

THE MEANING OF PROCESSES ORIENTATION IN CREATION AND REALIZATION OF THE ADDED VALUE

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Abstract: Characteristic of morphology and the identification of process category structure of are a crucial stage of its implementation within enterprises as well as it determines the final effects of processes realization, which is producing and realization of added value for market participants. In this paper author describe the essence of added value, its functions and factors that form this category in the understanding of the constant-flow organization that is set on realized processes. Performing analysis related to creation and realization of the added value, in the context of the basic aims of functioning organization of processes and establishing perception means and interpreting the creation of added value within the processes of customer and enterprise environment.

Key words: process, process organization, value, value added.

1 Introduction

One of the most essential categories, taken into account in enterprise performance assessment, is the added value. Concepts of the subject, well-known from the literature, explain its essence as well as are the basis for a content-related discussion. Due to the multidimensional and multi-aspect manner of the concept as well as the lack of solid measures, those theories are less useful in planning, operational and other management process for managers.

The main goal of this work is to try to order the issues connected with such categories as: process, process organization, added value and to indicate relation between them. Justification for this aim is the fact that creating management instruments should always be preceded by specifying the issue of given category, pointing out the source of its beginning, finding its receivers, stating the transformation that given category undergoes from the input resources into output resources as well as relation between this category and other categories.

Moreover, it should be noticed that there is a gap present both in improvement theory and in practice of management systems of processes, concerning the creation and realization extent of added value. This is why the following deliberations are justified:

- to describe the essence of added value, its functions and factors that form this category in the understanding of the constant-flow organization that is set on realized processes,

- performing analysis related to creation and realization of the added value, in the context of the basic aims of functioning organization of processes,
- establishing perception means and interpreting the creation of added value within the processes of customer and enterprise environment.

2 Process category issues in the aspect of added value

Among many different pictures and interpretations of enterprise activities in terms of market economy, a category of process and process based activities as well as process organization have a well established place. Chosen definitions of the process category are presented in Table 1.

Characteristic of morphology and the identification of process category structure of are a crucial stage of its implementation within enterprises as well as it determines the final effects of processes realization, which is producing and realization of added value for market participants, what is indicated by quoted definitions.

In general, regardless of what processes will be the object of the research - they should be treated as repeating, precisely defined course of activities, with clearly defined start and ending, determined by material and information flow, including basic and supporting activities creating the value from the point of view of customer and from the point of view of the enterprise.

Table 1. Examples of definitions of the process category
(source: the own study on the basis {1}, [5], [11], [12], [21]; [27], [45], [46])

| Author | Definition of the process |
|---|--|
| M. Christopher | Every kind of action or set of actions, within adding the value to initial resources and passed on to the product to the external or internal customer |
| J. Dangel | Chain of actions aiming at producing value (products or services), fulfilling customer requirements |
| T. Davenport | Structured arrangement of actions aimed at producing of specific value for individual customers or the market |
| M. Hammer | Related group of activities, which common result brings value for the customer |
| M. Hammer J. Champy | Collection of activities that takes one or more kinds of input and creates an output that is of value to the customer. |
| A. Kupczyk, H.Karolewska – Mróz, M. Czerwinka | Gathering mutually related resources and actions transforming input resources to output resources, creating value from the point of view of customer. |
| H. Striening | Series of actions with measurable resources and measurable added value |

Table 2. Characteristic of process orientation
(source: [3])

| Level | Features/Direction of change |
|---|--|
| Generating and transformation process | Connection of individually functioning spheres into a dynamic and integrated process (development, marketing, production, logistics, technology etc.) |
| Product development | Creation of cooperation process (cross-section) of enterprise functions, in order to properly prepare the product with regard to the responsibility in this matter |
| Internal and external relations | Including suppliers, retailers and customers (final users) in the product development process |
| Searching for consensus and optimal solutions | Utilization of process and negotiation abilities as well as solving conflicts within the team, in order to take optimal decisions |
| Creating management teams | Integration of work teams as well as enlarging mutual confidence and tolerance on the basis of process oriented work organization |

This flow of goods and information implies creating a value for every market participant through transformation, linking producing spheres with usage spheres. Not only these processes, which create added value, in the result of the flow of goods, but also the ones who are responsible for its creating in the result of the flow of information, are included in it.

Change of the roles and the meanings of the category of process, noticeable in recent years, as well as the research on its influence on the effects reached by enterprises, refer to the problem of creation and realization of added value and, what is most important, added value for the customer as well as for the enterprises.

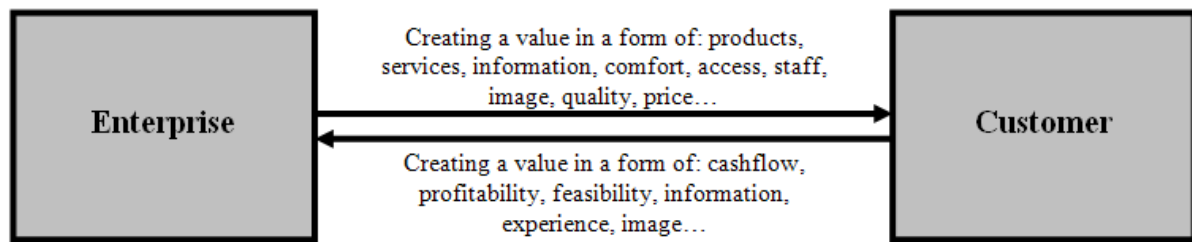


Figure 1. Value creation for customer and the enterprise
(source: the own study on the basis [44])

Process approach towards organization paradigms listed in the literature to organization, among which one can name changes in the way of thinking and activities in the area of formatting structure of creation and transformation value, product development, relations between suppliers and receivers, customers problems solving, aiming at systemized and synergetic solutions in sphere of identification and rationalization of costs as well as aiming at wider and effective usage of modern methods and tools of management [3] - they are the essential process orientation development stimuli.

