



S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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**The TQM Journal - TQM-09-2021-0281**

1 message

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**The TQM Journal** <onbehalf@manuscriptcentral.com>

Wed, Sep 29, 2021 at 4:38 PM

Reply-To: tqmeditor@gmail.com

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

29-Sep-2021

Dear Dr. Tambunan,

Firstly, we'd like to say thank you for submitting your manuscript entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" for publication consideration in The TQM Journal, published by Emerald.

Your manuscript ID is TQM-09-2021-0281, so please include this number in all future correspondence.

If your manuscript complies with the journal's Editorial Scope (<http://emeraldgroupublishing.com/products/journals/journals.htm?id=tqm>) and Manuscript Guidelines ([http://emeraldgroupublishing.com/products/journals/author\\_guidelines.htm?id=tqm](http://emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=tqm)), it will be double-blind peer reviewed, a process normally takes 4-6 months (depending on reviewer availability), after which we will contact you again. If your paper does not satisfy the journal's Editorial Scope or Manuscript Guidelines, we will contact you sooner.

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We would like to thank you once more for your submission with Emerald and shall contact you again as soon as the review process has been completed.

Yours sincerely,  
Alex Douglas  
The TQM Journal

<https://orcid.org/0000-0001-5653-8203>



S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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**The TQM Journal - Author update**

1 message

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**The TQM Journal** <onbehalf@manuscriptcentral.com>

Fri, Oct 22, 2021 at 8:09 PM

Reply-To: luca.gnan@uniroma2.it

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

22-Oct-2021

Dear Author(s),

It is a pleasure to inform you that your manuscript titled A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT (TQM-09-2021-0281) submitted to "Balancing the "hard" and the "soft" shades of TQM: bridging conceptual advancements and managerial insights" special issue has passed initial screening and is now awaiting reviewer invitation.

The manuscript was submitted by Dr. Tigor Tambunan with you listed as a co-author.

As you are listed as a co-author, if you have not already done so please log in to <https://mc.manuscriptcentral.com/tqm> and check that your account details are complete and correct, these details will be used should the paper be accepted for publication.

Yours sincerely,  
Prof. Luca Gnan  
Guest Editor, The TQM Journal  
[luca.gnan@uniroma2.it](mailto:luca.gnan@uniroma2.it)



S. Tigor B. Tambunan <tigor\_tambunan@ukwms.ac.id>

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## The TQM Journal - Author update

1 message

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**The TQM Journal** <onbehalf@manuscriptcentral.com>

Mon, Dec 6, 2021 at 11:39 PM

Reply-To: luca.gnan@uniroma2.it

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

06-Dec-2021

Dear Author(s),

It is a pleasure to inform you that all required reviews have been received for your manuscript entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" and that your paper is now awaiting an Editor Decision.

Yours sincerely,  
Prof. Luca Gnan  
Guest Editor, The TQM Journal  
[luca.gnan@uniroma2.it](mailto:luca.gnan@uniroma2.it)



S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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**The TQM Journal - Decision on Manuscript ID TQM-09-2021-0281**

1 message

**The TQM Journal** <onbehalf@manuscriptcentral.com>

Tue, Jan 11, 2022 at 5:23 PM

Reply-To: luca.gnan@uniroma2.it

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

Cc: luca.gnan@uniroma2.it, rocco.palumbo@uniroma2.it

11-Jan-2022

Dear Dr. Tambunan,

I wish this message finds you well.

Your manuscript entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" which you submitted to The TQM Journal has been reviewed.

The decision is that the manuscript requires major revisions. Therefore, you are invited to respond to the comments of the reviewer(s) and revise your manuscript. As you can see, the two referees who were initially invited had two polarized views on your research. Therefore, we invited two additional referees, who agree in recommending major revisions for your research.

Please note that being asked for a revision in no way implies that your paper will be published. Please also note that your revised paper will be sent for re-review by the original reviewers. In resubmitting your paper, please include a response letter, where you carefully address all the remarks highlighted by reviewers.

DEADLINE: 13-Mar-2022

To revise your manuscript, log into <https://mc.manuscriptcentral.com/tqm> and enter your Author Centre, where you will find your manuscript title listed under "Manuscripts with Decisions." Under "Actions," click on "Create a Revision." Your manuscript number has been appended to denote a revision.

You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, revise your manuscript using a word processing program and save it on your computer. Please also highlight the changes to your manuscript within the document by using the track changes mode in MS Word or by using bold or coloured text. Once the revised manuscript is prepared, you can upload it and submit it through your Author Centre.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. You can use this space to document any changes you make to the original manuscript. In order to expedite the processing of the revised manuscript, please be as specific as possible in your response to the reviewer(s).

**IMPORTANT:** Your original files are available to you when you upload your revised manuscript. Please delete any redundant files before completing the submission.

