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.

References

1. Berry, L., Shankar, V., Parish, J. T., Cadwallader, S. & Dotzel T. (2006), Creating new markets through service innovation, MIT Sloan Management Review, Vol. 47, No. 2.

2. Kaplan, S., Palmer, D. (2010), The future of service business innovation, Tekes Review, 272/2010, Helsinki.

3. Knights, D., Willmott, H. C. (1987), Organizational culture as management strategy: A critique and illustrations form financial service industry, International Studies of Management and Organization. Vol. XVII, No. 3, pp. 40-63.

4. Schein E.H. (2004) Organizational Culture and Leadership, Jossey-Bass, Business & Management Series, San Francisco.

5. Hatch M.J. (2002) Teoria organizacji [Organization Theory: Modern, Symbolic, and Postmodern Perspectives], Wydawnictwo Naukowe PWN, Warszawa.

6. Zeithaml, V. A., Parasuraman, A. and Berry, L. L.(1990). Delivering Quality Service, Free Press, New York.

7. Wei, L., Liu, J., Zhang, Y. and Chiu, R. K. (2008). The role of corporate culture in the process of strategic human resource management: Evidence From Chinese Enterprises. Human Resource Management, Vol. 47, No. 4 pp. 777-794.

8. Szumal, J. L., Cooke R. A. (2000) Using the organizational culture inventory to understand the operating cultures of organizations, [In:] Handbook of Organizational Culture and Climate, Sage Publications.

9. Human Synergistics, Inc. (1999) Organizational culture inventory / Organizational effectiveness theory, Measuring how culture really works in organizations, www.humansynergistics.com

Melania Bąk
PhD, Wrocław University of Economics
Faculty of Economics Management and Tourism
Department of Finance and Accounting

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:

brand, reputation and company image, human capital, customer relations, innovations. These items remain undisclosed in the traditional financial reporting (in force), thus there is a difference between balance value and market value of an enterprise, the so-called “value gap”. Accounting attempts to fill this gap in by providing information about the “managerial value” (determined by operative managerial accounting) and the “value for stakeholders” (specified within the framework of strategic managerial accounting) [Walińska 2004].

Currently a customer focused trend can be observed in modern managerial accounting [Łada 2011, p. 29], which is possible due to the modifications in traditional managerial accounting instruments in order to collect information about a client. Such modifications can be more extensive, since accounting also takes advantage of the instruments characteristic for other scientific disciplines (e.g. finance management and marketing) and uses them for its needs. Moreover, within the framework of financial accounting certain changes, in terms of bookkeeping and reporting can be identified, which refer to the information about a client (e.g. preparing additional reports supplementing a financial statement).

Current financial accounting does not present customer costs (directly), among the disclosed enterprise costs, but presents them as costs of basic, other and financial operations. Within the framework of bookkeeping it is possible to present customer costs, however, it depends on the needs, possibilities and the good will of the financial and accounting staff in an enterprise. Managerial accounting (in particular the strategically oriented one) allows for a certain identification and measurement of customer costs, e.g. by means of activity based costing, target costing, product life-cycle costing. The selected examples of financial and managerial accounting instruments, applied for the needs of customer relations, are presented in table 1.

Table 1.

The instruments of financial and managerial accounting which support the valuation and presentation of information about a customer – selected examples

Financial accounting	Managerial accounting
Customer costs classification for the records – customers approached as a separate object in bookkeeping records[1] Reports about customers as the supplements for financial reporting	Analysis of product profitability CPV analysis (cost-volume-profit) Analysis of the expected costs of a new product manufacturing Analysis of the predicted price of a new product Operational budgeting Income budget in cross-sections: groups of products, particular products, sales markets, groups of customers, particular customers Balanced scorecard Target costing Product life-cycle costing Analysis of customer profitability Activity based costing Customer based costing Customer profitability costing Budgeting in the cross-section of customers Customer margin

Source: author’s compilation based on: [Łada 2011, p. 120; Caputa 2015, p. 137].