3 Process Organization characteristics

The entity of change from the general approach towards process oriented approach in enterprise management is collected in Table 2. Basic assumptions being the foundation of processes orientation in the management as well as its role and meaning in the aspect of added value creation process for all participants of the market are determining new structure for the enterprise concept.

Enterprise organization perceived within process orientation will be defined, in the course of mentioned considerations, as structured net of dynamic processes creating the desirable added value for the customer and added value for the enterprise.

It can be assumed that foundations of process organization are the key determinant of enterprise transformation, therefore are the basis of identification of basic processes connected with creation of added value for customer as well as added value for enterprise.

Enterprise functioning success factor is measured by the growth of added value for the customers. There can

be no added value for the enterprise without the added value for the customer (Fig. 1).

Added value of a enterprise is created by the customer, depending on product range and provided services that the customer is interested to purchase.

It is important to draw attention to the place and realization of the value creating process as a part of the process orientation of the enterprise.

Process orientation assumes horizontal flow of individual processes, realized within creating and realization of added value for customer as well as the added value for enterprise. Order and sequence of processes is conditioned both by with endogenic and exogenic factors, determining the selection of key factors of enterprise operations and its strategy as well as with factors determining possessing and holding competitive advantage of the enterprise in the market. Lack of precise identification of processes can leave crucial factors and processes beyond the analysis. Precise identification of process requirements for the organization should be performed from the point of view of the customer. Hierarchy of main processes from perspective of enterprise and from perspective of customer is presented in the Fig. 2.

Presented hierarchy of the main processes from the perspective of the enterprise and from the customer perspective, shows two approaches which condition each other. It pictures the field of the influence of individual processes on the most important areas from the point of view of given organization. Such processes distinction aids decision making about the allocation of individual processes in the enterprise, particularly in relation with creation and the realization of the added value.

Summing up, it can be accepted that the process orientation determines and stimulates not only transformation of the enterprise, but also is key determinant particular process identification, especially in the criterion aspect of creating the added value for customer and added value for the enterprise. Process approach towards organization management results from the need of the search of the new sources of creating and the realization of the added value.

4 Creation and realization of added value – determined meaning of keywords

The literature presents a rich examples of interpretation of added value. First reports originate in the second half of 18th century. Chosen definitions are presented in the Tab. 3.

Resulting from interpretations presented in the table, the development of the enterprise towards process organization causes that certain aspects of the category of the value are becoming obsolete and loses their meaning, however others are updated and become more important. The arrangement of the value was not and will not be a stable structure.

Regardless of the character of change, resulting from the character of processes organization, one can distinguish the most important functions of creating and the realization of added value, table 4.

Value of the process organization is determined through factors of creating and realization of added value for every market participant in the processes arrangement in the enterprise