Because we are trying to facilitate timely publication of manuscripts submitted to the The TQM Journal, your revised manuscript should be uploaded as soon as possible. If it is not possible for you to submit your revision in a reasonable amount of time, we may have to consider your paper as a new submission.

Please note that Emerald requires you to clear permission to re-use any material not created by you. If there are permissions outstanding, please upload these when you submit your revision. Emerald is unable to publish your paper with permissions outstanding.

Once again, thank you for submitting your manuscript to the The TQM Journal and I look forward to receiving your revision.

Yours sincerely,  
Prof. Luca Gnan  
Guest Editor, The TQM Journal  
[luca.gnan@uniroma2.it](mailto:luca.gnan@uniroma2.it)

DEADLINE: 13-Mar-2022

## Reviewer(s)' Comments to Author:

Reviewer: 1

Recommendation: Accept

## Comments:

The review of literature covers all the relevant studies but the implications for research or practice are not clearly linked to findings

## Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: yes
2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: Yes. no significant work has been ignored
3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: yes
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: yes
5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The paper does not clearly provide implications for research or practice and does not show relationship with findings and conclusions.
6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: yes

Reviewer: 2

Recommendation: Reject

## Comments:

The paper aims at presenting a practical and effective way to apply the quality cost concept in Strategic Cost Management (SCM) framework.

The paper needs to be revised.

First the introduction needs to clarify the relevance of the research for academics and practitioners. Then, a literature review is needed to clarify the gaps and the contribution of the paper.

The methodology is not clear, as well as how the authors elaborate on the results.

## Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: It must be improved
2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: It must be improved
3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: It must be improved
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: It must be improved
5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: It must be improved

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: It must be improved

Reviewer: 3

Recommendation: Major Revision

Comments:

Please highlight all the changes made in the revised version using colored letters. Also provide a detailed response highlighting the way the authors address each of the following comments of the reviewer.

Abstract

Page 1/30 lines 13-15, "The costs of activities will serve as performance indicators", This information deals with the methodology of the study.

Page 1/30 lines 35-38, "For assessing the operability..... conditional-quantitative improvement criteria", This information refers to the findings of the study.

What the authors state in the Originality paragraph deals mostly with the findings and the practical implications of the study. In the Originality paragraph the authors should highlight clearly why and how the present study is different from the studies conducted worldwide so far.

Please provide a separate paragraph in the Abstract presenting the Practical implications of the study. In this paragraph the authors should clearly highlight how the present study findings can be used by company managers in their daily business life.

1. Introduction

Page 1/30 lines 48-57, Please support through references all the statements presented in this paragraph.

Page 1/30 line 59, The literature references should be presented from the older to the newest. Please check the literature references throughout the text.

Page 2/30 lines 6-8, "Externally, this quality-based problem leading to safety problems, lawsuits, and increased government regulation", Please check this sentence for grammar error.

Page 2/30 lines 13-16, "Surprisingly, research consistently..... a contributing factor", Please support these lines through references.

Page 2/30 lines 16-20, "Despite the fact that the error..... engagement or ineffectiveness", Please check the syntax.

Page 2/30 lines 20-26, "In the context of the value chain..... variations in product quality", Please support these lines through more recent references.

The introduction section is not comprehensive.

The Quality Cost and its dimensions, even though constitutes the core of the present study, they are not adequately presented in the Introduction section.

An issue that should be carefully considered by the authors in the Introduction section (prior to the Literature review section) concerns the stimulus of the authors to carry out the present study. In other words, the gap identified in the literature and the future research proposals suggested by several authors (based on which the authors have been motivated to conduct the present study) should be clearly highlighted in the Introduction section (using recent references). So, the reviewer suggests the authors further review the literature, in order to identify the literature gap (according to which no previous similar studies have been carried out so far) and the suggestions of several authors to carry out a study similar to the study presented in this paper.

Why and how the present study differs from previous studies published so far, should also be clearly highlighted in the Introduction section.

The contribution of the study should also be clearly highlighted in the Introduction section.

Finally, as the last paragraph of the Introduction section, the authors should present the structure of the paper.

2. Theories

Strategic Cost Management

Page 2/30 lines 47-53, "Value Chain Analysis (VCA), Strategic Positioning Analysis (SPA), and Cost Driver Analysis (CDA) are three pillars of SCM", Please support this statement through more recent references.

Page 2/30 lines 53-56, "Activities in the value chain have..... activities within the company", Please support these lines through recent references.

Value Chain

What the authors support in this sub-section is already known to the reader.

Quality Costs

Page 4/30 lines 11-15, "The root cause of external failures..... handling in inbound logistics", Please support these lines through recent references.

