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From the Editorial Committee

We are giving you the next 25th (4/2018) issue of the Scientific Journal of the Faculty of Management at the Rzeszow University of Technology entitled "Humanities and Social Sciences".

The aim of the Publisher is to raise the merits and the international position of the quarterly published by the Faculty of Management, that is why we are still developing the cooperation with foreign team of reviewers, as well as an international Scientific Council.

The Editors have also attempted to apply for international databases, currently the quarterly HSS is indexed in **Index Copernicus Journal Master List, The Central European Journal of Social Sciences and Humanities (CEJSH)** and **ERIH PLUS**.

The articles published in this publication are devoted to the broader issues of the humanities and social sciences. They are the result both of theoretical and empirical research. The covered subjects vary considerably, reflecting the interdisciplinary nature of the Journal. We do hope that the published papers will meet your kind interest and will be an inspiration to further research and fruitful discussions.

On behalf of the Editorial Board of "Humanities and Social Sciences" we would like to thank the Authors for sending the results of their research. We would like to express particular gratitude to the Reviewers for their valuable feedback that greatly contributed to increasing values of the scientific publications.

With compliments
Editorial Committee

Małgorzata CIECIURA¹
Hanna CZAJA-CIESZYŃSKA²

NON-GOVERNMENTAL ORGANIZATIONS IN THE FACE OF A DILEMMA: ACCOUNTING BOOKS VERSUS SIMPLIFIED RECORD OF REVENUES AND COSTS

According to the latest report of the Central Statistical Office³, about 91.8 thousand non-governmental organizations operate actively in Poland. It is estimated that more than half of them are faced with the dilemma of applying simplified record of revenues and costs as an alternative to accounting books. Therefore, the purpose of this paper is a benefit and cost analysis of both these forms of accounting records, with particular regard to objective premises determining the purposefulness of their application. To achieve this goal the following hypothesis was adopted: internal determinants of the NGO determine the choice of the form of accounting records. The analysis shows that the greatest benefits resulting from the application of simplified records of revenues and costs will be related to small non-governmental organizations, focused primarily on the implementation of local social initiatives and whose main source of funding are membership fees and donations. In turn, those entities, whose aspirations extend beyond local markets, characterized by a large diversification of financing sources and high growth potential, should decide on maintaining accounting books.

The author applied the following research methods: literature studies, the analysis of legal acts as well as induction and synthesis methods used in the formulation of conclusions.

Keywords: third sector, non-governmental organizations, NGO, accounting books, simplified record of revenues and costs.

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1. INTRODUCTION

Non-governmental organizations are local, national or international associations of citizens, which are not part of governmental structures and whose activity is not profit-oriented⁴. They are aimed at serving, above all, public interest focusing on supporting and/or acting with the intention to achieve social, political or economic objective⁵. They are characterized by a formal character, structural independence from public authorities, non-commercial nature, self-governance and voluntary membership⁶. Non-governmental organizations, similarly to other legal persons in Poland, are governed by the provisions of the Accounting Act. However, some of them can resign from keeping accounting books in favour of the simplified records of revenue and costs dedicated to those entities. It is estimated that even a half of the third sector (about 50 thousand non-governmental organizations) faces a dilemma of whether to keep simplified records of revenue and costs or not.

The aim of the article is to analyze benefits and costs resulting from keeping accounting books and simplified record of revenues and costs by non-governmental organizations in Poland, with particular consideration given to objective premises deciding about the purpose of their application. Realization of such an objective required the formulation of research hypothesis as follows: internal conditions of a non-governmental organization determine the choice of the form of accounting records. The author applied the following research methods: literature studies, the analysis of legal acts as well as induction and synthesis methods used in the formulation of conclusions.

2. NON-GOVERNMENTAL ORGANIZATIONS IN PUBLIC STATISTICS⁷

The primary legal act regulating the rules of functioning of non-governmental organizations in Poland is the Act on public benefit activity and voluntary work from 2003⁸. Pursuant to art. 3(2) of this act, a non-governmental organization is a legal person or a unit with no legal personality, which is a non-profit unit outside the public finance sector, whose legal capacity is regulated by a separate act and which is established on the basis of the legal provisions, including foundations and associations. According to the latest report of the Central Statistical Office, about 91.8 thousand non-governmental organizations operated actively in Poland in 2016. They all brought together 9.1 million members and employed 138.4 thousand employees (counted on a full-time equivalent basis). Most of them were involved in sport, tourism, recreation and hobby.

Detailed structure of active non-governmental organizations in Poland taking into account their legal form is presented in figure 1.

⁴ J. Rydzkowski, *Słownik Organizacji Narodów Zjednoczonych [Dictionary of the United Nations]*, Warszawa 2000, p. 51.

⁵ D. Moroń, *Organizacje pozarządowe – fundament społeczeństwa obywatelskiego [Non-governmental organizations – the foundation of civil society]*, Wrocław 2012, p. 16.

⁶ E. Leś, *Leksykon polityki społecznej [Social policy lexicon]*, ed. B. Rysz-Kowalczyk, Warszawa 2001, p.104.

⁷ Based on the CSO 2017: *The activities of associations and similar social organizations...*

⁸ The Act of 24 April 2003 on public benefit and volunteer work (Journal of Laws 2016, item 239 as amended).

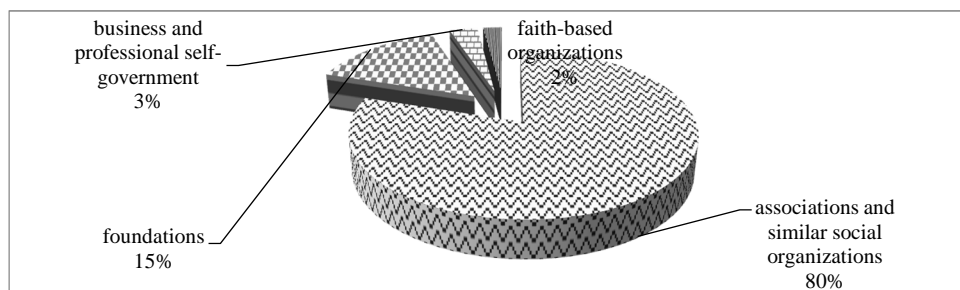


Fig. 1. The structure of active non-governmental organizations in Poland in 2016

Source: author's own elaboration based on the Central Statistical Office 2017, p. 1.

It is estimated that in 2016 even 76% non-governmental organizations generated the annual revenues below 100 thousand PLN, 19% had resources from 100 thousand PLN to 1 million PLN, and only 5% entities under study had revenues over 1 million PLN. It is worth underlying that non-governmental organizations conducting business activity constituted only 9% of all entities under study.

The detailed structure of revenues of non-governmental organizations in Poland in 2016 is presented in fig. 2.

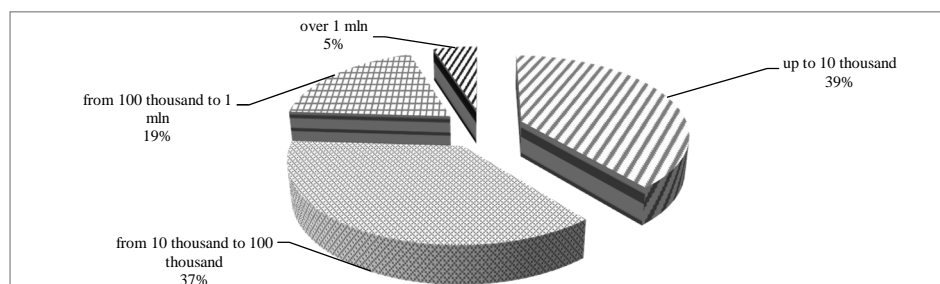


Fig. 2. The structure of revenues of non-governmental organizations in Poland in 2016

Source: author's own elaboration based on CSO 2017, p. 8.

A specific form of functioning of non-governmental organizations in Poland is the status of a public benefit organization. A non-governmental organization can be recognized as a public benefit organization if it complies with specific requirements. They are among others⁹:

- 1) conducting statutory activity for the sake of the whole community or a defined group of entities on the condition that this group is selected on account of its particularly difficult living or financial situation in relation to the rest of the society;
- 2) conducting economic activities only as additional activities in relation to the public benefit activity and allocating the entire income in the activities mentioned in point 1;

⁹ The Act of 24 April 2003 on public benefit and volunteer work..., art. 20 item.

- 3) having a statutory collegiate institution of monitoring or supervision that is separate from the management board and not supervised by the management board as far as internal monitoring and supervision are concerned.
- 4) having relevant provisions in the statute required by the law.

In 2017, 8.8 thousand non-governmental organizations were entitled to receive 1% of the personal income tax. It means that only one in ten non-governmental organization in Poland had the status of a public benefit organization.

In conclusion, it is worth emphasizing that in 2016 most non-governmental organizations conducted activities mainly locally and regionally (36% and 37% respectively) and operated only on the basis of social work (61%). The share of entities, which operated in the whole country amounted to 21%, whereas there was only 6% of the entities of international character. 25% of organizations declared employment on the basis of civil-law contracts, whereas only 14% declared entering into employment relationship.

3. ACCOUNTING BOOKS AS A BASIS OF THE ACCOUNTING RECORDS IN NON-GOVERNMENTAL ORGANIZATIONS

The fundamental legal act regulating the rules of maintaining accounting books in Poland is the Accounting Act¹⁰. Its provisions are of general character as they relate to all entities obliged to comply with them, including non-governmental organizations. It is worth noting that in the literature the interest in the issue of accounting in the third sector is relatively low. The issue of accounting in non-governmental organizations is addressed, among others, by Spiro 2002¹¹, Agyemang et al. 2012¹², Czubakowska, Winiarska 2015¹³, Supera-Markowska 2014¹⁴, Nawrocki 2017 and other authors¹⁵.

The accounting of non-governmental organizations, similarly as in other business entities, shall include among others¹⁶:

- 1) the adopted accounting principles (policies);
- 2) keeping, based on the accounting documents, the books of accounts which record the entries of the events in a chronological and systematic manner;
- 3) a periodic determination or verification, through a stocktaking, of actual balances of assets, liabilities and equity;
- 4) measurement of assets, liabilities and equity, and determination of financial result;
- 5) preparation of financial statements.

¹⁰ The Act of 29 September 1994 on Accounting (Journal of Laws 2018, item 395 as amended, art. 2 item 1 p. 1).

¹¹ P.J. Spiro, *Accounting for NGOs*, Chicago Journal of International Law, Vol. 3/2002, No. 1, p. 161–169.

¹² G. Agyemang, B. O'Dwyer, J. Unerman, M. Awumbila, *The nature of knowledge sharing in NGO accounting and accountability processes*, London 2012.

¹³ K. Czubakowska, K. Winiarska, *Rachunkowość jednostek nieprowadzących działalności gospodarczej [The accounts of entities not engaged in business activities]*, Warszawa 2015.

¹⁴ M. Supera-Markowska, *Rachunkowość organizacji pozarządowych [The accounts of non-governmental organizations]*, Warszawa 2014.

¹⁵ W. Nawrocki, *Rachunkowość fundacji i stowarzyszeń [The accounts of foundations and associations]*, ODDK, Gdańsk 2017.

¹⁶ The Act of 29 September 1994 on Accounting..., art. 4, item 3.

The first from the enumerated elements is the adoption of accounting principles (policies). In the case of non-governmental organizations, the correct preparation of this document is particularly important as it provides true and fair view of the financial situation of the entity, irrespective of the nature of its activities, sector or the specific organizational structure¹⁷. Another elements of the accounting system include: keeping accounting books, stocktaking, measurement of assets and liabilities as well as determination of financial result. In this scope, obligations imposed on non-governmental organizations are not, as a rule, different from the requirements set on other business entities. The final product of the accounting system is the financial statement. Since 2017, non-governmental organizations have been obliged to prepare financial statements in accordance with annex 6 to the Accounting Act. It shall include the balance sheet, the profit and loss account as well as notes. It is worth emphasizing that the three-element model of the financial statement applies to all non-governmental organizations, and even those, which fulfill quantitative criteria specified in art. 64 of the Accounting Act and are subject to examination by the auditor. At the same time, non-governmental organizations can present financial statement in more detail, e.g. in accordance with annex 1, if they prefer this manner.

Table 1. Benefits and costs resulting from adopting accounting books as a fundamental records in non-governmental organizations

Accounting books	
Benefits	Costs
<ul style="list-style-type: none"> • access to true and fair information confirms the transparency of realized tasks; • enhancing the image of the organization as a partner to social tasks and an expert in a given field, • facilitated control and financial supervision; • easy application and settlement of grants, projects, subsidies; • the possibility of using the accounting system as a competitive advantage in the fundraising process. 	<ul style="list-style-type: none"> • the necessity to bear costs related, among others, to the purchase of the financial and accounting programme and staff employment; • time-consuming activities resulting from many statutory obligations, e.g. preparation of the financial statement, conducting a stocktaking; • frequent changes in the rules of law; • risk of fraud.

Source: author's own elaboration.

Such an extensive scope of responsibilities results in the fact that keeping accounting books allows the access to true and fair information. In the case of the third sector entities, the information function of accounting is particularly important as it confirms the transparency of realized tasks. Control function is equally essential as, on the one hand, it facilitates financial supervision, on the other hand, however, it reinforces the conviction that non-governmental organizations manage their resources fairly and reasonably. Moreover, it is easier for non-governmental organizations, which decide to keep accounting books, to settle grants, projects

¹⁷ B. Sadowska, *Modelowanie polityki rachunkowości Państwowego Gospodarstwa Leśnego Lasy Państwowe* [w] *Dylematy i perspektywy rozwoju finansów i rachunkowości [Modelling of the accounting policy in the State Forest National Forest Holding [in] Dilemmas and perspectives for the development of finance and accounting]*, ed. P. Szczypa, A. Zimny, Konin 2017, p. 148.

and subsidies and they can use this fact in the fundraising process. On the other hand, however, non-governmental organizations, which keep accounting books, face the necessity to bear some costs. These costs are related, among others, to the purchase and actualization of financial and accounting systems as well as employment and/or staff training. What is more, on account of frequent changes in the rules of law, keeping accounting books is fairly complicated and time consuming. Another disadvantage is also the risk of fraud.

Table 1 presents a synthetic summary of benefits and costs resulting from adopting accounting books as a fundamental accounting records in non-governmental organizations.

An alternative to keeping accounting books in non-governmental organizations is simplified records of revenues and costs. The necessary condition to keep it is a formal decision of the approving authority indicated in the statute. The lack of such a decision means the necessity to apply the Accounting Act.

4. SIMPLIFIED RECORDS OF REVENUES AND COSTS AS A FOUNDATION OF ACCOUNTING RECORDS IN NON-GOVERNMENTAL ORGANIZATIONS

The possibility to keep simplified records of revenues and costs in non-governmental organizations results from art. 2 item 5 of the Accounting Act. In accordance with this provision, the possibility of resigning from keeping accounting books relates only to a specific group of entities. They are non-governmental organizations, excluding capital companies, as well as associations of local government units, which comply with the following conditions¹⁸:

- 1) operate in the area of public tasks;
- 2) do not conduct business activity within the meaning of the Act on freedom of economic activity;
- 3) do not have the status of a public benefit organization;
- 4) generate revenues only from: non-profit making public benefit activities from membership contributions, donations, bequests, inheritances, grants, subsidies, revenues from public donations, paid public benefit activity from sales of goods and services, sales, hiring or leasing assets as well as from interest on cash;
- 5) in the year preceding the year of the choice of keeping simplified records of revenues and costs, they generated revenues only from the sources specified in point 4, in the amount not exceeding 100 000 PLN.

The formal and legal requirements concerning keeping simplified records of revenues and costs are indicated in the Regulation of the Minister of Finance from 18 December 2015. Its provisions indicate that simplified records should be kept in Polish language and currency, and the entries should be made fairly, accurately, legibly and indelibly on the basis of true and fair evidence. Simplified records include four elements. They are¹⁹:

- 1) a summary of revenues and costs specified in annex 1 to the Regulation, which shall list generated revenues including: non-profit-making and paid public benefit activity and other activities as well as tax deductible costs and non-deductible costs;

¹⁸ The Act of 24 April 2003 on public benefit and volunteer work..., art. 10a item 1.

¹⁹ Regulation of the Minister of Finance from 18 December 2015 on keeping simplified records of revenues and costs by some non-governmental organizations and associations of local government units (Journal of Laws 2015, item 2178, § 2).

- 2) a summary of cash flows specified in annex 2 to the Regulation, which fulfills control function and aims at settling exempted income assigned to statutory objectives or other ones;
- 3) employees' payroll sheets;
- 4) a list of tangible and intangible assets related to the conducted activity.

It is worth emphasizing that non-governmental organizations that maintain simplified record of revenues and costs are exempted from the obligation to prepare the annual financial statement and accounting policy. Moreover, a relatively easy process of implementation and keeping simplified records, not entailing organizational difficulties, results in the fact that this form of records is particularly attractive for new social initiatives and those non-governmental organizations, which face the problem of the lack of qualified financial and accounting staff. On the other hand, however, it is a common practice, resulting from using cheaper simplified records, to make simple settlements, which results in the fact that the amount and quality of the presented information is highly insufficient and subject to a high risk of error. This, in turn, may negatively influence the image of the whole third sector. The decision about maintaining simplified records of revenues and costs may not only spoil relationships with the environment and contribute to financial discrimination of the entities, which use it, but also hinder financial supervision and may result in application difficulties.

A synthetic summary of benefits and costs resulting from keeping simplified records of revenues and costs as a basis of accounting records in non-governmental organizations is presented in table 2.

Table 2. Benefits and costs resulting from keeping simplified records of revenues and costs as a basis of accounting records in non-governmental organizations

Simplified records of revenues and costs	
Benefits	Costs
<ul style="list-style-type: none"> • facilitated creation of new non-governmental organizations, which may affect quantitative development of the third sector; • reduced costs of the day-to-day keeping accounting books and the lack of the obligation to prepare the financial statement; • reduction of the staff-related weaknesses of the smallest non-governmental organizations – the lack of qualified financial and accounting staff; • a relatively easy process of implementation and keeping simplified records as a form of accounting record. 	<ul style="list-style-type: none"> • reduced transparency of activities realized by non-governmental organizations; • risk of errors; • deterioration of relations with the environment – the so-called ‘second-class citizens’; • hampered financial supervision, • application difficulties and financial discrimination.

Source: author's own elaboration.

The possibility to keep simplified records of revenues and costs takes into account the postulates of numerous small associations and foundations, which for years have considered the obligation to maintain accounting books and prepare detailed financial statement as one of the

main obstacles in their activities²⁰. On the other hand, however, experience proves that keeping accounting books is not only a formal requirement. They constitute a true and fair source of information and are a ‘tool’, which shapes the image of a non-governmental organization and confirms the transparency of its activities.

5. ACCOUNTING BOOKS OR SIMPLIFIED RECORDS OF REVENUES AND COSTS?

It is estimated that even a half of the third sector, i.e. about 50 thousand non-governmental organizations, face a dilemma of whether to keep simplified records of revenue and costs as an alternative for accounting books. This is due to the fact that nearly three quarters of non-governmental organizations, which already operate on the market, generate annual revenues below 100 thousand PLN, only 9% of entities conduct business activity and only one in ten has a status of a public benefit organization (figure 3).

91,8 thousand	•the number of active non-governmental organizations in Poland
24%	•the percentage of non-governmental organizations which generate annual revenues above 100 thousand PLN
9%	•the percentage of non-governmental organizations conducting business activity
10%	•the percentage of non-governmental organizations with the status of a public benefit organization
about 50 thousand	•the estimated number of non-governmental organizations, which can keep simplified records of revenues and costs

Fig. 3. Non-governmental organizations in Poland in figures

Source: author's own elaboration based on CSO 2017.

Theoretically, the beneficiaries of simplified records of revenues and costs can be all non-governmental organizations complying with formal requirements specified by the law. In practice, however, there are some objective premises determining the purposefulness of their application. They are, among others, the scope and scale of operations, the number of employees, the kind of conducted business (paid, non-paid, economic) or sources of financing. A synthetic summary of internal conditions determining the choice of the form of accounting records by non-governmental organizations is presented in table 3.

The conducted analysis suggests that very small non-governmental organizations, which aim at the implementation of local social initiatives, and whose primary source of financing are members contributions and donations, will benefit the most from the simplified records of revenues and costs applied as a basis of the accounting records. In turn, those entities, whose

²⁰ H. Waniak-Michalak, *Nowe wymogi dotyczące rachunkowości stowarzyszeń i fundacji [New requirements concerning the accounts of associations and foundations]*, Accountancy No. 6/2015, <http://rachunkowosc.com.pl> (access: 01.02.2018).

aspirations go beyond local markets, characterized by considerable diversification of financial sources and/or strong growth potential, should decide on maintaining accounting books.

Table 3. Internal conditions (determinants) of the choice of accounting records by non-governmental organizations

No.	Characteristics of a non-governmental organization	Form of accounting records	
		Simplified record of revenues and costs	Accounting books
1.	Range of actions	- rather local;	- local, regional, national or international;
2.	Scale of operations	- small, focused on the realization of small social initiatives;	- small, medium or large;
3.	Number of employees	- several or none, charity prevails;	- from several to several dozen or more,
4.	Type of business	- primarily non-paid statutory activity;	- non-paid statutory activity or - paid and non-paid statutory activity;
5.	Sources of financing	- primarily members contributions, individual donations;	- considerable diversification of financial sources, among others, grants, donations, public collections, sponsoring, EU funds;
6.	Financial stability	- low, large dependence on members contributions;	- medium or large, enhanced with the tools used in the fundraising process;
7.	Growth potential	- low or very low,	- low, medium or large;
8.	Development perspectives	- maintaining the status quo.	- low, medium or great, resulting among others from the cooperation with the business, the willingness to obtain the status of a public benefit organization, starting business activity.

Source: author's own elaboration.

6. CONCLUSION

The above considerations concerning the relevance of keeping accounting books and simplified records of revenues and costs by non-governmental organizations in Poland do not close the discussion and the efforts to find a solution to the dilemma indicated in the title of the article remain inconclusive. It should be noted, however, that confidence in the third sector is a great capital, whose role cannot be overestimated. It is built over the years and when lost once, it is sometimes impossible to restore. With this in mind, non-governmental organizations are increasingly aware of the need to professionalize their activities, including those in the scope of financial and accounting services. Keeping accounting books may bring non-governmental organizations a range of benefits. They are, among others, building social capital understood as confidence in public institutions, improved relationships with the environment, competitive advantage in the fundraising process or enhancing the organizations image as a partner for social activities.

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**ORGANIZACJE POZARZĄDOWE W OBLICZU DYLEMATU:
KSIĘGI RACHUNKOWE VERSUS UPROSZCZONA
EWIDENCJA PRZYCHODÓW I KOSZTÓW**

Z najnowszego raportu Głównego Urzędu Statystycznego²¹ wynika, że w Polsce aktywnie działa ok. 91,8 tys. organizacji pozarządowych. Szacuje się, że przed dylematem zastosowania uproszczonej ewidencji przychodów i kosztów jako alternatywy dla ksiąg rachunkowych stoi nawet połowa z nich. Dlatego celem niniejszego opracowania jest analiza korzyści i kosztów obu tych form ewidencji księgowej, ze szczególnym uwzględnieniem obiektywnych przesłanek decydujących o celowości ich zastosowania. Realizacja tak postawionego celu wymagała sformułowania hipotezy badawczej o następującej treści: wewnętrzne uwarunkowania organizacji pozarządowej determinują wybór formy ewidencji księgowej. Z przeprowadzonej analizy wynika, że największe korzyści wynikające z zastosowania uproszczonej ewidencji przychodów i kosztów będą odnosić małe, nastawione przede wszystkim na realizację lokalnych inicjatyw społecznych organizacje pozarządowe, których głównym źródłem finansowania są składki członkowskie i darowizny. Z kolei te podmioty, których aspiracje sięgają poza rynki lokalne, charakteryzujące się dużą dywersyfikacją źródeł finansowania i/lub dużym potencjałem wzrostu powinny zdecydować o prowadzeniu ksiąg rachunkowych na zasadach ogólnych.

Wykorzystane metody badawcze to studia literaturowe, analiza aktów prawnych, a także metody indukcji i syntezy użyte podczas formułowania wniosków.

Słowa kluczowe: trzeci sektor, organizacje pozarządowe, NGO, księgi rachunkowe, uproszczona ewidencja przychodów i kosztów.

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²¹ *Działalność stowarzyszeń i podobnych organizacji społecznych, fundacji, społecznych podmiotów wyznaniowych oraz samorządu gospodarczego i zawodowego w 2016 r. – wyniki wstępne*, GUS, Warszawa 2017, s. 1, <http://stat.gov.pl> (dostęp: 01.02.2018).

Maciej CIOŁEK¹

QUESTIONING MIND IN ACCOUNTING STUDENTS – AN EXPERIMENTAL STUDY

In the ongoing auditing debate on professional skepticism, 'questioning mind' has focused a respectable attention. With questioning mind, auditors are not satisfied with simple answers and look deeper until their beliefs are formed. It is even stated that: "professional skepticism requires an ongoing questioning of whether the information and evidence obtained suggests that a material misstatement due to fraud has occurred". The purpose of this study is to examine whether university accounting programs shape the questioning mind of the students to a greater extent comparing other university programs in the field of economy. For this purpose I conducted an experimental study using one of the skepticism measures, the Hurtt Professional Skepticism Scale – HPSS. It involved 432 students of Poznan University of Economics following accounting program and management program (control group). The results showed that only ACCA accredited program in accounting increased the level of 'questioning mind' significantly comparing to standard academic program in accounting and management program. The robustness analysis showed that gender of subjects and length of professional experience had no statistically significant impact on results. On the contrary, the experience itself had an impact on results

Keywords: questioning mind, professional skepticism, accounting education, accounting students, auditing education.

1. INTRODUCTION

Questioning mind along with a critical assessment of evidence are being defined as main attitudes that characterize professional skepticism. Both literature² and professional

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² J.J. McMillan, R.A. White, *Auditors' belief revisions and evidence search: The effect of hypothesis frame, confirmation and professional skepticism*, "The Accounting Review", No. 68 (3), 1993, p. 443–465; S.K. Asare, L. McDaniel, *The effect of familiarity with the preparer and task complexity on the effectiveness of the audit review process*, "The Accounting Review", No. 71, April 1996, p. 139–159; M. Peecher, *The influence of auditors' justification processes on their decisions: A cognitive model and experimental evidence*, "Journal of Accounting Research", issue (Spring), 1996, p. 125–140; M. Shaub, J. Lawrence, *Ethics, experience and professional skepticism: A situational analysis*, Behavioral Research in Accounting, issue 8 (Supplement), 1996, p. 124–157; B.H. Anderson, M.J. Maletta, *Primacy Effects and the Role of Risk in Auditor Belief-Revision Processes*, AUDITING: "A Journal of Practice & Theory", March 1999, Vol. 18, No. 1, p. 75–89; F. Choo, K. Tan, *Instruction, skepticism, and accounting students' ability to detect frauds in auditing*, "The Journal of Business Education", No 1, Fall 2000, p. 72–87; J.M. Mueller, J.C.

standards³ is at the foundation of the auditing and accounting profession. Moreover, such questioning attitude and behavior is “essential to the performance of effective audits” and “is required in every aspect of every audit by every auditor working on the audit”⁴.

Although both regulators and researchers emphasize the importance of employing the appropriate level of questioning mind in accounting and auditing procedures, we still know little about this characteristic itself. Various papers in accounting equate this notion with such terms as suspicion, disbelief, doubt, all of which have some aspects of questioning⁵. In other fields the questioning mind is being underlined as an essential trait of a skeptical attitude as well. For example, in philosophy Fogelin⁶ defines a skeptical person as the one who “calls things into question”. McGinn states that a skeptic questions everything, even her or his own judgments⁷ and Kurtz points out that “doubt initiates inquiry and leads to the formation of beliefs”⁸. Evidence shows that questioning mind of an auditor is trait particularly important when examining fraud risks and is positively correlated with detecting material misstatements resulting from fraud⁹.

Anderson, *Decision aids for generating analytical review alternatives: The impact of goal framing and audit-risk level*, “Behavioral Research in Accounting”, No. 14, 2002, p. 157–177; J.M. Rose., *Attention to evidence of aggressive financial reporting and intentional misstatement judgments: Effects of experience and trust*, “Behavioral Research in Accounting”, No. 19, 2007, p. 215–229; M. Nelson, *A model and literature review of professional skepticism in auditing*, Auditing: “A Journal of Practice & Theory”, No. 28 (2), 2009, p. 1–34; R.K. Hurtt, *Development of a scale to measure professional skepticism*, Auditing: “A Journal of Practice & Theory”, issue 29 (1), 2010, p. 149–171; R.K. Hurtt, H. Brown-Liburd, Ch. Earley, G. Krishnamoorthy, *Research on Auditor Professional Skepticism- Literature Synthesis and Opportunities for Future Research*, AUDITING: “A Journal of Practice & Theory”, No. 32 (Sp. 1), 2013, p. 45–97; M. Ciołek, *Professional skepticism in auditing and its characteristics*, Global Challenges of Management Control and Reporting, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, No. 474, 2017, p. 33–41.

³ AICPA, *Due Care in the Performance of Work. Statement on Auditing Standards No. 1*, American Institute of Certified Public Accountants, New York 1997; Public Company Accounting Oversight Board (PCAOB), *An Audit of Internal Control over Financial Reporting Performed in Conjunction with an Audit of Financial Statements*, PCAOB Auditing Standard, No. 2, 2004; AICPA, *The Confirmation Process*, Statement on Auditing Standards No. 67, New York 1992; AICPA, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*, Statement on Auditing Standards No. 109, New York 2006; IAASB, *ISA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing*, The International Auditing and Assurance Standards Board, New York, 2010; IAASB, *ISA 240 The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements*, The International Auditing and Assurance Standards Board, New York 2010.

⁴ M. Baumann, *Remarks Concerning PCAOB Developments presented at the AICPA Conference on Current SEC and PCAOB Developments*, December 4, Washington, DC, 2012, http://pcaobus.org/News/Speech/Pages/12042012_AICPA.aspx.

⁵ M. Nelson, *A model...*, p. 1–34.

⁶ R.J. Fogelin, *Pyrrhonian Reflections on Knowledge and Justification*, Oxford University Press, New York, 1994.

⁷ M. McGinn, *Sense and Certainty: A Dissolution of Scepticism*, Basil Blackwell Inc., New York 1989.

⁸ P. Kurtz, *The New Skepticism: Inquiry and Reliable Knowledge*, Prometheus Books, Buffalo, New York 1992.

⁹ J.H. Grenier, *Encouraging Professional Skepticism in the Industry Specialization Era: A Dual-Process Model and an Experimental Test*, Dissertation at the University of Illinois, 2010;

According to most recent research only a small percentage of corporate frauds are being detected by auditors¹⁰.

The main goal of this paper is to answer the question whether university accounting program stimulates positively the mean level of questioning mind trait in accounting students comparing to the students of other programs in the field of economy. It is an important issue since both accounting and auditing profession require this trait to be above the average. Plumlee et al. showed that it is possible to increase the level of skeptical thinking in auditors due to proper training¹¹. So, does a 3-year undergraduate and 2-year graduate accounting programs shape students' questioning mind?

In order to answer this question I conducted an experiment measuring individual trait questioning mind using the Hurtt professional skepticism scale¹². I surveyed first-year undergraduate and last year graduate accounting students (researched groups) and management students (control groups) using the questionnaire provided by Hurtt. I compared the change in questioning mind level for both groups during 4 years of studying and provided robustness analysis controlling independent variables such as: gender and professional experience (type and length). The results of the study indicate that there are no statistically significant differences in change of questioning mind trait mean levels between researched group and control group. However, distinguishing between standard academic program in accounting and ACCA accredited program in accounting leads to different conclusions. The change in the level of questioning mind for accounting students following ACCA accredited program is statistically positive comparing to both management students (control group) and accounting students following standard academic program.

I have also found no evidence that gender has an impact on the change in the level of the trait for any of the surveyed groups. However, the impact of professional experience on the mean scores is statistically significant. After recalculating means and standard deviations which allowed to control for this independent variable the results show that it significantly affects the change in the level of questioning mind trait. Subjects from both researched and control groups who declared professional experience other than work in auditing companies, accounting or financial departments significantly increased their mean level of questioning mind trait measured with Hurtt's scale in comparison to the subjects with no professional experience.

2. DATA COLLECTION

I collected data to test the hypotheses using a part of questionnaire developed by Hurtt supplemented with demographic data form (see the Appendix A). The researched subjects were first-year undergraduate and final-year graduate accounting students at Poznan

N. Harding, K.T. Trotman, *Enhancing professional skepticism via the fraud brainstorming discussion outcomes*, Working Paper, University of Melbourne, 2011; B. McCormack, T. Watts, *Acquisition of Auditing Skills: Enhancing Skepticism, Problem Solving and Beyond on the Fraud Continuum*, Working Paper, University Of Wollongong, 2011.

¹⁰ KPMG, *KPMG Fraud Survey 2009 Report*, Kuala Lumpur, 2009; Zeune G.D., *Fraud: It is your job!*, Michigan CPA, no 48(4), 1997, p. 26-31.

¹¹ D. Plumlee, B.A. Rixom, A.J. Rosman, *Training Auditors to Think Skeptically*, Working paper, The University of Utah and University of Connecticut, 2012.

¹² R.K. Hurtt, *Development of a scale...*, p. 149–171.

University of Economics and Business. As a control group I used management students following separate program within the same faculty. The selected university is one of the oldest, most prestigious schools of economics in Poland and was classified in 2017 as “Top Business School with significant international influence” by Eduniversal rating agency.

The university offers undergraduate and two graduate accounting programs, among which, one is accredited by the Association of Chartered Certified Accountants. Graduates from these two programs are usually targeted by accounting and auditing firms (including the Big 4), however, students following the ACCA accredited program are exempt from 9 out of 14 exams required to obtain certificate. In most cases they are certified within one year after graduating. It is also important to mention that there are differences in course materials and teaching methods used in both graduate accounting programs. Within accredited program around 60-70% course materials as well as final exam tests are provided by ACCA. This implies applying consistent teaching methods, which are somehow different than ones being used under standard university graduate accounting courses. Hence, the students following ACCA accredited program are occasionally separated as a subgroup in the results section.

To ensure that the researched subjects received the same information, all the relevant instructions were provided in a written format as a part of the questionnaire. The surveying process was conducted between November 15, 2017 and November 30, 2017 after being granted a permission for using Hurtt’s questionnaire from AAA (American Accounting Association). I personally administered most of the surveying process which was performed during the first or last 30 minutes of the selected lectures. The survey took approximately 20-25 minutes to complete. However, there was no specified time limit. All of the researched students were instructed that taking part in the survey is voluntary and that the refusal meets no consequences for them.

3. DATA COLLECTION

The survey form used in the research developed by Hurtt along with the instructions was originally designed in English. In order to ensure the accuracy of the research instrument translation into Polish, consistent with prior studies, the recursive translation procedures were used¹³. The original questionnaire and instructions provided by Hurtt were initially translated into Polish. The translated version was then retranslated back into English by a certified language lecturer who is proficient in both English and Polish (native language). After a forward-backward procedure an identified discrepancies between the English and the Polish versions were discussed jointly within a group of three certified English language lecturers. This process was replicated recursively three times until all discrepancies were eliminated. The final version of translated questionnaire and instructions (section B) were then supplemented with demographic data form (section A). Such a research instrument

¹³ G.T.M. Hult, D.J. Ketchen, D.A. Griffith, C.A. Finnegan, T. Gonzalez-Padron, N. Harmancioglu, Y. Huang, M.B. Talay, S.T. Cavusgil, *Data equivalence in cross-cultural international business research: Assessment and guidelines*, “Journal of International Business Studies”, No. 39 (6), 2008, p. 1027–1044; S.X. Ying, C. Patel, *Skeptical Judgments and Self-Construction: A Comparative Study between Chinese Accounting Students in Australia and China*, “Journal of International Accounting Research”, Vol. 15, No. 3 (Fall), 2016, p. 97–111.

was pre-tested by group of 12 academics from the Department of Finance and Business Accounting of Poznan University of Economics and Business.

Section A of the questionnaire form collects the demographic data of the researched subjects. They are further used as a control variables in the analysis of the data provided by the students in section B. The respondents were asked to provide the following information: age, gender, professional experience, course type they are actually following at the university (bachelor/master) and program field (accounting/management). The professional experience form consist of 4 possible choices: Accounting firm/Accounting department, Auditing company, Financial department of a company, Other professional experience. The researched students marked their area of work experience and provide information about length of it (in years). Additionally, they were instructed not to include any summer jobs, odd jobs and part-time jobs into "other professional experience" category. In section B of the questionnaire participants were asked to answer questions on six-point Likert scale, which measure the dependent variable.

Students who agreed to take a part in the research were asked to provide all the demographic data in the section A and mark answers to all the statements in section B. However, the questionnaires filled in incompletely were not automatically excluded from the analysis. They were included into the analyses if the data provided are sufficient for testing a particular hypothesis.

The pilot test suggested that the translation of the questionnaire is accurate as the preliminary results are similar to the ones obtained by Hurtt with Professional Auditors¹⁴.

4. RESULTS

The researched subjects consist of two main groups: first-year undergraduate accounting students and final-year graduate accounting students, as well as two control groups: first-year undergraduate management students and final-year graduate management students. A total of 432 responses were received: 146 (at the response rate 90 percent) and 95 (at the response rate 84 percent) from accounting students and 84 (at the response rate 93 percent) and 107 (at the response rate 88 percent) from management students, respectively. The demographic details of respondents are reported in Table 1.

For the 1st year undergraduate accounting program most of the researched subject were females (63.0%), at the age of 20 or younger (95.9%) with no work experience (78,1%). Comparable demographic statistics were identified for the control group, in which respondents consist in 50% of females, at the age of 20 or younger (96.4%) without work experience (73.8%). At both groups approximately 1% had any professional experience in accounting or auditing.

The second researched group of subjects were final-year graduate accounting students. This group was highly dominated by females (83.2%), which is not unusual as around 90% of certified accountants in Poland are women¹⁵. Most of the researched subjects in this group were 23 years old or above (94.7%) with work experience (77.9%). Note that about

¹⁴ 6 out of 12 academics from the Accounting Department who agreed to take a part in the pilot test are actually certified Professional Auditors.

¹⁵ M. Masztalerz, *Czy rachunkowość w Polsce jest kobietą?*, Współczesne problemy w nauce, dydaktyce i praktyce rachunkowości, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2017, No. 503, p. 326–335

half (46.4%) of the final-year graduate accounting students had professional experience in accounting or auditing. In contrast, the control group was not so dominated by the females (59.8%), had similar age structure, with most subjects being 23 years old or above (99.1%), and comparable percentage of subjects had work experience (79.4%). However, only very few of the subjects from the control group had any professional experience in accounting (2.8%) which makes the biggest difference in contrast to final-year graduate accounting students. To control for the effects of the demographic variables, gender, age, work experience (length and profile), these measures were used as independent variables in the hypotheses testing.

Table 1. Demographic data of the researched subjects

	1st year undergraduate				Final-year graduate				Total	
	Accounting students		Management students		Accounting students		Management students			
	n	%	n	%	n	%	n	%	n	%
Gender										
Female	92	63.0%	42	50.0%	79	83.2%	64	59.8%	277	64.1%
Male	54	37.0%	42	50.0%	16	16.8%	43	40.2%	155	35.9%
Total	146	100%	84	100%	95	100%	107	100%	432	100%
Age										
19 and Under	123	84.2%	69	82.1%	0	0.0%	0	0.0%	192	44.4%
20	17	11.6%	12	14.3%	0	0.0%	0	0.0%	29	6.7%
21	4	2.7%	2	2.4%	0	0.0%	0	0.0%	6	1.4%
22	1	0.7%	0	0.0%	5	5.3%	1	0.9%	7	1.6%
23	1	0.7%	1	1.2%	66	69.5%	63	58.9%	131	30.3%
24 and Over	0	0.0%	0	0.0%	24	25.3%	43	40.2%	67	15.5%
Total	146	100%	84	100%	95	100%	107	100%	432	100%
Mean	19.2		19.1		23.2		23.6		21.1	
Standard dev.	0.7		0.8		0.6		0.9		2.3	
Professional experience										
in accounting	2	1.4%	1	1.2%	41	43.2%	3	2.80%	47	10.9%
in auditing	0	0.0%	0	0.0%	3	3.2%	0	0.00%	3	0.7%
in other areas	30	20.5%	21	25.0%	30	31.6%	82	76.60%	163	37.7%
no experience	114	78.1%	62	73.8%	21	22.1%	22	20.60%	219	50.7%
Total	146	100%	84	100%	95	100%	107	100%	432	100%

H1: University accounting programs do not shape significantly stronger questioning mind level in students (measured with HPSS) in comparison to the other programs in the field of economy

In hypothesis 1, it is stated that there is no statistically significant difference in change of questioning mind level measured with HPSS between students doing accounting programs and students doing other programs in the field of economy. The descriptive

statistic on questioning mind level measured with HPSS are reported in Table 2. The mean scores achieved by first-year bachelor (undergraduate) accounting students and control group (management students) are statistically indifferent ($p < 0.05$). Table 2 shows also, that consistent with the expectation, the mean score of final year master students doing accounting program do not differ from the mean score of the control group ($p < 0.05$). Although, mean levels of the trait measured with HPSS in both groups have changed during 4 years of education, the accounting program has no significant impact on relative change in this level compared to the control group. Therefore, we can acknowledge H1 to be confirmed.

H1a: University accounting programs accredited by external accounting association of professionals do not shape significantly stronger questioning mind level in students (measured with HPSS) in comparison to the standard academic accounting programs

In H1a I distinguish between students of two different master programs in accounting. I also predict that none of these two programs have significant impact on change of students' questioning mind level comparing one to another. As there is only one accounting program on the undergraduate level and both groups have equal initial mean score, the hypothesis is confirmed if there is no statistically significant difference in mean scores of these two groups at final year graduate level. Table 2 shows that H1a may be initially rejected as the

Table 2. Descriptive Statistics of Questioning Mind Level Measured with HPSS

H1	Accounting Students			Management Students			Significance		
Subjects	n	Mean Score	Standard Dev.	n	Mean Score	Standard Dev.	t	p	Test Result
1st year undergrad.	145	10.2	2.6	81	9.9	2.7	0.82	1.97*	Conf.
2nd year graduate	93	10.3	2.5	107	10	2.2	0.9	1.97*	Conf.
Mean Score change	0.1			0.1					
Mean Score change	1.00%			1.00%					
H1a	Accounting Students (standard)			Accounting Students (ACCA)			Significance		
Subjects	n	Mean Score	Standard Dev.	n	Mean Score	Standard Dev.	t	p	Test Result
1st year under grad.	145	10.2	2.6	145	10.2	2.6	-	-	-
2nd year graduate	69	9.9	2.5	26	11.3	2.3	2.49	1.98*	Rejected
Mean Score change	-0.3			1.1					
Mean Score change	-2.90%			10.80%					
H1b	Management Students			Accounting Students (ACCA)			Significance		
Subjects	n	Mean Score	Standard Dev.	n	Mean Score	Standard Dev.	t	p	Test Result
1st year under grad.	81	9.9	2.7	145	10.2	2.6	0.82	1.97*	Conf.
2nd year graduate	107	10	2.2	26	11.3	2.3	2.68	2.61**	Rejected
Mean Score change	0.1			1.1					
Mean Score change	1.00%			10.80%					

*, ** Significant at $p < 0.05$ and $p < 0.01$, respectively (two-tailed).

mean score differs significantly ($p < 0.05$). What is also interesting is that students of ACCA accredited accounting program increased their initial mean score by 10.8% while their colleagues doing standard academic master program in accounting decreased their mean score since first-year undergraduate by (-2.9%).

H1b: University accounting programs accredited by external accounting association of professionals do not shape significantly stronger questioning mind level in students (measured with HPSS) to the other programs in the field of economy

Under H1b I expect that master accounting program accredited by ACCA has no significant impact on the change of the questioning mind level measured with HPSS compared to the control group. As the mean scores of these two groups differ significantly ($p < 0.01$) at final year master level and are indifferent ($p < 0.05$) at first-year bachelor level, the hypothesis isn't initially supported by the results. I also performed robustness analysis to confirm or disconfirm the impact of independent variables on the test results of the hypotheses H1, H1a and H1b. Firstly, I analyzed whether the gender significantly affects the mean score and standard deviation of collected questionnaire results.

H2: There is no statistically significant difference in mean level of questioning mind trait (measured with HPSS) between females and males in the researched groups and control groups

In H2 I expect that there is no relation between gender and the level of questioning mind trait measured with HPSS and in consequence the gender structure of researched groups does not affect significantly the test results of H1, H1a and H1b. Table 3 shows that the mean score of males at first-year undergraduate level and final year graduate level insignificantly ($p < 0.05$) differs from the mean score of females. The obtained results support H2 and controlling for gender was unnecessary.

Table 3. The Impact of Gender on H1, H1a and H1b

Subjects and means	Females			Males			Significance		
	n	Mean Score	Standard Dev.	n	Mean Score	Standard Dev.	t	p	Test Result
1st year under grad.	132	9.8	2.6	94	10.5	2.7	1.96	1.97	Confirmed
2nd year graduate	142	10	2.4	58	10.5	2	1.4	1.97	Confirmed
Mean Score change	0.2			0					
Mean Score % change	2.00%			0.00%					

H3: There is no statistically significant difference in mean level of questioning mind trait (measured with HPSS) between groups of researched subjects with and without professional experience

In the next stage of the robustness analysis I measured the impact of work experience on the researched subjects questioning mind level. In H3 I expect that such impact exist but it does not affect mean scores significantly. The results show that professional experience does have a significant ($p < 0.005$) impact on mean score for final year graduate students. Detailed statistics are reported in Table 4.

Table 4. The Impact of Professional Experience on H1, H1a and H1b

Subjects and means	No experience			With experience			Significance		
	n	Mean Score	Standard Dev.	n	Mean Score	Standard Dev.	t	p	Test Result
1st year undergrad.	172	9.9	2.7	54	10.6	2.7	1.57	1.98*	Conf.
Accounting Dept./Office				3	10.3	1.5			
Auditing Firm									
Financial Department				5	10.4	3			
In Other Areas				46	10.6	2.7			
2nd year graduate	42	9.2	2.1	158	10.4	2.3	2.95	2.84**	Rejected
Accounting Dept./Office				45	10.1	2.7			
Auditing Firm				3	12.3	2.1			
Financial Department				4	11	3.6			
In Other Areas				106	10.4	2.1			
Mean Score change		-0.7			-0.194				
Mean Score % change		-7.10%			-1.80%				

*, ** Significant at $p < 0.05$ and $p < 0.005$ (two-tailed), respectively

Further analysis shows that the impact of the professional experience on final year students mean scores applies only to both researched subjects group and control group, significant at ($p < 0.01$). I also disaggregated professional experience into four components, which were given to the researched subjects as possible choices, in order to verify whether significant differences in mean scores for final year control group apply to any professional experience or only to particular type of it. However, I decided to re-aggregate data collected for the professional experience in Accounting Department or Accounting Office, Auditing Firm and Financial Department into one category (Experience in Accounting, Audit or Finance) as only 8 subjects out of 219 for first-year undergraduate groups claimed to have such a work experience and 8 subjects out of 201 researched at final year graduate declared to have worked in Auditing Firm or Financial Department. I recalculated then means and standard deviations for the new aggregated item "Experience in Accounting, Auditing or Finance" and compared with means scores of subjects with no professional experience and with other professional experience. The dependence indentified earlier is significant ($p < 0.05$) for both groups only in case of Other Professional Experience in comparison to group with no work experience. In order to control for professional experience independent variable I equalized the professional experience structures of first-year undergraduate groups and adequate final year graduate groups. Firstly, I recalculated mean scores and standard deviations of the final year graduate accounting group and control group according to the professional experience structure of the adequate first-year undergraduate groups. Secondly, I reversed this procedure by recalculating mean scores and standard deviations of the first-year undergraduate group and control group according to the professional experience structure of the adequate final year graduate groups. The results obtained show there are significant differences in mean scores of accounting groups and control groups with equalized professional experience structures. Therefore this independent variable

has significant impact on H1. The detailed results of the above analysis are presented in Table 5.

Table 5. The Impact of Professional Experience on H1

Professional experience structure as in 1st year undergraduate									
	Accounting Students			Management Students			Significance		
Subjects and means	n	Mean Score	Standard Deviation	n	Mean Score	Standard Deviation	t	p	Hypothesis Test Result
1st year undergraduate	145	10.2	2.6	81	9.9	2.7	0.82	1.97*	Confirmed
2nd year graduate	95	9.9	2.2	107	9.3	2	2.13	1.97*	Rejected
Mean Score change	-0.31			-0.63					
Mean Score % change	-3.00%			-6.40%					
Professional experience structure as in 2nd year graduate									
	Accounting Students			Management Students			Significance		
Subjects and means	n	Mean Score	Standard Deviation	n	Mean Score	Standard Deviation	t	p	Hypothesis Test Result
1st year undergraduate	145	10.5	2.4	81	10.4	3.1	0.32	1.97*	Confirmed
2nd year graduate	95	10.3	2.5	107	10	2.2	0.9	1.97*	Confirmed
Mean Score change	-0.21			-0.39					
Mean Score % change	-2.00%			-3.80%					

* Significant at $p < 0.05$ (two-tailed).

If the work experience structure of first-year undergraduate groups persisted in the final year graduate groups then the result of H1 test is opposite to one initially obtained. The same procedure was applied in order to test H1a and H1b under controlled work experience impact. For all equalized professional experience structures of first-year undergraduate groups and their corresponding final year graduate groups H1a as well as H1b are rejected. These results reject the hypothesis that work experience does not significantly affect the questioning mind level of researched subjects (measured with HPSS).

H4: There is no statistically significant difference in mean level of questioning mind trait (measured with HPSS) between groups of researched subjects with the different length of professional experience

Aside from the area of professional experience subjects were asked to provide information on length of service (years). In H4 I expect that this independent variable has no significant influence on questioning mind level of researched subjects measured with HPSS during their university years. One-way ANOVA ($p < 0.05$) was carried out to test the significance of such impact. The mean scores of the researched subjects were divided into six groups with the respect to the length of service that subjects provided in a questionnaire. Each of six dependent variable sets was examined for significant outliers using InterQuartile Range (IQR), tested for normality with Shapiro-Wilk ($p < 0.05$) and for homogeneity of variances with Levene's test ($p < 0.05$). All the required assumptions to run one-way ANOVA were met. The obtained results show that the length of service does not significantly ($p < 0.05$) affect the level of questioning mind measured with HPSS in the researched subjects. This finding is consistent with H4.

5. CONCLUSIONS

The purpose of this study was to examine the impact of university programs in accounting on the students' questioning mind trait in comparison to the other academic programs in the field of economy. The relevant application of questioning mind throughout the audit process continues to be of utmost concern to the audit firms. It is also a threat identified by countless accounting departments which are in the frontline of assessing the validity of financial documentation.

By providing insight into changes of questioning mind trait mean levels that during the 5-years university education in accounting, this study helps to address these concerns. The results indicate that standard academic program in accounting has no statistically significant impact on the questioning mind trait level in students comparing to management program. However, the researched subjects who followed the ACCA accredited program in accounting, which offered to students, had significantly increased their mean questioning mind trait level during their university education. This finding may indicate that the content and teaching methods which are both slightly different in comparison to the standard accounting program have ability to effectively shape this trait in students. It is worth underlining that the ACCA accredited program puts much more pressure on solving real life accounting problems. This fact along with finding that professional experience affects significantly the questioning mind trait mean level in both accounting and control group students suggest that facing real-life business problems may stimulate the development of this trait.

The findings presented in the study contribute not only the accounting literature, but also have implications for academic education and practice. Regulators, practitioners, and academicians generally focus on the initial (acquired) trait level when considering questioning mind. However, this study examines the possibility of efficient training it already at the university level with proper content, teaching methods and greater emphasis on solving real-life accounting/auditing problems.

This study is subject to several limitations. First, I relied on Hurtt's scale to capture individual levels of the trait. It should then be noted that this study is limited to the concept of "Questioning mind" defined by Hurtt. The questionnaire was translated into polish using a procedure consistent with the prior studies. However, there still may exist some translation inefficiencies. The study was conducted at Poznan University of Economics and Business and results of similar experimental research conducted at the other universities may vary. Future research should explore in more detail the notion of questioning mind and the method of training this trait in accounting students focusing on skeptical judgments and actions.

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KRYTYCZNY UMYŚL U STUDENTÓW RACHUNKOWOŚCI – BADANIE EKSPERYMENTALNE

W trwającej debacie dotyczącej audytu na temat zawodowego sceptycyzmu „krytyczny umysł” skupił na sobie znaczącą uwagę. Z tą właśnie cechą, audytorzy nie są zadowoleni z prostych odpowiedzi i szukają głębiej, dopóki w pełni nie ukształtują się ich przekonania. Stwierdzono nawet, że: „profesjonalny sceptycyzm wymaga stałego kwestionowania tego, czy uzyskane informacje i dowody sugerują, że doszło do istotnego zniekształcenia danych w wyniku oszustwa”. Celem tego artykułu jest zbadanie, czy uniwersyteckie kierunki/specjalności „Rachunkowość” kształtują krytyczny umysł u studentów w stopniu większym niż inne kierunki/specjalności z dziedziny ekonomii. W tym celu przeprowadziłem badanie eksperymentalne z wykorzystaniem jednego z narzędzi badawczy służących mierzeniu poziomu sceptycyzmu Hurtt Professional Skepticism Scale – HPSS. Uczestniczyło w nim 432 studentów Uniwersytetu Ekonomicznego w Poznaniu studiujących rachunkowość i zarządzanie (grupa kontrolna). Wyniki pokazały, że tylko akredytowany kierunek ACCA w zakresie rachunkowości zwiększał poziom „krytycznego myślenia” w porównaniu ze standardowym kierunkiem rachunkowości oraz kierunkiem zarządzania. Analiza wrażliwości wykazała, że płeć badanych i długość doświadczenia zawodowego nie miały statystycznie

istotnego wpływu na wyniki. Jednakże sam fakt posiadania doświadczenia zawodowego miał wpływ na wyniki.

Słowa kluczowe: krytyczny umysł, sceptycyzm zawodowy, studiowanie rachunkowości, studenci rachunkowości, edukacja audytorska.

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DEBT RISK MANAGEMENT AS A DECISION PROCESS IN AN ENTERPRISE

The risk of delays in receivables repayment or their complete loss constitute one of the key risks that entrepreneurs are currently exposed to. Risk attitudes in their group are shaped by many factors that differ significantly. Their systematization and correction allow creating guidelines for the processes of managing the risk of losing receivables that are used in practice. They are aimed at ensuring safe and thus stable functioning of enterprises in conditions of limited risk. In the paper, out of all the risks encountered, the risk of losing receivables was separated and presented against the background of others, but it was pointed out that the process of managing them in the case of individual entities may differ significantly and be determined by their specificity. In the summary of theoretical considerations, the results of own research conducted in the business environment regarding the awareness of the occurrence of particular types of risk and the consequences of their implementation were presented. They made it possible to obtain opinions on issues related to risk management, with particular emphasis on those related to risk management connected with the use of deferred payment terms. An important part of the considerations was devoted to the characteristics and an analysis of actions taken to eliminate or limit the consequences of the implementation of the risk of loss of receivables as part of the risk management processes implemented.

Keywords: risk management, risk of losing receivables, trade credit insurance.

1. INTRODUCTION

Decision-makers in enterprises pay more and more attention to the issue of risk management which is treated as an integrated system of activities aimed at comprehensive protection of enterprises' interests. The catalog of types of risk, due to the ongoing globalization processes and internal optimization, is constantly expanding and evaluating. In the vast majority of cases it includes relations with partners, terms of cooperation, and within them, inter alia applicable payment terms and the resulting risk of losing receivables. The attitudes towards risk determining success or lack thereof are shaped by experience, motivation system, personality traits, indirectly also by conditionally or unconditionally imposed obligations on the part of external partners, including insurers (their role is clearly visible in risk-protection products) loss of receivables. Market analyses and the opinions of entrepreneurs confirm that proper compensation of losses is necessary. It is reflected in optimization of sales conditions, monitoring of receivables, granted support in debt

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collection processes, and in the case of loss of receivables in the payment of compensation, which allows the reconstruction of lost assets. Therefore, the key is to secure the consequences of delays in payments for goods sold or services performed, and if they are not available, ensure that they can be covered with the support of the insurer.

The aim of the paper is an attempt to assess the role and importance of managing the risk of losing receivables and supporting this process by merchant credit insurers.

2. THE RISK OF LOSING RECEIVABLES AS COMPARED TO OTHER RISKS

The change in the conditions in which business entities operate naturally translates into the development of risks accompanying their operations. Proper identification and assessment of risk gives an opportunity to include it in the business management process. In addition, its notice requires consideration of the potential consequences of its implementation², which may be an obstacle in achieving the assumed goals. In enterprises, the most common types of risk are separated from each other, because they appear in different parts of the company and relate to different functions of the company³. Increasingly, risks are associated not only with random events, but may result from decisions and actions that are not of a random nature. Very often, these are elements that are independent of humans because of the passage of time, especially in relation to management processes. They often run into the future, which makes it difficult to collect information about them. On this basis, it can be argued that it is the passage of time that causes the occurrence of the phenomenon of risk. It is inextricably linked with the concept of ownership which determines the creation and functioning of enterprises in the market economy. Future situations are shaped under the influence of a huge number of variables. One can try to divide them into those that are at least partially determinable and into those in which such attempts are ineffective. Difficulties in this field are the cause of the occurrence of a risk phenomenon, the consequence of which may be damage. Its sources may be in natural processes, but this is not always the case. Very often they are the result of intentional, conscious activity of people but they can also be unintentional, being somehow a by-product of action directed to another purpose⁴. In the case of natural changes that occur without human participation, their prediction does not generally cause major difficulties. The opposite situation occurs in the case of human activity, which often causes sudden transformations in the economic environment manifested through the so-called progress variables. These include: a population growth, upbringing and education, accumulation, technical progress and innovation, geographical discoveries, changes in human needs and ways of satisfying them, and the international situation. For the economic life changes are very typical, which do not run cyclically, are irregular and take place by leaps and bounds. From the point of view of the sources of potential risk, the causes of

² P. Jedynek, *Ubezpieczenia gospodarcze. Wybrane elementy teorii i praktyki*, Księgarnia Akademicka, Kraków 2001, p. 29.

³ P. Bromiley, M. Mcshane, A. Nair, E. Rustambekov, *Enterprise Risk Management: Review, Critique and Research Directions*, "Long Range Planning" 2015, No. 48/4, p. 267.

⁴ W. Samecki, *Ryzyko i niepewność w działalności przedsiębiorstwa przemysłowego*, PWE, Warszawa 1967, p. 34.

losses or profits can be divided into three classes: physical, social and economic⁵. Physical phenomena include: fires, hurricanes, explosions that damage or destroy property or, in the case of speculative risk, in a sense, change the value of property. Social manifestations are manifested through departures from expected human behavior, while economic ones can be the result of external or internal forces acting on the organization. However, there is no one and at the same time exhaustive classification of financial risks. Creating such a classification on the one hand is very difficult and at the same time seems to be pointless. Therefore, in the case of financial risk, it cannot be unambiguously defined⁶. From the point of view of business practice it is important to divide those risks that can be insured and those that insurers are not willing to accept. All presented risks cause financially lossable losses, however, due to the volume of the study, considerations will be limited only to the issues related to credit risk, which is virtually unavoidable. In part, they result from strong competition and constant changeability of external conditions. In order to meet these conditions, managers are increasingly making decisions about the liberalization of delivery conditions, which is associated with the extension of the period of collection of receivables⁷.