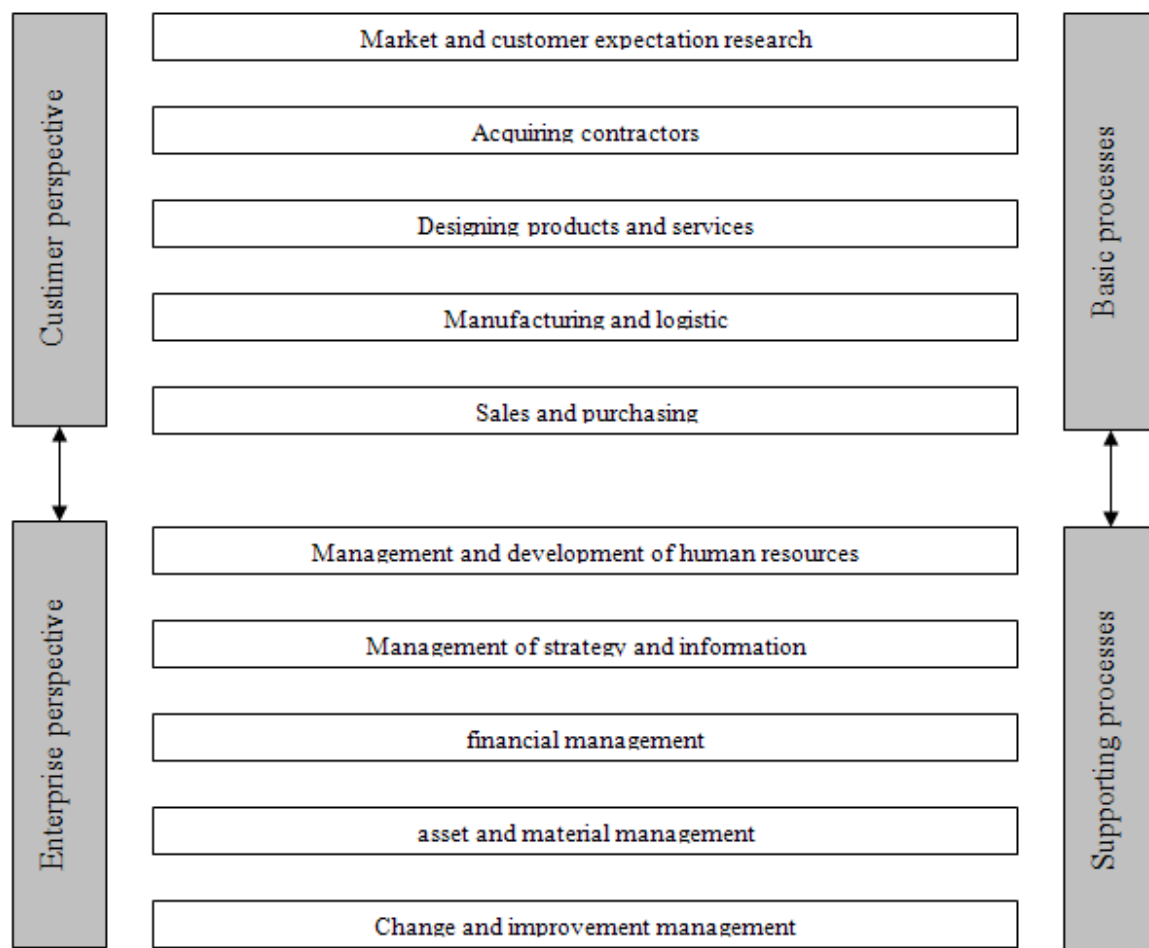


Figure 2. Main process hierarchy from enterprise and customer perspective
(source: own study on basis: [10])

Table 3. Interpretation of value categories
 (source: the own study on the basis [43],[7], [8], [9], [14], [15], [23] and [17])

| Author | Interpretation of the value category |
|------------------------|--|
| Condillac 1776 | Value of things is basing on their usefulness, which equal to the usage that one can do of it. We act according to their usefulness, we create less or more of them, it means we believe that they are suitable to use which we want to make of them. And this opinion is just called the value [<i>Trade and line in their mutual relation</i>]. |
| La Trosne 1777 | Products receive a new propriety in the social life, which is born from mutual relations, already existing between people. This propriety is the value. It inflicts that products become the wealth and, practically saying, there can not be too much of them, because overage surplus becomes the centre the receipt these which there is a lack of [<i>About the social income in the reference to value, circulation, industry and external and internal trade</i>]. |
| C.K. Glover 1810 | Value marks the probability that old customers will return to the old place even then, when there is no old trades folk or salesman left [<i>Valuations of Unquoted Shaves</i>]. |
| W.S. Jevons 1871 | Value depends on the extreme degree of usefulness. Regard this the value of the work is also defined by the value the product, and not the value of product by the value of the work. The value consists in the interchangeable relation, setting between one subject and another, between such this quantity of one, and such quantity of second [theory of the <i>political economy</i>]. |
| Proudhon | Value is the degree, in which every elements of social wealth takes part in creation of the whole. |
| A. Smith | Value of a thing is based on work, necessary to its production (...). The value has two various meanings. From one side it favors usefulness of certain object, from the other side, the opportunity of the purchase of the different goods which possession of this object gives. This is so, the distinction of usable value and exchangeable value. |
| D. Ricardo | The value presents formal opinion of phenomena, processes and the results of manage, influencing the formation of their role and meaning in the social life, from the second point of view - it is the coefficient of the economic meaning of these phenomena, processes and results, deciding about the behavior of economic individuals and natural persons. Arrangement of value has many varied values, which concern its superior aims, self-assessment, different systems as well as individual own elements because of played parts and executed assignments, resulting from superior aim of given system. |
| J. Szczepański 1970 | The value is any material or ideal object, idea or institution, real or imaginary object, in relation to which individuals or community pay respect, they attribute its important part in their life and they feel endeavor to his achievement as the compulsion [<i>The elementary notions of sociology</i>]. |
| M.Scheler 1990 | The value is all what is valuable in the definite situation and in the definite conditions of the given moment [<i>The problems of the sociology knowledge</i>]. |
| M. Gołaszewska 1994 | The value is defined in three significant dimensions: a) the good, that is the one which is valuable and it can make up the aim of human, b) the answer of the need (what lets human being to survive, live, develop and improve), c) general idea, having of the momentous meaning for man and society [<i>The fascination with the evil. Essays from the theory of the value</i>]. |
| P. Kotler 1994 | The value for the customer is the offered sum of usefulness that is the general evaluation of the ability of the product / service to fulfill his needs. Usability (usefulness) should be perceived as the collection of the propriety of the product / the service thanks to which it satisfies some needs [Marketing]. |

Table 4. Functions of creation and realization of added value
(source: the own study on the basis [43], [41], [42] and [23])

| Function | Meaning |
|-------------|---|
| Integration | It depends on inspiring, joining and focusing of human actions, their thinking, attitude and behavior within the enterprise. People that are integrated by certain values take and realize joint actions to fulfill those values. |
| Motivation | Is inseparably connected with the fact that enterprise has to be admitted as axiological being on account of creation or selection of certain values from environment. Any behavior determining or co-determining factor, in this case people that operate in this enterprise or its processes. |
| Protection | Relates to wealth possible to multiply by the enterprise and to value maximization, which possessing strengthen wealth itself. |

