TOTAL QUALITY MANAGEMENT AND CUSTOMERS SATISFACTION IN SELECTED SERVICE INDUSTRIES IN ILORIN, NIGERIA

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ABSTRACT:

Total Quality Management (TQM) as a component of Sustainable Development (SD) aims at effectively harnessing human and material resources of organizations in order to achieve set objectives. Using the service industry as a case study, the goal of TQM is customer satisfaction through quality delivery of services, operational performance and sustainability. This study examined the impact of TQM on customers' satisfaction with the services provided by hotels in Ilorin, Nigeria. Data were sourced through administration of survey questionnaires on eighty customers of hotels in Ilorin Metropolis. The respondents were selected using simple random and purposive sampling techniques. Linear Regression Analysis Model was used to analyze and test the research hypotheses. Overall results showed a positive relationship between TQM and customers' satisfaction. Based on the findings, it was recommended that more attention be devoted to the use of TQM in order to enhance customers' satisfaction and enhance SD in hotel industry.

Keywords: Customer Satisfaction, Service Industry, Total Quality Management, Sustainable Development, Accounting Technique

BACKGROUND TO THE STUDY

Traditional cost and management accounting practices have been under substantial criticism for lack of efficiency and capability in coping with the requirements of a changing environment of the modern world. The criticism is as a result of inability of traditional cost and management accounting practices to provide detailed information on the activities that are important for organizational sustainable development. Sustainable development takes into consideration the fact that economic efficiency depends on many variables such as legislature, technology and socio-cultural factors. In order to promote sustainable development and achieve organizational goals, it is necessary for management to act taking into account not only profit making but also the environment and society (Todorut, 2012). Askarany (2006) also echoed this observation, stating that traditional cost and management accounting systems have failed to keep up with the increasing demands imposed on them by technological change in business environments. Cooper, Roben, Maskell and Brian (2008) stated that the long-term viability of any organization whether in the competitive or non- competitive sector depends largely upon how well it understands and how effectively it meets customers' requirements. Most organizations still have a long way to go, but some have begun embracing modern management accounting practises. Many forms of modern Management Accounting practices are now in use; examples are Just-in-Time (JIT) systems, Material Requirement Planning (MRP), Enterprise Resource Planning (ERP), Supply Chain Management (SCM) and Total Quality Management (TQM) (Askarany, 2006). One of the best forms of Management practices is TQM which has received great attention in the last two decades (Juang & Wang, 2006)

The core ideas of Total Quality Management (TQM) were introduced in the mid-1980s by, most notably, Edwards Deming, Joseph Juran and Kaoru Ishikawa (Nyakudya, 2011). TQM is generally understood as an integrated organizational strategy for improving product and service quality (Mubaraki, 2008). Since the mid-eighties TQM has been sold as a near-universal remedy for a range of organizational problems, including improved organization performance. TQM is an integrated organisational effort designed to improve quality at every level. It is about meeting quality expectations as defined by customers and thus it is called Customer-defined quality. However, defining quality is not as easy as it may seem because different people have different ideas of what constitutes high quality (Van Ho, 2011). This study therefore aims at assessing the impact of TQM on customers' satisfaction in hotel industry using selected hotels in Ilorin Metropolis as a case study.

STATEMENT OF THE PROBLEM

Over the years, emphasis has always been on production quantity rather over quality but this has always resulted in high level of stock with excessive expenditure on inspection, rework, and warranty repairs which at the end of the day may not be acceptable to the customers. Nowadays companies have come to realize that it is cheaper to produce items correctly than to waste resources by producing substandard items that refuse to meet customers' satisfaction. This long-term viability of organization, whether in profit or non-profit sectors, makes organisation to depend largely upon how well it understands and how effectively it meets customers' requirements through the adoption of TQM as the goal of TQM is customer satisfaction (Drury, 2004).

TQM is seen as a system of behaviour which includes everyone in an organization and motivates staff at all levels, with an organizational philosophy that "Improvement is a way of life". However, in practice, many organizations still

substitute quality for quantity and effective coordination and motivation of staff is inadequate. This study therefore aims at assessing the impact of TQM on customer satisfaction in the Hotel industry.