The resulting damages resulting from delays in the payment of trade receivables cause, in each case, a reduction of the company's assets and the creation of a problem of its equalization⁸. Hence the often occurring on the part of the managers striving to know the methods of risk manipulation through its avoidance, retention and transfer, while supporting its assessment and control. These actions by limiting potential losses as well as the implementation of procedures imposed by credit insurers minimize the consequences of risk realization and their financial strength. As part of the processes carried out, individualization and concretization of risk manipulation methods takes place, as well as an assessment of their suitability for a specific addressee. The level of benefits obtained may vary depending on the size of the entity. Each of the entities oriented to managing the risk of loss of receivables has individually defined duties and tasks, primarily because they are determined by the specificity of the risk involved. At the same time, it should be realized that the precision in risk estimation depends on the amount of information available, including target markets, sectors, economic situation, the frequency of historically occurring losses and the directions of their changes, as well as detailed information on individual trade partners. The implemented procedures can protect against large losses, however, they are not able to eliminate the possibility of risk realization in every case. Despite the detailed definition of the obligations of the parties, contractual penalties for non-performance of contractual obligations and the manner in which disputes are resolved, they do not provide certainty that the interests of contractors will be properly safeguarded.

⁵ C.A. Williams, M.L. Smith, P.C. Young, *Zarządzanie ryzykiem a ubezpieczenia*, PWN, Warszawa 2002, p. 140.

⁶ A.J. McNeil, R. Frey, P. Embrechts, *Quantitative risk management: concepts, techniques and tools*, Princeton University Press 2015, p. 3.

⁷ International Credit Insurance&Surety Association, *A Guide to Trade Credit Insurance*, Anthem Press, New York 2015, p. 9.

⁸ D. Krzezińska, *Finansowe znaczenie odpowiedzialności dla przedsiębiorstwa udzielającego i wykorzystującego kredyt kupiecki* [in:] *Finanse, banki i ubezpieczenia w Polsce u progu XXI wieku*, vol. V, *Finanse przedsiębiorstw*, Wydawnictwo AE, Poznań 2000, p. 189.

3. PREMISES FOR MANAGING THE RISK OF LOSING RECEIVABLES IN BUSINESS OPERATIONS

The idea of prevention and organized risk control emerged as the result of the birth of modern economic thought, especially in relation to the management of a company using new technologies. The pursuit of profit maximization, the appearance of deferred payment terms in the relations between trading partners forced the need to engage in professional, planned counteracting losses arising as a result of the materialization of risks that threaten enterprises. The effects of risk realization can be multi-faceted and have a real financial impact, manifested by the loss of customers or a decrease in reputation. At the same time, taking any action on risk requires financial investments. Therefore, the problem of risk management should be considered in the aspect of the effectiveness of this process, taking into account both its components, i.e. the result of risk minimization and the cost of incurred expenditures for its minimization. In practice, they are treated as:

- systematic handling of the identified opportunities of company exposure to the risk of loss⁹;
- how to handle clean risks by guessing (anticipating) possible accidental losses and by designing and implementing procedures that minimize the occurrence of losses or compensate for losses if they occur;
- the process of identification of threats to which all types of entities are exposed and the selection of the most appropriate methods and techniques to protect themselves against them.

The best method of taking the risk will be, of course, the one that guarantees a real and satisfying level of security at the lowest cost. Every active risk costs, so it would be a mistake to say that a passive approach (ignoring risk) is cost-free. The components of the risk cost are:

- costs of expected losses;
- risk control costs;
- risk financing costs;
- uncertainty costs.

The main task resulting from the risk management process at its final stage is, therefore, the selection of the most optimal risk management methods for the enterprise, up to making a decision on the implementation of a specific program. This program, developed individually, for specific risks, assuming the whole specifics of the company should ensure the company's safe operation in the future. Each program, even the simplest one, should be constantly monitored in terms of security effectiveness. The choice of a particular method and its implementation cannot be treated as the end of the risk management process. Its dynamic nature caused by the changeability of the environment, as well as the company's striving for development and innovation forces constant monitoring of the risk that should constitute a continuous process.

Nowadays, risk management is characterized by the possibility of engaging the whole body of knowledge on the subject of management, technical knowledge, medical, economic, legal and mathematics-statistical knowledge. As a result, it is not a collection of accidentally undertaken acts, but a systematic activity aimed at securing the company's

⁹ G.E. Rejda, *Principles of Risk Management and Insurance*, Harper Collins College Publishing 1995, p. 60–76.

assets and its income against losses, so that the company's goals can be achieved without major disruptions. Conducted in the right way, it ensures stabilization and indirectly influences the achievement of profit, at the same time leading to maintaining and increasing innovation thanks to the development and preparation of loss compensation sources and increasing the efficiency of outlays on security. In consequence, it leads to the improvement of the company's image and in the case of risk implementation, it enables the survival of the company, which determines the continuation of the current activity. Both theoreticians and practitioners generally agree that risk management methods are evolving. The same goal remains, that is, safe functioning and securing the decisions made. There is a noticeable change in the approach to the risk problem that progresses with the development of management sciences, which emphasized the cost analysis in terms of benefits. Risk control became the basis for the process of managing it and its most important factor, which allowed to conclude that risk expense could be managed. What is important in this process is not only the effectiveness of the collateral, but also the cost of collateral for which in the case of trade credit insurance, the premiums also include the costs of assessing business partners and the costs resulting from the support of debt collection processes. As a result of the evolution of the process of ensuring the company's operational safety, risk management has become a broad concept, gaining even the rank of a scientific discipline. However, the literature emphasizes the question whether science has accelerated the development of formal risk management or whether practice has inspired science¹⁰. Certainly the development of this discipline was a consequence of the need to perceive risk and to take an active attitude towards it through its management. Having the information gathered at the stage of identifying, analyzing and measuring risk, it is necessary to consider which risks are acceptable and can be undertaken by conducting specific economic activities. At the same time, they should be divided into those that can be left on their own shoulders, and which should be transferred to another entity by paying a certain price for it. There are also risks that we are interested in securing, although there is no possibility of securing them in the market. The evaluation criterion should in each case be conducted in terms of the maximum possible damage. In a situation when its size exceeds a certain value, which the entity is unable to finance, there should be a risk transfer to another specialized entity, for example an insurer. Through insurance, the policyholder changes the unknown, often very high cost of possible damage to a small, known in advance cost in the form of a premium. Insurance is, therefore, the result of the choice made by the consumer in the conditions of existing risk. Treating insurance as the only form of dealing with risk, being an alternative to managing it, is an erroneous approach. On the contrary, these processes should be mutually complementary and, which is extremely important, the introduction of one element cannot loosen discipline in relation to the other¹¹. Preventive activities should be in the interest of the company, which on the one hand reduces the likelihood of damage, and if the risk of which it is a consequence of being insured leads to a reduction in the cost of insurance. In most cases, although the risk is transferred to insurance, part of it remains with the insured (own contribution, franchise). This argues for the necessity of combining many

¹⁰ C.A. Williams, M.L. Smith, P.C. Young, *Risk management and insurance*, McGraw-Hill Publishing, New York 1998, p. 18.

¹¹ C. Nowak, *Ochrona ubezpieczeniowa wybranych ryzyk bankowych*, „Wiadomości Ubezpieczeniowe” 1999, No. 5–6. p. 72.

individual methods of managing it, so that they allow the economic entity to be protected as cheaply as possible against the consequences of the risk.

4. LOSS RECEIVABLES RISK MANAGEMENT – RESEARCH RESULTS

The situation where the lack of random events does not affect the financial result achieved by the company in fact does not occur¹². Therefore, it is necessary to take actions aimed at eliminating these phenomena so that they do not affect the course of the normal management process or to minimize this impact, which may be helpful in credit insurance¹³. The awareness of bearing risk in action evokes an interest of enterprises at every stage of the state of their property and the size of their obligations, that is their own financial situation, which the future depends on. This awareness of the threat to the implementation of the objective makes the company interested in undertaking control activities that reduce the chance of its implementation, thus allowing its further functioning. There are two necessary risk conditions: the goal of the action and the manner of its implementation. No action goal is considered to be no risk¹⁴. A company operating in its own well-meaning environment should, before establishing business contacts, carry out research on both its partners and its environment. The above is each time an important element of the risk management policy.

In order to obtain empirical data on risk management issues, including the management of the risk of loss of receivables or delays in payments in enterprises, a pilot study was conducted. A questionnaire was used in it, and a direct interview was used as the observation technique. Surveys were the most effective form of data collection, often not available in any other way. They allowed obtaining opinions on the issues related to risk management with particular emphasis on the issues related to the risk resulting from the use of deferred payment terms, the so-called trade credit¹⁵. Their use was supported by the possibility of the current clarification and clarification of possible complexities of the wording and the speed of obtaining data.

The aim of the study was to determine the role and importance in the processes of managing the risk of losing the trade credit insurance receivables. The surveyed population incorporated 147 enterprises included in the group of small (14,3%), medium (72,8%) and large (12,9%) which answered the question in the period from January to March 2017. The deliberations were focused on an attempt to determine to what extent the surveyed companies in their current activity analyze the risk of losing the receivables and whether their activities in this area are planned and included within the planned and used risk

¹² J. Lisowski, *Możliwości zabezpieczania przedsiębiorców przed następstwami ryzyka kredytowego* [in:] *Studia z ubezpieczeń gospodarczych i społecznych*, Zeszyty Naukowe, Seria I, z. 276, Wydawnictwo AE, Poznań 2000, p. 55.

¹³ P.M. Jones, *Trade credit insurance*, Primer Series on Insurance, The World Bank, Issue 15, 2010, p. 9.

¹⁴ J. Löffelholz, *Repetitorium der Betriebswirtschaftslehre*, Betriebswirtschaftslehre Verlag, Weisbaden 1971, p. 44–45.

¹⁵ D. Woźniak, J. Sokołowska-Woźniak, B. Jankowiak, A. Cwynar, W. Cwynar, A. Ostrowska-Dankiewicz, R. Dankiewicz, *Trade credit in polish companies an empirical analysis of macroeconomic factors influencing payment delays* [in:] *Business and non-profit organizations facing increased competition and growing customers demands*, ed. A. Nalepka, A. Ujwary-Gil, Nova Sandec 2018, Vol. 17, p. 628.

management methods. Nearly 88% of entrepreneurs point out that the most expensive method for gaining experience and knowledge in this field is learning from mistakes, hence their declared interest in the above subject. In 66%, respondents declare that a particular state of need for control over risk is the effect of individual perception of threats and behaviors observed in the business environment.

When comparing the results with the data of an analogous survey conducted in 2005, one should notice a clear increase in interest in the offer of insurance companies on the part of entrepreneurs regarding the possibility of securing the risk resulting from the application of deferred payment terms in relations with partners. In the group of large entities, an interest in the offer increased from 19,5% to 63%, medium from 4,7% to 38%, while in the case of small entities from 0% to 4,7%. According to declarations, the lack of interest of small entities results from the lack of an acceptable offer for this market segment. In most cases, in the case of large and medium-sized companies, decisions regarding the choice of the insurer and the shape of the offer are made by the management board - 57% (29 entities), single-handed by the president / owner - 19% (10 entities) and the chief accountant - 24% (12 entities). As the main reasons for the increase in interest, the offer of insurers in the field of trade credit insurance entrepreneurs indicate: willingness to protect against certain types of risk (100%), assistance in assessing financial credibility of recipients (90,2%), tradition in concluding insurance contracts (76,5%), less frequently the requirements set by other market participants (7,8%) and legal regulations (5,9%)¹⁶.

The behavior of entrepreneurs is focused on achieving the intended goals. Success in this respect can ensure the safety of action, so an active, aware and thought-out attitude towards risk becomes necessary. The proper way to assess it is of particular importance. Ideally, when the assessment is carried out by professionals, unfortunately there are still few of them. A slow movement is noticeable in this respect, especially in large entities (slightly above 36,8%), where positions with responsibilities corresponding to the position of risk manager appear more often. A different situation occurs in small and medium-sized enterprises (16,4%), which do not show too much interest in this problem. Among the surveyed entities, the vast majority declared that in their case there is no risk management process. It is carried out in only 9,5% of small companies, 13% of medium enterprises and 78% of large enterprises. Among entities declaring the operation of the risk management process, in most cases the management/owner is responsible for it, less often managers of organizational units, economic teams or technical directors.

The surveyed group of respondents was asked if in the past there were situations in which lack of trade credit insurance could disrupt the company's functioning. As it results from the answer, this is not a common problem, although it cannot be marginalized. The most frequent causes of interference were the debtor's bankruptcy and the loss of a contract. A failure to pay the invoice without any other conditions preventing payment is a problem mainly for small companies, although it affects all entities to a different extent, regardless of their size. This phenomenon, in the opinion of people representing the surveyed entities, in many cases has a negative impact on their functioning. In the situation when the entity decides to look for financial forms of securing receivables, insurance becomes one of the possible variants, not necessarily the best, because it depends on the market position, the

¹⁶ R. Dankiewicz, *The Role of Merchant Credit Insurance in Processes Stimulating the Economic Security of Companies* [in:] Economics, Entrepreneurship, Management, Lviv Polytechnic, Lviv 2017, p. 5–6.

specificity of the business or the industry. As alternative hedges, entities indicate prepayments and advances, factoring and letters of credit. Slightly more than 24% of respondents indicate that they do not use financial forms of securing transactions with deferred payments. An independent element of the form of security in the vast majority of cases is the assessment of financial credibility of recipients made using various methods that are based on previous experience and external sources of information. The obtained results point to the fact that at the stage of the assessment of business partners, the companies are mainly guided by the current practice, which in the future may prove dangerous in the case of cooperation with new partners. This trend occurs irrespective of the size of the company, although along with their increase the assessment based solely on current practice is supplemented by other methods, which include, among others, the opinions of specialized companies. Their effectiveness in business practice in an individual case remains an open issue.

5. CONCLUSIONS

The economic environment within which enterprises operate due to the variability and variety of factors affecting them is subject to constant changes. They are the source of various risks, which the managers are interested in minimizing, that is why they are more and more often interested in supporting external entities in the scope of developing and implementing risk management procedures. As regards the risk of losing receivables, an increasing importance in this area is attributed to trade credit insurance. The potential level of damage together with the progressive increase in decision-makers' awareness of the analyzed problem contribute to the promotion of trade credit insurance, currently not only in the group of large and medium-sized entities, but also small ones (currently there is no market offer for them, although global market data indicate that insurers are intensively working on the development of this market segment). The key problems next to the insurance price concern the amount of granted credit limits and obligations resulting from the necessity of detailed reporting of the structure of receivables in particular cross-sections. However, entrepreneurs are aware that the impact of insurance protection on management efficiency is determined by the quality of this protection, and thus the quality of insurance services provided and insurance coverage, i.e. the assessment of entities with whom cooperation is carried out, debt collection assistance or psychological effects. The number of claims depends on the economic situation, that is why it is not unusual that the amounts of compensations paid in two consecutive years may differ significantly and the amount of compensation paid differs from the amount of losses because insurers know that they will find it difficult to recourse insurance company to recover the entire payment arrears¹⁷. Despite the problems, it can be presumed that trade credit insurance is increasingly an important area of risk management in the business of entrepreneurs and interest in them in the future will continue to grow.

¹⁷ International Financial Consulting, *Study on short – term trade finance and credit insurance in European Union*, Publications Office of European Union, p. 5–7.

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**ZARZĄDZANIE RYZYKIEM UTRATY NALEŻNOŚCI JAKO PROCES
DECYZYJNY W PRZEDSIĘBIORSTWIE**

Ryzyko opóźnień w spłacie należności lub zupełna ich utrata stanowią jedno z kluczowych ryzyk, na które aktualnie narażeni są przedsiębiorcy. Spotykane w ich gronie postawy wobec ryzyka kształtowane są pod wpływem wielu czynników, które znacznie się od siebie różnią. Ich usystematyzowanie i korekta pozwalają na stworzenie wytycznych pod wykorzystywane

w praktyce procesy zarządzania ryzykiem utraty należności. Mają one na celu zapewnienie bezpiecznego a tym samym stabilnego funkcjonowania przedsiębiorstw w warunkach ograniczonego ryzyka. W opracowaniu z ogółu spotykanych ryzyk wyodrębniono ryzyko utraty należności i zaprezentowano je na tle innych, przy czym zwrócono uwagę, iż proces zarządzania nim w przypadku poszczególnych podmiotów może się znacznie różnić i być zdeterminowany poprzez ich specyfikę. W podsumowaniu rozważań teoretycznych zaprezentowano wyniki badań własnych prowadzonych w środowisku przedsiębiorców dotyczących świadomości co do możliwości występowania poszczególnych rodzajów ryzyka oraz konsekwencji ich realizacji. Pozwoliły one na uzyskanie opinii na temat zagadnień dotyczących problematyki zarządzania ryzykiem, przy szczególnym uwzględnieniu zagadnień dotyczących problematyki zarządzania ryzykiem wynikającym ze stosowania odroczonej płatności. Istotną część rozważań poświęcono charakterystyce i analizie podejmowanych działań mających na celu wyeliminowanie lub ograniczenie konsekwencji realizacji ryzyka utraty należności w ramach realizowanych procesów zarządzania ryzykiem.

Słowa kluczowe: zarządzanie ryzykiem, ryzyko utraty należności, ubezpieczenia kredytu kupieckiego.

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FAMILY AS A DETERMINANT OF TOURIST ACTIVITY OF STUDENTS OF THE UNIVERSITY OF LVIV

The research presented in this paper is a continuation of a research project whose aim is to observe the phenomenon of tourist activity of young people, with particular emphasis on young people studying both in the largest Polish academic centers and Ukrainian centers. These studies focus on the search and an analysis of factors determining participation in tourism for academic youth. Of the many groups of factors determining the phenomenon studied, the present article focuses only on the analysis of one factor from the group of social determinants, which is the family. This factor, during research conducted in Poland, was most often accented. It was decided for the purpose of this work to concentrate on such variables as: the frequency of tourist trips in the past with parents, a possibility of participation in preparations for family trips, parents' education and their social position, and the material status of the respondent's family.

The aim of this paper is to analyze the impact of the family and its selected features on the level of tourism activity of students of the University of Lviv. The research was conducted in 2018 using quantitative and qualitative methods among 215 students selected in a random and purposeful manner, including all faculties of the University.

Keywords: family, tourist activity, family tourism, students, Ukraine, the University of Lviv.

1. INTRODUCTION

The family has this property that affects the personality, functioning of individuals, and largely shapes their fate. It fulfills important functions within the global society in the field of biological reproduction and in the field of socialization of individuals and their preparation for survival and activities in a rapidly changing society³. Mutual relationships between family members are the most personal and the most important emotional

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³ Z. Tyszka, *Rodzina w świecie współczesnym – jej znaczenie dla jednostki i społeczeństwa* [in:] *Pedagogika społeczna*, ed. T. Pilch, I. Lepalczyk, Warszawa 1995, p. 137–154.

relationship in people. This dependence drives the development of humanity and societies, and as such, the family is the center of human activity⁴.

Among the many functions that this basic social group fulfills, one can distinguish the function of the organization of rest, which helps maintain the family as an integrated system. How will this vacation look like, whether it will be active or passive, depends largely on family traditions, the level of culture but also on the individual tendencies and interests of individual family members. Kamiński has repeatedly emphasized that the family is the focus of free time activities, and the example of parents is a factor shaping the patterns of spending free time⁵. The child cannot make decisions about tourist activity or lack of it. It remains dependent on adults and in the best situation can only participate in the decision-making process. Tourism is an activity that occurs mainly outside of duties. Therefore, the parents' behavior in their free time depends to a large extent on whether children will be involved in tourism and its frequency.

The culture of spending free time, devoting it to tourist activity, shaped during the period of dependence on parents (the period of childhood and adolescence), also affects tourist and recreational behavior undertaken in adulthood. Kowalczyk-Anioł's research⁶ and Delekta's research, as well as Delekta's⁷ and Stecko's⁸ prove that it is travel experience from the family home which determines the tourist activity of an adult person to the greatest extent. The experiences gathered during childhood, especially obtained during active participation in preparing for the trip, make the man himself a guide and organizer of tourism for his children or other family members.

2. RESEARCH METHODS

Field works were carried out using both quantitative and qualitative methods. Both attitudes were treated as mutually complementary research concepts. To join these approaches, the triangulation method⁹ was used to check, compare and, as a result, standardize the quality results by combining them with quantitative results. Thanks to this combination of two methods in one study, the aim was to partially strengthen the

⁴ I. Yeoman, *Tomorrow's Tourist: Scenarios and Trends*, Oxford 2008.

⁵ A. Kamiński, *O czasach pełnych i wychowawczo poprawnych*, „Problemy Opiekuńczo-Wychowawcze” 1971/3.

⁶ J. Kowalczyk-Anioł, *Rozwój przestrzeni urlopowo-wakacyjnej rodzin studentów Uniwersytetu Łódzkiego*, Monografia Naukowa Szlakami Nauki nr 34, ŁTN Łódź 2007.

⁷ A. Delekta, *Determinanty aktywności i destynacji turystycznych studentów dużego i małego ośrodka akademickiego*, Kraków 2013; A. Delekta, *Spoleczne determinanty aktywności turystycznej studentów krakowskiego ośrodka akademickiego*, Humanities and Social Sciences, Vol. XIX, No. 21 (4), Wydawnictwo Politechniki Rzeszowskiej, Rzeszów 2014, p. 25–35.

⁸ A. Delekta, J. Stecko, *Social and economic conditions of tourism activity of students in Krakow*, Humanities and Social Sciences, Vol. XXI, No. 23 (3/2016), Wydawnictwo Politechniki Rzeszowskiej, Rzeszów 2016, p. 23–35.

⁹ A. Bryman, *Quantitative and qualitative research: further reflections on their integration* [in:] *Mixing methods: Qualitative and quantitative research*, red. J. Brannen, Aldershot: Avebury, (1992), p. 57–80.

accuracy by following the recommendations of C. Frankfort-Nachmias, D. Nachmias¹⁰ and Flick¹¹.

The research was carried out in 2018 among students of the University of Lviv, which brings together the largest student community in Lviv. The selection of the sample for quantitative research was of a random-purpose nature. From among 17 faculties, students from six fields of study were drawn to the study: 2 from the humanities (history, law), 2 from the natural sciences (geography, tourism) and 2 from the exact sciences (mathematics, economics). Next, it was assumed that only stationary students of the second or third year of studies in the framework of randomly selected courses would take part in the research. This choice was based on two important facts. First of all, full-time students have quite a lot of free time, take advantage of their holidays and breaks in learning resulting from the organization of the academic year (which gives them the chance to prepare a tourist trip even many times a year). Secondly, students of the second and third year are suitably adapted at the university, have their peer groups, know the offer of extra-curricular activities, including the activities of scientific (also tourist or geographic) circles. The research covered a minimum of ten percent of students from the selected year as part of each of the randomly drawn courses.

At this stage of the research, the diagnostic survey method was used, which allowed getting to know the analyzed phenomenon and its characteristic features. The research was carried out in small seminar groups (usually a dozen or so people) with the principle of voluntariness and a reminder of a reliable and truthful response. The respondents before the research were thoroughly familiarized with the construction of the research tool. It was also ensured that both the questions and the directions for providing answers are understandable for the participants of the research (the studies were conducted in Ukrainian). The researcher at all times remained at the disposal of the respondents and answered in the event of some ambiguity. The research material, collected by means of a questionnaire, was compiled, analyzed and developed using descriptive statistics. After becoming familiar with the nature of the studied phenomenon and the factors governing the given relationships, the next stage of research was initiated, based on qualitative methods.

The academic youth selected for the qualitative research, corresponding to particular fields of study and showing a different level of involvement in tourist activity – 3 students from each of the studied fields of study, including the frequency of tourism. A thorough interview was conducted with each of the selected students. The purpose of the interview was to get to know and understand tourist behavior in a dynamic approach (in the past, present and future) and factors affecting the level of tourism activity with particular emphasis on the importance of the family in this area. Then, the narratives obtained were subject to in-depth analysis. The research ended with a comparison and comparison of results obtained by qualitative and quantitative methods.

3. TOURIST ACTIVITY AND ITS EXTERNAL CONDITIONS

The issue of tourist activity is the subject of research in psychology, sociology, pedagogy, economics, geography, physical culture and other sciences. The topic of tourist

¹⁰ C. Frankfort-Nachmias, D. Nachmias, *Metody badawcze w naukach społecznych*, Poznań 2011, p. 611.

¹¹ U. Flick, *Jakość w badaniach naukowych*, Warszawa 2011, p. 80–81.

activity of young people is taken up in particular by authors dealing with tourism sciences, among others Przeclawski¹², Wartecka-Ważyńska¹³, Delekta¹⁴.

In tourist activity, three types of travel time should be distinguished: an imaginary journey (activity before departure), an experienced journey (occurring during a trip) and an extended journey (activity after returning)¹⁵. Tourist activity is thus “the whole of activities related to the preparation and cultivation of tourism and various forms of its experiencing”¹⁶. The quoted authors emphasize that the analysis of an experienced journey allows determining the level, structure and dynamics of tourism participation in the studied population. For this reason, in the empirical part of this work, writing about tourist activity, the authors assume a narrow understanding of this phenomenon, i.e. participation in tourism itself.

Tourist activity is not innate. It is rather behavior acquired in the course of socialization and upbringing, adopted from the educational environment in the modeling process. It can be concluded from this that it is conditioned by many factors that affect its level and structure. These are both internal and external factors. Internal factors will not be analyzed in this study. Based on the typologies of tourism activity conditions¹⁷ and the results of research conducted on groups of students in Poland¹⁸, the most important external factors include: social, economic, demographic, geographical, technological, political, health, free time, tourist supply, fashion, and mass media. Due to the assumptions made, the work focuses on the analysis of one of the social factors, namely the family.

4. UNDERSTANDING THE FAMILY

In the sociological and pedagogical literature, many definitions of the family can be found. Noteworthy is the definition of the American sociologist and anthropologist Georg Peter Murdock, well-established in academic circles since the 1960s. There are several conditions laid down in it so that the social group can be qualified as a family. Murdock understood by the family as “a social group characterized by a common place of residence, economic cooperation and reproduction. This group consists of adults of both sexes who maintain a socially accepted intimate relationship and their own or adopted children”¹⁹. In the sphere of theory, little has changed over the last several decades. Ascan Koerners and Mary Ann point out that structural family definitions are almost dominant in scientific

¹² K. Przeclawski, *Człowiek a turystyka. Zarys socjologii turystyki*, Kraków 2004.

¹³ A. Wartecka-Ważyńska, *Turystyka młodzieży i jej uwarunkowania*, Poznań 2007.

¹⁴ A. Delekta, *Determinanty aktywności i destynacji...*

¹⁵ K. Łopaciński, *Aktywność turystyczna młodzieży akademickiej*, Problemy Turystyki, No. 2, Warszawa 1986, p. 17; W. Alejziak, *Determinanty i różnicowanie społeczne aktywności turystycznej*, Kraków 2009; A. Delekta, *Determinanty aktywności i destynacji...*

¹⁶ K. Łopaciński, *Aktywność turystyczna...*

¹⁷ W. Alejziak, *Determinanty i różnicowanie społeczne...*

¹⁸ A. Delekta, *Determinanty aktywności i destynacji...*; A. Delekta, *Spoleczne determinanty...*; A. Delekta, J. Stecko, *Social and economic conditions...*

¹⁹ G.P. Murdock, *Social Structure*, Macmillan, New York 1949, p. 1. Access on the web page: <https://archive.org/details/socialstructurem00murd>.

literature²⁰. In Poland, one of the most well-known definitions of the family is J. Szczepański's²¹ family, based on the definition of Murdock.

In everyday life, however, it is noticed that the modern European family often differs from this widespread family model. The dominance of this family form is weakened by the growing number of single-parent families, childless families, and partnerships (including homosexual ones). Increasingly, this situation causes that the researchers of this issue (S. Kawula, J. Brągiel, A. Janke) making attempts to define a family face numerous difficulties²². They come from the fact that the correct definition should cover all forms of family life occurring in a given society.

In this situation, a look at the family is noteworthy, which allows it to be defined in the conditions of a changing family situation and the occurrence of alternative family patterns. Noteworthy is a flexible shot saying that a family has at least one dyad: a parent – a child. It is “a group of relatives, friends, and other actors gathered around a parent with a child, most often a mother”²³. Proponents of family transformation assume that as long as people are focused on long-term and close and direct relationships with others and will look for mutual exchange of feelings in these relations, we will have to deal with the family.

The surveyed students came from different types of families, but most of them were members of a nuclear family, and in many cases also extended, consisting of two or more nuclear families based on parent-child bonds and including sibling relationships.

5. FAMILY TOURISM

Family tourism is a form of spatial mobility and the activity of people connected by family or family relationships. It is extremely important, “an integral part of the individual tourist biography of every human being”²⁴. In this category, after all, there is a significant amount of tourist travels during the course of life. Today, research on family tourism is conducted by Heike A. Schänzel and Ian Yeoman. They point out that family holidays are conducive to building relationships through tourism and can be seen as actions to ensure balance in family life²⁵.

Family tourism can be seen in both narrow and broad sense. Family tourism *sensu stricto*, includes family vacation understood as “travels of a married couple with or without children and single parents with children, grandparents with grandchildren, children and uncles with nephews/nephews” and other types of modern family²⁶. Family tourism *sensu largo*, includes “not only family travel, but also other trips, in which broadly understood

²⁰ A.F. Koerner, M.A. Fitzpatrick, *Family Conflict Communication, The Sage Handbook of Conflict Communication, University of South Carolina* 2006, p. 159–183.

²¹ Szczepański J., *Elementarne pojęcia socjologii*, Warszawa 1970.

²² S. Kawula, J. Brągiel, A. Janke, *Pedagogika rodziny: obszary i panorama problematyki*, Toruń 2014.

²³ T. Szlendak, *Socjologia rodziny. Ewolucja, historia, zróżnicowanie*, Warszawa 2010, p. 113.

²⁴ A. Stasiak, *Turystyka rodzinna w świecie ponowoczesnym* [in:] *Turystyka rodzinna a zachowania prospołeczne*, ed. J. Śledzińska, B. Włodarczyk, Wydawnictwo PTTK Kraj, Warszawa 2011, p. 35.

²⁵ H. Schanzel, I. Yeoman, E. Backer, *Family Tourism: Multidisciplinary Perspectives*, Channel View Publications, 2012, p. 50.

²⁶ J. Kowalczyk-Anioł, B. Włodarczyk, *Turystyka rodzinna – istota i zakres pojęcia* [in:] *Turystyka rodzinna a zachowania prospołeczne*, ed. J. Śledzińska, B. Włodarczyk, Wydawnictwo PTTK „Kraj”, 2011, p. 9–25.

kinship is the basis for taking tourist trips”²⁷. In this perspective, family tourism can be called trips in order to visit a family living in another region or country, but also trips whose purpose is to find a family.

The specificity of research recognizes a narrow understanding of family tourism limited only to the trips of parents with children, assuming that the purpose of the trip was tourism.

6. AN ANALYSIS OF TEST RESULTS

The research covered 215 full-time undergraduate students studying at the six faculties of the University of Lviv. The largest group among the respondents were students of the Faculty of Law and Geography. The distribution of students due to the field of study is presented in table 1.

Table 1. Research sample

Study direction	No. of students per year*	No. of surveyed students	Percentage of surveyed students
Law II year	402	54	13,4%
History III year	120	40	33,3%
Mathematics III year	41	28	68,3%
Economics III year	352	36	10,2%
Geography and Tourism II year	237	59	24,9%

* according to data obtained in the dean's offices of individual faculties of the University of Lviv.

Source: own study based on data collected in the dean's offices of the University of Lviv.

For the purposes of this study, it was decided to analyze some of the characteristics of the families of the surveyed students or the result of its activity: the frequency of tourist trips in the past with parents, the possibility of participation in preparation for family trips, parents' education and their social position and material status of the family.

It was decided to examine the relationship between the average number of tourist trips with parents in childhood and the average frequency of tourist trips during the year (since respondents are students). The question about the control and at the same time specifying the issue of tourist activity during the academic education was the one about the specific number of trips during the last year (preceding the date of the research). The comparison of this question with the question about tourist activity with parents in the past allowed clarifying this dependence. The analysis of the results contained in tables 2 and 3 allows concluding that the largest group of active tourists in the past went away from their parents from 1 to several times a year. Observing the results of research compiled in the presented tables, it should be emphasized that almost 90% of all surveyed students are characterized by tourist activity with a frequency of at least once a year and 70% leave several times a year.

²⁷ *Ibidem*, p. 20.

Table 2. Tourist activity with parents in the past and the average frequency of tourist trips during the year

My parents took me in my childhood outside of my permanent place of residence for tourism:	The average frequency of tourist trips during the year (since the beginning of studies)									
	Some per year		Once per year		Once per some years		At all		Total	
	N	%	N	%	N	%	N	%	N	%
Several times/year	13	86,67	0	0	2	13,33	0	0	15	6,98
Some times/year	60	81,08	10	13,51	3	4,05	1	1,35	74	34,42
1–2 times/year	68	67,33	21	20,79	10	9,9	2	1,98	101	46,98
At all	8	32	13	52	2	8	2	8	25	11,63
Total	149	69,3	44	20,47	17	7,91	5	2,33	215	100

Source: own study based on the conducted research.

Table 3. Tourist activity with parents in the past and participation in tourist trips during the last year (with at least one night's stay)

My parents took me in my childhood outside of my permanent place of residence for tourism:	Tourist activity in the last year (with a minimum of 1 night's stay)									
	At all		Once		2–3 times		Many times		Total	
	N	%	N	%	N	%	N	%	N	%
Several times/year	0	0	0	0	3	20	12	80	15	7,04
Some times/year	2	2,7	3	4,05	35	47,3	34	45,95	74	34,74
1–2 times/year	7	6,93	16	15,84	53	52,48	25	24,75	101	47,42
At all	2	8,7	5	21,74	11	47,83	5	21,74	23	10,8
Total	11	5,16	24	11,27	102	47,89	76	35,68	213	100

Source: own study based on the conducted research.

The family should be a mainstay of security and guarantee a sense of dignity and value of each person in the family²⁸. What is important here is the parents' awareness that the child is a full member of the family and has the right to have an opinion that should be respected by others. Such treatment of a child is important not only in routine situations of everyday life but also during the decision-making process regarding the use of leisure by tourist activity. It was decided to check whether the opinion of the child, his needs and aspirations were taken into account during the planning of tourist trips, whether the children knew and accepted the direction of the trip, or participated in its preparation. The results of qualitative research indicate that we have a basis for assessing these families as properly functioning educational environments in enabling children to participate in the preparation

²⁸ See: J. Stecko, *Zarządzanie zaufaniem – aksjologiczny aspekt problemu*, Zeszyty Naukowe Politechniki Rzeszowskiej, „Zarządzanie i Marketing”, nr 2/2011, s. 169–178.

and undertaking of tourism activities. From the table in Table 4, it can be read that the group of the most active students (50 people) who travel many times throughout the year was definitely engaged by parents in planning and active participation in the preparation of tourist trips.

Table 4. Participation in preparation in the past together with the parents of tourist trips and the current frequency of tourist trips

Participation in the preparation of trips taking into account the needs of the child	Tourist activity in the last year (with a minimum of 1 night's stay)									
	At all		once		2-3 times		Many times		Total	
	N	%	N	%	N	%	N	%	N	%
Yes	1	0,98	18	17,65	33	32,35	50	49,02	102	53,13
Usually yes	5	7,69	28	43,08	13	20	19	29,23	65	33,85
Usually no	3	15,79	11	57,89	2	10,53	3	15,79	19	9,9
No	0	0	2	33,33	2	33,33	2	33,33	6	3,13
Total	9	4,69	59	30,73	50	26,04	74	38,54	192	100

Source: own study based on the conducted research.

It is noteworthy that 71.8% of the surveyed students (155 people) came from families where at least one parent had higher education and as many as 99 students in this group (45.8% of all respondents) could boast about their family background, in which both parents had completed university studies. There is an observation of intellectual families to carefully educate their offspring. The data presented in the table 5 summarize the tourist activity of students in the last year with the level of education of their parents. It should be noted that almost half of students (46.4%) coming from families with the highest level of parents' education go to tourism many times a year.

Table 5. Parents' education and the current frequency of tourist trips (with at least one overnight stay)

Parents' education	Tourist activity in the last year (with a minimum of 1 night's stay)									
	At all		Once		2-3 times		Many times		Total	
	N	%	N	%	N	%	N	%	N	%
Vocational and higher	3	5,08	25	42,37	14	23,73	17	28,81	59	18,85
One parent university	8	5,16	45	29,03	42	27,1	60	38,71	155	49,52
Both parents university	5	5,05	16	16,16	32	32,32	46	46,46	99	31,63

Source: own study based on the conducted research.

At the end, a fairly obvious variable is left, which is the economic situation of the student's family of origin. The breakdown of data on the level of tourist activity measured by the level of affluence is presented in table 6. It is worth mentioning here that the questionnaire contained a 5-level scale of assessment of the level of affluence. In addition to the levels of material situation shown in the table, the respondents were able to indicate the option "my family belongs to the poor". None of the respondents defined the economic position of their family as "poverty". In terms of the economic situation, the group seems to be homogeneous. Only 6.76% of respondents belong to low-income families. The rest are family members, in which they do not complain about the lack of financial resources. The largest group (60% of respondents) declares that their families achieve high income.

Table 6. Financial situation of the examined family and participation in tourist trips during the last year (with at least one night's stay)

Family financial situation	Tourist activity in the last year (with a minimum of 1 night's stay)									
	At all		once		2–3 times		Many times		Total	
	N	%	N	%	N	%	N	%	N	%
Wealthy	1	9,09	4	36,36	3	27,27	3	27,27	11	5,31
High income	8	6,4	41	32,8	34	27,2	42	33,6	125	60,39
Average income	0	0	20	35,09	13	22,81	24	42,11	57	27,54
Low income	2	14,29	2	14,29	5	35,71	5	35,71	14	6,76
total	11	5,31	67	32,37	55	26,57	74	35,75	207	100

Source: own study based on the conducted research.

7. CONCLUSIONS

The compilation and analysis of the collected data give grounds for reasoning about the importance of variables closely related to the family environment of the studied students from Ukraine for their involvement in tourism activities. It can be noticed that the surveyed group practices tourism many times a year (70% of research participants). The vast majority of these students left in the past with their parents for tourism purposes and participated in the planning and preparation of these ventures. The family is the organizer of tourist trips, also now, when adults are already surveyed and they can independently make exit decisions (28% of indications regarding the organizer of trips). Both qualitative and quantitative research provides detailed information on the social and economic status of respondent families, which for a country in a difficult economic and political situation, show great concern and care for the education of their children at the academic level, and maybe it is different and Universities from well-to-do families enter the Universities. On the basis of interviews with students, you can lean towards the second observation. This phenomenon will be still subject to observation in research at further universities and in other academic centers of Ukraine.

On the basis of the conducted research, one cannot infer about the entire population of students of Lviv. We are aware that further steps should be taken and research conducted at other higher education institutions of Lviv. At the moment, we can only talk about certain tendencies that have been outlined in this research.

8. SUMMARY

The world speeding forward causes that a man is more and more chased, tired or even lost, has less and less time for children, which often causes loneliness of the child and his difficulties in various spheres of functioning. In this difficult and changing reality, it seems that family tourism has an important task to fulfill. It creates a common ground of understanding between generations, a common time where parents and children can finally meet. It gives an opportunity not only to spend free time with a child, but also to provide him with natural information about the world, other cultures and, above all, education, respect for this “different”, “foreign”, often incomprehensible. As results from the qualitative research, tourism together with parents lead to instilling interest in the world, its problems and ways of solving them. It also results in a high level of tourist activity in the future and, as a result, it transfers the right attitudes, beliefs and values to the next generation as indicated by the surveyed students during individual conversations.

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RODZINA JAKO DETERMINANTA AKTYWNOŚCI TURYSTYCZNEJ STUDENTÓW UNIwersYTETU LWOWSKIEGO

Prezentowane w tym opracowaniu badania są kontynuacją projektu badawczego, którego celem jest obserwowanie zjawiska aktywności turystycznej młodych ludzi, ze szczególnym uwzględnieniem młodzieży studiującej zarówno w największych polskich ośrodkach akademickich jak i ośrodkach ukraińskich. Badania te koncentrują się na poszukiwaniu i analizie czynników warunkujących uczestnictwo w turystyce młodzieży akademickiej. Spośród wielu grup czynników determinujących badane zjawisko, w niniejszym artykule skupiono się jedynie na analizie jednego czynnika z grupy determinant społecznych, jakim jest rodzina. Czynnikiem ten, podczas badań prowadzonych w Polsce, był najczęściej akcentowany. Postanowiono dla potrzeb tej pracy skoncentrować się na takich zmiennych jak: częstość wyjazdów turystycznych w przeszłości z rodzicami, możliwość partycypacji w przygotowaniach do wyjazdów rodzinnych, wykształcenie rodziców i ich pozycja społeczna oraz status materialny rodziny respondenta.

Celem tego opracowania jest analiza wpływu rodziny i jej wybranych cech na poziom aktywności turystycznej studentów Uniwersytetu Lwowskiego. Badania zostały przepro-

wadzone w 2018 roku przy użyciu metod ilościowych i jakościowych wśród 215 studentów dobranych w sposób losowo-celowy z uwzględnieniem wszystkich wydziałów Uniwersytetu.

Słowa kluczowe: rodzina, aktywność turystyczna, turystyka rodzinna, studenci, Ukraina, Uniwersytet Lwowski.

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THE IMAGE OF A BUSINESS LEADERS IN THE COMMERCIAL PHOTOGRAPHIC SERVICES

Taking leading positions in companies, managers and entrepreneurs are inevitably perceived as bearers of certain values and work style of the organization they serve. On the other hand, they are usually actors of the business world, strongly emphasizing their individuality and causative abilities. Reconciling these not always congruent roles and motives is not an easy issue. However, in a more or less conscious manner, actors try to form a relatively consistent self-image. In the spatial context, the instruments for efficient self-presentation are arrangements of offices, possession, and display of status symbols, appropriate for the occupying position dress code, as well as various types of visual information available to the internal and external stakeholders of the organization. For that content to be clear and credible, professional image management specialist increasingly comes to the aid. The below article describes the issues related business actors media-image management. However, the author describes commercial photography services who offers professionally prepared concepts of a business actor and their job as the only subject of his research. The data used in the study were collected at two time points; in Jun.2013 and in Jan./Feb. 2017, and the analysis was based on the grounded theory methodology. As a result of the coding procedures described in the article, the researcher has generated several categories relating to the content and form of images of business leaders; entrepreneurs and managers.

Keywords: image management, commercial photography services, entrepreneurs image, managers image.

1. INTRODUCTION

The manager plays in the organization a number of complementary roles, sometimes standing in a conflict. For example, Henry Mintzberg, in the article *The Manager's Job: Folklore and Fact*² distinguished the following roles: interpersonal – *liaison* – responsible for relations between internal and external organization environment, *leader* – a person specifying the objectives of the figurehead – the organization *representative*, informative – *monitor* – analyzing the data and environment of the company, *spokesperson* – handing over official information and decisions, *disseminator* – handing over information to other persons and groups in organization, decisive – *entrepreneur* – introducing innovative changes and taking the risk, *disturbance handler* – solving problems and conflicts, *resource*

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² H. Mintzberg, *The Manager's Job: Folklore and Fact*, "Harvard Business Review", July-August 1975.

allocator – allocating resources, *negotiator* – conciliator reconciling feuding parties³. Basically, all these roles to be effectively fulfilled require from the organizational actor specific skills and expertise. Equally important are the “soft skills”: creativity, dynamism, and energy, charisma, communication skills, flexibility, evincing initiative or ability to cooperate. Moreover, these qualities and skills must not only be the “resources” of manager but also should be communicated in such a way as to convince a diverse group of organizational stakeholders that they deal with a proper and competent person. Therefore, the ability to manage impressions is so important in the manager’s work.

2. MANAGING IMPRESSIONS IN THE ORGANIZATIONAL SPACE

Management is a skillful arrangement of performances that are to affect the audience with a positive impression. This happens by the adequate – usually conventionalized and ritualized – usage of settings and personal front in conditions of gatherings, situations, and broader social occasions⁴. In spatial dimension the arrangements of performances usually concern:

1. Making an impression with help of costume and body positions. For example, conscientious observance of the corporate *dress code*, control of the expression and preservation of the physical distance (personal space) or presenting certain convenience in dress, body language and etiquette of *face-to-face* contacts with colleagues and subordinates⁵.
2. The adoption of specific attitudes and taking up actions exceeding the most personal space of “me” territories. For example, the arrangement of the office aimed at highlighting the high status and distance: a solid office doors, exclusive staircase, big and massive desk, high “director’s” chair, displaying expensive works of art or photographs from meetings with the representatives of the establishment, or conversely – locating the office in the open or semi-open space, pastel colors, light and small desk encouraging to uninhibited interaction, displaying photographs from social actions or charity events⁶.

³ Mintzberg’s conventional role of management classification is not obligatory or the only rule however it’s advantage is a quite detailed description of the complexity and the Multi-faceted roles of corporate manager. It is also worth to mention Peter’s Druckers classification in *Practice of Management*, New York 1954, as well as Noglaski’s and Sniadecki’s book *Kształtowanie umiejętności menedżerskich*, Bydgoszcz 1998.

⁴ E. Goffman, *Symbols of Class Status*, “British Journal of Sociology” 1951, Vol. 2(4), p. 294–304; E. Goffman, *The Presentation of Self in Everyday Life*, Doubleday 1959; E. Goffman, *Behavior in Public Places. Notes on the Social Organization of Gatherings*, New York 1963; E. Goffman, *Interaction ritual: Essays on Face-to-Face Behavior*, Aldine, London 1967; E Goffman, *Relations in Public: Microstudies of the Public Order*, Ringwood 1972.

⁵ See: M.G. Pratt, A. Rafaeli, *Organizational Dress as a Symbol of Multilayered Social Identities*, “Academy of Management Journal” 1997, Vol. 40(4), p. 862–898; V. Nath, *Dress Codes and Appearance Norms at Work: Body Supplements, Body Modifications and Aesthetic Labour*, London 2016.

⁶ See: S. Ornstein, *Impression Management Through Office Design* [in:] *Impression Management in the Organization*, ed. R.A. Giacalone, P. Rosenfeld, Erlbaum, Hillsdale, NJ 1989; M.J. Hatch, *The symbolics of office design: An empirical exploration* [in:] *Symbols and artifacts: Views of the corporate landscape*, P. Gagliardi (ed.), 1990, Walter de Gruyter, Berlin 1990, p. 129–146; K.D.

3. Creating social space for work/collaboration. For example, by arrangement of places of a teamwork, such as meeting and conference rooms, in a way of emphasizing the leader dominance (the space of the “presidium” type, taking a confrontational position *vis-à-vis* the square or cubic table), or emphasizing the egalitarian character of the discussion (taking the seat next to the partner, the use of the symbolism of the round table etc.)⁷.
4. Manifesting the position and status in the public space. For example, holding/occupying assigned parking space in the company, membership in elite clubs, having an expensive hobby, participating in media events, or not flaunting in public situations⁸.

The above dichotomic examples of impression management are only a choice of an umpteenth number of possible and realized behaviors and ways to use organizational space. However, in order for them to bring positive results, they must be perceived by the audience in accordance with the intentions of their contractors. As studies of the psychologist from California University Kimberly Elsbach⁹ show, elements of the office furnishing are sometimes judged differently than the tenants of these offices would prefer. In the early twenties, the researcher asked dozens of middle-aged managers of the medium level to make characteristics of managers (personality traits, attitudes, and values, position and status) – colleagues of the surveyed – basing on the design and furnishing of their workplace.

Some protection from image “bloopers” the organizational actors can obtain from professional image advisers, and designers. However, what is perhaps more important, alike the outfit, the standard of the furniture, and offices equipment of company's premises are often the exemplification of certain, relatively conventionalized fashion standards or the aesthetic doctrines and technological solutions, defining the rules and styles adopted in the business world. In this context, it may be interesting to study the presentations of managers preserved in print and mass media (e.g.: on the Internet) visualizations composing peculiar cannon of “business style”. Because they were (usually) prepared and published to be a “business card” of the actor, they contain a specific ritual idioms which can be recognized by the recipients despite the formal variations and direct attention to the structural forms of presented displays¹⁰. In this context, a good illustration present studies of Jane Davidson dedicated to visual – preserved in documents and media – forms of self-presentation by representatives of the business elite¹¹. Davidson has mostly analyzed highly formalized and

Elsbach, *Interpreting Workplace Identities: the Role of Office Décor*, “Journal of Organizational Behavior” 2004, Vol. 25(1), p. 99–128; Z. Zhang, A. Spicer, “Leader, you first” *The Everyday Production of Hierarchical Space in a China Bureaucracy*, “Human Relations” 2014, Vol. 67(6), p. 739–762.

⁷ R. Sommer, *Personal Space: The Behavioural Basis of Design*, Prentice Hall, New Jersey 1969.

⁸ T. Veblen, *The Theory of the Leisure Class*, New York 1912; E. Goffman, *Symbols of Class Status*, “British Journal of Sociology” 1951, Vol. 2(4) p. 294–304; E. Goffman, *Relations in Public: Microstudies of the Public Order*, Penguin, Ringwood 1972; A. Mears, *The Potlatch Revisited: Distinction and Destruction among the New Global Elite*, (draft), 2017, <http://faculty.chicagobooth.edu/workshops/orgs-markets/pdf/Mears.pdf> (DOA 20.04.2017).

⁹ K.D. Elsbach, *Interpreting Workplace...*, p. 99–128.

¹⁰ E. Goffman, *Gender Advertisements*, New York 1987, p. 27, 69–77.

¹¹ J. Davidson, *(In)visible (in)tangibles: Visual Portraits of the Business Élite*, “Accounting, Organizations and Society” 2010, Vol. 35(2), p. 165–183.

conventionalized visual media presentations of organizational leaders – official business documents, primarily reports and financial statements. Located in the vicinity of the “dry” numeric data, portraits of business decision makers serve a very specific purpose. They are to prove, that at the head of the organizations there are people of “flesh and blood” certifying the truthfulness of disclosed financial results. “Presence and visibility are vital in order to build up (...) capital of trust”¹². “Lending” a face by the certifier is perceived as the guarantee of the given data's accuracy.

Table 1. Identity interpretations through office decor

Office décor	Distinctiveness categorizations	Status categorizations
Family photos	Says family oriented, balanced, Not a “player” not work focused	Not a “player”
Hobby photos. calendar, poster, artifacts	Ambitious, outgoing, well rounded	Unprofessional
Funny, unusual artifacts and conversation pieces	Fun person, joker, off-beat, approachable. Not serious lazy, needs attention	Not serious, unprofessional
Formal decor, artifacts	Professional, successful, vain, distant. High status, snobbish	High status, snobbish authority figure
Informal, messy office, old car	Easy-going, busy, true engineer. Unprofessional disorganized, unskilled	Unprofessional
Awards, diplomas	Show-off, hard-working, successful. Accomplished, pretentious, vain	Accomplished, intimidating
Professional products	Functional expert, “company person”, geek	Accomplished
Ideological artifacts	Patriotic, says “I have a social conscience”, extreme, radical	Insecure, unprofessional
Salient, flashy artifacts	Need to get attention, flashy	Insecure
High conformity artifacts	Predictable, reliable, conservative, not innovative	Insecure

Source: K.D. Elsbach, *Interpreting Workplace Identities: the Role of Office Décor*, “Journal of Organizational Behavior”, 2004, Vol. 25(1), p. 110.

Official portraits of business world's actors are usually the effect of joint work of model, photographer, as well as publishers, PR consultants, webmasters, stylists, make-up artists and other people. Their goal is to present the actor as a trustworthy person, representative of a certain culture, social position, and status. The portrait is a visual representation of the identity *par excellence* and traits of the individual and its place in society.

¹² E. Guthey, B. Jackson, *CEO portraits and the authenticity paradox*, “Journal of Management Studies” 2005, Vol. 42(5), p. 1057–1082.

During a systematically conducted analysis of business people portraits, Davidson distinguished four visual portraiture codes: physical (including identification, physiognomy and stance), concerning dress code (informing about social and cultural affiliation), spatial (use of decor, artifacts and arrangements) and interpersonal (including body language and location within the group portraits).

Physical codes. The vast number of official portraits (placed in various documents and reports) of business people are photos whose form recalls photographs of the Passport (or ID card). Usually, face and arms of the model are shown on the undifferentiated background. The perspective of “semi-profile” is also dominant, and that even more formally makes the portrait more similar to photos from personal documents. Most frequently the signature informs who the person on the picture is. Sometimes the note also includes a few biographical facts. All these steps are designed to ensure identity's confirmation, and what follows – to build trust as to credibility and honest intentions of portrayed. At the same time, exposing only the head and torso fragment allows the actor to hide certain flaws of actor's physicality, especially short stature (also obesity or other bodily defects), which allows actors to feel safe and present the image of a self-confident person¹³.

Dress code. Relatively strict rules regarding dress code exist in the business world. Apparel communicates social and professional status and the wealth of its owner. It also informs to which values professes the person donning a certain uniform. A conservative outfit (for example dark suit, white or blue shirt, tie, cufflinks, etc.) communicates high status, attachment to traditional values and a reluctance towards taking risky actions, as well as the specific culture of the organization¹⁴. In contrast, in organizations that wish to be seen as innovative, rigid *dress code* rules can be loosened¹⁵. Charismatic leaders sometimes tend to don an outfit (and adopting specific poses and using non-conventional props) denying the traditional *business look*, indicating a willingness to take unconventional actions and risk.

Interpersonal codes. They reflect social roles and attitudes, also the status and position of organizational leaders, which can be read from depictions of relations with other business world actors within gatherings, situations, and social occasions¹⁶. A Place in the corporate hierarchy, which the social actor gets, can be read from a distance that separates the leader from other participants of the interaction, and from the difference (presentation rituals) which the participants of these interactions express towards each other¹⁷. In addition to the distance being defined in terms of the physical positioning of actors, posture, facial expressions and gestures are also important.

¹³ See: T.A. Judge, D.M. Cable, *The Effect of Physical Height on Workplace Success and Income: Preliminary Test of a Theoretical Model*, “Journal of Applied Psychology” 2004, Vol. 89(3), p. 428–441.

¹⁴ M.G. Pratt, A. Rafaeli, *Organizational Dress as a Symbol of Multilayered Social Identities*, “Academy of Management Journal” 1997, Vol. 40(4), p. 862–898.

¹⁵ *Ibidem*.

¹⁶ E. Goffman, *Behavior in Public Places. Notes on the Social Organization of Gatherings*, New York 1963, p. 13–30.

¹⁷ E. Goffman, *The Nature of Deference and Demeanor*, “American Anthropologist” 1956, Vol. 58(3), p. 473–502; E. Goffman, *Interaction ritual: Essays on Face-to-Face Behavior*, New Brunswick, London 1967, p. 47–96.

Spatial codes. They direct the attention to the props, which the actor's space is filled with. Selection and usage of these props/decors is not random, and the importance of individual artifacts is usually faultlessly (consciously or not) recognized.

3. THE IMAGE OF THE BUSINESS ACTORS IN THE VIRTUAL SPACE. DATA COLLECTING AND METHOD OF ANALYSES

Given the typicality expressed through repetitive themes of which the business actors' self-presentation is made of, it is interesting to look at visualized propositions presented in offers of commercial photographic sites, such as: iStock (<http://www.istockphoto.com/> [DOA: June 2013 and January/February 2017]), 123RF (<http://pl.123rf.com/> [DOA June 2013 and January/February 2017]), Shutterstock (<http://www.shutterstock.com/> [DOA June 2013 and January/February 2017]). It is the commercial (market-driven) character of these enterprises that allows thinking that the photos placed in them are to a big extent the answers to the demand with regard to form and content, which are adequate to the actors from the business world. Provided that it is not much about gaining materials to create the image of a particular person or group of people, but rather a certain "averaged" or standardized image of "business class" which will perfectly serve as the decorative element in the folders, on leaflets, or company's website. After typing in the server's search engine entries: *manager*, *businessman*, *company*, *organization*, etc., tens of thousands of photos and graphics are displayed, in which certain themes are repetitive, and that allows to develop a relatively comprehensive typology of business people and situations (along with accompanying decorations) of promoted portraits.

It is worth at this point to draw some attention. The creators of professional images are sensitive to social, cultural, fashion, and *lifestyle* trends permeating the business world. They try to read what is the *mainstream* in certain times. On the other hand, universality and commercial character of "stock photos" services make them operate as a desired creator in certain image spheres. Purchased and used in all kinds of corporate materials, photos are the media, but also the indicator of values and attitudes preferred in the business world (but also in different worlds). It is worth to keep in mind these reflexive relations.

Above mentioned commercial photographic websites contains millions of various images. Even if looking for specific themes or phrases still you have an access to unlimited range of photos and graphics. As an example at istockphoto one of the photography websites more than half a million of pictures are tagged with a word *manager*, however, millions of images and pictures can be found when searching for a *businessman* phrase.

Analyzing such a huge amount of data requires reducing its amount alongside with maintaining the amount of topics/illustrations and formal resolutions, which evolves formulating crucial analytical categories.

To this end, the researcher employed theoretical sampling in line with grounded theory concept¹⁸. The author of the below analysis made use of previously mentioned: Goffman's performance arranging characteristic, portrait visual codes Jane's Davidson as well as

¹⁸ B.G. Glaser, A.L. Strauss, *The Discovery of Grounded Theory: Strategies for Qualitative Research*, New Brunswick London 1967; A.L. Strauss, J.M. Corbin, *Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory*, London 1998; K.T. Konecki, *Studia z metodologii teorii ugruntowanej*, Warszawa 2000; M. Gorzko, *Procedury i emergencja. O metodologii klasycznych odmian teorii ugruntowanej*, Szczecin 2008.

classification of personal distances¹⁹. Therefore the researcher developed four groups of codes which represented the basics of generating analytical categories and its properties.

The groups are:

1. Physical and close distance codes which include: gestures and physiognomy, demographic characteristics, Actors postures, dress and their personal equipment.
2. Social distance codes like modes of arranging areas of workload/cooperation, symbols of status and lifestyle, interactions during social assemblies and situations as well as using technologies and technical solutions surrounding us.
3. Public distance codes including exhibiting status position in public area, exemplification of the “possession status” and interacting with social worlds.
4. The fourth group of codes is related to technical or artistic (as well as ideological) ways and forms of presenting business actors. This group contains framing, lighting, color selection and its depth as well as using pictures, graphics and internet applications.

The group of codes mentioned above enabled pointing out the main subjects and presentation strategy (categories) also as a result of later on performed extensive data analysis it became possible to notice similarities and differences between these themes and forms of presenting it (properties).

