificate and which don't have ISO 9000 certificate. And results of the research are shown by SPSS program.

Key Words: Quality, Quality Management Systems, Quality Assurance Systems, ISO 9000, SMEs (Small and Sized Enterprises).

ÖZET

Günümüzde, istihdam sağlamayı ve büyümeyi gerçekleştirmede önemli rol üstlenen küçük ve orta boy işletmeler yaygın adıyla KOBİ'ler, yerel ve bölgesel gelişmenin itici güçleri olarak görülmektedir. Özellikle, sağlam yapılı ve büyümeye elverişli KOBİ'lerin, esneklik özellikleri nedeniyle, büyük ölçekli işletmelere göre değişen çevresel koşullara daha çabuk uyum gösterdikleri, dolayısıyla pazar fırsatlarını yakalamada daha şanslı oldukları düşünülmektedir. Bununla birlikte diğer büyük işletmeler gibi KOBİ'ler de küreselleşmenin etkisiyle yoğun bir rekabet ortamıyla karşı karşıya kalmaktadır. Bu değişim hızıyla artan rekabet, işletmeleri ürünlerini farklılaştırma ve maliyetleri düşürme gibi çeşitli stratejiler geliştirmeye zorlamaktadır. Kalite yönetim sistemleri ise bu stratejilerin en önemlilerinden biridir.

Kalite yönetim sistemleri; işletmelerin şirketin geçmişini özetleyip, bugününü ortaya koymakta ve geleceği hakkında güvenilir bilgiler vermektedir. Bu çalışmada Denizli ilinde tekstil sektöründe faaliyet gösteren KOBİ'lerin kaliteye bakış açıları hakkında bir araştırma ortaya konmuş ve ISO 9000 sertifikasına sahip olan ve olmayan işletmeler arasındaki farklar araştırılmaya çalışılmıştır ve araştırma sonuçları SPSS program yardımıyla gösterilmiştir.

Anahtar Kelimeler: Kalite, Kalite Yönetim Sistemleri, Kalite Güvence Sistemleri, ISO 9000, KOBİ.

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1. INTRODUCTION

Small and medium size enterprices (SMEs) have an important place in terms of numbers, contributions to national income and share of industrial production. SMEs play important roles on economic and social developments like a dynamic economy, employment, new job oppurtunities, flexibility and innovations (1). SMEs in our county, similar in all countries fort this, are vital elements for our economy with a numerical majority of 99% with dynamic and, flexible structures, SMEs are important factors for our country to compete well in global competition (2). It's important that SMEs, having a huge place in the economy, begin to prefer modern management approaches by moving away from traditional management approaches. The fastest growing of modern management approaches is Total Quality Management (TQM).

TQM is a kind of management that considers customer expectations and forms the quality defined by customers during all procedures with product and service (3). In accordance with the fierce global competition and the customers growing demand for quality, companies need quality studies for a successful competition. However, quality assurance system in total quality hold an important place. Enterprises should firstly establish quality assurance system and then transit into TQM. Quality Assurance System is accepted as the beginning and the most important step of transition to TQM. The certification and improvement actions of SMEs have a great importance. In this context, a research is presented about the quality perception of SMEs in Denizli. However, in the first part of the study, basic concepts like quality and quality management sytems have been mentioned. In addition, the concept of SMEs are determined. In the third part, a study is conducted about quality certification of SMEs in the textile sector in Denizli which is one of the important industrial centres. In the last part, the results of the research are given by SPSS.

2. BASIC CONCEPTS RELATED TO THE STUDY

Quality and Quality Management Systems

The competition in today's world has forced the enterprises to focus on quality. As a result of this, the enterprises transfer some important parts of resources into quality and quality improvement programs (4). In this sense, first of all, the definition of quality is necessary. By looking at quality studies, there is no general definition of quality. Various definitions of quality are due to a multi-dimensional quality. Some definitions by experts and organizations worldwide are as follows (5). Quality is the ability of meeting the needs for a quality product or service (ISO);

- Quality is the suitability for use (J.M. Juran).
- Quality is the least minimum harm about a product in a society after shipment (G.Taguchi).

In general, quality is to what extent a product has the characteristics of

something specified or implied needs. Quality shortly is producing and presenting products at lower prices, but with customer satisfaction.

The studies related to quality goes back to the laws of Hammurabi in the previous years (6). The emergence of quality as a concept is about the nineteenth century. When looking at the development of quality according to the years, in the 1930s, quality is analyzed among the five functions of the management as the separation of good from bad. This control related to the amount of error and the establishment of kinds turned into the use of statistical methods in 1940s. Quality control in the 1950s was the responsibility of a person or a team. After the second world war, Japan had a progress that leave western countries behind. In America, Statistical quality control was introduced firstly by Deming, then by Juran. In this period some Far East countries like Japan, South Korea, Taiwan, Singapore made big progress. In 1970s Deming and Juran provided the possibility of three dimensional thinking including money, time and quality (7). By the 1980s, it has been inadequate to consider only cost factor, the understanding of quality has started to move to the fore in competition (8).

TQM (Total Quality Management) is an effective system which combines and coordinates the efforts related to the quality devolopment of various units such as marketing, manufacturing, engineering and customer needs economically. The philosophy of TQM inculudes a management process which is entirely shaped according to consumer needs and demands and which coordinates the efforts of adopting to environmental uncertainties and variabilities in the best way (9).

TQM may be seen as a resource of innovation and variability (10). Although there aren't universal criteria that define firms implementing TQM, it can be mentioned some basic features. Accordingly, companies are focussed, so methods. customer processes and procedures are to customer designed meet expectations within and outside the company, the senior management supports the quality strategy, all stuff in the organization have vision, goals,

necessary tools and tecniques for being improved of the quality. There are sytems that reward quality to support the efforts continuously. The studies have been done to shorten the cycle times. It has been provided to prevent what is wrong from the start instead of error correction. Managers measure the progress by data-based feedback rather than their perceptions. The external environment has consistently been observed for the realization of quality. Quality information has been shared with other companies. Environmental damage of the goods, product defects and product returns have been prevented and citizenship and responsibilities have been encouraged (11). Quality assurance system in total quality plays an important role. QAS is accepted as the beginning of the transition and as most important step. the The conception of quality assurance is used as synonymly with the assurance sytems like British standards (BS), 5750 and like ISO 9000 in practice (12). However, the concepts of quality control and quality assurance shouldn't be confused with each other. Quality control is an activity for the product, but quality assurance is an activity for the system. Quality control needs the inspection, the analiysis, labour, money and time. Unquality is expensive according to quality assurance. The error and reprocess causes the lose of time and money, for that reason, these should be prevented before they happen.

Quality assurance systems have been changing according to customer demands day by day. However, the most well-known quality assurance system is ISO 900.ISO 9000 standart series published by ISO (13). ISO 9001:2008 means the determination of the conditions for management systems that can be used for customer satisfaction. From point of view, it provides many benefits such as cost reduction, new product, advanced communication. business quality awareness, the reduction of customer complaints, customer satisfaction, expansion into international market, competition (14). In Turkey, ISO 9000 standart was introduced after 1989. In Turkey, there is a misconception for the implementation of TQM, first it is thought to be necassary to get ISO 9000 certificate. In a study on this subject, 33% of businesses stated that they got ISO 9000 certificate for the transition into TQM (15). After getting this certification, their aim is TQM. But ISO 9000 is a customer-based study that guarantees quality goods to the customer according to customers demand.

The Concept of SMEs

SMEs are economic units that play important roles in the economic and social developments of the countries and that are indicators of economic active movements (16). It's so diffucult to say "a common definition" for SMEs. This definition of the existing literature is presented in a different way from each other according to the structure of the enterprises. This is because the concept of the scale size can vary from country to country.

Businesses have some discriminations according to their scale sizes, the number of workers, the size of the power used in production, annual turnovers of the companies, machinery and equipment, the amount of energy consumed, production capacity, the total profit quantities, total assets, quantitative and there is also a discrimination according to qualitative. Businesses are thought to have some discriminations in terms of quantities like their scale sizes, the number of workers, the size of the power used in production, annual turnovers of the companies, machinery and equipment, the amount of energy consumed, production capacity, the total profit, quantities, total assets, quantitative and there is also a discrimination according to gualitative. Businesses are thought to have some discriminations in terms of quantities like their scale sizes, the number of workers, the size of the power used in production, annual turnovers of the companies, machinery and equipment, the amount of energy consumed, production capacity, the total profit, total assets. And there is also a discrimination in terms of qualities (17).

