



**UNIVERSITY OF TM
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**EXPLORING THE ROLE OF LEADERSHIP IN IMPLEMENTING A TOTALQUALITY
MANAGEMENT SYSTEM IN A SERVICE ENVIRONMENT**

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**Graduate School of Business and Leadership
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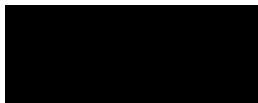
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Abstract

The tax administration organisation in South Africa has a large number of inactive taxpayers on its files and inaccurate records as it comprises people and corporations registered but not really paying taxes. Despite evidence suggesting that only a minority of new taxpayers end up paying tax, many new taxpayers are registered each year. The objective of this qualitative research was to explore the role of leadership in ensuring total quality management in the tax administration organisation in Durban, Umhlanga, and Pinetown. Thirteen operations managers and their supervisors at Durban, Umhlanga, and Pinetown, as well as the regional supervisor for the Durban area, were selected as participants using the purposive sampling technique. Individuals had to have been in positions of senior management, branch management, or operations management for a minimum of three years to be eligible to participate. Semi-structured and in-depth interviews were used to collect data about participants' levels of expertise, their sense of organisational function, their familiarity with quality and quality management, their familiarity with TQM, and their awareness of the difficulties inherent to its use in the service sector. The data were analysed using thematic analysis. The study's findings show that managers are very important not only to the change, where management's minds come to a halt, and how they frequently require and must outsource skills in their development and implementation of TQM, but also that active sponsorship of quality incentives proved to be a strategy used by branch leaders in designing and implementing TQM systems. The conclusions of this study were that: "Growth in TQM is dependent on top-down support and the creation of a conducive culture inside the organization," and the study participants agreed on one thing: that the executives must promote a TQM mentality within their organisations as they play a crucial role in developing the TQM strategy for their organisations and, in certain cases, the departments they directly oversee. The major recommendation of this study was that branch leaders need to be involved in serious and extensive leadership development if they are to design and implement a TQM system that will be successful since these branch leaders in the service industry may have knowledge about certain things but they definitely do not know everything, which makes it necessary for them to consult and rely on the information provided by experts, the people they lead, and the customers to whom they provide services.

Keywords: leadership, total quality management system, service environment

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CHAPTER 1: INTRODUCTION AND BACKGROUND OF THE STUDY

1.1 Introduction

The aim of this chapter is to introduce this study, which explores the role of leadership in implementing a total quality management system in a tax administration service environment according to the viewpoint of leaders. In pursuing this aim of the chapter, the focus is initially on the background to give insights into the key debates on TQM and situate it in the context of the service organisation that is being studied. Thereafter, the chapter focuses on the research problem, research objective, and research questions before focusing on the significance of this study. The chapter also presents a brief discussion of the research methods and delimitation of this study. Lastly, the chapter provides an outline of the contents in each of the chapters that constitute this thesis before the chapter summary.

1.2 Background of the study

Total quality management (TQM) is becoming increasingly crucial not only in the manufacturing sector but also in the service sector in the current era of rapid changes due to globalisation, deregulation of markets, and the sophistication of customer needs (Barone, 2022). Service excellence is critical in tax administration organisations as they strive to meet and exceed the expectations and needs of internal and external stakeholders while meeting organisational objectives. It is imperative for service organizations, including those involved in tax administration, to focus on quality and how to ensure that it permeates and directs all organisational activities, processes, and outcomes to satisfy taxpayers and employees in the service provision chain. When a service organisation focuses on effective quality management, the TQM mindset permeates all aspects of the organization, from hiring to internal processes to product development (Dahlggaard-Park, Reyes, & Chi-Kuang, 2018). In this way, TQM has the potential to provide the possibility for enhancing participation, contribution, and the growth of a sense of ownership for every employee of the organisation (Kumar, Singh, Kumar, & Antil, 2016). TQM can have an important and beneficial effect on employee and organisational development. TQM's focus on quality helps identify skill deficiencies in employees and provides the necessary training, education, or mentoring to address those deficiencies. Service organisations that practice TQM develop and nurture core values around quality management and continuous improvement (Dahlggaard-Park, Reyes, & Chi-Kuang, 2018).

As stated by Kumar et al, (2016), the Total Quality Management (TQM) approach is a management philosophy of the 21st century and a process, not an endpoint. There are also claims that TQM enables businesses to make better use of their resources by focusing on raising product and service quality. Kieswetter (2019) found a strong correlation between TQM and business improvement. In an old but still interesting view, Bellis-Jones and Hand (1989) assert that TQM is not just another management fad but also provides a genuine competitive edge. According to Lee and Ming-Miin, (2015), TQM is more than just a business management technique; it also boosts an organization's competitiveness, delivers additional value to the client, and gives it an advantage in the marketplace. TQM is a technique for bringing about effective and efficient corporate performance by increasing adaptability (Barone, 2022). The other thing he said was that TQM ensures a certain quality level inside the company.

In order to successfully apply TQM in the service sector, it is important to have a firm grasp on the specifics of the industry. TQM, as defined by Talib et al. (2017e), is "a collection of management techniques applicable across the organisation" with the goal of ensuring that the company continuously meets or exceeds customer needs. They stressed the necessity of a long-term dedication to the implementation of TQM processes in an organisation. Planning, time, and effort are needed for the successful adoption and implementation of TQM procedures. Top management, strategic quality planning, employee management and involvement, supplier management, customer focus, process management, continuous improvement, information and analysis, knowledge, and education are all common TQM practises for the service sector that contribute to steady and widespread advancement (Fotopoulos and Psomos, 2016). In addition, a literature study conducted by Talib et al. (in press a, 2017f) uncovered 17 TQM practises uniquely applicable to the service sector. These include: leadership's dedication; customers' needs being prioritised; processes being managed; quality systems being in place; teams forming and working together effectively; information and analysis being used for benchmarking, strategic planning, employee encouragement, and quality culture; and human resource management and product/service design being at the forefront. In addition, Kumar et al. (2019) found that TQM had a beneficial influence on employee relations, operations, customer satisfaction, and financial outcomes as measures of business success. Yang (2016) has made this assertion as well. However, research reveals that fewer studies have been performed on the service sectors in comparison to their industrial counterparts, and hence TQM application in the service sector is still in its infancy (Kumar et al. (2019); Gustafsson et al., 2016). When put in the context of developing nations like India, the existing research shows that studying the applicability of the TQM programme in the Indian service sector will help shed light on the

present state of TQM implementation (Karuppusami and Gandhinathan, 2017).

The importance of quality to the success of a product or service is what gives this investigation its breadth. More than ever, service businesses care about maintaining a competitive edge in today's highly competitive and volatile market (Zairi, 2021). Therefore, the primary goal of this research is to provide a synopsis of TQM, its usefulness, and its advantages, as well as to explain the many features of service components.

1.2.1 Context of the study and current status of TQM

The quality of revenue sector services has been a growing problem in South Africa over the past few years. The government's actions have had a major impact on the way taxes are collected. Evidence suggests that quality plays a significant role in how South Africans evaluate the revenue sector. With these shifts comes a new need to boost tax collection efficiency. Furthermore, market and certification constraints have prompted the tax administration organisation in South Africa to adopt a number of interventions to improve the provision of tax-related services. The tax administration organisation implemented the knowledge management process in 2015 to support the provision of quality service grounded in knowledgeable employees.

The tax administration organisation's service charter contains the important rights and obligations of taxpayers, as well as the service level standards the organisation's functions are to abide by for it to achieve service excellence. It outlines and specifies that the organisation aims to continuously improve its services to the main stakeholders and that its commitment to providing fair, accurate, and mutually trusted services will earn the firm respect. This shows that the organisation is committed to a culture of excellence and that it has a shadow quality management system in place with regards to service quality, though this quality management system is failing to address the challenges bedeviling the tax administration organization, which is characterised by misgovernance and misperformance.

The tax administration organisation has been focusing on the provision of an adequate organisational configuration to carry out the following strategic plans: addressing the institution's competency and integrity at the leadership level; cultivating an acceptable level of staff morale and participation; giving attention to projects that can help recoup revenue in the near to medium future; and doing an extensive evaluation and enhancement of the existing governance structure. This shows the depth of the need for implementing a quality management system at the organisation so that all the strategic goals of the organisation are achieved. The

mission of the organisation spelled out in the key documents of the organization, like the year-to-year strategic plans, employees' operating procedures and manuals, and other key documentation of the organization, also highlights the need for the organisation to improve its standing with the public through offering reputable services that satisfy its major customers.

TQM is a management philosophy that evolved over time from Japanese manufacturing and was popularised in the American peninsula and later throughout the world by quality gurus Shewhart, Juran, and Deming. The major goal of the development of this theory of management has been to coordinate all organisational functions towards the fulfilment of the common goal of customer satisfaction (Barone, 2022). A majority of studies on TQM have focused exclusively on the manufacturing and production domains; recently, studies have started to focus on the application of this concept to the service domain. This concept of management is employed by organisations to satisfy their customers' needs by continually refining the quality of their goods and services. It takes the collective effort of all members of the organisation or institution for TQM to be implemented successfully. Dahlgard-Park et al. (2018) According to Stiglingh (2014a), the combination of TQM and good leadership allows effective business operations, which can be a vital tool that can be used to achieve sustainability in public sector management as well as enhance service delivery in any institution or organisation.

In a bid to improve its services, boost tax collections, better serve customers, and fulfil its strategic plans and goals, the tax administration organisation has implemented a Total Quality Management (TQM) program. The programme started as a result to overhaul the organisation and its operations so that it meets customers' expectations and regain public confidence. The actions of the pre-2018 board really caused problems in the operations of the tax administration organisation and to overhaul the institution the mother organisation (The Treasury) dissolved the board and put in place a new one. The new board put in place this TQM program as part of the initiatives to restructure the organisation towards service excellence (Umraw, 2018). The goal of the programme was to coordinate all the tax administration and governance activities of organisation so that its service quality and efficiency will meet the set targets and reduce the fiscal deficit. The key activities of the TQM programme were solicitation of participation from upper management and staff, researching and accommodating the needs of the clientele, condensing the length of the product development cycle, dedicating teams to making improvements, enacting involvement and autonomy in the workplace, pay attention to procedures and development strategies and inclusion of TQM into strategic planning of the organisation.

Several studies (Ching-Chow, 2018; Jacob, Michaely, & Müller, 2017) claim that TQM's

successful implementation can lead to vastly superior outcomes in the service sector, including the enhancement of SQ, an increase in productivity among employees, and the satisfaction of both internal and external customers. The purpose of this research is to determine the role that departmental or branch leadership plays in the successful implementation of TQM in order for the organisation to achieve its strategic goals. The section that follows outlines the problem statement that this study aims to solve based on gaps in research in practise and previous studies.

1.3 Problem statement

A plethora of problems has characterised the tax administration organisation in South Africa, ranging from maladministration, poor performance, lack of governance, tax evasion, an inappropriate tax base, poor and/or selective collection from registered entities, and high employee turnover, all of which reflect an absence of TQM. As such, in recent years, tax - related bombshells have been dropping on the tax administration organisation, one after another, leading experts to doubt the effectiveness of the tax administration organisation in South Africa and the direction it has been heading in. According to the paper by Batrancea et al. (2017) titled "Understanding the determinants of tax compliance behaviour as a prerequisite for increasing public levies," there are a number of factors that contribute to low tax collection, particularly the structure of a tax system, as it hinders taxpayers' willingness to comply. Furthermore, the paper outlined that if the taxpayers perceive the system as being too bureaucratic with a high tax burden and a high number of taxes, as the tax regime of South Africa is, they are likely to default. In a similar vein, an ineffective fiscal policy that is reflected in the wastage of public resources and the poor quality of public goods causes taxpayers to hesitate about paying their full share of tax obligations. Moreover, the paper by Kirchler, Hoelzl, and Wahl (2016) presented a novel way of thinking about tax compliance by taking into account two critical factors: confidence in the tax authorities and their ability to enforce the law. A hostile atmosphere, as well as a slippery slope or vicious cycle of diminishing tax compliance, can readily be triggered by the presence of coercive authority and a lack of trust.

Over the course of the last few years, there have been a number of claims made in the media and elsewhere that call into question the veracity of the tax administration organisation in South Africa. However, both of these papers failed to outline the role of the leadership in enforcing, salvaging, and aligning tax policies to ensure continual compliance and customer respect for the organisation. Several studies (Ching-Chow, 2018; Jacob, Michaely, & Müller, 2017) claim that TQM's successful implementation can lead to vastly superior outcomes in the service sector, including the enhancement of SQ, an increase in productivity among employees, and the satisfaction of both internal and external customers. As such, this study aims to plug the gap in the discourse of tax compliance studies at the organisational level by outlining how the leadership of the tax administration authority of South Africa can implement TQM at the organisational level for the improvement of organisational services, which will lead to increased engagement and thus compliance and customer satisfaction.

1.4 Research objectives

The objectives of this qualitative study are the following:

- To investigate the role of Branch leadership in Durban, Umhlanga and Pinetown in ensuring TQM in the service environment of a tax administration organisation in the Durban area.
- To explore strategies utilised by Branch leadership to implement a TQM system in the service environment of tax administration organisation in the Durban area.
- To provide ways on how Branch leadership can be applied for an effective and efficient TQM system at a tax administration organisation in the Durban area.

1.5 Research questions

The present qualitative study sought to answer the following questions:

- What is the role of Branch leadership in Durban, Umhlanga and Pinetown in ensuring TQM in the service environment of the tax administration organisation in South African in the Durban area?
- What are the strategies utilised by Branch leadership to implement a TQM system in the service environment of the tax administration organisation in South Africa in the Durban area?

- How can the Branch leadership be applied for an efficient and effective TQM system at the tax administration organization in South Africa, specifically in the Durban area?

1.7 Significance of the study

First and foremost, this study is of significance to the strategic planning and human resources managers, who are the primary policy makers in the tax administration organization. This study is important to these stakeholders because it outlines the problems inherent in the organisation and how they can overcome them by aligning all their policies towards the identification and satisfaction of the organisation's customers. By taking into account the findings and recommendations of this study, the managers will be able to draught new policies that enable competent personnel to lead the organisation towards customer satisfaction and continual improvement of the organization's services.

Additionally, this research is important for all other top and bottom managers in the revenue service industry because it enlightens them on the role they can play at their current position to streamline organisational processes and resources in order to satisfy customers and adopt TQM statutes of continuous improvement and organisational harmony, which can lead the organisation to reap benefits in both the short and long term. Evidence from this study will signal the importance of leadership in TQM implementation at both local and international levels.

The study is of importance to the revenue and taxation academic community as it bridges the gap created by a dearth of literature that covers TQM in revenue authorities in Africa. The findings of the study will serve as a foundation upon which future studies can base their arguments when studying TQM in tax administration.

1.8 Research methodology

The objective of this qualitative research was to explore the role of leadership in ensuring total quality management at the tax administration organisation's Durban branch based in Umhlanga and Pinetown. Thirteen participants were selected using the purposive sampling technique to participate in the study. The inclusion criteria for the participants were that individuals had to be in positions of senior management, branch management, or operations management. The group of 13 included three operations managers from each of the three locations, together with their respective supervisors, and a regional supervisor for the Durban area. Semi-structured and

in-depth interviews were used to collect data about participants' levels of expertise, their sense of organisational function, their familiarity with quality and quality management, their familiarity with TQM, and their awareness of the difficulties inherent to its use in the service sector. Clarke and Braune's thematic analysis was used to examine the data gathered through semi-structured interviews.

1.9 Delimitations of the study

The term "delimitations" is used to describe the limits placed on a study by the researcher's choices on what will and will not be studied. The present study is premised on understanding the concept of TQM at the Tax Administration Organization of South Africa branch in Durban. In order to understand the roles played by the branch managers, this study chose to focus on one branch that is near the researcher, where minimal resources and maximum attention can be paid; all other branches in other cities of South Africa were sidelined as it would be very expensive and tedious for the researcher to follow them all. This study only focused on the leaders who have a minimum of 5 years' experience in the role of management, as they would have a good understanding of tax activities and their associated challenges, such that they could provide enough information that could be valuable to the research. It chose to overlook the leaders with less experience because they would lack the depth of information needed to answer the research questions.

1.10 Focus of the study

The focus of the study is to investigate the role of leadership in the successful implementation of a Total Quality Management (TQM) system in a service environment. The study aims to explore the relationship between effective leadership and the success of a TQM program in a service context. It will also examine the strategies utilised by Branch leadership in implementing a TQM system in the service environment of tax administration organisation in the Durban area. Ultimately, the study seeks to provide insights on the recommendations on how Branch leadership can implement an effective and efficient TQM system at a tax administration organisation in the Durban area.

1.11 Chapter outline

The present study is divided in six chapters which are broken down as follows:

Chapter 1 – The aim of the chapter was to provide the background of the study to give insights into the key debates on TQM and situate this study in the context of the organisation at focus

and how it relates to the academic knowledge available on the topic. The authors highlighted the research problem, research objective, and research questions before focusing on the significance of this study and also gave a brief discussion of the research methods and delimitations of this study in relation to the notion that revenue authorities in Africa, with a particular focus on the tax administration organisation of South Africa, are plagued with varied challenges that lead to unending complaints from clients; hence, the implementation of TQM is a solution to these problems.

Chapter 2 – This chapter aims to review the available literature on the field of total quality management (TQM) and its relationship with management, to place this study in the context of previous academic work, and to give it the depth and strength to explore the role of leadership in ensuring a TQM in the service environment of SARS by identifying study gaps from previous studies and hence allowing the study to fill in the gaps that align with its delimitations.

Chapter 3 – This chapter details the methods, ways, and techniques that were adopted in the collection and analysis of this study's data and the reasons that motivated the choice of the methods. It also details the research ethics that underpin and validate the study.

Chapter 4 – Chapter 4 is focused on the presentation and analysis of the study's results in preparation for their usage in the last two chapters of this study.

Chapter 5 – This chapter offers discussions of the results. The chapter serves to verify whether or not the study objectives laid out in the first chapter have been satisfied by the results that were obtained from the interviews. It also compares the research results with those found in the literature to check the conformity of the study to other studies on the topic.

Chapter 6 – After the results of this qualitative study have been given and analysed, this chapter will draw connections between those results and the study's stated goals and outline the study's conclusion. Recommendations and potential study topics are also outlined in this chapter.

