

## ACCOUNTING COSTS TO DECLARE QUALITY ASSURANCE COSTS TO THE MANAGEMENT

AYMAN HISHAM M. OZREIL

Master of Accounting, Aligarh Muslim University, Uttar Pradesh, India

### ABSTRACT

The study's objective is to realize the significance of costs accounting in announcing quality assurance costs to the management. The analytical and descriptive method has been used to answer study's questions and it has inferred that providing and schematizing quality assurance costs report and its outputs via accounting information systems is a necessity due to its role on improving the management's surveillance and demonstrating the increase in the costs of internal and external failure if any, which alerts the management to reduce it to improve the quality of the products, satisfying the customer, increasing sales and the potential to compete.

The study realized the importance of quality improvement programs and giving it much concern for its role in achieving important savings, increased profits and providing quality assurance costs report via accounting information systems to encompass its outputs of financial reports and to be designed on the basis of quality assurance activities.

**KEYWORDS:** Cost Accounting, Management, Quality, Quality Assurance Costs