If it's necessary to compare microenterprises with the small and medium-sized enterprises, micro enterprises are defined as employing less than 10 workers. According to the definition above. the Euro Commission made fit all Euro Commission legislation that covers the terms like SME, middle-sized enterprise, small enterprise and micro enterprise. The most important aspect of SMEs is that they have dynamic and flexible structures that can easily adopt to changes. However, SMEs have the advantages of rich natural resouces and cheap labour and a wide range of production, many raw materials from abroad through import give an opportunity for the production facility of processed or semi-processed product.

addition. they have In some advantages because of covering the gap that big enterprises can't do in many areas and also because of creating side industry that support to big enterprises. However, to adopt to the new situation because of global competitive pressures, there is an obligation of change of technological progress, social and environmental factors, political environment. SMEs have some certain disadvantages like lack of capital, not employing proffesional managers, disability to acquire new technologies and most importantly, disability to exist in export. The most important problems of them are financing problems. Shortly, based on various researches and studies, the finance problems of SMEs may be as follows; basic insuffient management insufficient capital. eauitv. the difficulties to get credits, high cost of credits, disability for payments, lack of benefits from incentives, the impact of economy policy and inflation on companies, limited benefits from capital markets (18).

3. SMEs AND ISO 9000 QUALITY MANAGEMENT SYSTEMS

Today, SMEs that lift burden of economy must develop various stretegies in order to survive in a competitive environment with largescaled enterprises. In the fierce competitive environment including quality, flexibility, fast productivity, SMEs must adopt to quality management and implement them to survive. The most practical solution of this is having the quality awaraness and implementing total quality management and quality management system (QMS). The implements of total quality management contributes to SMEs to be institutional and to progress well. as long as the necassary systems for total quality management are implemented, a steady progress and institutionalization are introduced. The implements of total quality management and SMEs are trying to get the results for not only their own satisfaction but only their Thus, total quality stakeholders. management provides not only SMEs but also all economic components to progress. As this situation requires SMEs to get a strong connection with their environment, SMEs are aware of enviromental changes accurately and timely (19).

Recently. in SMEs. the rapid expansion of ISO 9000:2008 QMS has come out. Some reasons for this expansion are the enforcement of its customers, demand for rising the export profile, the obligation of quality management systems certification for joining the government contracts. Many business owners demand for create this system in their own workplace because familier enterprises around them get ISO 9000:2008 QMS certification. Business owners of small enterprises pay attention to the following criteria to accept the system as a part of institutional structures that are open to progress and to establish the system and to get the system into the cycle succesfully:

- Business owners must see the system as a part of the work and must believe it to contribute to them.
- They must have maxiumum benefits from consulting, training, employment, testing, certification.
- The standart is flexible in many aspects. The purpose of the standart is that the system must be established in accordance with the organization structure and must constantly open to progress. With this approach, they must choose the most suitable consultant to help them build the structure.

However, the adaption of ISO 9000 of QMS by SMEs is different from the adoption of ISO 9000 QMS by large enterprices. There are some certain features of SMEs such as financial limitations, inability to compete with the

big ones in the market, institutional inabilty and so on. Features such as "management enthusiasm" or "management fashion" sales allow the adoption of further assessment of the contribution of the market to survive. However, according to the institutions of certificating ISO 9000 claims that QMS is a model that rises productivity in SMEs and facilitates exports and provides institunalization. This level increases expectations, but shortly after, it may turn into satisfaction. The impact of ISO 9000 isn't determined, there are some studies about performance the quality improvement activities. In these studies, it has been observed that ISO 9000 certified companies are performing better than firms without certificate and there certain significant differences are between each other. Some researchers defend that ISO 9000 QMS don't have any contributions despite the usefullness of it (20).

4. MATERIAL AND METHOD

In this study, SMEs operating in textile sector in Denizli, which is one of Turkey's important centers of SMEs, characteristics of business the environment, competitive strategy formulation and performance measurement etc. were analyzed and it was aimed to research possible differences between SMEs that implement TQM and SMEs that don't

implement TQM and these differences between SMEs are observed from various angles.