Worth mentioning is that the applied process differs from the typical “analytical modus operandi proposed by Classical Grounded Theory, so instead of »starting with a fraction and going throughout to the totality (which is the basis of open coding) – » its start with a totality and goes throughout to the fraction« (...)”²⁰. Later on by comparing the images/pictures to the existing collection through using the constant comparative method then they are being paralleled with newly created concepts of the analytical research²¹. The researcher tried to achieve theoretical saturation²². However, the saturation demand is limited due to the constant increase of new images and their endless amount. Nevertheless, it is imperative to the researcher to process as much as possible in order for the produced concepts to reflect the analyzed environment as much as possible.

The most Essential however non-exhaustive categories²³ and their characteristics are presented below, which were generated during a systematic research. The temporal dimension of stocked images collections was taken into consideration. After more than three years the researcher re-explored and inspected available data gathered on commercial websites.

¹⁹ E.T. Hall, *The Hidden Dimension*, New York 1966. Hall in his book mentions four basic personal distances: a. private (closer phase – up to 14 cm, further phase – between 14–45 cm), b. individual (closer phase – 45–75 cm, further phase – 75–120 cm), c. social (closer phase – 1.2–2.1 m, further phase – between 2.1–3.6 m) d. public distance (closer phase – 3.6–7.5 m, further phase – above 7.5 m).

²⁰ K.T. Konecki, *Wizualna teoria ugruntowana. Podstawowe zasady i procedury*, “Przegląd Socjologii Jakościowej” 2012, Vol. 8(1), p. 12–45; see also: A. Clarke, *Situational Analysis: Grounded Theory after the Postmodern Turn*, Thousand Oaks 2005.

²¹ B.G. Glaser, *Theoretical Sensitivity: Advances in the Methodology of Grounded Theory*, California 1978, p. 49–50.

²² B.G. Glaser, A.L. Strauss, *The Discovery of Grounded Theory: Strategies for Qualitative Research*, London 1967, p. 61. The term „theoretical saturation” means that the researcher don’t find further data which may modify current analytic categories.

²³ Categories generated during the research where highlighted.

4. THE RESEARCH RESULTS

First reading (June 2013)

The vast majority of “business” photographs are pictures in pastel colors, “filled with light”. If adding to this the fact, that a significant part of interactions between partners takes place in an open and glazed office environments, then this kind of message may suggest that the world of the organization is transparent and organized according to “clear” rules.

The number of artifacts appearing on photographs and graphics is usually quite limited. A collection of objects consists almost exclusively of devices used for the work of businessman/manager: computers, monitors, tablets, mobile phones, interactive boards, flipcharts, etc., in general, of communication devices. Communication and cooperation are another distinguishing characteristics of business actor’s actions. However, communication takes place not only via electronic communicators. Significant members of the organization are also people working at the office or remotely – presented with travel equipment or waiting at the airport. An integral part of work is also pace and punctuality, thus, on many pictures and drawings, people looking at the watches or being on a move²⁴ are apparent.

A common motif emphasizing collective work and one based on a cooperation of organizational leaders is presenting them as members of a team - sitting together with others behind the desk or during the group meetings. A conciliation manner of collective actions is sometimes emphasized by the symbolism of the round table²⁵ or people sitting or standing in its sphere.

As the work of a businessman is based on the effective implementation of the organization objectives, it is not unusual that perhaps the most common theme of photos posted on photographic services is a handshake – symbol of the agreement²⁶ and “bringing affairs to a happy ending”. The success is manifested in triumph²⁷ gestures and expressing the joy in body and facial expressions.

The success in business is, among others, the cause and effect of self-confidence. Thou sometimes there appear pictures of tired or stressed people, the vast majority of photos shows relaxed²⁸ people, knowing their worth, being aware of their power, skills, and competence. Self-confidence is expressed by “hard” standing in a straddle, looking straight in the eyes, “mentoring” position of hands in so-called “tower”, or intertwining hands on

²⁴ An example of „pace”, „punctuality”, „communication”, „mobility”: <http://www.istockphoto.com/mx/foto/attractivo-hombre-de-negocios-en-traje-con-tel%C3%A9fono-inteligente-en-mano-gm501652336-80992793> (DOA June 2013), http://www.istockphoto.com/es/foto/empresario-mirando-el-reloj-inteligente-gm501072568-81148469?st=_p_smart%20watch (DOA June 2013), <http://www.istockphoto.com/br/foto/empres%C3%A1rio-em-corra-gm483753051> (DOA June 2013).

²⁵ An example of round table: <http://www.istockphoto.com/pl/zdj%C4%99cie/sylwetki-ludzie-biznesu-w-sali-konferencyjnej-gm485983391-38235036> (DOA June 2013), http://nl.123rf.com/stock-foto/middle_manager.html?mediapopup=41393308, (DOA June 2013).

²⁶ Common handshakes motives: <http://es.123rf.com/imagenes-de-archivo/completion-of-a-contract.html?mediapopup=34744307> (DOA June 2013).

²⁷ Triumph gesture: <http://www.istockphoto.com/pl/zdj%C4%99cie/asian-business-man-celebrating-a-promotion-gm482044926-69866553> (DOA June 2013).

²⁸ Relaxed and self-confident businessman: <http://www.fotosearch.com/OJO107/pe0004393/> (DOA June 2013), <http://www.fotosearch.com/OJO107/pe0017351/> (DOA June 2013).

chest (a sign of domination and closure). However, equally often the “power of peace” can be noticed in body posture and facial expressions. Open arms, nonchalant and/or friendly smile, or little sloppy way of sitting or less official *dress code*, indicates a man who fully and effortlessly controls what happens around.

An integral part of the social life of the organization is prioritization. On the collective portraits of business actors, the first and second plan is marked relatively clearly. An interesting fact is that on the first plan, at the head of the team, there are placed the representatives of both genders, in a different age, representing different races²⁹. Even though the person in the WASP type (White American Saxon Protestant) is often presented as the leader of the group, this is no longer a common principle. Only in the case of portraying explicitly patronizing gestures, their actor is a white male, usually older than their recipient.

Both women and men are almost always dressed in accordance with the rules of a business dress code. Labeled and well-tailored clothes are devoid of elements which could accentuate the individuality or the influence of local (cultural) conditionings and fashions. International standard dress code goes hand in hand with an equally standardized silhouette. Almost without exception, young women and mostly young men are at least of average height, slim and athletic. In addition, their healthy lifestyle³⁰ is accentuated by mineral water, juice, or fruit salad placed on the desk, or sports activity pursued “after hours”.

Although the actors' performances are held mostly in the area of the office, sometimes the backdrop for their performances is a wider space. A recurring motif is portraying a business leader on the background of his achievements and power symbols, that is an office building is a late modernistic “skyscraper”³¹. Another recurring theme is “getting no man's land”. A man (sometimes with the participation of his team) dressed in a business uniform, climbs to the top of the mountain or has just reached it³². Another option symbolizing a modern conqueror is the image of a businessman looking down from his office building to the city at his feet. Counterpoint for these heroic-epic performances is less frequently occurring theme of balancing on a rope³³ or jumping from rock to another, that is a symbolic depiction of the risk accompanying the actions in the area of business.

Second Read and supplementing conclusions (January/February 2017)

Basically, the above-mentioned research-reconstruction of main categories after three years remains valid ie: at the beginning of 2017. Nevertheless, we have to remember that

²⁹ Management based on gender and race equality: http://www.istockphoto.com/pl/zdj%C4%99cie/eleganckie-lidery-gm117951260-9018674?resource=AFF_IS_IR_SP_FreeImages_246195&asid=FreeImages&cid=IS&irgwc=1, (DOA June 2013); <http://www.istockphoto.com/pl/zdj%C4%99cie/happy-hotel-staff-gm509529852-85820185> (DOA June 2013).

³⁰ Healthy work and life style: <http://www.fotosearch.com/OJO106/pe0007426/> (DOA June 2013).

³¹ Businessman with office centre in the background: <http://www.istockphoto.com/fr/photo/homme-daffaires-avec-t%C3%A9l%C3%A9phone-mobile-droite-et-les-gratte-ciel-gm92038732-2067453> (DOA June 2013).

³² Businessman has just reached the mountain: <http://www.istockphoto.com/pl/zdj%C4%99cie/osi%C4%85gni%C4%99cia-sukcesu-gm97176945-6453264>.

³³ Balancing on a rope: http://fr.123rf.com/search.php?word=risk+on+the+line&imgtype=0&t_word=risk+on+the+line&t_lang=fr&oriSearch=risk+management&srch_lang=fr&sti=lyxst1x6rwk5qxts6l&mediapopup=13422923, (DOA June 2013).

the characteristic of the promotion and advertisement world is constant variability, especially in such sensitive area as the world of business. It is worth to notice (interrelated and affecting one another) contexts which has an influence on actual illustrations content and form. First of all the technological context, very common these days is making use of editors or presentation graphics programs and related applications by professionals as well amateurs in order to create images, which consists pictures and graphics (schemes, charts, vectors etc.).

Secondly, the demographic context as well as tied up to its cultural context. The point here is that organizational world even on its higher levels of management becomes the domain of “Y” generation³⁴ people and soon the domain of “X” generation³⁵ members as well. The people who create these cohorts consider their jobs as a challenge or an adventure more than necessity or their meaning of life. They are prepared to permanent changes to their workplace as well as a job title. They perceive their superiors and coworkers more like partners rather than mentors. The balance between time spent at work and other important aspects of their lives is of a great importance to them (*work-life balance*). Finally, they are proficient users of data storage devices as well as other technologies (*digital natives*) which is related to the first context.

Considering the above contexts we come to a conclusion that new strains of presentation were highlighted which were not prioritized at that time, but this didn’t create a new form of presentation at all as this rather never happened.

The created category can be called as “generational change”. This reflects in the images of young, independent individuals and their “easy-going” approach to the obligatory until recently *dress code*³⁶.

Anyhow, the exposed relations between interaction participants more and more often is free of paternalism or submissive behaviors. Open relation image is dominating among the participants of organizational interactions; spontaneity, happiness some nonchalance and stress-free, out of work activities etc.

An appreciable change had a place in the way of drawing relations between organizational life participants, formal solutions, and exploitation of decorations and requisites.

It become more common that pictures creators are trying to emphasize the dynamics of these relations by exposing “realistic”³⁷ and expressive but “natural” activities of organizational actors.

³⁴ J. Lawrence, *Engaging Gen Y: Leading Well Across the Generations*, Cambridge 2012.

³⁵ B. Tulgan, *Meet the Generation Z: The second generation within the giant “Millennial” cohort*, 2013, <http://rainmakertalking.com/assets/uploads/2013/10/Gen-Z-Whitepaper.pdf> (DOA 20.04.2015).

³⁶ The „new” accepted and promoted „*dress code*” and a form of interpersonal relations: http://www.istockphoto.com/pl/zdj%C4%99cie/wysoki-pi%C4%85tk%C4%99-gm514736838-88242517?st=_p_maneger%20business, <https://www.mediabistro.com/climb-the-ladder/skills-expertise/what-does-a-digital-media-manager-do/> (DOA January/February 2017). http://pl.123rf.com/search.php?word=manager&srch_lang=pl&imgtype=&Submit=+%t_word=&t_lang=pl&orderby=0&sti=nso766zg3qjj9606dw|&mediapopup=49883015 (DOA January/February 2017).

³⁷ Visualizing expressive and “behind the scenes” behavior, http://www.istockphoto.com/pl/zdj%C4%99cie/wysoki-pi%C4%85tk%C4%99-gm514736838-88242517?st=_p_Manager%20expressions (DOA January/February 2017); <http://www.istockphoto.com/pl/zdj%C4%99cie/>

The depicted scenes are more realistic and dynamic, that's because of using a wider range of technical procedures like: various focal lengths and shutter speeds, filters, "handheld" shooting, as well as, "capturing" moving objects. These quantitative but in the same time qualitative updates are caused by a systematic implementation of computer generated schemes, visualizations³⁸ and charts to photographs.

5. CONCLUSION

To sum up, it is worth considering what image of a modern entrepreneur or manager specialists (market oriented) from promotion and image try to create. It can probably be noted that business *everyman* (entrepreneur or manager) is, according to image specialists, a strongly positive figure. It is successful and self-confident and taking the risk *homo creator*. Realizes themselves by work, and at the same time, they are an inspiration to the team made up people like them. Together with them they create technologized and disembedding from local contexts³⁹, which however has its deceptive charm. Because this world is inhabited by great individuals devoid of mundane concerns.

Such "stock" websites can be used as a barometer of the trends, fashions, and changes in that area. Visualizing business actors work (and life) "reality" on the one hand gives an image of the world full of behaviors and interactive situations as well as being subject to constant changes applied to arrangements (scenes and backstage) and relations.

On the other hand, it is a message or a "sign up" request to the binding business canon, which is established by business world's sponsors and stakeholders as well as consumers and created fashions and trends followers.

Bearing in mind that due to the held resources this world is an attractive place in which ideas of architects, engineers, fashion creators and designers can be materialized. This world basically is a kind of laboratory where all the ideas and observations could be a subject evaluated by the market.

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3. Drucker P., *Practice of Management*, Harper&Row, New York 1954.

japo%C5%84ski-ludzie-biznesu-post%C4%99powanie-przerwa-na-lunch-gm546197838-98624091?st=_p_Manager%20real%20relations (DOA January/February 2017).

³⁸ <https://www.shutterstock.com/pl/image-photo/back-view-businessman-on-rooftop-managing-558833797?src=Dd5oRBJ1TCeOA8KZwJs3iw-1-23> (DOA January/February 2017); http://pl.123rf.com/search.php?word=manager&srch_lang=pl&imgtype=&Submit=+&t_word=&t_lang=pl&orderby=0&sti=lzchnlz36w3f46002e|&mediapopup=44493017 (DOA January/February 2017).

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WIZERUNEK LIDERÓW BIZNESU W KOMERCYJNYCH SERWISACH FOTOGRAFICZNYCH

Zajmując decyzyjne miejsca w firmach menedżerowie i przedsiębiorcy są, siłą rzeczy, postrzegani jako nosiciele określonych wartości i stylu działania organizacji, którym służą. Z drugiej strony to zazwyczaj silnie podkreślający swoją indywidualność i sprawcze zdolności aktorzy świata biznesu. Godzenie tych, nie zawsze przystających, ról i motywów działania nie jest rzeczą prostą. Niemniej w sposób mniej lub bardziej świadomy aktorzy starają się tworzyć względnie spójny obraz własnej osoby. W kontekście przestrzennym instrumentami służącymi sprawnej autoprezentacji są między innymi aranżacje biur, posiadanie i eksponowanie symboli statusu, właściwy dla zajmowanej pozycji *dress code*, a także różnego rodzaju wizualne komunikaty dostępne wewnętrznym i zewnętrznym interesariuszom organizacji. By ów przekaz był klarowny i wiarygodny coraz częściej w sukurs przychodzą profesjonalni specjaliści od zarządzania wizerunkiem. O zagadnieniach związanych z zarządzaniem wizerunkiem aktorów biznesu traktuje poniższy artykuł. Przy czym przedmiotem analizy badacz uczynił *stricte* wizualne narzędzie wspierające zarządzanie wizerunkiem; komercyjne serwisy fotograficzne, oferujące profesjonalnie przygotowane wyobrażenia aktora biznesu i jego pracy. Dane użyte w badaniu były gromadzone w dwóch momentach czasowych; w grudniu 2013 r. oraz na przełomie stycznia i lutego 2017 r., a metoda analizy opierała się na metodologii teorii ugruntowanej. W wyniku zastosowania

opisanych w artykule procedur kodowania, badacz wygenerował kilkanaście kategorii odnoszących się do treści i formy zdjęć przedstawiających liderów biznesu; przedsiębiorców i menedżerów.

Słowa kluczowe: zarządzanie wizerunkiem, komercyjne serwisy fotograficzne, wizerunek przedsiębiorców, wizerunek menedżerów.

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BACKGROUND OF USING RENEWABLE ENERGY SOURCES IN ORDER TO ENSURE ENERGY EFFICIENCY OF UKRAINE

In recent years an active growth of renewable energy production in the world has been observed. The peculiarity of our country is the presence of a large number of natural energy resources which put Ukraine among the electricity exporting countries, on the one hand, and the availability of virtually all types of renewable energy production (solar energy, hydro-power (large and small), wind, etc.), on the other one. So we made an analysis of possibilities of an introduction the renewal energy from 1% of total energy production we have now to a bigger number and proposes the steps to achieve this goal. Given the statistic and existing situation in energy market, the resource base for renewable energy sources and local fuels is large and sufficient for a significant increase in the energy efficiency and the reliability of Ukraine's energy supply, and can be the basis for the transition to clean energy for the future.

Keywords: renewal energy, energy saving, energy efficiency, power station, bio fuel.

1. INTRODUCTION

The problem of energy efficiency and usage of renewable energy sources is one of the main problems being discussed in the world energy community. This issue has become a compulsory issue since 2001, and till then it is contained in the documents of the Energy Package developed by the Commission of the European Communities on the formation of the EU energy strategy, including the "Road card" in the field of renewable energy.

In recent years an active growth of renewable energy production in the world has been observed. For example, in Europe renewable energy accounted for 77% of all new EU power installations in 2015: 22.3 GW of a total 29 GW². The EU has plans to increase the share of renewable energy in the energy balance to 20% by 2020, which is primarily due to the desire to increase energy security since the EU countries are mainly energy importing countries.

The peculiarity of our country is the presence of a large number of natural energy resources which put Ukraine among the electricity exporting countries, on the one hand, and

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² Wind in power: 2015 European statistics. <http://www.ewea.org/fileadmin/files/library/publications/statistics/EWEA-Annual-Statistics-2015.pdf>.

the availability of virtually all types of renewable energy production (solar energy, hydropower (large and small), wind, etc.), on the other hand.

2. MATERIAL AND METHODS

Research presented in this paper is an element of a research project aimed at solving the problems of resource-saving in agro production complex of Ukraine. The research is concentrated on seeking and analyzing factors which make all branches of agriculture more resource efficient, thus decreasing the value of products and ensuring ecology friendly production due to the new technologies. Considering that agriculture in Ukraine covers 75% of its territory, the question of resource-efficient production became the question of national security. When it comes to enterprises that carry the examined resource-saving, and more particular, energy-saving, this paper is focused only on the analysis of background for using renewable energy sources in order to ensure energy efficiency of Ukraine. Research was conducted with the use of quantitative and qualitative methods. The subjects chosen for qualitative research included enterprises which use the cogeneration station on biogas, however due to scale of the study we made then as the example. Quantitative research used the statistical method of analysis. Research material was collected for the period from 2013 to 2016.

3. BACKGROUND OF USING RENEWABLE ENERGY SOURCES IN UKRAINE AND EUROPEAN UNION

Here are the data on the use of renewable energy in Ukraine and other countries.

In terms of the use of renewable energy, Ukraine lags behind most countries in the world. The share of renewable energy in primary energy production in Ukraine in 2016 was 1% (without hydro power plants), and electricity generation, including small hydropower plants – 1.7%. However, these indicators were achieved mainly due to the actions of individual managers and specialists³.

In Germany, over 11% of primary energy production is based on renewable energy, and more than 30% in the power generation sector⁴.

The intensive growth of renewable energy use, especially since the beginning of the 21st century, is typical for most developed and many developing countries. Thus, the share of electricity generated from non-traditional renewable energy sources in 2016 in the EU countries (in total production): in Denmark – 12.1%, Finland – 13.1%, Hungary – 4%, Greece – 2.8%, Italy – 2.8%, Spain – 2.8%, Germany (in 2016) – 14.2%, which amounted to 87.6 billion kWh, including: small hydropower plants – 20.7 billion kWh, wind power plant – 39.5, power plants on biomass and biogas – 23.8, solar batteries – 3.5, geothermal energy – 0.1. A similar situation develops for other types of renewable energy production⁵.

³ Materials of press-conference “How will Ukraine benefit from the German experience in developing green energy?/ <http://oilreview.kiev.ua/2016/02/15/v-mirovoj-energetike-dolzny-proizojti-3-revolyucii-ekspert/>

⁴ G. Geletucha, T. Zhelezna, *Status and prospects of development of bioenergy technologies in Ukraine*, “Ecology of enterprise” 2015, No. 4, p. 32-41.

⁵ Bioenergy will replace gas / <http://zypa.in.ua/ru/print/175>

Renewable energy is a unique industry that incorporates the achievements of many sciences: from meteorology to metal science. If we consider wind power as an example, in the leading countries local firms (many of which are medium-sized businesses) occupy 50–70% of the national market. In the process of developing national wind power in Spain, more than 60,000 new jobs were created. In Germany, the wind energy sector had a turnover of more than 7 billion euros in 2014, 12 manufacturing companies, 653 wind power plants serving a total installed capacity of over 19 thousand MW, with a total workforce of 8,600 people⁶.

According to the energy balance of Ukraine for 2016, prepared by State Statistic Service of Ukraine, the share of renewable energy sources in gross final energy consumption is 1%, including biomass – 0.63%, which is 63% of all renewable energy sources. Compared to 2015, there is a noticeable increase in the contribution of biomass to the total supply of primary energy – by 23%.

Table 1. The place of renewable energy sources and biomass in the energy balance of Ukraine

Indicators	2013	2014	2015	2016
Share of renewable energy in the total supply of primary energy, %	1,98	2,01	1,165	0,94
Share of renewable energy in gross final energy consumption *%	3,45	3,45	3,45	3,45
Biofuel in the total supply of primary energy, million tons	1,56	1,52	1,088	0,972
Biofuel in the total supply of primary energy, %	1,23	1,23	0,625	0,475
Biofuel in gross final energy consumption* million tons	1,45	1,47	1,19	1,125
Biofuel in gross final energy consumption*%	1,79	1,89	1,293	1,157
The share of biofuel among renewable energy sources in gross final energy consumption *%	67	68	63,2	62,8

* – Calculation of authors according to the energy balance of Ukraine for 2013–2016, prepared by State Statistic Service of Ukraine.

For 2017–2018, predicted even greater growth due to the urgent need to replace biomass with alternative fuels and the introduction of activities that contribute to this process.

4. ANALYSIS OF POTENTIAL RENEWABLE ENERGY SOURCES IN ORDER TO ENSURE ENERGY EFFICIENCY OF UKRAINE

Taking the rather big share of biogas power station, lets analyze this type of renewal energy source and its potential in Ukraine. According to the head of Bioenergy association of Ukraine Georgy Geletucha, installed capacity of biogas power generation facilities in accordance with the concept of electricity production from biomass in Ukraine is quite powerful, which is shown in Table 2.

⁶ V.V. Kaplun, V.H. Shcherbak, *Multifactor analysis...*, p. 349-359.

Table 2. Installed power capacity of objects of electricity generation on biomass according to conception of biomass energy production*

Indicators	2010	Forecast			
		2015	2020	2025	2030
Installed capacity of electric plant on biomass, MW	4	112	533	1181	2133
Power structure, MW:					
Reconstructed coal power plants (co-fired biomass with coal)	0.0	0.0	91	230	389
Share of electricity production from biomass in coal blocks (no more than 300 MWe)	0%	0%	1%	2.5%	4.2%
Power plant on biomass	0,0	31	54	87	110
Cogeneration station on biomass	4,1	51	216	497	890
Power plant / Cogeneration station at the municipal solid waste	0.0	0.0	43	118	257
Cogeneration plants on biogas from municipal solid waste polygons	0.2	10	27	32	40
Cogeneration plants on biogas	0.0	21	102	217	446

* Source: G. Geletucha, T. Zheleznyaya, *Status and prospects of development of bioenergy technologies in Ukraine*, 2015.

In Ukraine there are now working 4 thousand modern solid fuel fired and biomass boiler, 100 boilers on straw and 70 boilers on the sunflower husks. There are several thermal power plants on solid biomass: 1 – wood in the heating system, 3 – on the sunflower husks at the fat and oil industry. In addition, the population uses thousands of furnaces and household boilers on wood and wood pellets⁷.

To ensure the necessary volume of fuel for all bioenergy plants planned for introduction, it is necessary to widely involve waste from agro-industrial complex and energy crops in the country's fuel and energy balance.

In addition, it is necessary to increase the volume of felling from the current 55–60% of the annual growth of wood in Ukraine to 85–90% of the annual growth, as practiced in the EU countries⁸.

In 2014, Ukraine adopted a number of government resolutions aimed at stimulating the substitution of natural gas for alternative types of energy and for harmonizing the renewal energy production sector with the European one.

In particular, the plan adopted by the government in autumn 2014 for short- and medium-term measures to reduce the volume of natural gas consumption for the period until 2017 provides for a number of important measures.

1. Granting the status of priority for investment projects for transferring consumers from natural gas to other types of fuel and energy.
2. Improving the methodology for calculating the tariff for the production of thermal energy from fuels other than natural gas: the application of the accelerated deprecia-

⁷ State statistic Service of Ukraine – www.ukrstat.gov.ua.

⁸ V.V. Kaplun, V.H. Shcherbak, *Multifactor analysis of university buildings' energy efficiency*, "Actual problems of economics" 2016, №12 (186), p. 349–359.

- tion of equipment, the establishment of a maximum level of the regulatory revenue rate for such projects is not lower than 25%.
3. Simplification of the procedure for transferring to concession, renting and lifting of the ban on privatization of heat power facilities of communal ownership.
 4. The implementation of the term “biomass” in national legislation in accordance with EU directives.
 5. Development of technical conditions for the admission of bio methane to the gas transport system of Ukraine, a mechanism for stimulating its production and consumption.
 6. Amendments to the Energy Strategy of Ukraine until 2030 in terms of reducing natural gas consumption, increasing the use of renewable energy sources and alternative fuels.
 7. Simplification of the procedure of land allocation for facilities for the production of heat and electricity using alternative fuels.
 8. Reduction of the number of permits for the implementation of gas substitution projects and the timing of their issuance.
 9. Amendments to the laws “On Heat Supply” and “On Natural Monopolies” on the transition to alternative fuels and to the stimulating regulation of relevant economic entities.

In addition, the government introduced additional mechanisms to stimulate the replacement of natural gas in the heat supply of the population and budget organizations, which includes indicators of the effectiveness of measures of energy conservation.

5. ECONOMIC JUSTIFICATION OF RENEWABLE ENERGY PRODUCTION

Indicators of the effectiveness of measures to ensure energy conservation, on the one hand, are part of the system of indicators of the effectiveness of financial, production, innovation activities of the enterprise, as well as the effectiveness of personnel management and resource provision processes and are calculated using data on the results of these activities. On the other hand, the implementation of energy saving measures influences the assessment of the performance of the enterprise as a whole (economic, production, investment indicators, etc.), the effectiveness of which is characterized by relevant indicators⁹.

To assess and analyze the company's energy efficiency in dynamics, the following economic data are required, as determined by the financial system¹⁰:

1. The value of the added economic value (value) created at the enterprise for several periods):

$$AEV = EBIT - T - DCC \quad (1)$$

where: AEV – added economic value, UAH; EBIT – operating profit; T – the amount of taxes paid; DCC – normal capital expenditure (product of market valuation of capital (own and borrowed) and its weighted average cost);

2. The cost of production for several periods;

⁹ N.A. Gerasymchuk, *Development of resource saving strategy in economic activity of agricultural enterprises* / N.A. Gerasymchuk // *Modern Management Review*. - № 1, 2013. - P. 21-28.

¹⁰ N.A. Gerasymchuk, *Entrepreneurial mechanism of resource-saving development in agro productional complex*, Kyiv 2016, 464 p.

3. Net profit of the enterprise in dynamics;
4. Structure of the cost price of the products with an indication of the share of energy costs and its dynamics.

When assessing the effectiveness of investments in energy conservation, the following data characterizing the investment activity of the enterprise:

- the total number of investment projects implemented by the enterprise during the analyzed period and the share of projects related to energy saving and energy efficiency improvement;
- the total amount of investments made by the enterprise with an indication of its share in the volume of investments in energy saving;
- total net discounted income received by the enterprise from all investment projects being implemented, incl. from projects related to energy saving.

Energy saving also affects production indicators such as energy intensity of products, energy efficiency of production activities, in some cases – output of products.

Indicators of efficiency of investments in energy conservation are part of the overall system of indicators for assessing the effectiveness of all investments of the enterprise. A certain part of the investment projects of the enterprise is an innovative project related to energy saving, therefore it is appropriate to allocate a group of indicators for assessing the effectiveness of innovations

In the system of indicators for assessing energy efficiency, it is necessary to identify indicators related to the qualification of personnel. This group of indicators is mainly represented by indicators of the upgrading of engineering and working personnel in connection with its training in conducting an internal energy audit at the enterprise.

Energy saving also affects the efficiency of providing the enterprise with resources, in these case energy resources. A more rational organization of the company's interaction with energy suppliers or energy saving in the production determines the increase in the effectiveness of these activities.

We can divide the main mechanisms for implementing the energy strategy into such sectors:

- formation of a rational market environment;
- government support of energy saving initiatives of enterprises and citizens;
- state technical regulation.

6. CONCLUSIONS

Based on above mentioned sectors we are proposing the following elements of future mechanism of renewal energy development in Ukraine:

1. Developing the biomass market. Special attention should be paid to the use of the economic potential of biomass (about 23 million tons of equivalent fuel) as the most common and accessible type of resource, which also allows for multiple forms of use, simple combustion (wood, logging residues and wood processing, crop waste); Production of biogas with its further use in boilers and internal combustion engines (livestock and poultry waste, urban sewage sludge), gas generation (waste from plant growing and wood processing, wood) and liquid fuel obtained either from specially grown crops (rapeseed oil) or through processing of plant and wood products.

2. Geothermal energy (economic potential of 14 million tons of equivalent fuel) for the purposes of heat supply in the Carpathian and South regions should be applied substantially. Part of the geothermal energy (ground heat and mineral water with a temperature below 50°C), which can be used for heat supply with heat pumps, has entered the category of “low-potential heat use”.
3. Most of the regions of Ukraine can significantly improve the reliability of energy supply, especially remote settlements due to the construction of small hydropower plants. The economic potential of this resource is 7 million tons of standard fuel per year and there is a good production base for its implementation.
4. Good resource of renewal energy is low-potential heat, the magnitude of which is significant, more than 5 million tons of standard fuel per year. Particular attention should be paid to enterprises, in systems of which various cooling devices are used by technology. Heat pumps can be used instead of water coolers. Their use in these systems is most effective, since the cooled water has a temperature of 40°C and higher.
5. The economic potential of wind energy in Ukraine is not so great, only 1 million tons of standard fuel per year, but it tends to increase, including due to the widespread growing energy deficit generated by traditional power plants. Unconditional economic efficiency of wind farms operating in power systems takes place at an average annual wind speed of 7 m/s and higher. The most economically viable area of application of wind turbines at present is autonomous power supply systems based on diesel stations. Wind-diesel power stations can save up to 30 percent or more of expensive imported diesel fuel.
6. Solar energy occupies the most modest place in terms of economic potential (only 3 million tons of standard fuel per year) and one of the most significant in terms of technical potential (about 10 billion tons of standard fuel per year). But from this economic potential one ten-thousandth part is used. And if the introduction of photovoltaic systems is hampered by their high cost and loss of the most powerful in Europe solar power station in Autonomy Republic of Crimea.

7. SUMMARY

Given the statistic and existing situation in energy market, the resource base for renewable energy sources and local fuels is large and sufficient for a significant increase in the energy efficiency and the reliability of Ukraine's energy supply, and can be the basis for the transition to clean energy for the future.

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ZASADY WYKORZYSTYWANIA ODNAWIALNYCH ŹRÓDEŁ ENERGII DLA ZAPEWNIENIA ENERGETYCZNEGO BEZPIECZEŃSTWA UKRAINY

W ostatnich latach obserwuje się aktywny wzrost produkcji energii odnawialnej na świecie. Osobliwością Ukrainy jest obecność dużej ilości naturalnych zasobów energii, które zaliczają ją do krajów eksportujących energię elektryczną. Kraj ten zajmuje się również produkcją energii odnawialnej (energia słoneczna, energia wodna, wiatrowa itp.). W artykule dokonano analizy możliwości wprowadzenia energii odnawialnej pochodzącej z 1% całkowitej produkcji energii, którą mamy obecnie oraz zaproponowano rozwiązania do osiągnięcia tego celu. Biorąc pod uwagę statystykę i obecną sytuację na rynku energii, baza zasobów dla odnawialnych źródeł energii i lokalnych paliw jest duża i wystarczająca dla znaczącego wzrostu efektywności energetycznej i niezawodności dostaw energii na Ukrainie i może być podstawą do przejścia na czystą energię na przyszłość.

Słowa kluczowe: energia odnawialna, oszczędność energii, efektywność energetyczna, elektrownia, biopaliwa.

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GEN. BRIG. WŁODZIMIERZ MUŚ (1918-1993). AN EXEMPLARY MODEL OF A MILITARY CAREER IN THE PEOPLE'S REPUBLIC OF POLAND

The prepared text is an attempt to present the model of a military career in the period of the Polish People's Republic. The paper shows the career of Włodzimierz Musia from the small village of Telatyn to nearby Tomaszów Lubelski where he was active in the local unit of the CPWU, from where in 1939 together with a group of local communists Aleksandr Zebebruni and Adam Humer, later the famous vice-director of the MBS Investigation Department, managed to get east. He came to Moscow. There, after receiving a Soviet passport, he joined the ranks of the Red Army, with whom he fought, among others, in defense of Leningrad. He started his service at the PPA at the end of July 1943 in the 2nd Independent Anti-Armor Division, where in time he became the deputy commander of the squadron for political and educational matters. After the war, he became the deputy commander of the 11th AD for political and educational matters. In 1947, after completing the course of commanders of the regiment in the Infantry Training Center in Rembertów, he was sent to serve in the Central Intelligence Agency, where in May 1951, at the age of 33, he became the commander of this unit.

Keywords: brigadier general, commander of the Internal Security Corps, People's Polish Army, soldier, Tomaszów Lubelski.

1. INTRODUCTION

The people's power, preserved in Polish lands since mid-1944, centered around the people of efficient and devoted to "people's democracy", not raising any objections to the regime, primarily of a political nature. In particular, in this framework there were those communists who from an early age demonstrated active illegal party activities in the Second Polish Republic to the Polish Communist Party (PCP) and its youth organization the Communist League of Youth in Poland (CLYP) gathering up to 15 thousand members until 1934. Many a time they were arrested and sentenced for long-term prison terms for their communist activities. This factor was an additional advantage in 1944, when many of them again found themselves in the realities of the new power. One of such activists was Włodzimierz Muś, a later brigadier general and commander of the Internal Security Corps – a military formation subordinated to 1954 to the minister of public security appointed to fight the independence underground.

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2. YOUTH YEARS

The roots of the Musial family reach the Lublin region. Senior of the family Bazyli Muś, at the same time the father of Włodzimierz came from a small village of Telatyn in the Tomaszów district. He was a small farmer of the Russian nationality. With the outbreak of World War I, he was appointed for military service in the tsarist army. As a result of wounds inflicted on the front, he was treated in Moscow. There he met and made acquaintance with his later wife Karolina Grabias coming from the village of Sola in the Biłgoraj district, which just before the outbreak of World War I, together with his mother, were sent to work in Russia. Both of them got married in 1916. The son of a married couple was Włodzimierz, born on July 24, 1918 in Moscow. Three years later, after the repatriation, the Muś family returned to Poland and settled in Telatyn, where they ran a small three-morga farm. There, too, in 1924, the then seven-year-old Włodek began his studies at the local high school there, which he graduated in 1931².

After divorcing his parents, young Włodzimierz lived with his mother in Tomaszów Lubelski at Piekarska Street. The marriage, despite divorce and disagreement in this matter, remained unanimous. Both of them tried to provide their son with proper education, and the city of Tomaszów was perfect for the local realities. Here, from September 1917, there was a gymnasium at Kosciuszki Street, where in 1932, in accordance with the introduced reform of the ministry of religious denominations and public enlightenment, a four-year gymnasium (the so-called "small school-leaving examination") and a two-year high school ended with "high school diploma"³.

3. ACTIVITIES AT THE CPWU

Two years later, in 1933, fifteen-year-old Włodzimierz started to study at the gymnasium. Learning in middle school and people whom he had an opportunity to meet there shaped his later personality and activity. It's only a year since the beginning of education that he came across the communist ideology. During this period, the school unit of the CPWU was quite active in the gymnasium walls, in which 6th grade junior high school students Włodzimierz Stanik and Bronisław Kamiński were particularly distinguished. Being under their influence in the autumn of 1934, he joined the organization⁴.

He became known then as an active and politically confident person. These features influenced his appointment in February 1935 to the position of the secretary of the gymnasium of the CPWU⁵, which at that time had about 30 members. He remained in this position until March 1936. At that time, the state police arrested Włodzimierz Stanik on the charge of murder of Jan Machoń a military counterintelligence officer in Tomaszów Lubelski.

² AIPN BU 0194/1831, Akta personalne funkcjonariusza SB dot. Włodzimierza Musia, p. 81 (according to PDF numeration).

³ Kronika Państwowego Gimnazjum im. Bartosza Głowackiego w Tomaszowie Lubelskim, Vol. 1, Zbiory Liceum Ogólnokształcącego w Tomaszowie Lubelskim, p. 5.

⁴ W. Muś, *Komunistyczny Związek Młodzieży w Tomaszowie Lubelskim w latach 1931–1937*, „Rocznik Tomaszowski”, No. 1 (1981), p. 91.

⁵ The CPWU, the Communist Party of Western Ukraine operating in the interwar period in the Lviv, Stanisławów, Tarnopol and Volhynia provinces (J. Daszkiewicz, *Prasa polska na Ukrainie Radzieckiej: Zarys historyczno-bibliograficzny*, „Rocznik Historii Czasopiśmiennictwa Polskiego” 5/2).

According to Adam Humer, "Being in middle school was particularly harassed by one of the professors, who constantly put him wrongly inadequate degrees, as a Bolshevik. He was a very talented student and each time subjected to a commission examination, as a result of which he always received the annulment of the wrong grade and passed normally despite the persecution from class to class"⁶.

According to Włodzimierz Muś, he was murdered by the secretary of the CPWU and at the same time a supporter of sanacja. For the above act, Stanik was condemned to life imprisonment. In connection with this case, in Tomaszów, also Włodzimierz Muś and his friend from the school benches and at the same time activist of the gymnasium of the Communist Party of Adam Humer, "Me along with a dozen or so others were also arrested", he remembered. "Because I stayed well, I denied the charges against me and did not admit to anything. For lack of evidence, I was released from custody, but removed from high school. Relying on the lack of evidence and unfounded expulsion, I got permission from the Lublin district superintendent to pass the exam, and after passing the exam, I was allowed to attend the gymnasium in Biała Podlaska. It was in April 1936"⁷.

In September 1936, Włodzimierz Muś came to Biała Podlaska where he again became involved in communist activities, establishing contacts with the municipal party organization within which he started to create a CPWU unit⁸. For his activity in this organization in March 1937, he was arrested again by the state police and sent to custody in Tomaszów. This time he was not so lucky. Despite the fact that the investigation did not admit to anything, the Zamość District Court sentenced him for communist activities for two years imprisonment suspended for five years and deprivation of civil rights for 10 years. Thus, it prevented him from continuing his current education, which he interrupted having completed 7 junior high school classes⁹.

In August 1937 he returned to his homeland. He settled with his father in Telatyn, where for the third time he undertook communist activity under CPWU. In the organization he served as a liaison between the regions of Jarczów, Poturzyn and Tomaszów Lubelski, and then he was elected a member of the regional committee of KZMU in Poturzyn and a member of the editorial staff of "Głos Młodych". In CPWU he acted until June 1938 until the party structures were dissolved. The same month he came to Tomaszów and lived with his mother¹⁰.

4. YEARS OF THE SECOND WORLD WAR. STAY IN THE USSR

The outbreak of World War II found Włodzimierz Muś in Tomaszów Lubelski. On September 17, 1939, an attack by the Red Army on Poland took place, and a week later her first units entered Tomaszów. At that time, a subordinate unit of the Provisional Revolutionary Committee "Rewkom" under the leadership of Aleksander Żebrun and a workers militia led

⁶ W.W. Bednarski, *Tak było na Ziemi Tomaszowskiej. Postawy mniejszości narodowych w latach 1921–1947*, Tomaszów Lubelski 2004, p. 37

⁷ P. Lipiński, *Bicia nie trzeba było ich uczyć. Proces Humera i oficerów śledczych Urzędu Bezpieczeństwa*, Wołowiec 2016, p. 23.

⁸ CYUU, Communist Youth Union of Ukraine.

⁹ AIPN BU 0194/1831, Życiorys Włodzimierza Musia, 3 I 1948 r., p. 27 (according to PDF numeration).

¹⁰ *Ibidem*.

by Walerian Ciechaniewicz was formed in the city subordinated to the Soviets¹¹. The committee included, among others Włodzimierz Muś, Adam Humer, Olga Żebruń, Walerian Ciechaniewicz, Wincenty Umer and Włodzimierz Stanik, who was released from prison after the outbreak of the war and came to Tomaszów as an NKVD officer¹². One of the most important tasks of "Rewkom" was the preparation of proscription lists of local government activists in the Tomaszów District, and the collection of military property left by Tomaszów at the Polish Army¹³.

Just three weeks later, the areas of the Tomaszów powiat were joined to the German occupation zone. On October 17, 1939, the Soviet troops withdrew from Tomaszów and evacuated "Rewkom" to Lviv¹⁴. The group of evacuees also included Włodzimierz Muś. After arriving in Lviv, he lived in the house of invalids at Potocki Street 70. There he met a citizen of the USSR Julia Brystygier, who at that time worked in Lviv in the Trade Union Council and served as secretary of the Circuit Committee of the International Aid to Revolutionaries. On her recommendation, he was admitted to work in the Council of Trade Unions of Health Care Professionals as secretary of the office. In June 1940, he received a Soviet passport, which turned out to be a pass to join the RA ranks. In mid-1940 he was mobilized to the 28th heavy artillery regiment stationed in Leningrad, at which he graduated from non-commissioned artillery school, receiving the rank of sergeant – scout. There, too, he found the war. After the aggression of the Third Reich against the USSR together with the regiment he fought to defend Leningrad on the Karelian Front, where he survived the difficult months of the siege. In July 1941 he fought at Vyborg. In August 1941, just after the Sikorski-Majski agreement, he was assigned to the 36th special division and transferred in December 1941 to Tikhvin in the Leningrad region. There, due to the bombings of German planes, on December 24, 1941, he was wounded in the head and taken to a field hospital in Babajewo.

After convalescence in February 1942, he was directed to the front of the 719th Infantry Regiment of the 67th Infantry Division, which is part of 7 independent army defending a section of the front along the Świr River between the lakes Onega and Ladoga. Together with the regiment, he took part in battles over the Soir River. After breaking up the regiment, he managed to get through and join the 40 ranks of the spare artillery regiment in Leningrad, where he served as an instructor. At the same time, he established contacts with Komsomol¹⁵. From the 40th regiment he was directed to the officer's artillery school in Toksów near Leningrad. After graduation, he was appointed commander of the 7th army, and then transferred to the Main Board of the Red Army Cadres in Moscow. "In the second half of May, I read in the newspaper a statement about the founding of the Tadeusz Kościuszko Union of Polish Patriots" recalled Włodzimierz Moś "among the above-mentioned organizers, I also found the name of Wiktor Grosz, whom I once met in Lviv. Without thinking

¹¹ G. Joniec, *Życiorys funkcjonariusza UB Waleriana Ciechaniewicza*, „Radzyński Rocznik Humanistyczny” 2007, Vol. 5, p. 258.

¹² W.W. Bednarski, *Z dziejów okupacji Ziemi Tomaszowskiej przez Armię Czerwoną oraz terroru UB-NKWD*, „Radzyński Rocznik Humanistyczny” 2007, Vol. 5, p. 147.

¹³ *Ibidem*.

¹⁴ A. Humer, *Służba śledcza wojewódzkiego urzędu bezpieczeństwa publicznego w Lublinie (wrzesień 1944 – sierpień 1945)*, „Zeszyty Historyczne Akademii Spraw Wewnętrznych” 1986, Vol. 6, p. 58.

¹⁵ WLKSM, All-Union Leninist Communist Youth Union commonly called Komsomol.

long, I wrote two letters, one to the president of the UPP Wanda Wasilewska, and the other to Grosz – asking to allow me to enter the Polish division. I sent letters and waited for an answer”¹⁶.

With the beginning of July 1943 he went to Moscow where he was registered at the People's Commissariat of Defense, from which he was sent on July 26, 1943 to the 2nd independent anti-tank artillery stationed in Biełoomuty (1st Infantry Division of Tadeusz Kosciuszko in Sielce) where he was appointed the commander of the cannon¹⁷. Biełoomut was a small Russian village lying in the Moscow region where Polish military units were stationed, including a subversion called a Polish Independent Special Battalion¹⁸.

In the middle of August 1943, the stay of Włodzimierz Muś in the 2nd independent squad ended with preparations for going to the front. At that time, for the first time, he was in contact with General Karol Świerczewski, who was then in a garrison at Bielanyomów at the briefing. Eventually, Muś did not hit the front. On September 21, 1943, he took the office of deputy commander of the non-commissioned officer's school for political and educational matters in the 2nd Light Artillery Regiment, part of the 2nd Gen. Jan Henryk Dąbrowski Infantry Division. “I got an elegant uniform from this gray-green material, worn by officers who from the very beginning started their service in the 1st Division”, he remembered “and the dream of every artilleryman – elegant, beautiful chrome shoes”¹⁹.

At the end of October 1943 Wanda Wasilewska arrived at the camp of the 2nd Infantry Division. Her greeting and giving a short laudation in her honor was given to Włodzimierz Muś. Years later, he recalled this event, “When she came around in the entourage, I moved forward and preached... a speech: Citizen President! We are honored to welcome you in our soldier's milieu. Remember the effort you have put into creating the Polish armed forces in the USSR, remembering the concerns that surround our families, in the name of the soldiers gathered here, we would like to register you that our army is raised on the thousand-year tradition of the Polish state. We draw strength and incentive to the battles that await us from historical examples of the heroism of Polish soldiers, to which they now added the first Infantry Division of Tadeusz Kosciuszko (...). Wasilewska gave me a hand that I kissed with respect”, he remembered²⁰.

On November 20, 1943, Włodzimierz Muś passed the final exams in methodics, tactics, and shooting at the examination committee consisting of officers of the artillery 1 staff of the corps. After finishing school, at the disposal of the political and educational department of the 2nd Infantry Division, he went to Sielce where he received a new assignment, the position of the deputy commander of the 3rd Squadron in the 2nd Light Artillery Regiment for political and educational matters²¹.

Together with the third squadron at the beginning of 1944, he was in Smoleńszczyzna near the villages of Makszejewo, Obuchowo and Krokodifowo. On February 28, 1944, he

¹⁶ W. Muś, *W służbie boga wojny*, Warszawa 1983, p. 8.

¹⁷ AIPN BU 3440/236, Deklaracja zgłoszeniowa członka Związku Uczestników Walki Zbrojnej i Demokrację, p. 1 (according to PDF numeration).

¹⁸ A.G. Kister, *Pretorianie. Polski Samodzielny Batalion Specjalny i wojska wewnętrzne 18 X 1943 r. – 26 III 1945 r.*, Warszawa 2010, p. 57.

¹⁹ W. Muś, *W służbie...*, p. 64.

²⁰ *Ibidem*, p. 72.

²¹ J. Królikowski, *Generałowie i admirałowie wojska polskiego 1943–1990*, Vol. 3, Toruń 2010, p. 43.

was promoted to the rank of standard bearer and sent on March 12, 1944 to a course to the Political High School in Moscow, which he completed with the first place on June 15, 1944. He was promoted to the first officer rank. Hence, along with a group of 41 graduates, he left Moscow for Kiwerc, where the PPA political and educational board was stationed.

5. RETURN TO THE COUNTRY

On July 2, 1944, through Kiev and Szepetka, the graduates of the Moscow school sent to the Kiwerc railway station from where they were transported to the village of Trościaniec, 10 km away, where he was the head of the PPA political and educational board. Here, graduates received assignments to various military units. At that time, he received the assignment to the position of the deputy commander of the 3rd heavy artillery brigade (howitzer), with whom he crossed the Curzon line reaching Chełm and Lublin, from where he was directed to the front near Barłogi and Podgórze near Puławy. In September 1944, at his own request, Maczek dismissed his position and was appointed deputy commander of the regiment for political and educational affairs in the rank of lieutenant (promotion on September 23, 1944) in 1 independent mortar regiment. Only two months later, on November 24, 1944, he was appointed captain²². Together with the regiment, he went through a combat trail from Warsaw to the Elbe²³. Being on the front on March 27, 1945, he joined the PWP. A month later, on April 27, 1945, he was awarded the Cross of Valor.

After the end of hostilities in June 1945, he was appointed a deputy commander of the 1st Sapper Brigade for political and educational affairs and promoted on August 10, 1945 to the rank of major, and in December of the same year he was appointed deputy commander of the 11th Infantry Division for political affairs. - upbringing in Żary. In July he received two more decorations, the Silver Cross of Merit (July 12, 1945) and the Cross of Grunwald (July 31, 1945). On February 20, 1947, he began a course for commanders of regiments at the Infantry Training Center in Rembertów, which he graduated from with honors on November 30, 1947. In the meantime, on April 5, 1947, in Brzeg upon Odra, he married three years younger Irena Adamczyk, who then worked as a secretary in the 2nd Infantry Division. After finishing school in Rembertów, he was directed by the Personnel Department of the Ministry of National Defense to serve in the Internal Security Corps as commander of the Government Protection Regiment²⁴.

6. SERVICE AT ISC

At the time ISC was the elite military formation responsible for counterintelligence protection, set up by the resolution of the National Council on May 25, 1945. Initially, the Corps was subordinate to the head of the Chief Information Board of the Supreme Commander of the Polish Army, and from October 23, 1945 formally the minister of public

²² AIPN BU 0194/1831, Życiorys Włodzimierza Musia, 25 X 1949 r., p. 31 (according to PDF numeration).

²³ J. Królikowski, *Generałowie i admirałowie...*, p. 43.

²⁴ AIPN BU 0194/1831, Przebieg służby (pracy) Włodzimierza Musia, p. 89 (according to PDF numeration).

security²⁵. Until the fall of 1946, the staff and command of the Corps were carried out by Soviet officers²⁶. The newly created unit included soldiers from the front who were returning Jan Kiliński IV Armored Squadron, soldiers of the Polish Independent Assault Battalion and the Zapadnye Brigades²⁷.

The main task of ISC was to guarantee public order and order in the Polish state by combating the so-called "reactionary bands". The term, which the people's authorities defined soldiers of the independence underground. In addition to these sentences, ISC also served as a protective role consisting in securing industrial facilities, state authorities or POW camps, isolation or work²⁸.

In the years 1945–1947 ISC together with the MPS and CM as part of the so-called field operational groups took part in many armed and operational actions throughout the country during which many branches of the independence or Ukrainian underground were liquidated. As a result of operations, ISC contributed to the arrest of over 12,000 people and killing another 1.5 thousand underground guerrillas. The losses on the side of the Central Intelligence Agency in the years 1945–1946 amounted to about 300 killed soldiers, non-commissioned officers and officers²⁹.

In 1947, the ISC brigades took part in a military deportation with the codename 'Wisła'. In the period from April 23, 1947 to July 23, 1947, units of the Operational Group, which also included the ISC units as a result of operational activities, "neutralized" a total of 1,509 underground members, including 519 killed, 436 captured, and voluntarily reported 35³⁰. Statistically, ISC's operational activities targeted at the UIA lasted until spring 1948. According to Col. prof. Mieczysław Jaworski conducted a total of 467 military actions as a result of which 2123 UIA members were killed or killed³¹.

Formally, the duties of the commander of the 1st Special Regiment of the Central Intelligence Agency Włodzimierz Muś took place on August 30, 1948, with less than 30 years of age. His young age proved that he enjoyed the huge confidence of the people's authorities³². A few months later, on December 31, 1948, under the order of President Bolesław Bierut, he was appointed lieutenant colonel, and on February 12, 1949, by order No. 17 of the minister of public security, he was transferred to the position of deputy commander for the linear issues of ISC³³.

²⁵ R. Leśkiewicz, R. Peterman, *Wojskowe organy bezpieczeństwa państwa*, „Historyczno-prawna analiza struktur organów bezpieczeństwa państwa w Polsce Ludowej (1944–1990). Zbiór studiów”, ed. A. Jusupovic, R. Leśkiewicz, Warszawa 2013, p. 165-166.

²⁶ T. Banaszek, *Udział 7. Pułku Korpusu Bezpieczeństwa Wewnętrznego w Kielcach w ochronie obiektów przemysłu zbrojeniowego (1949-1956)*, „Studia Muzealno-Historyczne” 2016, Vol. 8, p. 123.

²⁷ Biblioteka Śląska w Katowicach, *W 12 rocznicę utworzenia KBW*. „Trybuna Robotnicza”, No. 122 of 24 V 1957 r., p. 1.

²⁸ *Encyklopedia wojskowa, vol. 1*, praca zbiorowa, Warszawa 2007, p. 468.

²⁹ Wojewódzka Biblioteka Publiczna w Kielcach, *Święto Korpusu Bezpieczeństwa Wewnętrznego*. „Żołnierz Polski”. Tygodnik ilustrowany: Organ Ministerstwa Obrony Narodowej, no. 21, 1946 r., p. 14.

³⁰ J. Pisuliński, *Akcja specjalna „Wisła”*, Rzeszów 2017, p. 403.

³¹ M. Jaworski, *Korpus Bezpieczeństwa Wewnętrznego 1945–1965*, Warszawa 1984, p. 166.

³² L. Kowalski, *Korpus Bezpieczeństwa Wewnętrznego a żołnierze wyklęci*, Poznań 2016, p. 178.

³³ AIPN BU 0194/1831, Wniosek awansowy do ministra bezpieczeństwa publicznego, 9 II 1949 r., p. 93 (according to PDF numeration).

After 15 months of work as deputy commander for liner issues, he was covered by another promotion proposal. This time, by the decision of the commander of the Security Corps, General Brig. Juliusz Hübner of July 12, 1950, was proposed to the position of Chief of Staff of the Internal Security Service in place of Col. Tit. Stanisław Wolański, who was sent to the General Staff Academy. Muś was known as “a skillful officer, well-trained, with organizational skills and extensive combat experience. He hopes that in the position of chief of staff, he will fulfill his duties completely”³⁴.

In his characteristics, we read that he was “an officer with a very strong ideological bone. Working systematically on himself clearly and constantly developed both in professional and political terms. He actively participates in party and political life. Despite relatively small military education/course of regimental commanders in Rembertów in relation to his position, he fulfills his job satisfactorily and better. Very hardworking and perfectly disciplined. (...) Col. Muś, with his devotion to our cause, modesty, diligence, ability and intelligence, after additional and appropriate training can become an outstanding officer”³⁵. Such a characteristic description undoubtedly influenced his nomination as commander of the Central Intelligence Agency, which took place on May 18, 1951 by a resolution of the Central Committee of PUWP.

On October 7, 1953, the ordinance of the chairman of the Council of Ministers, Włodzimierz Muś, was appointed to the rank of Brigadier General. After four years as commander of the ISC, on August 15, 1957, he was sent to Moscow where he began studies at the Klement Voroshilov Academy of the General Staff of the Armed Forces of the USSR. After two years on September 2, 1959, he graduated and returned to Poland. From 1963, the position of the commander of the ICS was connected with the duties of the president of the Polish Equestrian Federation³⁶.

The position of the commander of the Internal Security Service until the March 11, 1965 practically to the dissolution of this formation. At that time, units subordinated to the KBW within the so-called of the Territorial Defense System (TDS) were included in the Military Internal Defense and Nadwiślańskie Military Units of the Ministry of the Interior.

7. RETIREMENT

After March 11, 1965, Włodzimierz Muś was at the disposal of the director of the Personnel Department and Training of the Ministry of the Interior, and from May 14, 1965, at the disposal of the head of the General Staff of the Polish Army. On July 3, 1965, he received from the hands of the head of the Ministry of Defense a nomination for the position of military and air attaché at the Embassy of the PPR in Budapest. On March 22, 1968, as part of the planned rotation, he was dismissed from his position and returned to Poland where he remained at the disposal of the head of the Ministry of National Defense. In a memo made on September 26, 1971, we read that “in the diplomatic service he showed

³⁴ *Ibidem*, Wniosek awansowy do ministra bezpieczeństwa publicznego, 12 VII 1950 r., p. 94 (according to PDF numeration).

³⁵ *Ibidem*, Charakterystyka służbowa Włodzimierza Musia, p. 95 (according to PDF numeration).

³⁶ W. Duński, *Konno po sławę. Leksykon jeździectwa polskiego*, Vol. 2, Warszawa 2012, p. 144.

good results in the work of popularizing the Polish Army and strengthening the brotherhood of arms with the Hungarian Army”³⁷.

Upon his return, he was offered the position of the head of the Provincial Military Staff, which he eventually did not accept³⁸. His service in the Polish Army ended on March 4, 1970. He was then released from professional military service. The reason for the decision taken by the leadership of the Ministry of National Defense was not to give Włodzimierz Musia permission to move to a lower position. His official retirement took place on June 10, 1970.

In September 1970 he was accepted to work in the Archives of New Files in Warsaw as an archivist. However, after a month, he was released on his own request. In time, he was also offered a job at the Polish Press Agency and at the Museum of the History of the Workers' Movement, but in both cases he refused to accept a job offer. In June 1974, he defended his doctoral dissertation at the Faculty of Humanities at the University of Warsaw.

Being retired, he was active in the social field, he was the chairman of the ISC Former Soldiers' Area at the Society of Fighters for Freedom and Democracy in Warsaw. In 1983, he published his memoirs titled “In the Service of God of War”. He was also the author of historical publications concerning the monographs of units of artillery of the Polish Army. On October 25, 1993, he committed suicide. The motive was most likely a mental breakdown related to an incurable illness. Buried on October 29, 1993 at the Powązki Cemetery in Warsaw³⁹.

8. CONCLUSION

The career of Włodzimierz Muś in the Polish People's Army did not differ significantly from other biographies of the generals of the Polish communist period. To a large extent, the basis for it was the appropriate political criterion. The protagonist of this study met these guidelines by engaging in activities in the Communist Party of Western Ukraine and serving in the Red Army, where he remained faithful to the sworn oath of the USSR. After arriving in the Polish lands he climbed the ranks of his military career, becoming in May 1951 at the age of 33, commander of the ISC to the rank of colonel. His fast way of advancement testified to the huge trust that the people's authorities of that time had given him. Włodzimierz Muś, as the first commander of this armed formation, unlike his predecessors in this position, felt the specifics of the Corps's activities. According to historian Lech Kowalski, who had an opportunity to talk with him, he characterized him as the commander, strongly identifying the ISC and involved in the development of this formation. He was the author of many internal publications on the operation of this unit in the area, among others in terms of the operational combat of the armed underground. Based on the thesis of the aforementioned Lech Kowalski, if Włodzimierz had been the commander of the Central Intelligence Agency in previous years, when the independence armed underground experienced its greatest prosperity, the ISC commanded by him would deal with this form of armed resistance much faster than its predecessors⁴⁰.

³⁷ AIPN BU 2174/5227, Teczka akt personalnych żołnierza: Generał brygady Włodzimierz Muś, Notatka służbowa w sprawie gen. bryg. Włodzimierza Musia, 26 IX 1971 r., k. 38.

³⁸ L. Kowalski, *Generałowie*, Warszawa 1992, p. 109.