Table 5. Worth determinants of enterprise processes - test of identification
(source: the own study on the basis [43], [23], [35])

| Factor | Operation scope, meaning |
|---|--|
| Enterprise worth in the macro-economic take | Economic cycle Interest rate |
| Enterprise worth in the scope of financial results | Return of investment Risk of investors decision |
| Worth of the enterprise in the scope of reorganization of assets and capital. | Canvassing Fusion Split Leverage buyout Stock emission |
| Worth of the enterprise listed on stock | $W = nP$ <i>W</i> - market value of the enterprise <i>n</i> - number of stocks emitted by enterprise <i>P</i> - market price of one stock |
| Worth of the enterprise not listed on stock | $PV = \sum_i (CF_i / (1+r_i))$ <i>PV</i> – present value of future financial income <i>CF_i</i> – financial income in next years <i>r_i</i> – discount foot Value of enterprise according to this formula is decided by the expected stream of the future incomes that the owner of the enterprise expects to reach in the considered temporary horizon. Flow of income consists of profit after taxation and depreciation. These two components create the supply of the money which the owner can freely administer. |
| Worth of the enterprise from an employee point of view | The level of individual wages. The level of net wage of an individual employee. |
| Worth of the enterprise from an investor point of view | Ability of generating future profits. Investor seeks such possibility to locate capital, which, with given risk rate, will guarantee him maximum return rate of invested capital, i.e. return in possibly shortest time. |
| Market value of the enterprise | It is estimated during market transactions. In can be only determined ex post. Before the transaction one can only try to estimate the price. It does not concern continuous transactions. Market value before the transaction can only be determined through analogy. |
| The value of enterprise in the aspect of the economic value of the enterprise | Ability of the enterprise to generate profits. It is reflected in the discounted net money streams (<i>Cash flow</i>). |
| Value of the enterprise as the living, economic organism | Results from functioning of a certain organizational form without the regard on the condition of financial resources. It reflects the synergetic effect, which occurs thanks to the existence of organizational structure, staff, abilities and the qualification of manageress, cooperative relationships, „goodwill” etc. |

In the context of issues we considered, value category of enterprise is the dynamic and open arrangement of material, financial, personnel and mission elements, which are created in the consciousness of employee and the rest of the people, which are involved in the enterprise operations [43].

Value is a multidimensional and multiaspect category that is in a direct way connected with management processes instruments, determined by the market participants that it refers to.

Necessary condition of realization of all aspects, dimensions and category determining factors of the added value is to state the modeling rules, realization and improvement of processes in case of organization of processes.

From the point of view of usefulness of add value category to management of process organization should it should be determined on the level of realized activities in individual processes, on level of processes as well as in arrangement of realized processes in given organization. Such approach is presented in the Fig. 3.

Analyzing added value from such a point of view, it can be defined as a enterprise benefit gained by operation activities, processes and arrangement processes. The opinion of added value in this arrangement should be qualified in relation to main goals. To this extent it should be attached to the opinion of realization of the

main aim of enterprise process, partial aims realized by individual processes in this range (the component of main process) and the activity component of processes.

5 Processes Taking Part in the Creation of Value

The Idea of modeling and the realization of processes is transforming initial resources into final resources, providing the largest added value for all participants of the market. The example of such an approach is presented in point 2, the essence of the category of process, proposed by M. Christopher [5], *process is every kind of the action, where the value is added to initial resources and passed on to the product to the internal or external customer.*

However, does the added value means the same from a point of view of the customer (*external customer*) and from the point of view of the enterprise (*internal customer*)?

Answer to this question pays the attention to goals, for which realization of the process was qualified. The classification of aims in the customer scale and in the scale of the enterprise is presented in the Fig. 4.

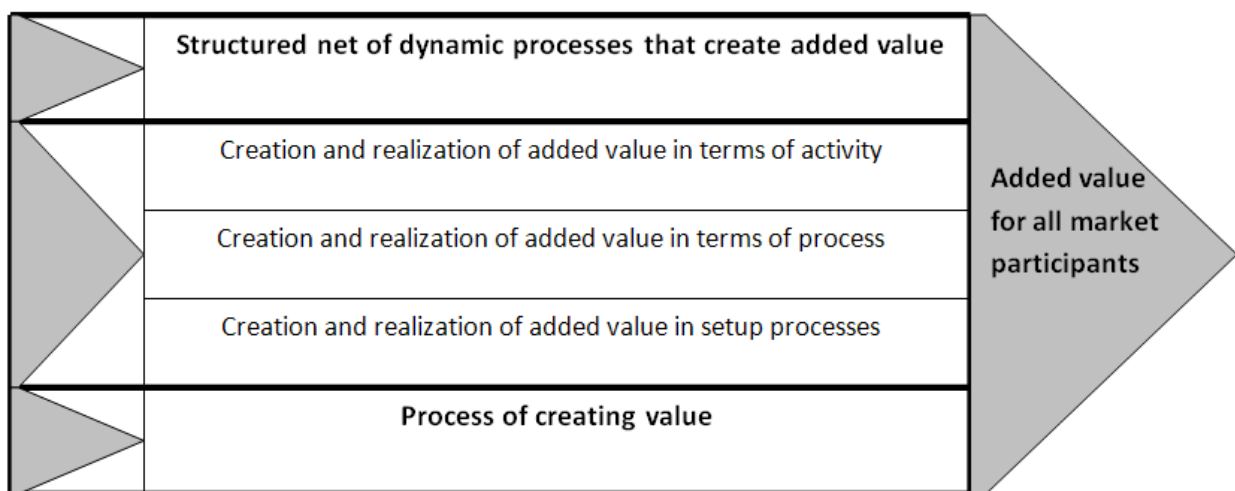


Figure 3. Process of creating added value in activities, processes and in process setup
(source: self elaboration)

