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Adam Maiga

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ARTICLES**Antecedents and Consequences of Quality Performance**

Adam S. Maiga, Fred A. Jacobs

University of Wisconsin–Milwaukee.
Georgia State University.

This study uses structural equation modeling to investigate the influence of management control systems (i.e., quality goal, quality feedback, and quality incentives) on quality performance, the influence of quality performance on both financial performance and customer satisfaction, and the impact of customer satisfaction on financial performance at the business unit level. Overall the results indicate substantial support for our proposed theoretical framework. However, the direct relationship between customer satisfaction and financial performance was insignificant. Further analyses indicate that quality performance mediates the relationship between management control systems and financial performance and customer satisfaction. The implications, limitations, and directions for future research are discussed.

Cited by

Bernard Wong-On-Wing, Lan Guo and Gladie Lui. (2011) Intrinsic and Extrinsic Motivation and Participation in Budgeting: Antecedents and Consequences. *Behavioral Research in Accounting* 22:2, 133-153.

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