

**N. Shulyar**

*Candidate of Economic Sciences,  
Deputy Director for Quality,  
JV LLC "Electron-Sferos"*

**R. Shulyar**

*Candidate of Economic Sciences,  
Associate Professor at the Department  
of Management and International Business,  
National University "Lviv Polytechnic"*

## **DEVELOPMENT OF QUALITY ASSURANCE OF ENTERPRISES**

The study covers the main periods of the development of the science of quality management, analyzes current guidelines and directions of development of quality assurance systems of enterprises, explores the issues of work and development of quality management systems of enterprises. Particular attention is paid to the special assessment and determination of financing costs of quality assurance systems of enterprises. The proposed indicators for the evaluation of the quality management system of the company also allow to find opportunities for improvement of quality management systems of enterprises as the main task of quality assurance of their activities.

International experience in quality management, which is set out in the international quality standards ISO, requires a process approach to the management system. Enterprise quality managers allocate the most significant and key processes, which basically form the quality indicators. Process approach, in turn, requires the allocation of function-

al control method as a separate process in the field of quality and productivity of enterprise as a whole. The formation of a functional approach requires some improvement methods to implement the function of quality management in the enterprise. The recommendations developed in this paper relate to the main areas of work of the Quality Management System – Finance (recommendations on the analysis and prediction of the quality of financing costs).

The study of the activities of a number of machine-building enterprises evaluated the development of quality management systems of their activity as a factor for competitiveness, an assessment of the quality of the company's subsystems, evaluated the cost of financing of quality assurance activities of the investigated enterprises. The author also developed methodological suggestions for planning and simulation of quality assurance systems of enterprises, for identification of needs for financing their quality

assurance systems of enterprises and motivation of staff in the quality system of the enterprise.

Scientific novelty of research is manifested in development of a theoretical positions and practical recommendations on the development and management of quality systems in the machine-building enterprises. The results of the study, with respect to scientific novelty, consist in the following developments. The thesis first proposed to determine the cost-effectiveness of the quality management system of enterprises based on reduction losses in the quality management system, which is determined based on the classification and measurement of the cost of quality management and allows justifying the level of these costs in the cost of production at a certain level of quality. The author of the thesis improved tools used to identify the cost of quality by separating them from the costs in-

vested in the quality and the cost of the quality system (long-term investment and running costs), which allows forming more balanced requirements to share certain costs in the cost of production in its planning and forecasting, depending on the product requirements from consumers and the market. The above helped to improve the following methodological approaches to modelling and forecasting funding requirements of quality assurance systems of enterprises by developing a model which combines the demands of consumers for products and share of the cost of quality in its production costs for making and justifying decisions about funding requirements of quality systems of the company. The proposals on the criteria of planning and cost modelling for quality assurance system of enterprises help identify funding requirements of quality assurance systems of enterprises.