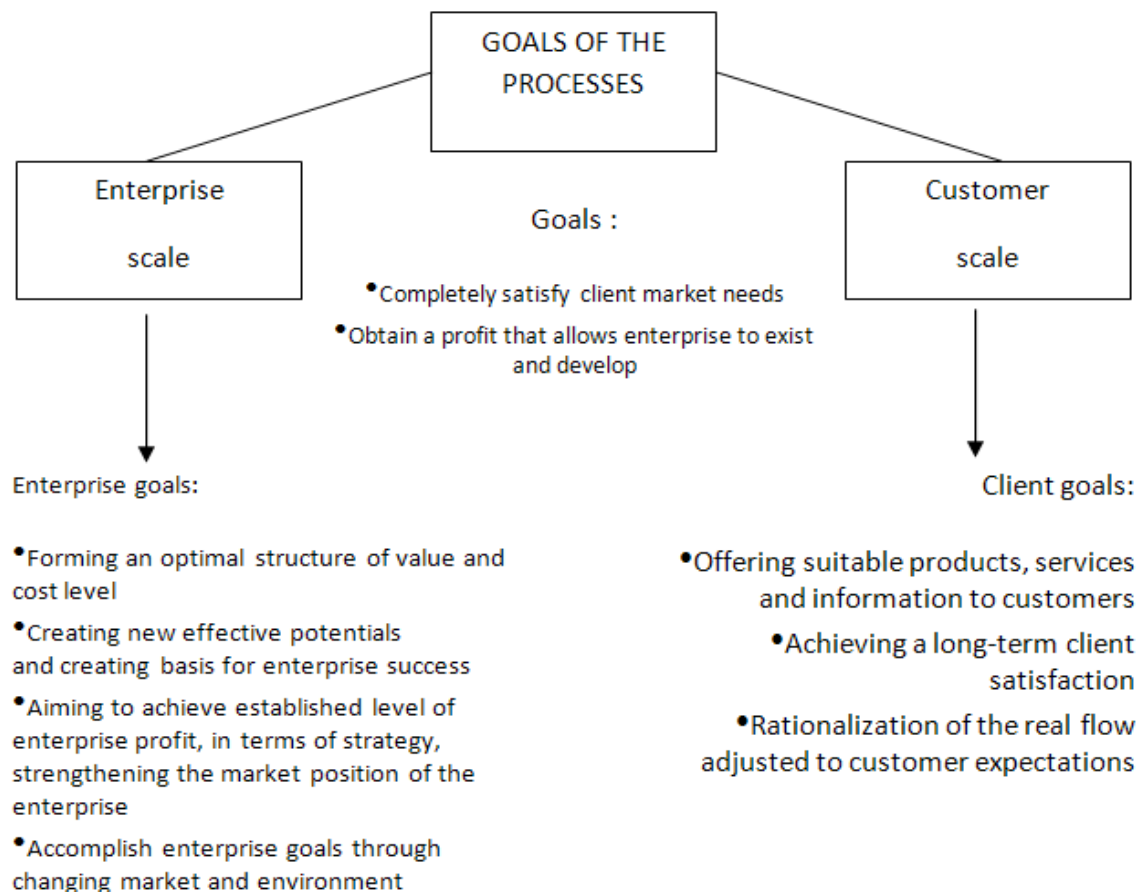


Figure 4. Processes goals
(source: the own study on the basis [3], [22], [30] and [31])

The knowledge of processes aims is an essential stage in identification as well as determination in significant extend final effects of its realization, which are generate and realize added value for market participants. Which part of the totality of added value realized through enterprise goes directly into processes that generate and realize added value and on which growth we can rely on while realizing the concept of process organization?

This question leads to the show of the way of perceiving, interpreting the creation of added value in processes. The process analysis in term of creation and realization of added value is presented in the algorithm, Fig. 5.

Evaluation of processes in the aspect of creation and delivery of value add require the answer on two key questions: if the process can be eliminated without any damage for advantages achieved by the customer? and whether the process can be eliminated with no harm for cooperating processes? If answers on both

questions are negative, it means that the realized process is directly connected with creation and the realization of the added value. However, if the answer is affirmative, the most probably we have to deal with the process not creating the added value. Not every processes which do not directly create the added value, are the processes needed to be removed from the structure of the process chain of the enterprise. To mark correctly this group, we should use auxiliary: Is this process indispensable? Does customer expect it? Does it improve the efficiency of operations? Is it indispensable for the business activities?

Negative answers on this set of questions convince us about lack of relationship of studied process with creation and realization of added value, they are the superfluous processes. However, if at least onto part from them, we can are answer affirmatively, it marks this, that process is indirectly or relatively connected with creation and realization of added value.