1.12 Chapter summary

In this chapter, the background of the study was outlined, and the key insights derived were outlined on the evolution and state of knowledge on TQM. This study was situated in the context of the organisation at focus, which is the tax administration authority of South Africa. The key tenets outlined in academic sources available on the topic were outlined, and the gaps inherent were outlined. This chapter found out that the organisation is riddled with a number of challenges that necessitate the adoption of TQM as outlined in its strategic plans, vision, and

key documentation for it to attain complete customer satisfaction and public confidence. The aim of the study as well as the objectives and research questions were outlined in this study and were related to the implementation of TQM inside the organisation. The significance of the study to the academic and organisational contexts was outlined, and the study's delimitations spelled out that all other departments around South Africa were neglected because of resource constraints; hence, the study only focused on the Durban branch, and the management personnel who had less than 5 years' experience were not selected to be part of this study as they lacked the experience to answer the research question and give validity to the study. The major limitation of the study is that it is qualitative, so it is difficult to prove that the results that will be obtained will be generalizable to other branches. The following chapter looks at existing literature on TQM in the tax collection sector.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

The aim of this chapter is to review literature related to the field of total quality management (TQM) and its relationship with management. The review provides depth and strength to the research as the study seeks to explore the role of leadership in ensuring TQM in the service environment of the tax administration organisation in South Africa. The literature review section will also aid the study in identifying study gaps from previous studies, thus allowing the study to fill in the gaps. Firstly, the chapter looks at the various definitions of TQM, discussing the weaknesses and strengths of those definitions and how they fit into the present study. Another section of importance in this chapter is the discussion on the factors impeding the successful implementation of TQM. Lastly, the chapter closes with a chapter summary that offers conclusive remarks on the literature review.

2.2 Defining the phenomenon of Quality

The origin of the term "quality" is said to have been coined by Cicero to translate Greek *poiots*, from *qualis*, "quality." In its early use and for long thereafter, with awareness of the word's use in Aristotelian philosophy, from the late 14th century as "an inherent characteristic," also "degree of goodness or excellence. "There is no universally agreed-upon definition of quality, as some descriptions are objectively related while others are subjectively related, depending on the scope of the definition. Das, Kumar, and Kumar (2012) noted that quality is a fundamental mechanism for a natural property of any service that allows the service to be compared with another one. Quality is the degree to which a service or commodity meets the requirements of the customer at the start of its life (ISO 9000). The challenge with this particular definition is that it limits itself to the beginning of the life of a service or product. The term "quality" has many meanings, but in general, it refers to the set of inherent properties of an object that allow satisfying implied needs (Stiglingh, 2014a). In the service environment, quality is often associated with the terms "good" or "bad." It is also important to note that quality is a dynamic entity, thus challenging all professionals who have quality aspects in their processes to continually review their approach (Stiglingh, 2014b). Quality will always be present in the daily life of service delivery, and this warrants a clear understanding of this phenomenon.

Hussain, AL-Nasser, and Hussain (2015) explained that quality is customer satisfaction. This definition best suits organisations involved in service delivery. Stiglingh (2014a) also defined

quality as returning to the customer more than they expected. Parameshwara (2019) postulated that quality is conformance to specifications. Quality in revenue service is achieved through adhering to strict and consistent standards, according to Dahlgaard-Park, Reye, and Chi-Kuang (2018). Organizational members need to understand that quality can have many definitions depending on what needs to be emphasised in a given situation. However, within service delivery, the best way to measure quality is through customer satisfaction. Service delivery organisations need to focus on the needs of their customers to meet these expressed needs, (Boone & Hendricks 2019). Mahmood and Ahmed (2014) highlighted that there are seven characteristics that are used to define quality, and these are:

- Legitimacy and validity
- Consistency and reliability
- Precision and accuracy
- Relevance and timeliness
- Comprehensiveness and completeness
- Granularity and uniqueness
- Accessibility and availability

There are various elements and deterrents of quality, but each can be prioritised differently by different institutions. In the context of this study, "quality" is defined as the ability of a service to meet a required criterion to the satisfaction of the recipient of that service. This definition was chosen as it stretches itself to ensure that when looking at quality, it is not only looked at the beginning of the lifespan of a particular service.

2.2.1 The different dimensions of Quality

There are eight noticeable dimensions of quality: performance, features, reliability, conformance, durability, serviceability, aesthetics, and perceived quality. Some of these dimensions of quality are considered to be mutually reinforcing, while others are not, according to Blut and Brock (2014). The eight dimensions of quality theory were propounded by David Garvin in his classic 1987 book, thus providing a framework for the categorization of characteristics of quality (Ding and Tat-Keh, 2017). To begin with, "performance" refers to a product's primary operating characteristics and involves measurable attributes as brands are

ranked objectively based on individual aspects of their performance. From performance, we move on to features, which are additional characteristics enhancing the product's appeal as well as its service to the user (Kim, 2016).

David Garvin further highlighted reliability as the likelihood that products will not fail within specific time frames. Conformance is among some of the key dimensions of quality discussed in David Garvin's work. Mahmood and Ahmed (2014) define conformance as the precision with which services or products meet the specified standards. In addition to conformance, durability is another key dimension of quality discussed in David Garvin's work. David Garvin (1987) noted with concern that durability measures the length of the service or product's life span. Serviceability as a dimension of quality is the speed with which the product can be put into service when it stops functioning (Hussain et al. 2015). It also refers to the levels of competence and behaviour of the service person. Aesthetics is considered a subjective dimension of quality that indicates the kind of response a user has to a service or product. Perceived quality, as defined by David Garvin, is the quality attributed to services or products based on indirect measures (Mahmood and Ahmed, 2014).

2.2.2 The meaning of service and its characteristics

There is no universally agreed definition or meaning of services, but for the purpose of progress, the study adopts the following definition: "a service is the means of delivering value to customers by facilitating the outcomes they want to achieve without the ownership of specific costs or risks," as defined by Hussain et al. (2015) and Faisal Talib, Rahman, and Qureshi (2012). Intangibility, inseparability, perishability, heterogeneity, and lack of ownership are some of the key characteristics of services to be discussed in this study, according to Blut and Brock (2014).

2.2.2.1 Intangibility

Service Intangibility implies that a service cannot be felt, seen, tested, or heard before it is bought; one cannot try the intangibility characteristic of services. Ding and Tat-Keh (2017) Coming from this background, customers cannot see, test, or feel the services offered unless they take their time to make a booking or pay for the services. It is only after they have made a booking that they will experience the services offered by the hotel; otherwise, it is difficult for them to perceive the quality of the services before they have committed their time to making a booking and experiencing the hotel services. Because of the intangibility of service characteristics, customers have difficulty understanding or knowing what is being offered by

the hotel before or even after receiving the services (Valtakoski, 2015). Intangibility increases the uncertainty levels of the customers, hence the need for the authorities to create physical evidence of the type of services they offer, reducing the customers' uncertainty levels and developing a strong brand name.

Numerous advantages are difficult to measure in terms of pure money but are nevertheless important for an organization's competitiveness. As a result, intangibility has been researched using a variety of criteria, including improved environmental effects, higher employee motivation and job satisfaction, and higher consumer satisfaction. An efficient quality management system should have as its inevitable by-products fewer faults, more reliable goods, shorter lead times, and products that are better aligned to client needs. This should therefore result in more contented clients (Maric, Marinkovi, Mari, & Dimitrovski, 2017; Panda & Das, 2018). Customers who are happy with the company are more likely to make more purchases, pay more for the things they purchase, and refer the company to others. With unhappy clients, the opposite is much truer. According to the study by Panda and Das (2018), pleased consumers will only tell two individuals, whereas angry customers will tell ten.

According to Deming (1990), all people want is the opportunity to do good work and to know when they have finished it. Being able to take pleasure in the job you perform is increasingly recognised as a motivating element for employees, and attempts to increase quality undoubtedly play a role in this. Employees that are motivated are thought to be significantly more successful at providing high quality and client satisfaction. When considering intangibility, Deming's (1990) research finds that a happy workforce has advantages such as improved cooperation, fewer absence rates, and more flexibility in trying circumstances.

2.2.2.2 Inseparability

The inseparability characteristics of a service imply that a service is produced and consumed at the same time. Some services cannot be separated from their producers, as noted by Blut and Brock (2014). Services are produced upon booking, purchasing, or making payment. It is recommended that the authorities properly select and train their customer contact personnel so that there is improved quality service delivery. Services are intangible products that cannot be seen, touched, or smelled. This makes the provider or producer of the service united with the service and inseparable from each other. Hence, it is impossible for the consumer of that service to separate it from its production during consumption. This makes production and consumption joint components of the service. The distinction between services and things is based on a key

feature called tangibility. According to Moker, Brosi, and Welppe (2020), the degree to which a service's creation by a service provider and its consumption by a client must occur concurrently is indicated by the inseparability of service processes (Peinado & Barber, 2018). For three key reasons, the inseparability of service processes might prevent them from being digitalized. First, the actual presence of a consumer at a service facility is often required for the inseparability of service procedures (Moker, Brosi, and Welppe, 2020). This presence is connected to the need for physical contact with people and objects (Blut and Brock, 2014), the growth of the relationship between a service provider and a customer (Storey et al., 2016), or between customers (Blut and Brock, 2014), as well as the requirement for synchronous actions between service providers and customers (Peinado & Barber, 2018).

Because tax services are digitized, their inseparability becomes an issue. Customer experience is vital for the success of digitalization because customers participate in the delivery of inseparable services (Storey et al. 2016; Biemans et al. 2016; de Brentani 1991; Grover et al. 2018). Customer responses to the digitization of integral service operations, however, cannot be entirely predicted in advance (Storey et al. 2016). For instance, live performances and entertainment services go hand in hand (Peinado & Barber, 2018). According to Grover et al. (2018), customers may appreciate the introduction of digital initiatives like online automated ticket reservations based on their prior preferences for these services, but they may object if additional options, like parking, snacks, and dinner reservations, are automatically added to their online reservation. As a result, businesses are reluctant to carry out digitalization initiatives involving integral service activities (Storey et al. 2016).

2.2.2.4 Heterogeneity

Heterogeneity of services means that service quality may be intangible, and that services may differ from one service provider to the next or from the same service provider at different times of day (Bellizzi and Mazzulla, 2019). A customer might get a quotation for certain services today and decide to access the services during another season or time, by which time the quotation will be invalid due to price changes and the high number of people seeking the same services. The customer is not able to make a judgement about the quality of the service before they have accessed the services offered. It is therefore recommended that the responsible authorities at the hotel make available some capacity levels during surges in demand before the service level suffers, as noted by Bellizzi and Mazzulla (2019).

The term "heterogeneity" refers to the fact that the quality of a service might change depending on the provider or location you choose. This quality discusses the price variation that occurs due to factors like geographical location and service quality. Variation in production is a major contributor to the diversity of services. The quality of services provided can be jeopardised in real time by mistakes, faults, errors, and system breakdowns. The variety of services available demonstrates that organisations deliver varying degrees of quality. For the same reason that people are the most important part of the service marketing mix, they may also be the most important source of diversity. Different clients have different needs. As a result, the client experience is very variable. Thus, it is fair to state that it is via interactions that heterogeneity is generated. Every customer touchpoint matters when it comes to keeping service quality high. To provide a consistent experience for all customers, heterogeneity must be managed.

The service industry is notoriously diverse. There are several factors that contribute to service quality, including how well needs and expectations are satisfied by the business. Quality might mean something very different to each individual consumer due to the wide variety of needs and expectations that they have. A marketing manager needs to know how to lessen the influence of heterogeneity in his service so as to give a consistent service in light of these complicated variables. A restaurant's marketing manager needs to keep up with the times by adapting his customer service strategies to the current climate. A doctor's patients are his customers, and like any other consumer, they deserve his undivided attention during the course of treatment. As a result, heterogeneity plays a crucial role in the marketing of services.

2.2.2.5 Perishability

Perishability characteristic of service imply that a service cannot be stored, resold or returned once it has been rendered to a customer. Once a service is offered or rendered to a customer it is considered to be irreversible as it vanishes describes Lee and Ming-Miin, (2015). It influences the financial results of a business. The pressing issue here is that fluctuations in demand characterizes service companies, Lee and Ming-Miin, (2015). The solution to such scenarios is for the authorities to ensure that the operation system follows a constant pattern while playing around the pricing or the services offered as well as issuing out promotions.

The major distinction between perishable goods and services is that the latter cannot be produced on demand to satisfy market demand. In other words, businesses are unable to prepare for more services to satisfy demand. Plants that produce physical goods employ precise projections to arrange for inventories. However, perishability in the services sector is intangible, which means it is not a tangible good that can be gauged and assessed. As a result, it is impossible to

make precise predictions. The perishability element in services marketing is one of the major variables / issues that marketers must deal with. In other words, there is no inventory for services! They are final sales and cannot be taken back. The adage "First impression is the last impression" is so frequently accurate in the services sector.

Inventory is non-existent due to perishability, making demand forecasting the key to services marketing. In addition to perishability need, capacity utilisation and innovative thinking are required. Along with this, you always need to have a reliable backup plan in case your original intentions don't work out. An important issue for marketing managers in the service sector is perishability.

2.2.2.6 Lack of ownership

Lack of ownership is among the most obvious characteristics of service and is linked to other characteristics of service. A service cannot be owned and stored in the same way that a product can (Demyttenaere and Jacoby 2016). The customer can make bookings or pay for the services; hence, they can access these services for the number of days they have paid for. They cannot take the services home with them or personalise the services. The services are intangible; they cannot be taken home or stored, according to Ding and Tat-Keh (2017). Recommendations for overcoming the lack of ownership characteristic of services include making clients or their customers feel like they are always a part of the organisational services by offering specials and promotions to customers. In the context of this study, the service that cannot be owned is revenue collection, and this is because revenue collection is the premise upon which the organisation being studied functions.

2.3 The history and meaning of the concept of Total Quality Management

TQM was originally a phrase used by the Naval Air Systems Command to characterise the command's management strategy that was modelled after the Japanese system. The ideas and techniques of the behavioural sciences, the analysis of quantitative and non-quantitative data, economics theories, and process analysis all contribute to this overarching framework for the continuous improvement of the quality of all processes. The concepts of scientific management spread across U.S. industry in the 1920s, planting the first seeds of quality management. Union resistance grew as a result of companies' strict delineation between the planning and implementation phases of a project, which left employees feeling powerless over their working conditions and duties. Participation may have a significant effect on productivity, as demonstrated by the Hawthorne studies in the 1920s.

Walter Shewhart established the procedures for statistical analysis and control of quality in the

1930s, but W. Edwards Deming didn't start teaching those same principles to Japanese engineers and executives until the 1950s. The concepts of controlling quality and managerial breakthrough were taught by Joseph M. Juran; Armand V. Feigenbaum's book *Total Quality Control*, a precursor to the current understanding of TQM, was published; and Philip B. Crosby's promotion of zero defects paved the way for quality improvement in many businesses; all of these events can be considered the beginning of TQM. The Japanese dubbed their method for ensuring quality across the board, "companywide quality control," in 1968. The ascent of Japan as a quality leader coincides with the development of the concept of quality management systems, which was synthesised by Kaoru Ishikawa around this period.

TQM is a philosophy employed by organisations to satisfy their customers' needs by continually refining the quality of their goods and services. It takes a collective effort of all members of the organisation or institution for TQM to be implemented with success, Dahlgard-Park et al., (2018). The foundation of TQM lies in the customer-supplier interface in both external and internal environments. A combination of TQM and good leadership allows effective business operations, (Stiglingh, 2014a). Stiglingh (2014b) postulated that TQM is a vital tool that can be used to achieve sustainability in public sector management as well as service delivery in any institution or organisation.

Irrespective of the importance of TQM towards the achievement of sustainability and meeting the needs of the customers, some organisations are not keen to introduce TQM, Dubey and Gunasekaran, (2015). In light of the forgone perspective, there is a need for creating managerial awareness on TQM to improve the willingness to adopt TQM or at least to improve TQM models already operational, Lee and Ming-Miin, (2015). It is the managements' goal, in every company to improve and increase the quality of their products and services. Integrating TQM in management is vital as it helps the organisation to meet the customers' specifications explains Rigdy and Bilodeau, (2015). Increased quality of product and services gives the organisation a competitive advantage on the market.

The application of TQM increases the performance of management in the service environment, Calabrese and Corbò, (2015). TQM is arguably the most effective modern mechanism an organisation can implement to improve management performance, Koilakuntla, Patyal,

Modgil, Ekkuluri, (2012) and Mahmood and Ahmed, (2014). TQM is a process-oriented philosophy and is customer centric. TQM is used as a commercial war mechanism against other competitors in the service environment and is mainly focused on continuous improvement of the organisational products and services describes Kim, (2016). Yu, Park and Hong (2020) articulated that, TQM is an operational concept that is aimed at increasing customer satisfaction through better product and service delivery. Figure 2.1 will give one a better understanding of the idea and semantic meaning of TQM:

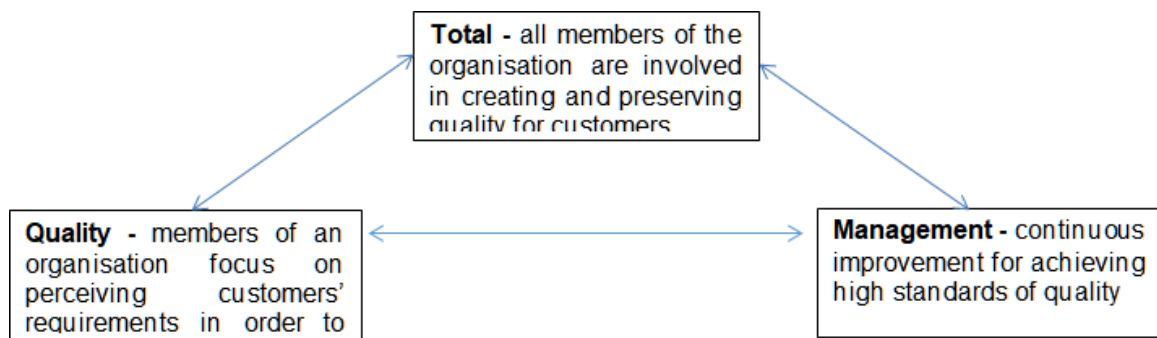


Figure 2: 1 Total Quality

Management content (Source: Raghunadha, 2012:12)

Quality in TQM is not produced but managed, as it is a process and not an event. TQM is a lean manufacturing mechanism focusing on the production of goods in line with design specifications, thereby ensuring customer satisfaction (Anill and Satish, 2019). TQM advocates for the involvement of all members of the organisation in order to achieve long-term success in customer satisfaction (Stiglingh, 2014b). TQM encompasses a total systematic approach that is integral to strategic decision-making in management. It also works horizontally across all departmental functions, as described in Parameshwara (2019). Top-level organisational members, middle-level employees, and bottom-level employees are all involved.

TQM entails a constant effort by all members of an organisation to meet customer expectations and achieve customer satisfaction. The requirement for TQM is that the organisation maintains quality standards in all aspects of its business operations. describes Talib and Rahman's (2015b) TQM stipulates ensuring that everything is done right the first time, at every stage in the process, and that defects are eliminated from all organisational operations. Dahlgaard-Park et al., (2018) TQM originates from top management. Only organisational leadership can create a business environment that fosters teamwork and a quality-oriented culture, which can prevent problems, notes Stiglingh (2014a). TQM is based on the following activities:

- Commitment from management and employees
- Focusing on customer requirement and meeting them
- Improvement teams
- Reduction and product and service cost
- Continuous improvement
- Focus on processes / improvement plans
- Incorporation of TQM in strategic planning, Anill and Satish, (2019)

Not all TQM definitions are precise; hence TQM is understood by its basis as depicted in Figure 2.2 below;



Figure 2: 2 Total Quality Management content (Source: Stanciuc and Branzas, 2013)

TQM is comprised of scalable and continuous development for all organisational levels.