Objectives of the Study

The main objective of the study is to examine the impact of Total Quality Management on customers' satisfaction in the Hotel industry. While the specific objectives are to:

i.   assess the relationship between Total quality Management and customers' satisfaction and

ii.   investigate the external factors influencing the adoption of Total Quality Management.

Research Questions and Hypothesis

Based on the objectives of the study, the following research questions are raised:

i.   Is there a relationship between Total Quality Management and customers' satisfaction?

ii.   Are there external factors influencing Hotels in delivering service quality and ensuring customers' satisfaction?

Hypothesis One

There is no significant impact of the adoption of TQM on customers' satisfaction in Hotel industry.

Hypothesis Two

External factors have no significant influence on Total Quality Management.

Scope of the Study

The population of this study consisted of all customers of registered hotels situated in Ilorin Metropolis, Kwara State, Nigeria. According to the record obtained from the Kwara State Tourism Board, there are one hundred and four hotels in Ilorin metropolis. The study therefore examines the impact of TQM on hotel customers' satisfaction in Ilorin metropolis, Nigeria.

Justification for the Study

There has been a lot of research work conducted on Total Quality Management in the manufacturing industry. Anvari & Mogghimi (2011) conducted a study on TQM and Lean Manufacturing, TQM in manufacturing companies at Makassar was another study conducted by Al Manhawy (2013). However, to the best knowledge of the researchers, few studies have been conducted on TQM in the service industry especially hotels in Ilorin metropolis, Kwara State, Nigeria. This study therefore intends to bridge the gap and addresses the impact of TQM on customers' satisfaction with the services provided by hotels. It is intended that this research work would contribute to the body of knowledge in Accounting and Finance, be of importance to Stakeholders in the hospitality industry and gear other researchers toward future research in this area.

CONCEPTUAL ISSUES

To satisfy the ever increasing customers' expectations, managers need to find cost-effective ways to continuously improve the quality of products and services and shorten response time. This requires trading-off the cost of achieving these improvements and the benefits from higher performance. When companies do not meet customers' expectations, the resultant losses can be substantial (Dale, 1997). The following conceptual issues have been discussed to guide the study:

Definition of Total Quality Management (TQM)

The roots of TQM can be traced back to early 1920's when statistical theory was first applied to product quality control. The focus widened from quality of products to quality of all issues within an organization (Gupta, McDaniel & Herath, 2005). Many countries throughout the world- like Cisco systems and Motorola in United States and Canada, British Telecom in U.K, Honda in Japan and Samsung in South Korea- emphasize quality as an important, strategic initiative. These companies have found that focusing on the quality of a product or service generally builds expertise in producing it, lowers the cost of providing it, creates higher satisfaction for customers using it and generates higher future revenue for the company selling it.

Lucey (1996) views TQM as the combination of systems, working harmoniously for the ultimate benefit of the customers while Al Manhawy (2013) defines TQM as a culture maintained by an organization that is committed to customer satisfaction through continuous improvement based upon meeting or exceeding their customers' expectations. Total Quality Management is defined as a continuous effort by the management as well as employees of a particular organization to ensure longer customer loyalty and customer satisfaction (Watson, 2003). In line with this, Morghadam (2011) opines that TQM is a journey, not a destination.

Total Quality Management (TQM) and Critical Success Factors (CSF)

Implementing TQM involves defining and deploying several key elements or factors. Of primary interest among researchers has been addressing the question "What makes TQM work? The critical success factor differs from one author to another, although there are common issues. Van Ho (2011), examined the work of five TQM experts (Crosby, Deming, Feigenbaum, Ishikawa, Juran) and identified the similarities of the following TQM dimensions between them, although there were differences in their approaches to: (1) Customer Satisfaction, (2) Leadership Commitment, (3) Organizational Culture, (4) Teamwork, (5) Training and Education, and (6) Cost Reduction. However, this study adopts the three major factors employed in the study of Gupta, McDaniel and Herath (2005), and these include: Organizational culture, Leadership involvement and Employees' commitment.

Total Quality Management in Service Sector

In the earlier days of evolution of TQM, the sole concentration was to apply all the research and principles on the production sector. At that time, the quality factors of service sector was not much defined. When the growing competition raised the demand of service quality, then the need of TQM implementation in service sector was

understood. At that time it became the biggest question –'Can the principles of TQM be applied to service industries'? (Juneja, Ahmad & Kumar, 2011).

