

Contents

Preface.....	7
Anna Balicka, Mariola Kotłowska: Internal benchmarking of technological process in a heating company	9
Justyna Dyduch: Discount rate in the assessment of investment project effectiveness.....	23
Tomasz Kondraszuk: Conceptual framework of strategic and operational cost accounting in agriculture	39
Dawid Lahutta, Paweł Wroński: The influence of the Cost-to-Serve methodology on customer profitability	47
Marek Masztalerz: Global Management Accounting Principles – emperor’s new clothes?	57
Marta Mazurowska: The role of behavioural research in management accounting	66
Bartłomiej Nita: Integrated cost management in supply chain.....	74
Marta Nowak: Male and female controllers. Between controlling and gender studies..	85
Patrick Siegfried: Analysis of the service research studies in the German research field	94
Wiesław Wasilewski: Risk analysis in cultural institutions	105

Streszczenia

Anna Balicka, Mariola Kotłowska: Benchmarking wewnętrzny procesu technologicznego w przedsiębiorstwie ciepłowniczym	22
Justyna Dyduch: Stopa dyskontowa w ocenie efektywności projektów inwestycyjnych.....	38
Tomasz Kondraszuk: Ramy koncepcyjne strategicznego i operacyjnego rachunku kosztów w rolnictwie	46
Dawid Lahutta, Paweł Wroński: Wpływ metody Cost-to-Serve na zyskowność klienta.....	56
Marek Masztalerz: Globalne zasady rachunkowości zarządczej – nowe szaty cesarza?.....	65
Marta Mazurowska: Rola nurtu behawioralnego w rachunkowości zarządczej.....	73
Bartłomiej Nita: Zintegrowane zarządzanie kosztami w łańcuchu dostaw	84
Marta Nowak: Mężczyźni i kobiety jako controllerzy. Pomiędzy controllingiem a <i>gender studies</i>	93
Patrick Siegfried: Analiza usług świadczeń w niemieckich badaniach gospodarczych	104
Wiesław Wasilewski: Analiza ryzyka w instytucjach kultury	115

Preface

Performance measurement and management is getting more and more important with regard to academic research. This is due to the fact that managers constantly look for new methods useful to assess both financial and non-financial performance of various organizations at different levels in the organizational hierarchy. These methods should be oriented towards achievement of the objectives important for various groups of stakeholders. Thus the research in the field of performance measurement and management refers to not only measuring, but also evaluating and enhancing performance in an organization taking into account the specified set of criteria determined by the owners, managers, and investors.

In the present volume of the Research Papers, the authors discuss the selected topics of performance measurement and management, useful from the practical point of view as well as contributing to the current state-of-the-art in this field of research. The objective of this study is to discuss contemporary problems of performance measurement and management. There are three major types of the issues elaborated in the study:

1) current research problems and directions such as global management accounting principles, behavioural research, service research studies and gender studies in the context of controllership,

2) management accounting and performance measurement in various industries including: heating company, cultural institution and agriculture,

3) instruments of performance measurement and management such as investment appraisal, supply chain management, and customer profitability analysis.

The papers in the book were prepared for the 19th Scientific Conference “Accounting and Controllership”. The conference was organized by the Department of Cost and Management Accounting at Wrocław University of Economics on October 13–15, 2014.

October 2014

Bartłomiej Nita