2.3.1. The 8 Elements of TQM according to the Federal Quality Institute

To be successful in implementing TQM, an organisation must concentrate on the eight key elements. Quality is a critical factor in helping organisations outperform competitors and survive fierce competition. There are eight elements that TQM depends on: ethics, integrity, trust, training, teamwork, leadership, recognition, and communication (Parameshwara, 2019).

Ethics: The field of ethics is concerned with right and wrong in every circumstance. Organizational ethics and individual ethics are two sides of the same coin. Organizational ethics construct a company code of ethics that specifies rules that all workers must follow when carrying out their duties. Individual ethics also cover individual wrongs or rights.

Integrity: To have integrity is to be truthful, moral, ethical, fair, and sincere. This quality is what internal and external consumers have a right to anticipate and want. People usually think of dishonesty as the reverse of integrity. When dishonesty is present, total quality management fails.

Trust: Integrity and moral behaviour naturally attract trust. The foundation of TQM is trust. All members may contribute more when there is trust between them. It's a great way to instil a sense of pride in ownership and a sense of dedication to the group. It enables decisions to be made at the right levels of the business, encourages individuals to take risks in pursuit of continuous improvement, and ensures that metrics are used to better the process rather than as a weapon against employees. Building trust is crucial to maintaining happy customers. Therefore, trust establishes the cooperative atmosphere necessary for TQM.

Training: For employees to be extremely productive, training is crucial. Implementing TQM in their departments and imparting TQM ideas to their staff members are primarily the supervisors' responsibilities. Employees must get training in interpersonal skills, teamwork, problem-solving, decision-making, job management, performance evaluation, and improvement, as well as business economics and technical abilities. Employees receive training as part of the development of TQM so they can work effectively for the business.

Teamwork: TQM also emphasises the need for working together as a team to reach organisational goals. By forming teams, problems in the business can be solved more quickly and effectively. In addition, the advances made by a team are more lasting. People are more likely to discuss potential issues and work together to develop and implement solutions when they are part of a team.

Leadership is perhaps the most crucial part of TQM. It's a common phenomenon in any well-run business. The leader in TQM must give an energising vision, articulate clear strategic directives, and establish guiding values in their subordinates. The supervisor's dedication to leading his staff is crucial to the organization's success with TQM. A manager's commitment to TQM can only be shown through their own daily TQM activities, so it's important that they fully grasp the concept. The manager's job is to ensure that the company's strategies, beliefs, values, and goals are effectively communicated throughout the business. Fundamentally, TQM must be initiated and driven at the highest levels of management. Top-level management's dedication and active participation are necessary for the establishment of unambiguous quality values and goals that are in line with the company's objectives, as well as the establishment of clearly defined systems, methods, and performance measures for reaching those objectives.

Communication—everything is joined together by it. Everything in the TQM house, from the foundation to the top, is connected by a solid communication mortar. It serves as a crucial link between all of the TQM components. A shared understanding of ideas between the sender and the recipient is communication. Communication with and among all organisation members, suppliers, and consumers is necessary for TQM to be successful. Employee communication on the TQM process must be accessible for supervisors to maintain. It's crucial to communicate while also disseminating accurate information. For communication to be credible, the message must be understood clearly by the recipient and applied as intended.

Recognition: A system is considered complete only when recognition has taken place. It should be made available for individual and group accomplishments and ideas. Workers are motivated by the prospect of individual and group acclaim. The first responsibility of every manager is to identify and reward their most valuable employees. When workers feel valued, their motivation, output, and overall quality of work may all increase dramatically. Instantaneous praise for a job well done is the most motivating for workers.

These elements are classified into the following groups: foundation, building bricks, binding mortar, and roof. Ethics, integrity, and trust form the foundation, while training, teamwork, and leadership form the building blocks. The binding mortar is comprised of communication, while the roof is comprised of recognition. Dahlgaard-Park et al., (2018)

The foundation fosters fairness, sincerity, and openness; it further allows for everyone's involvement. Ethics, integrity, and trust are the key elements of unlocking TQM's ultimate potential, according to Parameshwara (2019). The discipline of ethics is concerned with good

and bad in any situation. On another note, integrity is concerned with morals, honesty, fairness, values, and adherence to sincerity and facts (Anill and Satish 2019). Trust is a byproduct of ethical conduct and integrity, and the frameworks of TQM are built on trust, which further fosters the full participation of all members (Khan and Fasih 2014)

With a strong foundation of ethics, trust, and integrity, the building bricks are then placed to reach the roof. Training in this area is an important path for employees to take in order to become more productive (Berson and Kuton 2015). To that end, teamwork is another integral part of the building process. The success of every organisation is greatly dependent on teamwork. Teamwork aids in problem solving and decision-making. Besides training and teamwork, leadership is another important element of TQM that plays a very pivotal role in its successful implementation. Alharbi and Yussof (2012) Leadership is considered to be the most important element of total quality management. Bass and Riggio (2016) "The leadership is concerned with providing inspiration, vision, and a strategy that seeks to achieve the goals and objectives of the organization," (Idris and Ali, 2018).

The third classification of the elements of TQM is "binding mortar," which is comprised of communication. Communication is one of the eight elements of TQM, which is concerned with binding everything together starting from the foundation to the roof (Rigdy and Bilodeau, 2015). Communication is a vital link connecting all the elements of TQM together. Recognition is the 8th and last key element of TQM, which forms the roof of the TQM "house," (Al-Nahyan and Abdel, 2017). The eight elements of TQM highlighted in this section are vital to ensuring the successful implementation of TQM in an organization (Parameshwara, (2019), and Faisal Talib et al., (2012).

2.4 The goals and Strategy of TQM at The tax administration organisation in South Africa

TQM has been adopted in various organisations globally with the anticipation of performance improvement (Calabrese and Corb, 2015), and TQM is among the most influential management ideologies that were introduced in the 20th century (Yu et al., 2020). Though introduced in the 20th century, TQM still plays a significant role in the 21st-century service sector. Lee and Ming-Miin (2015) postulated that TQM has various characteristics that make it unique to the management world; TQM greatly contributes to the development of market orientation in the service sector (Kim, 2016). Consistency, customer-orientedness, and teamwork are some of the characteristics of TQM in the service sector (Hussain et al., 2015).

In accordance with the Tax Administration Organization Act 34 of 1997, the service is an

administratively autonomous organ of the state; it is outside the public service but within the public administration. According to Boone and Hendricks (2019), the national treasury is responsible for setting the national tax regime, which will then be managed by the tax administration organisation. The organisation has a vision to build a smart, modern tax administration organisation with unquestionable integrity that is trusted and admired by the government, the public, and its international peers (Stiglingh, 2014b). This vision has to be achieved by 2024, and in order to achieve this vision, the tax administration organisation is making use of TQM and its characteristics, such as consistency, teamwork, and strategic planning, among others (Stiglingh, 2014b).

2.5 Characteristics of TQM at the tax administration organisation in South Africa

While there are generally agreed-upon characteristics of TQM, different organisations choose which characteristics to adopt or identify their TQM with. As such, the following subsections look at the characteristics of TQM that are specific to the tax administration organization, considering that this organisation is the focal point of this study.

2.5.1 Consistency

To ensure quality service delivery is no easy task, as it requires investing in systems over several years to obtain the desired results. The use of TQM in the service sector is considered a long-term strategy for improving services. To produce the best products and services aimed at achieving customer satisfaction, members of the organisation are encouraged to work as a team, as TQM is process-centered. Dubey and Gunasekaran, (2015) The tax administration organisation has a mandate to provide enhanced client-oriented and transparent services, ensuring equitable and optimum collection of revenue, hence the need for consistency (Ntanzi, Lumbwe, and Mukwaku 2020).

Kieswetter (2019) postulates that, for the tax administration organisation to achieve its vision of 2024, there is a great need for a significant turnaround. Consistency is important if the turnaround is to be fruitful. The long-term success of the organisation is ensured by enlisting organisational members at all levels to create an enabling environment for customer satisfaction through the production of quality products and services. Sugendran (2018) argued that consistency, as a characteristic of TQM in the service sector, ensures that all work is done correctly the first time, hence promoting the "do it right the first time" philosophy. For the organisation to effectively operate in a consistent way, there is a great need for teamwork, objective setting, and effective communication, among other initiatives (Retief, 2019).

The consistency with which the service qualities that consumers anticipate are provided is a dependable indicator of overall quality in the service sector (Sugendran 2018). How frequently you exhibit and provide the desired service attributes to your clients depends on your level of consistency. Customers always demand consistent service because they want to avoid unpleasant shocks and have peace of mind. Quality improvement in manufacturing is accomplished by lowering process variation or variability using a method known as statistical process control, or SPC. In the context of services, consistency refers to the achievement of sameness, uniformity, and fairness in the supply or execution of all service qualities, independent of time, place, circumstance, or service provider. For instance, you do not project the impression of dependable service quality if you are occasionally timely, accurate, and polite to some of your clients in some of your branches. To put it another way, providing good service becomes an accident. This won't build a competitive reputation that will last.

2.5.2 Place Consistency

As long as they use the same business name, all of the firm's branches, outlets, and distributors should offer all consumers the same quick, dependable, and effective service. Since clients view these locations as further representations of the same business, it doesn't matter if they are corporately owned, franchised, or non-exclusive (Kieswetter, 2019). Customers are unconcerned with the ownership and management structures of these businesses. They enter and anticipate the same level of service if they see the same brand and emblem outside. Contrary to quick food chains, the majority of banks, petrol stations, restaurants, and supermarkets provide inconsistent customer service (Hussain et al., 2015). Customers frequently choose one branch of the same firm over another in the same area because of the huge variation in outlet service quality. For instance, non-exclusive and franchised stores frequently provide worse service than those owned by the business. Unacceptable justification offered: "We have less control over these outlets, thus we are unable to fully guarantee the quality of their service." In the first place, if they are unable to fulfil corporate requirements, the corporation should not have authorised them or granted them the franchise (Sugendran 2018).

Branch size is another characteristic of diversity. This is a surprising area. Larger branches often offer greater service than smaller ones since they have more staff, resources, and capacity at their disposal (Sugendran 2018). Customers, however, will once again reject this defense. Being large is not an excuse. If both the large and small branches offer the same good or service, they ought to do it promptly, effectively, and politely. Smaller branches shouldn't be

purposefully created to be ineffective from the beginning. Each branch should be able to support itself and have the capacity to meet the demand for its services (Hussain et al., 2015).

However, compared to smaller branches, some major branches offer slower services. The cause is that large branches have more checkers, managers, and signatories than smaller branches. Smaller branches are believed to be more agile, adaptable, and able to provide more individualised service (Kieswetter, 2019). Once more, the clients are perplexed by this line of reasoning, especially if they are paying the same amount for the same services but are treated differently. The final effectiveness and quality of a service shouldn't be based on its size. Various outlets may provide different levels of service quality (Sugendran 2018). For instance, people frequently believe that city services are quicker and better than those offered in rural and suburban locations. Customers have occasionally said that rural branches are superior since they may offer more individualised and quick service (because of their size). In order to deliver world-class service, branches and outlets must offer about the same level of quality in varied places (Hussain et al., 2015).

2.5.3 People Consistency

Differences in the people providing and receiving service also exist (service provider). In fact, it is commonly held that services cannot be managed, regulated, and standardised to the same extent as a produced product because of the heavy emphasis on interpersonal contact inherent in the industry (Sugendran 2018). Since it is humans who are doing the serving and providing, it seems reasonable that there would be some degree of variation (Kieswetter, 2019). The goal, however, is to minimise fluctuations to the point where consumers view the service as consistent and equitable.

Repeat clients get priority and are served more quickly than walk-ins. The service and attention given to large accounts are prioritised above those given to smaller ones. While depositors are often greeted with open arms, borrowers may be met with distrust and slow, bureaucratic service at a bank. Mistreating people differently than they treat you is a certain way to drive away business. The practise of favouring larger clients over smaller ones (also known as discrimination, VIP treatment, special handling, etc.) appears reasonable at first glance: after all, the former generate more revenue (Hussain et al., 2015). There is a possibility that the same client or person will do a lot of business at one time and a very small amount at another. There's a legend about a bank that sought to control traffic flow by excluding clients who had made small deposits (less than \$50) from parking nearby. An important client went to withdraw \$20 in loose change one day, but the guard wouldn't allow him to park and instead explained the new rules to him.

To get past the guard, he said that he would withdraw more money from an ATM. Inside, he withdrew \$1,000,000 from his account and then closed it. So ends this tale. Whether you're a millionaire or a blue-collar worker, the service you receive at McDonald's is the same no matter how many hamburgers you purchase (Kieswetter, 2019). No one cuts in line, and everyone waits their turn.

Service quality can also vary depending on the supplier or front-line employee (teller, clerk, cashier, etc.) (Hussain et al., 2015). Depending on the circumstances of their existence, their disposition might shift at any time of the day or week. While some front-desk staff members wish you a good morning, others do not. The effectiveness of a service may change depending on the qualifications of the individuals providing it. Workers with less experience may take longer to complete tasks (Sugendran 2018). What's important to remember is that our clients have no idea what's going on in our employees' heads or how much experience they have. Consistency is one of the most challenging aspects of service to achieve, yet it is the most vital and noticeable, since he expects the same treatment from whoever is working the counter so long as they are wearing the same uniform (Kieswetter, 2019).

2.5.4 Strategic planning and thinking

Strategy thinking refers to thinking differently, critically, and rationally outside the box. It's about solving problems creatively and coming up with innovative solutions that are different from what others have tried out in the market. Strategy planning is a process that the leaders undertake to discuss and define the company's vision for the future. After that, they also identify the objectives and goals of the company. This second step helps determine the sequence in which teams must meet the objectives to reach the end goal sooner.

TQM involves long-term planning, and the TQM policy should be part of the strategic planning process for it to be effective. To meet market needs and achieve customer satisfaction in the service sector, an organisation has to create an integrated strategic system that is process-centered. The system should also take into consideration total employee involvement. Anill and Satish (2019). Kim (2016) noted that strategic thinking and planning help a business achieve its mission and vision. Companies use TQM to develop their strategic plans and use the plan as a cornerstone for the production of quality products and services as well as decision-making. The Commissioner stated that the organisation is working hard to rebuild its working relationships with its stakeholders, which necessitates a strategic thinking approach (Kieswetter, 2019). The strategic overview of the tax administration organisation stipulates that the organisation seeks to internally and externally engage with all stakeholders as well as use technology and data to build

an intelligent organization (Lamprecht, 2019).

The PDCA cycle, which comprises the TQM model's four stages (plan, do, check, and act), Employees identify the main causes of challenges with quality management that the company should address during planning. In the doing stage, solutions and plans for addressing them are devised. Data collected beforehand and after are compared to see whether the quality has increased. Employees become ready for the organisational challenges that need to be handled during the act phase.

2.5.5 Customer-oriented

The main objective and the end result of TQM are complete customer satisfaction and excellent quality service delivery. Yu et al. (2020) articulated that quality begins and ends with the customer. In the service sector, the customer is the one who "calls the shots" on what the focus will be as well as the approach to achieving those results. Retief (2019) articulated that the tax administration organization's 2024 vision focuses on delivering high levels of customer satisfaction through commitment to service excellence. The organisation has to constantly get customer feedback and use that feedback to improve their products and services (Lamprecht, 2019). Customer-orientation as a characteristic of TQM is vital in the service sector, as the customer is the one who determines if the efforts put forth by an organisation were successful. Yu et al. (2020).

2.5.6 Teamwork

Successful implementation and maintenance of TQM systems are reliant on a culture of teamwork. Dubey and Gunasekaran (2015) postulated that an organisation or business should, at all costs, ensure that all employees, from the top level to the bottom level, are taken into consideration during the strategic planning process. Teamwork as a characteristic of TQM is vital, as it allows for the involvement of all employees in production as well as the provision of services (Rigdy and Bilodeau, 2015). When all team members are involved, it is easier to solve any problems that arise, and it also improves how work is done, according to Dubey and Gunasekaran (2015). Teamwork is one of the tax administration organization's organisational goals as it strives to be the best among its peers globally, according to Lamprecht (2019).

The tax administration organisation seeks to create an environment conducive for its employees to engage with each other at all levels. As the organisation seeks to achieve its vision for 2024, it is on a drive to establish itself as an employer of choice (Kieswetter, 2019). Though the tax administration organisation in South Africa is faced with some difficulties, credit is given to the

capability and dedication of the organization's employees, who are committed to the higher purpose of the organisation. In light of the foregone, teamwork proves to be critical to the organization (Retief, 2019). Collaboration ensures that management has access to information from the employee because they are the ones who interact with the customers and hear real-time feedback. According to Mahmood and Ahmed (2014) teamwork helps improve the interaction between top-level employees and lower-level employees.

2.5.7 Consistent Improvement of Quality

All organisational processes have to be developed and standardised through consistent improvement. All organisational members are involved in quality improvement, both internally and externally (Bangert, 2019). Tibeihaho, Nkolo, and Henriksson (2020) postulated that consistent improvement of quality is how an organisation gets better at what they do by working to improve the processes that create products and services. The consistent improvement of quality helps the business or organisation meet stakeholder expectations and remain competitive (Lamprecht, 2019). Consistent improvement of quality as a TQM characteristic has to be part of an organisation's daily practise as it helps to improve productivity and service delivery.

2.5.8 TQM as a strategic tool of competitive advantage

The long-term plan used by businesses to obtain a competitive edge in the eyes of their target market is known as a competitive strategy. A company can create, strengthen, and take advantage of one or more competitive advantages with the use of a competitive strategy. A competitive advantage is a point of differentiation between a business and its rivals that potential customers appreciate. In the professional services industry, frequent examples of competitive advantages include having a cheaper cost structure or more specialised knowledge.

Michael Porter's 1985 book *Competitive Strategy* has the taxonomy of competitive strategy that is arguably the most well-known. He outlines two main tactics: cost leadership and distinctiveness, respectively. A third element that determines whether you are adopting a wide or narrow market emphasis rounds out these two.

Cost-advantage strategy in a cost-advantage approach, your goal is to make goods at the lowest possible cost. Using experts from nations or areas with cheaper pay or increasing automation in the company's business process are two common ways to do this in the professional services sector. Competitors are restricted in many businesses by high capital costs. In terms of professional services, this is untrue. Cost-advantage tactics are therefore difficult to continue using over time.

Differentiation Strategy. Using a differentiation strategy, you work to separate your company from the pack while remaining distinct from rivals. The nature of professional services makes it difficult to identify and sustain differentiation. The plausibility of prospective differentiators as competitive advantages will be discussed later in this piece.