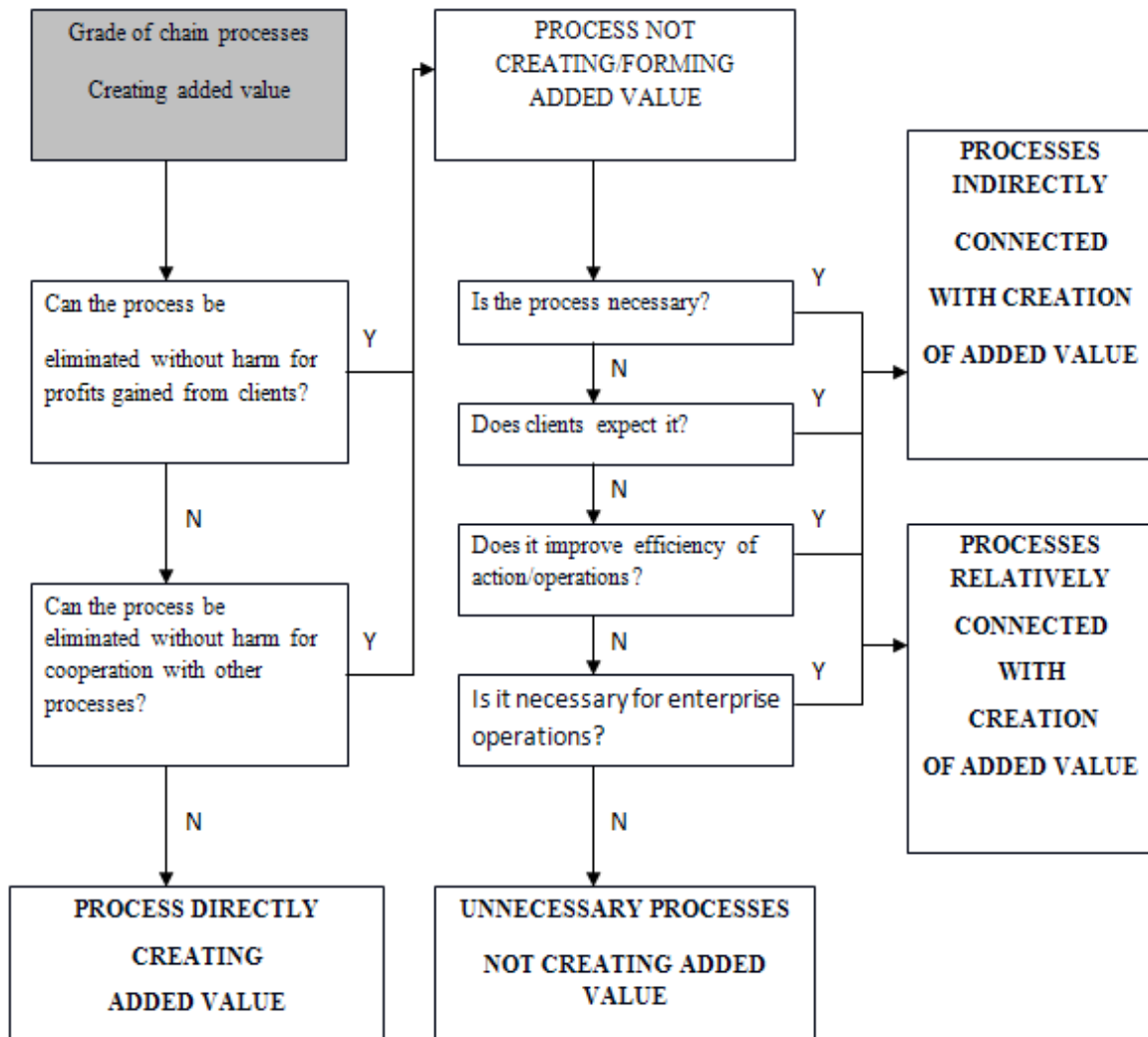


Figure 5. Algorithm of process evaluation in relation to creation and delivery of added value
(source: the own study on the basis [26])

Interpretation of algorithm can be proposed by P. Blaik followed by P. Schuderer processes division on [3]:

- processes directly creating added value, characterized by direct and close relationship with customers - primitive processes, basic processes among which it is possible indicate:
 - main processes, beginning as well as finishing (by contacts with customer) on market, creating and delivering suitable, from point of view of customer, values and goods in form of product,
 - auxiliary processes, provoke through main processes as well as necessary for itself existence, in somewhat smaller degree connected with wishes and expectations customers,
- processes indirectly creating added value, characterized by indirect relationship with customers - so-

called secondary (minor) processes, which - helping directly processes to creation added value - they are the cause of reason enlargement this value,

- relatively connected processes with creation of added value, showing relative relationship with customers - so-called third-rate processes, in considerable degree, especially in the temporary and factual relatively connected, are "distant" from primitive processes,
- processes not creating added value, not showing any relationship with customers - so-called potential symptoms of waste.

The test of the classification of processes in the aspect of creating the added value according to received in the algorithm foundations are presented in Table 5.

Table 5. Processes division on account of input in creation of added value
(sources: the own study on the basis [3], [5], [11], [13], [18], [19], [25 - 29], [33], [37 - 40] and [46])

| Process influence on creation of the added value | Types of processes |
|--|---|
| Processes directly creating added value (Basic processes) | <ul style="list-style-type: none"> - the realization of the customer orders - the realization of the customer logistic service - offering additional values for the customer - the minimization of costs leading to decrease price of the offer of products and services - accepting as well as dispatch of products across realization of transport processes, of load, storing, packing and labeling products - the assuring required level of the customer logistic service |
| Processes indirectly creating added value (supporting processes) | <ul style="list-style-type: none"> - analysis and prediction of logistic situation on market - identification of customer preferences and expectations in range of logistic service - identification of logistic segments of market - formulation and development of logistic strategy - forming a set as well as structures of components of logistics - mix - aim identification and elaboration of logistic customer service realization basis - dispose instructions of orders realization and customers orders - steering the flow of products by working out the course of transport processes, transshipment, storing, packing and labeling products - protecting shopping processes quality as well as sale of products - protecting quality of service processes - protection and development personnel qualification in range of competence in forming and realization of logistic processes |
| Processes relatively connected with creation of added value (third-rate processes) | <ul style="list-style-type: none"> - protection of abilities as well as potentials of creation added value - research and development of logistic infrastructure - development of information technology and computer science - formation and provide for of the relations and the report with surroundings - taking care of waste, packaging's, damaged products in economical way - protection of sale as well as realization of revenues - protection of financial aspects of logistics (realization of customers orders) |

Division of the processes in the aspects of their influence on creation and realization added value is shown on the map of creation and delivery of added value for every market participants, see Fig. 6.