³⁹ H. Kosk, *Generalicja polska. Popularny słownik biograficzny*, Vol. 2, Pruszków 2001, p. 48.

⁴⁰ L. Kowalski, *Korpus Bezpieczeństwa Publicznego...*, p. 180.

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GEN. BRYG. WŁODZIMIERZ MUŚ (1918-1993). PRZYKŁADOWY MODEL KARIERY WOJSKOWEJ W PRL

Przygotowany tekst jest próbą zaprezentowania modelu kariery wojskowej w okresie PRL. Opracowanie pokazuje przetartą drogę Włodzimierza Musia od niewielkiej wsi Telatyn po pobliski Tomaszów Lubelski, gdzie działał w tamtejszej komórce KPZU, skąd w 1939 r. wraz z grupą miejscowych komunistów Aleksandrem Żebrunem i Adamem Humerem, późniejszym osławionym wicedyrektorem Departamentu Śledczego MBP przedostał się na wschód. Trafił do Moskwy. Tam po otrzymaniu sowieckiego paszportu wstąpił w szeregi Armii Czerwonej, z którą walczył m.in. w obronie Leningradu. Służbę w LWP rozpoczął pod koniec lipca 1943 r. w 2. Samodzielnym Dywizjonie Przeciwp pancernym gdzie z czasem został zastępcą dowódcy dywizjonu do spraw polityczno-wychowawczych. Po zakończeniu działań wojennych został zastępcą dowódcy 11. DP do spraw polityczno-wychowawczych. W 1947 r. po ukończeniu kursu dowódców pułku w Centrum Wyszkożenia Piechoty w Rembertowie został skierowany do służby w KBW, gdzie w maju 1951 r. w wieku 33 lat został dowódcą tej jednostki.

Słowa kluczowe: generał brygady, dowódca Korpusu Bezpieczeństwa Wewnętrznego, Ludowe Wojsko Polskie, żołnierz, Tomaszów Lubelski.

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Przemysław HUS¹

THE CRIMINAL OFFENCE OF "ABUSE" ON THE FAMILY INCLUDED IN THE BILL OF THE PENALTY CODE OF 6 JUNE 1997 IN THE ARTICLE 207 OF THE PENALTY CODE

The subject of this article was to present the meaning of the word "abusive", which was presented in the Penal Code. The meaning of the word family and the premises it should fulfill in order to function properly were described. The article shows the premises that should be met in order to bring the perpetrator to criminal responsibility. The problem of the multiplicity of deed that is fulfilled by art. 207 of the Penal Code was presented, and the articles of the Penal Code, which enter as one act described in art. 207 of the Penal Code. It was also discussed why art. 207 of the Penal Code is subject to a more severe penalty than articles cumulated in art. 207 pp. A criminal threat is presented for an offense under art. 207 of the Penal Code and the qualified type of this article is raised in paragraph 3 and in paragraph 2, the content of the meaning of the word "with particular cruelty" is discussed.

It was described why the offense of abuse in the case of being committed against the loved ones is treated as one act and not attributed to the act separately to any person injured in the family. It was shown to whom the assessment of such action should be made. Common and individual crime, which occurs in art. 207 pp. It was demonstrated why art. 207 of the Penal Code and whose property it protects. Several judgments and judgments of the Courts of Appeals of the Supreme Courts were used, and the Judgment of the European Court of Human Rights was also referred to and the Convention on Human Rights was invoked.

Keywords: penal code from 1997, bullying, common offense, individual offense, family.

1. INTRODUCTION

Starting with the family and the crimes committed against the family, it is necessary to begin with its general concept, namely that in order the family could fully fulfill its assumptions, it must fulfill its function completely without any disruption. Speaking of disturbances, we are talking about deeds punishable against the welfare of the family, especially of its underage members. The family is the basic social unit where the most important value systems are transmitted. When these value systems are preserved, the sense of acceptance and love values work well and the development of the family and its youngest members (children) proceeds correctly, and thus adults who can ensure their proper development in a normal home atmosphere. At the moment when family values are disturbed, one can speak

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about the worst factor affecting this, i.e. family violence. Widely understood words of violence in the family, depending on the way of operation, scale and effects, may be characteristic of various crimes provided for in the penal code. Nevertheless, most often this behavior is classified as a crime of physical and mental abuse described in art. 207 of the Penal Code. The offense was included in chapter XXXVI concerning crimes against the family and the protection of the penal code of June 6, 1997 under article 207 of the Penal Code and was given the wording §1. Anyone who is physically or mentally harassed over the closest person or over another person who is in a permanent or temporary relationship of dependence on the offender is liable to imprisonment from 3 months to 5 years. Anyone who is physically or mentally harassed over a person who is clumsy due to their age, psychological or physical condition, is punished by imprisonment from 6 months to 8 § 2. If the act specified in § 1 or 1a is combined with the use of special cruelty, the perpetrator is subject to punishment of imprisonment from one year to ten years, § 3. If the act referred to in § 1–2 is a bargaining of the aggrieved party to his own life, the perpetrator is punished by imprisonment from 2 to 12².

2. THE ANALYSIS OF PROVISIONS OF THE ACT

Before the analysis of the offense under Art. 207 of the Penal Code it should be shown that for the existence of this crime it is necessary that the perpetrator has a total advantage over the victims, i.e. that this advantage could not be repelled by the victim in an effective manner or is repulsed to a limited extent. This means that the perpetrator with his behavior wants to give the closest person physical or mental pain to completely subordinate this person³. The crime of abuse can be counted as individual or general offenses. An individual crime is said when the perpetrator commits this act to the closest person, i.e. a husband, wife, cohabitant or concubine, mother, father or persons in a permanent or temporary relationship of dependence on the offender. Transient relation of dependence, that is, the connection of people connected with a material, health or even only a psychological situation dependent on the perpetrator. This addiction may exist by law, for example, establishment of care, placement in a foster family⁴.

In the case of a common crime we mean the situation when the perpetrator⁵ mentally or physically abused a minor or somehow clumsy (clumsy people, i.e. persons who, due to old age, disability, bedridden illness or mental properties) (e.g. mental retardation) cannot decide their fate and change their position, then we talk about common offense. The exact definition of the closest person is contained in art. 115 § 1 of the Penal Code⁶ in the light,

² *Ustawa kodeks karny z 6 czerwca 1997 r., Problemy nauk prawnych*, t. 2, red. K. Pajer, Monografia Wrocław 2017, wstęp, s. 9, rozdz. II, s. 27, 33 (*Penal Code Act of 6 June 1997, Problems of Legal Sciences*, Vol. 2, Collective work edited by K. Pajer, Monography Wrocław 2017, introduction page 9, chapter II, pp. 27 and 33).

³ G. Wrona, *Konflikt a przemoc zastosowanie art. 207 k.k. w przeciwdziałaniu przemocy w rodzinie*, Warszawa 2016 (praca doktorska).

⁴ A. Marek, *Komentarz do art. 207 kodeksu karnego stan prawny 2010.03.01/lex.prz.edu.pl/lex/content.rpc?localNroPart=0&nro=587262458&wersja=-1&dataOceny=2018-09-30&tknDATA=13%2C35%2C6%2C9%2C1537950841&class=CONTENT&loc=4&hId=1&baseHref=http%3A%2F%2Flex.prz.edu.pl%2Fflex%2Findex.rpc&print=1*

⁵ *Ibidem*, p. 1.

⁶ The Penal Code of June 6, 1997 (Article 115 § 1 of the Penal Code).

whose closest person is the preliminary, descendant, siblings, affinities in the same line or degree, the person remaining in the adoption ratio and her spouse, as well as the person remaining in cohabitation. The previous jurisprudence also took the view that the closest person for the offender is a stepson relative to the stepmother.

Considering the meaning of paragraph 1 of art. 207 of the Penal Code, it should be stated that the verbal mark "abusive" appears to be the behavior of the perpetrator. This behavior consists in asking someone (physically or mentally) suffering, tormenting, tormenting, mending over someone. Combining these for concealment means the act or omission of the perpetrator, consisting in the deliberate task of physical pain or onerous moral suffering, repeated or one-off, but intense and stretched in time. Behavior of the perpetrator causing physical and mental pain can only be committed in a direct intention⁷. Physical bullying consists in inflicting suffering on the other person's body in various ways. It may take the form of hitting the perpetrator with fists or with an open hand, various objects, digging, twisting hands, biting, stewing, burning (iron, cigarette or other objects), pushing, tugging at the hair, wringing hands, binding hands or legs, throwing for a wall or floor, forcing people to perform humiliating activities, spitting, throwing them out of the house, disturbing the silence and quiet at night, closing in dark rooms, throwing out of the house during the winter season without proper clothing, restricting access to food.

Psychological bullying consists in causing suffering to the victim's psyche, manifesting itself through insulting, humiliating, mocking, scaring, calling off, causing no domestic adventures, emotional rejection, being cut off from finances, refusing to go home, refusing to meet basic needs.

The above-mentioned behaviors of physical and psychological abuse fall into the category of multifocal crimes with collective enforcement activities. Its characteristic feature is the repeatability of the perpetrator's violation of the property protected by law. Bullying usually means a systematic repetition of behavior consisting of single or multi-generic individual activities that violate various goods⁸.

This means that for the assignment of the perpetrator of an act from art. 207 of the Penal Code is not required to satisfy all the above-mentioned conditions, i.e. physical and mental abuse, and it is enough for one of these conditions to be met.

In practice, the perpetrators are accused of perpetrating physical or mental abuse or both. Of course, in the case of physical abuse, as a rule, we also talk about psychological abuse because they are mostly combined factors. In contrast, in the case of mental abuse, there is not always a physical factor. While continuing further considerations, the attention should be paid to the problem frequently raised in case-law that in the case of art. 207 of the Penal Code we deal with a multitude of acts against one or several people at the same time. The essence of multifocal (collective) crime is based on multiplicity and repeatability of behavior. Therefore, it should be assumed that the behaviors that are included in the scope of abuse may therefore be marked by acts specified in other provisions, including art. 189, art.

⁷ Judgment of June 25, 2014, Court of Appeal – II AKa 160/14 <http://lex.prz.edu.pl/lex/content.rpc?nro=118929717wersja=-1&dataOceny=2018-09-30&tknDATA=13%2C35%2C6%2C9%2C1537950841cla>

⁸ A. Muszyńska, *Commentary to art. 207 § 1 of the Penal Code*, legal status 2014.03.01 <http://lex.prz.edu.pl/lex/content.rpc?localNroPart=0&nro=587370913&wersja=-1&dataOceny=2018-09-30&tknDATA=13%2C35%2C6%2C9%2C1537950841&class=CONTENT&loc=4&hId=1&baseHref=http%3A%2F%2Flex.prz.edu.pl%2Fflex%2Findex.rpc&print=1>,

190, art. 191, art. 216 and art. 217 p.p. Therefore, in the case of art. 207 of the Penal Code, we note that the sum of this type of behavior, defined as bullying, constitutes a slightly different type of offense (in Article 207 of the Penal Code a few of the above-mentioned offenses may be referred to) and apart from special cases only a certain sum of these crimes determines the depletion of the crime from art. 207 § 1 p.p.

In summary, it is concluded that, due to the well-protected nature of family functioning, it should be assumed that behavior violating the legal rights of more than one member of the family constitutes one offense of abuse referred to in art. 207 § 1 p.p., of course, in the situation of meeting other generally accepted criteria for the identity of an act. Hence, how rightly one can see the offense under art. 207 of the Penal Code is punishable by a stricter punishment than the individual unit acts mentioned in the offense mentioned above, and this is reflected in the prosecution procedure, which always occurs *ex officio*, and not from a private prosecution, therefore this article significantly helps to protect also personal rights victims even when they are unable to do it themselves. The article 207 p.p. is the basic instrument to combat the phenomenon of domestic violence. Therefore, it must be stated that because of the well-protected nature of the family's functioning, it is assumed that acts infringing the legal rights of more than one member of the family constitute one offense of abuse, of course, after meeting the accepted criteria of the identity of the act.

Also in the views of doctrine for the main good protected in art. 207 p.p. the family is universally recognized and functioning properly⁹.

The previous considerations concerned the first paragraph and paragraph 1a, but it is impossible not to take a position regarding paragraphs 2 and 3 of Art. 207 and so of the qualified type. The second paragraph speaks of the special cruelty of the act described in the first paragraph. Special cruelty has not been defined in the Penal Code, therefore the assessment whether the act of art. 207 § 2 has been fully implemented in each case is subject to review by the court and is examined in the course of court proceedings.

The case law assumes that it is inflicting suffering exceeding the intensity of "ordinary" abuse (specified in Article 207 § 1 of the Penal Code) and that particular cruelty in the behavior of the perpetrator should be associated not so much with the effects of the act, but primarily with the type and manner of action; should be analyzed in relation to a particular person, relatively to his physical and mental state¹⁰.

To sum up, particular cruelty should be considered individually for each perpetrator, taking into account the type and manner of its operation.

Turning to paragraph 3 of art. 207 of the Penal Code, the Supreme Court's judgment of 5 March 2014¹¹ should be recalled, the title of which was to establish the intention of a victim of crime under Art. 207 § 3 of the Penal Code.

⁹ Decision of the Supreme Court of March 31, 2015 I KZP 1/2015 <http://lex.prz.edu.pl/lex/content.rpc?nro=119151462&wersja=-1&dataOceny=2018-09-30&tknDATA=13%2C35%2C6%2C9%2C1537950841&class=CONTENT&loc=4&hId=1&baseHref=http%3A%2F%2Flex.prz.edu.pl%2Flex%2Findex.rpc&print=1>

¹⁰ Judgment of the Supreme Court of December 17, 1970, IV KR 199/70, OSNKW 1971, No. 5, item 7).

¹¹ Decision of the Supreme Court of 5 March 2014 IV KK316/13 <http://lex.prz.edu.pl/lex/content.rpc?nro=118907095&wersja=-1&dataOceny=2018-09-30&tknDATA=13%2C35%2C6%2C9%2C1537950841&class=CONTENT&loc=4&hId=1&baseHref=http%3A%2F%2Flex.prz.edu.pl%2Flex%2Findex.rpc&print=1>

In considering this, the court described the suicide attempt as a critical and final consequence of the perpetrator's act, preceded by the final and specific psychological attitude of the victim himself. Specified in paragraph 3 of art. 207 of the Penal Code, the concept of "slay" means, according to Polish literature, the occurrence of aggression against someone or something, abduction on someone, on something, should be seen only in the perspective of directional psychological attitude¹². In other words, it is not necessary to state that the aggrieved party wanted to take his own life for the occurrence of the "hacking of the aggrieved party for his own life". It is sufficient to assume that at a critical moment there was an intention referred to as the resultant, namely: the victim, being aware that the final action (or omission) that he has taken may result in death (intellectual side), accepts this effect, i.e. he agrees your death (voluntary party). This acceptance of his death does not constitute a deliberate act or presumption by the aggrieved party that it may come and it is one of the consequences that arose in the victim's psyche. Quote, such an intention may take the form of an emergency (when the decision to commit suicide is made under the influence of emotions) or thoughtful (when this decision is preceded by considering the pros and cons). The adoption of a more restrictive concept, assuming that only the desire or willingness of one's own death entitles to treating a given behavior as a "bumping" on their own life, which is a necessary condition for attributing the perpetrator to abuse the stricter type qualified under art. 207 § 3 p.p., it would be too far-reaching. The point is that personal safety, health, and especially the lives of those who are dependent on the perpetrator would not be sufficiently protected by law. Summing up: the suicide decision of the aggrieved party, which is expressed by bumping his own life as a consequence of abuse (Article 207 § 3 of the penal code), at least means being aware of the possibility of taking his life as a result of specific behavior and accepting his own death¹³.

To summarize the above considerations, reference should be made not only to Polish court judgments, but also to European judgments, such as the Judgment of the European Court of Human Rights of 28 January 2014 26608/11 which in its title had a legal issue prohibiting inhuman and degrading treatment. Counteracting domestic violence. Illegal treatment must reach a minimum level of discomfort if it is to fall within the scope of application of Article 3 Convention (J.O.L.1993.61.284 - Convention for the Protection of Human Rights and Fundamental Freedoms made in Rome on November 4, 1950, subsequently amended by Protocols No. 3, 5 and 8 and supplemented by Protocol No. 2. The assessment of this minimum is relative: it depends on all the circumstances of the case such as the nature and context of the treatment, the duration, its physical and mental effects and, in some cases, the sex, age and health of the victim.

3. CONCLUSION

To sum up, it should be noted that art. 207 of the Penal Code was created and introduced to the penal code in order to protect the family, including its minor members, and also to protect the clumsy and addicted people in a different way from the perpetrator of the abuse offense. This article is a guarantee for victims who, with the help of the State, can protect their rights and proper functioning in the family. The adopted solutions are in line with international standards.

¹² S. Dubisz, *Uniwersalny słownik języka polskiego*, Vol. IV, Warszawa 2003, p. 773.

¹³ *Ibidem*, p. 10.

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**PRZESTĘPSTWO „ZNĘCANIA SIĘ” NAD RODZINĄ ZAWARTE W USTAWIE
KODEKS KARNY Z DNIA 6 CZERWCA 1997 R. POD ART. 207
KODEKSU KARNEGO**

Przedmiotem niniejszego artykułu było przedstawienie znaczenia słów „znęca się”, które zostało przedstawione w ustawie kodeks karny. Opisano znaczenie słowa „rodzina” oraz przesłanki, jakie powinna ona spełniać, aby prawidłowo mogła funkcjonować. W artykule wykazano przesłanki, jakie winny być spełnione, aby pociągnąć sprawcę do odpowiedzialności karnej. Poruszono także problem wielości czynu, które wypełnia art. 207 k.k. oraz wymieniono artykuły kodeksu karnego, które wchodzą jako jeden czyn opisany w art. 207 k.k., a także przedstawiono, dlaczego art. 207 k.k. jest zagrożony karą surowszą od artykułów skumulowanych w art. 207 k.k. Przedstawiono zagrożenie karne za przestępstwo z art. 207 k.k. oraz poruszono typ kwalifikowany tego artykułu umieszczony w § 3 oraz w § 2 omówiono treść znaczenia słów „ze szczególnym okrucieństwem”.

Opisano, dlaczego przestępstwo znęcania w przypadku, gdy zostaje popełnione wobec osób najbliższych traktowane jest jako jeden czyn, a nie przypisuje się tego czynu osobno wobec każdej osoby pokrzywdzonej w rodzinie. Wykazano, do kogo należy ocena takiego działania. Porównano i opisano przestępstwo powszechne i indywidualne, które występuje w art. 207 k.k. Wykazano, czemu służy art. 207 k.k. i czyjego dobra chroni. Wykorzystano kilkanaście orzeczeń i wyroków Sądów Apelacyjnych Sądów Najwyższych, a także przytoczono Wyrok Europejskiego Trybunału Praw Człowieka oraz powołano się na Konwencję Praw Człowieka.

Słowa kluczowe: kodeks karny z 1997 r., znęcanie się, przestępstwo powszechne, przestępstwo indywidualne, rodzina.

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RELIGIOUS EDUCATION AT POLISH SCHOOLS IN THE CONTEXT OF SOCIOLOGICAL STUDIES

The analysis of long-standing sociological studies shows that Religious Education at schools is approved of by the vast majority of the Polish society. This approval, undoubtedly, results from the religious declarations of Poles which demonstrate that about 90% of them belong to the Catholic Church. Both parents and school goers say that catechization at school helps them to organize everyday activities and allows to save time which they would have to devote to go to extra afterschool activities if RE classes took place outside of school. The vast majority of school goers participate in RE classes and think positive of them. Neither parents nor school goers are interested in the ideological or political disputes over the presence of RE in the school curriculum. Therefore, they are not influenced by circles who favor a secular school, which, guided by ideological reasons, contest the introduction of religion teaching to Polish schools. The sociological research shows that the teaching of religion at school enjoys the support of the majority of parents and students, while the smallest approval is seen among politicians with liberal and leftist views. Politicians opposed to catechesis at school do not take into account the opinion of the majority of Polish society supporting religious education, but rather follow their own ideological beliefs or the ideological line of their own party. Hence, tensions and conflicts about teaching religion in Polish public schools most often take place. Sometimes disputes have a sharp emotional impact, especially when the antagonized parties try to draw parents and students into conflict. Misunderstandings regarding the presence of catechesis in school do not affect legal regulations regarding this issue.

Keywords: Religious Education, RE classes, catechesis, school, school goers, young generation, public opinion.

1. INTRODUCTION

The legacy of the communist totalitarian system required major transformations within the scope of the religious policy in Poland due to the fact that, for over 40 year, the communist authorities administratively restricted religious freedom of citizens. The manifestation of this ideological struggle was, i.e., depriving school goers of the possibility to attend RE classes at school².

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² S. Skuza, *Nauczanie religii w Polsce w świetle prawa państwowego po roku 1945*, „Kolekcja Communio” 1993, No. 8, p. 242; S. Bober, *Walka o utrzymanie nauczania religii w szkołach w okresie Polski Ludowej*, „Studia Elckie” 2012, No. 14, p. 196–197; A. Dudek, R. Gryz, *Komuniści i Kościół w Polsce (1945–1989)*, Kraków 2006, p. 159–161.

An important initiative after the fall of communism in Poland in 1989 was ensuring the right to religious freedom to all citizens. The re-establishment of the rule of freedom of conscious and of worship and, therefore, guaranteeing religious freedom to citizens was one of the fundamental democratic standards in the civil society. The political transformations after the fall of communism created favourable conditions for the re-introduction of Religious Education to state schools. In September 1990, the first Polish non-communist government decided to introduce non-mandatory RE classes to state schools³. This reactivation granted school goers unrestricted access to moral and religious formation⁴.

Not all political powers or environments, which represented different beliefs, wanted to accept the governmental decision of the re-introduction of RE to schools. Therefore, it became the reason for the ideological conflict, especially between the representatives of the antagonist parties. In this dispute, the politicians did not listen to the voice of the Polish society, but they expressed their own opinions.

On the basis of the analysis of the sociological studies, the author of this publication presents the opinions of the Polish society on RE teaching at state schools. The author pays particular attention to the scale of the social approval for RE classes at school and to the opinions of school goers on the quality of the classes. He also presents various opinions on the presence of Religious Education in the school curriculum.

2. POLITICAL CIRCUMSTANCES OF THE DISPUTE OVER RELIGIOUS EDUCATION AT SCHOOL

Liberal and left-wing environments treated RE classes at school as a form of moral socialization, based on religious motivation⁵. The legal basis for RE teaching was challenged by them before the Constitutional Tribunal. They were of the opinion that it infringed the secular character of schools, especially the rule of freedom of conscious and of worship⁶. Moreover, they referred to the practices of the Western, highly-developed, countries which,

³ R. Czekalski, *Rys historyczny lekcji religii katolickiej w Polsce*, „Studia Katechetyczne” 2010, No. 7, p. 122–123; Adamczuk L. (2000), *Nauczanie religii w Polsce 1945–1999* [in:] *Kościół i religijność Polaków 1945–1999*, ed. W. Zdaniewicz, T. Zembrzusi, Warszawa 2000, p. 242; J. Szpet, *Vademecum Katechety*, Poznań 2000, p. 7.

⁴ R. Bednarczyk, *Efektywność szkolnej lekcji religii w perspektywie „filarów wiary”* [in:] *Nauczanie religii w szkole w latach 1990–2015 wobec zadań katechezy*, ed. A. Rayzacher-Majewska, Warszawa 2016, p. 13–14; A. Rayzacher-Majewska, *Wychowawcze zadania katechezy w szkolnym nauczaniu religii* [in:] *Nauczanie religii w szkole...*, p. 87–88.

⁵ K. Koseła, *Religia przy tablicy – postawy wobec lekcji religii w szkołach* [in:] *Szkola czy parafia? Nauka religii w szkole w świetle badań socjologicznych*, ed. K. Kiciński, K. Koseła, W. Pawlik, Kraków 1995, p. 100.

⁶ A. Dudek, *Historia polityczna Polski 1989–2005*, wyd. 1, Kraków 2007, p. 157–158; M. Kinal, *Teaching of religion in polish schools after 1989* [in:] *Sociology of Religion. Selected aspects from Central European Region*, ed. W. Jedynak, J. Kinal, D. Luźny, D. Topinka, Rzeszów 2016, p. 122; W. Pawlik, *Nauka religii w szkole jako problem polityczny* [in:] *Szkola czy parafia? Nauka religii w szkole w świetle badań socjologicznych*, ed. K. Kiciński, K. Koseła, W. Pawlik, Kraków 1995, p. 33–35.

for many years, had been walking away from moral socialization and, therefore, undermined the influence of the Church on the upbringing of young generations⁷.

The opinions of some of the politicians who were against RE teaching at school may be regarded as an example of the alienation of policy which reveals the tension between the majority of the society (which approved of school catechesis) and the elites (which were engaged in the ideological dispute).

The sociological studies, carried out in the first few years after the introduction of RE to schools, show that the dispute over Religious Education at school resulted from the rivalry between political powers rather than from different opinions in the society. This conclusion can be drawn from the comparison of the surveys which demonstrate the approval of school catechesis expressed by the general public, youngsters and the delegates participating in the meetings of the major political parties (the Democratic Union, the Liberal and Democratic Congress).

The national studies, carried out by the Public Opinion Research Centre in the first years after the introduction of Religious Education to schools (1990–1992), show that about two third of adult Poles and school goers of the last class of the secondary school supported the idea of RE teaching at schools. One quarter of the respondents expressed the opposite opinion. The proportions were similar among both the youngsters as well as adult Poles⁸.

In the case of the representatives of the political parties the support for school catechesis was decidedly weaker, which was revealed in the sociological studies carried out among the delegates participating in party congresses between 1991–1992. The weakest support was declared by the representatives of the liberal parties⁹ which had a strong position in the political circles of the ruling party as, after 1989, liberalism turned out to be the most influential political trend in Poland¹⁰. About two third of the delegates of the liberal parties, i.e. the Democratic Union and the Liberal and Democratic Congress, did not approve of the decision to introduce Religious Education to schools and one quarter thought the opposite. The studies did not include the declarations of the members of the left-wing party – the Social Democracy of the Republic of Poland which brought together people of the former nomenclature, i.e. post-communists¹¹.

By controlling mass media, the liberals and the representatives of the former system had a strong influence on the public opinion and presented RE at school as an attempt on the secular character of state schools. They also inspired public debates in which the allegedly unconstitutional character of RE classes at school was discussed.

The presented study results show that the support of adult Poles and youngsters for the introduction of Religious Education to schools was greater than the support of the representatives of the influential liberal parties. The fact that each side had a different opinion proved that the politicians, elected by the society, did not support their voters when it comes to RE teaching at schools. Instead they acted in the interest of their party or according to

⁷ K. Kosęła, *Religia przy tablicy – postawy wobec lekcji religii w szkołach* [in:] *Szkoła czy parafia?...*, p. 100.

⁸ M. Grabowska, *Czy elity polityczne reprezentują poglądy społeczeństwa?* [in:] *Nauka religii w szkole...*, p. 57.

⁹ *Ibidem*, p. 57–58.

¹⁰ Z. Krasnodębski, *Demokracja peryferii*, wyd. 2, Gdańsk 2005, p. 26; J. Szacki, *Liberalizm po komunizmie*, wyd. 1, Kraków 1994, p. 255–258.

¹¹ M. Grabowska, *Czy elity polityczne reprezentują poglądy społeczeństwa...*, p. 57–59.

their own convictions. The elites, busy with the political and ideological struggle, lost contact with their voters who they should represent. The objection to RE teaching at school was the element of the ideological struggle waged against the Catholic Church which, at that time, was accused of attempting to introduce a new kind of totalitarianism¹², of building a religious state¹³ and of ideologising the public space¹⁴. It was also presented as the enemy of democracy and modernity and as a relic of traditional parochialism and backwardness¹⁵. The liberals and post-communists presented the Catholic Church in the same way as communists had been presented in the past, i.e. as a leading power aimed at the totalization of social life¹⁶.

There was a heated public debate in which the supporters and the opponents of RE teaching at school presented many for and against arguments. The opponents were of the opinion that catechesis in state schools infringed the democratic rule of the separation of the Church and the state. School as a secular institution could not become a place of catechization whose aim was to strengthen the religious beliefs of young people and to engage them in the religious life of Church community groups. Religious Education should not be the educational task of schools. State schools were to educate by presenting knowledge to students and by forming humanistic attitudes in them. The formation of religious convictions fell within the remit of the Church which should carry out its mission in its facilities and with its own money. The Church should not burden the school with the responsibility to organize and finance catechization¹⁷.

The opponents of school catechesis were also of the opinion that teaching about the Catholic religion at state schools privileged one religion and, at the same time, discriminated other beliefs. They also presented formal and legal objections claiming that Religious Education was introduced to schools in an inappropriate and undemocratic way as it had not been preceded by social consultations, especially among parents and school goers. The forceful way of the introduction of RE to state schools was a display of the abuse of power by the Catholic Church in the society¹⁸. They believed that Religious Education was a display of clericalization of public life and a form of indoctrination. Moreover, it had a negative influence on school communities as it introduced divisions among school goers, favoured intolerance and generated antagonisms when it comes to their worldview¹⁹.

The supporters of Religious Education at school were of the opinion that it was an important achievement of the European democracy which respected the freedom of conscious and of worship. It enabled parents to exercise their freedom of religion who had the right to

¹² A. Dudek, *Historia polityczna Polski 1989–2005*, wyd. 1, Kraków 2007, p. 156.

¹³ A. Michnik, *Kościół – lewica – dialog*, Warszawa 2009, p. 231.

¹⁴ H. Świda-Ziemba, *Człowiek wewnętrznie zniewolony. Mechanizmy i konsekwencje minionej formacji – analiza psychospołeczna*, Warszawa 1997, p. 414.

¹⁵ J. Gowin, *Kościół w czasach wolności 1989–1999*, Kraków 1999, p. 43.

¹⁶ H. Świda-Ziemba, *Człowiek wewnętrznie zniewolony. Mechanizmy i konsekwencje minionej formacji – analiza psychospołeczna*, Warszawa 1997, p. 416, 421.

¹⁷ J. Baniak, *O nauczaniu religii i etyki w szkole*, <http://www.kulturaswiecka.pl/node/641> (access 30.12.2017).

¹⁸ K. Kiciński (1995), *Religia w szkole: argumenty za i przeciw*, in: *Szkoła czy parafia?...*, p. 80; J. Baniak, *O nauczaniu religii...*

¹⁹ L. Adamczuk, *Nauczanie religii w Polsce 1945–1999* [in:] *Kościół i religijność Polaków 1945–1999...*, p. 246; A. Szwałkajzer, *Młodzież o lekcjach religii w szkole* [in:] *Szkoła czy parafia?...*, p. 149.

bring up their children according to their convictions not only at home but also at school. By approving of the introduction of catechization to state school the state secured the freedom of citizens to express their religious beliefs in private as well as public life²⁰. Moreover, Religious Education cherished a good Polish tradition whose continuation had been interrupted by the atheist system. School catechesis had a social support and met the expectations of the society whose vast majority (about 90%) declared the affiliation to the Catholic Church²¹.

The supporters of RE teaching at school also pointed to the valuable influence of catechesis on the process of socialization. They thought that school catechesis had an educational and didactic value. Religious Education treated about the universal rules and ethical standards and it enriched young people by raising their level of education and by teaching them propriety. School catechesis did not threaten anyone's freedom as it was not compulsory and school goers could choose between RE and ethic classes. Religious Education at school helped parents and their children to plan and organize everyday life. It took off the burden of after school activities and allowed to save time which, otherwise, school goers would have to spend on going to churches or catechization centres which, very often, were located far from schools²².

Despite an emotional dispute between the supporters and opponents of school catechesis, RE teaching is implemented at Polish schools. Its legal status is regulated by the Constitution of the Republic of Poland which says that a church religion or a religious association with a regulated legal situation may be a school subject provided that the freedom of conscious and of worship of other people is respected²³. Moreover, in the Concordat, Poland obliged itself to organize RE teaching at state primary and secondary schools as well as in kindergartens²⁴.

3. OPINIONS OF POLES ON RELIGIOUS EDUCATION AT SCHOOL

The reintroduction of Religious Education to schools met the general support of school goers as well as their parents. In the first year of RE teaching (1990/91), 95.8% of children and youngsters attended the classes. Primary school goers (98.0%) as well as secondary

²⁰ L. Kasper, A. Wojtas, *Nauczanie religii w szkole – zgodne z konstytucją i europejskimi standardami*, <http://www.katecheza.episkopat.pl/index.php/menu/nauczanie-religii-w-szkole/dokumenty-koscielne/104-nauczanie-religii-w-szkole-zgodne-z-konstytucja-i-europejskimi-standardami-2016> (access 29.12.2017).

²¹ K. Kiciński, *Religia w szkole: argumenty za i przeciw* [in:] *Szkoła czy parafia?...*, p. 79; A. Szwałkajzer, *Młodzież o lekcjach religii w szkole* [in:] *Szkoła czy parafia?...*, p. 148.

²² K. Kiciński, *Religia w szkole: argumenty za i przeciw* [in:] *Szkoła czy parafia?...*, p. 79.

²³ The constitution of the Republic of Poland of 2nd April 1997, art. 53, paragraph 4, Journal of Laws 1997 no 78 item 483; <http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU19970780483/U/D19970483Lj.pdf> (access 29.12.2017); M. Pisarek, *Obecność nauczania religii w publicznym systemie oświaty w świetle obowiązującego prawa*, Rzeszów 2013, p. 84.

²⁴ *The concordat between the Holy See and the Republic of Poland, signed in Warsaw on 28th July 1993*, art 12, paragraph 1-4 (Journal of Laws 1998 no 51 item 318); <http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19980510318> (access 29.12.2017); B. Trzeciak, *Relacja państwo – Kościół. O polskim Konkordacie '93*, Warszawa 1998, p. 92; M. Pisarek, *Obecność nauczania religii w publicznym systemie oświaty w świetle obowiązującego prawa*, Rzeszów 2013, p. 101.

school goers (92.2%) attended RE classes most frequently, less frequently – incomplete secondary vocational school goers (89.7%) and secondary vocational school goers (88.5%)²⁵. School catechesis was accepted by almost all parents of primary school goers, as 97.3% of children who lived in the city and 99.3% of those living in villages participated in the classes²⁶. The national sociological studies conducted between 1991 and 2016 on the representative sample of secondary and vocational school goers show that the attendance at RE classes had an increasing tendency until 2010. In 2010, it reached the highest level of 93%. In the following years the trend reversed. In 2016, 75% of the respondents declared their attendance at RE classes. This was the worst result since the introduction of RE classes to state schools. Despite the fact that within six years the frequency decreased by nearly one fifth, still the vast majority of youngsters declared to participate in the classes²⁷.

The place of residence of the respondents is the variable which differentiates the frequency of the attendance at RE classes most. In 2016, youngsters living in villages participated in RE classes most frequently (85%), which meant a decrease by 11 points in comparison to 2013. Even greater decrease happened among youngsters living in cities with the population below 20,000. In 2013, 89% of them declared the attendance at RE classes, whereas in 2016 – 72%. In the same period of time, the most dynamic decrease happened among youngsters living in bigger cities (from 73% to 49%)²⁸.

Church institutions present more optimistic indicators for the attendance at RE classes. According to the statistical data of the Polish Episcopal Commission for Catholic Education, 97% of primary school goers, 95% of middle school goers and 90% of secondary school goers attended the classes in May 2015. The studies show that 94% of the total number of school goers participated in RE classes. With age, the absence from the classes increased, as secondary school goers attended them least often²⁹.

The decreasing attendance at RE classes at school is related to the transformation of religiosity and morality of young generation. Poorer indicators for auto-declaration of faith among young people, poorer participation in religious practices and selective approach towards ecclesial morality³⁰ affect the attitude towards RE teaching at school which is treated by youngsters as a meeting of religious character. Moreover, teenagers living in villages and towns who participate in RE classes most often, look up to their peers living in big

²⁵ L. Adamczuk, *Nauczanie religii w Polsce 1945–1999* [in:] *Kościół i religijność Polaków...*, p. 245.

²⁶ L. Adamczuk, *Zasięg nauczania religii w szkołach polskich w 1991 r. w świetle danych statystycznych* [in:] *Szkola czy parafia?...*, p. 17–21.

²⁷ M. Gwiazda, *Religia w szkole – uczestnictwo i ocena*, in: *Młodzież 2016. Study report*, the Public Opinion Research Centre, the National Bureau for Drug Prevention, Warszawa 2016, p. 141.

²⁸ R. Boguszewski, M. Feliksiak, M. Gwiazda, J. Kalka, *Młodzież o sobie: wartości, obyczajowość, grupy odniesienia*, in: *Młodzież 2013. Opinie i diagnozy nr 28*, ed. M. Grabowska, J. Kalka, Warszawa 2014 p. 119; M. Gwiazda, *Religia w szkole – uczestnictwo i ocena* [in:] *Młodzież 2016...*, p. 143.

²⁹ L. Kasper, A. Wojtas, *Nauczanie religii w szkole...*

³⁰ A. Głowacki, *Religijność młodzieży* [in:] *Młodzież 2016...*, p. 131–133; J. Mariański, *Młodzież między tradycją i ponowoczesnością. Wartości moralne w świadomości maturzystów*, Lublin 1995, p. 337; S.H. Zaręba, *Dynamika świadomości religijno-moralnej młodzieży w warunkach przemian ustrojowych w Polsce (1988–1998)*, Warszawa 2003, p. 274–275.

cities who show lesser interest in religious and moral issues. These changes indicate the tendency towards the secularization of young generation³¹.

High frequency of students' participation in RE classes at Polish schools is related to the social support for school catechesis. The reintroduction of Religious Education to school met positive reactions of the society. In September 1990, 61% of the respondents expressed positive emotions about it (33% – happiness, 28% – content), 21% of them were indifferent and 11% were discontent. Only 2% of the respondents were indignant³².

The national sociological studies carried out between 1991 and 2007 show that the support of Poles for Religious Education at school had an increasing tendency. In 1991, 57% of the respondents supported RE teaching at school and in 2007 – 72% (an increase by 15%). During that time the number of the opponents of school catechesis decreased (from 42% to 32%). The sociological studies carried out in 2007 demonstrate that the supporters of Religious Education at school outnumbered the opponents in all socio-demographic categories in question³³.

Such strong social support for Religious Education at school demonstrates that Poles approve of this form of religious education for children and youngsters. The vast majority of the Polish society is consistent in terms of their faith and religiosity and, therefore, they think that young generation should receive religious and moral formation at school where they are educated and brought up. Parents have the right to decide about the upbringing of their children according to their own worldview and the system of values they chose to accept. Although some Poles think that school does not create the right atmosphere for RE teaching and, therefore, the classes should be held in Church facilities, the supporters of this solution belong to the minority.

The opinions on the quality of RE teaching expressed by school goers are of significant importance when it comes to the evaluation of the process of catechization at school. The national representative sociological studies demonstrate that despite different opinions on the quality of RE teaching, the majority of them are positive.

In 1992, 36% of school goers thought that RE classes were interesting and therefore they attended them eagerly. For 39% of the respondents the classes were nothing special and 25% of youngsters found them boring. After eleven years (2003) not much changed when it comes to these opinions and the analysed indicators had the following values respectively: 41%, 34% and 25%. The most critical about the quality of catechesis were secondary school goers (38%), as they found the classes boring and irrelevant. Less critical were technical college goers (21%). The least attention to the content of catechesis and the way it was taught was paid by vocational secondary school goers (16%) and basic vocational school goers (16%)³⁴.

³¹ J. Mariański, *Przemiany moralności polskich maturzystów w latach 1994–2009. Studium socjologiczne*, Lublin 2011, p. 447–448; S.H. Zaręba, *W kierunku jakiej religijności? Studia nad katolicyzmem polskiej młodzieży*, Warszawa 2008, p. 505–507.

³² K. Koseła, *Religia przy tablicy – postawy wobec lekcji religii w szkołach* [in:] *Szkoła czy parafla?...*, p. 91.

³³ M. Feliksiak, *Opinie o nauczaniu religii. Komunikat z badań*, BS/119/2007, Warszawa 2007; http://www.cbos.pl/SPISKOM.POL/2007/K_119_07.PDF (28.12.2017 r.), p. 3–4.

³⁴ B. Badora, M. Gwiazda, J. Kalka, G. Świątkiewicz, *Młodzież 2003. Opinie i diagnozy nr 2*, Warszawa 2004, file:///C:/Users/Wit/Downloads/M%C5%82odzie%C5%BC_2003.pdf (30.12.2017), p. 51–52.

In 2016, two fifth of the respondents thought RE classes were interesting. Almost the same proportion (38%) thought there was nothing special about catechesis and that it was like any other school subject. Slightly over one fifth of school goers (22%) were unhappy about the classes³⁵. The comparison of the study results conducted between 1992 and 2016 shows that the evaluation of the quality of RE teaching was stable as the changes were minimal, by few percent only.

It seems that stable opinions about the quality of RE teaching at school are the result of the implementation of the same programs and teaching methods by catechists. The fact that, for twenty five years, almost two fifth of school goers thought that RE teaching stood out among other subjects and interested youngsters is an important asset of the classes.

4. SUMMARY

The reintroduction of RE teaching to state schools met the general approval of parents and school goers. High attendance at RE classes is the effect of the attachment of Poles to the Catholic religion. Despite the fact that, in the last few years, the attendance decreased, still the vast majority of young people participate in RE classes. The majority of the respondents evaluate the quality of catechesis in a positive way. The stable opinions on the quality of catechesis suggest that the level of teaching is even.

High social support for Religious Education and good attendance at the classes prove that vast majority of Poles is not interested in the conflict about RE teaching at state schools. RE classes at school help parents and school goers to organize everyday life and take off the burden of extra activities organized outside of school. School goers save time as they do not have to go to extra activities organized in Church facilities. The approval of general and easy access to Religious Education at school seems to be something obvious for school goers and their parents. High social support for RE teaching demonstrates that the dispute over the presence of catechesis at school does not result from social but from political and ideological conditioning.

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³⁵ M. Gwiazda, *Religia w szkole – uczestnictwo i ocena* [in:] *Młodzież 2016. Study report*, Warszawa 2016, p. 145–146.

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NAUCZANIE RELIGII W POLSKICH SZKOŁACH W BADANIACH SOCJOLOGICZNYCH

Analiza wyników wieloletnich badań socjologicznych wskazuje, że nauczanie religii w szkołach popiera zdecydowana większość polskiego społeczeństwa. Aprobata dla lekcji religii w szkole jest niewątpliwie konsekwencją deklaracji religijnych, z których wynika, iż około 90% Polaków jest wyznawcami religii katolickiej. Zarówno rodzice jak i uczniowie przyznają, że katechizacja w szkole ułatwia im organizację codziennych zajęć i pozwala zaoszczędzić czas, który uczniowie musieliby przeznaczyć na dodatkowe zajęcia pozalekcyjne, gdyby nauczanie religii odbywało się poza szkołą. Zdecydowana większość badanych uczniów uczestniczy w lekcjach religii w szkole i pozytywnie je ocenia.

Rodzice i uczniowie nie są zainteresowani sporami ideologicznymi i politycznymi dotyczącymi obecności religii w szkole. Dlatego też nie ulegają wpływom środowisk opowiadających

się za świecką szkołą, które kierując się przesłankami ideologicznymi, kontestują wprowadzenie nauczania religii do polskich szkół. Z badań socjologicznych wynika, iż nauczanie religii w szkole cieszy się poparciem większości rodziców i uczniów, natomiast z najmniejszą aprobatą spotyka się wśród polityków o poglądach liberalnych i lewicowych. Politycy sprzeciwiający się katechizacji w szkole nie uwzględniają opinii większości społeczeństwa polskiego popierającego edukację religijną, ale raczej kierują się własnymi przekonaniem światopoglądowymi lub linią ideologiczną własnej partii. Stąd też najczęściej biorą się napięcia i konflikty o nauczanie religii w polskich szkołach publicznych. Niekiedy spory mają ostry emocjonalny przebieg, zwłaszcza, gdy zantagonizowane strony usiłują wciągnąć w konflikt rodziców i uczniów. Nieporozumienia dotyczące obecności katechezy w szkole nie mają wpływu na regulacje prawne dotyczące tej kwestii.

Słowa kluczowe: nauczanie religii, lekcje religii, katecheza, szkoła, uczniowie, młode pokolenie, opinia społeczna.

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RESEARCH ON LEARNING SAFETY AND HYGIENE IN A MINING COMPANY²

Training and improving employee knowledge plays an important role in every company. The process of personnel development is perceived as an investment and a basic management tool in the organization. The development of the training system and the selection of appropriate methods of their transfer in the field of occupational health and safety is a fundamental task of personnel departments. The issues in the safety areas are dealt with by specialists in such fields of science as philosophy, psychology, sociology, history, law, pedagogy, medicine and ergonomics.

In a mining company, the employee is exposed to natural, technical and personal hazards. The most frequent causes of accidents are personal hazards, the cause of which is in the uncontrolled muscular power and the gravity of the organism. However, the most serious consequences for the health and life of the employee are natural and technical hazards. Such accidents are connected with uncontrolled rock formation or worker's contact with machines during the movement as well as electric shock. A separate group of threats is harmful factors occurring at workplaces that may cause occupational diseases.

The article attempts to assess the effectiveness of knowledge acquisition by employees for three different training methods. The analysis was based on the results of questionnaire surveys obtained during periodic training. Surveys were prepared for a group of workers employed at the position of a worker. It was proposed to compare the effectiveness of different training methods of employees by determining the percentage absorption rate of knowledge W_w and the outflow rate of means of protection of individual W_r . Test results and index values for individual measurement days are presented in tabular and graphical form.

Keywords: employee training, work safety, safety culture, mining.

1. INTRODUCTION

Occupational health and safety training is carried out in mining companies by various methods³. Most often, employees training is based on traditional didactic school methods in the form of lectures (e.g. for periodic training). However, electronic means of transfer of

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² The research work was carried out as part of statutory work no. 11.11.100.005.

³ S. Zhang, X.Z. Shi, Wu. Chao, *Measuring the effects of external factor on leadership safety behavior, Case study of mine enterprises in China*. Saf.Sci. 2017, 93, p. 241–255, DOI: 1016/j.ssci.2016.12.2017.

information and knowledge are being used at an ever-increasing rate. Computer animations and websites addressed individually to employees significantly enhance and enrich the traditional methods of training in the area of occupational safety. Visualizations aimed at the reconstruction of accidents and the presented statistics on the incidences of occupational diseases bring the expected effects in the form of improved safety. Still, about 80% of all accidents in mines are caused by human factors. Due to such high influence of employees on the number of accidents, there is a need to continue to search for new methods of employee training to prepare them for the reliable and safe performance of work⁴.

Employee training is an important part of building the safety culture in the organization⁵. The need for conducting training results directly from the legal regulations and the requirements set for occupational health and safety management systems. All employees of an organization must be competent in the functions they perform within the company⁶. Their proven competence should be appropriate to the requirements set for them by the company. In the case of an occupational health and safety management system, employees should have knowledge and awareness of how to perform their duties in a safe manner for themselves and their colleagues⁷.

Equipped with modern methods of training consisting in the presentation of information by means of multimedia, instructional and training materials, animations or computer simulations etc., we can shape the awareness of employees and consequently their pro-safety attitudes and behaviors. The information provided during training in occupational health and safety in the mining industry concern both correct and incorrect ways to perform work activities. Therefore, they perform both educational and warning functions. Raising the awareness of employees is largely based on a retrospective analysis of past events^{8,9}. It is possible to present accidents in an illustrative way by using the didactic equipment available at the time of technological development for training purposes. Between 2012 and 2016, as many as 77.1% of mining accidents occurred in hard coal mines. Although it is possible to see an improvement in accident rates, individual events may disrupt the observed trend (Fig. 1). In 2014, a methane ignition and explosion occurred in the Mysłowice-Wesoła mine, resulting in the death of 5 miners¹⁰. Supervisors should, therefore, take all necessary actions on an ongoing basis and have a direct impact on the improvement of the health and safety conditions in the company¹¹.

⁴ C.D.B. Burt, B. Sepie, G. Mcfadden, *The development of a considerate and responsible safety attitude in work teams*, Saf.Sci. 2008, 46(1), p. 79–91, DOI: 10.1016/j.ssci.2006.10.005.

⁵ M. Sukiennik, P. Bąk, M. Kapusta, *Kultura korporacyjna a czynnik ludzki w polskich przedsiębiorstwach wydobywczych*, „Inżynieria Mineralna” – „Journal of the Polish Mineral Engineering Society” 2016, Yearly 17, No. 2, p. 125–134.

⁶ Regulation of the Minister of Environment of 2 August 2016 on Mining and Mining Rescue Qualifications (Journal of Laws, item 1229).

⁷ Geological and Mining Law – Act of 9 June 2011 (Journal of Laws, no. 163, item 981).

⁸ M. Sari, H.S.B. Duzgun, C. Karpus et al., *Accident analysis of two Turkish underground coal mines*, Saf.Sci. 2004, 42(8), 675-690; DOI: 10.1016/j.ssci.2003.11.002.

⁹ J. Zhang, N. Chen, G. Fu et al., *The Safety Attitudes of Senior Managers in the Chinese Coal Industry*, Int. J. Environ. Res. Public Health. 2016, 13, p. 1147–1157, DOI: 10.3390/ijerph13111147.

¹⁰ *Assessment of work safety, mine rescue and general safety in connection with mining and geological activities in 2016*, State Mining Authority, Katowice 2017.

¹¹ M. Kapusta, *Wpływ osób dozoru górniczego na poprawę warunków bhp*, Inżynieria Mineralna” – „Journal of the Polish Mineral Engineering Society”, 2017, Yearly No. 2(40), p. 183–194.

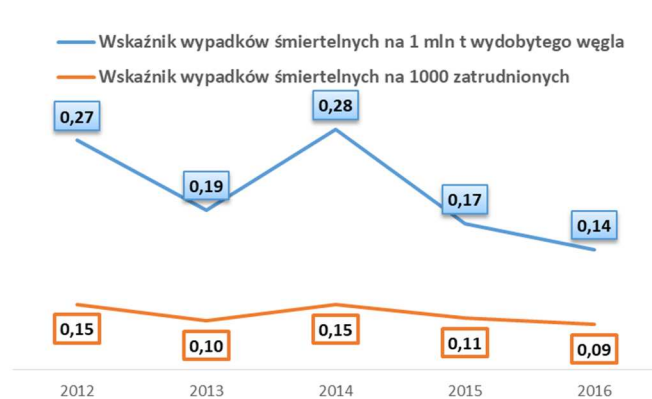


Fig. 1. Fatal accident rate per 1000 employees and 1 million tons in hard coal mines in 2012–2016

2. EMPLOYEES' CONSCIOUSNESS AND IMPACT OF TRAINING ON THE OCCUPATIONAL SAFETY CULTURE

Consciousness is a very capacious term which appears in many social sciences. These include philosophy, psychology, sociology, history, law, and pedagogy, as well. The most complete knowledge about consciousness is given to us by philosophy and psychology¹². Initially in philosophy, consciousness meant a subjective sense of the current experience, direct sensation, a feeling of being present within the field of internal perception – the field of consciousness. The notion of consciousness is defined in a similar way in psychology, which describes it – in the broadest sense – as a state of consciousness, vigilance, the perception of stimuli from the surrounding world. In a narrower, stricter sense that is specific exclusively to humans, it is the highest level of mental development for which it is essential to be aware of one's own reflection of the reality and the fact of acting upon it. The reflection of the reality depends on the structure and functioning of the sensory organs, through which humans receive information about what is happening in the external world as well as within humans themselves and on the structure and functioning of the brain, in which the information received by the senses undergoes complex processes of analysis and synthesis. In pedagogical terms, consciousness is defined as follows:

- a human-specific ability to be aware of one's own behavior, its conditions and consequences,
- a human psyche, as a specific function of the central nervous system and the highest form of regulation of his or her behavior, which distinguishes humans from animals,
- processes for receiving information and controlling human behavior,
- a state of consciousness, unlike the state of being asleep or the disappearance of consciousness (the so-called loss of consciousness); psychoanalysis also distinguishes the state of unconsciousness and subconsciousness, an ability to experience emotional states, otherwise – the self.

¹² J. Graham, BA Nosek, J. Haidt et al., *Mapping the moral domain*, "Journal of Personality and Social Psychology" 2011, 101(2), p. 366–385, DOI: 10.1037/a0021847.

Employee consciousness of occupational safety has an impact on the way they think and act in the workplace environment¹³. The greatest impact on raising consciousness is exerted by all kinds of educational activities, from the knowledge gained in schools, to training in the workplace, to all forms of media education (television, radio, and press), to popularization projects¹⁴. We prepare our employees to exhibit the desired behaviors and take appropriate actions by raising the level of their consciousness in combination with the provision of relevant knowledge. These measures will be considered a success if the employee is conscious of the purpose and sense of their activity and of the consequences that it may have for others. Legislation requires supervising bodies and companies to train crews in occupational health and safety¹⁵. An organization should establish and maintain procedures to raise the consciousness of its employees about:

- types of hazards occurring in the whole organization and at individual workstations and the professional risk related to them,
- benefits for employees and organizations resulting from the elimination of hazards and reduction of occupational risk,
- their tasks and responsibilities in achieving compliance with the occupational health and safety policy and with the procedures and requirements of the occupational health and safety management system, including the requirements concerning preparation for and response to accidents at work and serious breakdowns,
- the potential consequences of non-compliance with established procedures.

The active involvement of employees in the occupational health and safety management processes helps achieve the general and specific objectives¹⁶.

Culture is defined as the totality of principles, rules, and manners of human activity, the creations of human work and artistic output, and is a collective achievement of a society. It is created on the basis of specific biological and social characteristics of humans and their living conditions and develops and transforms as part of a historical process. The relation between the number of accidents and potential accidents occurring in an organization and the occupational health and safety culture has been the subject of many investigations and analyses on multiple occasions¹⁷. The part of the culture that relates to risk and safety at work is referred to as the organization's safety culture. This culture is a set of organization-specific norms, values, and beliefs which employees adhere to and which determines the way individuals and groups live within an organization¹⁸.

One of the most important factors shaping the safety culture is the education and training of employees. A high safety culture is a characteristic of an organization with a high level of safety¹⁹. Therefore, it can be stated that we observe a high safety culture in companies

¹³ T.A. Saurin, C.T. Formoso, F.B. Cambraia, *An analysis of construction safety best practices from a cognitive systems engineering perspective*, "Safety Science" 2008, Vol. 46, No. 8, p. 1169–1183.

¹⁴ J.D. Nahrgang, F.P. Morgeson, D.A. Hofman, *Safety at work: A meta-analytic investigation of the link between job resources, burnout, engagement, and safety outcomes*, J.Appl. Psychol. 2011, 96(1), p. 71–94, DOI: 10.1037/a0021484.

¹⁵ Act of 26 June 1974. Labor Code (Journal of Laws of 1974, No. 24, item 141, as amended).

¹⁶ *Strategor: Zarządzanie firmą. Strategie, struktury, decyzje, tożsamość*, PWE S.A. Warszawa 2001.

¹⁷ T. Lee, K. Harrison, *Assessing safety culture in nuclear power station*, "Safety Science" 2000, Vol. 34, No. 1–3, DOI: 10.1016/S0925-7535(00)00007-2.

¹⁸ E. McKenna, N. Beech, *Zarządzanie zasobami ludzkimi*, Felberg SJA, Warszawa 1999.

¹⁹ K. Mearns, R. Flin, R. Gordon et al., *Measuring safety climate on offshoring installations*, „Work & Stress" 1998, Vol. 45, No. 2.

where a high level of education of employees has been introduced based on modern training methods. An occupational health and safety management system, which is part of the organization's management system, includes: the organizational structure, planning, responsibilities, rules of conduct, procedures, processes, and resources necessary to develop, implement, realize, review and maintain the occupational health and safety policy. Particular attention is paid to the appropriate design and implementation of the following elements in order to foster and strengthen the safety culture:

- setting occupational health and safety objectives,
- management's commitment to health and safety policy,
- competence and training,
- motivation,
- communication,
- monitoring.

The functioning of the above-mentioned elements has a great impact on the shaping of attitudes and behaviors of employees towards occupational health and safety²⁰.

3. RESEARCH METHODOLOGY

The first step in organizing training is to precisely define its objectives. The objectives should be formulated for behavior, activities, and operations which an employee must perform in order to ensure high productivity and safety at work. It is not possible to define the content of a training program until the organization knows the objectives it wants to achieve. In other words, one must answer the question of what knowledge, skills, and abilities are necessary for the good and safe performance of work. Training objectives should be based on the needs of the organization and its employees. It is, therefore, necessary to assess the training needs in order to define the organizational objectives on an individual basis and consider how the training program will contribute to their achievement. The recognition of training needs, more postulated than performed in reality, is done by examining the components of work and the skills needed to perform the tasks²¹.

An organization-wide analysis can identify general needs, which then need to be translated into the needs of employees or working groups. The next step is to evaluate the tasks performed at work and the knowledge, skills, and abilities needed to perform them. The analysis at the individual level is intended to answer the question which employees need training and what kind of training it is. This information can be obtained through a job analysis, critical incident techniques, employee assessment systems or questionnaire surveys. A job analysis is most often used to identify training needs and define training objectives. It contains a list of properties needed for the job to be done well and a sequence of necessary operations for a particular workstation. On the basis of a job analysis, the company can determine whether the training will bring the expected results.

²⁰ M. Kapusta, P. Bąk, M. Sukiennik, *Rola kultury bezpieczeństwa i higieny pracy w przedsiębiorstwie wydobywczym*, „Przegląd Górniczy” 2016, t. 72, nr 8, p. 11–15.

²¹ R. Zhang, *The interaction mechanism between the safety attitude and safety performance*. International Conference on Economics, Social Science, Arts, Education and Management Engineering, Xian, China, 12–13 Dec 2015, Published by Atlantis Press, p. 634–638.

One of the oldest and most frequently used methods of preparing an employee to perform tasks is training at the workstation where the job will be performed. The trainee learns while working under the direction of an experienced employee or instructor. Advantages of this method include the economic aspect, since the organization does not need to create, equip or maintain special training equipment in this case. Another advantage of this method is that there are no costs associated with the employment of external instructors. However, it should be stressed that during this time the trainer has to devote time at the expense of their own responsibilities, which has a negative impact on the overall productivity. Additional costs include the slowness of the trainee's work and the losses caused by their lack of experience.

Another method is training away from the workstation – in a location specially prepared for this purpose. Unlike the previous case, such training is usually based on qualified instructors rather than employees or supervisors. This type of training has several advantages. There is no pressure to achieve some level of productivity since the training is the sole objective. Trainees do not have to worry about making costly and troublesome mistakes or damaging equipment. They can focus on learning the skills needed to perform tasks well. A disadvantage is the high cost of such training. The organization must equip the training facilities with appropriate devices and pay instructor fees. These costs are particularly high when there are too few new employees to take full advantage of all the equipment.

Multimedia training is the last of the methods presented. The degree of sophistication and complexity varies greatly from printed books to be filled in by employees, to interactive audio-video presentations, to complex computer software. All the forms of transferring information are based on self-study at an individual pace. Carefully prepared information is presented to the trainee in a specific sequence. The difficulty level increases gradually so that the trainee can cope with the material and thus achieve the goal of the training. This form of training is often addressed to a large group of employees. The speed of learning largely depends on the motivation and commitment of the trainee.