Strategy of concentration or specialisation the focus metric of competitive strategy acknowledges the flexibility of applying a cost advantage or a differentiation strategy to either a very large (unfocused or general) market or a smaller (niche) market. That is to say, you have the option of targeting a certain niche market or the market at large in order to get a price advantage.

TQM is a strategic tool for competitive advantage as it provides a business or organisation with a competitive edge. Through the successful implementation of TQM, an organisation is guaranteed to enjoy profitability, long-term revenue, and brand value through quality services. Yu et al. (2020). Furthermore, a sustainable competitive advantage is created through the successful implementation of TQM within an organization (Anill and Satish, 2019). As the world is fast becoming a global village, organisations are faced with a lot of challenges, ranging from agile competition to increased ICT and an economic slowdown. In this regard, TQM is a strategic tool of competitive advantage because it is crucial for every organization, according to Boone and Hendricks (2019). Overall, TQM enhances organisational efficiency and effectiveness in service delivery; it also enhances profitability as well as the morale of the employees and is customer-centric.

Finance and advertising have often been the primary focuses of corporate plans. These are similar to the two major competitive advantage drivers: price and unique selling proposition.

Total quality management with a human emphasis enhances both. Consequently, excellence is a tactic in and of itself. There have been two major developments in quality's part of company strategy since 1980. To begin, a growing number of companies understand that a quality -first approach may provide substantial gains in competitiveness. Second, TQM is now seen as an essential operational philosophy that lays the groundwork for good management, and the distinctions between quality strategy and general business plans have blurred to the point that its ideas are integrated into most organisations' usual business planning. TQM is a logical progression for most businesses to include in their long-term strategy planning. Most businesses, whether they are just starting out or have been around for a while, put quality last on their list of priorities because they are more concerned with making money. Financial and promotional tactics are typical targets of strategic planning.

2.8 Unpacking the Meaning and Functions of Leadership

The question of what constitutes leadership is very simple, yet it continues to vex popular consultants and laypeople alike. To better understand what leadership is, it is essential and necessary to look first at what it is not. Leadership has nothing to do with seniority or one's position in the hierarchy of a company (Abbas, 2020). Too many people talk about a company's leadership, referring to the most senior executives in the organization. They are just that: senior executives. Leadership does not automatically happen when one reaches a certain pay grade. Some may find it there, but there are no guarantees. Leadership has nothing to do with titles. Similar to the point above, just because one has a C-level title does not automatically make them a "leader." Leadership has nothing to do with personal attributes (Abbas, 2020). Say the word "leader," and most people think of a domineering, take-charge, charismatic individual.

Having unpacked what leadership is not, the question of what leadership is remains. Leadership has been defined in various ways. Psomas et al. (2017) have rightly remarked that there are almost as many definitions of leadership as there are people who have tried to define it. One of the definitions of a leader is someone who has followers (Psomas & Jaca, 2016). This instance of tautology is so simplistic as to be dangerous. This definition seems to have forgotten "others." Leadership is influence—nothing more, nothing less (Bouranta et al. 2019). There is nothing wrong with minimalism, but this reduction is too much. A robber with a gun has "influence" over his victim. A manager has the power to fire team members, which provides a lot of influence. But does this influence make a robber or a manager a leader? This definition omits the source of influence. Having looked at these varying definitions and their limitations, the present study adopts leadership as a process of social influence that maximises the efforts of others towards the achievement of a goal.

Leadership is an important element of the directing function of management. Wherever there is an organised group of people working towards a common goal, some type of leadership becomes essential (Khanam et al. 2016). The power of leadership is the power of integration. The leader stimulates what is best in us; he unites and concentrates what we feel only gropingly and shatteringly. He is the person who gives shape to every man's uncoarctate energy (Bolatanet al. 2016).

The quality management literature reveals leadership as a major topic. Many academics have claimed that senior higher education leaders' engagement, dedication, and sponsorship are necessary for the successful adoption of quality management in higher education. The literature on higher education emphasises a number of leadership qualities, including adaptability, bravery,

and enthusiasm, as well as the ability to promote change and take a collaborative stance to win the essential support for quality management projects (Ching-Chow, 2018). The influence of leadership on TQM adoption in higher education institutions was examined by Kumar et al. (2019). The dissemination of a clear purpose statement, the effective application of quality procedures, the employment of an empowerment approach, and the utilisation of pertinent data, information, and expertise in best practises were among the crucial leadership traits they highlighted.

To ensure that each person is responsible for their own performance, TQM focuses on shifting the point of control from the outside to the inside of people. TQM is the method for achieving leadership excellence. Effective leadership begins with the CEO's vision and evolves into a deployment plan. It continues to encompass all values and ideas held, choices, and plans made by everybody inside the organisation, and the concentration of those into useful, value-adding activity. Effective leadership and TQM work together to create an organisational culture where everyone strives to do the right thing the first time.

Leadership is undoubtedly one of the key TQM ideas. Although the TQM concepts and techniques vary depending on the businesses and industries, the significance of leadership in achieving TQM is universally acknowledged. For strategies and plans to be successful, effective management is a necessity. Strong leadership was essential to those businesses' ability to attain absolute quality control. The leader is the one who emphasises the value of quality inside the business, creates the framework for ongoing employee education and training, and keeps frequent contact with staff members, customers, and suppliers. The leader must prioritise the needs and expectations of the audience in order to be a strong catalyst for change inside the business. He must set ambitious objectives for continuous development and look for ways to increase benefits. He must be viewed as a trainer within the company rather than a boss. The talents of the leader and the actions of the senior management determine the organization's performance.

2.8.1 Functions of Leadership

From the perspective of official recognition from top management, leaders may be classified as formal and informal leaders (Bolatan et al. 2016). A formal leader is one who is formally appointed or elected to direct and control the activities of subordinates (Ross, 2017). He is a person created by the formal structure, enjoys organisational authority, and is accountable to those who have elected him in a formal way (Ross, 2017). The formal leader has a two-fold responsibility. On the one hand, he has to fulfil the demands of the organization, while on the other, he is also supposed to help, guide, and direct his subordinates in satisfying their needs and

aspirations (Pambreni et al. 2019). Informal leaders are not formally recognized. They derive authority from the people who are under their influence. In any organization, we can always find some persons who command respect and who are approached to help, guide, and protect the informal leaders, who have only one task to perform, i.e., to help their followers in achieving their individual and group goals (van Kemenade & Hardjono, 2019). Informal leaders are created to satisfy those needs not met by formal leaders. An organisation can make effective use of informal leaders to strengthen the formal leadership (van Kemenade & Hardjono, 2019).

Setting Goals: Any team's performance frequently depends on its team leader. A good leader is someone who can motivate others, find quick solutions to issues, and promote team success. Even if people in leadership positions now face more pressure, success depends on your team's ability to create objectives that are realistic and doable. Setting goals enables your staff to strive toward something and encourages collaboration and creativity. Since your team cannot read your thoughts, it is crucial that you are clear with them about your goals, build sound strategies to attain them, and establish realistic timeframes. A leader's creative role in outlining objectives and rules is intended to inspire followers to work enthusiastically and confidently. Setting objectives aids in keeping leaders concentrated on what matters most. In order to be a leader, one must have a larger perspective and a destination in mind. Setting SMART objectives gives you a target on which they may concentrate and prioritise their efforts, keeping your world in order.

Organizing: The second function of a leader is to scientifically create and shape the organisation by assigning roles appropriate to individual abilities with the goal of making its various components work sensitively toward the achievement of enterprise goals. In order to accomplish the objectives set out by the planning function, resources are gathered by the organising function. Materials, labour, and financial support are examples of resources. Leaders must determine the duties that must be performed and then delegate those responsibilities to the appropriate team members. Task coordination is critical for keeping resources flowing efficiently toward goals. Prioritizing the resources that are necessary at any given time is crucial.

Initiating Action: The next function of a leader is to take the initiative in all matters of interest to the group. He should not depend on others for decisions and judgment. He should float new ideas, and his decisions should reflect original thinking. This function assesses the objectives and current activity. Then, managers plan the tasks that will help them reach those objectives. Leaders are often more strategic; to become good problem solvers, they must be able to understand both the big picture and the details that contribute to total success. An operational plan is implemented, for instance, if the objective is to decrease the time it takes for consumers to get

their orders completed.

Co-Ordination: A leader has to reconcile the interests of the individual members of the group with those of the organization. He has to ensure voluntary cooperation from the group in realising the common objectives. Managers must communicate with personnel about what needs to be done and by when. Bosses, on the other hand, dictate what employees should do, whereas leaders inspire employees to make valuable contributions. Despite the fact that tasks must be done for a firm to succeed, the directing function calls for leaders to perform more than just issue instructions. Starting with managing subordinates, this duty entails inspiring groups through directed leadership that is clearly articulated.

Direction and Motivation: It is the primary function of a leader to guide and direct his group and motivate people to do their best in the achievement of desired goals; he should build up confidence and zeal in the work group.

Link between management and workers: A leader works as a necessary link between the management and the workers. He interprets the policies and programmes of the management to his subordinates and represents the subordinates' interests before the management. He can prove effective only when he acts as the true guardian of the interests of his subordinates.

2.8.2 Investigating the relationship between leadership and total quality management

There have been many definitions of leadership based on different aspects. Leadership can simply be defined based on characteristics of personality, behaviour, influence on other people, and authority of an administrative or formal position. Alharbi and Yussof (2012) Leaders are critical in shaping organisational culture, and leadership is a quality predictor. Leadership is the process through which an executive guides and influences the behaviour and work of others to accomplish specific organisational goals. Bass and Riggio (2016) Furthermore, management can encourage subordinates to work with confidence and zeal. Leadership is the ability to listen to enthusiasm, encourage others, and think creatively (Idris and Ali 2018).

The commitment of top management begins at the preliminary point of TQM implementation. It is impossible to adopt TQM without strong leadership (Verma, 2014). One of the crucial components of TQM is teamwork. This requires a team led by the organization. Products and services are therefore committed to the implementation of TQM as a tool for quality assurance (Ntanzi et al. 2020). To show commitment in leadership, actions should reflect the zeal and will to achieve the organisation's vision and mission. The leader's behaviour when communicating

the importance of customers, continuous improvement, and teamwork determines the effectiveness of the organization's TQM system (Bass and Riggio, 2016)

Leadership should be able to inspire employees while also demonstrating self-sustaining patterns of behavior. The customers' business environment is ever-changing, and it is the leader's job to manage change within the organisation. With change comes higher quality expectations, and organisational leadership should design a system for the TQM system to adapt to these changes (Bass and Riggio 2016). The origin of quality improvement is leadership. Leadership steers policy and strategy, people management, resources, and processes leading to effective business operations, (Alharbi and Yussof 2012). According to the definitions of TQM, leaders are involved in the management system and process rather than in supervisory and control roles. Idris and Ali (2018)

According to Alharbi and Yussof (2012), TQM is a process guided by senior management to ensure the engagement of every member of the organisation in constant transformation and proficiency of all endeavours with regard to regular operations to fulfil customer gratification. Yu et al. (2020) postulated that the role of leadership in the implementation of TQM is vital, as leadership acts as the pivotal change agent necessary for the successful implementation of TQM. Leadership acts as a management tool in the implementation of TQM, as it serves as a strategic position. Leadership has the responsibility of enforcing the principles of TQM during the implementation period (Bass and Riggio 2016)

In the past two decades, the service industry has embraced TQM as a tool for effective improvement of service quality (Talib and Rahman 2015b). Kieswetter (2019) claimed that the success of the tax administration organisation in South Africa is in the implementation of TQM as a strategic tool to improve service delivery. The leadership of South Africa's tax administration organisation recognised the value of their employees and created an engaging environment. Leadership at the tax administration organisation in South Africa plays a pivotal role in the implementation of TQM; the leadership is mandated with embracing the appropriate use of technology to enhance the implementation process of TQM (Retief, 2019). To achieve the vision 2024, the tax administration organisation in South Africa's leadership must constantly engage in constructive dialogue with all of its stakeholders.

The Tax Administration organisation in South Africa's ability to maintain excellence in its operations lies in the ability of its leadership to implement TQM successfully. The tax administration organisation in South Africa's Vision 2024 requires highly capacitated and skilled leadership that can articulate the goals and objectives of the organisation to the rest of the

workforce (Wessel, 2019). The Tax Administration Organization's leadership in South Africa is responsible for ensuring that TQM as a mechanism for excellence in service delivery is well articulated to the subordinates so that they become highly skilled in addressing and resolving taxpayer and trader queries as well as being disciplined to maintain organisational governance and processes (Retief, 2019). Arguably, the leadership at the tax administration organisation in South Africa is the one responsible for developing a compelling organisational vision during the implementation of TQM.

2.8.3 Strategic leadership as a tool for achieving TQM

The study of strategic leadership and its effects on organisational output is central to the field (Singh et al. 2016). Research from both theory and practise has demonstrated that leaders may make a big difference in their teams' performance by taking strategic actions (Quigley & Graffin, 2017; Zairi, 2021). Other research, however, comes to the unfortunate conclusion that their activities are hampered by situational restrictions, inertia, or random effects, thus they don't have much wiggle room in terms of performance (Ching-Chow, 2018). These contrasting results point to either a lack of evidence between strategic leadership and performance or to the presence of many confounding variables that make causal inferences difficult to make (Knies et al., 2016). Scholars have not yet come to a consensus on the conceptualization and operationalization of the contextual conditions strategic leaders encounter, as Hambrick and Quigley (2014) point out.

Several researchers have claimed that the impact of strategic leadership on performance has been consistently weakened due to methodological and statistical restrictions, a lack of available control variables, and irrelevant situations (Fitza, 2017; Hambrick & Quigley, 2014; Blettner et al., 2012; Dahlgaard-Park, Reyes, & Chi-Kuang, 2018). Many studies on strategic leadership have employed demographic characteristics as proxies for moderating or mediating variables, as noted by Christian, Christiananta, and Koesmono (2018). Crossan et al. (2018) claim that important organisational and environmental variables that may regulate or mediate such a link have been left out of numerous research studies.

Lean management advocates for continuous improvement, which is one of the fundamental principles of TQM. Lean operations dwell on five core concepts: customer value definition, value stream mapping, flow creation, using a pull system, and the pursuit of perfection. Christian, Christiananta, and Koesmono, (2018).



Figure 2: 3 The Five Lean Principles

Source: Ross (2017:74)

Strategic leaders can employ lean operations as a means of achieving TQM. It is critical to understand what value means to a customer and how much he or she is willing to pay. Verma, (2014).

Through value mapping, the customer's values can be used to identify the organization's activities that best contribute to the customer's activities, (Alharbi and Yussof 2012). This in essence makes lean operations essential to TQM because, by eliminating the unnecessary activities that do not add value to the customer, the organisation ensures that the customer gets what they want, (Coskun, 2015). The pursuit of perfection makes lean operations and continuous improvement components of the organization's culture. Every employee therefore aims for perfection while delivering services that meet customer needs (Prestiadi, Zulkarnain, and Sumarsono 2019). The application of these lean management principles enables managers to run organisations more efficiently and provide better services to their customers, according to Yu et al. (2020).

2.9 Criticism and obstacles to the effective implementation of TQM

There is a great need for the organisation to fully commit to quality improvement. Criticism of the concept of TQM cited the following reasons as being the major drawbacks: lack of top management support; insufficient education and training; inadequate resources; a lack of a quality-oriented culture; a lack of employee involvement; deficient leadership; poor

communication; and resistance to change, among others (Talib and Rahman, 2015b). The failure of TQM is a result of the mentioned challenges, hence the call for management or authorities to address these challenges if TQM is to be successfully implemented.

There are a number of common obstacles associated with the implementation of TQM. The obstacles are considered to have emerged from commitment issues with the top management, existing organisational culture, and communication issues, among other issues. Rameshwar Dubey, Gunasekaran, Papadopoulos, and Childe (2016) commitment by the senior management is considered to be the greatest obstacle to effective TQM. Senior management is supposed to lead by example in articulating organisational objectives and goals. Boone and Hendricks (2019). Failure by the management to articulate TQM on a daily basis sends a message to the subordinates that quality is not valuable within the organisation. According to Talib and Rahman (2015b), organisational culture and teamwork are critical components of TQM; any compromise in these areas is a recipe for disaster when it comes to the effective implementation of TQM.

Some of the barriers leaders encounter in the implementation of TQM include, but are not limited to, unqualified and demotivated management, inadequate resources to enable adequate planning and implementation of TQM systems, (Alharbi and Yussof 2012). The primary cause of TQM failure is poor implementation. Most organisations are not willing to transform their organisational culture. Another challenge is that organisational leadership itself is not well informed on what organisational culture change entails and how to approach this transformation, which is the basis of TQM, (Dubey et al. 2016). Organizational leaders in the service sector are also faced with the challenge of trying to get all organisational members moving in one direction. Some organisational goals are not clearly defined, and there is a lack of proper training in TQM, according to Kim (2016) and Yu et al. (2020).

The implementation of TQM is associated with some difficulties in achieving its promised benefits, and obstacles to effective TQM range from managerial issues to people-oriented issues to organisational issues (Christian et al., 2018). Talib and Rahman (2015b) postulated that a lack of effective communication is among the obstacles to the successful implementation of TQM as a managerial tool. Communication, according to Dubey and Gunasekaran (2015), is followed on the list of obstacles by employees' resistance to change, a lack of leadership commitment, and high turnover at the leadership level. The above argument supports the views of Bass and Riggio (2016), who noted that the obstacle to effective TQM is a result of a lack of awareness in the discourse, deficient leadership, poor communication, a lack of employee involvement, and a lack of a quality-oriented culture, among others.

There is often incompatibility between the attitudes of organisational top management and subordinates. There is also insufficient knowledge and framework for employees involved in TQM, according to Boone and Hendricks (2019). When leaders fail to recognise the gap between the TQM programme and the actual practise on the ground, it results in implementation failure. There is a need to assess and develop a high quality management system for the organisation as a whole. The organisational TQM systems start at the departmental level. Yu et al. (2020).

Alharbi and Yussof (2012) identified six obstacles to TQM which are:

1. Poor management,
2. Lack of consistent enhancement of products and systems,
3. Substandard quality procedures and equipment,
4. Reduced work development,
5. Poorly structured process orientation and
6. Unions.

Lack of senior leadership commitment is the biggest obstacle; it usually emanates from poorly informed notions on TQM, ineffective internal and external communication between management and employees, the poor commitment of management within the service organization, (Bass and Riggio 2016) .Therefore, there is a need to train top management on TQM and how they can implement it effectively. According to Dubey and Gunasekaran, (2015) some senior managers are not informed as to which quality strategy is most suitable for their service organisation. Another obstacle that has been highlighted is the lack of cooperation by employees, though its effect is minimal (Dubey et al., 2016).