Building basic of a map of creation and realization of added value is to comply two dimensions of values, including the enterprise aspect and customer aspect, as the bases of signify two dimensions of creating and the realization of the added value. In right up corn are those symptoms of processes activities, which are directly connected with creation and realization of added value. Right hand bottom corner shows minor processes, indirectly connected with creation and realization of added value, which helping processes directly creating added value and while they have an impact on it, they lead to enlargement of it. Left hand up corner of map are processes relatively

connected with creation of added value, showing conditioned relationship with customers in considerable degree, in temporary sense and factual, situated as "further", from primitive processes, more essential from point of view of enterprise operations. Left hand bottom corner are the processes not creating added value, not showing any relationship with customers, defined as potential symptoms of waste.

Mapping processes in the shape of creating a realization added value can directly contribute to the proper allocation of individual processes in enterprise. Does proper planning out processes on the proposed map give the answer on the questions which contribute processes to the market success of the firm directly? and which of them have an influence on the customers satisfaction level from bought goods or services.

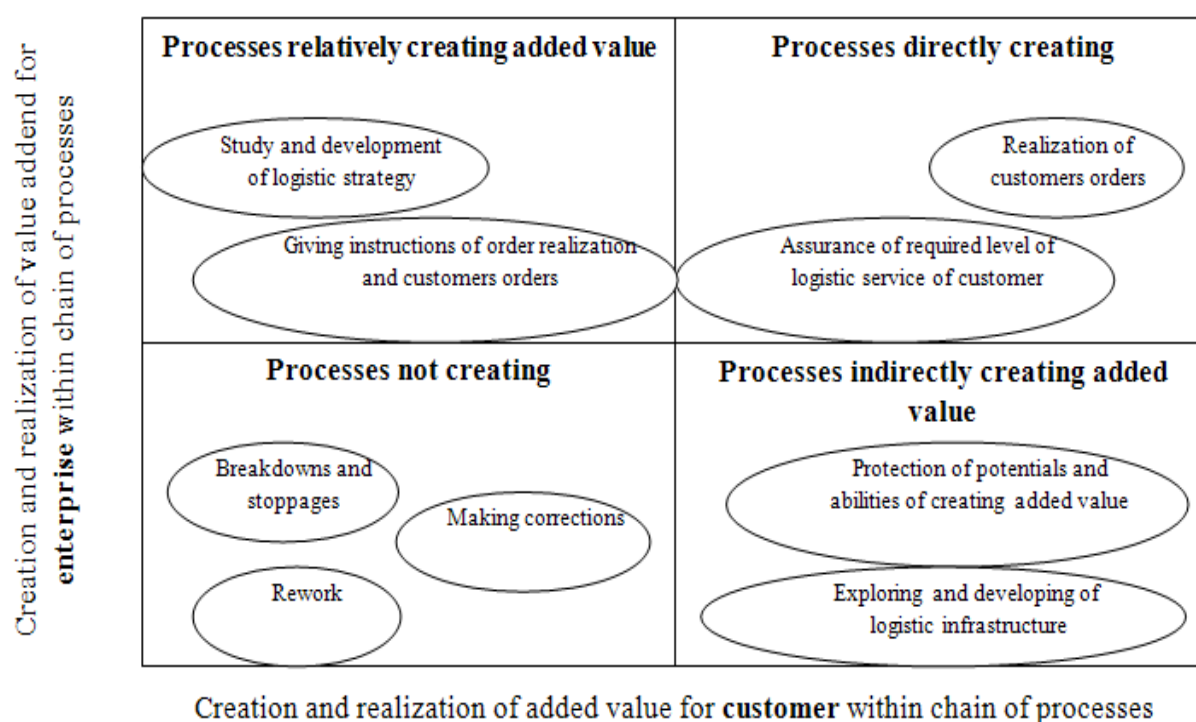


Figure 6. The map of creating and delivery of added value for all participants of the market
(source: the own study on the basis [26])

Presented classification of basic processes in the context of their influence on creating the added value does not take into account one from two groups of the chain of the Porter value, which is, directly processes creating value, which without a question are so-called auxiliary processes. Not placing them in the table is because its undisputed influence on creating added value for the market participants

Auxiliary processes begin from the contact with the customer on the market and also finding there their realization. They characterize oneself somewhat smaller relationship from expectations and customers preferences. Their essential feature is that, that they relate first of all to delivery, adapting and preparing resources, materials, cooperative elements, semi manufactured articles, etc., in the definite spheres of flows, are also connected with the realization of tasks and action in the so-called pre-production sphere and within the assembly action [3], whereas they are the indispen-

sable condition of existence and the realization of the main processes.

The basis of such a point is proposed chain of creating and delivery of the added value, schematically introduced in the Fig. 7.

Above mentioned proposal of the chain of creating and delivery the added value include the individual integrated with each other chains of logistic processes, productive and remaining processes, which aim is to produce and realize added value for all market participants. It is proper also to pay the attention to the fact, that the growth of the added value created by next processes, maybe stimulated thanks to the using so-called synergetic effects, understood as the difference among the total effect of creating added value within the chain processes, among which co-operation sets up, and the sum results of creating added value by isolated processes, among which the co-operation does not step out [20].