In order to determine these differences, hypothesis existed in the study are as follows:

H1: There are some differences between SMEs that implement Total Quality Management and SMEs that don't implement TQM in terms of the charecteristics of business world.

H2: There are differences between SMEs with and without implementation of TQM in terms of competetive strategy formation.

H3: There are differeces between SMEs with and wihout implementation of QMS in terms of performance measurement.

The data used in this study were obtained through questionnaires. The questionnaires used in this study are given in the appendix at the end of the study. The companies in which questionnare was implemented are composed of SMEs operating in the textile sector and registered by Small and Medium Enteprises Development Organisation (KOSGEB). Questionnaires were sent to 40 companies and they were answered fully by 28 SMEs operating in Denizli. They were prepared in the aim of revealing the differences between SMEs with and without QMS. The questions of the questionnaire have been divided into the following areas: The questions about the company's general charecteristics, the characteristics of business environment, about competetive strategy formation, performance measurement.

According to the answers given as a result of questionnaire, the average annual sales of SMEs (millon dolars) have been determined by the frequency distribution of SPSS and these avarege annual sales are given in Table 1.

From Table 1, it has been seen that 11% of SMEs that joined the questionnare have annual sales that cost 17 millon dollars and more, 21% of them have annual sales that cost 12-17 millon dollars, 11% of them have annual sales that cost 7-12 millon dollars, 36% of them have annual sales that cost 2-7 millon dollars and 21% of them have annual sales that cost 2 millon dollars or less.

Table 2, shows the avarage number of working employees of SMEs. From Table 2, when considering the employment, 43% of SMEs have 49-99 employees. In addition, according to the survey, 25% of the participating SMEs have 99-149, 21% of them have 199-250, 11% of them have 1-49, the annual avarege number of employees.

Annual Sales (Million Dollar)	Frequency	%	Cumulative %
2 and down	6	21	21
2 – 7	10	36	57
7 – 12	3	11	68
12 – 17	6	21	89
17 and over	3	11	100
Total	28	100	

Table 1. The avarege annual sales of SMEs (million Dollar)

Table 2. The annual average number	s of employees in SMEs
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The Number of Employees	Frequency	%	Cumulative %
1 – 49	3	11	11
49 - 99	12	43	54
99 - 149	7	25	79
199 - 250	6	21	100
Total	28	100	

Table 3. Plant size (m²)

Plant Size (m ²)	Frequency	%	Cumulative %
5000 - 10000	5	18	18
10000 - 15000	15	53	71
15000 - 20000	3	11	82
20000 and over	5	18	100
Total	28	100	

According to Table 3, it may be resulted that 53% of SMEs have indoor and outdoor space about 10000 $m^2 - 15000 m^2$ in terms of the plant size, 18% of SMEs have 20000 m² and over, 11% of them have 15000 -20000 m², 18% of them have 5000 -10000 m² as plant size. Among the companies that joined the questionnaire it hasn't been seen any companies that have 1000-5000 m² as plant size. In this sense, it must be thought that SMEs operating in textile sector are the manufacturers. The ages of participating SMEs have been seen in Table 4. Accordingly 39% of them are at the ages 10-15, 29% of them are between the ages 10-15 and older 21% of them are at the ages between 5-10. According to the results obtained from questionnare, the SMEs whose ages are 20 and over have management certification, and studies about implementing QM (Quality Management) have been going on for SMEs whose ages are between 1 and 5.

According to Table 5, 29% of SMEs with questionnaire have no certificate and in these SMEs there is no implement about QM. In 21% of SMEs, the studies are going on. 50% of SMEs are with QMS-ISO 9000. A company with ISO 9000 certificate takes place in both a company group in the 20 years of age and also implement lean production. Under the title of the characteristics of business environment in the questionnaire, the

questions were asked on such topics like the evidence of seasonal demand, the contraction in the sector, a new product input, foreign competition in the industry, the use of advanced technology, the rate of capacity utilization, the number of competition in the industry, the use of advanced technology, the rate of capacity utilization, the number of competitors. In response to the answers as follows: 1, definitely yes; 2, yes; 3, partly yes; 4, no; 5, certainly no. Table 6 was introduced with these choices to 6 firms that chose "The studies are going on" were excluded from analysis in this and the next sections.