Irrespective of the impressions caused by the training and the care taken in the preparation of particular methods, their results should be systematically and quantitatively evaluated. The degree of success of the training can be checked through the following:

- cognitive results – the amount of knowledge gained,
- practical results – improving the quantity and quality of production,
- emotional results – changing attitudes or motivation to work safely.

Conducting research and evaluating the effects in a company makes it possible to effectively determine the direction and selection of appropriate training methods.

4. CHOICE OF EMPLOYEE SURVEY METHODS

In order to determine the effectiveness of employee training in the field of occupational health and safety, three methods of training were selected. The research was carried out in parallel in one of the underground hard coal mines over a period of four consecutive weeks using various methods. Figure 2 shows the employee training methods chosen to carry out the research.

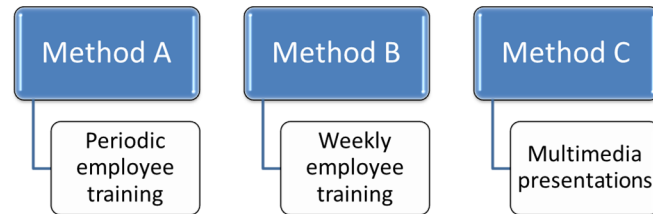


Fig. 2. Training methods used in research

Periodic training of employees takes place on a regular basis, and during the course of the survey, it was conducted outside the workplace. The form of the absorption of knowledge consisted in a direct contact and transfer of knowledge in a trainer–employee relation. This type of training and its program are adapted for groups of employees with similar professional qualifications. The verification of the knowledge acquired by the trainees takes place by obtaining a positive result from the examination conducted in the form of a verification test.

The weekly employee training was carried out every Monday. In this case, the training was carried out by supervisors immediately before each work shift. The topics covered the description and analysis of the causes and circumstances of current accidents as well as the rules and principles of safe work. Such materials are prepared and supported by the supervisors from the mine’s Occupational Health and Safety Department. These materials were handed over to the supervising employees during Friday’s weekly training conducted for them by an employee of the OHS Department.

Multimedia presentations for employees were conducted in weekly cycles. The presentations were displayed in the waiting hall, which gathers the largest number of employees before each work shift begins. Multimedia animations included content about multiple areas of occupational safety. The topics covered, among others, accidents at work, occupational diseases, personal and collective protective equipment, legal regulations, risks and first aid. Attractive forms of presentation with computer animations included, for example, the reconstruction of dangerous events and factual accidents at work. Instructional videos and photographs presented exercises in administering first aid and the correct use of personal protective equipment. PowerPoint presentations complemented employees’ knowledge of OSH regulations and procedures for reporting potential accidents.

In order to evaluate the proposed training methods, it would be necessary to examine the effectiveness of knowledge absorption and determine their acceptance by the employees. For this purpose, one can conduct an anonymous survey by asking a question: “*Which training method suits you best?*”. However, in such a case, respondents are likely to choose the method that does not require much involvement in the training process and a need to learn. Therefore, a more reliable solution was to carry out a test to check the absorption of knowledge by employees using three different methods of information transfer.

The effectiveness of individual training methods was verified on the basis of questionnaire responses. The examination which the employees took in the form of a test at the end of the periodic training was extended to include additional questions. Thus, the test included 15 questions aimed at obtaining information on individual forms of training. Employees were not informed what method of transfer of information (method A, B, C) they should

use to correctly answer their questions. The main objective of the survey was to determine which information transfer method is the most effective for the recipient. An attempt was made to find the answer to the question which method made the greatest impression and allows for the absorption of the largest amount of information.

The employees were not informed about the survey and the individual questions covered the following areas of methods:

- Questions 1–5 (for method A) concerned the materials discussed only during the periodical training, such as accidents at work, responding to accidents, post-accident proceedings, and first aid.
- Questions 6–10 (for method B) concerned the topics raised by the weekly training, such as the use of personal protective equipment, performing safe transport underground, and reporting potential accidents.
- Questions 11–15 (for method C) concerned the scope of multimedia materials presented in the mine's waiting hall, such as hazards occurring in the mine, exposure to harmful and onerous factors and occupational diseases.

The questionnaire with additional questions was filled in by 100 randomly selected people from a group of workers employed underground on worker positions. A total of 1500 responses were thus received, consisting of 500 responses for each of the three methods.

One of the indicators of employees' pro-safety attitude is the use of personal protective equipment. Current statistics on the use of basic personal protective equipment were also carried out during the survey. This made it possible to determine the amount of equipment collected during the 24-hour period in relation to the number of employees who could use them (employed within 24 hours). According to the report on safety in mines, pneumoconiosis is the largest group of occupational diseases²². The prevention of the risk of pneumoconiosis is largely based on the use of personal protective equipment.

5. ANALYSIS OF THE SURVEY RESULTS

As a consequence of the research, 1098 correctly selected answers were obtained, which constituted 73.2%. However, when we analyze individual questions, we notice that the number of correct answers ranges from 53 to 94. Figure 3 shows the correct answers given by employees to each question.

The result of the test on the contents of the training was the determination of an indicator that determines the *percentage rate of the absorption of knowledge* W_w for method n . The indicator was calculated according to formula 1 (in relation to method n), and the obtained values were presented in Table 1 and shown graphically in Figure 4.

$$W_{W(n)} = \frac{Px(n)}{500} \times 100\% \quad (1)$$

where: W_w – knowledge absorption rate,
 P_x – number of correct answers for method n ,
 n – test methods A, B, C.

²² *The assessment of work safety...*

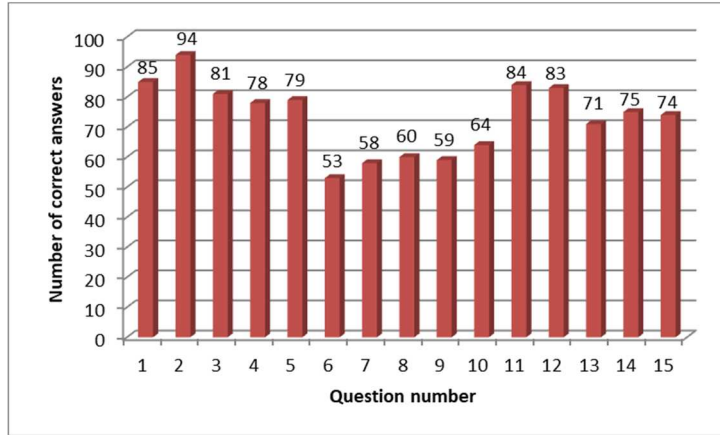


Fig. 3. The correct answers of the workers

Table 1. Values of learning indicators for training methods.

Method of training	A	B	C
W_w rate	83.4	58.8	77.4

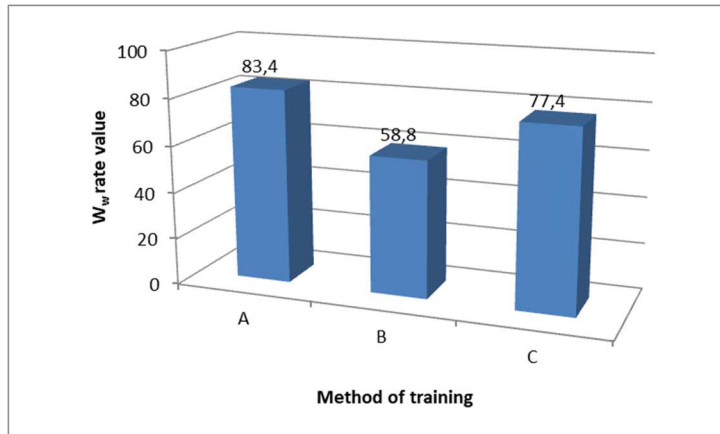


Fig. 4. Learning indicators for different training methods

As can be seen above, the knowledge absorption rate W_w is significantly different for individual methods n. The highest value of the indicator was obtained for method A, whose questions concerned the area of subjects discussed during periodical training. The lowest value was achieved for method B, which was based on weekly training. In the case of method A, the high value of the indicator can be explained by the employees' awareness

that they were required to pass an exam immediately after the completion of the training. The need to achieve a positive result caused stress and motivation to focus the employees' attention and actively participate in the training. A relatively low value of the method B indicator may suggest a low level of employees' involvement in this form of learning. The lack of verification of the knowledge being conveyed, e.g. through an exam, means that this form does not arouse emotions among the listeners. The place of training, which is an underground excavation, also plays an important role. Not without significance is also the authority and commitment of the supervisor who conducts the training.

A high value was also achieved by the indicator W_W used for method C, which took advantage of multimedia-based transfer of knowledge. The number of correct answers suggests that this is an appropriate and effective form of providing information. The presented videos and multimedia materials appeal to viewer's senses of sight and hearing, often evoking an emotional response. An attractive form of animations and realistic films motivates employees to encode information and memorize details. Visualizations of accidents, occupational diseases, and the prevention through the use of personal protective equipment arouse great interest.

One of the determinants of pro-safety attitudes is the application of protective equipment by employees. The analysis of the statistics on the use of personal protective equipment was based on the respiratory protective equipment used at the plant, i.e. removable filters for dust masks and disposable dust masks.

The statistics on the use of personal protective equipment by the mine's employees made it possible to prepare a diagram of the amount of collected personal protective equipment on particular days and calculate the daily *dispatch rate* of this equipment – W_R . The values of the calculated dispatch rate are presented in Table 2 and shown graphically in Figure 5.

$$W_{R(n)} = \frac{I_m(n)}{P(n)} \quad (2)$$

where: $I_m(n)$ – number of dust masks and filters taken by the crew,
 $P(n)$ – number of employed underground workers,
 n – day of the week.

Table 2. Number of dust masks and removable filters taken.

Week Day	Number of employed underground workers (P)				Number of collected masks and replaceable filters (I_m)				Dispatch rate (W_R)			
	I	II	III	IV	I	II	III	IV	I	II	III	IV
Monday	1636	1566	1616	1564	777	716	762	690	0.474	0.457	0.472	0.441
Tuesday	1690	1635	1683	1601	762	1153	756	740	0.451	0.705	0.449	0.462
Wednesday	1666	1619	1685	1627	720	1077	725	775	0.432	0.665	0.430	0.476
Thursday	1678	1609	1645	1623	735	983	720	740	0.438	0.611	0.438	0.456
Friday	1553	1532	1515	1600	660	910	670	728	0.425	0.594	0.442	0.455
Saturday	298	305	289	336	69	75	45	81	0.231	0.245	0.156	0.241
Sunday	309	347	173	322	67	77	21	76	0.218	0.221	0.121	0.236

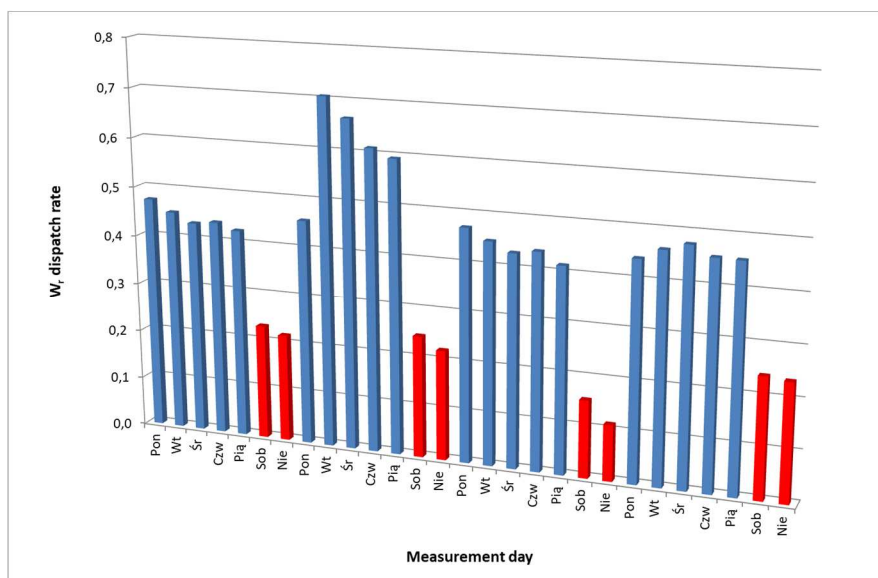


Fig. 5. Dispatch indicator for dust masks and replaceable filters

The analysis of the dispatch rate makes it possible to conclude that its value varies strongly and reaches values from 0.121 to 0.705. It can be clearly seen that this variability is strongly correlated with weekdays. Low values of the indicators appear on Saturdays and Sundays. In these periods, there are fewer employees at work and only works on excavation control and the maintenance of necessary devices are carried out. The highest air dustiness values occur at workstations during excavation drilling and coal extraction. Therefore, it can be assumed that the awareness of employees shaped in this way motivates them not to use personal protective equipment. The results of the study indicate that only about 20% use protective masks on weekend days.

The dispatch rate is much higher on business days, i.e. from Monday to Friday. The value of the rates oscillates between 0.4 and 0.5 and the second week of the study is an exception confirmed by much higher values. The maximum indicator value was obtained on Tuesday, the ninth day of the study, and reached 0.705. The day before (on Monday), the program of weekly training for employees focused on the use of filter masks. On the following day, multimedia presentations in the waiting hall contained predominantly content about pneumoconiosis. The materials informed employees about the harmful effects of dust on the human body. The presentations were enriched with films depicting the suffering of miners suffering from pneumoconiosis. It can, therefore, be concluded that the multimedia presentations had an impact on the employees' behavior, resulting in them taking up larger quantities of dust masks.

To sum up, it can be concluded that multimedia evoking strong emotions in the recipient has a greater influence on their attitude and behavior than a message of a strictly instructional nature, such as standard training. The right choice and selection of training methods undoubtedly make it possible to increase the quality and effectiveness of training in the field of occupational health and safety.

6. SUMMARY

The attitudes and competencies of mine workers in the area of occupational health and safety can be shaped by the proper selection of training methods. The purpose of the survey was to assess the effectiveness of knowledge absorption by three different methods. The conducted research and analysis show that training methods have an impact on shaping employees' awareness and attitudes. Multimedia presentations arouse the greatest interest in recipients. The capabilities of computer methods of visualization and simulation of events allow for a visual reconstruction of accidents that took place in reality, among others. This form of transfer of information strongly stimulates the emotions of the recipient and consequently motivates them to take positive action. Motivation has a major impact on the effectiveness of training, as well. Employees who take an active part in periodic training are aware of the fact that they will take an examination at the end of the training. Being aware of the requirement to demonstrate the acquired knowledge, they are able to assimilate more information. In the case of weekly training, the effectiveness of training is much lower. Often the effectiveness of this method is closely related to the characteristics and authority of the trainer. In extreme cases, it can be limited to one-sided communication by the trainer.

Undoubtedly, an advantage of the multimedia-based method is its emotional character. The other methods are dominated by a message of a logical nature. The transfer of information using instructional and documentary materials does not arouse such great interest and emotions in employees. It is, therefore, necessary to look for better solutions and methods of education. To this end, there is a need to find solutions aimed at preparing employees to perform their tasks and duties in a reliable, conscious and safe manner. Proper and reliable evaluation of training methods in the company will improve accident and occupational disease indicators.

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LEGAL ACT

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2. Regulation of the Minister of Environment of 2 August 2016 on Mining and Mining Rescue Qualifications (Journal of Laws, item 1229).
3. Ustawa z dnia 26 czerwca 1974 r. – Kodeks pracy (Dz.U. z 1974 r, nr 24, poz. 141 ze zm.).

BADANIA NA TEMAT BEZPIECZEŃSTWA I HIGIENY NAUCZANIA W PRZEDSIĘBIORSTWIE

Szkolenie i doskonalenie wiedzy pracowników odgrywa ważną rolę w każdej firmie. Proces rozwoju personelu postrzegany jest jako inwestycja i podstawowe narzędzie zarządzania w organizacji. Opracowanie systemu szkolenia i dobór odpowiednich metod ich transferu w zakresie bezpieczeństwa i higieny pracy jest podstawowym zadaniem działów personalnych. Problemami w obszarach bezpieczeństwa zajmują się specjaliści z takich dziedzin nauki jak: filozofia, psychologia, socjologia, historia, prawo, pedagogika, medycyna i ergonomia.

W firmie wydobywczej pracownik jest narażony na zagrożenia naturalne, techniczne i osobiste. Najczęstszymi przyczynami wypadków są osobiste zagrożenia, których przyczyną jest niekontrolowana siła mięśni i grawitacja organizmu. Jednak najpoważniejsze konsekwencje dla zdrowia i życia pracownika są naturalne i techniczne. Takie wypadki są związane z niekontrolowanym formowaniem się skał lub kontaktem pracownika z maszynami podczas ruchu, jak również z porażeniem elektrycznym. Odrębną grupę zagrożeń stanowią szkodliwe czynniki występujące w miejscach pracy, które mogą powodować choroby zawodowe.

W artykule podjęto próbę oceny skuteczności pozyskiwania wiedzy przez pracowników dla trzech różnych metod szkoleniowych. Analiza została oparta na wynikach badań ankietowych uzyskanych podczas okresowego szkolenia. Przygotowano ankiety dla grupy badanych zatrudnionych na stanowisku pracownika. Zaproponowano porównanie skuteczności różnych metod szkoleniowych pracowników poprzez określenie procentowego stopnia absorpcji wiedzy W_w oraz wskaźnika wpływu środków ochrony poszczególnych W_R . Wyniki badań

i wartości indeksu dla poszczególnych dni pomiaru przedstawiono w formie tabelarycznej i graficznej.

Słowa kluczowe: szkolenie pracowników, bezpieczeństwo pracy, kultura bezpieczeństwa, górnictwo.

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Mariusz PALAK²

SOCIO-SPATIAL DIMENSIONS OF DIGITAL DIVIDE

The development of the network has irreversibly changed people's lives and non-users from the network is considered to be digitally excluded. The term digital divide is defined as: inequalities in an access to the Internet, the intensity of its use, knowledge of how to search for information, the quality of connection and social support to help in using the Internet, as well as inequalities in the ability to assess the quality of information and the diversity of the use of the network. The authors of this article will present the results of a sociological survey, the issues of which concerned the availability of Internet in homes. The analysis focuses on two dimensions of the lack of access to the network: social and spatial. The study was conducted in 2009 on a random sample of 727 adult residents of Rzeszów and municipalities bordering the city. The sample was successfully selected thanks to the help of employees of the Podkarpackie Voivodship Office in Rzeszów. In order to obtain the most reliable results during the sampling, the respondents were subjected to the place of residence, so that the research would cover the residents of all Rzeszów settlements and towns bordering the city administratively to neighboring municipalities.

Keywords: digital divide, Rzeszów, information society, digital migrants, digital natives, social space.

1. INTRODUCTION

The change of the paradigm of everyday functioning in a post-modern society (described at the beginning of the 90s of the 20th century)³ as well as the increased number of information and communication solutions designed for the users with little IT experience, have altered the way the demand and the use of both computers and software is perceived. This social change has also led to the division of the society into, so called, online and offline society⁴. In the process of the development of the Internet society there were many types

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³ A. Jawłowska, *Kierunki zmiany kulturowej i jej konsekwencje społeczne* [In:] A. Rychard, M. Federowicz (ed.) *Spółczesność w transformacji: ekspertyzy i studia*, Institute of Philosophy and Sociology, Polish Academy of Sciences, Warsaw 1993, s. 186–200.

⁴ W. Gogołek, *Ulotne swobody informacyjne społeczeństwa informacyjnego*, „Studia Medioznawcze” nr 4 (31) 2007.

and categories of the Internet users distinguished: from Castells' division into hackers, virtual communitarians, entrepreneurs and typical users⁵ through Leslaw Haber's digitariat and digital proletariat, to Marek Prenski's virtual autochthons and emigrants⁶. Initially, the net was only used to publish and share the information about the research on nuclear physics. Its development was, however, inevitable as already in 1995 there were 18,000 websites which did not treat about physics. In November 2006, the number of websites exceeded the astronomical number of 100 million and the number of users reached the level of 1,114 billion worldwide. Nowadays, 2,405,518,376 people use the Internet and they can visit 644,275,754 independent websites⁷. The figure presents the annual increase in the number of the Internet users in 2009 and 2013 period.

Asia has the highest number of the Internet users (44.8%), next there is Europe (21%), North America (11%), South America (10.4%), Africa (7%) and Middle East (3.7%). 1% of the Internet users live in Australia and Oceania. The fact that Asia has the highest number of the Internet users does not result from its technological possibilities but from its great demographic potential. There are over 4 billion people living in Asia and that means that only slightly over one quarter of Asians have access to the Internet. There are various reasons for that: from political prohibitions, e.g. in North Korea or Iran, to economic reasons, e.g. in China or India. Figure 1 presents the division of the Internet users by the continents.

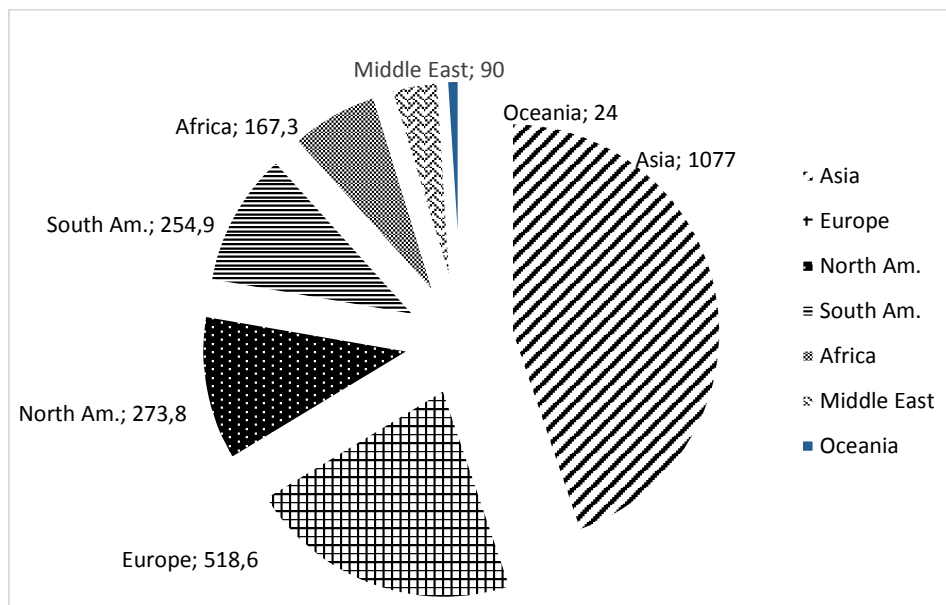


Figure 1. Internet users by the continents (in billions) – as of 31.12.2013

Source: own elaboration.

⁵ M. Castells, *Communication Power*, University Press. Oxford 2009.

⁶ M. Kinal, *Nowe media w pracy nauczyciela edukacji przedszkolnej i wczesnoszkolnej*, Stowarzyszenie Naukowe Przestrzeń Społeczna i Środowisko, Rzeszów 2015.

⁷ Understood as Internet domains and subdomains, excluding individual and institutional accounts in social networks.

What is also worth analysing is the indicator related to the number of people with access to the Internet on a given continent expressed as a percentage. Figure 2 compares the data from 2009 and 2013 which point to the fair economic concentration in North America and a good chance for the development of the Internet on the remaining continents.

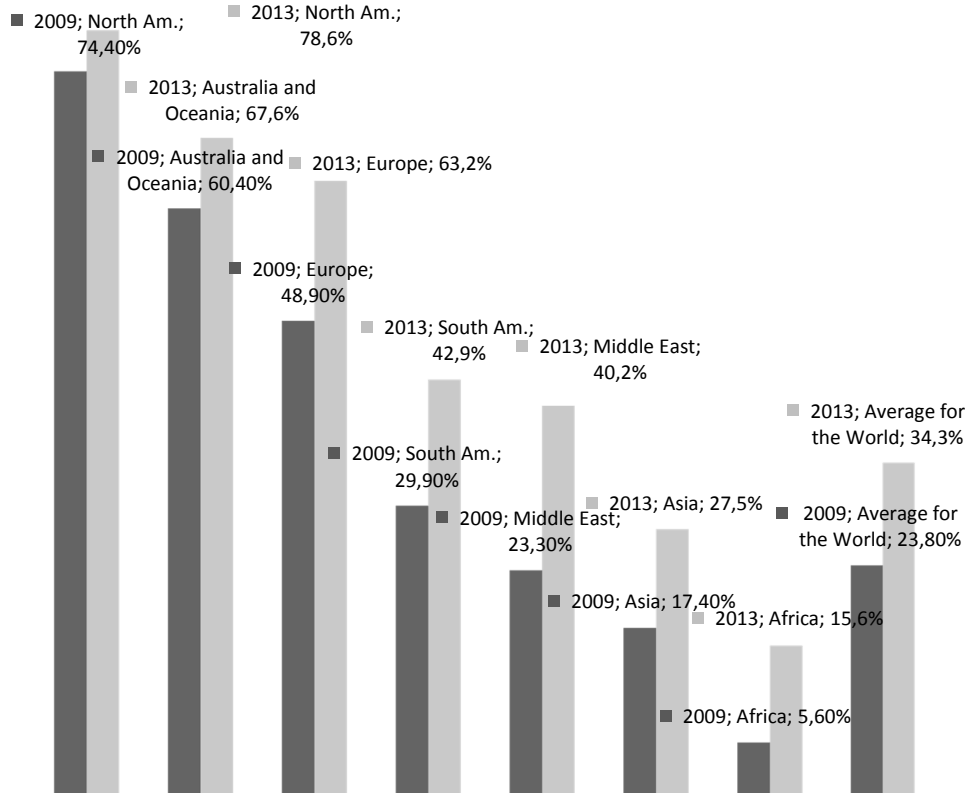


Figure 2. Access to the Internet by the continents in 2009 and 2013

Source: Own elaboration based on the Internet World Stats

An important factor which affects the popularization of the net is the language in which it is created and which is used by the Internet users. Nowadays, the most popular language is still English, however, in the next few years Chinese may become the most popular. Table 1 presents ten most popular languages of the Internet.

According to the Internet World Stats, 24,940,902 people use the Internet in Poland, which constitutes 64.9% of the entire population. Dominik Batorski⁸ reports that computers are present in 70% of households out of which 66.9% have access to the Internet. This

⁸ D. Batorski, *Polacy wobec technologii cyfrowych – uwarunkowania dostępności i sposobów korzystania. Diagnoza Społeczna 2013. Warunki i Jakość życia Polaków – Raport*. Contemporary Economics 7/2013, s. 317.

means that computers are used for online communication practically in every household in question. Table 2 presents the increase in the number of the Internet users in Poland.

Table 1. The most popular languages of the Internet

Language	Internet users	The increase in the number of users (2000–2011)	Percentage	Population classified according to the language used
English	565,004,126	301.4%	26.8%	1,302,275,670
Chinese	509,965,013	1478.7%	24.2%	1,372,226,042
Spanish	164,968,742	807.4%	7.8%	423,085,806
Japanese	99,182,000	110.7%	4.7%	126,475,664
Portugal	82,586,600	990.1%	3.9%	253,947,594
German	75,422,674	174.1%	3.6%	94,842,656
Arabic	65,365,400	2 501.2%	3.3%	347,002,991
French	59,779,525	398.2%	3.0%	347,932,305
Russian	59,700,000	1825.8%	3.0%	139,390,205
Korean	39,440,000	107.1%	2.0%	71,393,343

Source: Own elaboration based on the Internet World Stats.

Table 2. The number of the Internet users in Poland between 2000 and 2013

Year	The number of users	Population in total	Percentage of the population in the net
2000	3,700,000	38,181,844	9.7%
2005	10,600,000	38,133,691	27.8%
2007	11,400,000	38,109,499	29.9%
2009	15,800,000	38,482,919	44.4%
2013	24,940,902	38,415,284	64.9%

Source: Own elaboration based on the Internet World Stats and Gemius.pl.

Batorski⁹ also presents interesting data on the types of computers used by Poles. Among the households equipped with computers, the number of laptops is, for the first time, higher (49.3%) than the number of desktop computers (46.9%). Nowadays, 30% of households have two or more computers, which represents an increase by 3% when compared to 2009. In 15% of households every family member has got their own computer.

- As in previous years, computers are more often present in shared households and least present in single households. The number of people who use LAN connection is decreasing (81%) which means that, nowadays, Wi-Fi is used more often than in previous years (18%). The diversification of the way computers are connected to the Internet can also be observed. Poles use both LAN as well as Wi-Fi connection. Table 3 shows that, nowadays, it is not possible to detect the presence of “information gap” between the voivodships of the Eastern Wall and the remaining voivodships, which

⁹ Ibid., s. 317–341.

was the case in previous years. The gap is, however, visible between big cities (78.3% of people with the Internet access), villages (61,1%) and towns (66.1%).

Table 3. Accessibility of computers and the Internet in different types of households between 2007 and 2013

	Computer				Internet			
	2007	2009	2011	2013	2007	2009	2011	2013
Cities with the population over 500 thousand	67.4	70.8	77.1	79.8	57.6	65.4	73.3	78.3
Cities with the population 200–500 thousand	60.8	69.2	71.9	74.4	50.2	63.0	68.7	72.7
Cities with the population 100–200 thousand	55.9	61.8	67.1	74.9	44.3	55.8	64.6	72.8
Cities with the population 20–100 thousand	55.7	60.4	66.5	68.3	44.2	52.9	62.0	65.5
Cities with the population below 20 thousand	53.3	57.8	65.0	68.0	40.4	50.2	61.4	66.1
Villages	44.2	52.8	58.9	65.1	22.4	39.4	51.7	61.1
Voivodships of the Eastern Wall	48.2	55.2	63.0	67.2	30.7	43.9	56.8	63.4
The remaining voivodships	55.4	61.5	66.7	70.9	41.5	53.3	62.1	68.4

Source: Own elaboration based on D. Batorski, *Polacy wobec technologii cyfrowych – uwarunkowania dostępności i sposobów korzystania...*, s. 317.

Budek¹⁰ points out that the biggest increase in the number of the Internet users in recent years has occurred in villages and, at present, amounts to 24% of all Internet users who live in villages. In big cities the ratio of people who use Wi-Fi connection amounts to 17%. Such situation results from the infrastructure factors.

When analysing the Polish voivodships, Pomorskie voivodship has the most advanced Internet infrastructure which provides the Internet to 75% of the population. Lubelskie and Warmińsko-Mazurskie voivodships have the least advanced infrastructure, which is presented in figure 3. The presented data do not include Wi-Fi users who use different technical infrastructure.

It should be pointed that there is a differentiation in the structure of the population of people who use the Internet, which is presented in figure 4.

In the breakdown by material and professional status students comprise the largest group of the Internet users (98.6%), next there are private entrepreneurs (87.9%) and public sector workers (87.2%). The smallest percentage belongs to pensioners, (22.5%), disability pensioners (28.2%) and farmers (43.2%).

According to the data gathered in the NetTrack¹¹, 50.1% of the respondents declare that they have had the Internet access for more than five years. Only 3.1% have had the Internet access less than a year. 70.3% of the respondents declare that they surf the net on a daily basis and 20.4% – a few times a week. Over 95% of the respondents use the Internet at home. On average, Polish Internet users spend 15 h and 40 minutes a week surfing the net. The average for the age group 15–19 is 23 hours, and for 60+ – 10 hours.

¹⁰ K. Budek, *Polska wies stawia na internet mobilny*, 2012, <http://www.internetstandard.pl/news/381998/Polska.wies.stawia.na.Internet.mobilny.html>.

¹¹ M. Wawrzyn, *Polscy internauci policzeni i zmierzeni. Cyfrowe wykluczenie jest w naszym kraju faktem*, 2013, <http://internet.gadzetomania.pl/2013/11/06/polscy-internauci-policzeni-i-zmierzeni-cyfrowe-wykluczenie-jest-w-naszym-kraju-faktem>.

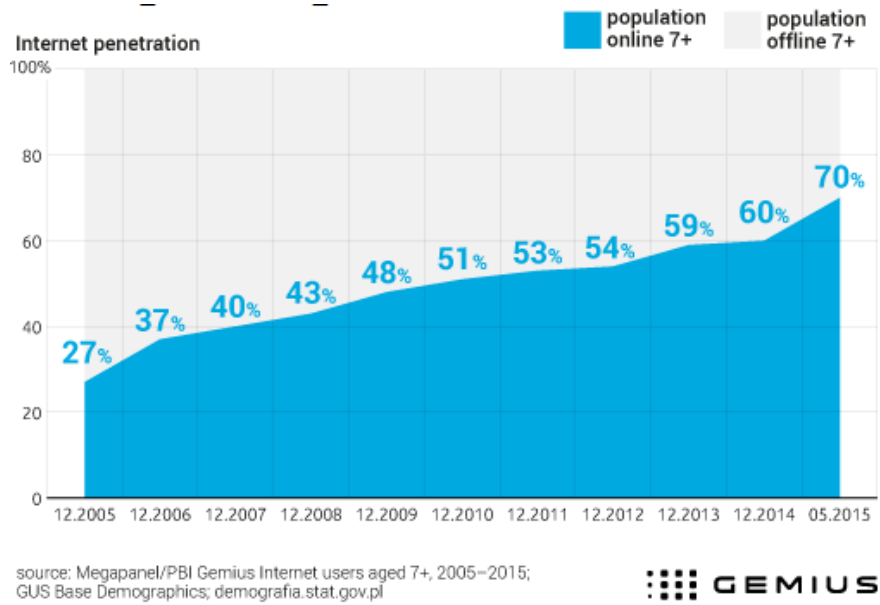


Figure 3. Member of internet users in Poland 2005–2015

Source: Megapanel PBI, demografia.stat.gov.pl.

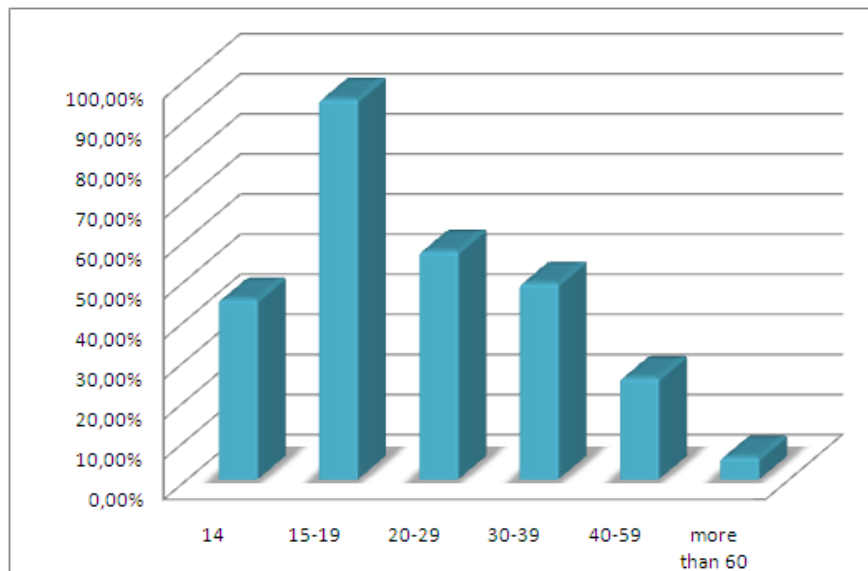


Figure 4. Population of the Internet users based on age

Source: <http://maxroy.com/blog/introduction-to-polish-search-engine-marketing-market/>.

2. LITERATURE REVIEW

The growing importance of the Internet in everyday life and the above mentioned polarisation into online and offline users led to the emergence of several sociological ideas. The most important are: digital divide, B-divide and information divide.

Digital divide has a number of meanings and it depends on the definition used. The basic definition present in the subject literature refers to the division into users with the Internet access and those deprived of it¹². According to Piotr Gawrysiak "digital divide is the term which usually refers to social groups deprived of the access to modern IT infrastructure (especially the access to information and communication networks) and, therefore, excluded from the process of the development of civilization". Piotr Zakrzewski comes up with another definition: "the idea of digital divide refers to the differences between people who have a regular access to digital and information technologies and can effectively make use of them and those who do not have such access". In his definition, Piotr Szelfinski comes to the conclusion that digital divide is one of the threats related to social stratification and IT illiteracy. Lukasz Tomczyk suggests a number of synonyms of digital divide: digital or information gap, digital illiteracy, digital gap, digital marginalization. Digital divide is also related to the traditional division of the world into the rich North and poor South. In a global sense, the number of information and communication devices in North America and Europe is a few times higher than in Africa (except Maghreb and South Africa).

B-divide is another idea related to the stratification in the usage of information and communication devices. The term, suggested by Włodzimierz Gogolka¹³, means "the state in which there is a division of the Internet users who are placed on a more advantageous side of information divide. This division creates a group which, with full awareness and in a critical way, uses the Internet as one of the many sources of information and a group which, without any criticism, copies the information found on the Internet; the basic source of information".

The term information divide is suggested by Ryszard Tadeusiewicz¹⁴ who defines it as a state in which there is a certain division of the global society into those who are able and want to make use of the IT potential and those (the majority) who (not all of them) are barely aware or unaware of their need to do so.

The presented theoretical definitions are constantly changing due to the uncontrollable development of social phenomena in a virtual space.

3. RESEARCH METHODOLOGY

There are over 190 000 people living in Rzeszów. The city is located in the South-East Poland and it is the capital city of Podkarpackie voivodeship. When compared to other Polish cities, Rzeszów can be characterised by a dynamic spatial and population development. The spatial development results from the process which started over 10 years ago, i.e.

¹² M. Kinal, *Nowe media w pracy nauczyciela edukacji przedszkolnej i wczesnoszkolnej*, Stowarzyszenie Naukowe Przestrzeń Społeczna i Środowisko, Rzeszów 2015.

¹³ W. Gogolek, *Ulotne swobody informacyjne społeczeństwa informacyjnego*, „Studia Medioznawcze” nr 4 (31) 2007.

¹⁴ R. Tadeusiewicz, *Spoleczność Internetu*, Akademicka Oficyna Wydawnicza EXIT, Warszawa 2002.

expanding the administrative borders of the city by incorporating suburban villages. Due to this initiative, the area of Rzeszow increased from 54 km² (in 2005) to 120 km² (in 2010). It is worth pointing out that, apart from the changes in the city borders, the population increase also resulted from the positive birth rate and balance of migration.

The article was based on two empirical studies conducted in Rzeszow in 2009 (n=602) and 2015 (n=800). In both cases random statistical sample was used. The sample was based on the addresses accessed in the City Hall of Rzeszow. The studies were multifaceted and one of the topics was the digital divide of the residents of Rzeszow.

The main analysed variable was access to the Internet at home (two values: yes, no). The authors were interested in access to the Internet only, not the use of it. The studies analysed how access to the Internet at home depended on the following variables: age, education, subjective evaluation of one's own financial situation and the place of living.

The variable age was measured by how old a person was at the time of the research. For the analysis the variable was reduced to six values: 18-25, 26-35, 36-45, 46-55, 56-65, over 65.

The values of the variable education were types of school which respondents graduated from. Six types of school were distinguished: primary, vocational, secondary and post-secondary schools and undergraduate and postgraduate studies. For the analysis, the values of the variable were reduced to three. Low level of education included primary and vocational school, average level of education – secondary and post-secondary school and higher level of education – undergraduate and postgraduate studies.

The variable financial situation was measured with five values: I live in poverty, I live in modesty, my standard of living is average, my standard of living is good, my standard of living is very good. For the analysis, the variables were reduced to three values: low standard of living, average standard of living, high standard of living.

At the time of the research there were 29 residential areas in the city. Therefore, the variable place of living had 29 values. For the analysis, 29 residential areas were divided into three zones on the basis of their location towards the city centre, type of housing and the year of the incorporation to the city. The first type was the city centre and the oldest residential areas, the second type was the areas located on the outside of the first type, the last type was the youngest residential areas incorporated into the city after 2005.

4. STUDY

In this part of the article the authors focus on the description of the changes in the access to the Internet in Rzeszow between 2009 and 2015. The grounds for the presented analyses of digital divide are two surveys carried out in Rzeszow in 2009 and 2015. A six year break between the surveys allowed to observe certain tendencies. Both surveys were carried out on random samples. In 2009, 602 people participated in the survey and in 2015 – 800 people. The first survey was the project of one of the authors of this article and the data gathered in 2015 come from "Rzeszowska Diagnoza Społeczna 2015" (Eng. Social Diagnosis 2015 of Rzeszow) by Hubert Kotarski, Krzysztof Malicki, Mariusz Palak and Krzysztof Pirog¹⁵

¹⁵ H. Kotarski, K. Malicki, M. Palak, K. Piróg, *Rzeszowska Diagnoza Społeczna 2015*, Wyd. UR, Rzeszów 2016.

In the previous studies the authors agreed that two types of factors affect digital divide in Rzeszow: social and spatial factors¹⁶. The main aim of the discussion is the analysis of the social and spatial aspect of the lack of the Internet access in Rzeszow. To do so, the following features, which determine the Internet access, were analysed: age, level of education, financial situation (social feature) and the area of living of the respondents (spatial feature).

Between 2009 and 2015, access to the Internet among the residents of Rzeszow increased from 83.45% to nearly 90%. Therefore, in the case of the analysed city, the problem of digital divide concerns only about 10% of the residents. Despite a relatively small percentage of those deprived of the Internet access, the phenomenon cannot be regarded as marginal.

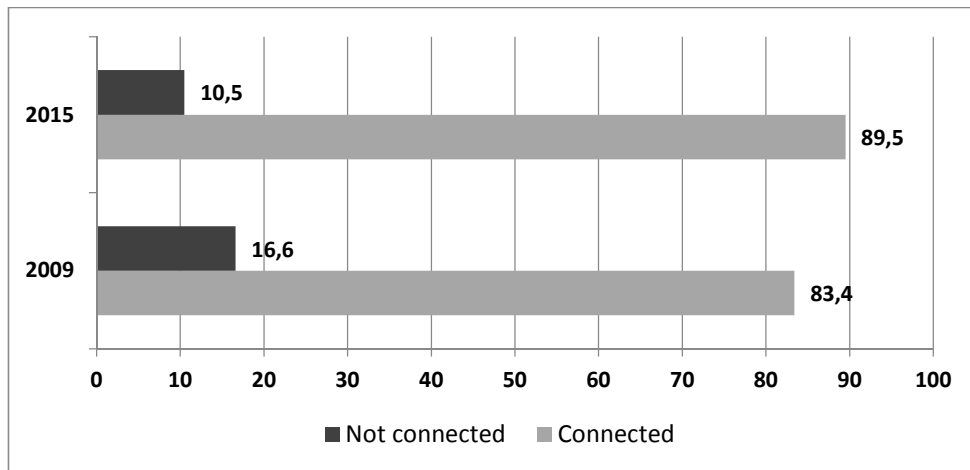


Figure 5. The declared access to the Internet at home in 2009 and 2015

Source: Own calculations

An important feature which affects access to the Internet is the age of the respondents. First, it is worth pointing out that there was an increase in the use of the Internet in all age categories. The smallest increase was observed among the respondents up to the age of 25 and the largest among the respondents between 56 and 65. The data point to nearly full access to the Internet among people in the age group up to 65. Despite a considerable increase in the Internet users among the oldest respondents (from 52.2% to 62.8%), people in the age group 65+ are digitally excluded to the largest extent. We may risk the statement that digital divide is related to a broader problem, i.e. social divide of seniors in Poland.

¹⁶ M. Palak, J. Kinal, *Poza siecią. Problem społeczno i przestrzennego zróżnicowania dostępu do Internetu w polskim mieście* [in] M. Malikowski, M. Palak, J. Halik, (ed.), *Zmiany w przestrzeni współczesnych miast*, Rzeszów 2015, p. 146.

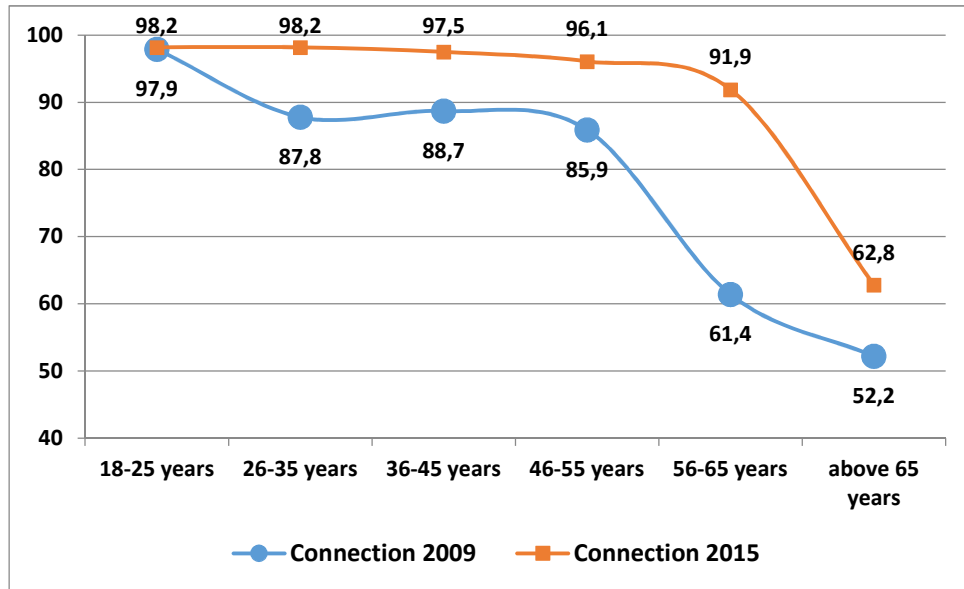


Figure 6. Declared access to the Internet at home in 2009 and 2015 vs the age

Source: Authors' own elaboration.

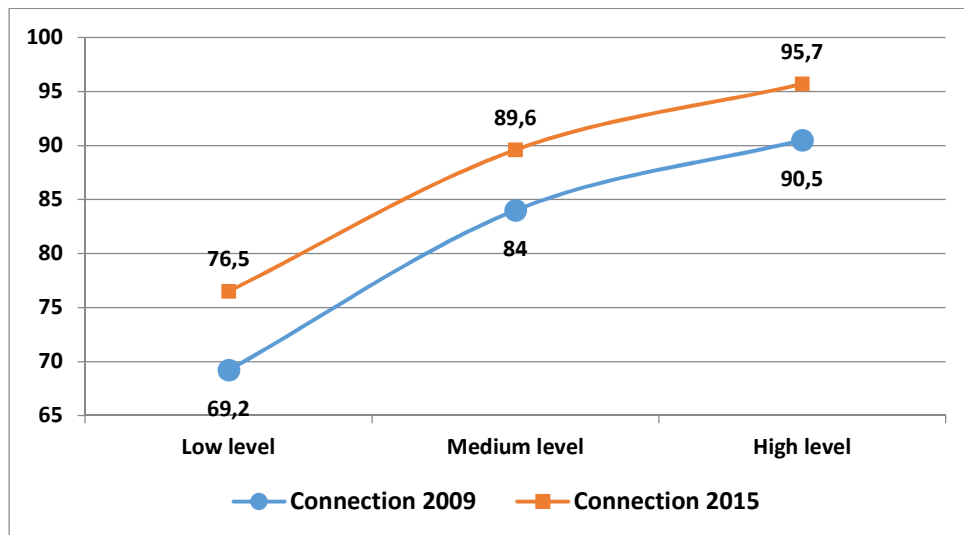


Figure 7. Declared access to the Internet at home in 2009 and 2015 vs the level of education

Source: Authors' own elaboration.

When it comes to the level of education of the respondents, the percentage of people with access to the Internet at home increased for all categories of the respondents between 2009 and 2015. However, access depends on the level of education of the respondents and the regularity that the higher level of education is related to the more frequent access to the net did not change during the analysed period of time. People with the lowest level of education are always digitally excluded to the greatest extent. In 2015, nearly 25% of the respondents did not have access to the net. We may assume that the level of education is related to the age of the respondents. Older, poorly educated residents of Rzeszow declared to have access to the Internet less often.

The declared living standard is another feature conditioning access to the Internet at home. The respondents who declared to enjoy decent and affluent life and those with the average level of life had the Internet access more often than people living in poverty or modestly. It is worth pointing out that between 2009 and 2015, the percent of the Internet users at home increased to nearly 80% among those who declared to have low living standards. This probably results from the need to lower the costs of the Internet and the use of free Wi-Fi in Rzeszow.

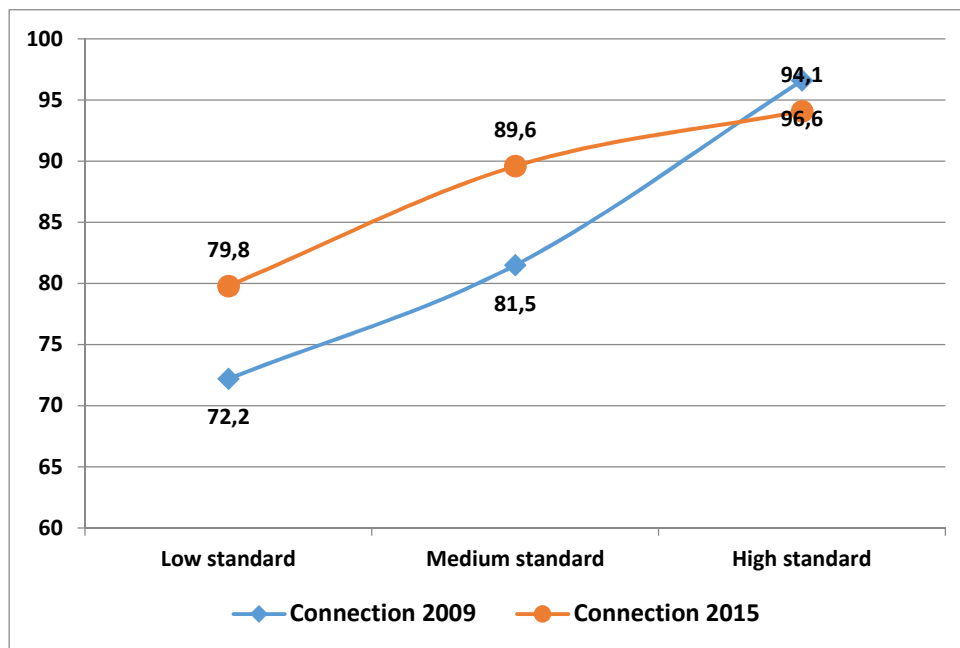


Figure 8. Declared access to the Internet at home in 2009 and 2015 vs living standard

Source: Authors' own elaboration.

The level of accessibility and the methods used to access the net at home also depends on the area of living of the respondents. In the analyses of the spatial distribution of digital divide, serious lack of the Internet access is visible in central parts of Rzeszow. In 2015, the residents of central parts of the city (79.8%) declared to have access to the Internet less

often than the residents of the suburbs (90.4%) and new residential areas (94%), incorporated into the city in previous years. Probably, it is related to the common phenomenon of the “aging” of the residential districts located in the centre of the city. The above analyses indicate that the most excluded category are the oldest residents of Rzeszow. The comparison with the studies conducted in 2009 showed, however, that the distance between the residents of respective districts narrowed.

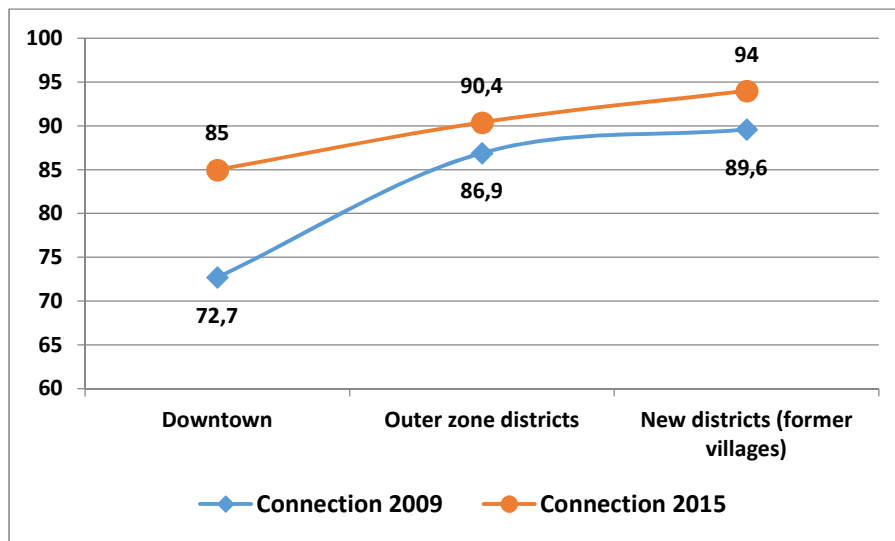


Figure 9. Declared access to the Internet at home in 2009 and 2015 vs the area of living

Source: own calculations.

5. CONCLUSIONS

The presented analyses allow to formulate two statements. Firstly, despite the increase in the number of the Internet users in Rzeszow between 2009 and 2015, the level of digital divide is still fairly high (about 10%). Secondly, digital divide is still related to social and spatial issues. In the case of the analysis of socio-spatial aspects, the problem of digital divide touches people in the age group 65+ who live in central parts of the city, are poorly educated and declare low living standards. If we conduct deeper analysis of the above mentioned issues, we can assume that the main reasons for digital divide in Rzeszow are financial issues. Digital divide in the analysed city results from psychological features of the respondents (the lack of the need to use this type of medium, fear to use the Internet), which leads to, so called, *auto digital divide*. Such situation arises in the case of the oldest residents of the city. Such type of digital divide may be observed in the majority of the cities in Poland and Europe¹⁷. An interesting conclusion drawn from the conducted studies is a different

¹⁷ K. Budek, *Polska wieś stawia na Internet mobilny*, 2012, <http://www.internetstandard.pl/news/381998/Polska.wies.stawia.na.Internet.mobilny.html>

spatial distribution of digital divide when compared to the majority of the cities. The majority of the researchers of this phenomenon point to the centres of cities as the least digitally divided, contrasting a *technocratic city* with *technologically conservative suburbs*¹⁸.

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SPOŁECZNO-PRZESTRZENNE WYMIARY WYKLUCZENIA CYFROWEGO

W ostatnich dekadach można zaobserwować coraz większy wpływ technologii na życie społeczne. Technologie teleinformatyczne stają się coraz bardziej obecne w każdym aspekcie życia społecznego. W związku z powyższym wykluczenie cyfrowe w ostatnich latach stało się poważnym problemem społecznym. Badacze tego zagadnienia wręcz określają relację

M. Drewis, *Cyfrowe wykluczenie – czym jest i kto kogo wyklucza?*, 2013, <http://antyweb.pl/cyfrowe-wykluczenie-czym-jest-i-kto-kogo-wyklucza/>

¹⁸ C.S. Watkins, *Digital Divide: Navigating the Digital Edge*, 2012, https://moody.utexas.edu/sites/default/files/watkins_1.pdf.

użytkowników do nie-użytkowników jako nową stratyfikację społeczną. Najnowsze badania wskazują, że coraz mniejsze znaczenie w przypadku częstotliwości dostępu do Internetu i jego wykorzystania przez członków społeczeństwa mają czynniki demograficzne i przestrzenne, a coraz większe czynniki psychologiczne. W niniejszym artykule przedstawiono wyniki badania dotyczącego dostępu do Internetu w domu wśród mieszkańców Rzeszowa i jego strefy podmiejskiej. Badanie wykazało, że dostęp do Internetu w mieszkaniu w dużym stopniu zależy od cech związanych z pozycją społeczną respondentów. Również cechy demograficzne mieszkańców badanego obszaru decydują o podłączeniu do sieci. W tym przypadku gorsza sytuacja dotyczy osób starszych, posiadających dużo dzieci oraz owdowiałych lub rozwiedzionych. O dostępności Internetu w domu decyduje również miejsce zamieszkania badanych. Rezydenci osiedli śródmiejskich deklarują dostępność Internetu w domu o wiele rzadziej od badanych z osiedli zewnętrznych Rzeszowa oraz mieszkańców miejscowości podmiejskich. Fakt ten prawdopodobnie ma związek z postępującymi procesami suburbanizacji. Mieszkańcy o wyższym statusie społecznym migrują na obrzeża miasta lub do miejscowości podmiejskich. Potwierdza to analiza zmiennej „miejsce zamieszkania i pochodzenia”. Dostęp do Internetu w domu najczęściej deklarowali badani mieszkający na wsi, ale pochodzący z miasta, a najrzadziej mieszkający w mieście, ale pochodzący ze wsi.

Słowa kluczowe: przepaść cyfrowa, Rzeszów, społeczeństwo informacyjne, migranci cyfrowi, cyfrowi tubylcy.

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INTER-KOREAN SPORTS DIPLOMACY AS A TOOL OF POLITICAL RAPPROCHEMENT

The aim of the article is to investigate the issue of sports diplomacy directed at political rapprochement between states in conflict, by the example of relations between North and South Korea. The research is an empirical case study and its objective is either to propose generalizations on the issue of sports diplomacy, and to find characteristics concerning the inter-Korean sports diplomacy. An attempt to test a hypothesis stating that sport can be regarded as a field that allows representatives of hostile countries to engage in a dialogue even if it would not be possible in other fields will be made.

The research has proved the mentioned hypothesis to be plausible. It has been observed, that inter-Korean positive sports diplomacy has been conducted with the use of a number of methods, such as sports exchanges, negotiations concerning sports cooperation including joint participation in sports events and the use of sports events as a circumstance for arranging political talks, what appears to be distinctive for the case. Fluctuations of the intensity of sports cooperation depending on current political relations have also been observed, but on the other hand on some occasions sport allowed the two parties to foster political rapprochement. The effectiveness of sports diplomacy between North and South Korea was therefore evaluated as limited, but identifiable.

Keywords: North Korea, South Korea, sports diplomacy, public diplomacy, politics and sport.

1. INTRODUCTION

The aim of the article is to analyse one of the significant cases of sports diplomacy oriented at bringing two hostile states closer – between North and South Korea, two countries formally still at war. What is characteristic about this case is that it does not refer to a single event, but to a whole series of sports exchanges and acts of cooperation between the two countries. Inter-Korean sports diplomacy is also fluctuating concerning its intensity, which apparently depends on the current condition of relations between Koreans. It is distinctive about the sports diplomacy between North and South Korea, that cooperation in the field of sport that has occurred between them is very versatile and encompass a whole range of sports exchanges and symbolic gestures. Bearing this in mind, inter-Korean sports diplomacy appears to be a very interesting object of research.

The aim of the article, apart from presenting how sport has been utilized by South and North Korea in order to shape more positive mutual relations, is to test a hypothesis

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concerning sports diplomacy, according to which sport can be regarded as a field that allows representatives of hostile countries to engage in a dialogue even if it would not be possible in other fields. What is more, an attempt to evaluate the effectiveness of inter-Korean positive (oriented at bringing states closer) sports diplomacy will be made.

The research presented in the article is empirical and has been conducted as a case study concerning sports diplomacy between two states: North and South Korea. In analyzing the case, decision-making method has been employed in order to determine the motivations and determinants of policy-makers.

2. ORIGINS OF THE INTER-KOREAN SPORTS DIPLOMACY

Contemporary relations between North and South Korea have been shaped by the events occurring directly after World War II. Earlier in the XXth Century Korean Peninsula was under Japanese occupation, which was finished at the end of World War II after Soviet army liberated Korea from the North US army from the South. This was the basis for the division of the state as Republic of Korea (South Korea) with Syngman Rhee as president was established on 15 August 1948 and Democratic People's Republic of Korea (North Korea) ruled by Kim Il-sung was established on 9 September 1948. A military conflict between the two states broke out in 1950 – a war that engaged such world powers as China and United States. The soldiers ceased to fire in 1953, but the peace treaty was never signed and formally the two Korean states are still at war.