2.10 Enablers of Effective Implementation of TQM

Enablers of effective TQM implementation seek to address criticism and obstacles to successful TQM implementation. Total Quality Management is considered to be a unified approach concentrating on the consecutive processes of improvement of the product as well as techniques that can be used to surpass the client's expectations. Al-Nahyan and Abdel, (2017) Organizational policies, culture, and procedures are some of the key enablers of the effective implementation of TQM. The authorities in any organisation, business, or institution should be inspirational and motivate their subordinates at all costs through offering rewards and recognition to the best-performing employee. That way, service delivery can be improved. Idris and Ali (2018).

The other key enabler of the effective implementation of TQM is the leadership's commitment. More to that, with committed leadership in place, it is vital to have a customer-based approach to management processes, staff involvement, efficient communication, and an organisational culture. Hussain et al. (2015) A further review of the literature revealed that improving the attitude and knowledge of the management towards the principles of improved quality is another key enabler of the successful implementation of TQM, according to Boone and Hendricks (2019) and Das et al. (2011). The integration of diverse subsystems of the leadership is another noticeable enabler of the successful implementation of TQM within an organization (Rigdy and Bilodeau, 2015)

As highlighted earlier on in the discussion, leadership is the key enabler of effective implementation of TQM in any organization. Yes, leadership does play a significant role in the successful implementation of TQM, according to Kim (2016). Moving forward, knowledge management is another key enabler of the successful implementation of TQM, (Al-Ettayem, and Zu'bi 2015). Observations made from previously conducted studies have revealed that serious consideration of the eight elements of TQM by the leadership is the key enabler of the successful implementation of TQM within an organization (Al-Nahyan and Abdel, 2017). The eight elements of TQM underscore the various important stages of the implementation of TQM as well as their influence on improved service quality.

2.11 Previous studies on leadership in implementing TQM

There is a lot of overlap between TQM and leadership theories, given that they both seek to boost organisational performance and employee happiness in the workplace. Leadership theory and TQM concepts share a lot in common, but they haven't been combined very well. Several established models of leadership have been modified to include the perspectives of the outside world and the people working within TQM companies. Definitions and examples from TQM organisations are provided to clarify the TQM leadership model's key components. The following subsections explore in detail the role of leadership in TQM.

2.11.1 Leadership and TQM

In the last two decades, service institutions have been embracing TQM as a management mechanism for improving service quality. Organizations and institutions have shown a keen interest in TQM through their continued efforts to work on quality as well as other related areas. This discipline has attracted great attention from managers, practitioners, and researchers due to its strong impact on business performance, customer satisfaction, and profitability (Talib et al.

2012). From a leadership perspective, TQM is not a destination but a journey and a modern-day management philosophy that is implemented with the objective of improving organisational or institutional service quality (Kim, 2016). A further review of the leadership role and perspective in the implementation of TQM revealed that TQM is asserted as a systematic management approach that is customer-centric and gives an organisation the competitive edge, (Verma, 2014). The introduction of TQM in an organisation is viewed as a long-term commitment from a leadership perspective, and its successful implementation requires efficiency and continued commitment from the leadership (Talib and Rahman 2015a).

TQM is a management philosophy implemented and popularised by the leadership with the objective of enhancing organisational performance, management capabilities, and achieving quality and excellence (Dahlgaard-Park et al., 2018). Previously conducted studies on leadership implementing TQM revealed that leadership plays a very pivotal role in the successful implementation of TQM by providing a vision and a road map for organisational sustainability and profitability (Yu et al. 2020). Leadership facilitates the implementation of TQM. According to Dahlgaard-Park et al. (2018), leadership is responsible for establishing clear goals during the TQM implementation process. Leadership is top management's major tool in implementing TQM in two ways. First, it models TQM philosophy and principles within all departments, and secondly, leadership can drive the TQM initiative beyond the organisation itself through the delivery of long-term training and development (Anill and Satish 2019).

Leadership does play a pivotal role in the implementation of TQM because TQM depends on positive leadership. TQM only works effectively when the whole organisation embraces it; hence, it is the sole responsibility of the leadership to create awareness about TQM, Rigdy and Bilodeau, (2015), and Talib et al., (2012). Leadership plays a critical role in the implementation of TQM, as it is responsible for embodying the principles of TQM. Failure by the leadership to lead by example is a recipe for disaster (Anill and Satish 2019). Before the implementation of TQM, leadership should be trained on various TQM practices. The implementation of TQM requires budget allocation; hence, it is the role of leadership to ensure that adequate funds are allocated to the implementation process of TQM, Yu et al. (2020). Leadership is an essential component of any TQM approach because the business direction is always changing.

2.12 Chapter Conclusion

This chapter has discussed the TQM approach and how it is essentially based on identifying customer wants and needs and then channelling the entire organisation towards fulfilling those needs. Leadership is an essential component of any TQM approach because the business

direction is always changing. Lean management advocates for continuous improvement, which is one of the fundamental principles of TQM. There are a number of common obstacles associated with the implementation of TQM. The obstacles are considered to have emerged from commitment issues with the top management, existing organisational culture, and communication issues, among other issues. TQM involves long-term planning, and the TQM policy should be part of the strategic planning process for it to be effective. To meet market needs and achieve customer satisfaction in the service sector, an organisation has to create an integrated strategic system that is process-centered. The next chapter unpacks the research design, methodology, and methods used to analyse the data generated for this study.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

In this chapter, the study shows the steps used to plan and gather data. This chapter provides a more in-depth explanation of the steps involved in doing research. It offers a solid procedure through which similar studies in the future can duplicate the current one. In-depth explanations of individual steps in the research procedure are provided throughout each chapter. In the first part of this chapter, we examine the research paradigm and philosophy that served as the basis for the research and the definition of the methodology used in the study. The study's research strategy is presented in Section 4, and the research methodology is demonstrated in Section 5. In Stage 6, the data collection strategy is determined. Thus, this chapter serves to confirm the study's findings and provides a means by which these findings may be validated, both of which are beneficial.

3.2 Research paradigm

A thorough comprehension of a research paradigm is obtained through reading works by pioneers in the subject. For instance, American philosopher Thomas Kuhn (1962) originally coined the phrase "paradigm shift" to indicate a philosophical method of thinking in his book *The Structure of Scientific Revolutions*. Greek is where the word's etymology is from, and it means pattern there. The term "paradigm" is used to characterise a researcher's "worldview" in educational research (Saunders, Lewis, & Thornhill, 2019). This worldview is the perspective, way of thinking, school of thought, or collection of ideas that guides how study facts are understood or interpreted. Or, as Creswell (2014) argues, a research paradigm by its very nature reflects the researcher's viewpoints on the world they inhabit and the one they aspire to inhabit. It consists of the underlying ideas and precepts that guide a researcher's perspective on the world, as well as how they understand it and behave in it. When we state that a paradigm "defines the researcher's worldview," what we really mean is that a paradigm "constitutes the abstract ideas and principles that govern how a researcher views the world and how s/he understands and behaves within that reality." It is the perspective that a researcher uses to see the world. To establish the research methodologies to be employed and how the data will be analysed, the researcher considers the methodological components of their study using the conceptual lens.

Paradigm, as defined by field leaders Guba and Lincoln (2005), is "a core set of ideas or worldview that governs research action or an investigation." Paradigms are defined in a similar vein by the masters of qualitative research, Denzin & Lincoln (2018), who state that they are "human creations" that deal with basic principles or ultimates that show where the researcher is coming from in order to deduce meaning from data. Consequently, paradigms are crucial

because they give beliefs and mandates that shape what should be investigated, how it should be examined, and how the findings of the study should be evaluated by researchers in a specific subject. Thus, a paradigm describes the process through which our unique life experiences inform the meaning we draw from the information we collect (i.e., where we are coming from).

3.2.1 Epistemology in a research paradigm

The Greek word episteme, meaning "knowledge," is the origin of the term "epistemology." In the context of academic study, epistemology refers to the study of "how we know what we know," "what qualifies as knowledge in the world," and "how we know the truth or reality," to paraphrase Cooksey and McDonald (2011). Knowledge theory explores the fundamental questions of what knowledge is, how it may be obtained and shared with others, and what forms those forms take. There's an emphasis on the various forms of human knowledge and comprehension that you, the researcher or knower, may be able to acquire in order to broaden, deepen, and expand your grasp of the topic at hand. Knowledge and justification are the subjects of research in this field, as defined by Denzin & Lincoln (2018). The epistemological position of the present study is founded on reliable sources of information, since the researchers think that knowledge may be found in the information collected from individuals.

3.3 Research philosophy

Research philosophy is pivotal because it helps the study establish a scholarly view as a stance for the study on the subject under study (Gray, 2014). The nature of the data collected by the research is determined by the research philosophy (Brynard and Hanekom, 2014). Hence, it is important to first come up with the most appropriate research philosophy before the study can come up with an appropriate research design. The study should understand their perspective regarding the world around them as well as how that influences the research process. The study should know about the philosophical support of their research. It is also vital for the study to be aware of how a research philosophy influences the type of data collected as well as the procedures used to collect the data (Saunders et al., 2019).

There are four philosophical views in research, namely, pragmatism, interpretivism, realism, and positivism (Blaikie and Priest, 2017). Interpretivism is the philosophical view that corresponds with the objectives of this study. The interpretivism philosophical approach comprehends individuals. In other texts, the interpretivism philosophy is sometimes referred to as a "phenomenological approach" (Neuman, 2013). Individual contributions from society are included and recognised in the interpretivism world perspective. The study chose the

interpretivism world perspective because it seeks to include the views of the participants independently of each other, as individual perspectives will give depth and strength to the data collected.

The selected research philosophy (interpretivism philosophy) addresses simplistic concepts and theories, focusing on stories, perceptions, narratives, and interpretations, world views, and new understandings as contributions. The research is subjective, while the study is considered to be part of what is being researched. How do the studies' interpretations of the research topic influence the research outcomes? Denzin & Lincoln (2018) postulated that in -depth investigations, small samples, and inductive reasoning are among the characteristics of the interpretivism philosophy. This research is inductive in nature and uses small samples, hence the use of the interpretivism research philosophy. Aside from that, the study topic is exploratory and flexible because it relates to the cause of the problem that influenced the study under investigation.

3.4 Research design

A research design is a procedure that outlines the procedures that the study will use to conduct their research. In research, there are three research designs that a study can use: the qualitative approach, the quantitative approach, and the mixed-method approach. Whatever research design the study chooses should be able to address the research questions and study objectives (Brynard and Hanekom, 2014). The present study adopted a qualitative descriptive research design so as to answer the question, "What is the role of leadership in implementing TQM?"

Direct investigation, analysis, and description of the phenomena under study are at the heart of descriptive research, with an emphasis on providing the most intuitive presentation possible (Saunders, Lewis, & Thornhill, 2019). Descriptive research is conducted to provide concrete evidence of the phenomena of interest (Adedoyin, 2018). The role played by management in the implementation of TQM at the tax administration organisation in South Africa is not well documented, considering that the organisation exists to serve its purpose without competition.

The scarcity of studies regarding this organisation informed the decision to adopt a descriptive design.

3.5 Research Approach

In research, "approach" refers to the stance taken by the study in the collection of data, whether the study collects data from the perspective of an existing theory or develops a theory from

collected data. Two approaches exist: inductive and deductive. To examine an existing theory, the deductive method first produces a hypothesis or hypotheses based on the theory in question (Silverman, 2013). The positivist method, which allows for the formation of hypotheses and the statistical testing of predicted findings to an agreed-upon degree of probability, is seen to be especially well-suited to the deductive approach (Snieder & Lerner, 2009). The inductive method encourages the development of original hypotheses as opposed to the mere adoption of previously established ones (as in the deductive method). The distinction between the two methods is very bare here. As a method, induction involves going from particulars to broad strokes (Bryman & Bell, 2011). With this method, the study emphasis can be determined after the fact, as there is no preconceived framework guiding the initial data gathering (Flick, 2011). While here is where new hypotheses are conceived, it is also possible that already established ones will be confirmed when the data is evaluated (Bryman & Bell, 2011). The qualitative nature of the study informed the choice of an inductive approach. Qualitative research generates rich, in-depth data that captures the complexity and nuances of social phenomena. In this case, studying the role of leadership in TQM implementation require a deep understanding of the subjective experiences, perceptions, and meanings of leaders, employees, and customers hence qualitative research is useful.

3.6. Research strategies

Methods for doing the study are laid forth in the research strategy (Saunders, Lewis, & Thornhill, 2019). Experimental research, action research, case study research, interviews, surveys, and systematic literature reviews are all viable options for this step. The present study was a case study. This tactic is concentrated on a single person or group of people. It may provide insight into the particulars of every example and demonstrate the significance of culture and context in the variations among examples (Silverman, 2013). The use of this tactic in financial research is greater. Case study research involves analysing a single unit to determine its important characteristics and make generalisations (Bryman, 2012). The case study research strategy was useful in that there is only one tax collection agency in South Africa, and assessing the operations of one branch is enough to draw generalised conclusions for other branches or the organisation as a whole.

3.7 Target population

The target population is the set of possible participants to whom the researcher may have access and which best captures the characteristics of the population of interest. In order to successfully define the target population, one must iteratively analyse all boundary issues to make sure the final target population description is comprehensive enough to provide adequate data for the

research. In order to avoid having volunteers who do not adequately reflect the goals of the research and hence inaccurately represent the population of interest, the target group must also be sufficiently exclusive. Similar to the population of interest, the target population's borders must be specified so that the researcher and other interested parties may understand the makeup and size of the population under study. Such factors are crucial for ensuring the effectiveness of the study as well as helping to allocate resources for tackling the research topic. The inclusion and/or exclusion criteria for participants in the research are described by a clearly defined target group. Members of the target population must also be specified by the borders of the population of interest, making the target population a full subset of the population of interest. Further restrictions are placed on the target population so that the researcher can clearly operationalize the parameters for participation (Creswell, 2014). The target population is used to design the sampling frame.

In order for the research's findings to be accurately inferred from or applied to the population of interest, it is necessary to operationalize the unit's relevant features based on the study variables or qualitative experience (Ackerman et al., 2019). The traits can be operationalized to help the researcher and potential volunteers identify which individuals are qualified for the study. The researcher gains insight into the target demographic and the population of interest as a whole from this description because the first characteristics are frequently quite simple to apply. To completely define and operationalize the limits for the target demographic, further information is needed. Employees of the South African tax administration organization's Durban branch were included in the current study's target population. The target population included 40 employees; the ideal candidate was considered to be one with 5 years or more experience at any management level within the Durban department who could clearly show an understanding of the relationship between TQM and the leadership of the organisation and answer the research questions with ease.

3.8 Sampling

The sampling frame is the pool of units from which the actual sample is drawn, providing a more concrete depiction of the target population. This is the specific population that will be asked to take part in the study. One may categorise the sampling frame by using a phone number, a person's name, an address, an email address, a social media group, a company's mailing list, or even a zip code (Kölln et al., 2019). Since the sampling frame is the formalised framework for selecting samples, its characteristics have a direct bearing on the sampling approach employed (Prandner & Weichbold, 2019).

Inadvertent inclusion of units that do not fulfil the inclusion or exclusion criteria might cause the sample frame to go beyond the borders of the target population and the population of interest. It is conceivable, for instance, for non-line workers to be put on a list intended for all line employees if the human resources department makes a request for participation through email to all employees in that group (e.g., recent promotions, furloughed employees). Outliers in the data may be explained by these discrepancies between the sample frame and the target population (and population of interest) (Tabachnick & Fidell, 2018). Data points that fall outside of a normal distribution may be symptomatic of a participant who is significantly different from the natural group since features of natural groups tend to exhibit normal distributions. The study used the purposive sampling method when selecting the study participants from the targeted population. As a non-random sampling strategy, purposive sampling involves selecting a subset of a population based on how well that subset is expected to answer the research questions of a study (Saunders, Lewis, & Thornhill, 2019). This method of sampling is frequently employed in qualitative research because it enables the researcher to recruit test subjects who have direct experience with the phenomenon under investigation. However, despite the usefulness of purposive sampling, it is essential to remember that it does not yield a statistically valid sample of the population at large. Therefore, it is not possible to extrapolate the results from these samples to the entire population.

The selection criteria for participants focused on three aspects: (1) an individual had to be in top management at branch or regional level in the tax administration organisation; (2) a minimum of five years' experience in the role of management and involved in TQM implementation to have a good understanding of tax activities and their associated challenges; and (3) experience of working in the Durban, Umhlanga, and Pinetown offices of the organization. These inclusion criteria aimed to ensure that the ideal candidate for the research was one who could clearly show an understanding of the relationship between TQM and the leadership of the organisation and answer the research questions with ease.

A total of 13 managers, comprising three operations managers from each of the three branches, their branch managers, and the overall senior manager overseeing the KwaZulu Natal region, were participants in this study, as shown in table 1 below:

Table 1: Profile of participants in this study

Participant	Gender	Position	Years of experience	Qualification
1	Male	Overall Senior Manager	30	Master's Degree
2	Male	Operations Manager	10	Master's Degree
3	Female	Operations Manager	15	Bachelor's Degree
4	Male	Operations Manager	6	Master's Degree
5	Male	Operations Manager	12	Diploma
6	Female	Operations Manager	18	Bachelor's Degree
7	Female	Supervising Operations Manager	23	Doctoral Degree
8	Female	Operations Manager	7	Diploma
9	Male	Operations Manager	5	Master's Degree
10	Male	Supervising Operations Manager	17	Bachelor's Degree
11	Female	Operations Manager	8	Master's Degree
12	Female	Operations Manager	11	Post Graduate Certificate
13	Female	Supervising Operations Manager	21	Diploma

(Source: Own)

3.8.1 The recruitment process of respondents.

A total of 13 managers, comprising three operations managers from each of the three branches, their branch managers, and the overall senior manager overseeing the KwaZulu Natal region, were participants in this study. Purposive sampling method was used to select the study participants from the targeted population. The selection criteria for participants focused on three aspects: Participant recruited had to be in top management at branch or regional level in the tax administration organisation; (2) a minimum of five years' experience in the role of management and involved in TQM implementation to have a good understanding of tax activities and their associated challenges; and (3) experience of working in the Durban, Umhlanga, and Pinetown offices of the organization.

3.9 Data collection

The systematic process of obtaining observations or measurements is known as data collection. Data for the current study was gathered through interviews. The interview is a crucial method of data collection that involves verbal exchanges between the researcher and the subject. In exploratory and descriptive research as well as survey approaches, interviews are frequently employed. There are several methods for conducting interviews, ranging from entirely unstructured methods where the subject is free to discuss anything they want to highly organised methods where the subject is only permitted to respond to direct questions. The effectiveness of the data gathered during an interview will depend on the interviewing technique used as well as the interview strategy. For instance, a badly planned interview may contain leading questions or inquiries that the respondent is unable to answer. The comments a person gives during an interview may be intentionally or unwittingly influenced by the interviewer. In either case, the research results will be negatively affected. Data was collected over a period of one month from during October 2022.