The main ideas of the selected managerial accounting instruments for the sake of customer relations can be presented as follows: 1) activity based costing, focused on customer costs calculation, allows assigning customer cooperation costs to the individual customers. Customer costs are divided into customer direct and indirect costs. Within the framework of activity based

[1] Enterprise covers customer costs at each stage of mutual relations with clients. Generally, they can be divided into two basic groups: costs of products sold to a customer, customer service costs. Customer costs management identifies the following customer costs: costs of attracting a customer, costs of delivering products to customers, customer service costs, costs of retaining a client. In turn, the following customer costs can be distinguished in terms of phases for marinating customer relations: pre-sales costs, distribution costs, after-sales costs.

costing the adequate activity cost carriers and the specific demand of individual clients for the identified activities are assigned to the particular operations; 2) target costing focused on achieving the target customer margin rate allows the possibility of influencing customer costs in the planning phase; 3) product life-cycle costing in each phase of product life-cycle allows planning and analysis of the costs related to a manufactured product sold to particular customers; 4) multidimensional budgeting covering the traditional budget, operational budget, product budget and also customer budget and strategy budget. The transformation of product budget into customer budget aims at presenting the planned structure and size of resources usage for individual customers; 5) multidimensional accounting of costs and results allows distinguishing sales regions, distribution channels, (individual and group) customers.

The analysis of enterprise costs within the framework of financial accounting results in a conclusion that customer costs are present among the core activity costs (costs by type and costs by cost centre)[2], other operating costs and financial costs. The identification and separation of customer costs from those presented in the comparative and calculation-oriented profit and loss account remains one of the tasks assigned to financial accounting, which should allow identifying non-material resources value (from the perspective of costs), i.e. customer relations. The examples of such costs are presented in table 2.

Table 2.

Customer costs of core operating activities in the comparative and calculation profit and loss account – examples

P&L – comparative variant	P&L – calculation variant
Costs by type: Depreciation of fixed assets used in marketing Depreciation of distribution Consumption of materials for promotion and advertising Advertising services Transport services Excise duty on products sold Royalties on products sold Remuneration for transport, loading and unloading Commissions paid to sales Surcharges on remuneration for transport, loading and unloading Other benefits for workers employed in distribution Costs of business trips to clients Transport insurance Costs of representation and advertising	Costs of products sold: Costs of manufacturing products resulting from additional requirements of customers in the production process General and administrative expenses: Costs of representation Costs of public relations Costs of sales: Costs of product advertisement and promotion Costs of transport Costs of distribution Costs of business trips to customers Costs of participation in trade fairs Costs of warranty repairs Costs of periodical reviews

Source: author's compilation based on [Nowak 2009, p. 333].

Note: comparative and calculation profit and loss account costs should be presented along with the additional analytical records of customer costs by individual clients or groups of clients.

Winning and maintaining competitive advantage on the market is primarily influenced by: customer relations, product brand, reputation and image, organizational culture, innovations, as well as workers' skills and experience. A customer represents a specific non-material resource and, even though, it is not disclosed in accounting, it does ensure achieving sales revenues and financial liquidity by an enterprise, which guarantees the continuity of carried out operations, allows attracting new clients, etc. Therefore, one of the major objectives to be implemented in any business should be the analysis of customer relations, along with all factors having impact on such relations.

The estimation of customer value means the value oriented measurement of future advantages obtained as a result of the relationship between an enterprise and customers purchasing its products [Nita 2008, p. 225]. One of the basic customer value measures is the so-called customer lifetime value, which can be defined as the present value of net cash flows generated as a result of customer relations. In turn, the present value of surplus proceeds from sales over the expenses arising from

[2] It depends on the option of recording basic operating costs chosen by an enterprise within the framework of accounting policy.

both the existing and potential customer relations can be defined as customer value (customer capital), which is crucial in creating the comprehensive intellectual capital of an enterprise [Nita 2008, p. 231].