Since their establishment, each of the Korean states was describing itself as the only legal representative of the whole Korean nation. Sport, and the Olympic Movement in particular, was one of the fields of rivalry between the two governments². It worked as a sort of ideological battlefield, what was resulting in numerous boycotts and fierce competition between athletes³. At first, this rivalry could be seen in joining the structures of international sport. After the end of World War II Korea began efforts to create National Olympic Committee and to receive recognition by the International Olympic Committee. Already in 1946 *Chosun Sports Association* – an organization that was banned by the Japanese, was re-established⁴. CSA lobbied the IOC and encouraged Korean sports federations to join international sports federations. This way, and as a result of engaging personal contacts of Korean sports officials, on 20 June 1947 the Republic of Korea was officially accepted as a member of the Olympic Movement, and on 1 July 1947 the Korean Olympic Committee with Yu Ok-kyum as president was officially recognized. As a result, preparations to participate in the Olympic Games in London in 1948 were initiated. Koreans succeeded in sending a team of 69 athletes to the Olympics, where the team competed under the name 'Korea'. As a matter of fact, the country competed already in the Winter Olympics in Sankt Moritz at

² B. Bridges, *Reluctant Mediator: Hong Kong, the Two Koreas and the Tokyo Olympics*, The International Journal of the History of Sport, Vol. 24, No. 3, March 2007, p. 376.

³ U. Merkel, *Sport, Politics and Reunification – A Comparative Analysis of Korea and Germany*, The International Journal of the History of Sport, 26:3, 2009, p. 411.

⁴ J.A. Mangan, H.-D. Kim, A. Cruz, G.-H. Kang, *Rivalries: China, Japan and South Korea – Memory, Modernity, Politics, Geopolitics – and Sport*, The International Journal of the History of Sport, 30:10, 2013, p. 1131.

the beginning of 1948, where 3 Korean representatives were sent⁵, but for the sake of national prestige Olympic Summer Games were much more important. In the same year though, the division of Korea was confirmed by the formal establishment of the two countries, while the re-established sports structures were associated with South Korea.

Since 1948 North Korea was trying to join the Olympic Movement, but the IOC stood on the position that one state (as Korea was regarded) can only have one NOC. Nevertheless, since the 1950s communist states were lobbying international sports structures in favour of North Korea. The IOC insisted, that if DPRK was to participate in the Olympic, it has to be within a common, inter-Korean team. Negotiations did not go according to IOC's intentions and only South Korean athletes competed in the Olympics in Rome⁶. North Korean efforts to integrate with international sport and the Olympic Movement in particular are very similar to the case of another communist country established after World War II – East Germany. The International Olympic Committee refused to accept it as an independent member of the Olympic Movement either, referring to the same principle: one country – one National Olympic Committee.

As a result of the support of communist countries, North Korea was eventually recognized by the IOC in 1962, but it could participate in the Olympics only if it created a unified Olympic team with the other Korean state. South Korea opposed, but then the International Olympic Committee threatened it that it would allow North Korea to participate in the Olympics individually. This way negotiations under the support of the IOC began in Lausanne in 1963. In February 1963 initial agreement was achieved, but a problem concerning the design of a common flag remained. Subsequent talks were to be held in Hong Kong, but without the support of International Olympic Committee. The first round of those talks was relatively successful, but the second one was very quickly broken off as both sides accused each other of lack of goodwill. Later the IOC still tried to create a unified Korean team for the Olympics in Tokyo in 1964, but the South Korean government appeared to be reluctant to such settlement. Under such circumstances the International Olympic Committee even threatened that it could only allow North Korea to compete in Tokyo, but South Korean NOC argued that it was legally recognized and it participated in former Olympics. Soon a view that both Korean states should participate in the Olympics individually if the negotiations fail began to dominate. Such was the final decision, as both the IOC and the Japanese hosts of the Games wanted North and South Korean athletes to compete, although a unified team was preferred⁷. This way North Korea for the first time sent its athletes to Olympic Summer Games in 1964. In the end though, the country withdrew its team from the Olympics after a few of its athletes were disqualified in accordance to their participation in GANEFO event, even though its representatives were already in Tokyo⁸. Despite that, from 1964 there were two fully-fledged Korean states in international sport. Unfortunately, in political and diplomatic aspects this resulted most often in fierce ideological competition. For example in 1966, when North Korea forwarded to Football World Cup quarterfinal after defeating favourable Italian team in the group stage, the North Korean regime got a chance to present its superiority over the southern neighbour. As a matter of fact, the South

⁵ B. Bridges, *London Revisited: South Korea at the Olympics of 1948 and 2012*, The International Journal of the History of Sport, Vol. 30, No. 15, 2013, p. 1824–1825.

⁶ B. Bridges, *Reluctant Mediator...*, p. 377–378.

⁷ *Ibidem*, p. 376, 379, 382–384.

⁸ *Ibidem*, p. 375, 385.

Korean leaders perceived that as a political challenge and this is when this country began to invest heavily in elite sport, what was meant to grant more medals in international competition⁹.

Inter-Korean negotiations from 1963 are regarded as one of the causes of the establishment of sports exchanges between North and South Korea in the future¹⁰. It should also be noted, that it was one of very few cases of direct talks and attempts to cooperate between North and South Korea at the time. As a result, it can be perceived as one of the proves for the view concerning the capability of sport to overcome diplomatic barriers. Apparently, it is easier for representatives of conflicted states to sit to negotiations on joint participation in seemingly non-political sports event than on other issues.

Throughout 1950s and 1960s there were almost no sports exchanges between North and South Korea, as a result of mutual hostility after the recent war. The unsuccessful negotiations concerning a joint team for the Tokyo Olympics, and earlier for the Games in Rome, were the only exceptions. In 1970s there was also an initiative to create a unified team for the table tennis World Championships held in Pyongyang, but just as before there was no consensus¹¹.

The inter-Korean ideological competition in the field of sport in an indirect way eventually began to create an opportunity for establishing sports cooperation between the two countries. Most of all it was related to hosting sports events, which South Korea decided to use for the sake of international image and prestige, and to hit North Korea. Asian Games held in Seoul in 1986 was the first sports mega-event organized by Republic of Korea, although even before the city was selected as the host of this competition, it was also chosen by the International Olympic Committee as the host of the Olympic Summer Games in 1988.

Seoul was to organize Asian Games already in 1970, but in 1968 South Korean government decided to withdraw funding and as a result Seoul resigned from organizing the event, officially as a result of a safety threat from North Korea and the recent political turmoil in the country¹². In the end, the first Asian Games in Korea were held 16 years later. Interestingly, North Korean capital also applied to host this event, but it appeared to be a political play-acting rather than authentic desire to host the Games by North Korea. In the end, when the chances of Seoul to be selected got fatter after it was also chosen as the host of 1988 Olympic Games, Pyongyang withdrew its bid in fear of losing directly to South Korean capital¹³.

After Seoul was officially selected as the host of Asian Games in 1986, North Korean government decided to disturb the event using such methods as boycott and terrorism. On 14 September 1986, a week before the opening of the Asian Games, a bomb exploded at the Gimpo airport in Seoul. 5 people were killed and more than 30 were injured. As it has

⁹ J.W. Lee, *Do the scale and scope of the event matter? The Asian Games and the relations between North and South Korea*, Sport in Society, 2015, p. 3–4.

¹⁰ K.-G. Yu, S.-Y. Park, *Selection and concentration strategy in the sports exchange between North and South Korea*, Journal of Asian Public Policy, 8:2, 2015, p. 225.

¹¹ *Ibidem*, p. 217.

¹² E. Koh, *South Korea and the Asian Games: The First Step to the World*, Sport in Society, 8:3, 2005, p. 474; J.W. Lee, *Do the scale and scope...*, p. 5.

¹³ *Ibidem*.

been confirmed later, North Korean agents were responsible for the bombing¹⁴. The boycott was obviously conducted by DPRK, but also by a few other states, such as Syria, Myanmar, Vietnam, Lao, Cambodia, Mongolia and South Yemen¹⁵, but authors differ concerning the actual reasons of boycotts by particular countries. There was no inter-Korean cooperation, but such opportunity was to appear more strongly in reference to the Seoul Olympics two years later.

3. SIGNIFICANCE OF SEOUL 1988 OLYMPIC GAMES

According to Victor Cha, the Olympics in Seoul 'meant essentially game over in the inter-Korean competition for legitimacy in the world'¹⁶, as South Korea demonstrated the level of development that North Korea was not able to equal. Therefore the Games were a problem to North Korea, which tried to intimidate members of the IOC who would back the Seoul bid and to besmirch South Korea and its capital, and even proposed Greece as the permanent host of the Olympics¹⁷. Then, as the Games were approaching, a chance for cooperation and utilizing sport for the sake of political rapprochement between the two Koreas appeared, as North Korea declared the desire to co-host the Olympics. Initially it demanded that half of the competitions should be held in the North. This North Korean declaration complicated the situation in the Olympic Movement. It must be born in mind, that North Korea was not recognized as 37 countries with fully legitimate National Olympic Committees¹⁸. What is more, the idea did not apply to the principles of the Olympic Charter and the agreements between the IOC and the organizing committee of the Seoul Olympics. Also, the whole concept appeared highly infeasible simply as a result of internal security policy of Pyongyang which restricted the visits of foreigners. Despite all this, the president of the International Olympic Committee Juan Antonio Samaranch decided to enter into dialogue with North Korean regime, in order to stabilize the situation.

A number of meetings between North and South Korea was organized, with the IOC as a mediator. First 3 of them were held in Panmunjom at the border between two Koreas in April and May 1984, while the next ones in Lausanne in Switzerland. North Korean negotiators were making various demands, for instance that 2 simultaneous opening ceremonies should be held in both Korean states, or that the whole Olympic football tournament should be played in the North. The also demanded a unified Korean team at the Olympics. The postulate of the freedom to travel between the North and South of Korean Peninsula for the

¹⁴ *Ibidem*.

¹⁵ C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation in South Korea's Asian Games*, *The International Journal of the History of Sport*, 32:10, 2015, p. 1311, J.W. Lee, *Do the scale and scope...*, p. 6; R. Harvey, *Seoul Opens Its Heart and Its Heavens, Too, as Asian Games Begin*, *Los Angeles Times*, 21.09.1986, http://articles.latimes.com/1986-09-21/sports/sp-8947_1_north-koreans (access: 14.07.2016 r.).

¹⁶ V.D. Cha, *Beyond the Final Score. The Politics of Sport in Asia*, Columbia University Press, New York 2009, s. 59-60.

¹⁷ J.A. Mangan, G. Ok, K. Park, *From the destruction of image to the reconstruction of image: a sports mega-event and the resurgence of a nation – the politics of sport exemplified*, *The International Journal of the History of Sport*, 28:16, 2011, p. 2352–2353.

¹⁸ A. Guttman, *The Olympics. A History of Modern Games*, University of Illinois Press, Urbana 2002, p. 165, D. Miller, *Historia Igrzysk Olimpijskich i MKOl. Od Aten do Pekinu 1894–2008*, Rebis, Poznań 2008, p. 290.

accredited athletes, officials, journalists and tourists appeared to be unachievable though. J.A. Samaranch offered Pyongyang hosting a few archery and table tennis competitions and parts of the cycling and football contests. The negotiations were still being held in 1987. North Korea was offered another concession – a proposition to host women volleyball tournament. In the end there was no agreement though, as North Korea withdrew from the talks after the IOC set a deadline for the final deal for September 1987 – the time when invitations to National Olympic Committees to the Games were to be sent. The DPRK negotiators informed, that the concessions that they had been offered are not enough. There were fears that North Korean regime may try to interrupt the event, but at the same time it appeared improbable taking into consideration that athletes and officials from communist states were present in Seoul¹⁹.

In the end, North Korea boycotted the Olympic Games in Seoul – in protest against not being made its co-host. Similarly as two years earlier, a few states did not send its athletes to Seoul in support to Pyongyang: Cuba, Ethiopia and Nicaragua²⁰. However, despite the failure of the negotiations and another boycott of the sports event held in South Korea by its northern neighbour, it was another situation when North and South Koreans sat to negotiate, thus supporting the hypothesis about sport as an area in which hostile political units are more eager to enter into dialogue, even if in fact none of the parties is fully interested in cooperation.

4. UNIFIED KOREAN TEAM

Asian Games in 1990 in Beijing is another sports event relevant in analysing positive sports diplomacy between North and South Korea. The Games were being held at the time when South Korea generally was searching for a way to enhance its relations with communist states, within so called *Nordpolitik*. At the same time China's intention was to organize successful sports event. As a result, Republic of Korea decided to share its experience and know-how on organizing Asian Games with the Chinese, in hope of opening new diplomatic channels with PRC, what eventually happened²¹. North Koreans were opposing such cooperation, but either way Beijing accepted South Korean assistance²².

This situation had a clear effect on the relations between the two Koreas. Rapprochement between a foe (South Korea) and an ally (China) obviously constituted a problem for DPRK. Therefore, in fear of isolation, North Korea proposed inter-Korean talks on the possibility of creating a joint Korean team that would participate in the Asian Games in Beijing. Despite being suspicious about the true intention of Pyongyang, South Korean authorities decided to enter into dialogue. Negotiations were held from March 1989 until February 1990. They resulted in decisions on the name of the team, the flag with a shape of Korean Peninsula and the use of traditional Korean folk song *Arrirang* as an anthem of the joint team. However, despite those successes, a unified team was not formed at the time. South

¹⁹ *Ibidem*, p. 290–291; R. Palenski, *Seoul 1988* [in:] J.E. Findling, K.D. Pelle, *Encyclopedia of the Modern Olympic Movement*, Greenwood Press, Westport 2004, p. 219; A. Guttman, *The Olympics...*, p. 165–166.

²⁰ *Seoul 1988*, <https://www.olympic.org/seoul-1988> (access: 14.07.2016 r.).

²¹ J.W. Lee, *Do the scale and scope...*, p. 6.

²² V. Cha, *The Asian Games and Diplomacy in Asia: Korea–China–Russia*, *The International Journal of the History of Sport*, 30:10, 2013, p. 1184.

Korea demanded, that the selection of athletes should take place as early as possible and that joint trainings should be organized, whereas North Korea did not want to agree until South Korea promised it would not participate in the Games individually under no circumstances. Then again, South Korea feared that its Northern neighbour would withdraw from the event. This way, both Koreas participated in the Beijing Asian Games separately²³.

The negotiations that North and South Korea conducted before the 1990 Asian Games can be regarded as another example when two states in conflict undertook talks concerning the eventual cooperation in sport, but their diplomatic relevance was much greater. Negotiators managed to agree upon the common national symbols, which were actually used by the fans from both Koreas, who cooperated during the Games²⁴. In the future, those symbols were to be used during more successful efforts of inter-Korean cooperation during sports mega-events, but the case of collaboration between fans from both Korean states should also be stressed. This seems to be an exemplary case of positive sports diplomacy perceived as an element of public diplomacy, at the same time being an argument supporting the view about no hostility between ordinary people from the two Korean states and both societies' readiness for the possible breakthrough in mutual political relations.

The inter-Korean negotiations that have been initiated before the Beijing 1990 Asian Games, were continued, despite their failure. Already in Beijing, Chinese government mediated during the talks, which ended in an agreement on organizing friendly football matches in Seoul and Pyongyang²⁵. Football 'unification matches', as they have been described, were held in October 1990 in both states' capitals and constituted first such exchange²⁶, although according to Dan Sanford, athletes from North Korea had been invited to participate in at least three competitions in the South already in Summer 1989²⁷. Soon, new sports exchanges were arranged and in 1991 eventually a joint team was created for table tennis World Championships in 1991.

The 1991 table tennis championships held in Japanese Chiba resulted in a historic victory by unified Korean team, as a women's double team representing both nations won gold medal²⁸. It is worth noting, that during the negotiations concerning participation in the event North and South Korea could not reach a consensus on the location on training camp and in the end athletes had 40 days of joint training sessions in Japan immediately before the championships²⁹. Creating a joint team for the event was a breakthrough in the mutual sports cooperation between two Koreas, as for the first time diplomatic negotiations on creating joint team for a sports event succeeded.

Similarly as during the historic 1991 table tennis World Championships, North and South Korea managed to create an unified team for the junior football World Championships held in Portugal in 1991³⁰. Unfortunately, there was a serious deterioration of inter-Korean relations shortly after. This resulted in limitation of cooperation in sports. Relatively

²³ J.W. Lee, *Do the scale and scope...*, p. 6–7.

²⁴ *Ibidem*, p. 8.

²⁵ *Ibidem*.

²⁶ U. Merkel, *Sport, Politics and Reunification...*, p. 415.

²⁷ D.C. Sanford, *South Korea and the Socialist Countries. The Politics of Trade*, MacMillan Press, Basingstoke 1990, p. 58.

²⁸ J.W. Lee, *Do the scale and scope...*, p. 4.

²⁹ U. Merkel, *Sport, Politics and Reunification...*, p. 413.

³⁰ Z. Mateša, *Wydarzenia sportowe jako kluczowy element przełamywania barier* [in:] *Sport i Dyplomacja, Polski Komitet Olimpijski*, Warszawa 2015, p. 28.

positive sports relations got worse after South Korean judoka won with its North Korean opponent in July 1991. The political tension grew even higher in 1993, when North Korea withdrew from treaty on non-proliferation of Nuclear weapon³¹.

The sports cooperation between North and South Korea from the very beginning was in a way a reflection of political relations. In this sense we should agree with Jung Woo Lee, who claims that 'sport functions as a barometer to measure the political relations between the two Koreas'³². The success of negotiations concerning the creation of joint teams for the selected international sports events at the beginning of 1990s should then be associated with compromise-oriented policy of South Korean president Roh Tae-woo (in office between 1988 and 1993) – the already mentioned *Nordpolitik*. This resulted in a dialogue which led to signature of Agreement on Reconciliation, Non-Aggression, and Exchanges and Cooperation in 1991 and Declaration on the Denuclearization of the Korean Peninsula in 1992. Nevertheless, the détente tendencies got reversed, thus resulting in limitation of sports cooperation and exchanges.

5. JOINT PARTICIPATION IN OPENING CEREMONIES OF SPORTS EVENTS

Another shift in inter-Korean relations happened at the end of 1990s, this time as a result of so called Sunshine Policy pursued by South Korean president between 1998–2003 Kim Dae-jung. The longest period of cooperation and exchanges in sport between North and South Korea so far began at the time. In December 1999 North Korean national team in basketball played in South Korea a series of 4 matches. This was the first sports visit of North Koreans in Republic of Korea in 9 years. The North Korean team was welcomed very warmly, while president Kim Dae-jung stated that 'sports exchanges could become the fastest path to work for reconciliation and mutual understanding between the two Koreas'³³. This type of international cooperation became a very important diplomatic method in the era of Sunshine Policy.

The concept of joint participation of national teams of both Koreas in opening ceremonies of sports events including Olympic Games, with simultaneous independent participation in those events, was one of the most remarkable effects of the rapprochement. This was achieved for the first time during the Olympic Summer Games in Sydney in 2000. During the opening ceremony, athletes from North and South Korea marched together dressed in the same uniforms under a white flag with deep blue shape of Korean Peninsula³⁴. This occurrence is often described as a direct consequence of a meeting between South Korean president Kim Dae-jung and Kim Jong-il in North Korea³⁵. There were comments about the cooperation, that it was 'creating a new hope for peace and progress on the Korean peninsula'³⁶. Two Koreas cooperated earlier in the field of sport, including creating unified team

³¹ J.W. Lee, *Do the scale and scope...*, p. 8.

³² *Ibidem*, p. 2.

³³ J. Goldberg, *Sporting diplomacy: Boosting the size of the diplomatic corps*, *The Washington Quarterly*, 23:4, 2000, p. 68–69.

³⁴ U. Merkel, *The Politics of Sport and Identity in North Korea* [in:] F. Hong, L. Zhouxiang, *Sport and Nationalism in Asia. Power, Politics and Identity*, Routledge, London 2015, p. 111.

³⁵ C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, p. 1314.

³⁶ H. Pan, *Asian Sport: Its Athletic Progress and Social Integration*, *The International Journal of the History of Sport*, 29:4, 2012, p. 559.

for a particular event, but never before had it been cooperation during the Olympics, which is the most important mega-event of the contemporary sport.

Asian Games in South Korean Busan, taking place 2 years after the Olympics in Sydney, for the second time on the South Korean soil, were very important within the inter-Korean sports diplomacy, which apparently was flourishing again. The declared objectives of the event were strengthening of friendship of Asian nations, expanding their exchanges and boosting their community spirit³⁷. They all imply a possibility of utilisation of the event for the sake of political rapprochement between South and North Korea and apparently such was the practical execution of the event.

As one of the aims of the Busan Games' organizing committee was to expose conciliation between Koreans, in 2001 it issued an invitation to participate in the event to North Korea. Initially the North responded negatively claiming that sending so many athletes to South Korea as politically risky, but after a number of inter-Korean talks in September 2002 the invitation has been accepted. After 2 additional meetings aimed to discuss logistical issues, North Korea informed about its decision to send 318 athletes, 22 state officials and 355 cheerleaders to the Busan Games³⁸, although the exact figures differ according to different authors. The cheerleaders, which were described as the '*cheering squad of beauties*', were gaining attention and sympathy of South Koreans. It should also be noted, that it was the first time North Korea participated in a sports event in the South since the two Koreas separated³⁹. In the past, DPRK boycotted every single sports event organized by Republic of Korea, as a result of not recognizing the existence of its southern neighbour. The situation eventually changed as a result of inter-Korean summit in 2000, when the North Korean regime accepted the existence of 2 separate governments on the Peninsula⁴⁰.

During the Busan 2002 Asian Games, similarly as at the Olympics in Sydney, North and South Korean athletes participated in the opening ceremony together, dressed similarly and marching under white flag with the shape of Korean Peninsula, although without the Olympic circles. The reconciliation symbolism was all around, with ignition of the Asian Games torch on the top of mount Baekdu in North Korea and its handover to South Korea on the southern slope of mount Kungang. The first of the mounts is associated with Korean national identity, while the second was the only place open by the North Korean government for the tourists from South Korea. Athletes from both countries also marched together during the closing ceremony, while the North Korean cheerleaders supported not only Koreans from the North, but also from the South. The Asian Games flame was lighted by two athletes together – one from North and one from South Korea. The reconciliation symbolism was all-embracing then, so no surprise the event is sometimes described as 'the Games of reconciliation between North and South Korea'⁴¹.

The inter-Korean sports cooperation was flourishing since the launch of the South Korean Sunshine Policy. Athletes from both countries, similarly as during the Sydney Olym-

³⁷ C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, p. 1312.

³⁸ J.W. Lee, *Do the scale and scope...*, p. 9.

³⁹ C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, s. 1313–1314.

⁴⁰ J.W. Lee, *Do the scale and scope...*

⁴¹ J.W. Lee, *Do the scale and scope...*, p. 8–9; U. Merkel, *North Korean Media Accounts of the Olympic and Asian Games: The Fatherland's Friends and Foes*, *The International Journal of the History of Sport*, 29:16, 2012, p. 2331, C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, s. 1314.

pics, marched together at opening ceremonies of Olympic Games in Athens in 2004 and Torino in 2006⁴², as well as during Asian Winter Games in Chinese Changchun in 2007⁴³. There were also many sports exchanges between the two countries, such as North and South Korean basketball teams' visits in Seoul and Pyongyang in 1999 or the friendly table tennis match in Seoul in 2000⁴⁴. In 2000 a first unification basketball tournament was organized in the capital cities of both states, with men and women all-stars teams. The matches in Pyongyang were the first sports events in North Korea broadcasted by television. Cooperation encompassed a sort of development aid as well, for example in 2005 South Korea provided football equipment to North Korea. In November 2005 150 marathon runners participated in a Unification Marathon Pyongnag-Nampho in North Korea. In the next year a friendly match in women's hockey was organized, and as a goodwill gesture Hwang Bo Young, who defected from North Korea at the age of 19, was not allowed to play for the South. After a month, another hockey exchange was conducted. This time two mixed women's teams were created, called *uri* which means 'we' and *hana* which means 'one'. As another unification symbol of the exchange, North Korean players travelled to the South through the Tonghae route, for the first time by land. There were also more grassroots' exchanges, for example Kangwon province which shared border with North Korea organized a few exchanges, such as invitation of North Korean kids to participate in 'Dream Programme' in 2007, which donates Winter sports equipment⁴⁵. As can be seen, inter-Korean sports diplomacy directed at political rapprochement peaked in the middle of the first decade of XXIst Century. This could be seen either in joint marches during various sports mega-events and in numerous sports exchanges.

As the inter-Korean cooperation in the field of sport was developing very well, a concept that both states should compete together during the Olympic Games in Beijing in 2008 appeared. In November 2005 an initial agreement was even made, what can be regarded as another, symbolic step towards reconciliation. As one of the officials of South Korean Unification Ministry said in an interview in May 2006, it would 'serve as a symbol of reconciliation and cooperation'. The initiative was also supported by the International Olympic Committee⁴⁶. Nevertheless, despite negotiations being held almost till the beginning of the Games, the initiative did not succeed – as a result of failing to compromise concerning the method of selection of athletes. The North desired an even representation of both states, while the South opted for selecting representatives concerning their achievements. Still, the declaration of intention to create a joint Olympic team itself was regarded as a diplomatic success and a signal of North Korean edging out of isolation⁴⁷.

Directly before the Beijing Olympics, the relations between North and South Korea got worsened as a result of resignation from Sunshine Policy by new South Korean president

⁴² Z. Mateša, *Wydarzenia sportowe jako kluczowy element...*

⁴³ C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*

⁴⁴ J.W. Lee *Do the scale and scope...*, p. 9.

⁴⁵ U. Merkel, *Sport, Politics and Reunification...*, p. 415–416.

⁴⁶ U. Merkel, *Bigger than Beijing 2008. Politics, Propaganda, and Physical Culture in Pyongyang* [in:] J.A. Mangam, F. Hong, *Post-Beijing 2008. Geopolitics, Sport and the Pacific Rim*, Routledge, London 2011, p. 145.

⁴⁷ U. Merkel, *The Politics of Sport and Identity in North Korea* [in:] F. Hong, L. Zhouxiang, *Sport and Nationalism in Asia. Power, Politics and Identity*, p. 111; U. Merkel, *Sport, Politics and Reunification...*, p. 414, U. Merkel, *The Politics of Sport and Identity in North Korea*, *The International Journal of the History of Sport*, 31:3, 2014, p. 383; U. Merkel, *North Korean Media...*, p. 2327.

Lee Myung-bak and with regard to the death of South Korean tourist shot by North Korean soldier near Mount Kumgang in July 2008. As a result, two Korean states did not even march together during the opening ceremony⁴⁸. The period of flourishing positive inter-Korean sports diplomacy was thus over.

6. NEW ATTEMPTS TO INTER-KOREAN SPORTS DIPLOMACY

A chance to utilise sport for the sake of shaping positive relations between North and South Korea appeared again in 2014, in respect to the third Asian Games held on South Korean soil – in Incheon. This was the time of a mild rapprochement between the two states, after deterioration in mutual relations caused by inter alia joint USA-South Korea military exercises⁴⁹, as well as military provocations by North Korea in 2010 including torpedo attack on one of South Korean navy ships and a firing on one of South Korean islands. In 2011 North Korean leader Kim Jong-il passed away and his son Kim Jong-un took over, what resulted in even more aggressive behaviour towards southern neighbour in order to display political stability of the new regime. Despite all this, North Korea expressed the readiness to send a team to the Games and offered talks concerning the issue, what South Korea accepted. The negotiations were difficult though. North insisted that South should finance the visit by cheerleaders, while South disagreed both to this and to using oversized North Korean flags. The North even declared re-considering its will to send athletes to the Games, but in the end decided to send a team, but without the cheerleaders, against the expectations of the hosts⁵⁰.

As a result of worse relations between two Koreas, Asian Games in Incheon lacked reconciliation symbolisms that was present during the event in Busan. There was no joint march during the opening ceremony and North Korean national symbols could not be displayed publicly. Even the possibility to use of unification flag with Korean Peninsula was limited⁵¹. Nonetheless, the final of football tournament, when North and South Korean teams met (South Korea won), had positive symbolism⁵². Fans of both teams yelled slogans like ‘Let us become one and startle the world’, ‘Reunify the Fatherland’, ‘Whichever team may win, we are one’, ‘A unified Korean team is the best in the world’⁵³. It was another case when people of two conflicted Korean states expressed mutual sympathy, thus disclosing the artificiality of the political division of the Korean Peninsula.

During the Asian Games in Incheon, a few high-profile North Korean officials, including general political director of the military Byeong-Seo Hwang, party secretary Ryong-Hae Choi and secretary in charge of relations toward South Korea Yang-Geon Kim travelled South Korea to watch the event. During their visit, they met with representatives of

⁴⁸ U. Merkel, *The Politics of Sport and Identity in North Korea* [in:] F. Hong, L. Zhouxiang, *Sport and Nationalism in Asia. Power, Politics and Identity...*

⁴⁹ L. Yin, *A Review of the Strategic Situation on the Korean Peninsula* [in:] Institute for Strategic Studies, National Defense University of People's Liberation Army, *International Strategic Relations and China's National Security*, Vol. 1, World Scientific, Singapore 2015, s. 225.

⁵⁰ J.W. Lee, *Do the scale and scope...*, p. 10–11; C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, p. 1316.

⁵¹ J.W. Lee, *Do the scale and scope...*, p. 11.

⁵² C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, p. 1314.

⁵³ D.H. Van Tassell, D.A. Terry, *An overlooked path to peace and stability: sport, the state and the case of the Koreas*, *Sport in Society*, 15:6, 2012, p. 816.

South Korean government and returned to DPRK after watching the closing ceremony. This was the first visit of such high-profile leaders of the North in an international event in South Korea⁵⁴. Once they were in Incheon, South Korean government issued an invitation to meet, which was accepted. The two parties agreed upon organizing high-level talks in October or at the beginning of November, in order to fix the current political impasse⁵⁵. A form of sports diplomacy known from relations between India and Pakistan (cricket diplomacy) or Turkey and Armenia (football diplomacy) occurred then. In this contest, sports event constitutes an opportunity for politicians representing conflicted states to hold diplomatic talks which otherwise would probably be way more difficult to arrange.

7. CONCLUSIONS

North and South Korea utilized sport in order to pursue diplomatic dialogue in a number of ways. Review of particular cases allows to state, that in comparison to other cases of sports diplomacy aimed at political rapprochement between states, the inter-Korean case was and still is conducted in various different ways. It encompasses sports exchanges on various levels – from elite sport to sport of children and youth, negotiations concerning the joint participation in sports events, and lately even using sports events as a circumstance for arranging political talks. This diversity of methods within inter-Korean positive sports diplomacy is one of its main distinctive features.

A characteristic fluctuation of the intensity of sports exchanges and cooperation between North and South Korea has been observed, what on the other hand pertains to the secondary character of sports relations in respect to political relations. As has been pointed, inter-Korean sports diplomacy directed at bringing the two states closer flourished in the times of political détente, while being suppressed when political relations deteriorated. It does not mean though, that the use of sport by two Koreas in order to shape positive bilateral relations was completely useless. There were occasions, when due to sport Koreans from North and South were able to initiate negotiations, what could often be difficult if it was not about sport. Inter-Korean sports diplomacy should therefore be regarded as a subsidiary tool of shaping mutual relations, with limited but identifiable effectiveness.

It is often stated, that Koreans from North and South share common ethnicity and culture. Nevertheless, hostility and reluctance to dialogue remain as dominating attitudes. It appears though, that the enmity of the elites is not representative for the societies, what could be seen in the behaviour of sports fans from both Koreas during sports events, who often cooperated. In this context inter-Korean sports diplomacy could be compared to famous USA-China ping-pong diplomacy, which inter alia showed that both Chinese and American societies were ready for a breakthrough in bilateral relations. Inter-Korean sports diplomacy appears to give policymakers the same lesson.

According to Udo Merkel, one of the aims of pursuing sports diplomacy between North and South Korea is to remain the issue of reunification in the political discourse without the need to conduct difficult negotiations⁵⁶, as unification remains a key objective for both

⁵⁴ C. Choi, M. Shin, C.-G. Kim, *Globalization, Regionalism and Reconciliation...*, p. 1316–1317.

⁵⁵ J.W. Lee, *Do the scale and scope...*

⁵⁶ U. Merkel, G. Ok, *Identity Discourses in North Korean Events, Festivals and Celebrations* [in:] U. Merkel, *Identity Discourses and Communities in International Events, Festivals and Spectacles*, red., AIAA, Basingstoke 2015, p. 137

Koreas. In the current geopolitical situation, the unification of North and South Korea appears to be highly improbable though, as none of its possible scenarios seems acceptable to any of the parties. Bearing this in mind, it is difficult to predict the future developments of inter-Korean sports diplomacy, just as it is hard to anticipate the political developments. According to Kwang-Gil Yu and Seong-Yong Park, joint organization of a sports event would probably have positive effect on the inter-Korean relations⁵⁷. It is hard not to agree with this view, such was one of the aims of co-hosting football World Cup by South Korea and Japan in 2002, two states with negative historical experiences still present in collective memory of Koreans. Still, taking into consideration political isolation of North Korea, such scenario remains highly improbable either.

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DYPLOMACJA SPORTOWA POMIĘDZY DWOMA PAŃSTWAMI KOREAŃSKIMI JAKO NARZĘDZIE ZBLIŻENIA POLITYCZNEGO

Celem badania podjętego w artykule jest zbadanie zagadnienia dyplomacji sportowej ukierunkowanej na polityczne zbliżenie pomiędzy skonfliktowanymi państwami, na przykładzie Korei Północnej i Południowej. Badanie ma charakter empiryczny i stanowi studium przypadku ukierunkowane z jednej strony na zaproponowanie uogólnień dotyczących dyplomacji sportowej państw, z drugiej na zidentyfikowanie cech charakterystycznych dyplomacji sportowej pomiędzy dwoma państwami koreańskimi. Podjęta została także próba weryfikacji hi-

potezy, zgodnie z którą sport może być postrzegany jako obszar, w ramach którego przedstawiciele skonfliktowanych państw są w stanie podjąć dialog, nawet jeśli w innej sytuacji nie byłoby to możliwe.

Na podstawie przeprowadzonego badania wspomniana hipoteza została uprawdopodobniona. Zaobserwowano, że dyplomacja sportowa pomiędzy Koreą Północną i Południową była realizowana przy wykorzystaniu szeregu metod, takich jak wymiany sportowe, negocjacje dotyczące współpracy sportowej w tym wspólnego uczestnictwa w wydarzeniach sportowych oraz wykorzystanie imprez sportowych jako okoliczności dla zaaranżowania politycznych rozmów, co wydaje się stanowić cechę charakterystyczną badanego przypadku. Zaobserwowano także fluktuacje intensywności współpracy w dziedzinie sportu, które były uzależnione od aktualnego stanu stosunków politycznych pomiędzy krajami, aczkolwiek z drugiej strony w niektórych sytuacjach sport pozwalał stronom rozwijać zbliżenie polityczne. Efektywność dyplomacji sportowej pomiędzy Koreą Północną i Południową została zatem oceniona jako ograniczona, ale zauważalna.

Słowa kluczowe: Korea Północna, Korea Południowa, dyplomacja sportowa, dyplomacja publiczna, polityka i sport.

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CONTROVERSIES IN THE PROCESS OF MANAGEMENT OF FREE FUNDS BY LOCAL GOVERNMENT UNITS

Local government units, responsible for the execution of tasks in the following areas: technical infrastructure (e.g. road traffic organization), social infrastructure (e.g. education), public order and safety (e.g. fire protection), spatial and ecological order (e.g. environmental protection) should have ensured financial resources to execute the aforementioned tasks. However, in case of a shortage of financial resources to execute these tasks, the management of free funds is an important issue, which has not been a subject to many studies within the scope of existing scientific works. Therefore, the goal of this article is to present the controversies in laws that regulate the management of free funds in local government units. A hypothesis has been formulated: controversies in the area of free funds management relate to considering this concept as synonymous with budget excess, as well as the limited scope of depositing such funds in the form of financial instruments, and financing the budget deficit. A critical analysis of the public finances sector and literature on financial instruments has been applied to verify the hypothesis. The results of the analysis were also supported by conclusions from LGU reports addressed to Regional Accounting Chambers (RAC) by the example of the Małopolskie Voivodeship (province) (years 2015–2017).

Results of research indicate that:

- 1) The concept of free funds is not synonymous with a budget excess;
- 2) Depositing such funds is limited due to the specificity of financial instruments;
- 3) The possibility to incur further loans to finance the deficit with simultaneous spending of free funds by the LGU is not considered economic.

Due to the controversies in the laws, an amendment is expected.

Keywords: finance, local government, free funds, economy, controversies

1. INTRODUCTION

Decentralization of administration is expressed through a statutory transfer of public liability for the execution of defined public tasks onto independent administrative entities, authorities or institutions, which are not a part of the centralized government administration². Such legal independence is held by local government units (LGUs), which have the attributes of a public authority. Public authorities, within the meaning of the

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² H. Izdebski, M. Kulesza, *Administracja publiczna. Zagadnienia ogólne*, Warszawa 1999, p.106.

Constitution of the Republic of Poland, may include all institutions with statutory competences to undertake authoritative decisions, binding for citizens and other bodies governed by law³. The local government meets social needs with primary importance for the society⁴. Hence, the authoritative nature of the decisions of LGU bodies towards citizens is subject to social control. This control concerns, amongst others, the management of public funds by LGUs in the context of guaranteeing their safety and effective management. The course of the control is not always possible to foresee due to the existing groups of interest, meaning collective entities able to undertake organized activities and represent common interest before public bodies⁵.

Management of public funds is also subject to budget discipline regulations, meaning the obligation to observe the rules of legality and cost-effectiveness defined in the law, during the process of managing public funds⁶. The public finance area is usually defined as observing any and all legal norms applicable to government units which have budget funds at their disposal, which norms define the rules and mode of collecting and spending public funds⁷. Therefore, RAC decision-making panels issue opinions on draft budget resolutions in formal terms, and then bookkeeping terms, and assess the correctness of defined amounts comprising the projected budget, and take account of the legality criterion in their assessment. RAC assessments also cover, amongst others, the amount of planned reserves, the plan of revenues and costs of local-government budget entities, attachments concerning the deficit presented by the LGU in the draft budget resolution⁸. The responsibility of LGU bodies, in particular in case of a shortage of financial resources to execute local government tasks should be aimed at exercising the rule of using budget funds in accordance with the purpose and in a cost-effective manner⁹. In this context, the assessment of managing free funds remains an important issue. The purpose of the article is to present the controversies in the laws regulating free funds management in local government units. A hypothesis has been formulated: controversies in the area of free funds management relate to considering this concept as synonymous with budget excess, as well as the limited scope of depositing such funds in the form of financial instruments, and financing the budget deficit. A critical analysis of the public finances sector and literature on financial instruments has been applied to verify the hypothesis. The results of the analysis were also supported by conclusions from LGU reports addressed to Regional Accounting Chambers (RAC) by the example of the Małopolskie Voivodeship (years 2015–2017).

³ P. Winczorek, *Komentarz do Konstytucji Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997 r.*, Warszawa 2008, p. 28.

⁴ K. Surówka, *Samodzielność finansowa samorządu terytorialnego w Polsce*, Warszawa 2013, p. 9.

⁵ P. Tłaczała, *Analiza grup interesu* [w:] *Teoria wyboru publicznego*, ed. J. Wilkin, Scholar, Warsaw 2005, p. 184.

⁶ E. Chojna – Duch, *Polskie prawo finansowe, finanse publiczne*, Warszawa 2003, p. 124.

⁷ W. Ziółkowska, *Finanse publiczne. Teoria i zastosowanie*, Poznań 2012, p. 318.

⁸ Por. A. Gerasimiuk, *Kontrola planowania budżetowego j.s.t. przez RIO* [w:] *Ustawa o finansach publicznych Komentarz dla jednostek samorządowych*, ed. P. Walczak, Warszawa 2017, p. 496–497.

⁹ S. Owsiak (ed.), *Finanse publiczne. Współczesne ujęcie*, Warszawa 2017, p. 606.

2. CONTROVERSIES RELATED WITH THE DEFINITION-RELATED RECOGNITION OF THE FOLLOWING CONCEPTS: FREE FUNDS AND BUDGET EXCESS

Budget excess should be differentiated from free funds in the LGU budget. Budget excess is a positive financial result, meaning a situation where budget income is higher than budget expenditures (Article 217.1 of the Act of 27 August 2009 on public finance – hereafter: APF)¹⁰. To determine the result of executing the LGU budget, it is essential to reclassify the balances of nominal accounts (for registering incurred expenditures and achieved income) at the end of the budget year to account 961 “Budget execution results”. The balances of accounts: 901 “Budget income”, 902 “Budget expenses” and 903 “Unexecuted expenditures” are transferred to this account.

Whereas the concept of free funds was referred to numerous times in the aforementioned Act on public finance. In Article 48 APF, the legislator indicates that these resources cannot include budget donations. This statement excludes both state budget funds and other LGU budget funds. In turn, in Article 264.3 APF, the concept of free funds is presented in the context of possibilities to authorize LGU management boards to deposit free funds on accounts in banks, which do not handle the budget of the given LGU. The construction of this Article may be controversial, because it does not define “free funds” but only introduces the term “free budget funds”¹¹. Moreover, Article 217.2.6 defines free funds as excess financial resources on the current account of the LGU budget, resulting from settlements of issued securities, credits and loans from previous years. This should be understood literally, meaning financial resources on the LGU budget account at the end of the budget year, which were not “used” to finance expenditures and outlays in the given budget year. The source of free funds in the LGU budget is a lack of (technical, organizational) ability to ensure balance, described with the following formula, at the budget execution stage:

$$D + P = W + R$$

where: D – total income of the LGU budget during year n,
P – revenues of LGU budget in the year n,
W – total expenditures of the LGU budget in the year n,
R – outgoings of the LGU budget in the year n.

The above situation is caused by the indicative nature of the volume of planned D and W parameters. In principal, the following regularities occur:

Planned D < executed D – this is the pessimistic income planning rule;
planned W > executed W – this is the optimistic expenditures planning rule.

Therefore, the most frequent situation in a LGU budget is where the deficit is executed in the given budget year at a level lower than planned (only then free funds may be available), whereas often revenues on debt instruments (loans and credits) are at the planned level. This results in financial results being collected on the LGU budget account, which

¹⁰ Uniform text in Journal of Laws from 2017, item 2077 as further amended.

¹¹ P. Galiński, *Lokowanie wolnych środków przez jednostki samorządu terytorialnego w Polsce w latach 2008-2011*, “Zarządzanie i Finanse” 2012, Vol. 10, No. 4/3, 2012, p. 37–38.

constitute free funds¹². It may be stated that free funds include both funds within the meaning of Article 2017 APF from 2009, as well as resources from the undistributed accumulated budget excess, and other undistributed funds for the given period, whereas these funds cannot have their source in a received budget donation¹³. Therefore the basis for free funds derives from actual financial resources, having the source only in incurred and unused (or planned for repayment or repurchase – not paid, purchased) credits, loans and issued securities, as well as granted and repaid loans, meaning the result of settlements of receivables and liabilities made for previous years due to: issued securities, credits and loans.

The amount of free funds is presented in D16 – the quarterly Rb-NDS report on LGU excess/deficit, and in row D161 – in regard to free funds used to cover the deficit. The data regarding planned amounts should be consistent with the budget plan, determined by the LGU decision-making body at the end of the reporting period. On the executed amounts side, the data should be consistent with the data presented in the balance sheet in regard to the LGU budget execution. This amount is presented in the Rb- NDS report in the same amount on the side of executed amounts for all quarters of the following year, for which the amount has been determined¹⁴. The amount of free funds may be determined in the manner presented in table 1.

Table 1. Manner of determining the amount of LGU free funds

Manner of determining the amount of LGU free funds		
Approach I	Approach II	Approach III
financial resources on account 133 + financial resources for expenditures, non-expirable account 135 + other financial resources on account 140 + receivables on account 224 – liabilities (224 + 240) – reserve for expenditures, non-expirable account 904 – accruals and prepayments, account 909 <hr/> free funds	balance on account 960 balance on account 961 balance on account 962 – granted loan + loans and credits (account: 134, 260) <hr/> free funds	financial resources on account 133 + other financial resources + receivables on account 224 – liabilities 224, 240 – accruals and prepayments 909 <hr/> free funds

Approach I: based on funds on the bank account.

Approach II: based on nominal accounts.

Approach III: based on funds on the bank account, without consideration for non-expirable expenditures.

Source: Free funds calculation method according to the Regional Accounting Chamber in Cracow.

¹² M. Szczubiał., *Wolne środki*, „Finanse Publiczne”, January 2015.

¹³ E. Rutkowska-Tomaszewska, *Lokowanie wolnych środków przez jednostki samorządu terytorialnego w bankach*, „Finanse Komunalne” 2012, No. 4, p. 26.

¹⁴ M. Cellary, *Różnica między nadwyżką budżetową a wolnymi środkami* [in:] *Ustawa o finansach publicznych Komentarz dla jednostek samorządowych*, ed. P. Walczak, Warszawa 2017, p. 1090.

Summing up, although free funds are an effect of better results of budget execution for previous years in regard to those planned by LGU, similarly to budget excess, however they constitute a separate category of revenues in the LGU budget.

3. CONTROVERSIES RELATED WITH DEPOSITING FREE LGU FUNDS

Free funds may be deposited solely in the financial instruments, which have been listed exhaustively in the provisions of Article 48 of the aforementioned Act on public finance. In accordance with these provisions, the LGU may deposit free funds in:

1. Securities, including:

- treasury securities (treasury bills, treasury bonds),
- municipal bonds;

2. Bank deposits, including:

- deposits in banks having their seat in the territory of the Republic of Poland,
- deposits at the Ministry of Finance, maintained by the Bank Gospodarstwa Krajowego.

The catalogue of financial instruments indicated by the legislator is controversial in particular in relation to the indicated securities. All the more, the financial law doctrine provides for differentiated construction of financial instruments in normative and operational model¹⁵. However, in case of a shortage of financial resources in the local government sector, the level of interest of LGU in acquiring funds is limited. This mainly results from the fact that securities belong to instruments, within the scope of which funds are deposited for longer periods. For example, in 2016 fixed interest rate bonds included 40% of debt securities with 10- and 5-year initial repurchase dates¹⁶.

Whereas such restrictions are not connected with bank deposits. They constitute an obligation of LGU to provide to the bank's disposal a defined amount of funds on terms agreed in the agreement, to achieve certain financial benefits. LGUs, sometimes compared to a corporation, are treated by banks as a specific corporate client. Therefore, they are offered basically the same products and bank services and large enterprises¹⁷. The literature provides for numerous types of deposits offered to LGUs. Due to the possibility to agree on detailed terms and conditions, this may include the following deposits:

- standard deposits (mainly characterized by the same interest rate for all types of agreements);
- negotiated deposits (financial departments of the LGU may usually negotiate the amount of the interest rate on the deposit)¹⁸.

Due to the term of the agreement, this may include the following deposits:

- deposits payable on demand,
- term deposits¹⁹.

¹⁵ M. Lemonnier, *Europejskie modele instrumentów finansowych*, Warszawa 2017, p. 115–134.

¹⁶ *Rozwój systemu finansowego w Polsce w 2016 r.*, NBP, Warszawa 2017, p. 256.

¹⁷ B. Filipiak, M. Ziolo (ed.), *Współpraca jednostek samorządu terytorialnego z instytucjami finansowymi*, Warszawa 2016, p. 77.

¹⁸ K. Brzozowska, *Bankowość – wybrane zagadnienia*, Szczecin 2003, p. 92.

¹⁹ M.M. Golec, *Usługi bankowe. Podstawowe zagadnienia*, Poznań 2011, p. 36.

Deposits payable on demand mainly serve to deposit temporarily free funds, which the LGU may dispose of at any time²⁰. The interest rate on such deposits is relatively lower, or there is no interest at all. Hence, depositing financial resources by LGUs in such manner may be controversial, since such deposits do not bring any measurable benefits. In turn, term deposits – although concluded for a defined period, are also characterized by a restricted scope of their use by LGUs. The lack of sufficient funds for the execution of individual tasks reported by the LGU determines the shortening of the term of concluded deposit agreements, often to one year.

Another criterion of dividing deposits for LGUs may be the type of the depository. Due to this criterion, this may include the following deposits:

- deposits offered by commercial or cooperative banks,
- deposits at the Ministry of Finance.

In the second aforementioned example, pursuant to Article 3 of the Regulation of the Minister of Finance of 15 April 2011 on free funds of defined public finance sector units accepted by the minister of finance to deposit or to manage²¹, free funds are deposited as:

- overnight deposits (one-day deposits opened on a defined business day and released on the following business day),
- term deposits i.e. other than overnight deposits.

Opening such type of a deposit may also be recognized as a controversial solution, because the Minister of Finance may obtain free funds from the LGU to regulate the ongoing financial liquidity of the state budget. Therefore, LGU free funds in the form of such deposits do not directly serve for financing the local needs of such governments.

The selection by the LGU of a possibility to deposit free funds depends on several factors:

1. External factors (including interest rate on deposits). In the process of negotiating the interest rate on bank deposits, the LGU bodies should apply the provisions of the Act of 29 January 2004 – the Public Procurement Law²² (hereafter PPL), pursuant to which an inquiry should be addressed to selected banks, which are invited to submit an offer on the amount of the interest rate for free funds for a given period (Article 69 PPL). To ensure competitiveness and to select the most favourable offer, several banks are invited to bid. However, due to the different amount of funds for depositing and different deposit terms, detailed regulations concerning the procedure of depositing free funds should be included in w Public Procurement Regulations implemented pursuant to a decision of the unit's management. Such Regulations mainly describe the requirements related to the quantity of offers – depending on the type of deposit (whether a term deposit or overnight deposit), financial situation – amount of funds to be provided for depositing or management for a defined period, as well as the manner of addressing the inquiry – orally and in writing, by telephone, fax or email, and the manner of documenting the procedure and negotiations. Deposits negotiated in terms of the amount of the interest rate should be opened by employees authorized, in account of the need to maintain the given LGU's ongoing

²⁰ M. Iwanicz-Drozdowska, W.L. Jaworski, Z. Zawadzka, *Bankowość. Zagadnienia podstawowe*, Warszawa 2007, p. 134.

²¹ Journal of Laws no. 81, item 443.

²² Uniform text in Journal of Laws from 2017, item 1579, 2018.

activity and to respect the requirement of timely payment of liabilities and performing risk assessments (e.g. related with the amount of interest rates).

2. Internal factors (including financial liquidity of the given LGU at the given time).

It is worth noting that bank deposits opened by LGUs are more favourable for commercial banks, since these deposits increase the banks' resources, which they may freely dispose of if only overnight. Therefore, it may be stated that public funds bring benefits to private entities and not to the public interest. Banks appreciate LGU deposits, which are used to conduct their ongoing crediting activity.

In summary, it should be underlined that funds on LGU accounts constitute public monies, subject to inspections, therefore they should be well secured. The safety of depositing the funds is subject to legal regulations. In comparison with e.g. budget funds deposited in other banks than the bank handling the LGU budget or in the form of a deposit at the Ministry of Finance, an authorization is required from the establishing body (municipal/district council, provincial assembly) to deposit free budget funds on bank accounts by the management of local government units (commune head, town/city mayor, president of town, district management, province management), granted pursuant to Article 264.3 APF.

4. CONTROVERSIES RELATED WITH FINANCING A DEFICIT WITH FREE FUNDS

Free funds constitute non-refundable sources of revenues serving for financing the budget deficit. The following problems may be defined in this area:

1. Estimating free funds or budget excess from previous years in the budget plan, which are not reflected in the results of budget execution from previous years.
2. Financing the deficit with further credits and loans incurred by LGUs or with the issuance of securities, in comparison to disposing of free funds not included in the budget revenues plan.
3. Recognizing the budget excess from previous years and free funds in the total amount confirmed in the results of budget execution from previous years, however assigning it to individual separate sources (excess from previous years and free funds) in incorrect amounts²³.

In the first event, supervisory bodies verify both the amount of free funds as well as budget excess, from previous years, introduced in the budget by LGUs to the extent of their actual occurrence, so that they are reflected in the results of budget execution for previous years; in case of any errors in this regard, such errors are challenged.

In the second event it should be indicted that a failure to account to for free funds constituting an excess of funds on the current account of the LGU budget, resulting from settlements of issued securities, credits and loans from previous years, as a manner of financing the budget deficit, but instead incurring new credits or loans for this purpose or issuing securities may be deemed doubtful from the point of view of rational management of public funds, unless justified reasons occur to apply such solution (e.g. securing funds for pending procedures and appeals, which may result in urgent payments or tax reimbursements). To give credibility to the possibility of the occurrence of the aforementioned

²³ B. Dziedziak, *Źródła pokrycia deficytu budżetu* [in:] *Ustawa o finansach...*, p. 569.

circumstances, presented below is a scale of free funds being unused credits, loans and securities for exemplary municipalities in the Małopolskie Voivodeship (see table 2).

Table 2. Scale of free funds from the years 2015–2017 in selected municipalities of the Małopolskie Voivodeship as a percentage (%) of all incurred credits, loans and securities

LGU	2015	2016	2017
Rural communes			
Drwinia	19	41	86
Żegocina	4	15	40
Czernichów	15	27	22
Urban and rural communes			
Ciężkowice	31	80	45
Szczucin	36	31	21
Maków Podhalański	68	58	22
Urban communes			
Kraków	29	6	79
Tarnów	48	41	25
Niepołomice	6	0,4	6

Source: own elaboration based on LGU reports from the Małopolskie Voivodeship from the years 2015–2017.

For each of the above municipalities, in case a credit was incurred to repay the deficit while free funds were available, such circumstances should be a subject of an in-depth social assessment in the context of public funds management.

In the third case, it seems justified to reference the standpoint of J.M. Salachny in the comment to Article 217²⁴, pursuant to which the view, according to which only the existence of an accumulated budget excess in spite of the occurrence of budget excess for the previous budget year(s) entitles to present budget excess from previous years as a source of covering the planned budget deficit, is not reflected in the current version of Article 201.2.6 APF, since otherwise the budget excess would constitute free funds on the LGU budget account. The continued standpoint on the requirement of existence of accumulated budget excess seems to be an over-interpretation of the current wording of the provisions of Article 217.5 and 6.2 APF. In consideration of the legal status applicable to the end of 2006, the then-applicable provision of Article 168.2.6 APF 2005²⁵, being the equivalent of the current Article 217.6.2 APF, read as follows: “free funds constituting the budget excess on the LGU budget current account, including those resulting from settlements of credits and loans from previous years”. Therefore, based on the previous provision, the basis for calculating the amount of free funds included a wider scope of settlements from previous years, not only credits, loans and issued securities. In that case, calculations may account for budget excess from previous years. At the moment, calculations of free funds are limited in terms of the

²⁴ E. Ruśkowski, J.M. Salachna (ed.), *Nowa ustawa o finansach publicznych wraz z ustawą wprowadzającą. Komentarz praktyczny*, Gdańsk 2010.

²⁵ Text in Journal of Laws from 2005, no. 249, item 2104 as further amended.

scope of considered settlements and take account only of credits, loans and issuances of securities²⁶.

5. SUMMARY

As a result of conducted analyses it may be stated that the hypothesis on the controversies in LGU fee funds management was verified. The results of research indicated that:

- 1) The concept of free funds cannot be synonymous with budget excess;
- 2) Depositing free funds is limited due to the specificity of financial instruments;
- 3) Possibility to incur further credits to finance the deficit with simultaneously disposing of free funds by LGUs is not economic.

Ultimately, legislative changes are expected in regard to the Act on public finance, aiming at introducing integrity in the provisions regulating the management of free funds in LGUs.

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KONTROWERSJE W PROCESIE GOSPODAROWANIA WOLNYMI ŚRODKAMI PRZEZ JEDNOSTKI SAMORZĄDU TERYTORIALNEGO

Jednostki samorządu terytorialnego odpowiedzialne kompetencyjnie za realizację zadań z zakresu: infrastruktury technicznej (np. organizacja ruchu drogowego), infrastruktury społecznej (np. oświata), porządku i bezpieczeństwa publicznego (np. ochrona przeciwpożarowa), ładu przestrzennego i ekologicznego (np. ochrona środowiska) powinny mieć zagwarantowane środki finansowe na realizację powyższych zadań. W sytuacji jednak niedoboru środków finansowych na realizację tych zadań ważną kwestią pozostaje gospodarowanie wolnymi środkami. W dotychczasowym dorobku nauki zagadnienie to nie było przedmiotem licznych opracowań. Dlatego też celem artykułu jest wykazanie kontrowersji w zapisach regulujących gospodarkę wolnymi środkami w jednostkach samorządu terytorialnego. Sformułowano hipotezę: kontrowersje z gospodarowaniem wolnymi środkami dotyczą utożsamiania tego pojęcia z nadwyżką budżetową, a także ograniczonym zakresem ich lokowania w instrumenty finansowe oraz finansowaniem deficytu budżetowego. Zastosowano do weryfikacji hipotezy analizę krytyczną regulacji sektora finansów publicznych oraz literatury z zakresu instrumentów finansowych. Wyniki analizy zostały wsparte także wnioskami ze sprawozdań JST skierowanych do Regionalnych Izb Obrachunkowych na przykładzie woj. małopolskiego (lata 2015–2017).

Wyniki badań wskazują, iż:

- 1) pojęcia wolnych środków nie można utożsamiać z nadwyżką budżetową;
- 2) lokowanie tych środków jest ograniczone ze względu na specyfikę instrumentów finansowych;
- 3) możliwość zaciągania kolejnych kredytów na sfinansowanie deficytu przy jednoczesnym dysponowaniu przez JST wolnymi środkami jest niegospodarne.

W związku z kontrowersjami w zapisach prawnych oczekiwana byłaby ich nowelizacja.

Słowa kluczowe: finanse, samorząd, wolne środki, gospodarka, kontrowersje.

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CUSTOMER RELATIONS IN BUILDING VALUE FOR THE CUSTOMER IN COMMERCIAL ENTERPRISES

The customer plays a key role in every company. He is the main revenue provider. The profitability of the business activity of a particular company depends on appropriate customer relations. The task of management accounting in a company is to work out such a method of estimating the profitability of customers that it supports management decisions in shaping profitable, long-term relations with customers. Customer perceived value is a tool to help determine customer requirements. The aim of the paper is to present a concept of customer perceived value in commercial companies. A critical review of literature and a method of deduction and induction were used to develop the article. The article contains proposals of using various variables to determine the customer perceived value.

Keywords: client, customer perceived value, relationships.

1. INTRODUCTION

Customers are the main source of revenue for every company. According to the *Polish Language Dictionary*, a client is "a person who buys something in a shop, uses the services of a bank, a lawyer, etc. or arranges a case in an institution"². Other customer definitions can be found in marketing related items. According to them, the customer is "an individual or an institution acting as a seller's partner in the sale and purchase of goods or services"³. Everyone can be a customer⁴. However, customers are different. There are many customer classifications. The variables differentiating between the customers will have the impact on the costs of acquiring and servicing these customers.

