

ABSTRACT

The study aims to evaluate of quality costs to Administration and Economics College at University of Anbar and show the impact of displacement of these costs from 2013 to 2017. The main problem of research was the extent to which there is an awareness of the importance of measuring the quality costs in Iraqi higher education institutions, so that the system of production of the educational service in these institutions can be developed and then measured and evaluated. Analytical style was used and adopted inductive and deductive approach in analyzing and extracting results, the study has showed reduce in prevention costs in 2014 by 8,7% of previous year, which led to increase the internal failure costs to be 89,9% of quality costs total. The main reason of increase the failure cost is to increase the number of failed students to 138 student of 2014. In 2016 the prevention cost became 1,6% of previous year, but the internal failure cost has also increased, the main reason is to increase failed student cost to 3589063 dinar is higher cost of study period, this increase is connected with increasing the costs of extinction, specifically the destruction of buildings. The study also showed that the records of quality costs did not obtain which is considered a basis in preparing reports of quality cost. In addition that the quality team lacks accountant of quality costs which made a weak in detailed documentation of quality costs, accordingly the management will not be able to put future plans in a good way and weak control of quality performance as well as will not be awareness in an importance of quality costs. The study recommended the necessity of increase awareness in an importance of quality costs, keep records, prepare quality reports to follow and control the quality costs for the future period, show changes, join an accountant management with team or quality management to be able to collect, clear and enter costs data of quality. In order to make a good analysis operation of data by participation with quality team, in addition to his role in helping management in planning, control, evaluation and taking decisions and analysis the reasons of an internal failure in deep and detail way to reduce this cost over time, reaching to the requested quality goals by the management