The last decade has witnessed an increase in the acceptance and use of TQM even in the service sector, with service quality being an important factor for growth, survival and success (Milakovich, 2003). Measuring the quality of service outputs is often more difficult than measuring the quality of a good, because services are abstract rather than concrete, transient rather than permanent, and psychological rather than physical (Sumarjan & Arendt, 2010). Gupta et al. (2005) stresses that the theoretical foundations and methods of total quality management support its use for both manufacturing and service industries.

The fact that it is now well understood that the fabrication of products is quite different from delivery of services, the concept of Total Quality Service (TQS) has gained increased attention. TQS is often considered as having a long-range perspective, implying that organizations embracing TQS can achieve the rewards of quality improvement initiatives only after many years of toils and hard work (Gupta et al, 2005). In brief, TQS is TQM applied in service organizations and it aims at providing quality service to ensure customers' satisfaction (Al Manhawy, 2013).

Service Quality and Customer Satisfaction

Customers are faced with an unprecedented range of choices, not only choices of what to buy but where to buy it. Service quality is judged by what a customer perceives rather than what a provider offers. In order to ensure that customers are highly satisfied and loyal customers retained, organizations throughout the world are striving to produce products and services of superior quality (Pattanayak & Maddulety, 2008). Customer satisfaction is simply a function of the difference between perceived performance and expectation; it is the overall customer attitude towards a service provider, or an emotional reaction to the difference between what customers anticipate and what they receive. Customers' satisfaction increases customer retention because satisfied customers tend to be less influenced by competitors, less price sensitive and stay loyal longer (Chamchong & Ichon, 2005).

Hotels in Nigeria

According to Al Manhawy (2013), the hotel sector is a vital part of the hospitality industry and it is the most challenging because they offer more than a product (such as accommodation and food service) to guests and customers this means managing quality in hotels is more challenging to hotel managers and staff than it is in other hospitality business. Coyle (2012) classified hotels in Nigeria into five broad categories based on the quality of services offered and these are: 5-Star hotels, 4-Star hotels, 3-Star hotels, 2-Star hotels and 1-Star hotels. According to him, the challenges confronting hotels in Nigeria include; increased competition, increased guest sophistication and technological issues. He further indicates that the seeming growth witnessed now amongst hotels may be stunted in the nearest future if indigenous brands shy away from quality, facility and manpower development that will equip them to compete alongside foreign brands in the country.

TQM and the sustainable development

TQM as a management system could be expanded to include components of sustainable development. Total quality management leads to sustainable development in organization and the economy at large. According to Todorut (2012), the total quality management for the sustainable success of an organization must ensure processes of objectives, strategies, monitoring the external environment and feed-back necessary for:

i.   establishing the objectives and strategies necessary to meet the stakeholders' requirements;

ii.   monitoring the external environment and also the capability of the organization; and

iii.   providing the feed-back required for continuous improvement, innovation and the identification of the necessary organizational changes.

Sustainable Development (SD)

The definition of SD as "Development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs" could be interpreted as a stakeholder's concern with future generations as one of the stakeholders.

Stakeholder focus and focus on sustainability could be regarded as SD-values. According to Isaksson (2012), the definition of SD contains within it two key concepts:
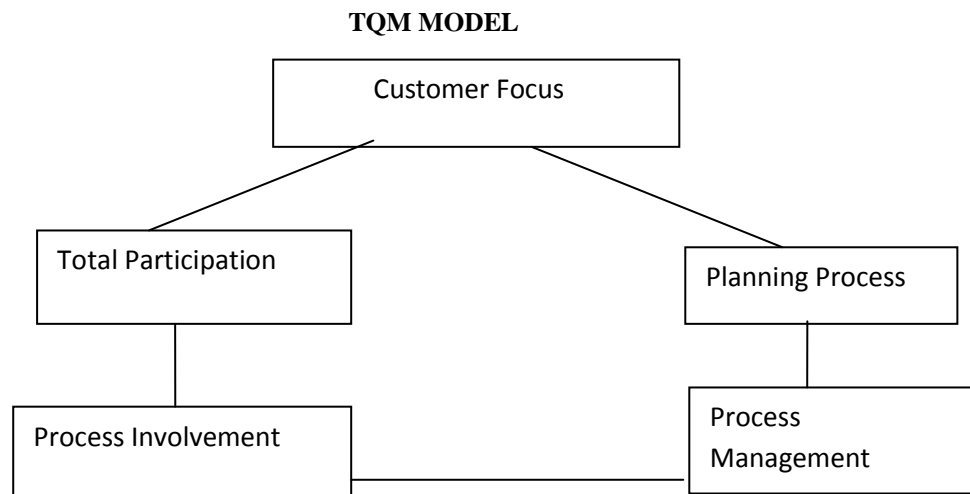
- the concept of **needs**, in particular the essential needs of the world's poor, to which overriding priority should be given; and
- the idea of **limitations** imposed by the state of technology and social organization on the environment's ability to meet present and future needs."