Customers are elements of the company environment without which the creation of the company's value is not possible. For this reason, companies must provide them with goods and services that meet their expectations. Trading companies, in order to attract and retain customers, are 'doomed' to the need to collect, process and make a proper use of information on all forms of relations between them and their customers.

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² L. Drabik, A. Kubiak-Sokół, E. Sobol, L. Wiśniakowska (red.), *Słownik języka polskiego*, PWN, Warszawa 2009, p. 325.

³ J. Altkorn, T. Kramer (ed.), *Leksykon marketingu*, PWE, Warszawa 1998, p. 115.

⁴ K. Sedlak (ed.), *Strategie w biznesie*, Wydawnictwo Profesjonalnej Szkoły Biznesu, Kraków 1993, p. 84.

An ability to maintain long-term, profitable customer relationships is crucial for trading companies. Staying in long-term contact with our customers means continuously satisfying their changing needs over time. The need is defined as an objective property of an organism or a subjective feeling of absence⁵. The need is defined differently by J. O'Shaughnessy who defines it as a propensity to use or possess⁶.

Customer relations are the relationships between a trading company and its customers⁷. Authors of accounting studies view customer relations in a transactional context, i.e. as the sum of all sales transactions whose financial effect is revenue⁸. However, this perception of customer relations is too narrow and significantly distorts the ability to manage them.

In today's business management, more and more attention is paid to the importance of long-term, effective customer relationships. H. Mintzberg believes that establishing and maintaining external contacts and creating support groups outside the company are activities to which managers must devote a lot of time⁹. In theory and practice, the trend described as customer relationship management (CRM) has developed¹⁰. Customer relationship management is "the basis of a business philosophy focused on analyzing, planning and controlling customer relationships using the latest information and communication technologies"¹¹. Sales departments do not focus on maximizing the profitability of individual transactions. The key problem is considered to be customer profitability, i.e. profitability in the long run, and creating value for the customer.

2. VALUE FOR THE CUSTOMER

In creating value for the client, an enterprise needs to take appropriate actions which will contribute to increasing value for the client or satisfying the needs of the enterprise¹². The concept of creating value for the customer stems from the theory of demand in economy; goods (products) are perceived by customers as a set of features, i.e. quality, functionality, physicochemical form, price and others, which can be freely shaped to meet their expectations. Customers may to different degrees prefer these characteristics, which allows companies differentiating their sales policies for different customers or groups of customers¹³. As a result, companies can take various measures to create a value for the customers of a product so that it is recognized by them. These activities, although carried

⁵ J. Reykowski, *Z zagadnień psychologii motywacji*, Warszawa 1970, p. 91–93.

⁶ J. O'Shaughnessy, *Dlaczego ludzie kupują*, Warszawa 1994.

⁷ see: J. Otto, *Marketing relacji. Koncepcja i stosowanie*, Warszawa 2004; I. Dembińska-Cyran, J. Hołub-Iwan, J. Perenc, *Zarządzanie relacjami z klientami*, Warszawa 2004.

⁸ see: E.A. Hendriksen, M.F. van Breda, *Teoria rachunkowości*, Warszawa 2002.

⁹ H. Mintzberg, *Zarządzanie*, Warszawa 2012, p. 97.

¹⁰ For more: W. Wereda, *Zarządzanie relacjami z klientem (CRM) a postępowanie nabywców na rynku usług*, Difin, Warszawa 2009; J. Dyché, *CRM relacje z klientami*, Gliwice 2002; E.K. Kevork, A.P. Vrechopoulos, *CRM literature: conceptual and functional insights by keyword analysis*, „Marketing Intelligence & Planning” 2009, Vol. 27.

¹¹ B. Dobięgała-Korona, *Wartość klienta* [in:] *Metody wyceny spółki. Perspektywa klienta i inwestora*, red. M. Panfil, A. Szablewski, Warszawa 2006, p. 82.

¹² J.A. Miller, współpraca K. Pniewski, M. Polakowski, *Zarządzanie kosztami działań*, Warszawa 2000, p. 203.

¹³ B. Nita, *Analiza kosztów łańcucha wartości* [in:] *Strategiczne zarządzanie kosztami*, ed. E. Nowak, Kraków 2006; P. Szczypa, *Rachunkowość zarządcza: klucz do sukcesu*, Warszawa 2008.

out in order to optimize revenues from sales, will, of course, generate specific costs. These costs will largely depend on the type of activities used to achieve the objectives.

In order to identify the activities that contribute most to gaining and maintaining a competitive advantage, it is necessary to analyze them. In analyzing the activities, a distinction should be made between those which create added value for customers and those which do not. The company's operations are primarily carried out for three reasons¹⁴:

- are necessary to meet the needs and expectations of customers,
- are needed to maintain the company as a whole,
- they confer an advantage on a company.

By offering goods¹⁵ to the customer, the company creates a commercial service through its activities in the internal value chain. Since every activity in the company should be subordinated to the creation of the value of the company, the companies must be able to identify those activities which create this value. As customers are the main source of value creation for the company, these activities should be seen in the context of activities that create or do not create customer perceived value (CPV). These links are illustrated in Figure 1.



Figure 1. Links between business activities and customer value

Source: authors' own research.

An action which creates value is one which increases the value of a commercial service to the customer or which is necessary for the operation of the commercial company. The value for the customers is perceived by them as a set of desirable characteristics that should characterize a commercial service. The basic component of this service is the product which these customers are interested in. The basic features of a commercial service that can potentially create the value for a customer include:

- quality of the offer and/or good,
- availability,
- reliability,
- price.

These features can be amplified or muted in various configurations to meet the needs of individual customers. The goods and accompanying services offered by commercial companies should constitute an offer which maximizes the value for money for the customer, while maintaining an acceptable level of cost for those services.

¹⁴ E.J. Blocher, D.E. Stout, G. Cokins, *Cost Management. A Strategic Emphasis*, 5th Edition, New York 2010, p. 139.

¹⁵ Goods are purchased, by a trading unit, from suppliers with a view to resale – M. Klimas, *Podręczna encyklopedia rachunkowości*, Warszawa 2000, p. 639.

When identifying the activities that create value for the customer, it is a problem to estimate the value that customers assign to the commercial service¹⁶. Value for the customer can be defined as the willingness of the buyer to pay the amount for the goods and accompanying services offered by the company. The result of this valuation is that the relationship between the company and the customer is bilateral and that the value for the customer is the difference between the benefits received and the price paid by the customer.

Activities that create value for the customer are, therefore, the activities that significantly influence the way the customer perceives a commercial service, and in particular concern its quality and usefulness. The activities that can be considered as increasing value for the customer include those that¹⁷:

- are necessary or desirable to satisfy a sense of customer satisfaction,
- improve the quality of the commercial service,
- if they are performed, the customer is willing to pay for them,
- are an essential part of the commercial service process and cannot therefore be eliminated,
- are carried out in order to solve or remove problems related to the quality assurance of commercial services,
- are made on special order of the customer,
- could be done to a greater extent if time allowed.

Activities that do not create value for the customer are activities that consume time ineffectively, unnecessarily increase resource consumption, do not increase customer satisfaction, and do not add value to goods or commercial services from a customer's perspective. Therefore, activities that do not create value include those that¹⁸:

- can be eliminated without affecting the quality of the commercial service,
- cause damage and loss,
- are performed as a result of inefficiencies in other activities,
- are duplicated at different locations of the company,
- are performed due to the unsatisfactory quality of other activities,
- are performed as a result of requests from dissatisfied customers,
- they would be implemented to a lesser extent, if only possible.

Each manager should treat the creation of value for the client as a tool to achieve the main goal of conducting business activity, which is to maximize the financial result in the short term and to maximize the value of the company in the long term.

Activities that create value for customers should be considered not only in terms of the costs they generate but also, and above all, in terms of the revenues they generate. Thanks to this reasoning, it should be assumed that the performance of activities that create value for the customer contributes to the growth of the financial result generated from sales. Value creation activities should be assumed to increase customer satisfaction. In such a case, activities that do not contribute to the increase of the financial result, for example in the case of generating costs without increasing revenues, should be considered as not creating value.

¹⁶ In this case, defined as: the specific good and the accompanying pre- and after-sales activities.

¹⁷ E.J. Blocher, D.E. Stout, G. Cokins, *Cost Management...*, p. 139–141.

¹⁸ *Ibidem*, p. 139–141.

Customer relations in accounting are presented primarily as transactional relationships. Currently, the view of customer relations goes far beyond transactional treatment. Customer relations are seen as the whole of the relationship between a company and its customers. L. Berry described this in the 1980s as “creating, maintaining and enriching customer relationships”¹⁹. According to T. Sztucki, the concept of customer relations is a concept of management and market activities, according to which the market effectiveness of companies depends on establishing partnership relations with market participants. This concept assumes building loyalty relations with customers and strategic alliances with business partners²⁰.

From an accounting perspective, it is important that the modern view of customer relations presupposes its versatility. Relationships with individual customers are not limited to individual transactions, but are limited to a whole series of transactions over the entire life cycle of the customer within the company. Customer relations develop not only as a result of activities undertaken in various functional areas of the business, but also as a result of activities undertaken by the customers themselves. Apart from customers, these activities are also influenced by the rest of the company's environment, e.g. competitors, potential customers, local communities, media, legal regulations, environment protection aspects.

The complexity of customer relations, despite their versatility, can be captured in three perspectives of management analyses. These include:

- the customer perceived value (CPV) concept,
- the customer lifetime value (CLV) concept,
- the concept of co-creation by the company and the customer acting in a specific environment.

The first concept focuses on the identification and valuation of the value that a trading company can offer a customer, so that from his perspective, the purchase in the company will bring the greatest possible benefits to the customer. The second perspective emphasizes an ability to determine the value of the customer for the company in the long term, throughout the entire life cycle of the customer. The third concept, in turn, uses the so-called stakeholder theory defined by R. E. Freeman²¹ in 1984, which served to explain the changes taking place in the systems of enterprise management. This theory also contributed to the development of the concept of customer relations. The place of customer relations in the stakeholder theory is shown in Figure 2.

According to this theory, although customer relations are of key importance for a company's business, it must also take into account other stakeholders in its operations.

Companies should change their perception of their relationship with their environment. The burden of customer contact must be placed on building sustainable customer relationships²². Of course, the basic measure of these relations will be the economic measure. The basic differences between the transactional approach and building lasting relations with customers are presented in Table 1.

¹⁹ J. Otto, *Marketing relacji. Koncepcja i stosowanie*, Warszawa 2004, p. 41.

²⁰ T. Sztucki, *Encyklopedia marketingu*, Warszawa 1998, p. 171.

²¹ R.E. Freeman, *Strategic Management. A Stakeholder Approach*, Boston 1984.

²² E.K. Geffroy, *Clienting. Jedynie, co przeszkadza to klient*, Warszawa 1996, p. 115.

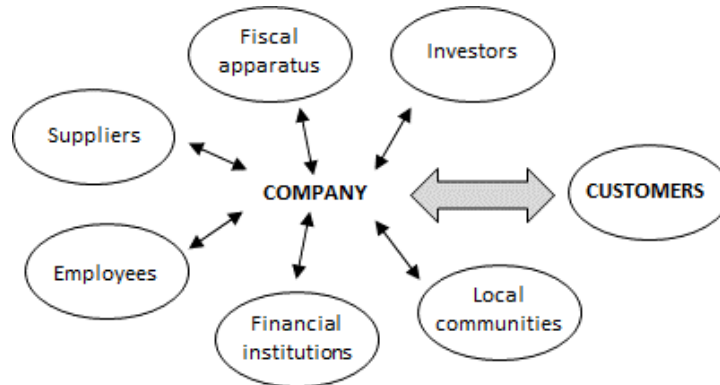


Figure 2. Relations with customers and other stakeholders

Source: author's own research based on: T. Donaldson, L.E. Preston, *The Stakeholder theory of the Corporation. Concepts, Evidence and Implications*, "Academy of Management Review" 1995, Vol. 20, No. 1, p. 69.

Table 1. Comparison of transactional and permanent customer relationships

Transactional relationships	Permanent relationships
Focus on a single sale	Focus on customer retention
Most important – characteristics of the product (good)	Most important – customer benefits from the purchase
Short-term perspective for action	Long-term perspective for action
Customer service not very important	Customer service is very important
Incidental contact with a customer	Continuous contact with the customer
Limited customer loyalty	High customer loyalty

Source: own based on: A. Payne, *Marketing usług*, Warszawa 1996, p. 53.

It should be noted that building lasting relationships with customers has an impact on:

- implementation of the customer-oriented strategy of the company,
- optimization of the internal as well as the external value chain,
- creating new value for customers,
- giving a central role to individual customers not only in buying and selling transactions but also in determining the type of benefit that the customer expects from the relationship with the trading company, so that value is created together with the customer and not for the customer,
- the need to design and adapt activities, communication tools, employee training, implementation of innovative technologies so that they create benefits expected by the customer,
- the need for continuous communication with customers, often online,

- a change in the procedure for assessing customer profitability on the basis of the total value of contacts made throughout the customer's life cycle, rather than on the basis of individual transactions.

All the activities of the trading company, including its customer relations, are the result of compromise decisions that address the basic and additional objectives of the company.

The economic benefits received from customers in a continuing relationship are not limited to transactional benefits but also relate to intangible assets²³, because the sum of the customer relationships includes both the benefits and the costs to the trading enterprise and the customers.

J.L. Heskett, W.E. Sasser Jr., L.A. Schlesinger, in their research and experience, found that maintaining long-term customer relationships contributes to the continuous improvement of the profitability of these customers²⁴.

The increase in the profitability of customers along with the duration of these relationships is primarily related to the economies of scale that arise when the customer determines, after an initial period of cooperation, that the choice of supplier is accurate. In such a situation, he usually obtains all his purchases of a given product or assortment from them. In order to increase the profitability of a regular customer, it will be possible to reduce the costs of its service by personalizing actions only on the actual expectations of the customer. This makes it possible to resign from activities that this customer does not need. A satisfied customer in whispered marketing passes this information on to other potential customers of the company, which also contributes, although difficult to quantify fully, to improving its profitability. The company may also use its image to attract new customers, particularly if it can offer its customers a price premium based on a comparison of its brand with the best on the market.

Of course, one must be aware that the implementation of profitable customer relations does not depend only on the duration of customer relations, but first of all on the type of customers with whom they are created. P. Kotler states that it is an art to gain, maintain and develop relationships with profitable customers²⁵. Therefore, it is important that companies focus their activities on profitable customers, undertake efforts to transform unprofitable customers into profitable ones and try to get rid of unprofitable customers, with whom it is no longer profitable to invest.

3. THE CUSTOMER VALUE CREATION MODEL

The key role in the projection of the appropriate value for the customer is the customer's satisfaction with the relationship with the given supplier. Satisfaction is after-purchase evaluation of the quality of goods or services, which is shaped on the basis of before-purchase customer expectations²⁶. Customer satisfaction will be a key determinant of establishing lasting relationships with the customer and shaping the value for the customer. Customer satisfaction is not constant throughout the relationship. Customer perceptions will

²³ These include, for example, recommendations, gaining experience, learning from each other, i.e. benchmarking in a broad sense.

²⁴ J.L. Heskett, W.E. Sasser Jr., L.A. Schlesinger, *The Service Profit Chain: How Leading Companies Link Profit and Growth to Loyalty, Satisfaction, and Value.*, New York 1997, p. 64.

²⁵ P. Kotler, K.L. Keller, *Marketing*, Poznań 2012, p. 166.

²⁶ *Ibidem*, p. 140.

change by comparing expectations based on previous experience or individual requirements with the actual situation when purchasing from the supplier (Figure 3). The individuality of customer satisfaction perception is an important cost driver in the process of creating value for the customer.

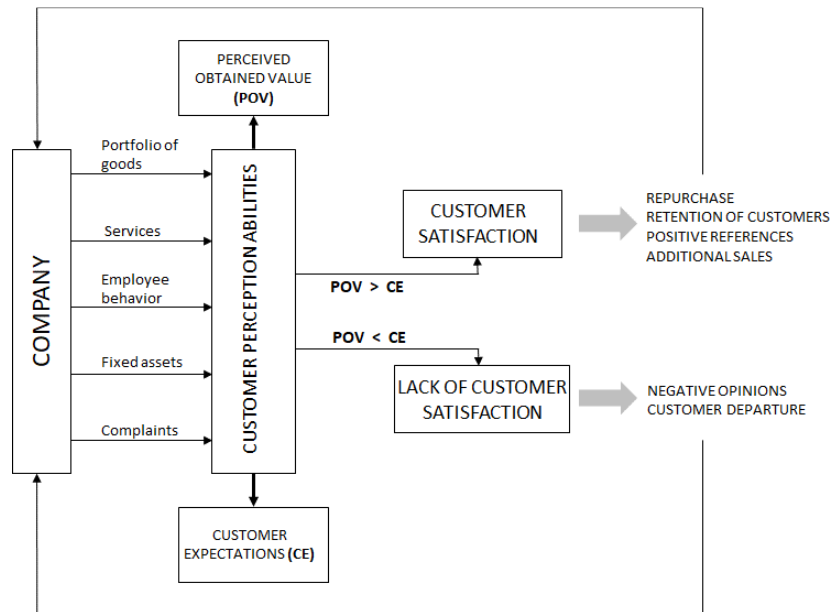


Figure 3. General model for creating value for a customer in a trading firm

Source: own based on: A.K. Rai, *Customer Relationship Management. Concepts and Cases*, New Delhi 2013, p. 58.

Different customer perceptions of satisfaction make it difficult to predict which actions will prove successful in a particular case²⁷. The level of satisfaction depends on the objective characteristics of the trading offer and on the customer's past experience and requirements. These factors influence the perception of goods and services by the customer, shape the level of his satisfaction and, consequently, the value for the customer.

4. CONCLUSION

Profitable customer relationships are key to the ability of companies to continue and grow their businesses. Keeping a profitable customer is a key factor for the success of these companies. Caring for long-term, profitable customer relationships is critical. This is particularly important where the cost of acquiring a new customer is high, and resigning

²⁷ J. Lisowski, *Wskaźnik satysfakcji klienta*, „Ekonomika i Organizacja Przedsiębiorstwa” 1999, nr 5, 25.

from cooperation with the supplier, for the customer, does not mean incurring additional costs.

It should be remembered that all activities aimed at maintaining or improving customer relations entail certain costs. However, the focus of companies on customer value activities increases the profitability of customer relationships. Therefore, an increase in such costs is desirable, provided that the necessary condition is met, i.e. a more dynamic increase in revenues from customer relations.

The next stages of the research should be to conduct research aimed at improving the estimation of costs of customer relations²⁸. The revenues that trading companies generate from their customer relations are relatively easy to identify. The ability to identify and value customer relationship costs is different.

Of course, various tools may be helpful in building profitable relations with customers, such as creating shopping groups²⁹, using modern cost accounts³⁰. In any case, however, it will be the customer who decides whether or not to purchase from the supplier, and this will determine the value to the customer that he or she will perceive when using the commercial service of that supplier.

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²⁸ G. Lew, *Rachunek kosztów klienta w zarządzaniu przedsiębiorstwem handlowym*, Rzeszów 2015.

²⁹ H. Chłodnicka, G. Zimon, *Analiza kosztów w przedsiębiorstwach tworzących grupy zakupowe*, „Finanse, Rynki Finansowe, Ubezpieczenia” 2013, z. 765/61.

³⁰ M. Bochenek, *Rachunek kosztów docelowych jako nowoczesne narzędzie rachunkowości zarządczej* [w:] (red.), *Rachunkowość instrumentem zarządzania jednostek gospodarczych i instytucji*, red. G. Lew, Rzeszów 2015; A. Lew, *Zarządcze walory tradycyjnego rachunku kosztów* [w:] *Instrumenty zarządzania kosztami i dokonania*, red. E. Nowak, M. Nieplowicz, Prace Naukowe UE we Wrocławiu nr 252, Wrocław 2012; G. Lew, *Ogólny model rachunku kosztów klienta*, “Humanities and Social Sciences”, Quarterly, Vol. XXI, Research Journal 23 (April-June – 2/2016), Publishing House of Rzeszow University of Technology, Rzeszów 2016.

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RELACJE Z KLIENTAMI W BUDOWANIU WARTOŚCI DLA KLIENTA W PRZEDSIĘBIORSTWACH HANDLOWYCH

W każdym przedsiębiorstwie klient odgrywa kluczową rolę. Jest on głównym „dostarczycielem” przychodów. Od odpowiednich relacji z klientami uzależniona jest rentowność prowadzonej działalności gospodarczej przez konkretne przedsiębiorstwo. Zadaniem rachunkowości zarządczej w przedsiębiorstwie jest wypracowanie takiej metody szacowania rentowności klientów, aby wspierała ona decyzje zarządzających w kształtowaniu rentownych, długoterminowych relacji z klientami. Narzędzie pomagające określić wymagania klientów to wartości dla klienta. Celem opracowania jest przedstawienie koncepcji wartości dla klienta w przedsiębiorstwach handlowych. Przy opracowaniu artykułu wykorzystano krytyczny przegląd literatury, metodę dedukcji oraz indukcji. Artykuł zawiera propozycje wykorzystania różnych zmiennych do określenia wartości dla klienta.

Słowa kluczowe: klient, wartość dla klienta, relacje.

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NEET YOUTH – THE CONCEPT’S PRESENCE IN THE EUROPEAN UNION’S YOUTH EMPLOYMENT POLICY AND WHY IT IS SO PROBLEMATIC

The article focuses on the introduction and usage of the so-called “NEET” (*Neither in Employment nor in Education and Training*) concept in the European Union. The term itself comes with several issues connected with its proper definition, or the negative connotations associated with it.

Since 2011, the group of young people from the age of 15 to 29 who are in NEET status has been the highest priority in the EU youth employment policy and was referred to in many of the Union’s policy documents, despite no research having been done on the NEET phenomena before the introduction of this concept; whether at the EU level, or in any of the Member States except for the United Kingdom (the UK), where it was used in reference to teenagers ranging in age from 16 to 18.

The main point of introducing the NEET concept in the Union is supposed to be drawing the attention of policymakers and European society to this particular group of young Europeans. This article presents some negative issues connected with the concept’s usage, like: assuming the “normal” way of youth development to only be working, studying, or training, which applies some negative connotations associated with this term in a number of EU countries, oblivious of other groups in difficult positions, or associating NEETs with social exclusion.

Moreover, the article analyses the implementation in the Union of a flagship initiative to deal with the so called “NEET crisis” – the Youth Guarantee.

Keywords: youth unemployment, employment services, labor market, Youth Guarantee.

1. INTRODUCTION

Preventing young people from entering or remaining in so-called NEET (“Neither in Employment nor in Education and Training”) status is currently the highest priority of the European Union (EU) in general, as well as its member countries’ youth employment policies. Although the term “NEET” was first used back in the 90s in the United Kingdom (UK) referring to teenagers aged 16 to 18, who did not work, train, or attend formal

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education³, and then further developed in the UK, as well as in some other countries outside the Union (including the United States of America, Japan, and South Korea), it was not until 2010 when the term was introduced at the EU level in a flagship initiative for young people, *Youth on the move*⁴. The document referred to young people as the population of people from ages 15 to 30, while the term “NEET” was used in reference to the population aged 18 to 24⁵. That same year, the Employment Committee (EMCO) agreed on a definition for youth who were neither employed nor in education or training - for use in the context of the Europe 2020 Employment Guidelines. It was also decided, that the key labour market indicators previously used (such as i.e. employment/unemployment rates) are not adequate in accurately describing the complex situation of young people, therefore a new one (called the “NEET indicator”) should also be applied⁶. An additional argument for introducing the new indicator was that “[...] a number of studies and reports from academia, national authorities and international organizations have been using additional indicators on youth who are disengaged from both work and education and are arguably at a high risk of labour market and social exclusion”⁷, unfortunately no references to studies or reports allowing the identification of the academia, national authorities, or international organizations have been provided.

The following year, although no further studies concerning the NEET phenomena had been conducted at the EU level, the European Commission proposed the *Youth opportunities initiative* which mainly targeted the NEET Youth in the EU member states⁸. In documents that were part of the Employment Package *Towards a job-rich recovery* (2012), the necessity of the greater use of European Social Fund (ESF) resources in the following Programming Period 2014-2020 to tackle the so called “NEET crisis” in the EU was pointed out⁹. The formal response was the *Council recommendation of 22 April 2013 on establishing a Youth Guarantee* and a later commitment of all eligible member countries to implement the guarantee at the national level for young people under the age of 25. The idea of the guarantee was based on the previous experimental programs in Nordic countries

³ The first public term usage was in the UK government Department for Education and Employment report *Bridging the Gap. New Opportunities for 16-18 Year Olds not in Education, Employment or Training*. Stationery Office (Cm, t. 4405), London 1999.

⁴ European Commission, *Youth on the Move. An Initiative to Unleash the Potential of Young People to achieve Smart, Sustainable and inclusive Growth in the European Union*, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions. Publ. Office of the European Union, Luxembourg 2011, http://europa.eu/youthonthemove/docs/communication/youth-on-the-move_EN.pdf (accessed: 11.06.2018).

⁵ *Ibidem*, p. 3.

⁶ European Commission, *Youth neither in Employment nor Education and Training (NEET)*, Presentation of data for the 27 Member States. DG Employment, Social Affairs and Inclusion, 2011, www.ec.europa.eu/social/BlobServlet?docId=6602&langId=en (accessed: 11.06.2018), p. 1–2.

⁷ *Ibidem*, p. 1.

⁸ European Commission, *Youth Opportunities Initiative*, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, 20 December 2011, COM(2011) 933, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52012AE1579&from=EN> (accessed: 11.06.2018).

⁹ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs in Europe: First Findings*, Eurofund, Dublin 2012, http://www.eurofound.europa.eu/sites/default/files/ef_files/pubdocs/2011/72/en/2/EF1172EN.pdf (accessed: 11.06.2018), p. 21.

which provide each young person from the age of 15 to 24 an offer of employment, or further education, or apprenticeship, or traineeship in as little as four months after the person becomes unemployed, or leaves formal education¹⁰. The same terms were applied by the EU. The Youth Guarantee (YG) recommendation was provided to assist NEET youth in the Union's member states since the NEET rate in the EU rose from 10,9% in 2008 to 13,2% in 2012¹¹. Moreover, a new financial instrument – the Youth Employment Initiative fund was created with the endowment of 6,4 billion Euro (EUR) for the time period of 2014 to 2016 to support the implementation of the YG by member countries¹². The fund was limited to the EU countries' regions where the level of unemployment was higher than 25% in 2012; therefore only 20 countries qualified (Austria, Denmark, Estonia, Finland, Germany, Luxembourg, Malta and the Netherlands were not eligible, however they implemented the Youth Guarantee from its own financial resources)¹³. The YG was offered to NEETs registered, as well as the ones not registered, with employment services in their home countries¹⁴. By May 2014, all member states had submitted YG implementation plans and the implementation itself was supposed to begin as soon as 2014, however many countries needed to apply some additional reforms to their national labour market policies in order to implement the YG¹⁵.

Since 2014, most EU countries where the NEET phenomena had not been previously monitored and little to no research has been conducted on it, have been implementing the YG, as well as making the portion of youth the main target group of their employment policy at the national, regional, and local level. In some countries, including Poland, it has led to a situation where the target group has been dealt with by public and non-public employment agencies that have no specific knowledge of it, as well as was carried out with some limited activation tools that had not been even verified to be effective with NEET youth.

Moreover, the NEET concept is connected with a number of negative assumptions, theoretical and practical definition problems, and overgeneralizations that makes dealing with the target group even more difficult. This article aims at pointing out some of the most important problems connected with the NEET youth concept, the group's diversity, and the definition of it in general. It also presents and analyzes some issues connected with Union youth employment policies, especially those targeting the NEET youth.

2. NEET YOUTH – PROBLEM WITH THE DEFINITION OF “YOUTH”

NEET status can describe a situation of not only a young person, but also any individual of any age not engaged in education, employment, or training. In any case, the concept from its beginnings related to young people. Therefore, before proceeding any further through

¹⁰ Council of the European Union, *Council Recommendation of 22 April 2013 on Establishing a Youth Guarantee* (2013/C 120/01), p. 1–3.

¹¹ *Ibidem*, p. 2.

¹² *Ibidem*, p. 2; V. Escudero, M.E. López, *The European Youth Guarantee a Systematic Review of its Implementation across Countries*. ILO Working Papers No. 21, International Labour Organization, Research Department, 2017, p. 3–4.

¹³ V. Escudero, M.E. López, *The European Youth Guarantee...*, p. 4.

¹⁴ Council of the European Union, *Council Recommendation...*, p. 3.

¹⁵ V. Escudero, M.E. López, *The European Youth Guarantee...*, p. 4.

the issues with the NEET concept, it is important to clarify what age range should be considered as defining ‘youth.’

In the UK, from its first appearance in the 90s up to the year 2011 the term “NEET” has been used in relation to teenagers aged 16 to 18¹⁶; similarly so, in New Zealand¹⁷. Some UK researchers also applied additional time-related requirements for a teenager to enter NEET status, like “[...]spending a combined total of six months (or one-quarter of the 24 months between the ages of 16 and 18) outside of work, education or training”¹⁸. Previous to the year 2010, the term had also been implemented outside the UK, for instance in Japan and South Korea, describing people aged 15 to 34 who do not work, involved in any education, or do not take care of their family¹⁹. The term also appeared in the OECD 2008 report mainly in reference to people aged 15 to 29²⁰.

Back in the years 2010 and 2011, when the “NEET” term was introduced in the Union’s policy documents it mainly referred to young people in the age group of 15 to 24 years²¹, however sometimes it also described people aged 15 to 29²². Therefore, at that time NEET youth became the group to which most of the attention in the European labour market policy was dedicated to, and what age group it consisted of was still not defined. Moreover, the NEET indicator introduced by EMCO in 2010 referred to peoples aged 15 to 24 who are unemployed or inactive, and were not involved in education or training in the four weeks preceding the survey²³.

It is also worth noting that the 2010 EU NEET definition includes any person of a certain age and sex who does not work, train, or attain any education without any reference to the individual’s social involvement. Therefore, NEET status applies to, i.e. young parents who are devoting all their time raise a child or children, young volunteers, or people caring for elderly or disabled family members. On the other hand, the NEET definitions applied in Japan or South Korea take into account not only the education or labour market involvement of young people, but also their social involvement in becoming a NEET, a person who besides not working or attending any school should not be engaged in housekeeping

¹⁶ Department for Education and Employment report *Bridging the Gap...*; Ch. Godfrey, *Estimating the Cost of Being “not in Education, Employment or Training” at Age 16-18*, Dept. for Education and Skills (Research report, no. 346), London 2002; Employability Framework for Scotland, *Report of the NEET Workstream – June 2005*, Edinburgh 2005; S. Yate, M. Payne, *Not so NEET? A Critique of the Use of ‘NEET’ in Setting Targets for Interventions with Young People*, “Journal of Youth Studies 9 (3), 2006.

¹⁷ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 19–20.

¹⁸ S. Yates, A. Harris, R. Sabates, J. Staff, *Early Occupational Aspirations and Fractured Transitions: A Study of Entry into ‘NEET’ Status in the UK*, J. Soc. Pol. 40 (03), 2011, p. 520.

¹⁹ M. Szcześniak, G. Rondón, *Pokolenie „ani-ani”: o młodzieży, która się nie uczy, nie pracuje i nie dba o samokształcenie*, Psychologia Społeczna, 3 (18), 2011, p. 242–244.

²⁰ *OECD Employment Outlook 2008*: OECD Publishing, 2008, p. 58–60.

²¹ European Commission, *Youth on the Move...*, p. 3, 16–17; European Commission, *Youth Opportunities Initiative...*, s. 3–4; European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 3.

²² European Commission, *Youth neither in Employment...*, p. 15–19.

²³ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 21–22.

(Japan), or doesn't have any family responsibilities/not having any children, or is not married (South Korea)²⁴.

In 2012, the European Foundation for the Improvement of Living and Working Conditions (Eurofund) recommended officially including NEET youth, people from the age group of 15 to 29 in the EU²⁵ since the recession also hit youth from the age group of 25 to 29 very badly; and the Union's NEET rate of the latter group (19,8% in 2011) was much higher than in the former group (12,9% in 2011)²⁶. Nonetheless, in the *Council of the European Union Recommendations of 22 April 2013...* recommendations for the implementation of the flagship initiative toward particularly supporting youth in NEET status are referring only to people in the age group from 15 to 24²⁷.

During the post-2014 year period various EU countries have considered various age groups as NEET youth, for example: from 16 to 24 in Austria²⁸, from 16 to 29 in Greece²⁹, from 15 to 34 in Romania³⁰, from 15 to 24 in Ireland³¹, or from 15 to 29 in Italy³². The Nordic Sociological Association (An alliance of sociological associations of Denmark, Finland, Iceland, Norway, and Sweden) referred to NEET young people in the age range of 16 to 34³³.

Moreover, during implementation of the YG in the Union, it was reported that 11 EU countries followed the European Commission recommendations and targeted youth of only under 25 years of age; France applied the YG to youth under 26 years, Netherlands to ones having less than 27 years and 15 other countries included all young people under 30 years of age³⁴.

3. NEET YOUTH – PROBLEM WITH THE DEFINITION OF “NEET”

Despite the abovementioned problems with defining what age groups can be considered as “youth”, there are also a number of issues with the NEET concept itself, like: using negative terms in defining a large portion of European youth and connecting some negative connotations with the concept.

²⁴ *Ibidem*, p. 19–20.

²⁵ *Ibidem*, p. 33, p. 55.

²⁶ *Ibidem*, p. 23, p. 33.

²⁷ Council of the European Union, *Council Recommendation...*

²⁸ F. Batini, V. Corallino, G. Toti, M. Bartolucci, *NEET: A Phenomenon yet to Be Explored*, “Interchange” 2017, 48 (1), p. 24.

²⁹ D.N.F. Bell, D.G. Blanchflower, *Youth Unemployment in Greece: Measuring the Challenge*, “J Eur Labor Stud” 2015, 4 (1), p. 6.

³⁰ V. Vasile, S. Pisciă, A. M. Dobre, *Demographic Perspective of Qualitative Youth Employability on Romanian Labour Market*, “Procedia Economics and Finance” 2015, 22, p. 61.

³¹ E. Kelly, S. McGuinness: *Impact of the Great Recession on Unemployed and NEET Individuals' Labour Market Transitions in Ireland*, “Economic Systems” 2015, 39 (1), p. 62.

³² R. Cefalo, V. Sergi, N. Giannelli, “*We are not NEET*”: *How Categories Frame (mis)Understanding and Impede Solution*, Working Papers 1508, University of Urbino Carlo Bo, Department of Economics, Society & Politics, 2015, p. 5; F. Batini, V. Corallino, G. Toti, M. Bartolucci, *NEET: A Phenomenon...*, p. 22.

³³ F. Batini, V. Corallino, G. Toti, M. Bartolucci, *NEET: A Phenomenon...*, p. 23.

³⁴ V. Escudero, M.E. López, *The European Youth Guarantee...*, p. 12.

3.1. Defining youth by what they are not.

The first difficulty connected with the usage of the “NEET” term is that it defines young people in negative terms stating what they are not (not in employment, not in education, and not in training). The problem with this definition was identified back in 2005 by S. Yates and M. Payne³⁵.

However, the aspect has its double bottom, since the term also consists of an assumption of what all young people should be doing at a certain age - meaning that it is preconceived that people of a certain age should be employed, or be in education system, or taking some kind of training courses, and if they are not, the policymakers should make an effort to “fix” these youth. That assumption has been made since the first usage of the “NEET” term back in 1999 in the official report of the Social Exclusion Unit *Bridging the gap: New opportunities for 16–18 year-olds not in education, employment or training* which clearly states “The basis of the approach is to ensure that young people stay in education, training, or work with a strong education/training component until they are at least 18”³⁶. At the time, the report was written when the school leaving age was 16 in the UK and the basic idea of the government was to smoothen the so-called school-to-work transition and as a result prevent teenagers from possible social exclusion in general³⁷, so the preconception may seem rational. Otherwise the assumption that all people aged 15 to 29 should be in EET (“Education, or Employment, or Training”) status seems less obvious.

Once the NEET concept was transferred into the EU, its principles were based only on the research and findings in the UK, where all the studies had only been conducted on teenagers from 16 to 18 years of age. In the Eurofund report it was clearly stated that “[...]due to the lack of European comparative investigation, the characteristics and risk factors associated with being NEET just in the UK have been presented. All the studies described are based on the original UK concept of NEET”³⁸. One may ask – if some research had been done in only one country of the Union and only on a representative group of teenagers, on what basis should the NEET concept and the UK research findings have been applied to the 27 other EU countries; and how can the UK findings be representative and accurate to fit the whole Union population of people aged 15 to 24 who are not participating in education, training, or the labour market, it is about 7.5 million Europeans (according to Eurostat 2011), or with the age group of 25 to 29, it is about 6.5 million more Europeans (according to Eurostat 2011)?

3.2. “NEET labeling” - negative connotations and assumed links to social exclusion

Despite the definition related to and methodological issues connected to the usage of the NEET concept, it has also been frequently associated to some negative assumptions and generalizations that all young people who do not participate in the labour market or in education to be in or near social exclusion. In the 90s a technical term used by the UK employment services was “Status zero” to refer to teenagers who haven’t had any job, and haven’t taken any training or formal education. “Status one” referred to young people aged

³⁵ S. Yate, M. Payne, *Not so NEET...*, p. 17.

³⁶ Department for Education and Employment report *Bridging the Gap...*, p. 8.

³⁷ *Ibidem*, p. 6.

³⁸ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 54–55.

16 to 18 in education, “Status two” to those in training, and “Status three” to the ones in employment. Later the term “Status zero” was replaced by the term “NEET”³⁹. In UK publications, non-participation in education or the labour market was usually connected with family disadvantage, poverty, educational underachievement⁴⁰, poor health, disabilities, mental illness, substance abuse, crime, or homelessness⁴¹. These generalizations have been heavily criticized in the UK⁴². Research by S. Yates and M. Payne concluded that about 50% of NEET young parents studied did not show any significant risks in their lives, and choosing NEET status was their conscious choice since some activities other than education, training, or employment were more important to them – like parental responsibilities⁴³.

Unfortunately, the negative connotations and assumed links with social exclusion have again been made once the NEET concept was introduced in the EU⁴⁴, and some assumptions that being a NEET is connected with a higher risk of being politically and socially alienated were present in EU publications⁴⁵.

Despite the Union level, negative connotations have also been presented at the national level of some member states⁴⁶. For example, in Spain NEET youth are called *Generación ni-ni* and the NEET status is assumed to be representative to the whole younger generation who are generalized as people who do not work or study because they do not want to, since they are idle and effort avoidant⁴⁷. In Italy, politicians often refer to Italian NEETs using such derogatory terms as “big babies” or “nerds” and publicly criticize them in reference to the whole young generation⁴⁸ called *generazione né-né*. Similar negative attitudes can be observed in Poland since 2011, where Polish NEETs have been called *pokolenie ani-ani* (“generation not-nor”) and connected with low social skills, living mostly with parents, and “not doing anything”⁴⁹. Another negative term *gniazdownicy* (“nestlings”) is used in the governmental report *Youth 2011*⁵⁰.

³⁹ *Ibidem*, p. 19–20.

⁴⁰ Department for Education and Employment report *Bridging the Gap...*, p. 24.

⁴¹ Ch. Godfrey, *Estimating the Cost...*, p. 15–26; Employability Framework for Scotland, *Report of the NEET...*, p. 5–6.

⁴² S. Yate, M. Payne, *Not so NEET...*, p. 8, 14–15; S. Yates, A. Harris, R. Sabates, J. Staff, *Early Occupational Aspirations...*, pp. 514–515; N. Hope, *Depicting Young People by what They are not: Conceptualization and Usage of NEET as a Deficit Label*, “Educationalfutures” 2010, 2 (2), p. 14–17.

⁴³ S. Yate, M. Payne, *Not so NEET...*, p. 11.

⁴⁴ European Commission, *Youth on the Move...*, p. 3, 16–17; European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 21.

⁴⁵ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 58–61.

⁴⁶ K. Nagel, *Wpływ kryzysu na sytuację osób młodych na rynku pracy na przykładzie wybranych krajów*, „HSS” 2013, (18), p. 99.

⁴⁷ P. Serracant, *A Brute Indicator for a NEET Case: Genesis and Evolution of a Problematic Concept and Results from an Alternative Indicator*, “Soc Indic Res” 2014, 117 (2), p. 402.

⁴⁸ F. Batini, V. Corallino, G. Toti, M. Bartolucci, *NEET: A Phenomenon...*, p. 32.

⁴⁹ M. Szcześniak, G. Rondón, *Pokolenie „ani-ani”...*, p. 242–249; K. Nagel, *Wpływ kryzysu...*, p. 70.

⁵⁰ K. Szafraniec, *Młodzi 2011*, Kancelaria Prezesa Rady Ministrów, Warszawa 2011, p. 394.

4. NEET YOUTH – THE EUROPEAN UNION’S YOUTH EMPLOYMENT POLICY

The NEET concept, besides the abovementioned issues with “youth” and “NEET” definitions and usage, can be identified as a number of matters related to what we can call the “wishful thinking” of European Union policymakers; meaning some assumptions they have made and require member states to abide by it when it comes to youth employment policy.

4.1. Are NEETs really an EU problem?

The basic thesis of EU policymakers is that NEET youth are a problem shared by the whole Union, as well as its member states, and it should be dealt with somehow. It needs to be pointed out that besides one EU country – being the UK – the NEET concept was not implemented at any level by any other EU country policymakers until the year 2010. While countries beside Europe, such as Japan, South Korea, New Zealand, or the United States of America who had implemented the concept in it’s national policies, no other EU country had done so. Therefore, some further research should be done, especially at a national level, to identify if the non-participation of European youth in education or the labour market is indeed such a problem as the Union has tried to depict. While in the UK, youth had been monitored and much research has been conducted before and after the NEET concept appeared in government documents⁵¹, EU policymakers have applied a very different methodology – first the concept was implemented (in the *Youth on the Move* and *Youth Opportunities Initiative*) and NEET youth were identified as a “problem” of the whole Union, then some research was done and monitoring appeared.

Moreover, it is clear that although there are many definitions of NEET youth applied worldwide, the EU implemented the NEET concept directly from the UK, based on the UK research and findings. Even the NEET definition is simply UK-based (meaning it does not regard any other social or family-related activities other than education, training, and working when grouping youth). In the Eurofund report *NEETs – Young people not in employment, education or training: Characteristics, costs and policy responses in Europe* it is stated: “Due to the lack of European comparative investigation, the characteristics and risk factors associated with being NEET just in the UK have been presented. All the studies described are based on the original UK concept of NEET”⁵².

While not considering caring for dependants as a factor, to exclude young people from the NEET group could somehow be seen as rational when focusing on teenagers in the UK between 16 to 18 years of age, some other form of social, or family-related activities can be considered crucial when applying the NEET concept to some 14 million young Europeans aged 15 to 29. Moreover, some EU countries with strong pro-family government policies (like Poland since 2016) may perceive a young parent who doesn’t participate in any form of work or training due to devoting all their available time for taking care of a child, or a disabled elder, as an individual who can highly contribute to society besides not

⁵¹ Department for Education and Employment report *Bridging the Gap...*; Ch. Godfrey, *Estimating the Cost...*; S. Yate, M. Payne, *Not so NEET...*; S. Yates, A. Harris, R. Sabates, J. Staff, *Early Occupational Aspirations...*

⁵² European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 54.

participating in education, or not working. Therefore, the modification of the NEET definition is recommended by some researchers in Poland⁵³. Moreover, even a young person may not see their 'NEETness' as problematic since it was a conscious personal choice.

4.2. NEET group diversity

The NEET concept implemented in EU employment policy focuses on the basic assumption that young people in certain age groups (mainly from 15 to 29 years of age) and living in a certain geographic area (for instance in the whole EU, or in some member states, or in a particular country's regions) can be grouped into two large major groups – those who are NEETs and those who are not. Once youth grouping is done, the Union, or the policymakers of member state should pay special attention to supporting the NEET group, since it is presupposed that the group is in a more difficult situation than the non-NEET group. The problem emerges when in supporting the one group, individuals of different age, sex, nationality, education levels, skills, health issues, beliefs, social and family status etc., have to be dealt with. It is called the "NEET group diversity" issue.

When the "NEET" term was introduced in the UK, it referred to teenagers aged 16 to 18, living solely in the UK and being a population of an estimated 161 000 individuals⁵⁴. Even then, the NEET concept and UK policymakers were criticized for treating a portion of the UK youth as a homogenous group showing the same risks and being able to deal with the same sorts of interventions or activation instruments⁵⁵. Moreover, it was pointed out that taking into account the time an individual remains in NEET status is an additional factor enhancing the group's diversity⁵⁶. It is a relevant factor since an individual who has been in the status for shorter time, i.e. one week, may need a completely different intervention or support that another individual who is in NEET status for longer period of time – for example, a few years.

Once the NEET concept was transferred from the UK and implemented at the EU level, the number of individuals considered to be in the NEET status was extended to an estimated 14 million young Europeans, since the age group was also extended to include all young people between the ages of 15 to 29⁵⁷, and covering youth in all the 28 member states. Therefore, additional assumptions have been made that the NEET population from different European countries can be compared at the EU level, or even treated as one population despite the fact their only similarities are: the same age range and not working, or studying.

Moreover, as happened in the UK during the introduction of the NEET term, EU policymakers assumed that all European NEETs are a group at high risk who need some

⁵³ M. Boryń, *Zjawisko NEETs a partycypacja obywatelska młodzieży*, [In:] „Polityka młodzieżowa Unii Europejskiej”, ed. M. Boryń, B. Duraj, S. Mrozowska, Toruń 2014, p. 71–72; Wojewódzki Urząd Pracy w Warszawie, *Wsparcie młodych osób na mazowieckim rynku pracy*, Mazowieckie Obserwatorium Rynku Pracy, Warszawa 2015, p. 8.

⁵⁴ Department for Education and Employment report *Bridging the Gap...*, p. 6.

⁵⁵ S. Yate, M. Payne, *Not so NEET...*, p. 8–9; N. Hope, *Depicting Young People...*, p. 17.

⁵⁶ S. Maguire, J. Thompson, *Young People not in Education, Employment or Training (NEET): Recent Policy Initiatives in England and their Effects*, “Research in Comparative and International Education” 2015, 10 (4), p. 2.

⁵⁷ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 1–2.

special attention and support in the labour market⁵⁸, Beginning in the Eurofund report *NEETs – Young people not in employment, education or training...*, published in 2012, some two years after the NEET concept was implemented by the EU, some knowledge of NEET diversity and the different needs of the individuals were pointed out⁵⁹.

4.3. Obliviousness of Other Groups

It has been mentioned numerous times that introducing the NEET concept at the Union level has been useful in drawing the attention of policymakers and European society to this particular group of young Europeans⁶⁰. With this viewpoint, the implementation of the NEET concept in the policies of EU countries may be viewed as a success. In any case, as P. Serracant pointed out in *A Brute Indicator for a NEET Case: Genesis and Evolution of a Problematic Concept and Results from an Alternative Indicator* - increasing attention to the NEET group may have diminished the attention of policymakers to support other youth groups that are in an unfavourable situation in the labour market⁶¹ (for instance migrants, peoples with disabilities, so-called “poor workers”, temporary workers, people working part time as they can’t find full time employment, former prison inmates, inactive youth, volunteers, or single parents, et cetera) who are not in NEET status (for instance, participating in some form of training or working on civil-right contracts once or twice a week), but may need some assistance or support in the labour market.

In the *COUNCIL RECOMMENDATION of 22 April 2013...* it is stated that: “The starting point for delivering the Youth Guarantee to a young person should be the registration with an employment service, and for those NEETs who are not registered with an employment service, Member States should define a corresponding starting point to deliver the Youth Guarantee within the same four-month time-frame”⁶².

In Poland for instance, the ESF (including the YG initiative fund) is the main financial source used by public and non-public employment services supporting youth. The fund’s resources are being distributed under the so-called “Knowledge Education Development” Operational Programme (in short *POWER* in Polish) Priority Axis One “Young People on the Labour Market”. Due to Union policymaker pressure on supporting NEETs, Polish policymakers took the Union recommendations literally and from the first *POWER*, calls for proposals from mid-year 2015 up to December of 2017 made it possible, under this Axis, to support only NEET youth in Poland without offering any possibility to support other disadvantaged young people, who could not simply participate in any activation programmes offered by employment services in the entire country during this time period, since they could not be classified as NEETs.

4.4. Inconsistency between EU bodies

Besides the various described issues connected with the implementation and usage of the NEET concept in the Union and in the member states, some inconsistencies between the approaches of the various EU bodies involved in the research, creation, or implementation

⁵⁸ *Ibidem*, p. 21.

⁵⁹ *Ibidem*, p. 33.

⁶⁰ *Ibidem*, p. 33.

⁶¹ *Ibidem*, p. 404–405.

⁶² Council of the European Union, *Council Recommendation...*, p. 3.

of the EU policies concerning NEET youth can also be pointed out. For instance, in the 2012 Eurofund report *NEETs – Young people not in employment, education or training...* modifying the Eurostat NEETs indicator was recommended so that it included young people in the age group of 25 to 29 years, since the latter was hit badly by recession and in 2011 the NEET rate of the group was estimated at 19,9%⁶³(see Table 2), while the NEET rate of the group aged 15 to 24 years was much lower – 12,9% in 2011 (see Table 1). However, the *COUNCIL RECOMMENDATION of 22 April 2013...* recommended only applying the Youth Employment Initiative for young people under 25 years of age in the eligible regions.

Table 1. Percentage of young people between the ages of 15 to 24 who are neither employed nor in education and training (NEET rates) in the EU-28 and in sample Member States, from 2007 to 2017

Geopolitical entity	Time					
	2007	2009	2011	2013	2015	2017
European Union (current composition)	11,0	12,4	12,9	13,0	12,0	10,9
Germany	8,9	8,8	7,5	6,3	6,2	6,3
Greece	11,3	12,4	17,4	20,4	17,2	15,3
Spain	12,0	18,1	18,2	18,6	15,6	13,3
Italy	16,1	17,6	19,7	22,2	21,4	20,1
Latvia	11,9	17,5	16,0	13,0	10,5	10,3
Poland	10,6	10,1	11,5	12,2	11,0	9,5
Romania	13,3	13,9	17,5	17,0	18,1	15,2
Slovakia	12,5	12,5	13,8	13,7	13,7	12,1
Finland	7,0	9,9	8,4	9,3	10,6	9,4
United Kingdom	11,9	13,2	14,2	13,2	11,1	10,3

Source: own work based on Eurostat data [yth_empl_150].

Table 2. Percentage of young people between the ages of 25 to 29 who are neither employed nor in education and training (NEET rates) in the EU-28 and in sample Member States from 2007 to 2017

Geopolitical entity	Time					
	2007	2009	2011	2013	2015	2017
European Union (current composition)	17,2	18,9	19,9	21,0	19,7	17,7
Germany	16,9	16,1	13,8	13,1	12,3	12,0
Greece	21,4	21,2	31,9	42,1	36,2	32,2
Spain	13,8	22,5	24,2	28,7	26,0	22,1
Italy	23,3	25,5	27,7	33,0	33,5	31,5
Latvia	18,3	27,8	24,9	19,7	18,4	15,1
Poland	21,6	20,5	21,4	22,7	20,5	18,0
Romania	17,6	19,0	23,4	24,1	25,3	22,2
Slovakia	24,7	25,8	27,1	27,8	22,8	22,1
Finland	11,1	14,1	13,0	13,8	15,7	13,6
United Kingdom	14,9	16,6	17,6	17,2	15,5	13,1

Source: own work based on Eurostat data [yth_empl_150].

⁶³ European Foundation for the Improvement of Living and Working Conditions, *Young people and NEETs...*, p. 33.

The International Labour Office paper, *The European Youth Guarantee: A systematic review of its implementation across countries* pointed out that the Council's decision to exclude youth aged 25 to 29 years was a poor choice since 17 out of 28 countries who had implemented the YG by 2017, extended the target group beyond the age limit of 25 years⁶⁴. Moreover, the four month time limit for the activation of NEET youth entering the initiative was also figured out to be too optimistic, since 57% of European youth enrolled in the YG scheme had been registered for beyond the four month period back in 2015⁶⁵.

5. CONCLUSIONS

EU policymakers and researchers have no doubt that it is a very difficult and complicated mission – the European youth from 28 member states with different histories, traditions, and attitudes need to be analyzed and compared on some level and some conclusions of these comparisons has to be made. The NEET indicator introduced in the EU in 2010 seems to be useful as a simple quantitative statistical tool for the comparison of youth not participating in education, employment or training between the European countries. Since the number of European youth in NEET was increasing from 11% in 2007 to 12,9% in 2011 (see Table 1), EU policymakers decided to focus on the youth group and to deal with the so-called “NEET crisis” by taking a number of initiatives to catch the attention of national-level policymakers, as well as European society attention to this NEET group. Moreover, a Youth Employment Initiatives was introduced with NEETs as its main target group. It is unknown why the initiative did not target the youth aged 25 to 29, besides the Eurofund recommendation and the share of NEETs that was much higher than in the former group (17,2% in 2007 raising to 19,9% in 2011 – see Table 2). It is questionable at what point the action and initiatives helped to reduce the number of young people not participating in any form of education, employment, or training, thus further research on the matter needs to be performed.

Moreover, the implementation of the YG was supposed to start in 2014, yet in a number of countries it had begun no sooner than in the 2015-2016 time period, and the number of NEETs in the Union is diminishing from 13,2% in 2008 through 12% in 2015 and up to 10,9% in 2017 in the 15 to 24 years of age NEET group; and from 21% in 2008 through 19,7% in 2015, and up to 17,7% in 2017 in the 25 to 29 years of age NEET group, so it is uncertain at what point the ESF helped, and what was the overall improvement in the condition of the European economy after the 2008 financial crisis. In Latvia, the evaluation of the impact of the YG initiative showed no significant impact from intervention on the involvement of youth employment outcome⁶⁶, but the findings cannot be taken as representative and the YG should be further evaluated to check how the instrument is implemented by eligible countries, and what impact it has made.

The article tries to identify some problematic aspects of the further research to follow, like answering the questions: are NEET youth a true EU problem? Is the EU NEET definition adequate, or should it be modified to exclude youth involved in some social and family-related activities? What actions can be made to deprive the term of any negative connotations? Are the current sub-grouping proposals adequate, and if they take into regard

⁶⁴ V. Escudero, M.E. López, *The European Youth Guarantee...*, p. 12.

⁶⁵ *Ibidem*, p. 13.

⁶⁶ *Ibidem*, p. 3–4.

the internal diversity of the NEETs? In a wider focus, it should also be further analyzed if the current EU youth employment policy takes into consideration country-specific factors such as the deceptive age range of youth and other young people in difficult situation, who are not in NEET status.

One thing is certain – the current EU youth employment policy is made with little to no active youth participation in the policymaking. There has been very little qualitative research about the youth perception of their 'NEETness' and if it is even considered to be a problem for them. One such research was done by H. Nudzor (2010). Once young people were introduced to the NEET concept and informed about their "classification" they found it rather offensive⁶⁷. It may be perceived by them that the policymakers know better about their needs than them and in managing the NEETs in the EU, as well as at the single-country level it should be crucial to involve the youth themselves in some further quality research or in public debates on 'NEETness.'

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⁶⁷ N. Hope, *Depicting Young People...*, p. 19.

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MŁODZIEŻ NEET – OBECNOŚĆ KONCEPCJI W EUROPEJSKIEJ POLITYCE ZATRUDNIENIA NA RZECZ LUDZI MŁODYCH I ZWIĄZANE Z NIĄ PROBLEMY

Artykuł koncentruje się na wprowadzeniu i użyciu w ramach Unii Europejskiej (UE) pojęcia tzw. NEET (ang. *not in employment, education or training*). Sam termin wiąże się z problemami związanymi z właściwym definiowaniem, jak i niesie ze sobą negatywne konotacje. Od 2011 r. grupa młodzieży w wieku od 15. do 29. roku życia, która pozostaje w statusie NEET, traktowana jest priorytetowo w ramach unijnej polityki zatrudnienia ludzi młodych i wielokrotnie wspomniana jest w dokumentach unijnych, mimo że ani na szczycie UE, ani też w żadnym kraju członkowskim z wyjątkiem Wielkiej Brytanii, gdzie termin stosowano w odniesieniu do opisu części nastolatków w wieku od 16 do 18 lat, nie przeprowadzono badań dotyczących zjawiska NEET przed implementacją pojęcia.

Głównym celem użycia pojęcia NEET w Unii jest jakoby zwrócenie uwagi decydentów i społeczeństwa europejskiego grupę młodych Europejczyków będących w szczególnej sytuacji.

W niniejszym artykule przeanalizowano pewne negatywne aspekty powiązane z używaniem w UE pojęcia „NEET”, takie jak: założenie, że „normalny” sposób rozwoju ludzi młodych polega jedynie na pracy, studiowaniu lub szkoleniu się, negatywne konotacje powiązane z tymże terminem w wielu krajach członkowskich, odwrócenie uwagi od innych grup ludzi młodych znajdujących się w trudnej sytuacji, czy też powiązanie grupy NEET z wykluczeniem społecznym.

Ponadto w artykule poddano analizie wdrażanie w Unii projektu flagowego przedsięwzięcia mającego pomóc w zażegnaniu tzw. *kryzysu NEET – Gwarancji dla młodzieży*.

Słowa kluczowe: bezrobocie młodzieży, służby zatrudnienia, rynek pracy, gwarancje dla młodzieży.

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PERFORMANCE-BONUS CONTRACT IN LIGHT OF IFRS 15 AND THE POLISH ACCOUNTING ACT

The conditional element of the price included in the performance-bonus contract is a frequent component of contracts concluded with customers in some sectors. It is a deferred component of the price, which may never (in whole or in part) become a consideration due. Due to lack of unambiguous provisions in this respect in Polish domestic law and the entry into force of IFRS 15, the author raises the issue of accounting for such defined revenues. The aim is to analyze the provisions of IFRS 15 in the scope of a delivery contract with a performance bonus against the background of the provisions of the Polish Accounting Act. The verified thesis assumes that, although both regulations are consistent with the theoretical foundations of accounting, each of them differently recognizes the above-mentioned revenues. The goal was achieved by analyzing the regulations of IFRS 15, Polish Accounting norms and the presentation of a case study. The results confirmed a different recognition of revenues based on two analyzed legal regulations and indicated a large role of estimates in terms of revenue disclosures under IFRS 15.

Keywords: revenues, IFRS 15, performance-bonus contract.

1. INTRODUCTION

The usual claim is that the implementation of the new International Financial Reporting Standard 15 “Revenue from contracts with customers” (IFRS 15²) mainly changes the rules for recognizing revenues from contracts in which both services and delivery of goods occur. The basic assumption of the standard is the recognition of revenues in a manner presenting the amounts that the entity expects in connection with the transfer of goods and/or provision of services. The indicated approach poses new challenges for accounting services, therefore the purpose of the paper is to analyze the provisions of IFRS 15 and the Polish Accounting Act (the Act³) for the selected type of contracts with customers: contracts for the supply of goods (provision of services) along with a bonus for achieving the performance specified in the contract. A special feature of performance-bonus contracts is the payment of a bonus after meeting a certain condition for which the probability of occurrence is not equal to

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² International Financial Reporting Standard No 15 *Revenues From Contracts With Customers*, International Accounting Standard Board, London 2014.