Page 4/30 lines 50-52, "In other words, the quality cost is any cost that would not be incurred if the quality were perfect", Please check this sentence for grammar error.

What the authors support in this sub-section is already known to the reader.

### 3. Discussion

Page 6,7,8 The majority of the literature references used are not recent.

Page 7/30 lines 3-5,"  $\Delta$ PAC is the difference..... new Failure Costs (FC0- FC1)", Please support this statement through references.

Table 2. Activities in PAF quality cost model. The literature references used to draw these activities per quality cost dimension should also be presented in the Table.

Page 9/30 lines 21-33, "However, when the meaning..... reducing competitiveness", Please support these lines through more and recent references.

Page 10/30 lines 26-35, "As stated previously..... in supporting activities", Please support these lines through references.

Page 10/30 lines 37-42, "As the name implies, the..... the specified tolerance limit", Please support these lines through more and recent references.

Page 11/30 line 21, "After examining the existing quality problem-activity linkages, finding a lower PAC", Please check this sentence for grammar error.

### 4. Conclusion

It is not common to provide literature references in the Conclusions section. In this section the authors should concentrate to the main findings of the present study.

The authors should present in a separate section the practical implications of their study.

The authors should present in a separate section the limitations of their study and their future research recommendations.

#### Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The paper may contain new information; however, a few improvements should be made to justify publication. The originality-value and the contribution of the study are not clearly highlighted and supported.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: More recent references should be used by the authors.

The literature gap and the future research proposals of several authors should also be mentioned by the authors in the Introduction section of the paper.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The theoretical background needs further support.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The results should be discussed more critically.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The implications of the present study for academics/researchers and practitioners should be presented in a separate section.

The limitations of the study and the authors' future research suggestions should also be presented in a separate section.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The quality of communication is good. However, few sentences need to be checked for grammar and syntax errors.

Reviewer: 4

Recommendation: Major Revision

#### Comments:

The article discusses a current and vital issue, however, it requires some correction. Detailed guidance has been included in points 1-6.

In addition:

In the Introduction, the author of the study relates to 3 pillars recommended by strategic cost management to support business "to reduce the cost and increase their sustainability simultaneously", however does not list them, while indicating only the relationship between two of them. It is important to list all the three pillars at this point and then indicate relationships between them. The current message is unclear, the reader may not necessarily identify the 3rd

pillar. Only in section 2, their doubts can be resolved.

#### Additional Questions:

1. **Originality:** Does the paper contain new and significant information adequate to justify publication?: The article discusses the problem of the role of the quality cost chain in strategic cost management. The topic is important and up to date. Currently, some of the most essential challenges faced by enterprises are to acquire knowledge and use the skills of their employees to create values which are valuable to customers, and quality has always been one of these values. Therefore, the issue of quality and related costs has been the center of interest of economists and representatives of management science for many years.

The article first presents a brief theoretical outline of strategic cost management, value chain and quality costs. Subsequently, there is a discussion on interrelationships between activities, quality, and costs to indicate conceptual and practical gaps. To find a real practical solution, the PAF quality cost model was applied. The value added of the article is generating QCC, a visual mathematical tool, as a practical instrument.

2. **Relationship to Literature:** Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: The paper has cited an adequate number of related literature references. Nevertheless, there are few references to either strategic cost management or quality costs. The part including literature studies, among others, lacks reviews of quality cost models or the reference to the quality cost model related to ABC by R.S. Kaplan. The subject literature includes many studies in this field, also among the ones cited by the author of the article (e.g., Schiffauerova, Thomson (2006), Sower et al. (2007); Omar and Murgan (2019), Cheah et al. (2011), Sturm et al. (2019), Biadacz (2020)).

3. **Methodology:** Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The study requires some improvements in terms of the following:

1. The introduction lacks clearly indicated objective of the study.
2. Chapter 2 ought to constitute "Literature studies" and so be entitled. This chapter requires improvements. The part entitled "Strategic Cost Management" does not refer directly to SCM in its content but, to a large extent, to the value chain which

the subsequent subsection is devoted to. There are no fundamental assumptions of the SCM concept or a brief review of literature in this respect. In the subsection relating to quality costs there is no brief presentation of the systematic literature review of existing quality cost models. The PAF model was only approached. It should have been mentioned that it is one of quality cost models and at least other models ought to have been mentioned briefly.

3. The structure of the study requires modification. There are no methodological explanations that constitute an essential component of any scientific paper (my suggestion is to add the section of "Methodology"). There is no justification of the selection of the PAF model for the purposes of the research, which is necessary in the opinion of the reviewer. The PAF model is one of traditional quality cost models and, as such, it has often been criticized in the subject literature (see: e.g., Chatzipetrou and Moschidis (2016), Dale and Plunkett (1999), Kim and Nakhai (2008), Freiesleben (2004) Teli et al. (2017). The reader may expect the explanation why precisely that model was selected to conduct the research and not the one based on quality cost accounting, based on Activity Based Costing?