THEORETICAL FRAMEWORK

There are different theories related to Total Quality Management for example, Invitational theory, Traditional Learning Theory and Theory of Constraint. In an attempt to provide a sound theoretical underpin for this study, this paper adopts the theory of Constraint. The Theory Of Constraint (TOC) was first presented in 1984 by Goldratt in his revolutionary book, *the goal*. TOC provides the methodology to define what to change, what should be changed to and how to effect the change to continuously improve the performance of an entire system. TOC like TQM treats improvement as an on-going process. It must not replace TQM but rather be used in helping the company to find out problems in its implementation and focus the TQM efforts toward organizational goals (Zadry & Yusof, 2006).

TOC is a new concept which is growing in recognition and popularity. The literature presented so far has shown that TOC can complement TQM strongly in helping to focus the parts of a system that need process improvement(TOC based TQM).The principles of TOC-based TQM serve as a guideline to help in understanding how to focus efforts in maximizing profitability through the implementation of TQM. It has the objective of establishing an effective management system designed to implement the process of continuous profit improvement while meeting the necessary condition of good quality. (Stein, 1997)

According to Adeoti (2008), TQM is a collection of principles, techniques, processes and best practices that over time have been proved effective. Most of the world-class organizations exhibit the behaviors that are typically identified with TQM. Any organization that wants to improve its performance would be well served by selecting a model and conducting a self-assessment. The simplest model of TQM is shown in the diagram below:

TQM MODEL

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                    ┌──────────────────────┐
                    │    Customer Focus    │
                    └──────────────────────┘
                     /                    \
        ┌────────────────────┐      ┌────────────────────┐
        │ Total Participation│      │  Planning Process  │
        └────────────────────┘      └────────────────────┘
                  │                            │
        ┌────────────────────┐      ┌────────────────────┐
        │ Process Involvement│──────│      Process       │
        │                    │      │    Management      │
        └────────────────────┘      └────────────────────┘
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Source: San Diego Business Journal (1994)

The model begins with understanding customers' needs. TQM organizations have processes that continuously collect, analyze and act on customer information. Activities are often extended to understanding competitors' customers. It also involves developing an intimate understanding of customers' needs. TQM organizations integrate customers' knowledge with other information and use the planning process to orchestrate action throughout the organization in order to manage day to day activities and achieve future goals. Plans are reviewed at periodic intervals and adjusted as necessary. The planning process is the glue that holds together all TQM activities.

TQM organizations understand that customers will only be satisfied if they consistently receive products and services that meet their needs, and delivered when expected, and have value for price. TQM organizations use the techniques of process management to develop cost controlled processes that are stable and capable of meeting customers' expectations.TQM organizations also understand that exceptional performance today may be unacceptable performance in the future, so they use the concepts of process improvement to achieve both breakthrough gains and incremental continuous improvement is even applied to the TQM system itself.

EMPIRICAL FRAMEWORK

Despite the importance of TQM as an approach to improve effectiveness, flexibility and competiveness of a business to meet customer's requirements, very few scholars (to the knowledge of the researcher) have provided an empirical investigation on the assessment of TQM on customer satisfaction in hotels, especially in a developing economy like Nigeria.