3.9.1 Structured or standardised interviews

With the use of structured interviews, the interviewer is able to ask every participant the same questions in the same manner. Similar to a questionnaire, a closely planned schedule of questions is employed, and it is frequently intended to apply a quantitative approach to data analysis. In many organised interviews, not only the questions but also the range of possible responses are predetermined. Pre-coded replies are crucial because they enable comparisons among all respondents. All replies are frequently noted or recorded on the questionnaire. Reduce the quantity of open-ended replies so that coding and content analysis take much less time, and often the data may be fed straight into a computer for analysis. It is crucial that the interviewer closely follows the interview guidelines when conducting a structured interview, including the following: only interview subjects who meet the sampling criteria; follow the proper order and filtering throughout the questionnaire; keep personal opinions to oneself; read out pre-codes and prompts when instructed; do not read out pre-codes for questions requiring spontaneous answers; and write down open-ended responses in full. In an effort to assure comparability among the sample, formal interviews are used. However, it's crucial that respondents get questionnaire administration training and are well-informed about the interview subject.

3.9.2 Semi-structured Interviews

While both structured and semi-structured interviews have predetermined themes or questions, the latter are based on closed questions, while the former are based on open ones. When gathering vast amounts of attitude data or when there is insufficient background knowledge to generate a comprehensive list of probable pre-codes, semi-structured interviews can be quite helpful. However, conducting semi-structured interviews is time-consuming compared to structured interviews due to the need to create coding frames and conduct content analysis on several interviews. The interviewer might take notes or record the responses on tape. Obviously, it is challenging to achieve uniformity among respondents due to the use of open-ended questions. This emphasises the need for the interviewer to remain objective and not try to sway the respondent in any way. Semi-structured interviews allow for more in-depth discussions on certain topics by both the interviewer and the interviewee due to the open-ended nature of the questions asked. The interviewer can use clues or suggestions to help the interviewee think about the subject more deeply if they have trouble answering it or deliver only a quick response. In a semi-structured interview, the interviewer might either press the respondent for further information about their first answer or continue down a line of questioning that was initiated by the respondent.

3.9.3 Unstructured or in-depth interviews

Because they have virtually no framework at all, unstructured or in-depth interviews—also known as qualitative interviews—are given that name. The interviewer crafts subsequent questions in response to the interviewee's prior response with the intention of talking about a small number of subjects, possibly as few as one or two. Even though there are just one or two subjects mentioned, they are well explored. In-depth interviewing uses a different approach to analysis because no attempt is made to compile and quantify the participants' replies. Instead, the goal is to speak with all relevant parties in depth in order to develop a "rich picture" of what is occurring in a situation. When we discuss the application of in-depth interviews, we may be looking at how patients at a hospital out-patient clinic felt about their doctor consultations. In order to fully comprehend what it was really like for the patient to be in that scenario, the researcher's goal is to extract as much information as they can from the patients who are questioned. In an unstructured interview, a researcher will often strive to comprehend the informants' perspective. It matters how well the interviewer and informant get along. While conducting a depth interview, the researcher may use an interview guide and have a general purpose, but the subject provides much of the session's structure. While using this manual, the

researcher also follows any "cues" or "leads" that the informant provides. You can see that this method of acquiring data is intensive because one interview of this sort typically lasts between 30 and 60 minutes, and a single individual may be the subject of several interviews.

3.10 Data collection instrument and procedure

The current study used individual, semi-structured interviews that were conducted online with an interview guide (see Appendix B). The interview guide comprised a set of predetermined, open-ended questions that asked the following: personal information, the manager's role in the organisation, the meaning of quality, an approach to quality (TQM), and challenges therein. Semi-structured interview questions were used because they allowed room for auxiliary questions that brought more clarification. Each interview was conducted via Google Teams meeting and lasted for about 45–60 minutes. One of the benefits of conducting interviews one-on-one is that it allows for a more in-depth exploration of the significance of an event, situation, or social environment for each individual involved. They'll work well in situations where there are likely to be a number of diverse interpretations of a given set of circumstances and when the audience is eager to hear about those variations. Interviews should be performed privately when the subject matter is delicate, the respondent feels uncomfortable discussing a particular aspect of their experience in front of others, or there is a chance that one participant's tale might taint the others.

The interviewer must ensure that the respondent gives informed permission before continuing with the interview. This should be done in writing as much as possible. In order to gain waivers without resorting to pressure, the interviewer must do a good job of describing the importance of the research and answering questions about it. While it is feasible to enlist responders in person, sending out invitations in advance by mail or phone is often more effective. Letterhead invitations that clarify the study's goals and methods in writing have been shown to boost response rates and trustworthiness. However, it is important to stress that accepting such an offer is absolutely optional. When conducting an interview, it is the responsibility of the interviewer to ensure the respondent's privacy by assuring them that their individual responses will remain anonymous and unidentified in any final reports or statistics.

The interviewer should spend some time before beginning the interview describing the purpose of the research study and the eventual use of the interviewee's responses. First, he or she should see whether the interviewee has any questions. To make the interview seem more like a conversation, questions should be asked in a casual, conversational style. As the interviewer, you should be aware of how your body language may convey curiosity, prompt the interviewee to

open up, and keep things relaxed and friendly.

In the absence of an audio recorder, a written transcript of an interview will have to suffice. The ability to master shorthand will be very useful. If not, you'll have to make do with an incomplete or inaccurate account of the interview. Keep track of your own questions as well as the responses you get; it may be useful to jot down some notes even if you plan on recording the interview. Notes should be kept to a minimum and used just to remind you to ask follow-up questions, schedule more interviews, and document any noteworthy nonverbal behavior. Instead of taking notes during an interview, focus on the response and do your best to remember important details afterwards. In the time after your interview, you can review your notes and think about what was stated. These musings are meant to complement the information gathered through interviews. Furthermore, they provide an opportunity to evaluate and modify your approach to future interviews (Taylor and Bogdan 1984: 104). The researcher explained all pertinent information about this research and gave the respondent the informed consent form to sign to ensure that they willingly participated in the research. The researcher also explained to the respondent that a separate recording on an audio device will be made to ensure that the researcher captures all the information during the interview to ensure the accuracy of the recorded information. In total, 13 interviews were conducted with the target audience, which consisted of 13 managers from the tax administration organisation of South Africa, Durban branch.

3.11 Interview guide pre-testing

Testing of the research instrument is a preliminary study conducted with the objective of evaluating the feasibility of the research instrument. More to that, the pretesting stage is used to evaluate cost, duration, adverse events, and the research design before the actual research is conducted. Conducting a pretest helps the study maintain checks and balances on the data collection procedures and provides valuable insight during the course of the study (Babbie, 2015). The study made use of at least six participants from the population who were not part of this study. The findings of the pretest were that the research questions were coherent and were not misleading, as nothing was changed except the participants and the sample size when the transition to the full scale was made.

3.12 Method of Data Analysis

This research analysed interview data using thematic analysis, which was developed by Braun and Clarke (2006: 79), and they outlined that this is an effective approach for detecting, interpreting, and reporting patterns (themes) inside the interview data. Furthermore, these authors suggest that theme analysis is versatile and useful in qualitative research and provides a

formula for doing result analysis in a way that is both theoretically and practically logical. The crux of this matter is that the researcher read over and over the interview transcripts to detect themes. The researcher listened to the audio recordings numerous times to check the transcription against the topics of the tax administration organization's employees' opinions on how departmental managers can implement TQM in their branches. Then, themes were associated across the data set to name, describe, and convey this study's findings. Table 2 below outlines the thematic analysis procedure that will be used to analyse the interview results.

Table 2: Guidelines for conducting an effective thematic analysis

Process	No.	Criteria
Transcription	1	"The data were transcribed with enough detail, and the transcripts were checked against the tapes to make sure they were correct."
Coding	2	"The coding process paid the same amount of attention to each piece of data."
	3	"The coding process has been thorough, all-inclusive, and complete. The themes have not been made from a few interesting examples (an anecdotal method)."
	4	"Every pertinent excerpt for every theme has been compiled."
	5	"There was a comparison of themes and a comparison to the original data set."
	6	The themes have "intra-thematic coherence, consistency, and individuality."
Analysis	7	"Instead of simply being quoted or explained, data have been analysed — interpreted, made sense of."
	8	Data and analysis are consistent; examples support the conclusions drawn from the data.
	9	"Enough time has been allocated to complete all phases of the analysis adequately, without rushing a phase or giving it a once-over-lightly."

	10	““Extracts illustrating key points are included, and the analytic narrative is just the correct length.””
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Overall	11	“Time has been set aside to conduct a thorough study, without skipping steps or hurrying through the process.”
Written report	12	“An explanation of the thematic analysis's underlying assumptions and methodology is provided.”
	13	As the authors put it, "the specified procedure and the reported analysis are consistent," meaning that they match up well.
	14	“The report's language and concepts are consistent with its epistemological stance, the research shows.”
	15	“According to the authors, "the researcher is positioned as engaged in the research process; topics do not just emerge.”

3.13 Research quality

Research quality relates to how well the research meets prescribed research standards. Qualitative studies consider dependability, credibility, transferability, and confirmability as trustworthiness criteria to ensure the rigour of qualitative findings (Cypress, 2017). Below is a brief discussion of trustworthiness criteria for qualitative research:

Credibility is defined as the confidence that can be placed in the truth of the research findings (Bernard, 2017). Credibility establishes whether or not the research findings represent plausible information drawn from the respondents’ original data and are a correct interpretation of the respondents’ original views. In this study, credibility was pursued by two methods: extended participation and continuous observation. The researcher spent a lot of time observing and interviewing the participants, both of the pilot study and of the actual research, to get a more first-hand understanding of their culture, test for false information, create trust, and repeat the case study approach. Before the interviews, the researcher visited the tax administration organisation beforehand to do this. Furthermore, a lot of time was also spent studying the interview results to identify important elements.

Triangulation using information from the tax administration organisation in South Africa .To ensure credibility, Durban annual reports and Auditor General reports on South African tax administration organisations were used. Transferability refers to the degree to which the results of qualitative research can be transferred to other contexts with other respondents; it is the

interpretive equivalent of generalizability (Anney, 2014). The study provided a detailed description of the investigation to ensure that any other research whose research conditions match those described can be assured that the outcome will be similar, if not exact.

The challenge for qualitative studies is determining how to ensure that the respondent's information was not fabricated. Since qualitative research investigates respondents' views, they might not be happy supplying information to the study, and there is no imperial way of checking for truthfulness. Integrity, therefore, deals with how to ensure that the information provided is true (Young, 2018). The study endeavoured to build rapport with the respondents by constantly communicating openly and transparently over a long period.

According to Morse (2015), dependability refers to the stability of findings over time. Dependability involves participants evaluating the findings, the interpretation, and the recommendations of the study to make sure that they are all supported by the data received from the informants of the study. This study attained dependability by having an outside researcher undertake an inquiry audit on the research study, which is called an external audit. An inquiry audit is performed by a researcher who is not involved in data gathering or analysis to confirm accuracy and assure data support for all interpretations and conclusions.

3.14 Ethical considerations

The study ensured that the university's ethical procedures for research were followed as per guidelines. Parameshwera (2019) postulated that adherence to ethical issues related to academic research helps promote the aims and objectives of the research. The study is held accountable for all the processes involved during the research; hence, ethical considerations will help in maintaining checks and balances on how the study conducts its research and how they relate to the study participants (Teddlie, 2013). The sole purpose of research ethics is to make sure that the study participants are protected at all costs, hence respect for the dignity and privacy of the study participants. The study had to obtain the full consent of the participants before collecting data.

- **Consent**

Prior to the research, possible participants received an explanation of what the research entails. The participants voluntarily participated and exercised their rights throughout the study, and they were not prevented from withdrawing from the study at any time.

- **No harm**

The researcher made sure that the people who took part in the study didn't get hurt by being honest and telling them what was going to happen, and the researcher was careful not to ask questions that could embarrass or hurt the people who took part.

- **Confidentiality and Anonymity**

The rights of participants were observed, and all efforts to protect the participants were made. Results of the research were coded, and the identity of participants was not made accessible to third parties. Indicate the use of "participant with number" to ensure they are not identifiable and hence anonymous.

- **Making certain that permission is obtained**

Authorization from the UKZN and from the tax administration organization, as outlined in the gatekeeper's letter in the appendix section, was obtained before starting the research.

3.15 Chapter summary

In this chapter, the study has shown the steps used to plan and gather data. This chapter provided a more in-depth explanation of the steps involved in doing research. It offered a solid procedure through which similar studies in the future can duplicate the current one. In -depth explanations of individual steps in the research procedure were provided throughout each chapter. In the first part of this chapter, the study examined the research paradigm and philosophy that served as the basis for the research and the definition of the methodology used in the study. The study's research strategy was presented in Section 4, and the research methodology was demonstrated in Section 5. T Thus, this chapter serves to provide the methodology that guided the way this study was carried out to explore the role of leadership in implementing TQM at a tax administration organisation in Durban according to the views of the leaders.

CHAPTER 4: PRESENTATION OF RESULTS

4.1 Introduction

This chapter offers a detailed presentation of results that depict the views of various leaders regarding the role of leadership in implementing TQM in a tax administration organisation in Durban. The chapter presents the results in terms of various themes induced by the data. Firstly, the chapter presents the two themes that relate to the role of branch leadership: (1) instigating the culture of TQM and (2) crafting the TQM strategy. Thereafter, the chapter presents the observations made by the study, and this is in terms of the demographics of the study participants. Secondly, the chapter discusses the themes that were deduced from the collected data, and finally, the chapter offers a chapter summary.

4.1.1 Response rate

The research attained 100% response rate as 13 targeted participants were all interviewed.

4.2 Themes

The findings of the study, though they varied in terms of their presentation and terminology, revealed the common concerns shared by study participants across the board. The first major theme that emerged from the study's findings is the establishment of a TQM culture. Changing the culture of an organisation, as well as implementing a new TQM culture, both depend heavily on managers, as this subject shows. TQM strategy development was found to be a second topic in the study's findings. This subject, like the previous one, focuses on the importance of leaders. The interviews also revealed the need for expert advice. There are times when management's thinking stops, and they need to outsource the creation and execution of TQM to get the best results. The findings indicated that branch executives used active sponsorship of quality incentives as a strategy while creating and implementing TQM systems. Improvements in leadership effectiveness, effective data utilisation, and a focus on the client above all else are among the other themes that emerged from the findings of the study.

4.3 Role of Branch Leadership in Durban, Umhlanga, and Pinetown in Ensuring TQM

This study has revealed two themes that reflect the role of branch leaders as creators of TQM culture and as crafters of TQM strategy in the branches in Durban. More specifically, the findings regarding these two roles are presented as follows:

4.3.1 Instigating the culture of TQM

Leaders were explicit that TQM cannot succeed without the right leadership taking up the duty to elaborate principles, clarify the relevance of relevant activities, and shape the culture of TQM. Participant 1 had the following to say, which depicts the role of creating culture and reinforcing clarity of key activities to avoid confusion among followers.

“It's a hot topic in the service industry right now: TQM. Industries are working to clarify the way TQM concepts apply in their specific settings. Everyone appears to have a unique perspective on the matter at hand. Many activities are being done in the name of TQM, which causes confusion for those who are trying to deal with TQM. One thing I can tell you regarding the implementation of TQM is that leaders have a significant duty to ensure that the culture of TQM is adopted by the people they lead inside the organisation.”
Participant 1

In the role of instigating the culture of TQM, leaders are pivotal in exercising their social influence to mobilise support but also ensure that TQM is integral to the organisation culture. Participant 5 illuminated the nature of interpersonal skills of a pathfinder which are necessary not only to introduce TQM ideas but also garner support for larger projects in the following way:

“In order for a service business to succeed, managers and employees must be trained in interpersonal skills as well as TQM ideas and problem-solving procedures. Prior to joining The tax administration organisation in South Africa, I worked for a company that prioritised TQM. I discovered that the company I worked for used TQM ideas in the context of their work by focusing on a small number of projects at first. The naysayers were convinced by the pilot projects, and the procedure was extended as a result. Members of TQM's team have reported a gain in self-confidence, communication, and conflict resolution abilities. Our clients were so delighted with the outcomes that some of them decided to implement TQM in their own businesses because of our efforts. Short and lengthy story short, the organization's leadership took the responsibility to guarantee that TQM was an integral part of the organisational culture before any of these achievements were achieved.” Participant 5”.

In a slightly different vein, participant 3 described how leaders were creating foundation, building and driving team direction around the common goal of quality management as reflected in the quote below:

“In overall quality management, leadership serves as the foundation of every improvement plan. Leaders bring people together around a common goal while also setting the course for the organisation. As a result, leaders are tasked with fostering and upholding a TQM work environment. Employees in this culture can fully participate in the organization's goals and objectives. As the driving force behind setting goals and assisting employees in putting those goals into action, effective leadership is critical to the success of any organisation.” Participant 3

Another key role of leadership in instigating a culture of TQM was related to activities of building a system, re-organising quality assurance, and reinforcing accountability for quality outputs. Participant 13 elaborated the role of changing quality structure, system and reinforcing accountability for quality as illustrated below:

“Firms are understanding that the quality management process is an important component of the jigsaw, and they are reorganising their whole quality assurance departments to achieve a competitive edge. Many people in the service business are baffled by the question you just asked me. Is there a role for leadership in the improvement of comprehensive quality management? When it comes to developing an organization's quality management system, I believe that leadership is a critical component. The organization's quality output targets will be more likely to be met if the leader can create an atmosphere and culture that supports employee accountability.” Participant 13.

Leadership also played the role of instigating TQM culture by adopting persuasive tactics, and flexibility when implementing comprehensive quality management. This specific role was exemplified by participant 7 as follows:

“Leaders in an organization's comprehensive quality management implementation can be judged by their behaviours and personal culture. Here's another way to look at things. To be a true leader, one must be capable of persuading others to follow them rather than dictating. Even when it comes to

quality management, the leader needs to thoroughly understand and be a proactive responder to the outside world. When conducting market research, the leader must do their due diligence. This includes the ability to adapt your plan. A great visionary leader responds to their opponent's moves in the same way that a chess player would.” Participant 7

The mastery of identifying and putting together the various elements in implementing TQM is a key role in building a quality management system. Participant 9 elaborated the actions of leaders involved in TQM as putting together different pieces of jigsaw puzzle to take the organisation.