4. **Results:** Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Yes

5. **Implications for research, practice and/or society:** Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The article hardly pinpoints the possibilities of specific implications for practice and further research. There is also no indication of the directions of further research or recommendations for practice. It would be advisable to create a separate section with clear description for implications for research, practice and/or society.

6. **Quality of Communication:** Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The language of the paper is very good and satisfactory, the message is clear and understandable to the reader.

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**\* How-to-submit-a-revision.doc**

33K



S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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**The TQM Journal - TQM-09-2021-0281.R1**

1 message

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**The TQM Journal** <onbehalf@manuscriptcentral.com>

Fri, Jan 28, 2022 at 9:26 PM

Reply-To: tqmeditor@gmail.com

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

28-Jan-2022

Dear Dr. Tambunan,

Your revised manuscript entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" has been successfully submitted online and is presently being given full consideration for publication in The TQM Journal.

Your manuscript ID is TQM-09-2021-0281.R1.

Firstly, we will look at your manuscript and if the paper is in the correct format it will be sent for re-review. The review process is on average (without any unforeseen delays) 8 to 12 weeks.

However, if your manuscript is not in the correct format (e.g. missing files, structured abstract not included in the article file, references in the wrong format) it will be returned to you (Unsubmitted) for you to make the necessary corrections prior to review.

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Thank you for submitting your manuscript to the The TQM Journal.

Yours sincerely,  
Alex Douglas  
The TQM Journal

<https://orcid.org/0000-0001-5653-8203>



S. Tigor B. Tambunan <tigor\_tambunan@ukwms.ac.id>

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## The TQM Journal - Author update

1 message

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**The TQM Journal** <onbehalf@manuscriptcentral.com>

Thu, May 26, 2022 at 3:14 AM

Reply-To: luca.gnan@uniroma2.it

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

25-May-2022

Dear Author(s),

It is a pleasure to inform you that all required reviews have been received for your manuscript entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" and that your paper is now awaiting an Editor Decision.

Yours sincerely,  
Prof. Luca Gnan  
Guest Editor, The TQM Journal  
[luca.gnan@uniroma2.it](mailto:luca.gnan@uniroma2.it)



S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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**The TQM Journal - Decision on Manuscript ID TQM-09-2021-0281.R2**

1 message

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**The TQM Journal** <onbehalf@manuscriptcentral.com>

Tue, Aug 23, 2022 at 1:17 PM

Reply-To: luca.gnan@uniroma2.it

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

23-Aug-2022

Dear Dr. Tambunan,

Your manuscript entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" which you submitted to The TQM Journal has been reviewed.

The decision is that the manuscript requires minor revisions. Therefore, you are invited to respond to the comments of the reviewer(s) and revise your manuscript.

Please note that being asked for a revision in no way implies that your paper will be published. Please also note that your revised paper may be sent for re-review by the original reviewers.

To revise your manuscript, log into <https://mc.manuscriptcentral.com/tqm> and enter your Author Centre, where you will find your manuscript title listed under "Manuscripts with Decisions." Under "Actions," click on "Create a Revision." Your manuscript number has been appended to denote a revision.

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Once the revised manuscript is prepared, you can upload it and submit it through your Author Centre.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. You can use this space to document any changes you make to the original manuscript. In order to expedite the processing of the revised manuscript, please be as specific as possible in your response to the reviewer(s).

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Once again, thank you for submitting your manuscript to the The TQM Journal and I look forward to receiving your revision.

Yours sincerely,  
Prof. Luca Gnan  
Guest Editor, The TQM Journal  
[luca.gnan@uniroma2.it](mailto:luca.gnan@uniroma2.it)

DEADLINE: 23-Sep-2022

Reviewer(s)' Comments to Author:  
Reviewer: 1

Recommendation: Minor Revision

Comments:  
Comment V1:

Page 1/30 lines 35-38, "For assessing the operability..... conditional-quantitative improvement criteria", This

information refers to the findings of the study.

Author's response:

This information ("For assessing the operability..... conditional-quantitative improvement criteria") has been moved into the findings of the study.

Reviewer comment R1

Well addressed. However, the problem is that the acronyms used are not understandable to the reader. Please make the acronyms understandable.