Prior to this study, Al-Manhawy (2013), in his study on the impact of TQM on Customer Loyalty in Egyptian hotels, using Cronbach's Alpha mean and standard deviation, found that there is a direct correlation between service quality and customer satisfaction. Sumarjan and Arendt (2010), also found that knowing the benefits that could be obtained from TQM will help the management team motivate their employees in employing and deploying quality management practices as stated in their study on Quality practices implementation in Malaysian hotels. Morghadam, Sayadi & Moharer (2013) studied TQM in the hotel industry of sports in Iran, results from findings showed the poor conditions of TQM strategy in the sector of Iran industry of sport lodging that requires more efforts in that field. There are also recent study in TQM applications to other areas such as banking and financial institutions (Al Manhawy 2013), health care institutions (Adeoti 2008) and manufacturing and services institutions (Anvari, & Moghimi 2011).

To the best knowledge of the researchers, empirical literature on TQM is inadequate especially as related to hospitality industry in Nigeria. This study therefore aims at assessing the impact of TQM on customers' satisfaction in hotels particularly in a developing country like Nigeria. The study would therefore be a contributory effort to knowledge in terms of its application to hospitality industry, methodology adopted, and by extension the linkage of the theory adopted to practice and in ensuring sustainable development.

METHODOLOGY

Prior to finding a relationship between Total Quality Management (TQM) and Customers' satisfaction, there is need to establish that the selected hotels for this study have indeed implemented Total Quality Management in their operations. In order to do this, the researcher conducted a structured interview with the management of the selected hotels. The response obtained from this interview session established that Total Quality Management has been implemented in the Modus operandi of these hotels. An overview of the five selected hotels is as shown table 1:

Table1: Interview response on the practice of TQM in selected hotels

	Kwara Hotel	Kingstone Hotel	Royalton	Princess Luxury	Bovinna view
When was this hotel established|?	1975	July, 2007	October, 2007	October, 2011	June, 2009
How has this hotel been rated? 1-star, 2-star, 5-star?	5-star	3-star	2-star	3-star	2-star
If an order is made, how quick is delivery?	Immediately	Immediately	Immediately	Immediately	Immediately
Do you get feedback from customers about your service delivery and service quality?	Yes	Yes	Yes	Yes	Yes
How do you get the feedback?	Internet-based Questionnaire facility	Printed Paper questionnaire and Suggestion Box	Printed Paper questionnaire	Printed Paper questionnaire and Suggestion Box	Suggestion Box
Are your customers satisfied about your service delivery and service quality?	Yes, They are always coming back	Yes, as evidenced in the questionnaire they fill	Yes, They are always coming back	Yes	Yes, They don't complain
Are you aware of the concept of Total Quality Management-TQM?	Yes	Yes	Yes	Yes	Yes
In your own opinion, is your hotel striving toards quality in all ramifications in all its operations?	Yes. The hotel is situated in the heart of G.R.A, Tight Security, Standard Facility, Staff Training programs available, competes favourably with international counterparts etc	Yes. The hotel is constantly improving its standard, staff welfare is superb, customers are attended to promptly, rates amongst the first five in the industry, etc	Yes. Conducive environment, standard facility, prompt customer attention, staff motivation, excellent service delivery, etc	Yes. Prompt attention to customer demands, hygienic environment and services, staff development programs, etc	Yes. Highly committed management, quality products and services, large market share, constant growth and development, staff training programs available, etc

Source: Authors' computation, 2014

The selected hotels were visited and their management teams were asked relevant questions on TQM practices. Responses obtained from the management teams affirmed the practice of TQM. A purposive sample of five of the hotels is as presented in table 1.

Model Specification

The model for this study is stated as:

CS = f(TQM)

Where:

CS=Customer Satisfaction proxied by the level of patronage

TQM=Total Quality Management

It also follows that:

TQM=f(SA, FP, LC, CI, GC, AK, TD)

Where:

SA=Staff Attitude

FP=Fair prices

LC=Leadership commitment

CI=Constant Improvement

GC=Good Communication

AK=Adequate Knowledge

TD=Timely Service Delivery

With a multiple linear relationship:

$CS = \alpha_{0} + \beta_1 SA + \beta_2 FP + \beta_3 LC + \beta_4 CI + \beta_5 GC + \beta_6 AK + \beta_7 TD$

α_0 = intercept

$\beta_1 - \beta_7$ = parameter estimate (or coefficient)

e = error term

The a-priori expectation or the expected behaviour of the independent variables on the dependent variable (CS) in the model is that TQM>0: an indication that the more the TQM practices, the higher the customer satisfaction

Research Design

The survey research design method involving the use of questionnaire was employed in the study. This technique was adopted because of its advantages over other methods in terms of coverage of relatively high population and the generalization of the sample selected to the population.

