regionalnych i lokalnych, w sposób umożliwiający korzystanie z nich partnerstwom miejsko-wiejskim.

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THE IMPACT OF CORPORATE CULTURE ON SERVICE QUALITY

It has been widely accepted that the impact of services on the global economy has been steadily growing [1, 2006]. This phenomenon gives rise to an increasing interest among academics and practitioners in the evolving needs of contemporary customer [2, 2010]. On the other hand, we observe a lot of attention being devoted to organizational culture, which is believed to provide a new direction in organizational analysis, based on "qualitative, appreciative and processual" approaches [3, 1987, p.40]. As it frequently occurs that culture permeates an organization in terms of its structure and operations, it seems reasonably certain that it should have a multidimensional impact on the firm performance and service quality. This paper presents examples from theoretical, empirical, and practical perspectives of addressing this relationship.

According to Schein, culture can be analyzed at different levels according the degree of the visibility of its manifestations [4, 2004]. The levels of culture range from its most tangible manifestations to deeply rooted fundamental assumptions. In between these two levels, there are various beliefs, values, norms, and rules used by members of a given cultural community to demonstrate their culture, both for themselves and others. The three basic levels of culture are presented in Figure 1.

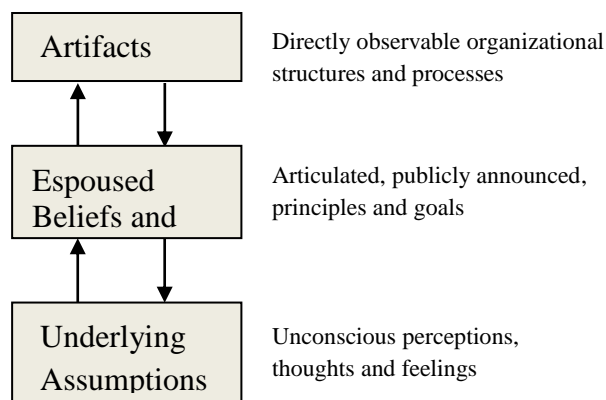| Artifacts | Directly observable organizational structures and processes |
| Espoused Beliefs and | Articulated, publicly announced, principles and goals |
| Underlying Assumptions | Unconscious perceptions, thoughts and feelings |

Figure 1. Levels of Culture. Adapted from Schein, 2004 (p. 26).

As Figure 1. demonstrates, there is both upward and downward direction of influence in shaping the culture within a given community

In order to better understand the nature of artifacts, i.e. the most visible layer of culture, Hatch uses an analogy taken from geology explaining that artifacts could be conceived as remnants of core culture, in the form of solidified lava that covers the surface [5, 2002). Geologists examine the lava for the purpose of discovering facts about the core of Earth. By the same token, scientists who study culture analyze tangible artifacts to discover the nature of norms, values, beliefs, and assumptions, being deeply ingrained in culture. Artifacts are divided into three categories in accord with the nature of their manifestations: physical, behavioral, and verbal. The examples of specific artifacts of each category are provided in Table 1.

Table 1.

Artifacts of Organizational Culture

Category	Examples
physical	art/design/logos
	buildings/décor
	dress/ appearance
	material items
	special arrangement
behavioral	ceremonies/rituals
	communication patterns
	traditions/customs
	rewards and punishments
verbal	anecdotes/jokes
	jargon/names/nicknames
	explanations
	stories/myths/history
	heroes/villains
	metaphors

Note: Adapted from Hatch, 2002 (p. 219).

As Zeithalm et al. assert, the extensive use of artifacts, such as sayings, objects, behaviors, and stories that convey messages of high commitment to quality from the part the management, can reinforce the staff understanding of the need for improvements in company structure, operations, service quality evaluation procedures, and reward systems [6, 1990]. A good example of such measures, provided by Zeithalm et al., is the ritual of "story telling" that is held at the beginning of staff meetings at Alliance Fund Service, which allows the participants to share their experiences of excellent service provision in their units. Another example of using an artifact to improve service quality is a cartoon character DIRF (Do It Right First), displayed on employee posters, key rings, memo pads, and other internal media of National Westminster Bank USA, which works as a reminder of the company mission. In order to increase motivation for providing better quality service, Sewell Village Cadillac in Dallas, displays a list of top service technicians, called "leader board", compiled on the basis of customer feedback. The scores of service quality for each technician are posted in the lunchroom. Best technicians are awarded with gold medallions displayed at their work stations, and they are given badges to be attached to their uniform sleeves in recognition of excellent service. These service symbols work as permanent reminder of the service priority, which motivates the staff to take greater efforts. The above examples illustrate how the use of symbolic layer of company culture may reinforce service ethic by enhancing the meaning of quality work.

The relationship between corporate culture and the firm performance has also been confirmed by the findings of empirical study reported by Wei et al. [7, 2008]. In the study the researchers adhered to a model based on three types of corporate culture: group culture, developmental culture, and hierarchical culture. Group culture is focused on creating a family-like environment, developmental culture is oriented toward entrepreneurial behaviors, innovation and development, and hierarchical culture adheres to procedures, rules and regulations. The research was based on responses obtained from 621 executive managers in China. Figure 1 shows the research model and the research findings.

As Figure 2 shows, the research revealed that both group culture and developmental culture had a positive influence on Strategic Human Resource Management (SHRM) and consequently on the firm performance, while there was no correlation between hierarchical culture and SHRM. There were three types of direct correlation between examined phenomena which proved significant: the impact of developmental culture on SHRM (.35, p < .01), the effect of group culture on SHRM (.32, p < .01), and the effect of SHRM on firm performance (.32, p < .01). In addition, it was indicated that developmental culture had a significant direct impact on firm performance (.25, p

< .01). Thus, the study has revealed long-term effects of the corporate culture characteristics on firm performance.