Author response:

Thank you, The acronyms have been inserted in the fourth and fifth sentences in Findings to improve reader understanding. "Mathematically" also has been added to the following sentence so that the paragraph has changed into:

"The leading indicator of improvement is a higher ratio between new possible failure costs (FC) and the combination of prevention & appraisal costs (PAC) than the current value, followed by a lower total quality cost (TQC). The subsequent attention is a lower ratio between the appraisal cost (AC) and prevention cost (PC). Mathematically, for assessing the operability of new quality-related activities,  $\Delta PAC_{new} < \Delta FC_{new}$ ,  $TQC_{new} < TQC_{current}$ ,  $(FC/PC)_{new} > (FC/PC)_{current}$ , and  $(AC/PC)_{new} < (AC/PC)_{current}$  are proposed as feasible conditional-quantitative improvement criteria.

Reviewer comment R2

Well addressed

However, a question arises: Does a higher ratio between new possible failure costs (FC) and the combination of prevention & appraisal costs (PAC) than the current value denote an improvement?

Comment V1:

What the authors state in the Originality paragraph deals mostly with the findings and the practical implications of the study. In the Originality paragraph the authors should highlight clearly why and how the present study is different from the studies conducted worldwide so far.

Author's response:

This paragraph has been changed into "Although it has become one of the important topics in SCM, research on quality and quality cost issues is still rarely treated as a strategic management issue. Even so, the discussion tends to be very broad, complex, and difficult to apply. This study combines a simple diagrammatic and mathematical approach to simplify the discussion and at the same time manage the value of strategic quality management"

Reviewer comment R1

Well addressed.

Page 1/52, lines 35-37, "...research on quality-related activity and quality cost issues is still rarely treated as a strategic management issue", Based on this sentence it seems that the research itself is a strategic management issue. For example, it can be changed as follows: the quality-related activity and quality cost issues are still rarely treated as subjects of research studies in the field of strategic cost management.

Author's response:

Thank you. The sentence has been changed into:

"The quality-related activity and quality cost issues are still rarely treated as subjects of research studies in the field of strategic cost management."

Reviewer comment R2

Well addressed

Comment V1:

Please provide a separate paragraph in the Abstract presenting the Practical implications of the study. In this paragraph the authors should highlight how the present study findings can be used by company managers in their daily business life.

Author's response:

Here is the addition of the practical implications; "QCC will make it easier for company managers to analyze the contribution of their departments or activities to quality costs at the departmental or organizational level, including making quality cost performance improvements effectively and efficiently."

Reviewer comment R1

Well addressed.

Page 1/52, line 50-52, "...including making quality cost performance improvements effectively and efficiently", Please re-phrase and check the full-stop.

Author's response:

Thank you. The sentence has been re-phrased into:

"QCC will make it easier for managers to evaluate how strategically their departments or activities contribute to quality costs at the departmental or organizational level, as well as to effectively and efficiently improve quality cost performance."

Reviewer comment R2

Well addressed

Comment V1:

Page 1/30 lines 48-57, Please support through references all the statements presented in this paragraph.

Reviewer comment R1

Page 1/52, line 13-16, "Unfortunately, SCM did not explain a straightforward..... relationships among activities", These lines should also be supported with references. Also, check the full-stop.

Author's response:

Thank you. Two primary SCM-related references (Li, 2018 and Shank, 1989) have been added to these sentences.

The sentences now are:

"Unfortunately, SCM did not explain a straightforward way to identify the starting point of this improvement (Li, 2018; Shank, 1989). Even the combination of Value Chain Analysis (VCA) and Cost Driver Analysis (CDA), the two of three pillars of SCM, did not show clearly the costs relationships among activities (li, 2018)",

Reviewer comment R2

Well addressed

Comment V1:

Page 1/30 line 59, The literature references should be presented from the older to the newest. Please check the literature references throughout the text.

Reviewer comment R1

Not well addressed. Please check the literature references throughout the text.

Author's response:

Dear reviewer, I used Zotero software for automatic citation insertion according to Harvard-Emerald style as guided in the TQM journal Author Guidelines (<https://www.emeraldgrouppublishing.com/journal/tqm#author-guidelines0>). This citation styles suggest alphabetical order in each list of citation. That is why the references are not in the year of publishing order. Thank you.

Reviewer comment R2

Well addressed

Comment V1:

Page 2/30 lines 13-16, "Surprisingly, research consistently..... a contributing factor", Please support these lines through references.

Reviewer comment R1

Page 2/52, lines 58-59, Not well addressed.

Author's response:

Thank you. Three references (Farooq, 2017; Omachonu et al., 2004; Wood, 2013) have been added to the sentence.

A new sentence with reference (Purushothama, 2012) was also added to confirm the previous argument theoretically.

"Surprisingly, research consistently shows that materials and procedures, not employee behavior, are at the core of about 85 percent of product quality concerns (Farooq, 2017; Omachonu et al., 2004; Wood, 2013). Other causes seem to be hiding under the iceberg (Purushothama, 2012)."

Reviewer comment R2

Well addressed

Comment V1:

Page 2/30 lines 16-20, "Despite the fact that the error..... engagement or ineffectiveness", Please check the syntax.