Sources and Types of Data

Both primary data and secondary data sources were used for the study. The Secondary data was sourced through related literature collections from published and unpublished sources. To this end, the study involved a review of existing Secondary sources in Books, Journals, Magazines, Periodicals and Newspapers. In addition to the use of secondary data, Primary data were obtained from the sample through questionnaire.

Population and Sample Selection

The population of the study comprised all customers of hotel industry in Ilorin while the sample consisted of randomly selected customers of hotel industry in Ilorin Metropolis. The study employed purposive sampling technique in selecting five hotels out of the fifty registered hotels in Ilorin. In order to obtain responses from those who have sound knowledge on the issue at stake, simple random sampling technique was adopted to obtain information from twenty selected customers. The researchers visited the selected hotels and distributed questionnaires to the customers (respondents). Primary data which was obtained through the use of a Five-point Likert type scale questionnaire, which was validated by three Lecturers in the Department of Accounting, University of Ilorin, Nigeria. A total of one hundred (100) questionnaires were administered, (twenty for each of the hotels), and eighty (80) forms were successfully retrieved. This constitutes 80% response rate, which is considered adequate.

Test of Reliability

Prior to administering the Questionnaire, the instrument was subjected to reliability test using The Cronbach Alpha and a reliability coefficient of 0.774 was obtained. According to Ritter (2010) professionals require a reliability of 0.70 or above on a substantial sample before it could be considered as a good instrument. Thus, the value obtained is reasonably high suggesting acceptable internal consistency among the items.

Analysis of Data

Data collected were analyzed using both Descriptive and Inferential statistical techniques. Descriptive statistics was used to analyze the second hypothesis and to describe the demographic characteristics of the respondents while simple regression analysis was used to test the first hypotheses at 0.05 alpha level.

DATA PRESENTATION AND ANALYSIS

The data obtained from the primary source was presented on Table 1. The data was analysed using descriptive statistics.

Table 1: Demographic analysis of data

Criteria	Frequency	Percentage
Gender: male	40	50
Female	40	50
Total	80	100
Educational qualification:		
SSCE	12	15
NCE/OND	22	27.5
HND/B. Sc	30	37.5
Other higher qualification	16	20
TOTAL	80	100
AGE:		
Below 18 years	11	13.8
19years-35years	33	41.2
36 years and above	36	45
TOTAL	80	100
Level of patronage:		
high	18	22.5
Moderate	47	58.8
Low	15	18.8
TOTAL	80	100

SOURCE: Authors' Computation, 2014

Table 1 shows that 50% of the respondents were male and 50% were female. This indicates that the questionnaire was evenly distributed among male and female respondents. The respondents' educational qualifications with respect to SSCE, NCE/OND, HND/B.Sc. and other higher qualifications indicated 15%, 27.5%, 37.5% and 20% respectively which means that 85% of the respondents have above Secondary School Certificate, thus they could adequately comprehend the content of the questionnaire. On the age distribution of respondents; 13.8% were below 18years of age, 41.2% were between 19 years and 35 years, while 45% were above 36years of age which implies that most of the respondents were adults, above 18 years of age. In addition, the survey indicates that respondents with high level of patronage were 22.5%, those with moderate level of patronage were 58.8% while those with low level of patronage were only 18.8%. This implies that more than half of the respondents have a moderate patronage of the hotels and thus have the requisite knowledge to provide the required responses.

 Analysis of Operational data

The result of the Regression Analysis conducted at 5% level of significance is presented on Table 2:

Table 2: Summary of Multiple Regression Analysis Results on the Relationship

between Adoption of TQM and Customer Satisfaction

Explanatory Variables	Coefficient	Probability
Staff Attitude	0.225	0.073
Fair Prices	-0.057	0.628
Leadership Commitment	1.403	0.165
Constant Improvement	0.380	0.001*
Good Communication	-0.089	0.504
Adequate Knowledge	0.000	0.998
Timely Service Delivery	0.346	0.002*
R	0.588	
R^2	0.345	
Durbin-Watson	1.692	
F- statistics	4.104	

Source: Authors' Computation, 2014   * indicates significance at 1%

The results obtained from Regression as shown no table 2 indicates that 34.5% of the variation in the dependent variable can be explained by the explanatory variable. In addition the F-statistics is 4.10 and probability of rejecting the F-statistic was found to be 0.0000 indicating that a significant relationship exists between the weighted Linear composite of the independent variables as specified by the model and the dependent variable. The Durbin Watson statistics of 1.69 is within the acceptable range indicating the absence of the problem of auto serial correlation. Constant improvement and Timely Service Delivery have positive coefficients-0.38 and 0.35 respectively and are the only two variables that are significant at 1%. This means that both variables are more pronounced in the hotels surveyed.

The regression estimates show a positive but insignificant relationship between TQM and all the independent variables. This implies that there are other factors apart from service quality that impact on customer satisfaction. Al Manhaway (2013) acknowledged that even satisfied customers would leave if a better offer comes along. In conjunction with this, Juneja, Ahmad and Kumar (2011) stated that in addition to total quality practices and sustainable development, customer satisfaction is dependent on other factors such as proximity of the service provider, availability of alternatives, social influence and status. This is in line with the findings of Chamchong and Ichon (2005) as regards relationship between Customer Satisfaction and TQM in Thailand stores, using simple regression analysis. They found TQM practices to account for only 27% of customer satisfaction. Overall, the results indicate little attention and limited awareness on the application of TQM in hotel industry.

Table 3: Means and Rank Analysis of influence of External factors on Total quality Management as expressed by respondents.

External factors	Means	Rank
Lack of commitment on the part of management	3.59	1st
Poor training and education of staff	3.56	2nd
Low infrastructural development	3.55	3rd
Lack of modern facilities	3.17	4th
High rate of turnover of staff	2.65	5th

Source: Author's Computation, 2014

Table 3 shows that lack of commitment on the part of management had negative influence on Total Quality Management. This factor is closely followed by poor training and education of staff and poor infrastructure. The other factors include lack of modern facilities and high recruitment turnover. In line with the theory of constraint adopted for this study, these influences are the constraints that effectively limit the operation of TQM practices and hinder Sustainable Development (SD). Theory of Constraint treats improvement as an on-going process and directs efforts towards meeting the necessary condition of good quality (Zadry & Yusof, 2006).

CONCLUSION AND RECOMMENDATIONS

The study provided and analyzed relevant data on Total Quality Management and Customer Satisfaction. It concludes that TQM has had a positive, although relatively low impact on the operation of hotels and customers' satisfaction. The paper also identified external influences that can limit the operation of TQM and SD in selected hotels in Ilorin metropolis. However, modern Accounting techniques such as Enterprise Resource Planning (ERP), Just In Time (JIT), and Activity Based Costing (ABC) could also be considered by first-stars hotels in Nigeria.

Based on the findings, it was recommended that hotels should devout more attention to Customers' satisfaction and sustainability by identifying their needs through feedback mechanism. Also, TQM and SD culture should be spread through training of hotel employees and above all, the Leadership of hotels should be committed to TQM and SD.

The Nigerian Tourism Development Corporation (NTDC), which is the apex regulatory body for hotels in Nigeria, should issue standard guidelines to all hotels in the country and these should be a pointer to core areas of quality delivery of services in hotel industry. The body should inspect hotels from time to time through impromptu visits to ensure adequate facilities are put in place and that quality of service and sustainable development are not jeopardized.

Finally, regulatory bodies in Nigeria should encourage all industries operating in the country to practice Total Quality Management and adopt Sustainable Development programmes. Government at all levels should also put in place the necessary facilities such as power and transportation to enhance effective delivery of services and promote sustainable development.

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Map of Area of Ilorin

Ilorin is an ancient town located in the North Central geo-political Zone in Nigeria. It is the capital of Kwara State, Nigeria. The town is a metropolis consisting of Ilorin West, Ilorin East, and Ilorin South local Government Areas. As at 2007 it had a population of 847,582 making it the 13th largest city in Nigeria.

Map of Ilorin, Kwara State, Nigeria

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