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ISSUE SUMMARY

A contribution to the evaluation of the Polish regulations on corporate governance

Magdalena Jerzemowska
Kevin Campbell
Krzysztof Najman

Abstract

The aim of this paper is to analyze and evaluate Polish corporate governance based on questionnaires that have been sent out to all the companies quoted on the WSE in 2008. Because of the low number of returned questionnaires, the analysis has only an initial character and is not sufficient for formulating conclusions that would be representative for the Polish capital market. However, it has revealed that the examined companies are interested in the development of corporate governance and are presenting their own, varied opinions concerning the quality of corporate governance in Poland.

Qualitative Approach To Building The Concept Of Social Responsibility Disclosure Based On Shari’ah Enterprise Theory

Inten Meutia
Made Sudarna
Iwan Triyuwono
Unti Ludigdo

Abstract

This research aims to develop the concept and characteristics of social responsibility disclosure and items of social responsibility disclosure of Islamic banks. The

research was conducted based on the critical paradigm using Habermas's Theory of Communication Action in understanding the social reality. Habermas's Communication Theory of Action that is used, is extended with spirituality. This study also uses Shari'ah Enterprise Theory to analyze and to produce the concept of social responsibility disclosure for Islamic banks.

The research uses a qualitative approach for gathering and analyzing data. An analysis was conducted of the annual reports of three Islamic banks in Indonesia: Bank Mega Syariah, Bank Syariah Mandiri and Bank Muamalat Indonesia. In addition, an analysis was also conducted based on the results of interviews with stakeholders, including direct and indirect stakeholders.

As a result of the analysis of the stakeholder's interests, the study found spiritual values. These values are sharing, rahmatan lil alamin and maslaha. They are used as a guide in developing items of social responsibility disclosure. Furthermore, a concept of social responsibility disclosure is derived based on Shari'ah Enterprise Theory. This research ultimately proposes a form of social responsibility disclosure for Islamic banks that shows efforts to meet vertical accountability to God and horizontal accountability to people and the environment, considering the material and spiritual needs of stakeholders and disclosing information both on a qualitative and quantitative level.

Remarks on the paper

Qualitative Approach To Building The Concept Of Social Responsibility Disclosure Based On Shari'ah Enterprise Theory

Wojciech A. Nowak

Abstract

Closely connected to corporate governance, issues of economic entity social responsibility (EESR, especially corporate social responsibility – CSR) gained the worldwide weight on the turn of the 20th and 21st centuries. It happened in the context of global effects of the 1998 Asian financial crisis, wave of bankruptcies of large corporations of the West of first years 2000, intensifying of the tendency of sustainable development, and maturing paradigm of encompassing SOPE from a perspective of triad: people–planet–profit.

In the literature concerning the social responsibility of economic subjects (EESR), two approaches, i.e. the Continental Europe and the Anglo-American approach, are usually distinguished. Both are based on cultural patterns rooted in European languages and the Christianity

which are determining the deep structure of those approaches. After all EESR refers to all societies, irrespective of languages and religions from which their cultural patterns are coming. But, the shape and way of approach towards EESR are fundamentally determined by normative and theoretical systems developed on a given ground of language and religion. Pointedly one can see it on the example of the Muslim specificity of the approach towards EESR. The possibility and inevitability of EESR determination through local normative and theoretical structures can be drawn from the concept of society as the system of the fractal tetrad of imperative functions, and the concept of economic entity as the complex adaptive system, which concepts has been developed on the ground of the West culture. This Remarks are devoted to explaining this inevitability and necessity of the locality of approach towards EESR.

The issue of reporting in small and medium-sized entities (SMEs) in the light of the International Financial Reporting Standard (IFRS) for SME

Renata Dyląg
Małgorzata Kucharczyk

Abstract

In 2009 the International Accounting Standard Board (IASB) published the IFRS for SMEs. The opinions on the possibility of introducing this standard, its legitimacy and potential benefits are very diverse.

The main goal of this article is the presentation of theoretical and practical solutions related to the possibilities, legitimacy and benefits achieved as a result of introducing the accountancy standards in small and medium-sized firms. Various works on this standard will be the basis for formulating an opinion about the benefits and negative results of introducing the IFRS for SMEs in the Polish environment.

Cultural determinants of the organizational structure

Katarzyna Gadomska-Lila
Alberto Lozano Platonoff
Aleksandra Rudawska

Abstract

The paper brings up issues to do with organizational structure and its determinants. It presents the directions of the evolution of organizational structures as well as the dominating cultural values and employees' attitudes. The authors' deliberations concentrate on the organizational culture as one of the key structure determinants. The discussion is based on empirical results, which make it possible to presume the directions of the further changes in organizational structures and to select managerial methods enabling the implementation and functioning of the desirable structural solutions.

The efficiency of marketing research – deliberations on the method of measurement

Piotr Tarka

Abstract

In this article the author focuses on issues relating to the efficiency of measurement applied in marketing research. He particularly considers the theoretical aspects and practical possibilities of research expenditure allocation within marketing campaigns. For this purpose he presents a universal model associated with the above mentioned research methodology and marketing research efficiency. This model is based on a dimensional „analytical cube”. Further on, the author describes the drawbacks and advantages of this model.

Competitiveness of companies and public procurement

Waldemar Walczak

Abstract

The purpose of this study is to present a diagnosis and analysis of the factors affecting the competitiveness of contemporary companies.

It is being recognized that competitive advantage can be obtained through significantly developing the company's special skills or core competencies, using the knowledge of employees, creating intellectual capital, a distinctive organizational culture, appropriate management processes and systems, differentiated products and technological innovation. Undoubtedly, it is very important to be able to respond to the changing needs of customers and moves of competitors. However, there are also other key factors that may be crucial for the success of companies. When identifying and analyzing competitive factors a comprehensive approach was adopted that took into account the reality of management practice. Apart from a theoretical analysis, empirical research concerning procurement procedures was conducted. Particular attention was paid to methods of preparing the essential terms and conditions of the contracts.

Research results indicate that the way of defining the requirements in the essential terms and conditions of the contracts considerably limits the market competitiveness and deprives the majority of companies of the chance to take part in the conducted proceedings.

Individual and group decision-making – the possibilities and restrictions of the „Rozbitkowie na morzu” („Castaways at Sea”) simulation in a didactic process

Piotr Pilch

Abstract

The purpose of this paper is to present the author's long-term experience of conducting a simulation of the group decision-making process, which in Polish is called „Rozbitkowie na morzu” („Castaways at Sea”). The author has defined the notion of simulation and has described different types of survival simulation. Rank-ordered and consensus-building, the „Rozbitkowie na morzu” simulation has been thoroughly analyzed with all its restrictions and opportunities in using it as a didactic tool. Considering inaccuracies in translations and work organizational conditions of this decision-making task, the author formulates recommendations for improving the „Rozbitkowie na morzu” simulation.