Reviewer comment R1

Page 3/52, lines 3-7, Not well addressed.

Author's response:

Thank you. The syntax has been checked and improved.

"Regardless of the neglect of engineering principles, violations of standard operating procedures, or the continuation of a sub-optimal process on these non-conformity problems, the fact is that there are various issues related to the ineffectiveness of workers behind it."

Reviewer comment R2

Well addressed

Comment V1:

Page 2/30 lines 20-26, "In the context of the value chain..... variations in product quality", Please support these lines through more recent references.

Reviewer comment R1

Page 3/52, lines 7-14, Not well addressed.

Author's response:

Thank you. I have added three references to support this statement. They are:

1. Keller, S.B., Ralston, P.M. and LeMay, S.A. (2020), "Quality Output, Workplace Environment, and Employee Retention: The Positive Influence of Emotionally Intelligent Supply Chain Managers", *Journal of Business Logistics*, Vol. 41 No. 4, pp. 337–355.
2. Nguyen, D.D., Le, T.M. and Kingsbury, A.J. (2020), "Farmer participation in the lychee value chain in Bac Giang province, Vietnam", *Journal of Agribusiness in Developing and Emerging Economies*, Vol. 10 No. 2, pp. 203–216.
3. Nikulin, D., Wolszczak-Derlacz, J. and Parteka, A. (2021), "Working Conditions in Global Value Chains: Evidence for European Employees", *Work, Employment and Society*, p. 095001702098610.

So that the sentence now is:

"In the context of the value chain, employee empowerment means involving employees in every activity in each chain (Keller et al., 2020; Nguyen et al., 2020; Nikulin et al., 2021)."

Reviewer comment R2

Well addressed

Comment:

The introduction section is not comprehensive. The Quality Cost and its dimensions, even though constitutes the core of the present study, they are not adequately presented in the Introduction section. An issue that should be carefully considered by the authors in the Introduction section (prior to the Literature review section) concerns the stimulus of the authors to carry out the present study. In other words, the gap identified in the literature and the future research proposals suggested by several authors (based on which the authors have been motivated to conduct the present study) should be clearly highlighted in the Introduction section (using recent references). So, the reviewer suggests the authors further review the literature, in order to identify the literature gap (according to which no previous similar studies have been carried out so far) and the suggestions of several authors to carry out a study similar to the study presented in this paper.

Author's response:

A paragraph has been added to clarify the literature gap ("Quality becomes a valuable source for growing sales, earnings, and business image when handled quickly, properly, and consistently (Blocher, 2019; Heizer et al., 2017; Li, 2018; Sailaja et al., 2014; Wood, 2013). Companies that have not been quantifying quality costs might consider this activity as a step in their efforts to improve the overall quality of their products and services (Classi, 2015). Unfortunately, identifying and analyzing quality costs becomes a complicated task in the implementation stage. In the simulation of quality costs in Southeast Asian semiconductor businesses (Khaled Omar and Murgan, 2014) and quality cost estimation in PCB design (Gilbert et al., 2005), apart from requiring a high degree of mathematical and statistical competence, quality costing tends to be partial and tactical in an organizational setting. A case study on aerosol canisters quality has led to the integration of quality-related activities and costs; however, they are still far from effective because they directly place the inspection procedures in the manufacturing stage as the initial and main target of quality cost control (Farooq, 2017). A textile company in Iraq cannot effectively manage its quality management program because it does not completely understand the link between non-production operations and quality management activities in the production department (Ahmed Al-Dujaili, 2013). A previous conceptual study initiated integrating operational efficiency frameworks with strategic effectiveness. The use of optimal control theory in this study has shown which direction to improve quality and related cost but does not explain how to make it happen (Yasin et al., 1999). Companies still need an easy-to-use technique of assessing activities and quality costs that is thorough but not so excessively.")

Reviewer comment R1

Page 2/52, lines 52-57, "Companies still need an.....not merely administrative innovation", Please check this sentence for syntax error.

The previous comments of the reviewer regarding the literature gap and the future research proposals of several authors, are not adequately and well addressed by the authors. Please read carefully the previous comments of the reviewer. The authors should identify in the literature specific statements presenting that there is an existing literature gap (statements such as for example: there is lack of studies.....no research studies define..... there is a dearth of studies.....) as well as specific statements – suggestions made by several authors recently for future studies in the topic (such as: there is a need for further studies.....more studies can be conducted in the field .....).

The references used should be recent. In the revised paragraph the authors present, the majority of the literature references are not so recent.

Author's response:

Thank you. I have modified the sentence. I also have adopted specific statements from three recent articles on a time basis (Chatzipetrou and Moschidis, 2018; Bugdol, 2020; Biadacz, 2021) to present the literature gap.