Customer relations constitute one of the more important items in enterprise non-material resources, which in the times of market economy allow achieving competitive advantage on the market. The analysis of customer relations should involve the detailed observation of how customers are attracted and retained clients, as well as their satisfaction and profitability.

To sum up, in order to meet the information needs of stakeholders (including the ones referring to customer relations) modern financial accounting not only seeks for new solutions, but also continuously modifies its existing instruments.

References

1. Caputa W. (2015), Kapitał klienta w budowaniu wartości przedsiębiorstwa [Customer capital in constructing enterprise value], CeDeWu Ltd., Warsaw.
2. Łada M. (2011), Pomiar ekonomiczny zorientowany na relacje z klientami we współczesnej rachunkowości [Customer relations oriented economic measurement in modern accounting], Research Papers of Economic University in Katowice, Katowice.
3. Nita B. (2008), Rachunkowość w zarządzaniu strategicznym przedsiębiorstwem [Accounting in enterprise strategic management], Wolters Kluwer Polska Ltd., Cracow.
4. Nowak E. (2009), Identyfikacja kosztów klienta [Customer costs identification], [in:] Rachunkowość a controlling [Accounting vs. controlling], ed. E. Nowak, Research Papers of Wrocław University of Economics No. 56, Wrocław University of Economics Press, Wrocław.
5. Walińska E. (2004), Wartość bilansowa przedsiębiorstwa a alokacja podatku dochodowego [Enterprise balance sheet value vs. income tax allocation], University of Lodz Press, Lodz.

Paweł Michalski
Dr inż., Uniwersytet Ekonomiczny we Wrocławiu
Wydział Zarządzania, Informatyki i Finansów, Katedra Logistyki

ZASTOSOWANIE KONCEPCJI ZARZĄDZANIA ŁAŃCUCHEM DOSTAW (SUPPLY CHAIN MANAGEMENT – SCM) W BUDOWNICTWIE

Korzenie zarzadzania łańcuchem dostaw sięgają lat 80-tych ub. wieku. Najczęściej SCM utożsamiane jest z zarządzaniem logistycznym oraz zarządzaniem operacyjnym, stanowiąc ich naturalną ścieżkę rozwoju. Praktyczne zastosowania dotyczą przede wszystkim przepływu informacji, produktów i usług. Wewnętrzne SCM obejmuje zagadnienia związane z zaopatrzeniem, produkcją i dystrybucją. Zewnętrzne SCM integruje przedsiębiorstwo z jego dostawcami i klientami.

Zarządzanie łańcuchem dostaw opiera się na wielu teoriach i dziedzinach naukowych, przez co ma multidyscyplinarny charakter. Nie istnieje uniwersalna definicja łańcucha dostaw i zarządzania łańcuchem dostaw, co powoduje ciągły rozwój i adaptacje założeń SCM w kolejnych, nowych obszarach.

Innowacyjność oraz praktyczność rozwiązań SCM, stosunkowo niedawno, została wykorzystana w branży budowlanej. Firmy i koncerny budowlane uznały koncepcję zarządzania łańcuchem dostaw za metodę pozwalającą na obniżenie kosztów, podniesienie jakości produkcji, skrócenie czasu wykonywania przedsięwzięć i zwiększenie elastyczności harmonogramowania.

Budowlane łańcuchy dostaw (Construction Supply Chain – CSC) dotyczą całościowo przedsięwzięcia (projektu). Ogniwami w tym łańcuchu są dostawcy i odbiorcy surowców, materiałów, maszyn i urządzeń, ludzi (pracowników), pieniędzy oraz dokumentacji technicznej, a także wielu różnych informacji i zasobów niematerialnych, które są niezbędne do realizacji robót i obiektów budowlanych [Sobotka, P. Jaśkowski, 2009]. CSC nie jest łańcuchem firm budowlanych połączonym relacjami business-to-business, ale siecią wielu organizacji i związków, które obejmuje