“The success of a company's TQM implementation depends solely on the leadership's actions. It's almost like playing chess or checkers, in which the boss must unite his staff to leverage their distinct abilities and talents in a coordinated fashion. This ensures that the final product will be of the highest quality at every stage of the process. This is, of course, the end aim of every company's quality management system. Organizational leaders must master Total Quality Management as another piece of the jigsaw to take the company ahead.” Participant 9

4.3.2 Crafting the TQM strategy

The leadership role crafting a TQM strategy entails strategic thinking which links the current situation to the future state in terms of quality which enhances competitive advantage of an organisation. Participant 4 elaborated the link of long-term viability of an organisation to quality, and competitive advantage as follows:

“Whatever circumstance you face, the long-term viability of any organisation depends on the ability of a group of individuals known as leaders to devise a plan. TQM as a method for enhancing an organization's competitive edge relies on the leadership of a firm, as indicated above.” Participant 4

In a slightly different vein, leadership activities and duties in implementing TQM seek to achieve organisational growth as exemplified by views of participant 6 in the quote below:

“It is impossible to refute that all leadership duties are founded on guaranteeing the growth of the organisation, regardless of the kind of organisation. As a

result, leadership is involved in the formulation of organisational strategy, such as the TQM strategy, with the assistance of specialists.” Participant 6

Crafting TQM strategy depicted how branch leadership was visionary, empowering, and also engaged in strategic thinking in regard to the interconnectedness and interdependencies of the various components of the TQM system and processes. This was illustrated in the views of one of the participants, as shown below:

“Aside from developing the plan, branch leaders go as far as activating, aiding, and encouraging co-workers so that they may focus on a common vision, strategy, and set of goals. TQM visionary leaders recognise that empowering those closest to a process to manage that process themselves is cost-effective. TQM leaders who focus on the big picture and maintain it at the forefront of people's minds are known as branch leaders.”

Participant 1

Crafting strategy also entailed autonomy to translate the national level business mandates to a variety of aligned, and local initiative tailored to branch level contexts. The alignment between national and branch level activities, devising of context-specific and unique initiatives, and intent- focused thinking were elaborated as follows by participant 8.

“Coming up with individual conclusions is sometimes unheard of while working for a large corporation with several departments. This is since each branch must adhere to the core business mandated by the national executive or the headquarters. However, there is a concept known as responsible autonomy, which allows a branch operating inside the framework of a larger organisation to develop strategies that are unique to them and designing TQM plans is part of responsible autonomy.” Participant 8

The role of crafting strategy by branch leadership entails clear understanding of partners and clients, but also operational challenges experienced by employees in the course of executing the emergent strategies of TQM. Strategizing at the coalface when activities unfold to get a clear understanding of reality with partner interests in mind was summarized as follows by participant 11:

“I am aware of my job in the context of the strategies I must devise to ensure that our partners and clients are happy with the services we provide. In the context of TQM, I don't only work to implement the plan; I'm also present while

it's being developed, so that when the employees who report to me aren't doing well, I can at least understand why.” Participant 11

Participants elaborated on how the role of branch leadership was not about crafting the overall TQM strategy but rather devising and executing specific TQM initiatives. This view of initiating and executing specific TQM within the broad umbrella of TQM strategic direction was exemplified by participant 12, who had the following to say::

“I can't claim that I build the strategy because of my position, but I can say that my contribution is extremely useful when it comes to developing a TQM plan. Because they are responsible for ensuring that the finest consultants are on board and that whatever decision is taken is in the best interest of the organisation overall, branch leaders play a vital role in the development of TQM initiatives.” Participant 12

4.4 Strategies utilised by Branch leadership to implement a TQM system

The findings in this study has identified two strategies which the leadership at the tax administration organisation were using in implementing TQM system, namely the gathering of expert opinion and active sponsorship of quality initiatives in their branches.

4.4.1 Gathering expert opinion

The theme of active gathering of expert opinion reveals that while branch leadership may understand a plethora of issues that affect the growth of an organisation, their understanding of TQM is limited. In this regard, leadership in the branches of the tax administration organisation relied on the knowledge of other people outside their organisations for expert guidance. Participant 5 revealed how self-awareness of technical limitations compelled leaders to value the role of external TQM specialists in building up a TQM system.

“You should take note of the fact that leaders are adept at identifying and accepting their own limitations. When it comes to developing a TQM strategy, delegating the task to specialists frees up our time to focus on what we do best. Professionals are more productive when they can make decisions on their own. We can obtain greater results for less money when we use a team approach to decision-making. As it turns out, The tax administration organisation in South

Africa branch chiefs frequently use this strategy while adopting TQM systems and initiatives.” Participant 5

The strategy of relying on experts was primarily to benefit not just from their decision-making but also to exploit their wealth of past experience critical for establishing a functional TQM system. Participant 9 elaborated this way of using TQM experts as follows:

“There is a common consensus that many decisions are made intuitively, without reference to formal decision-making procedures. An expert's capacity to apply their information instinctively is expected; they will rely on their own judgement without recourse to decision-making tools when attaining their competence. Expertise and significant past experience enable intuitive selections to regularly deliver extraordinary outcomes; but tragic outcomes do occur from time to time. Branch executives employ expert information as a technique to establish a functional TQM system because of the low probability of failure when including expert input.” Participant 9

The underlying rationale for leadership's decision to outsource expertise hinged on the idea of decreasing the risk of failure as a result of experimentation. One of the participants said the following to reflect not only the recognition of TQM as a highly specialised field, but also the importance and necessity of specialists in improving successful outcomes and the TQM system.

“Because TQM is a highly specialised field, it is common for executives to outsource their TQM expertise because they are more trained in other areas that don't necessarily require TQM. Because outsourcing information from specialists decreases your risk of failure, it's a wonderful approach to run a firm. An expert has the potential to be a great manager. An expert may be defined as a person who possesses a unique combination of traits. They will be a diverse group of individuals who have each demonstrated a particular ability or expertise that has been widely acknowledged by their peers as being of the highest calibre. Experts are also able to recognise domain-specific indicators, exhibit well-calibrated judgement, and use intuitive decision-making abilities that are well developed. All the data points to an expert's suitability for the challenging environment of management decision-making. There's no doubt about that, according to several specialists.” Participant 13

While the common view illustrated the merits of outsourcing knowledge from external experts, participants were mindful of the pitfalls of this strategy in executing TQM. For example, participant 13 reflected on the pitfalls of using experts when designing TQM systems as follows:

“It's important to keep in mind that expertise has been found to be domain specific. The expert who is capable of great performance in their field of speciality may only be able to function as an expert in a managerial role requiring similar talents. Experts who, because of their expert performance, area danger to deal with, at least in my opinion.”

Participant 13

In a slightly different the failure of experts in meeting expectations of leadership regarding TQM was reported by participant 10 in this way:

“The best thing about employing expert opinion as a technique for developing TQM is that professionals understand the value of conferring, especially when other people are involved. Experts are skilled individuals who regularly deliver excellent outcomes and can be trusted to make appropriate judgments when necessary. As leaders, we also believe that specialists are conscious of their own limits and show a willingness to overcome them. Since the time that I have made judgments based on expert opinion, it has been clear that the expert's conclusions do not always meet my expectations, but the expert has always been able to defend the outcome to my satisfaction.” Participant 10

4.4.5 Active sponsorship of quality initiatives

The strategy of active sponsorship of quality initiatives used by branch leadership depict the willingness and desire to endorse and support employees in their quest for quality with significant impact on the organisation. One of the participant revealed how active listening, open mindedness and support of initiatives by followers characterised the strategy of active sponsorship by branch managers as reported below:

“It is critical to recognise and accept that you do not function in isolation as a manager, supervisor, or other type of leader. There are individuals with whom you work who are affected by your decisions and actions, and the same is true in reverse: the actions and decisions of the people you manage have an impact on your standing in the organisation. People who report directly to you, on the

other hand, frequently have initiatives in mind that they are confident will improve or promote quality. In such case, your duty is to listen, weigh in on the ideas, and if they are beneficial to the organisation, aggressively endorse them.” Participant 3

Active sponsoring of quality ideas as a strategy by branch leadership was about the evaluation of the initiative which was either implemented by an employee or the branch manager. Participant 12 echoed how many of the quality ideas that were executed originated from team members but simply required appropriate and sufficient support by the leadership.

“My team's ideas were behind many of the quality initiatives that I executed and that were successful for my organisation. You'll be astonished at how much your team knows and how many fantastic ideas they have if you listen to them. All you have to do is back up those ideas, especially when it comes to quality.” Participant 12

In a slightly different vein, one of the participants underscored the negative consequences of failing to sponsor a TQM system.

“It is one thing to design a good and an effective TQM system but it is another thing to implement it. In many organisations, systems die a premature death before the said organisations can reap the benefits of their systems and this is because sometimes the implementers fail to actively sponsor their systems.” Participant 5

Study participants shared their common concerns with regards to strategies used in implementing TQM systems. Participant 3 and 12 highlighted the role of general employees in coming up with quality initiatives which branch managers ought to actively sponsor while Participant 5 shared how some systems die a premature death because they lack sponsorship. Active sponsorship of quality initiatives is a major motivator; but, when it is lacking, it becomes a considerable obstacle to successful implementation.

4.5 Application of branch leadership in the implementation of an effective and efficient TQM system

The findings in this study have revealed three key recommendations for branch leadership to effectively and efficiently, namely (1) the improvements in leadership effectiveness, (2)

effective use of data to improve TQM and (3) placing of customer above everything else. Each of the three identified recommendations of how branch leadership can implement an effective and efficient TQM systems is presented as follows:

4.5.1 Improvements in leadership effectiveness

The study's findings showed that a participatory management style that incorporates input from a full 360-degree feedback system from various internal and external stakeholders might improve leadership effectiveness. With a strong focus on customer satisfaction, strategic planning for this component would evaluate how the institution defines strategic orientations and how it decides important plan needs.

“Everything in total quality management begins and ends with leadership. If you have the wrong leadership driving quality management then you are guaranteed to have a botched-up system. It is essential to ensure that before a system is designed or implemented, the right leadership is selected.” Participant 1

“It is without a doubt that my recommendation to successful implementation of a TQM system would be a leadership recommendation. The type of leader that you choose says a lot about the degree to which you want a project to be successful.” Participant 9

“More than anything else, if you want a successful TQM system then invest in leadership. Some leadership styles intimidate employees making it difficult to follow through on projects and some leadership styles inspire employees to do a good job. It is simple just like that.” Participant 7

4.5.2 Effective use of data to improve TQM system

Findings from participants reveal that TQM systems have their own metrics which can be used to measure customer satisfaction and TQM effectiveness. The data that is collected from the metrics can be used in improving the TQM system after it has been implemented. This theme is confirmed by the following opinions gathered from Participants 11, 5 and 8 during the interviews.

“Following the introduction of a system, you'll need a mechanism to assess its growth and efficacy, which you may achieve by conducting surveys among workers and system beneficiaries. The information you gather can help you determine whether your system is meeting its objectives.” Participant 11

“One of the issues I've noticed, and this is troubling, is that systems are put in place without sufficient surveying. Before implementing a TQM system, you must collect data from the individuals who would benefit from it. That information can assist you in determining if the system you're building is the proper one.” Participant 5

“The usage of information is one tip I can provide for TQM implementation. Before implementing any system, it is not only prudent but also necessary to understand your stakeholders' demands and attitudes toward the system you want to adopt. You cannot design a system for people about whose demands you have no knowledge; otherwise, you will be squandering money.” Participant 8

4.5.3 Customer above everything else

According to the study's findings, for a TQM strategy to be successful, customers must trust that organisation executives understand the challenges they face while using services. Many branch leaders do not take advantage of their organisations' offerings. Customers, on the otherhand, may believe that because of this lack of knowledge, organisations are always pushing them to accomplish more with less. As a result, they could be suspicious of organisational endeavours. If branch executives want greater communication throughout the organisation, they must prioritise the customer. If they wish to improve their performance quality, they must first examine their own performance. Leaders must thoroughly demonstrate their dedication to consumers via specific action, rather than just words, if a TQM strategy is to work in the service business.

“While it is true that implementing a TQM aids an organisation in improving its competitive advantage, it should be implemented to the benefit and satisfaction of a customer.” Participant 13

“A TQM should at all times be customer centred and that way an organisation can get the most out that system.” Participant 1

“Many branch managers are missing it when they try to make these systems about themselves, trying to show how good they are and they get so overwhelmed by trying to prove themselves such that they forget that the system should be about the customer receiving their service.” Participant 7

4.6 Chapter summary

This chapter has presented and analysed the study's findings. The first major theme that emerged from the study's findings is the establishment of a TQM culture. This theme reveals that managers are very crucial not only to the changing of organisational culture but also to the implementation of a new TQM culture in an organisation. The second theme discovered from the findings of the study is the crafting of the TQM strategy. This theme, like the first one, speaks to the role that leaders play. Another theme of importance that came to light in the interviews was gathering expert opinion. This theme is a highlight of where the minds of management come to a halt and how they often require and must outsource skills in the development and implementation of TQM. Active sponsorship of quality incentives was revealed in the findings as a strategy utilised by branch leaders in designing and implementing TQM systems. Other themes that came to light from the study findings include improvements in leadership effectiveness, effective use of data, and putting the customer above everything else.

CHAPTER 5: DISCUSSION

5.1 Introduction

This chapter aims to discuss the key findings of this study in relation to existing literature and relevant previous studies. It is worth noting that the findings of this study provide insights into the role of branch leadership in ensuring TQM in the service environment, strategies used by branch leadership to implement a TQM system in the service environment, and recommendations on how branch leadership can implement an effective and efficient TQM system.

5.2 Findings

TQM can only expand if the company's leadership supports it and establishes the culture it requires to succeed. Across the board, study participants revealed that leaders have a responsibility for instigating the culture of TQM. These results are consistent with existing literature on the role of leaders in the implementation and adoption of TQM, which states that leadership is undoubtedly one of the key TQM factors that is universally acknowledged across businesses and industries as significant in achieving TQM, as noted in a leadership study conducted in South Africa by Parumasur and Govender (2019). Another study that was conducted in Nigeria on the leadership effect on TQM by Oriaku and Oriaku (2011) found that leaders play a critical role in ensuring that everyone's behaviours and choices, including their own, are consistent with the TQM culture that is being implemented. Leadership does play a pivotal role in the implementation of TQM because TQM depends on positive leadership whose sole responsibility is to initiate, create awareness, and ensure that everyone is on board with TQM, according to Rigdy and Bilodeau, (2015), and Talib et al., (2012). According to the preceding argument, successful TQM implementation necessitates the instigation and propagation of leadership. There is thus an agreement between the findings of this study and the local and international studies conducted on the role of leadership in the implementation of TQM across an organisation in the service sector.

Furthermore, the commitment of the leadership is the preliminary point of TQM implementation, and as Barone (2022) says, it is impossible for an organisation to adopt TQM without strong leadership. To show commitment, leadership's actions should reflect the zeal

and will to achieve the organisation's vision and mission. Ntanzi et al. (2020). According to studies conducted in America by Zairi (2021) and in South Africa by Parumasur and Govender (2009), there is a consensus in their conclusions that outlines that when it comes to the implementation of TQM in organizations, the leaders should be motivated themselves and committed, and this enables them to focus their energies on making sure that everyone's attention is focused on TQM through the provision of a clear vision, giving the TQM implementation meaning through communication, and building the trust of the followers through their positioning and participation in the implementation process. As such, Bass and Riggio (2016) outline that the leader's behaviour when communicating the importance of customers, continuous improvement, and teamwork determines the effectiveness of the organization's TQM system. The conclusion here is that the crux of the matter is that without leadership commitment, the organisation cannot see effective implementation of TQM. This study is in agreement with the literature on the fact that the leaders are responsible for instigating the culture of TQM but fails to highlight how they are to expressly do that, as highlighted by the studies (Bass and Riggio, 2016; Zairi, 2021; Parumasur and Govender, 2009).

The findings of the study revealed the role of leadership, which is that leaders are responsible for crafting the TQM strategy for their organisations and sometimes the respective branches they lead. The overriding sentiment from the opinions of the participants interviewed in this study is that branch managers and supervisors are like any other type of leader, and they play a critical role in the crafting of the TQM strategy. Study participants also revealed the strategies that can be used by the management in crafting the strategy for TQM implementation.

The findings brought to light that the first strategy that can be used by branch leadership in their quest to adopt and implement TQM for the benefit of their partners and customers is gathering expert opinion. The findings showed that, even though TQM is a difficult concept to comprehend, managers frequently rely on the advice of experts when trying to devise a successful TQM plan. When specialists are managing functions within their area of expertise, their decision-making abilities appear to transfer successfully to management jobs (Psomas & Jaca, 2016). Excellent decision-making is a crucial aspect of effective management, even if there is a lot more to successful management than just good decision-making. As a result, it is safe to infer that specialists are promoted to management positions because they possess both competence and the ability to make sound decisions (van Kemenade & Hardjono, 2019).

The study revealed that there is yet another strategy used by branch managers in their design and implementation of TQM: active sponsorship of quality initiatives. Several empirical investigations have demonstrated that organisational commitment must be ongoing, not only during the first stages of implementation. A study conducted in China by Yu et al. (2020) outlined that, first, the implementation of TQM requires resource allocation, hence the role of leadership in ensuring that adequate resources are available and allocated to the implementation process of TQM. Csizmodia et al. (2008) supported this notion by outlining that the higher the level of commitment of branch leaders within an institution, the faster and broader the breadth of quality management implementation because resources will be available to support the leaders' vision and sentiments on TQM, hence it will be easier for the staff to adopt the concept faster. As such, this study is in agreement with the literature on the point that sponsorship is an effective aspect of leadership in light of TQM implementation in all organisations.

A study conducted by Zairi (2021) in American organisations found that for a flawless process of TQM, the managers must employ strategic mechanisms like managing the implementation of the TQM process through setting up organisational or departmental structures and teams to ensure that all functions in the department focus on the ultimate goal of TQM, which is customer satisfaction. Studies by Prestiadi, Zulkarnain, and Sumarsono (2019) in Europe and Yu et al. (2020) in China outline that in an organisation with clear structures and teams dedicated to the implementation of TQM, every employee aims for perfection while delivering services that meet customer needs. As such, this is an example of the application of the lean management principle that allows managers to operate organisations effectively and deliver better services to their customers. The managers can utilise initiatives such as having:

- **A quality council and Steering groups**

This is part of gathering expert opinion by forming this initiative which is made up of different professionals who will help managers solve different issues as and when they arise, therefore giving the leadership the support they need to implement TQM flawlessly.

- **Being active in managing quality improvement teams**

This has been outlined as part of leadership's actions to show their commitment towards the successful implementation of TQM.

- **The development of suggestion schemes and reward and recognition systems**

This point has been outlined in this study as part of the active sponsorship of TQM by the management, but not all the highlighted points were spelled out. Some of these mechanisms were outlined above; however, the findings of this study again do not describe with accuracy what needs to be done and how it can be done. As such, it can be concluded that there are more and more initiatives that can be implemented in this service organisation and a variety of situations that enhance the effectiveness of TQM implementation.

The study's findings showed that a participatory management style that incorporates input from a full 360-degree feedback system from various internal and external stakeholders might improve leadership effectiveness in implementing TQM. An important study conducted by Zairi (2021) in America found that in light of the changing times, the definition of productivity in the service industry is also changing, thereby creating a need for leaders to adopt certain management styles to enhance the functionality of the organisation in light of TQM implementation. As such, a deduction that can be made from the study by Zairi (2021) is that in the organization, if the leadership adopts a good leadership style, they can truly influence the behaviour and attitudes towards change that come with the implementation of TQM, and in the process, they increase the ease of implementation and minimise resistance in the organisation. This study is thus in agreement with this stance by Zairi as the managers have found that participating actively in the implementation process bears dividends for the organisation in the form of flawless implementation and enhancement of service delivery, which improves customer satisfaction.

Customer-focused quality design, quality delivery, services, and business operations are among the important areas of process management examined in Improving Leadership Effectiveness. It looks at how critical processes are developed in new ways, handled successfully, and improved over time. This element's performance outcome would look at staff performance and improvement, utilising key measurements and indicators. This section looks at how employee development and training are linked to the organization's goals. It would also investigate efforts to create and sustain an environment that encourages performance excellence, full engagement, and organisational growth. This element's strategic thrusts would include personnel development, such as staff recruiting, training, and career development; employee performance and recognition; and a quality work environment.

Findings from participants reveal that different TQM systems have their own metrics that can be used to measure customer satisfaction and TQM effectiveness. A study conducted by Zairi

(2021) in America found that usually there is a tendency among managers and professionals to think that TQM is a universal concept, and this outlines that most organisations have a very limited and poor understanding of TQM and its potential. The management and leadership must recognise that the TQM they adopt is unique to their organisation and must set up structures and goals that resonate with their organisational functions and business models if the TQM is to work.

The management and efficacy of data and information usage to promote overall mission-related performance excellence should be examined under the "effective use of data" aspect. It should provide the consistency and accessibility of critical information needed for day -to-day operational management. It would also concentrate on doing fact and information analysis and responding to circumstances quickly and effectively. In implementing TQM, the company identifies the requirements and expectations of its stakeholders. Customer satisfaction surveys, stakeholder forums and debate sessions, industry needs and satisfaction surveys, and evaluations of staff learning efficacy might all be used as performance measurements when implementing TQM. A study conducted by Zairi (2022) in America and by Oriaku and Oriaku(2011) found out that in most service-oriented firms, there is poor usage of data that relates to customers, suppliers, and employees. From the literature, this is true, as observed in the functions of the tax administration organisation of South Africa: there is poor and selective revenue collection from registered customers, leaving the organisation to resort to costly revenue recovery methods. The organisation must use the data and technological capabilities it has to streamline organisational functions and perfect revenue collection procedures by giving the customer strong reasons and motivation to comply voluntarily.

5.3 Chapter summary

The results of this investigation have been presented and discussed in this chapter in relation to existing literature and previous studies. Growth in TQM is dependent on top-down support and the creation of a conducive culture inside the organisation. Study participants agreed on one thing: executives must promote a TQM mentality within their organisations. According to the results, executives play a crucial role in developing the TQM strategy for their organisations and, in certain cases, the departments they directly oversee. The findings brought to light that one of the techniques employed by branch leadership in their drive to embrace and execute TQM for the benefit of their partners and consumers is seeking expert advice. The research showed that active sponsorship of quality initiatives is another tactic employed by branch

managers in the development and execution of TQM. Results suggested that leadership effectiveness might be enhanced by adopting a more participative management approach that takes into account comments from all relevant internal and external stakeholders. Responses indicate TQM systems contain metrics that may be used to gauge both customer happiness and the success of TQM initiatives.

CHAPTER 6: CONCLUSIONS AND RECOMMENDATIONS

6.1 Introduction

After the results of this qualitative study have been given and analysed, this chapter will draw connections between those results and the study's stated goals. Recommendations and potential study topics are also intended for this chapter. In this regard, the chapter opens by summarising the overall findings and providing a quick overview. After that, there are some last thoughts, some suggestions, and some possible future directions for study.

6.2 Overview of the study and summary of findings

This qualitative study had three research objectives which were as follows:

- To investigate the role of Branch leadership in Durban, Umhlanga and Pinetown in ensuring TQM in the service environment of the tax administration organisation in the Durban area.
- To explore strategies utilised by Branch leadership to implement a TQM system in the service environment of the tax administration organisation in South Africa in the Durban area.
- To provide recommendations on how Branch leadership can implement an effective and efficient TQM system at the tax administration organisation in the Durban area.

Thirteen participants were selected using the purposive sampling technique to participate in the study. The inclusion criteria for the participants were that individuals had to be in positions of senior management, branch management, or operations management. The group of 13 included three operations managers from each of the three locations, together with their respective supervisors, and a regional supervisor for the Durban area. Semi-structured and in-depth interviews were used to collect data about participants' levels of expertise, their sense of organisational function, their familiarity with quality and quality management, their familiarity with TQM, and their awareness of the difficulties inherent to its use in the service sector. Creswell and Creswell's six-step thematic analysis was used to examine the data gathered through semi-structured interviews.

The first major theme that emerged from the study's findings is the establishment of a TQM culture. This theme reveals that managers are very crucial not only to the changing of organisational culture but also to the implementation of a new TQM culture in an organisation. The second theme discovered from the findings of the study is the crafting of the TQM strategy. This theme, like the first one, speaks to the role that leaders play. Another theme of importance

that came to light in the interviews was gathering expert opinion. This theme is a highlight of where the minds of management come to a halt and how they often require and must outsource skills in the development and implementation of TQM. Active sponsorship of quality incentives was revealed in the findings as a strategy utilised by branch leaders in designing and implementing TQM systems. Other themes that came to light from the study findings include improvements in leadership effectiveness, effective use of data, and putting the customer above everything else.

6.3 Limitation of the study

One of the limitations of this study is that it has exclusively focused on the views of those employees who were in managerial positions. In this way, it has missed the views of junior employees, who are equally important when an organisation is implementing the TQM system. Clearly, future researchers should also investigate the viewpoints of non-managerial employees regarding the execution of TQM in a tax administration organisation.

The results of this study are not generalizable to the entire tax administration organisation as it only focused on a few branches in KZN. However, the results are transferable to contexts with similar characteristics.

6.4 Implications of the study

The implications of a study on the role of leadership in implementing a Total Quality Management (TQM) system in a tax administration organisation can be significant for organizations seeking to improve their service quality and customer satisfaction. Below are some of the implications of such a study:

Importance of leadership: The study highlighted the critical role that leadership plays in successfully implementing a TQM system in a tax administration organisation. It can provide insights into the specific leadership behaviors and skills that are necessary for effective TQM implementation, such as communication, motivation, and empowerment.

Need for employee involvement: The study underscored the importance of involving employees in the TQM implementation process. It highlighted the benefits of employee participation in decision-making, problem-solving, and continuous improvement activities, as well as the challenges of resistance and lack of buy-in.

The study informed and guided organizational practices and policies for service quality improvement. The study can also stimulate further research and inquiry into the complex and dynamic processes of TQM implementation and its impact on organizational performance and customer satisfaction.

6.5 Recommendations

Based on the findings of this study, the following recommendations are made:

- Branch leaders need to be involved in serious and extensive leadership development if they are to design and implement a TQM system that will be successful.
- There is need to identify and train leaders who have the skills and knowledge to implement a total quality management system (TQMS) effectively. This training should focus on key areas such as communication, problem-solving, and decision-making.
- Regularly review and update TQMS policies and procedures to ensure they remain relevant and effective. This will help to ensure that the TQMS remains aligned with organizational goals and customer needs.
- By implementing these recommendations, tax administration organisations can improve their chances of successfully implementing a total quality management system in a service environment, which can lead to improved customer satisfaction, increased efficiency, and better financial performance.

6.6 Areas for future study

Total quality management (TQM) has evolved into a new management philosophy that is reshaping the manner in which individuals, businesses, and even entire communities interact and collaborate. Unfortunately, the adoption of TQM principles by other sectors has been gradual. To a large extent, businesses have pioneered the application of TQM theories, models, procedures, and technology to a wide range of internal processes. Total Quality Management (TQM) and its relationship to Industry 4.0 in the service sector might be the subject of future studies. Considering the absence of the so-called Quality 4.0 in the literature, future studies might try to determine what subjects and problems can be considered more relevant. As this study was cross-sectional in nature to explore the roles of leadership in implementing TQM, it is important that future research investigate how the roles and strategies used by leaders evolve over time.

6.7 Conclusion of the Study

Total Quality Management is an organised and complete approach to organisational management that aims to enhance the quality of products and services throughout time by making continual improvements in response to feedback. Managers' job in an organisation is to make sure that everything is in place for individuals to make good decisions. Organizations use a variety of systems and processes to keep their operations running smoothly and efficiently. However, the corporate world has evolved significantly in recent years, and business procedures have altered in response. Managers' primary responsibilities these days are to manage these organisational changes. The majority of them are the result of the current quality revolution, which has raised customer expectations for product and service quality. Today's leaders and managers are active in the administration of systems and processes rather than the supervision and control of people, as the concept of overall quality management says. Processes are collections of activities that receive an input, provide value, and deliver an output to an internal or external entity. The beliefs, behaviours, customs, prevailing values, laws, and environment of an organisation all contribute to its culture. A vision framework, which includes the organization's guiding philosophy, basic values and beliefs, and purpose, is required for any organisation. The extent to which employees fulfil their duties and work toward common goals and objectives determines an organization's performance. TQM aims to shift the focus of control from the outside to the inside of individuals, making each person responsible for his or her own performance.

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Appendix 1 – Interview Guide

**UNIVERSITY OF KWAZULU-NATAL
GRADUATE SCHOOL OF BUSINESS AND LEADERSHIP**

Masters of Commerce Research

Researcher: Siyabonga Winston Manyoni [REDACTED]

Supervisor: Dr. Macdonald Kanyangale (0312607934)

Research Office: Ms. P Ximba (0312603587)
Title of study

Please note that there are no right or wrong answers as this interview is about your experience and understanding of the role of leadership in implementing total quality management

The main research question in this study is: The role of leadership in ensuring Total Quality Management in the service environment of the South African Revenue Service

Interview questions

THE ROLE OF LEADERSHIP IN ENSURING TOTAL QUALITY MANAGEMENT AT SARS IN KWAZULU-NATAL

1. As a leader, what did you do to ensure there is total quality management system at SARS in Kwazulu-Natal? Give examples

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2. What did other leaders do in their departments or sections to ensure there is total quality management system at SARS in KwaZulu-Natal? Give examples

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3. Tell me what activities by leaders had the biggest impact in ensuring there is total quality management system at SARS in KwaZulu-Natal. Give examples. Why did you think they had the biggest impact in ensuring there is total quality management system at SARS in KwaZulu-Natal?

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4. What leadership style and behaviors had the most impact on people, systems and organizational culture to ensure there is total quality management system at SARS in KwaZulu-Natal? Give examples. Why do you think so? Give me some reasons

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**STRATEGIES USED BY LEADERS TO IMPLEMENT A TOTAL QUALITY MANAGEMENT SYSTEM AT SARS
IN KWAZULU-NATAL**

1. According to you, what are the three strategies which you think leaders used to implement total quality management at SARS in SARS in KwaZulu-Natal? What other strategy do you think of?

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2. Tell me which of the strategies used by leaders worked well to implement total quality management at SARS in SARS in KwaZulu-Natal? Give reasons why you think they worked well and how?

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3. Tell me which of the strategies used by leaders did not work well to implement total quality management at SARS in KwaZulu-Natal? Give reasons why you think they did not work well and how?

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4. According to you, which strategies do you think are helpful to implement total quality management but were not used at SARS in KwaZulu-Natal? Give clear examples

CHALLENGES FACED BY LEADERS INVOLVED IN IMPLEMENTING TOTAL QUALITY MANAGEMENT SYSTEM AT SARS IN KWAZULU-NATAL

- 1.** What are the challenges faced by leaders when implementing total quality management system at SARS? Give clear examples

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- 2.** Why do you think leaders at SARS face these challenges when implementing total quality management system at SARS? Give clear examples

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- 3.** What are the consequences of these challenges in terms of quality management system at SARS? Give clear examples?

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- 4.** With the quality systems in place at the moment, why are there still customer complaints? Also, how can the current quality system be improved?

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- 5.** According to you as a leader, what would you recommend as the best way in driving a quality culture and why?

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- 6.** According to the challenges faced by leaders regarding the implementation of a total quality management system at SARS, what would you say are the three most critical challenges and why?

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Appendix 2 – Informed Consent (Sheet 3C)

**UNIVERSITY OF KWAZULU-NATAL
GRADUATE SCHOOL OF BUSINESS AND LEADERSHIP**

Dear Respondent,

MCom Leadership Studies
Researcher: Mr. Siyabonga Manyoni [REDACTED]
Supervisor: Dr M Kanyangale 031 260 7934
Research Office: Ms P Ximba 031-2603587

My name is Siyabonga Winston Manyoni, an MCom Leadership Studies student at the University of KwaZulu Natal Graduate School of Business and Leadership. You are invited to participate in a research project titled Exploring the role of leadership in implementing a total quality management system in a service environment: A case study in the South African Revenue Service – KwaZulu-Natal region. The aim of the study is to explore the role of leadership in ensuring a TQM in the service environment of SARS in Durban, Umhlanga and Pinetown in the Durban area.

Through your participation I hope to understand how TQM implementation in the service sector would improve service and effectively reduce customer complaints and the impact in the reputation of the revenue service environment

Your participation in this project is voluntary. You may refuse to participate or withdraw from the project at any time with no negative consequence. There will be no monetary gain from participating in this survey. Confidentiality and anonymity of records identifying you as a participant will be maintained by the Graduate School of Business and Leadership, UKZN.

If you have any questions or concerns about completing the questionnaire or about participating in this study, you may contact me or my supervisor at the numbers listed above.

The Interview should take you about 45 minutes to an hour to complete. I hope you will take the time to complete this survey.

Sincerely

Investigator's signature _____ Date _____

This page is to be retained by participant

Appendix 3 – Informed Consent

**UNIVERSITY OF KWAZULU-NATAL
GRADUATE SCHOOL OF BUSINESS AND LEADERSHIP**

MCom Leadership Studies

Researcher: Mr. Siyabonga Winston Manyoni [REDACTED]

Supervisor: Name Dr M Kanyangale 031 260 7934

Research Office: Ms P Ximba 031-2603587

CONSENT

I..... (full names of participant)
hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participating in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

SIGNATURE OF PARTICIPANT

DATE

.....

Appendix 4 – Gatekeeper's Letter

Enterprise Research and
Knowledge Management

Inquiries
Vozuko Twala
Jr Rebone Gcabo

Telephone
012 4227374

E-mail
SecretariatRC@sars.gov.za

Reference
Request to use SARS data

Date
11 July 2020

Siyabonga Manyoni



South African Revenue Service

Pretoria Head Office
299 Bronkhorst Street,
Nieuw Muckleneuk, 0181
Private Bag X923,
Pretoria, 0001

APPROVAL FROM SARS RESEARCH COMMITTEE

Dear S Manyoni

REQUEST FOR ACCESS AND UTILISATION OF SARS DATA FOR ACADEMIC RESEARCH PURPOSES

Thank you for submitting your request for access and utilisation of SARS data for purposes of conducting academic research.

Your application was submitted to the SARS Research Committee for topic approval and has been approved. The approval is conditional to adherence of the following:


Topic: Exploring the role of leadership in implementing a total quality management system in a service environment.

Data requirements:

Approval for data collection will follow when the institution has provided overall documentation.

Data handling & security management:

The researcher will be responsible for ensuring that the research process is handled appropriately. All research data files will be stored securely in secure university systems to ensure that there is no-unauthorised access to the research data.



Furthermore,

- In case of a survey to ensure confidentiality, no personal information can be collected and ensure informed consent from participants;
- The organisation and participants will not be identified in the research report and the data will be analysed and only reported in aggregated format;

-
- Your immediate manager to be informed for the required endorsement of the project aligned to your Personal Development Plan (PDP);
 - Compliance with the provisions of the Copyright Act, 1978 (Act No. 98 of 1978) and all laws relating to intellectual property (IP) and facilitating through the relevant learning institutions for SARS to gain access and use any research output; and
 - Your attention is also drawn specifically to compliance to SARS Governance processes and other internal governance procedures to research and data usage to read:
 - ❖ To read the Oath of Secrecy that all SARS employees have signed as part of employment process.
 - ❖ To read and be familiar with the applicable secrecy and confidentiality provisions of Chapter 6 of the Tax Administrative Act, 2011 specifically Section 68 and 69; and applicable provisions in the Customs and Excise Act.
 - ❖ Keep the name of the organisation, employees and taxpayers confidential during the research process and dissemination phase.
 - ❖ To ensure that the final report is shared with SARS through the Research Committee (_SARSResearchCommittee).

Good luck with your research.

If you have any questions or concerns, please feel free to contact the secretariat on _SecretariatRC@sars.gov.za.

Good luck with your research.

If you have any questions or concerns, please feel free to contact the secretariat on
_SecretariatRC@sars.gov.za.

Sincerely



Approved

Mamiky Leolo, SARS Senior Official

SARS Research Committee

Date: 31 July 2020

Appendix 5 – Ethical Clearance



29 August 2022

Siyabonga Winston Manyoni (216069206)
Grad School of Bus & Leadership
Westville Campus

Dear SW Manyoni,

Protocol reference number: HSSREC/00003154/2021

Project title: Exploring the role of leadership in implementing a total quality management system in a service environment

Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 03 August 2021 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL**.

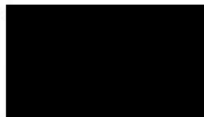
Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. **PLEASE NOTE:** Research data should be securely stored in the discipline/department for a period of 5 years.

This approval is valid until 29 August 2023.

To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

HSSREC is registered with the South African National Research Ethics Council (REC-040414-040).

Yours sincerely,



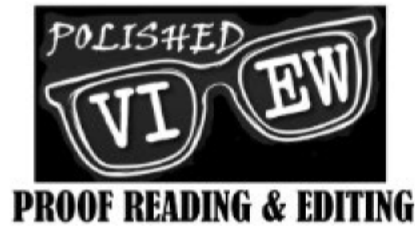
Professor Dipane Hlalele (Chair)

Appendix 6 – Turnitin Report

report			
ORIGINALITY REPORT			
3%	3%	1%	2%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
PRIMARY SOURCES			
1	www.coursehero.com Internet Source	1%	
2	www.researchgate.net Internet Source	<1%	
3	Submitted to PSB Academy (ACP eSolutions) Student Paper	<1%	
4	Submitted to Mancosa Student Paper	<1%	
5	Submitted to University of KwaZulu-Natal Student Paper	<1%	

Appendix 7: Editing Certificate

EDITORIAL & PROOF READING CERTIFICATE



DATE: 29 NOVEMBER 2022

DISSERTATION AUTHOR(S): Siyabonga Winston Manyoni

DISSERTATION TITLE: EXPLORING THE ROLE OF LEADERSHIP IN IMPLEMENTING A TOTAL QUALITY MANAGEMENT SYSTEM IN A SERVICE ENVIRONMENT

To Whom It May Concern:

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