Table 4. Age of comp	any
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Age of Company	Frequency	%	Cumulative %
1 - 5	6	21	21
5 - 10	3	11	32
10 - 15	11	39	71
20 and over	8	29	100
Total	28	100	

Table 5. SMEs with and without the certificate of quality management

Quality Implement	Frequency	%	Cumulative %
Studies are going on	6	21	21
Without certificate	8	29	50
With certificate (ISO 9000)	14	50	100
Total	28	100	

Questions	ISO 9000	N	Average	Standard Deviation	t	Sig.
Seasonal demand is evident	present	14	2,00	0,70711	0,429	0.527
Seasonal demand is evident	absent	8	2,00	1	0,429	0,537
Contraction in the contra is come	present	14	3,2	0,44721	0.404	0 544
Contraction in the sector is seen	absent	8	2,33	0,57735	0,481	0,514
New product input is being frequent	present	14	3,6	0,54772	0,117	0,744
New product input is being irequent	absent	8	2,667	0,57735	0,117	0,744
Our company is operating in a labor-	present	14	1,60	0,54772	0,117	0,744
intensive sector	absent	8	1,667	0,57735	0,117	0,744
Foreign competition in the sector is	present	14	1,80	0,44721	4,0	0,092
very high	absent	8	2,00	-000	4,0	0,092
There is a widespread use of	present	14	1,00	0,000	3,0	0,002
advanced technology in our comp.	absent	8	3,6667	0,57735	3,0	0,002
The capacity utilization rate is very	present	14	2,80	0,44721	0,481	0,514
high in our company	absent	8	2,33	0,57735	0,401	0,514
The number of competitors in the	present	14	2,40	0,54772	0,117	0,744
sector is very high	absent	8	1,667	0,57735	0,117	0,744

According to Table 6, a sinificant difference wasn't observed between the companies with and without ISO 9000 certificate on the subject like seasonal demand, labor-intensive sector, foregin competitors (sig > 0.05). One of the obvious differences is a widespread use of technology between these two groups (sig > 0.05). While the avarage respond to this question is "definitely yes" by SMEs with ISO certificate. In the other group of SMEs, this avarage respond is closer to "no". The purpose in the third part of the questionnaire is the determination of the differences between the SMEs with and without QMS certificate in terms of the competitive strategy formation. The questions about global are competition, raw material and tool supply, adaption to technology, government regulations and supplier quality issues. The choices like the least important, 2 less important, 3 neither important nor unimportant, 4

important, 5 very important are presented to the participants.

As seen Table 7, the idea of a possible effect on the company for Research & Development studies in the future caused differences between two groups (sig < 0.05). On the other hand, there isn't a significant difference between the company with and without QM certificate on the subjects of rawmaterial, tool supply, government regulations, supplier quality.

In the last section of questionnaire, it has been mentioned the differences between the companies with and without QMS on issues like performance measurement. The participants were asked to answer the questions by selecting options. In response to one of the participants, 1 the least important, 2 - less important, 3 neither important nor unimportant, 4 important, 5 - very important. The participants were asked to answer on the issues like returns of product, customer complaints, term, monthly/annual production, the cost of raw materials and so Table 8 was formed.

There are some important differences between two groups on the issues like the cost of raw materials, customer monthly/annual complaints and production (sig < 0.05). According to the average of responses, SMEs with QMS marked customer complaints as important" monthly/annual "verv production as "less and the least important" cost of raw materials as "less and the least impotant" on the other hand SMEs without ISO 9000 certificate found customer complaints as "neither important nor unimportant" and performance evaluation as monthly/annual production, raw materials "important". as The differences between the companies with TQM and without TQM were analyzed.