So that the paragraph related to the literature gap is:

"Theoretically, out of 99 papers on quality cost analysis, only 45 articles discuss the components of quality costs in detail. Most only focus on the cost of poor quality. This finding supports the hypothesis that gathering quality costs in practical settings can be somewhat unclear and complicated while suggesting further studies on the interrelations of quality costs (Chatzipetrou and Moschidis, 2018). The other study shows that fear of implementing TQM indicates the lack of managerial competency related to quality management, at which quality costing is part of the problem (Bugdol, 2020). A recent study shows that managers' lack of interest in new methods is still a significant obstacle to quality cost management (Biadacz, 2021). These studies confirm that companies still require simple but comprehensive techniques for analyzing quality-related activities and costs (Chatzipetrou and Moschidis, 2016; Cheah et al., 2011; Schiffauerova and Thomson, 2006; Vaxevanidis et al., 2009)."

Reviewer comment R2

Well addressed

Comment:

Why and how the present study differs from previous studies published so far, should also be clearly highlighted in the Introduction section. The contribution of the study should also be clearly highlighted in the Introduction section.

Author's response:

The contribution of this study has been added to the last paragraph in Introduction section ("Quality-related activities and costs are strategic and operational issues that are increasingly important for every company today. This study proposes an effective and comprehensive quality cost and activity analysis tool to compensate for very dynamic and complex business conditions but is relatively easy to understand and implement").

Reviewer comment R1

Not well addressed in terms of the originality of the study. Why and how the present study differs from previous studies published so far, should also be clearly highlighted in the Introduction section.

Author's response:

Thank you. According to your previous comment on the literature gap, I think now I have a better understanding of my research's potential contributions. Strategic context implementation in quality cost analysis is the first contribution, and the new methodology approach is the second. So that I have changed the paragraph into:

"Activities and costs related to quality are no longer just an operational issue but also a strategic issue that is increasingly important for every company today. Implementing strategic context, specifically strategic cost management, on the quality cost is the first contribution of this conceptual research. The second contribution, which is no less critical, is the new methodology approach. This study proposes a practical analysis technique related to gap research in previous studies regarding the failure of implementing an integrated quality cost measurement method. This study combines a simple mathematical and value chain model-based diagrammatic analysis method. This approach is expected to overcome the complexity of quality management in the company's internal and external value chain linkages. The development of this analytical tool begins by exploring the theoretical role of the value chain and quality costs in the context of SCM, examining the existence of various types of activities in the value chain and their impact on quality costs using a simple mathematical approach, and performing several diagrammatic simulations to visualize and test the logic of the conceptual framework under consideration."

Reviewer comment R2

Well addressed

Page 3/61 lines 50-53, "From a total cost..... supplied by its suppliers", Please do not use the same word (due to) twice in a sentence.

Comment:

Value Chain.

What the authors support in this sub-section is already known to the reader

Author's response:-

I have added to the results of a study in Australia linking the value chain to quality (Prajogo et al., 2008) in Value Chain Section.

Reviewer comment R1

Well addressed.

Page 5/52, line 18, "..... activities' economics of activities", Please do not use the same word twice in a sentence.

Author's response:

Thank you. The same words have been deleted. Now the sentence is:

"The activities should be separated or grouped. It can be based on differences in economics of activities, technology, activity costs, or significance of potential value (Li, 2018; Porter, 1998; Zhang, 2005).?"

Reviewer comment R2

Well addressed

Page 4/61, line 46, SPA is SCM's second pillar that recommends.....Please check for typos error.

Page 4/61, line 48-49, SCM views the company's cost structure due to strategic positioning decisions to have a competitive advantage", Please check the syntax and re-phrase this sentence.

Page 4/61, line 56-58, "Each part of a company's value chain..... chosen strategic position", Please check the syntax and re-phrase this sentence.

Comments:

Page 4/30 lines 50-52, "In other words, the quality cost is any cost that would not be incurred if the quality were perfect", Please check this sentence for grammar error.

What the authors support in this sub-section is already known to the reader.

Author's response:

The sentence has been revised: "In other words, the quality cost would not be incurred if the quality were perfect"

Reviewer comment R1

Please check once again this sentence grammatically.

Author's response:

Thank you. I have changed the sentence into:

"In other words, no poor product, no quality cost."

Reviewer comment R2

In this sentence there is not a verb.

### 3. Discussion

Comment:

Page 6,7,8 The majority of the literature references used are not recent.

Author's response:

Reviewer comment R1

Adequate.

-

Author's response:

Thank you. I have added two recent references to confirm the relationship between quality-related activities and quality cost in the value chain.

1. Pasquini, C., Hespanhol, M.C., Cruz, K.A.M.L. and Pereira, A.F. (2020), "Monitoring the quality of ethanol-based

hand sanitizers by low-cost near-infrared spectroscopy", *Microchemical Journal*, Vol. 159, p. 105421.

