

Contents

Preface	7
Michał Biernacki: Environmental Life Cycle Costing as a tool of cost management.....	9
Iwona Chomiak-Orsa, Michał Flieger: Multi-criteria evaluation methods in effective ICT projects implementation	20
Agata Klaus-Rosińska, Radosław Ryńca: Activity-based costing in university library services.....	30
Alina Kozarkiewicz, Monika Łada: Strategic management accounting for projects – from cost to value.....	41
Bartłomiej Nita: Real option approach to equity valuation	53
Edward Nowak: The management’s report in the light of the international and national regulations on financial reporting	64
Patrick Siegfried: Strategic business planning in young small and medium enterprises	75
Radosław Ryńca, Dorota Kuchta: Identification of factors influencing the evaluation of the research projects in higher education institutions by project executors and university management.....	85

Streszczenia

Michał Biernacki: Rachunek kosztów ELCC jako element zarządzania kosztami	18
Iwona Chomiak-Orsa, Michał Flieger: Wielokryterialne metody oceny projektów w obszarze realizacji przedsięwzięć ICT.....	29
Agata Klaus-Rosińska, Radosław Ryńca: Rachunek kosztów działań w usługach bibliotek szkół wyższych.....	40
Alina Kozarkiewicz, Monika Łada: Strategiczna rachunkowość zarządcza projektów – od kosztów do wartości	52
Bartłomiej Nita: Podejście opcji realnych do wyceny kapitału własnego przedsiębiorstwa	63
Edward Nowak: Raport zarządu w świetle międzynarodowych i krajowych regulacji sprawozdawczości finansowej.....	74
Patrick Siegfried: Strategiczny biznesplan w małych i średnich przedsiębiorstwach	84
Radosław Ryńca, Dorota Kuchta: Identyfikacja czynników mających wpływ na ocenę projektów badawczych realizowanych w szkole wyższej dokonywaną przez wykonawców projektu oraz kierownictwo uczelni	97

Preface

Performance measurement and management is nowadays a very serious challenge for both academics and practitioners. The scope of research conducted in this area is very large especially from the point of view of the research subject. The concept of performance measurement and management covers many aspects related to the identification of success factors, monitoring, measurement and valuation. The set of instruments used under the framework of this concept is also very large and still discussed in the literature. All the tools adopted to support the achievement of operational and strategic goals should be designed taking into account contingency factors and adjusted to the needs of a particular entity.

In the present volume of the Research Papers, the authors elaborate on selected topics of performance measurement and management, important for both theoretical considerations and practical applications. The major objective of this study is to discuss contemporary problems of performance measurement and management. There are four major types of the issues described in the study:

- 1) cost measurement and management instruments, such as life cycle costing and activity-based costing;
- 2) strategic management accounting and business planning;
- 3) approaches to measurement and evaluation of various projects, in particular, research projects and IR projects;
- 4) valuation and reporting methods and techniques.

The papers in the book were prepared for the 17th Scientific Conference “Accounting and Controllanship”. The conference was organized by the Department of Cost and Management Accounting at Wrocław University of Economics on October 15-17, 2012.

October 2012

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