Table 7. Competitive strategy

The biggest environmental Factors that may affect our company	ISO 9000	Ν	Average	Standart Deviation	t	Sig.
Clobal compatition	present	14	3,8	0,44721	4	0.002
Global competition	absent	8	1,000	0,00	4	0,003
Devery meterial and teal events	present	14	3,4	0,54772	0.447	0 744
Raw-material and tool supply	absent	8	2,33	0,57735	0,117	0,744
Disability of adapt to now toobhology	present	14	3,600	0,54772	t 4 0,117 0,117 0,549 0,481 3	0 744
Disability of adapt to new technology	absent	8	1,6667	0,57735		0,744
	present	14	3,40	0,57772	0 5 4 0	0 400
Government regulations	absent	8	3,00	1	0,549	0,482
	present	14	2,20	0,44721	0,117 0,117 0,549 0,481	0.044
The quality of supplier	absent	8	2,6667	0,57735		0,244
The study of Dessent & Development	present	14	1,20	0,44721	2	0.000
The study of Research & Development	absent	8	4,6667	0,57735	0,117 0,117 0,549 0,481	0,002

Tablo 8. Performance measurement

Performance Criteria	ISO 9000	Ν	Average	Standart Deviation	t	Sig.
Deturn of Draducto	present	14	3,8000	0,44721	0.404	0.044
Return of Products	absent	8	3,33	0,57735	t 0,481 3 0,117 3 4	0,244
Customor Complainta	present	14	5,0	0,00000	3 0, 0,117 0, 3 0,	0.002
Customer Complaints	absent	8	2,33	0,57735		0,003
T	present	14	3,600	0,54772	0,117 0,	0 1 1 1
Term	absent	8	4,6667	0,57725		0,144
As which we have a long due	present	14	1,20	0,44721	2	0.000
Monthly/Annual Produc.	absent	8	4,6667	0,57725	0,117	0,002
	present	14	1,80	0,44721	4	0.000
The Cost of Raw Materials	absent	8	4,6667	0,00	4	0,003

5. RESULTS AND DISCUSSION

Accordingly, the results from the study supports the hypothesis H1 (There is a difference between SMEs with TQM and without TQM in Denizli in terms of the characteristics of business environment). Because although there aren't any obvious differences related to seasonal demand labor-intensive industry, foreign competition, capacity utilazation, the number of competitors (sig > 0.05), one of the obvious differences between two groups is observed as the use of advanced technology (sig < 0.05). While the avarage response to this question by SMEs with ISO certificate is "definitely yes", this avarage in the other group of SMEs is closer to the option "no".

The results from the survey support the hypothesis H2 (There is a difference between SMEs without

TQM in Denizli in terms of competitive strateav). The idea that global competition and the studies of Research & Development may affect the company in the future caused some differences between two groups (sig < 0.05). On the other hand, there differences aren't any between companies with and without QM certificate on the issues like raw material forming competitive strategy, tool supply, government regulations, supplier quality. The results from survey support the hypothesis H3 (There are differences between SMEs with &without QM in terms of performance measurement). The cost of raw materials customer complaints and monthly/annual production (sig < 0.05). As SMEs from a system based on customer satisfaction & customeroriented, the results reflect the features of QMS. SMEs with QMS realize some improvements to provide customer satisfaction & customer loyalty and so, during this process, there is a reduction of cost as a performance measurement.

6. CONCLUSION

At present, commonly known SMEs that play an important role in providing employment and expanding and that are small and middle sized companies are accepted as the driving forces of local and regional development. In this study show us; the competition increased by the rate of variation has forced companies to develop strategies like low cost and large product range. It's an unavoidable fact that SMEs which are the driving forces in the new economy must consider QMS and Quality like the other enterprises. Therefore, this study covers the perspectives of SMEs that operate in the textile industry in Denizli. For that reason. SMEs operating in textile sector in Denizli which is one of the most important centers of SMEs are analyzed on the issues such as company's general characteristics, the features of business environment, competitive strategy formulation, performance measurement and the differences between SMEs with and

without ISO 9000 certificate in Denizli are observed.

In this study, it has been seen that SMEs with ISO 9000 certificate are more useful for some criteria than SMEs without ISO 9000 certificate. But it's impossible to have a certain conculusion because of no differences between two groups in terms of many other criteria and the small number of samples. It will be useful to research by expanding the numbers of samples and the criteria on this subject. However, how guality assurance system is perceived and implemented by SMEs will affect the results to be obtained. Depending on the current state of business, it is wrong to expect "miraculous" results in the short term. because, the aims of TQM & QAS (Quality Assurance System) are to provide the enterprises survive for a along term and to provide them focus on flexible long-term goals. In addition, SMEs must not look at QAS in terms of only certification, they must bring them into a philosophy of life.

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