2. Wang, Y., Huang, A., Quigley, C.A., Li, L. and Sutherland, J.W. (2021), "Tolerance allocation: Balancing quality, cost, and waste through production rate optimization", *Journal of Cleaner Production*, Vol. 285, p. 124837.

Reviewer comment R2

Well addressed

In Table 2 with regard to the literature references provided in the third column, only the year of publication should be included in a parenthesis, not the whole reference, for example: Blocher et al. (2019). Check the writing style of the references according to the Journal's guidelines.

Author's response:

Practical implications added on separate paragraph in the conclusion section ("This study has practical implications. Company managers will be able to analyze the strategic contribution of their departments or activities to quality costs at the departmental or organizational level easier using the QCC map; This map also helps managers control and improve quality cost performance effectively and efficiently. Of course, as an inter-departmental analysis instrument, the detail and the completeness of related information such as costs and activities has a very vital role.")

Reviewer comment R1

Not well addressed. Please provide more clear and analytical implications for practitioners and researchers also. It is suggested provide the practical implications in a separate section.

Page 21-52 lines 50-52, "...at the departmental or organizational level easier using the QCC map" Please check the full-stop.

Author's response:

Thank you. I have created a separate section for implications (under the conclusions and implications section). I have provided more clear practical implications in the first paragraph:

Implications

This study has practical implications. Company managers can quickly analyze the strategic contribution of their departments or activities to quality costs at the departmental or organizational level using the QCC map. This map helps managers identify the linkage between activities and quality cost-related activities in all value chains, improve it in a centralized or distributed manner by considering FC/PAC, TQC, FC/PC, and AC/PA, respectively, and monitor them. Of course, as an inter-departmental analysis instrument, the detail and the completeness of related information such as costs and activities have a vital role.

The theoretical implication and future research opportunities are explained in the second paragraph.

This research has limitations. This study only discusses the relationship between quality costs and activities related to quality management in the PAF quality cost model, not cost behavior. This limitation opens up opportunities for future research that intends to link QCC with cost behavior in the context of managerial accounting and Strategic Cost Management. The use of QCC in certain industrial areas is the next research opportunity. The variety of PAF activities this study addresses originates from a wide range of industrial sectors; QCC research by sector may produce unique industrial quality cost phenomena.

Author's response:

The limitation of the study and the future research recommendations added on the last paragraph in the conclusion section ("This research has limitations. This study only discusses the relationship between quality costs and activities related to quality management in the PAF quality cost model, not cost behavior. This limitation opens up opportunities for future research that intends to link QCC with cost behavior in the context of managerial accounting and Strategic Cost Management. The use of QCC in certain industrial areas is the next research opportunity. The variety of PAF activities this study addresses originates from a wide range of industrial sectors; QCC research by sector may produce unique industrial quality cost phenomena.")

Reviewer comment R1

Well addressed.

Author's response:

Thank you.

Reviewer comment R2

Page 22/61, lines 49-50, "Last, it is crucial to investigate the new possible quality concerns long-term investigation". Please check the syntax, and re-phrase this sentence.

Page 22/61, lines 57, ".....the linkage between activities and quality cost-related activities.....", Please re-phrase.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The paper has been substantially improved; however, minor improvements should be made prior to publication

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other elements of the paper?: The results are adequately presented and discussed.

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S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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**The TQM Journal - Decision on Manuscript ID TQM-09-2021-0281.R3**

1 message

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Thu, Oct 13, 2022 at 2:12 PM

Reply-To: rocco.palumbo@uniroma2.it

To: tigor\_tambunan@ukwms.ac.id, TigorTambunan@gmail.com

13-Oct-2022

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I hope this message finds you well.

We have now received the required number of reviews for your paper.

It is a pleasure to accept your manuscript TQM-09-2021-0281.R3, entitled "A CONCEPTUAL FRAMEWORK OF QUALITY COST CHAIN IN STRATEGIC COST MANAGEMENT" in its current form for publication in The TQM Journal.

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Thank you for your contribution. On behalf of the Editors of The TQM Journal, we look forward to your continued contributions to the Journal.

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S. Tigor B. Tambunan &lt;tigor\_tambunan@ukwms.ac.id&gt;

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1 message

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To: tigor\_tambunan@ukwms.ac.id  
Cc: sylvia.emerald@tnq.co.in

Sat, Oct 22, 2022 at 10:03 PM

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[sylvia.emerald@tnq.co.in](mailto:sylvia.emerald@tnq.co.in)

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## Congratulations Dr. Tambunan, your article has been published!

1 message

noreplies@emerald.com &lt;noreplies@emerald.com&gt;

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