* $p < .05$; ** $p < .01$; *** $p < .001$.

+ The path coefficients as well as the significance level as indicated by * are listed in the figure.
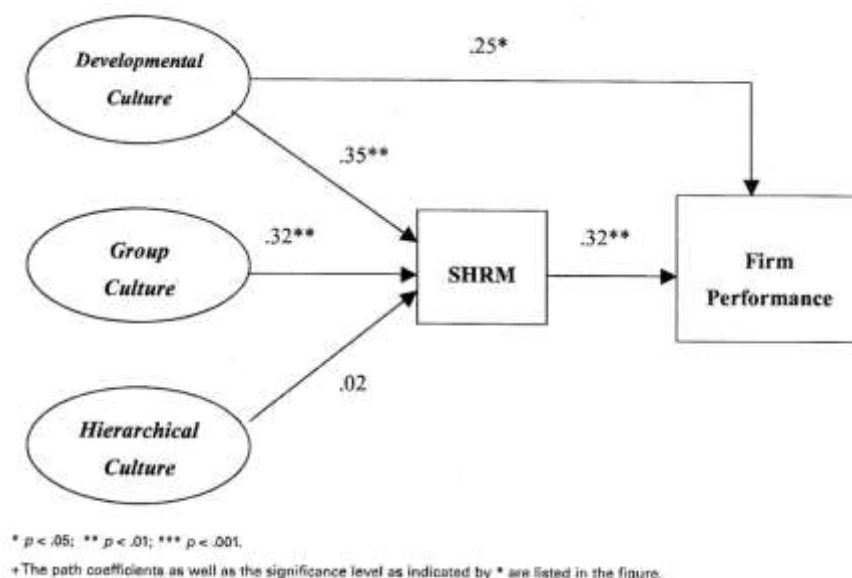
Figure 2. Structural Model of Corporate Culture, SHRM and Firm Performance
Reprinted from Wei at al., 2008 (p.788).

An example of practical approach to Corporate Culture has been demonstrated by Human Synergistics, Inc. who designed the Organizational Culture Inventory as a quantitative instrument to determine the cultural profile of organization as a form of diagnosis [8, 2000]. The 12 styles of corporate culture and their characteristics are presented in Table 2.

Table 2.

Styles of Corporate Culture

Style:	Members are expected to…	Style:	Members are expected to…
Humanistic and encouraging	be supportive, constructive, and open to influence in their dealings with one another.	Oppositional	be critical, oppose ideas of others, and make safe (but ineffectual) decision.
Affiliative	be friendly, cooperative, and sensitive to the satisfaction of their work group.	Power	take charge, control subordinates, and yield to the demands of superiors.
Approval	agree with, gain the approval of, and be liked by others.	Competitive	operate in "win-lose" framework, outperform others, and work against (rather than with) their peers.
Conventional	conform, follow the rules, and make a good impression.	Perfectionist	conform, follow the rules, and make a good impression.
Dependent	do what they are told, and clear all decisions with superiors.	Achievement	set challenging but realistic goals, establish plans to reach those goals, and pursue them with enthusiasm.
Avoidance	shift responsibilities to others, and avoid any possibility of being blamed for a problem.	Self-Actualizing	appear competent, keep track of everything, and work long hours to attain narrowly-defined objectives.

Note: Adapted from Szumal and Cooke, 2000 (p. 149).

The styles of corporate culture depicted in Table 2 reflect three general types of cultures: constructive cultures, passive/defensive cultures, and aggressive/defensive cultures. Constructive cultures encourage members to interact with others (incl. Achievement, Self-Actualizing, Humanistic-Encouraging, and Affiliative), passive/defensive cultures promote acting in a defensive way (incl. Approval, Conventional, Dependent, and Avoidance), and aggressive/defensive cultures promote approaching tasks in forceful ways (incl. Oppositional, Power, Competitive, and Perfectionist) [9, 1997].

The above examples of addressing the relationship between organizational culture and performance, including service quality, are taken from: a theoretical framework about culture, empirical research findings, and a practical application of science. They clearly indicate that this relationship is an interesting subject of study and deserves more research attention.

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CUSTOMER RELATIONS AS THE DETERMINANT OF CHANGES IN ENTERPRISE ACCOUNTING

Accounting collects, presents and discloses information about enterprise assets and its changes, resulting from the decisions made. Accounting is subject to continuous transformations deriving from stakeholders' demand for diverse information – ranging from retrospective to prospective, from financial to non-financial and also regarding material and non-material resources. In the 21st century the information about enterprise market value and the non-material resources which create it, has become of major significance. Stakeholders are no longer satisfied with the information about e.g. sold products or the settlements made. They expect facts and figures about a particular company internal value, i.e. the developed brand, reputation or enterprise relations with customers. Therefore, modern accounting faces a crucial challenge – harmonizing the existing output (theory) with the actual practical needs and seeking new solutions.

The valuation and presentation of non-material resources is a serious problem of modern accounting, since these resources constitute the significant wealth of each enterprise. Major part of non-material resources remains undisclosed in the accounting system due to the fact that they do not meet the particular characteristics/criteria provided for in the balance law (e.g. their true and fair value cannot be decided, they cannot be controlled). Among them the following can be listed: