ARTICLES
Nobody doubts today that quality is a necessary condition for success in tourism markets, for its ability to maintain or increase by the company their market share and business results. To Hérandez et al. (2004) implementation of a Quality Management System (QMS) or any of its components is a strategic decision, represents a competitive advantage and helps organizations entering specialized markets.

The implementation process of Quality Management System (QMS) is driven by the benefits derived from it, since the continuous quality improvement of services provided generate positive and measurable results, like higher profits, increased market share, improved competitive position against competitors in terms of cost (Deming 1982) and differentiation (Ghobadian et al., 1994), among others.

But in this process companies are facing a number of barriers hampering the deployment, so we consider that it would be necessary to identify these barriers in the tourism sector. Thus we would provide to the direction of corporate knowledge necessary so that they can develop strategies to manage them effectively, reducing or avoiding them before starting implantation.

In the literature review on the subject we have found that in recent years have been carried out works of an empirical nature on the barriers affecting the implementation of Systems Quality Management in industry (Casadesús y Heras, 1999; Martínez et al., 2000, Beer, 2003, among others), however, there are virtually studies in the tourism sector. This gap in research in quality management in the service sector (sector with special features from the provision of a service intangibility, inseparability of production from consumption ...) facing the industries (products) is what has led us to ask ourselves this study, whose main objective is to analyze the barriers found the tourism industry in its implementation and certification process.

The study area is tourism companies that have certified «Q for Tourist Quality». To prepare the database we used the information obtained from the website of ICTE (Institute for Spanish Tourist Quality-www.icte.es). The population under study is composed of 566
companies that are certified «Q for Tourist Quality» at national level. The data collection process began on April 1, 2010 and ended on May 30, being carried it through one or more contacts by e-mail with each of the selected companies, which resulted a sample of 186 valid questionnaires representing a response rate of 32.86%.

Along with the selection of the target population, we designed a questionnaire which will allow us to know what barriers companies must overcome along QMS implementation process. According the literature review we propose a group of 22 barriers that respondents measured using a 7-point Likert scale (1 - not at all important to 7 - very important). We performed several analyzes to comply with each of the objectives of the research:

1. Descriptive analysis, in order to analyze the importance of the barriers.
2. Student t test statistic and ANOVA to observe whether there are differences in the barriers encountered by companies that implement / certify Quality Management System depending on their size, the subsector of belonging, and the category of the establishment.
3. Exploratory factor analysis of principal components with varimax rotation, with the intention of grouping 22 barriers encountered by companies in other to replace these with the least possible loss of information.
4. Cluster analysis with the aim of grouping companies according to barriers encountered in the process of implementation and certification of the brand « Q for Tourist Quality». The cluster analysis performed, ie the profile of the companies we add several additional variables that allow us to explore further the profile of the same. Data from additional variables form part of another section of our research in which we analyze in addition to the barriers, the critical factors of quality and results. We consider critical factors: quality policy (7 items), leadership (8), partnerships and resources (7) learning (9) Employee Management (11), process management (15) and, as a result: customer satisfaction (7) employees satisfaction (9), social impact results (8), key results (11). These variables allow us to better define the profile of the groups and contrast the following hypotheses:
   a. H1: There is a positive relationship between barriers encountered by businesses to implement and certify its quality system with the level of implementation of the critical factors.
   b. H2: There is a positive relationship between barriers encountered by businesses to implement and certify its quality system with results that are obtained.

The descriptive analysis, we obtained that most important barrier that companies have faced were mainly the lack of time to devote to the task of quality, resistance to change and to take on new responsibilities by employees. All these matters relating to human resources.

All this puts in evidence the need for the managers of the companies before initiating the process of implementing of a Quality Management System should take into account that the implementation thereof going to suppose, and in addition requires a profound change in all relevant aspects that make up the organization and characterize its performance. For this reason, business managers should take into account the need to dedicate adequate time to the tasks of quality to ensure the successful implementation.
On the other hand, managers must learn to manage the resistance to change that often appear. According Mossadegh (2005), to solve the problems of resistance to change management employees should report on the strategies of the organization, quality and policy, motivate employees to participate actively in the planning of the quality, decision in improvement of processes and consider suggestions and ideas from employees in quality management.

As to less important barriers encountered by enterprises we can cite the lack of management commitment and the existence of unfavorable conditions to implement the model. In the sector analyzed the management commitment acts as a facilitator and not as a barrier, since the success of the implementation depends largely on whether the facility managers are fully committed to the process (Whalen y Rahim, 1994).

This study has important implications for service sector companies who wish implement a System Quality Management as it provides the barriers those companies should bear in mind to increase your chances of success. To know and understand the barriers before implementing the system places the undertakings in a better position to anticipate and resolve problems that may arise in the future. Therefore, the barriers identified in this study can be used by managers as a guide to recognize the obstacles they must overcome.

In analyzing the structure of the barrier, we check that exist in the tourist accommodation sector two types of barriers, on the one hand, organizational barriers which refer to the existence of certain organizational aspects that may hinder the implementation or certification of QMS. Moreover, economic barriers, planning and endurance. By analyzing the data we have corroborated that the latter are the most important ones.

In summary we can say, given the descriptive analysis and factor analysis that business of the tourism sector, to implement its QMS faces a few barriers, that is, the level of importance of them is very low. Are the elements of organizational nature as management commitment or an organizational structure consistent with the quality system those who facilitate the implementation process, while they are considered important obstacles aspects related to the lack of time to devote to the tasks of quality, resistance to change and take on new responsibilities, insufficient resources and inadequate planning.

Another of the objectives was to group the companies analyzed according to the barriers encountered in its implementation process and through cluster analysis we obtained four groups, whose analysis allows us to state that 50% of companies say they did not find organizational and economic barriers and the remaining 50% have encountered both types of barriers, being most important economic barriers, of planning and of endurance. With regard to the assumptions made the data allow us confirm that the lower you set the level of the barriers encountered, impact on a higher level of implementation of the critical factors. However we have not been able to corroborate the existence of a significant relationship between barriers and outcomes (performance, financial) that get.

**BIBLIOGRAFÍA**