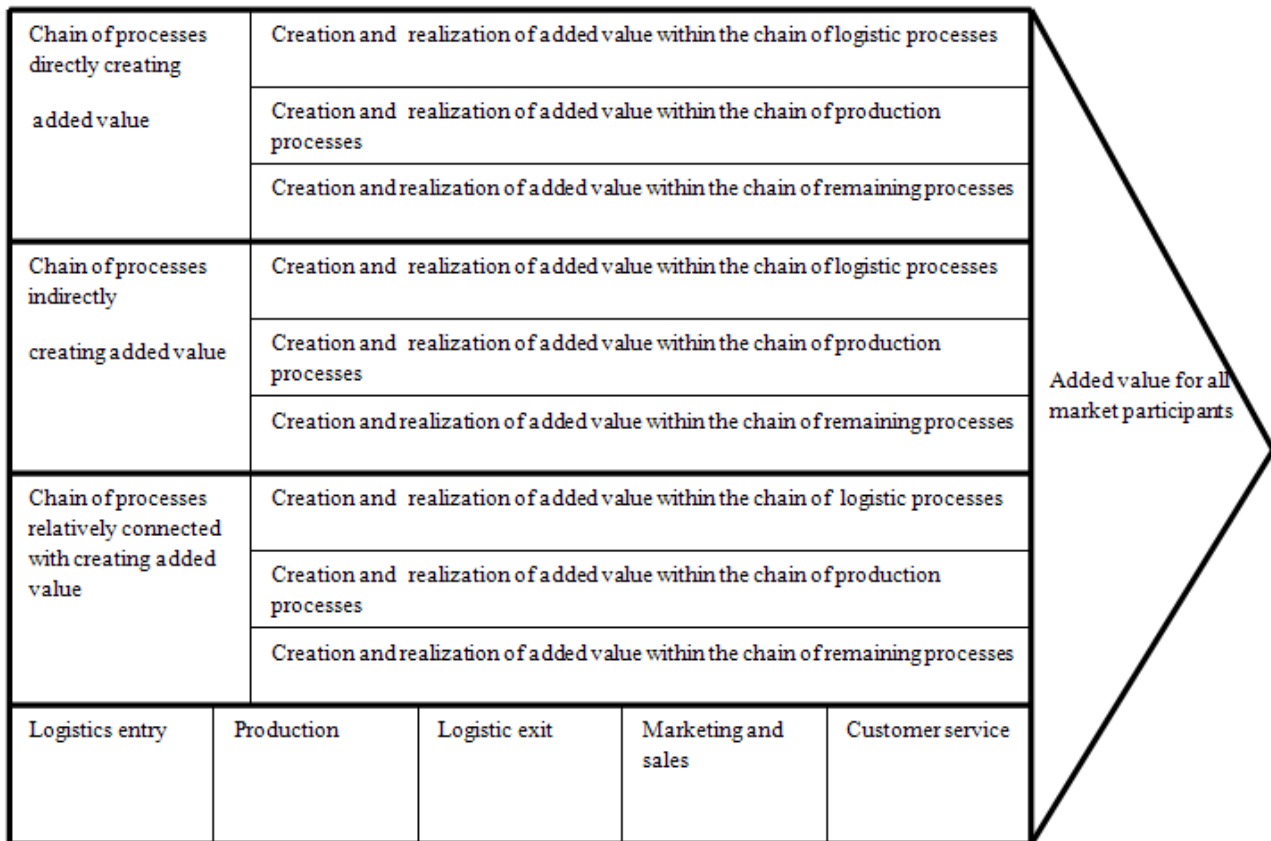


Figure 7. The structure of the chain of creating and the realization of the added value with the regard of logistic processes
(source: the own study on the basis [2], [7], [25], [27], [36] and [17])

6 Summary

Undertaken attempt of systematization of issues connected with creating and realization of added value in the understanding of the process organization indicates fact that the added value category is a multidimensional concept with many aspects that are directly related to the processes management instruments, determined by all appropriate market participants.

Regardless of what processes will be the object of analysis in the context of creation and realization of the added value, they should be treated as repetitive, precisely defined activity process, with clearly defined beginning and ending, determined by material and information flow, including basic and supporting activities creating the value from the point of view of customer and from the point of view of the enterprise. This flow of goods and information through the transformation implies generating the value for all market participants linking the sphere of production with the sphere of usability.

Research performed in recent years indicates the change of the roles and the meanings of the category of process. In the context of effects reached by the enterprise the matters connected with creation and realization of the added value have a significant meaning, including added value for the customer and added value for the enterprise.

Paradigms of process approach in organizations described in the publication are becoming the stimuli of process orientation and became the basis to reveal its essence.

Process orientation determines identification of particular processes, especially in the aspect of creation of added value to the client as well as well to enterprise. Process approach to organizational management results from a need of looking for new sources of creation and realization of added value. Necessary condition in realization of all aspects, dimensions and elements that determine the category of added value is the elaboration of modeling rules, realization and stimulation of processes as a part of the process organization.

Evaluation of added value created and realized within process organization should be quantified with regard to set aims. It should refer to the evaluation of the main goal accomplishment, partial aims realized by individual processes and the activities of supporting processes. The knowledge of processes aims is a crucial stage of identification and it determines, to a considerable degree, the final effects of its realization, which is producing and realizing added value for the market participants.

In the scope of determining the vision, interpretation and creation of added value within the customer and enterprise processes an algorithm to classify processes into: directly creating added value, indirectly creating added value, relatively creating added value and non-value adding, so called potential waste sources, was presented. Described algorithm is a basis for process allocation in the aspect of their influence on creation and realization of added value on a map of creation and provision of added value to all market participants. The map was created by the paper's author.

Value adding process mapping can directly contribute to more precise knowledge about processes within the enterprise. Layout of the processes in the proposed map allows determining, which processes directly contribute to enterprises market success and which of them have the biggest influence on customer satisfaction.

The summary of presented deliberations is the proposed chain of creation and provision of added value. Proposition of the added value creation and provision chain includes particular integrated logistics, manufacturing and other chains which aim at creation and providing added value to all of market participants. Special attention was drawn to the fact that increase of the added value created by following processes can be additionally stimulated with the use of the synergy effect, defined as the difference between the global value added effect in the process chain, with interrelated processes, and the sum of value added created by single processes that are not connected with each other.

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