³ Ustawa z 29 września 1994 roku o rachunkowości (tekst jedn. Dz.U. z 2017 r., poz. 2342 ze zm.).

100%. To achieve the goal, the author used the analysis of IFRS 15 and the Act regulations as well as the presentation of a case study based on business practice. The reasoning regarding the disclosure of revenue from the performance-bonus contract was referred to the conceptual assumptions of accounting. The conclusions raised the possibility of a different recognition of revenues based on two analyzed legal regulations and indicated a significant share of estimates in the disclosure of revenues under IFRS 15.

2. CHARACTERISTICS OF PERFORMANCE-BONUS CONTRACTS

In accordance with contractual freedom in the course of trade, it is possible that the parties to the contract agree on a price for the transfer of goods (and/or services) consisting of two elements:

- a fixed part, i.e. basic consideration and
- a variable part depending on the effect (realization), i.e. variable consideration.

Contracts with the above distinction are common in the field of, e.g. services for preparing applications for EU funds, or consulting services, including tax and legal services. In the mentioned cases, the service provider is entitled to additional consideration after the occurrence of the benefits for the recipient specified in the contract in the form of, for example:

- 1) receiving funding from EU funds,
- 2) winning a legal case,
- 3) receiving a favorable tax law interpretation, or
- 4) validation of a positive administrative decision.

In the absence of the performance specified in the contract, the price payable is only equal to part of the basic consideration, the purpose of which is to cover (in part or in whole) the costs of the customer in terms of, *inter alia*:

- 1) preparation of application documentation for EU funding,
- 2) time of employees to prepare documentation and represent the customer in court,
- 3) preparation of a letter filed in connection with a request for tax interpretation,
- 4) preparation of documentation necessary for applying for a specific administrative decision.

The fixed amount of consideration independent of the fulfillment of the contractual condition may also include profit for the service provider. In this case, the entire premium, due after the condition defined by the contract is met, will be an additional performance bonus.

The subject of a detailed analysis of legal provisions in this paper is a contract whose object is to design and manufacture a machine in accordance with the requirements specified by the customer. The consideration indicated in the contract consists of three parts:

- 1) an element of fixed consideration for the service of designing a machine (PLN 800), which is due along with the approval of the project by the customer,
- 2) an element of fixed consideration for machine production (PLN 1,500), which is due along with delivery of the product to the customer's confirmed by the acceptance protocol of the machine and
- 3) the performance bonus, which is defined as 10% percent of the fixed consideration (PLN 230) and which is due after meeting certain technical requirements regarding the machine's efficiency and its consumption of electricity.

The fulfillment of the condition necessary to receive the bonus will be possible only within two months of the transfer of the fixed asset to the customer. After the protocol statement of the occurrence of the result specified in the contract, the performance bonus will have a definitive and unconditional character.

The subject of the contract is a highly specialized machine tailored to the special requirements of the customer and is not in the general market circulation. It is not possible to sell the machine to another customer or to modify the product in such a way that it is suitable for resale in the event of withdrawal from the contract of the current customer. In connection with the above, the contract provides for a penalty for the customer's withdrawal from the contract after accepting the design of the machine in the amount equal to the fixed consideration specified in the contract.

3. RULES FOR RECOGNIZING REVENUES IN ACCORDANCE WITH THE PROVISIONS OF THE ACCOUNTING ACT

Revenues in the Act are defined as the likely occurrence of economic benefits in the reporting period, with a reliably determined value, in the form of an increase in the value of assets, or a reduction in liabilities that will lead to an increase in equity or a reduction in its shortfall in other ways than the contribution of funds by shareholders or owners. This definition is modeled on the International Accounting Standard No. 18 "Revenue" binding until the end of 2017 (IAS 18⁴) and is consistent with the balance sheet approach to presenting information in the financial statements and granting priority to assets that are considered to be verifiable and measurable⁵. Although the above definition refers to future economic benefits, its core refers to *ex post* revenues⁶, which result from past business operations and are traceable, and reliably measurable with some estimates that can cause subjective judgments.

The basic issue of recognizing revenue in accounting is the date of posting revenue in accounting books. Replaced by IFRS 15, IAS 18 indicated that revenue is recognized when it is probable that in the future the entity will obtain economic benefits that can be measured reliably. The Act in the current wording, though modeled on IAS 18, does not indicate the point at which revenue should be considered due. Thus, Article 6 of the Act is of fundamental importance, as it states that the financial result should include all revenues related to the entity and costs related to these revenues attributable to the entity, for a given financial year, regardless of the date of their payment. Although granting the status of income earned (on accrual basis) belongs to the management of the entity, it is helpful to refer to the Civil Code⁷, according to which the benefit is due (payable) if there is

⁴ International Accounting Standard No 18 *Revenues*, International Accounting Standard Board, London 1993.

⁵ K. Holmes, *The concept of income. A multi-disciplinary analysis*, Doctoral Series. IBFD Publications BV, Amsterdam, 2001, p. 125.

⁶ H.G. Bullen, K. Crook, *Revisiting the Concepts. A New Conceptual Framework Project*. Communication Paper, Financial Accounting Standards Board & International Accounting Standards Board, May 2005, p. 7.

⁷ Ustawa z 23 kwietnia 1964 r. – Kodeks cywilny (tekst jedn. Dz.U. z 2017 r, poz. 459 ze zm.); Z. Radwański, *Prawo cywilne – część ogólna*, Warszawa 2009; Z. Radwański, A. Olejniczak, *Zobowiązania – część ogólna*, Warszawa 2010.

a performance obligation which is a natural consequence of the sale contract. In addition, the Code indicates that the benefit specified in the contract concluded between the parties becomes due at the time agreed by the parties to the contract, e.g. by sending a sales invoice for a specific part of the price.

When analyzing the described case of a contract with fixed elements of the consideration and performance bonus, it should be pointed out that the fixed amounts of consideration in the period in which the service was rendered (product delivered) are clearly recognized in revenues, which is confirmed in the relevant protocol signed by both parties to the contract. The moment of rendering service (delivery of goods) determines the day on which the benefits and burdens associated with this item are passed on to the buyer, and during this period they are subject to recognition in the accounting books.

In terms of the performance bonus, under the Act, the revenue cannot be confirmed until the effect specified in the contract is achieved. Thus, the probable revenue that an entity expects to achieve – assuming that the required technical parameters will be met – is an element of contingent liabilities and as such may be subject to recognition in the off-balance sheet “contingent assets” in the projected amount considering the probability of meeting the condition specified in the contract. In the described case, it is also possible to draw up a contract in which the parties recognize the right to a part of the premium if the product delivered meets the technical requirements set in certain ranges. Then it is possible to pay the bonus partially. Contingent assets indicate the existence of possible assets that arise as a result of past events (here: the contract for designing and delivering the machine in accordance with the customer’s requirements) and whose confirmation is possible only when one or more uncertain events occur or do not occur, which are not fully controlled by the entity (IAS 37⁸).

It also follows from the foregoing that the described case of dependence of consideration on fulfillment of a given condition does not constitute prerequisites for settling interim revenue, *inter alia*, due to the conditional nature of the receivables.

Summing up, the regulations of the Act point to the compulsory recognition of undoubted revenues, which – in the analyzed case – consist of fixed consideration elements. The performance bonus will be classified as revenue only after the effects described in the contract have been met. Until the explanation, regardless of the probability of fulfilling the prerequisites for determining the performance bonus, the amount due is treated as a conditional asset. The above solution is also consistent with the realization principle, which, although not explicitly included in current provisions of the Act, has long been the subject of discussion in the literature⁹. The realization principle requires recognition of revenue in the accounting books only at the time of sale, that is after the delivery of the item

⁸ International Accounting Standard No 37 „Provisions, Contingent Liabilities and Contingent Assets, International Accounting Standard Board, London 1998.

⁹ I. Toshio, *Significance of realization principle in accounting*, „The Annals of the Hitotsubashi Academy” 1959, 9, p. 194–204.

Ch.T. Horngren, *How should we interpret the realization concept?*, „The Accounting Review” 1965, 40, p. 323–333.

R. Antle, J.S. Demski, *Revenue recognition*, „Contemporary Accounting Research” 1989, 5, p. 423–451.

C. van Mourik, Y. Katsuo, *Articulation, profit or loss and OCI in the IASB Conceptual Framework: different shades of clean (or dirty) surplus*, Paper for the IASB Research Forum, Brussel, 28.11.2017.

or meeting the obligation, which ensures that only the profits recorded in accrual accounting are recognized in the financial statements.

In the light of the above considerations, there is also the issue of matching revenues and costs, especially when the premium becomes due in a fiscal year other than fixed consideration elements. Owing to the conditional nature of the bonus, it is appropriate to allocate the costs incurred (directly and indirectly related to the performance of the contract concluded with the customer) to the unconditional revenues of the financial year in which they became due. From the point of view of financial accounting and the financial reports created on its basis, the proposed approach may result in understating the financial result in the year of execution of the contract, while showing revenue without matching costs in the year of receiving the bonus. Nonetheless, this solution seems to be correct, especially in the light of the prudence principle required by the provisions of the Act.

4. IFRS 15 GUIDELINES ON THE RECOGNITION OF REVENUES IN THE FINANCIAL STATEMENTS

The purpose of IFRS 15 is to provide users of financial statements with useful information on the nature, amounts, distribution over time and uncertainty as to revenues and cash flows resulting from contracts with customers. Although the term “revenues” is used in the title of IFRS 15, the standard does not include the definition of the term. In the discussion paper on the theoretical foundations¹⁰ published by the International Accounting Standards Board (the IASB), it is highlighted that this basic measurement parameter of entities’ performance will not be defined at the level of standards, but precisely in the “Accounting Concepts and Principles” (CAP). The project underlines the continuation of the current approach to defining revenues. Still, this term refers to the consequences of changes in assets and liabilities resulting in an increase in equity other than contributions from existing and/or new owners (CAP, 2010). Thus, revenues (along with matching costs) are information about the profitability achieved by the entity using the resources it controls. In addition, the aim is to provide information useful for estimating future cash flows and to assess activities of the management who have been entrusted with the resources of the entity. This approach to revenues highlights the supremacy of the usefulness of information presented in financial statements over other qualitative attributes attributed to financial reports. At the same time, the IASB draws attention to the fact that maintaining the current definition does not mean giving primacy to the statement of comprehensive income from all elements of the financial statements, in particular against the balance sheet for providing useful information¹¹. Each time, indicating the rules for disclosure of individual elements of the financial statements, the IASB analyzes the standards created in terms of providing useful information about both the financial situation (presented in the balance sheet) and the entity’s performance (presented in the statement of comprehensive income), because the most important goal of preparing financial statements is to create information useful to its users.

¹⁰ Exposure Draft. *Conceptual Framework for Financial Reporting*, International Accounting Standard Board, London 2015, p. 54.

¹¹ *Basis for Conclusions. Exposure Draft ED/2015/3. Conceptual Framework for Financial Reporting*, International Accounting Standard Board, London 2015, p. 33.

Moreover, defining revenues in relation to changes in assets and liabilities results from the belief that the financial statements are to inform about economic operations that took place in the entity and whose knowledge is useful to the user of financial statements. Therefore, disclosing information about revenues as a consequence of transactions carried out is connected with the necessity to indicate assets and/or liabilities that have changed as a result of a given operation.

In order to disclose revenues from contracts with customers, an analysis involving five steps is required:

- 1) identification of the contract,
- 2) identification of obligations to perform as a consequence of the conclusion of the contract,
- 3) determination of consideration (transaction price),
- 4) assigning the consideration (transaction price) to the obligations to be performed,
- 5) fulfillment of obligations to be performed.

Taking into account the purpose of the paper, one should pay attention to several conditions resulting from the described case study. In the indicated case, the obligation to be performed includes both services in the form of machine design and transfer of rights to goods to be delivered in the future (handover of the machine). Two identified assignments to be performed are one obligation (performance) or they can be considered as two different benefits for which the entity is bounded under the contract. To make this decision, it is necessary to check whether:

- it can be expected in relation to the various obligations identified in the contract that the customer will benefit from the good (service) to be obtained, and
- the entity's obligation to transfer the good (providing the service) to the customer can be identified as separate from other obligations specified in the contract.

In the analyzed case, there is no situation to meet both of the above conditions, and this requires IFRS 15 to recognize each liability as a separate service. Therefore, it cannot be said that the customer will benefit from the machine design prepared for their needs, because the project will not find buyers on the market, even if the customer decided to sell it, in other words to benefit directly. Additionally, the purpose of the design service is to adapt another good (machine) promised in the contract, and this good is highly dependent on the service, which is one of the elements of the contract.

In the next step, apart from determining the amount of consideration for which the algorithm should result from the contract, the probability of receiving the amount of consideration specified in the contract should be assessed taking into account intention of the other party to pay a specific amount in due time. The transaction price in the analyzed case is the sum of two elements of consideration and has a value of PLN 2,300, unless the contract duration is long, the time value of money or the presence of a significant element of financing should be considered when estimating the amount of revenue. In other words, a fixed consideration consists of a fixed component and variable one, which is not subject to recognition due to its conditional nature and lack of certainty as to its achievement. The inclusion of the performance bonus is possible only in the situation of a high probability that the specified execution of the contract will occur and the entity is convinced that the revenue will not be reduced by the conditional part of the consideration, i.e. the realization of the effect is not dependent on factors beyond the control of the entity. Otherwise, the performance bonus is included in revenue only when it becomes due.

Earlier recognition of the performance bonus is also possible in part if the contract provides for consideration for partial performance. In this case, it is possible to recognize the premium in the amount of the estimated transaction price. The condition, however, is the high probability that the performance bonus in the estimated amount will not be reduced and will become payable due. The estimate of this element of the price is made in accordance with the expected value method or the adoption of the most appropriate estimate.

Assigning the transaction price to the obligations to perform the service in the analyzed case means the division of the determined price to the individual stages of the contract. As previously agreed, the performance bonus will not be assigned because it is part of a price that is unlikely to be received.

If the premium is included in the transaction price value (in whole or in part), two approaches are possible. The entity, based on the circumstances and terms of the contract, states that it is not subject to assignment to a specific obligation because it refers to the entire contract and not to a given obligation (part of the contract) prior to the date of performance guaranteeing the payment of the bonus. When the premium becomes due, the entity should allocate its value over the entire term of the contract¹². In the second case, the entity may assign a performance bonus to each liability based, e.g. on the share of this part of the benefit in completing the contract and fulfillment of the performance bonus.

The above is consistent with the indication that the entity recognizes revenues when the obligation to perform the service/transaction is met (or in the course of fulfillment) by transferring the promised goods or service (i.e. an asset) to the customer. Since the statement of comprehensive income is the basic source of information about the entity's performance, revenue is required, except for the exceptional cases described in the conceptual assumptions¹³. In these rare cases, the purpose of not disclosing revenue is to increase the usability of financial statements. In other words, possible deviations concern situations in which placing information about revenues would reduce the usefulness of reports in connection with, for example, misleading the users.

The IASB emphasizes that revenue recognition must correspond at the same time to the recognition of assets and/or liabilities that change in connection with an economic operation resulting in the appearance of revenues. The disclosure of assets and/or liabilities related to a given revenue must meet the definition of these categories, which are concepts not only in the scope of accounting, but in the wider economy¹⁴.

In the analyzed case, the obligations constituting the subject of the contract are met in time, and not only at the specified moment of the entire contract, as confirmed by the relevant protocols listed in the case study description. Although all elements of the contract were considered as one entity's obligation in the analyzed case study, revenues will be disclosed as the obligations of the assignments are fulfilled, that is, in the realizations

¹² *The new revenue recognition standard – brokers and dealers in securities. Technical Line.* FASB – final guidance. Ernst & Young, 2014, p. 8.

¹³ Exposure Draft. *Conceptual Framework for Financial Reporting*, International Accounting Standard Board, London 2015, p. 93.
Conceptual Framework for Financial Reporting 2010. International Accounting Standards Board, 09'2010.

¹⁴ *Basis for Conclusions. Exposure Draft ED/2015/3. Conceptual Framework for Financial Reporting*, International Accounting Standard Board, London 2015, p. 34.

specified in the contract, as a result of which the entity has a present right to the payment for the asset and the customer controls the improved asset component. The purpose of this approach is to accurately reflect the degree of executing the obligation.

5. CONCLUSIONS

The analysis of the revenue recognition based on a case study taken from business practice indicates a similar approach to revenue with a great deal of scope for freedom under IFRS 15 as compared to the regulations of the Accounting Act. In particular, decisions should be made regarding:

- considering each obligation separately or as one obligation of the entity to perform the service/transaction,
- time and amount of the disclosed revenue.

Referring to the case study analysed in the paper, figure 1 presents the most probable recognition of revenues over time.

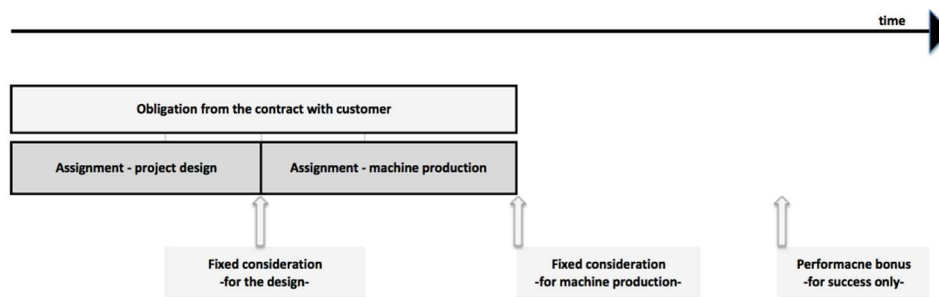


Fig. 1. Recognition of the revenue in the analyzed case study in accordance with the Act

According to the Act performance bonus will be recognized as revenue at the time of meeting certain technical requirements, as shown in Fig. 1. On the other hand, the above timeframe for revenues might be valid under IFRS 15, but it is also possible that the entity recognizes the bonus overtime during the realization of the contract. Moreover, under IFRS 15 it is possible to employ discounting in the revenue measurement when the entity decides that contract duration is long. The inclusion of estimates in the revenue disclosure process is particularly evident in the performance bonus, in which recognition in accordance with the Act may differ significantly from the presentation in accordance with IFRS 15.

Although this was not discussed in this paper, in the context of the described case study, it is worth noting that the new IFRS 15 standard may affect the capitalization of more costs than previously and charging them with the amount of profit or loss only at the recognition of revenue. This applies to the costs of securing the contract and the costs of completing the contract, which until now were treated as the costs of the period, rather than substantially appropriate costs.

From the above considerations it can be concluded that changes in the scope of IFRS go towards guidelines and principles that should be followed, reducing the number of rigid rules. Recognition of revenues under IFRS 15 is a presentation of future projected results and effects of concluded contracts, not a reflection of historical values resulting from

invoices issued. These changes coincide with giving the primacy of utility, while credibility is a secondary feature. The above, together with the revenue recognition depending on the business model and the inclusion of the time value of money into revenue estimates, indicates a departure from historical value in favor of fair value, which is in line with the general trend of changes in international accounting. On the other hand, the convergence of IFRS with the Act has been weakened, which may result in difficulties for Polish entities in obtaining foreign capital.

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LEGAL ACTS

1. Ustawa z 23 kwietnia 1964 r. – Kodeks cywilny (tekst jedn. Dz.U. z 2017 r, poz. 459 ze zm.)
2. Ustawa z 29 września 1994 roku o rachunkowości (tekst jedn. Dz.U. z 2017 r., poz. 2342 ze zm.)

UMOWA Z PREMIĄ ZA SUKCES W ŚWIETLE MSSF 15 ORAZ POLSKIEJ USTAWY O RACHUNKOWOŚCI

Warunkowy element ceny, zawartej w umowie z premią za sukces, jest częstym składnikiem umów zawieranych z klientami w niektórych sektorach. Stanowi on odroczone w czasie składnik ceny, który może nigdy (w całości lub w części) nie stać się wynagrodzeniem należnym. W związku z brakiem jednoznacznych zapisów w tym zakresie w polskim prawie i wejściem w życie MSSF 15, autorka podejmuje zagadnienie księgowego ujmowania tak określonych przychodów. Celem jest analiza zapisów MSSF 15 w zakresie umowy o dostawę z premią za osiągnięcie sukcesu na tle unormowań polskich regulacji rachunkowości. Weryfikowana teza zakłada, że choć obie regulacje są zgodne z podwalinami teoretycznymi rachunkowości, to każda odmiennie ujmuje ww. przychody. Cel osiągnięto za pomocą analizy regulacji MSSF 15, ustawy o rachunkowości oraz prezentacji przypadku praktycznego. Wyniki potwierdziły odmienne ujęcie przychodów w oparciu o dwie analizowane regulacje prawne oraz wskazały na dużą rolę szacunków w zakresie ujawnień przychodów według MSSF 15.

Słowa kluczowe: przychody, MSSF 15, umowa z premią za sukces.

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CHALLENGES OF SOCIAL ACCOUNTING IN THE SPHERE OF THE MEASUREMENT OF NATIONAL INTELLECTUAL CAPITAL (NIC)

The aim of the paper is to present the problem of measuring intellectual capital in the perspective of social accounting that is used for recognizing economic processes in the macroeconomic scale. The realization of the purpose took place on the basis of the analysis of literature and documents published by international organizations. The conducted research enabled formulation of the assumption that the measurement of intellectual capital is a difficult task and is related to the complex character of this category. So far no one has formed such definition of national intellectual capital that would be universally accepted and would clearly specify its scope. Additionally, there is no agreement as regards the taxonomy of NIC, owing to which the components of intellectual capital specified by particular authors are varied. Despite the indicated difficulties the techniques of social accounting and their applications must be constantly developed so that they enabled the measurement of NIC. Therefore, there are undertaken initiatives that aim at elaborating both methods and techniques that will enable the measurement of NIC. From the perspective of social accounting particular importance is attached to those initiatives that are undertaken by international institutions.

Keywords: social accounting, national intellectual capital (NIC), the measurement of NIC.

1. INTRODUCTION

National intellectual capital is the economic category that arouses considerably more interest not only due to its theoretical, but also practical aspect. Apart from financial capital, it decides upon economic prosperity³. It is considered as one of the most important factors of the competitiveness of knowledge-based economies⁴. However, intellectual capital is a complex category. There are misgivings regarding the character of intellectual capital –

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³ N. Bontis, *National intellectual capital index: a United Nations initiative for the Arab region*, "Journal of Intellectual Capital" 2004, Vol. 5 (1), p. 15.

⁴ R. Labra, M.P. Sánchez, *National intellectual capital assessment models a literature review*, "Journal of Intellectual Capital" 2013, Vol. 14 (4), p. 584.

“whether it is a separate type of capital or it functions rather on the semantic level and maps the already well known categories of capital, such as human capital”⁵. The complexity results also from the fact that the research conducted in this sphere regards chiefly intellectual capital in microeconomic perspective (of an enterprise). At the same time the macroeconomic aspect of intellectual capital remains overlooked.

Despite the increasing importance of intellectual capital in creating wealth, creating competitive advantage and creating market values in the form of both production and consumption goods there remains the unsolved problem regarding its definition, taxonomy, measurement or reporting.

The most complex scientific area (taking into consideration the macroeconomic dimension of intellectual capital) is the measurement of it. It is determined by the abstract character of this concept, but chiefly by the non-material, invisible internal complexity and non-uniform character. Additionally, it is due to the fact that intellectual capital is a multi-dimensional category, the description of which requires many variables.

The measurement of NIC constitutes one of the most important scientific tasks, which is confirmed by the fact that “the government of each country ought to know both the weak and strong points regarding intellectual capital in order to be capable of shaping its regulatory policy, and as the consequence ensure the realization of appointed targets related to both the development and improvement of social prosperity within the frameworks of particular regional policies”⁶.

The aim of the paper is to present the problem of measuring national intellectual capital in the perspective of social accounting that is used for analyzing economic processes in the macroeconomic scale.

2. THE ESSENCE OF SOCIAL ACCOUNTING IN MACROECONOMIC PERSPECTIVE

Presently accounting is considered as legally conditioned information system based on numerical illustration of financial situation and achievements of the economic entity. However, accounting has a broader dimension – namely it is macroeconomic. In this perspective a suitable term is: social accounting⁷. From the social point of view accounting captures economic events irrespective of the real bases. This phenomenon was adequately defined by W. Handel who claimed that “things may exist regardless of whether they were recognized in accounting but they do not exist for the society unless they were recognized in accounting. On the other hand, certain items (events) may not exist in the reality, but may have social importance when they were recognized in accounting [...]. In this way accounting describes (considers and measures) economic reality, whereas at the same time, from the social perspective this description is becoming the economic reality. [...]. Irrespective of the accuracy and precision of measuring the reality accounting defines and specifies the reality in such way that on the basis of the image (reality) created by accounting society makes choices”⁸.

⁵ M. Wosiek, *Kapitał intelektualny w rozwoju regionów Polski Wschodniej*, Rzeszów 2012, p. 17.

⁶ D. Węziak-Białowolska, *Model kapitału intelektualnego regionu, Koncepcja pomiaru i jej zastosowanie*, Warszawa 2010, p. 11.

⁷ There are used also such terms as: national accounting, social accounting system, macro accounting.

⁸ C. Deegan, J. Unerman, *Financial Accounting Theory*, London 2006, p. 186.

In the macroeconomic perspective accounting is used for capturing economic processes in the macroeconomic scale⁹. It reflects the way of measuring the effects of economic activity in the scale of the entire economy. According to Richard and Stone "social accounting deals with comprehensive and ordered presentation of facts from economic life in such way that they correspond to those categories that occur in the theory of economics and may be used for economic analysis"¹⁰.

Social accounting constitutes the extensive system of information on economy within the frameworks of which there is collected data that is later on subjected to classification and aggregation on the basis of various criteria. From the macroeconomic perspective social accounting¹¹:

1. Supports the creation of the general image of economic system that enables understanding why it functions and in what way. Social accounts show clearly the rate of growth and possible fluctuations that may be properly specified. They classify and sum up various transactions taking place in economy in a purposeful way;
2. Provides specific information regarding the functioning of economies that are becoming more complex, while the necessity to receive complete and precise information is becoming particularly crucial.
3. Formulates the basic characteristics of the economic surrounding that may change rapidly. Social accounting enables clear and scientific way of analyzing economic fluctuations and forecasting the future level of incomes or the activity level.

Information ensuing from social accounting constitute the basis for analyzing the trends taking place in the general economic background. Additionally, they constitute the basis for comparisons of socio-economic development between various countries. Therefore, the accounts conducted within the frameworks of social accounting ought to provide information enabling the assessment of changes taking place in economy in the future and its present state, which constitutes the basis for the anticipation of the potential directions of changes and the effects of conducting certain policies. Therefore, the range of stored information as well as the criteria of processing it ought to have interactive and dynamic character. They ought to be adjusted to the changing reality¹².

The increasing importance of intellectual capital in the development of economies or in the creation of competitive advantage reinforces the necessity to quantify intellectual capital within the frameworks of social accounting. It is particularly important with regards to knowledge-based economies where the development depends more seldom on financial or physical capital. There is observed growing importance of human capital, knowledge, scientific achievements and other non-material resources creating intellectual capital. It is visible in the research conducted in this area (table 1).

⁹ Z. Kowalczyk, *Rachunkowość społeczna a polityka ekonomiczna państwa kapitalistycznego*, Warszawa 1967, p. 34.

¹⁰ *Social Accounting of National Income (With Diagram)*, <http://www.economicdiscussion.net/national-income/social-accounting/social-accounting-of-national-income-with-diagram/7637>.

¹¹ *Ibidem*.

¹² M. Plicha, *Rachunki narodowe. Wybrane problemy i przykłady zastosowań*, Uniwersytet Łódzki, GUS 2007.

Table 1. Economic categories determined by national intellectual capital in both application and theoretical perspective

Economic category	Authors	Examples
Application perspective		
Economic development	Węziak-Białowolska (2010)	The analysis of the linear correlation with selected measures of economic development (employment rate, GDP <i>per capita</i> , sold production of industry per 1 inhabitant).
	Edvinsson Lin (2011)	Analysis of the correlation of NICI from GDP <i>per capita</i> .
	Navarro Ruiz Peña Badea Grigorescu Voinea (2011)	Analysis of the correlation of NICI from GDP <i>per capita</i> ; elaboration of the indicator and ranking of the meter taking into consideration NIKC and GDP.
	Seleim Bontis (2013)	Analysis of the correlation of NIC components (human capital, structural capital, relation capital) with GDP <i>per capita</i> and export of goods and services.
	Navarro Ruiz Peña (2014)	Analysis of the correlation of NICI from GDP <i>per capita</i> .
	Phusavat Comepa Sitko-Lutek Ooi (2012)	Analysis of the correlation of NICI from GDP <i>per capita</i> .
Socio-economic growth	Bontis (2004)	Comparison of the value of NICI with the value of HDI indicator.
Economic growth	Bounfour Stähle (2008)	Analysis of multi-layer relation between the indicators of NIC and the annual increase of GNP.
Theoretical perspective		
Economic development	Seleim Bontis (2013)	„... sustains economic growth and development.”
	Andriessen Stam (2005)	„... sets the direction for the future economic development”
	Rusu-Tanasă (2015)	„... constitutes value for economic development.”
Sustainable development	Ogrean Herciu (2006)	„... Is one of the most important sources of sustainable economic development.”
Prosperity	Bontis (2004)	“...improvement of the future prosperity”
	Edvinsson Lin (2011)	„...important source of welfare”
Wealth	Bontis (2004)	„...potential source of wealth creation”
	Edvinsson Lin (2008/2011)	„... may be used for creating wealth”
	Labra Sánchez (2013)	„... the most important source for creating wealth”
Competitiveness, competitive advantages	Stahle Stahle (2006)	„...source of economic competitiveness”
	Edvinsson (2004)	„...source of competitive advantages and the potential of the future national wealth”
	Andriessen Stam (2008)	“Non-material resources ... offering relative advantage...”

Own elaboration on the basis of: D. Andriessen, C. Stam, *Intellectual capital of the European Union 2008: measuring the Lisbon Strategy for growth and jobs*, “Journal of Knowledge Management”

2008, Vol. 7 (4), p. 490; N. Bontis, *National intellectual capital index: a United Nations initiative for the Arab region*, "Journal of Intellectual Capital" 2004, Vol. 5 (1), p. 14; L. Edvinsson, C. Lin, *National Intellectual Capital: A Comparison of the Nordic Countries*, "Journal of Intellectual Capital" 2008, Vol. 9 (4), p. 526; L. Edvinsson, C. Lin, *National Intellectual Capital: A Comparison of 40 Countries*, Springer Science+BusinessMedia, 2011, p. 253, 258; R. Labra, M.P. Sánchez, *National intellectual capital assessment models a literature review*, "Journal of Intellectual Capital" 2013, Vol. 14 (4), p. 582; J.L.A. Navarro, V.R.L. Ruiz, D.N. Peña, L. Badea, A. Grigorescu, L. Voinea, *Measurement of national non-visible wealth through intellectual capital*, "Romanian Journal of Economic Forecasting", 2011, Vol. 14 (3), p. 204; M. Rusu-Tanasă, *Intellectual capital a strategic factor of socio-economic development of regions and countries*, "Procedia Economics and Finance", 2015, No 27, p. 372; M. Herciu, C. Ogrea, *Wealth, Competitiveness, and Intellectual Capital – Sources for economic Development*, "Procedia Economics and Finance" 2015, Vol. 27, p. 559–560; A. Seleim, N. Bontis, *National intellectual capital and economic performance: Empirical evidence from developing countries*, "Knowledge and Process Management" 2013, Vol. 20 (3), p. 132, 136; P. Ståhle, A. Bounfour, *Understanding dynamics of intellectual capital of nations*, "Journal of Intellectual Capital" 2008, Vol. 9 (2), p. 167; D. Weziak-Białowolska, *Model kapitału intelektualnego regionu, Koncepcja pomiaru i jej zastosowanie*, Warszawa 2010, p. 125.

The presented examples are not satisfactory for the entire spectrum of research¹³, but they indicate the purposefulness of supplementing factors that determine socio-economic development, competitiveness or other economic categories with non-material resources creating intellectual capital, the sources of which ought to have endogenic character in the long-term model of economy.

3. THE MEASUREMENT OF NATIONAL INTELLECTUAL CAPITAL – THE ESSENCE OF THE PROBLEM

In order to show the impact of intellectual capital on national economic results there are made attempts to elaborate instruments that will facilitate the measurement of intellectual capital. However, this challenge is difficult - taking into consideration the complex character of intellectual capital. So far there has not been formulated any definition of intellectual capital that would be universally accepted and clearly specified its scope. As the consequence, the concept of national intellectual capital is interpreted in a subjective way. Nevertheless, as regards the definition dimension there may be noticed the compliance of authors in the context of understanding national intellectual capital¹⁴:

- 1) NIC is invisible, non-material, concealed and sensually elusive;
- 2) its resources are located in human beings, i.e. in country's inhabitants, i.e. in Man. In some definitions they are aggregated into larger units and segmented into certain groups;

¹³ The research is conducted also by international organizations, whereas the assessment concerns: knowledge (KAM – World Bank), innovations (GII – INSEAD), competitiveness (GCI – WEF; WCI – International Institute of Management Development), social development (HDI – UNDP), the efficiency of innovations (IUS – EU), prosperity and social aid (SMS – initiative of the government in Denmark) (R. Labra, M.P. Sánchez, *National intellectual capital assessment models a literature review*, "Journal of Intellectual Capital" 2013, Vol. 14 (4), p. 591, 595).

¹⁴ G. Michalczuk, J. Fiedorczuk, *Analysis of conceptualization and taxonomy of division of national intellectual capital (NIC)*, "Entrepreneurship and Management" 2017, No. XVIII (1), p. 216.

- 3) NIC has forward-looking character of the usefulness of intellectual capital (“future growth”, “potential source of generating wealth”);
- 4) the essence of NIC is explained using the expressions referring to the present and future state;
- 5) for defining NIC authors use both static and dynamic expressions.

There is no conformity also with regards to NIC taxonomy. The components of national intellectual capital identified within the frameworks of conducted research are varied. It results from the individual approach of the Authors to the aggregation level, the degree of pattern adaptation or the evolution of models in time perspective. Simultaneously one may observe considerable diversification in the division of NIC. The amount of components oscillates from two (human capital and structural capital) Edvinsson and Malone (1997); Rembe (1999); Pasher, Shachar (2004, 2007) to seven Navarro et al. (*Measurement of national non-visible...*, 2011). Additionally, there are suggested solutions based on multi-level models – Malhotra (2003); Navarro et al. (*An alternative to measure...*, 2011); Phusavat et al. (2012).

The lack of universal definition of intellectual capital and its uniform taxonomy is dictated by its specific properties which were presented in table 2.

Table 2. Basic characteristics of intellectual capital

Properties	Characteristic
The lack of material form	It is impossible to directly notice, capture or define IC by using only the basic senses. What can be observed are only its symptoms.
Limitless availability	IC does not use up, but on the contrary – it becomes more valuable just as it is being used. It may be used many times without causing any loss of its value.
Is not consumed in the course of time	Non-material resources creating intellectual capital are characterized by varied period of their economic usefulness. In many cases the duration of its usage period determines higher value on the market.
Accessibility	Non-material resources creating intellectual capital are easily penetrable, which causes their greater accessibility. This provides the possibility of creating additional benefits because simultaneous usage by many users does not reduce their utility value and also does not require replacement of them by other resources.

Source: own elaboration on the basis of: G. Michalczuk, *Zasoby niematerialne jako czynnik wartości przedsiębiorstwa. Luka informacyjna sprawozdawczości finansowej*. Białystok 2013, p. 79–81.

Apart from the discussed properties intellectual capital is characterized by other characteristics: it is knowledge-based, not fully identifiable and has internally diversified structure. Despite difficulties resulting from its specific character there are made attempts regarding the elaboration of methods and instruments for measuring intellectual capital in the macroeconomic perspective. The purposefulness of measuring intellectual capital in macroeconomic scale was indicated by Malhotra¹⁵ who claims that efficient management of development process may not be based solely on material factors. Additionally, the scientist emphasizes

¹⁵ Y, Malhotra, *Knowledge assets in the global economy: assessment of national intellectual capital*, “Journal of Global Information Management” 2000, Vol. 8 (3), p. 4.

that the measurement of intellectual capital requires planning, elaborating and implementing management systems of knowledge or information and the understanding of the insufficiency of traditional methods of estimating wealth¹⁶. Another scientist, Bontis, underlines that the creation of the system serving the description, measurement and tracking of national intellectual capital will enable governments more adequate management of non-material resources¹⁷.

The first research on the measurement of national intellectual capital was conducted by in Sweden in 1996 C. Stenfelt and M. Jarehov and was supervised by L. Edvinsson¹⁸. It aimed at the quantification of those factors that decide upon the future success of Sweden. Skandia Navigator was used in the research.

Considerable contribution to the research on the measurement of national intellectual capital is also ascribed to: Rembe (1999); Pasher (1999); Pasher and Sachar (2004; 2007); Edvinsson (2004); Malhotra (2003); Bontis (2004); Andriessen and Stam (2005; 2009); Węziak (2007; 2010); Edvinsson and Lin (2008, 2011); Navarro et al. (2011; 2014); Käpylä et al. (2012). However, for the time being the universal methodology regarding the measurement of national intellectual capital has not been elaborated. An interesting aggregation of the methods of measuring NIC was offered by V. Januskaite and L. Uziene (table 3.)

Table 3. The aggregation of methods of measuring national intellectual capital (NIC)

Effect of using the methodology		
Benchmarking NIC	Integrated indicator of competitiveness or innovation	Recommendations of strategic character that constitute the instrument of support in the management process
Examples		
Bounfour (Intellectual capital dynamic value)	UNDP (Human Development Index)	Pasher Shachar (IC report)
Bontis (National Intellectual Capital Index)	WEF (Global Competitiveness Index – GCI)	Schneider (National Knowledge Report – NKR)
Węziak (Intellectual Capital Index)	UE (Innovation Union Scoreboard – IUS)	Käpylä et. al. (National Intellectual Capital Performance)
Lin Edvinsson (National intellectual capital – NICI40)	World Bank (Knowledge Assessment Methodology – KAM)	
Navarro Ruiz Pena (National Index of Knowledge Capital – NIKC)		

Source: own elaboration on the basis of: J.L.A. Navarro, V.R.L. Ruiz, D.N. Peña, *An alternative to measure national intellectual capital adapted from business level*, "African Journal of Business

¹⁶ *Ibidem*, p. 5.

¹⁷ N. Bontis, *National intellectual capital index: a United Nations initiative for the Arab region*, "Journal of Intellectual Capital" 2004, Vol. 5 (1), p. 14.

¹⁸ L. Edvinsson, C. Stenfelt, *Intellectual Capital of Nations – for Future Wealth Creation*, "Journal of Human Resource Costing & Accounting" 1999, Vol. 4 (1).

Management” 2011, Vol. 5 (15), p. 204; V. Januskaite, L. Užiene, *Intellectual Capital Measurements and National Strategy Development: Explaining the Gap*, “Procedia Social and Behavioral Sciences” 2015, No. 213, p. 163.

The first group is “NIC benchmarking”. The main aim of benchmarking research is the operationalization of the national intellectual capital and comparison of the level of some elements of NIC in the international cross-section¹⁹. Benchmarking tests are made also for the assessment of changes in the value of NIC in time perspective. Second group regards the methods based on measurement thanks to “the integrated indicators of competitiveness and innovation”. Third approach to the measurement of national intellectual capital is based on elaborating information that will be used in the process of management and development of national strategies.

Another division of measuring methods enables their aggregation into two groups²⁰:

- 1) methods adapted from the level of enterprises, based chiefly on the tool Skandia Navigator - Rembe (1999), Bossi et al. (2005), Lin and Edvinsson (2008);
- 2) methods being a certain type of analyzing the competitiveness of economies, as the consequence of which there are specified indicators at macroeconomic level – „European Scoreboard” (2000), Atkinson (2002), World Bank (2006).

Additionally, the methods concerning the classification and measuring of intellectual capital may be divided into those²¹:

- 1) being the result of research conducted by the group of scientists and specialists of “academic models”;
- 2) elaborated by international organizations and aiming at the analysis of competitiveness, innovative skills and development at the level of national economies – „international organization models”.

From the perspective of social accounting considerable importance is attached to the initiatives undertaken by international organizations. “Undoubtedly, the merit of international organizations is systematic definition of the way of measuring and listing indicators for each category of non-material resources (...). The activities of these organizations play a crucial role also in setting directions as regards collection of data in the system of public statistics”²². The characteristic of methods elaborated by international organizations is presented in table 4.

¹⁹ H. Salonijs, A. Lonnqvist, *Exploring the policy relevance of national intellectual capital information*, “Journal of Intellectual Capital” 2012, Vol. 13 (3).

²⁰ J.L.A. Navarro, V.R.L. Ruiz, D.N. Peña, L. Badea, A. Grigorescu, L. Voinea, *Measurement of national non-visible wealth through intellectual capital*, “Romanian Journal of Economic Forecasting” 2011, Vol. 14 (3), p. 200.

²¹ R. Labra, M.P. Sánchez, *National intellectual capital assessment models a literature review*, “Journal of Intellectual Capital” 2013, Vol. 14 (4), p. 587.

²² M. Wosiek, *Kapitał intelektualny w rozwoju regionów Polski Wschodniej*, Rzeszów 2012, p. 40.

Table 4. Characteristic of method related to the measurement of NIC

Method	Characteristic
Knowledge Assessment Methodology (CAM)	Instrument used for the identification of strong and weak points in creating KBE. The indicators elaborated within its frameworks may be used for the measurement of national intellectual capital. They comprise two aggregated indicators: 1. Knowledge Economy Index (KEI) enables the specification of the general level of development aiming towards knowledge-based economy. It constitutes the arithmetic mean of normalized indicators of pillars related to KBE. 2. Knowledge Index enables the measurement of the country's ability to create and adapt knowledge. It constitutes the arithmetic mean of variables regarding education, human resources and ITC innovation system. There are used three variables from each pillar.
Global Innovation Index (INSEAD)	Provides specific data on the innovative character of economies on the global scale. This index aims at capturing the multidimensional character of innovation and providing instruments that may be useful in adjusting policies in the context of promoting long-term increase of production, improving the efficiency and increasing employment rate. GII constitutes the aggregated result obtained from 81 indicators reflecting the phenomena related to the political environment, education, infrastructure or the business environment. The index is based on seven pillars: institutions; human capital and research; infrastructure; market sophistication, business sophistication, results in terms of knowledge and technology, results of creativity.
Global Competitiveness Index (WEF)	Used for analyzing economies in terms of selected factors of competitiveness. The index enables the identification of institutions determining the improvement of efficiency, which, in turn, is the main determinant of long-term increase, essential factor of economic growth and prosperity. GCI ranking constitutes the instrument that facilitates the understanding of complex and multi-dimensional character of the development process. The construction of GCI index is composed of 12 pillars (institutions; infrastructure; macroeconomic surrounding; health and education; higher education and trainings; the effectiveness of the market of goods; the effectiveness of the labor market; the development of the financial market; technological preparedness; the size of the market; the sophistication of the business environment, innovations). In order to identify the stage of economy development there is used, among others, the level of GDP <i>per capita</i> .
World Competitiveness Index (International Institute for Management Development)	Enables the analysis and ranking of countries in terms of the way they manager their competences in order to achieve long-term value. This instrument enables the assessment of economies not only from the perspective of GDP and productivity, but mostly in terms of the political, social and cultural environment taking into consideration the information regarding the infrastructure, institutions and politics. WCI rankings are based on 260 indicators, among which two third come from hard data such as national statistics concerning employment and trade. One third – from the opinion poll (corruption, environmental issues and the standard of living). In the process of calculating WCI there are used more than 340 criteria of competitiveness selected on the basis of integrated research. These criteria are regularly updated. On their basis there is created ranking of factors and later on also the ranking of WCI.

Table 4 (cont.). Characteristic of method related to the measurement of NIC

Method	Characteristic
Human Development Index (UNDP)	Is based on the assumption that it is not economic growth but human capital (people and their possibilities) ought to be the ultimate criteria for the assessment of national development. HDI indicator is composed of three pillars: related to health, education and the standard of living. Health-related dimension is evaluated on the basis of the life expectancy. The measured education-related dimension is the average of the years of education for adults (more than 25 years old) and the expected years of education for children starting the school education. The standard of life dimension is measured on the basis of gross national income per 1 inhabitant. HDI uses the logarithm of income in order to reflect the decreasing importance of income along with the increase of DNB. The results of indexes for three dimensions of HDI are then aggregated to the complex index by using the average.
Innovation Union Scoreboard (UE)	Instrument serving the measurement of the effectiveness of research and development sphere and its ability to generate innovations. The method based on partial indicators on the basis of which there is calculated cumulative index of innovativeness as the weighted average of normalized indicators.
Science, Technology, and Industry Outlook (OECD)	Enables showing in what way the digital transformation affects science, innovations, economy and the way people work and live. The indicator is supposed to support governments in elaborating more efficient policies in the sphere of science, innovations and industry in the quickly changing digital era. The index uses approx. 200 specific indicators in six areas: 1) knowledge economics and digital transformation 2) knowledge, talents and abilities 3) scientific perfection and cooperation 4) innovation in the private sector 5) leadership and competitiveness 6) society and digital transformation.

Source: own elaboration on the basis of: IMD World Competitiveness Center, *Methodology And Principles Of Analysis*, file:///C:/Users/User/Downloads/methodology-and-principles-wcc-2017.pdf, s. 3, 5, 7, 8; OEDC, *OECD Science, Technology and Industry Scoreboard 2017*, <http://www.oecd-ilibrary.org/docserver/download/9217081e.pdf?expires=1519720153&id=id&accname=guest&checksum=D5B07B7C1F6EA8D57C78D67132E1E887>; T. Radjenovic, B. Krstic, *Measuring Intellectual capital of national economies*, "ЕКОНОМИКА" 2017, Vol. 63 (2), p. 38; UNDP <http://hdr.undp.org/en/content/human-development-index-hdi>; *The Global Innovation Index 2017. Innovation Feeding the World*; INSEAD, file:///C:/Users/User/Downloads/gii-full-report-2017.pdf, s. 433, 434–444, 449; WEF, *Methodology and Computation of the Global Competitiveness Index 2017–2018*, <http://www3.weforum.org/docs/GCR2017-2018/04Backmatter/TheGlobalCompetitivenessReport2017–2018AppendixA.pdf>, p. 1–5.

4. CONCLUSION

Social accounting is the basic source of information enabling the conclusion of the entire economic vision. Nevertheless, the paper draws attention to the fact that the presented vision is not complete. It is connected with the increasing importance of non-material resources creating intellectual capital in macroeconomic perspective. Intellectual capital is the effect of the existence of knowledge and its usage, whereas knowledge is the essential element and the basis of its creation. This determines its increasing importance in the creation of wealth of economies, especially the knowledge-based ones. The ability to create knowledge

and to both obtain and process information decides upon the success of in their development and on the achievement of competitive advantages.

In view of the above, the techniques of social accounting and their application must be constantly developed so that they enabled the measurement of NIC. However, this is a difficult task. It is dictated by the fact that intellectual capital in macroeconomic perspective reflects the collection of non-material values possessed by people, enterprises, societies, institutions, in various configurations, intensity and spatial diversification that is difficult to diagnose but considerably shapes the development possibilities of particular countries”²³.

Despite indicated difficulties there are undertaken initiatives that aim at elaborating methods and instruments enabling the measurement of NIC. From the perspective of social accounting particular importance is attached to the initiatives undertaken by international institutions.

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WYZWANIA RACHUNKOWOŚCI SPOŁECZNEJ W OBSZARZE POMIARU KAPITAŁU INTELEKTUALNEGO KRAJU (NIC)

Celem artykułu jest przedstawienie problemu pomiaru kapitału intelektualnego kraju w perspektywie rachunkowości społecznej, która wykorzystywana jest do ujmowania procesów gospodarczych w skali makroekonomicznej. Realizacja celu została dokonana w oparciu o analizę literatury oraz dokumentów publikowanych przez organizacje międzynarodowe. Przeprowadzone badania pozwoliły na przyjęcie stwierdzenia, że pomiar kapitału intelektualnego kraju jest zadaniem trudnym i wynika ze złożoności tej kategorii. Pomimo wskazanych trudności techniki rachunkowości społecznej oraz ich zastosowania muszą być ciągle rozwijane, tak aby umożliwiły pomiar NIC. Dlatego też podejmowane są inicjatywy mające na celu wypracowanie metod i narzędzi umożliwiających pomiar NIC. Z perspektywy rachunkowości społecznej szczególne znaczenie mają te podejmowane przez instytucje międzynarodowe.

Słowa kluczowe: rachunkowość społeczna, kapitał intelektualny kraju (NIC), pomiar NIC.

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CAPITAL MARKET UNION: CREATING NEW OPPORTUNITIES TO SOCIAL ENTERPRISES

The objective of the paper is to examine the studied enterprises in terms of use of the planned Capital Market Union changes, mainly an access to equity and debt instruments. Existing gap in the capital available to the social enterprises (SE) points to significant constraints in banking industry's financing ability, and the author explore the question of what potential opportunities for the development of financial instruments supporting social enterprises sectors can be created in the context of the establishment of the CMU. In the current discussion about CMU much space has been devoted to its impact on the SME sector. However, It doesn't take up the theoretical review of the likely consequences of the project for social enterprises. The analysis of available documents indicate that financing opportunities in the social enterprise sector in the result of CMU project will depend on the scale and scope of the social impact of social enterprises. The main implications of the paper contribute towards understanding how CMU project can translate into diversification and greater availability of financial sources supporting social enterprises, more effective SE funding policy design and more accurate implications forecasting for creating capital market dedicated for SE. Managers of social entrepreneurs will find the results useful for developing their business strategies, being more aware of the possible implications of CMU project.

Keywords: capital market union; social entrepreneurs, capital sourcing, financial instruments, social investors, social capital market.

1. INTRODUCTION

Existing gap in the capital available to the social enterprises belonging to the small business sector points to significant constraints in banking industry's financing ability. Sustainable financing currently accessible through ethical banks, whose operation is mainly dedicated to social entrepreneurships is very limited to institutions, which makes them unable to sufficiently satisfy growing capital needs of the said social enterprises. Diversification in capital sourcing through non-bank financing could partially compensate for the negative effects of the limited capital access by the small business ventures.

Due to very specific operational functionality of social entrepreneurships, where excess revenue is not considered as an investable financial surplus, but means to accomplish social mission of the firm, a systemic solution seems as a more appropriate approach also on the

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institutional level. A viable answer to these challenges might be the concept of the EU's capital markets union, whose main goals are the economic growth stimulation, rise in investments and unemployment reduction, as well as expansion of innovation and competition in Europe's markets. In the context of these observations, objective of the paper can be set to examine the studied enterprises in terms of use of the planned CMU changes, mainly access to equity and debt instruments. Adopted thesis states: application of varied forms of financing through capital market instruments in social entrepreneurship sector via the CMU methodology will largely depend on the level of development and scope of operation of the said subjects.

The paper is of conceptual nature. The paper seeks to assess the specific areas of the CMU initiative: corporate bonds, venture capital, and social financing as a potential increase in access to capital for the social enterprises with varied size and operational focus. It does so by examining the existing academic literature, policy document, proposals for a regulation of the European Parliament and of the Council, European Commission communications, EU law and related documents, Official Journal of the EU. In the current discussion about CMU much space has been devoted to its impact on the SME sector. However, It doesn't take up the theoretical review of the likely consequences of the project for social enterprises. The paper reflects on potential opportunities for the development of financial instruments supporting social enterprise sectors in the context of the establishment of the CMU. Author selected also these financial instruments that are adequate for financing the social enterprises. An attempt was made to assign these instruments to certain types of social enterprises due to the scale and scope of their activities. The framework is used to summarize the scope of available instruments to finance social enterprises indicating their potential for wider use through the introduction of a unified capital market in the European Union.

2. RATIONALE FOR CREATION OF THE CAPITAL MARKET UNION

Initially the concept of the uniform capital market was introduced on July 15th, 2014 by European Commission's Chairman – elect, Jean-Claude Juncker. It is based on a belief that there's a need for creation of an alternative source of financing of the economic growth in UE, which translates into a strong capital market. As a consequences of the 2007–2008 financial crises, Europe experienced decline of the economic activity, recession and stagnation in its economies, this causing serious difficulties within the region's financial institutions. As a result, emerged a necessity of securing Europe's and the UE's financial system by creating the European System of Financial Supervision, European Systemic Risk Board and the implementation of bank union methodology in the countries within the euro zone². The financial crisis has also highlighted the disadvantages of excessive reliance on a model focused on bank loans and pointed to the need of developing reliable sources of non-banking credit, such as equity and bond markets, securitization, venture capital, and crowdfunding³.

² M. Marcinkowska, P. Wdowiński, S. Flejterski, S. Bukowski, M. Zygierewicz, *Wpływ regulacji sektora bankowego na wzrost gospodarczy-wnioski dla Polski*, Inst. Ekonomiczny, 2014, p. 22.

³ M. Draghi, *Keynote speech at the Eurofi Financial Forum*. Frankfurt am Main: European Central Bank Directorate General Communication, 2014.

European financial model which assumes the dominant role of commercial banks in the process of collection and allocation of capital between the entities of the economic system associated with strong regulation in the area of capital, supervision and banking risk arising as a consequence of the financial crisis, have reduced banks' willingness to jeopardize their operation in relation to lending, at the same time pointing out that the opportunity to stimulate economic growth in the EU by the banks will be extremely limited⁴.

The program including a full implementation of CMU, in a nutshell, should cover three areas. The first one relates to the supply side of the market and includes the issuance of capital market instruments, containing the use of a greater range of high-quality securitization, public issue and private placement of shares (IPO, Initial Public Offering, SPO, Secondary Public Offering, private placement), corporate and banks bonds, as well crowdfunding and direct peer-to-peer⁵.

The abovementioned instruments are meant to increase access of SMEs to capital, which usually are the ones who mostly feel the effects of changes in the banking sector. Social enterprises are in a particularly difficult situation. As it has been repeatedly pointed out, the peculiarities of these types of businesses, their small number and high operating cost result in lack of interest and consequently shape the adverse credit policy from the banking sector. In relation to the size of the social enterprise sector, financial institutions lack an appropriate offer of products, procedures and adequately qualified staff to meet this sector's needs. In turn, the relatively weak financial condition of the majority of social enterprises and the absence or low value of assets held, heightens credit risk, as well as the inability and cost of acquiring the capital. The main importance in the context of the possibility of using debt instruments are the goals of the social enterprises expressed in the primacy of the social over the economic effects, which greatly reduces the possibility of raising capital through the banking sector⁶.

A number of authors have focused on testing the determinants and effects of bank lending constraints on firms since the onset of the crisis⁷. However, less research has been undertaken on the perspective of the creation of the CMU to the possibility of financing SMEs'. Particularly difficult to assess is the role of CMU on alternative sources of finance of social entrepreneurs.

3. SOCIAL ENTERPRISES – THE SCALE AND SCOPE OF ACTIVITIES

The multidimensional nature of social enterprises highlights a variety of motives, types of projects and strategies designed to increase social welfare. This means that it's necessary to separate the different types of social entrepreneurs solving specific social problems with

⁴ M. Hamunen, *The Impact of a Capital Markets Union in Europe*, „CFA Institute Magazine” 2015, 26/5, p. 51.

⁵ Green Paper, *Building a Capital Markets Union*, Brussels, COM(2015), 63 final, no. 7, 2015.

⁶ P. Mikołajczak, *Struktura finansowania inwestycji małych i średnich przedsiębiorstw refundowanych z funduszy europejskich w Wielkopolsce*, „Humanities and Social Sciences” 2014, 3, p. 161–172.

⁷ A. Popov, G. Udell, *Cross-border banking, credit access, and the financial crisis*, „Journal of International Economics” 2012, 87/1, p. 147–161.

the available resources, primarily financial⁸. Among those, one should distinguish entities that are able to mobilize the forces and capabilities to solve social problems in the entire world. Using the necessary ability of social activity to inspire efforts on the part of commercial and non-commercial partners, donors, volunteers and staff by building relationships, one can also distinguish social enterprises, which involve various government organizations focused on solving specific problems within the existing institutional order. On the other hand, some entrepreneurs primarily direct their actions on issues of strictly local scale. Identifying the similarities and differences between the organizations involved in social entrepreneurship and necessary financial instrument that will drive their development, could provide an important indicator on how to pinpoint the potential beneficiaries of European capital markets union among social enterprises.

The first type of the discussed entities includes social enterprises, which play a key role on a local scale. Their knowledge about the immediate environment is very important in the entrepreneurial processes, because it allows them to often identify social problems unrecognizable to others. They make decisions in an intuitive way based on data that is usually difficult to codify or information provided by various organizations⁹. These entities, with access to very limited means, are able to create very innovative solutions. The competitive advantage of this type of businesses results primarily from a thorough knowledge of the local environmental conditions, as well as locally available resources. Although the scope and extent of their impact is fairly small, those skills allow them to meet the challenges of various local communities by increasing their welfare. The implementation of projects, in the above discussed type of entities, does not require any particular, specialized external resources, what clearly distinguishes them from other social enterprises that are often dependent on the various providers of capital. Their autonomy and independence from the various capital providers, limits attempts to impose any agendas and reduces the risk of moving away from the original social mission¹⁰. In addition, social enterprises operating locally are able to respond quickly to changing conditions. The undoubted weaknesses of their business, however, is a kind of dependence on modest, but readily available financial resources, limited expertise, improvisation instead of formal planning, which sometimes prevent them to more effectively meet larger social needs, and extending the scope of their impact¹¹.

Another type of social enterprise has the potential to achieve competitive advantages by not solely possessing a specific knowledge on the conditions forming the local environment, but rather their openness and a kind of alertness to the opportunities that arise from the development of products, goods and services that they offer. For this reason, these companies have the ability to design and introduce significant changes in the existing

⁸ P. Mikołajczak, *The Importance of Funding Sources to the Scale of Activity of Social Enterprises*, „Finanse, Rynki Finansowe, Ubezpieczenia” 2017, 4/88, p. 135–144.

⁹ K.R. Conner, C.K. Prahalad, *A resource-based theory of the firm: Knowledge versus opportunism*, „Organization Science” 1996, 7/5, p. 477–501.

¹⁰ G. Vacekova, V. Valentinov, J. Nemeč, *Rethinking non-profit commercialization: the case of the Czech Republic*, Voluntas, “International Journal of Voluntary and Nonprofit Organizations” 2017, 28/5, p. 2103–2123.

¹¹ P. Mikołajczak, W. Czernasty, *Social enterprises versus globalisation*, “INTERCATHEDRA” 2015, 31/2, p. 2103–2123.

system¹². Introducing innovation for a wide range of social impact, these companies are able to effectively and efficiently operate, satisfying social needs of recipients that have not yet been fulfilled by the competition. The needs that are identified and implemented by such enterprises assist creation of social wealth, at the same time filling a gap in the area that is not at all or improperly developed by existing institutions, governmental or non-governmental and commercially operating entities¹³. The necessity for action of these social enterprises therefore stems from the lack of interest in social problems of individuals targeted solely to make a profit, as well as impotence or lack of skills of non-profit or government organizations that do not have the ability to create social innovation¹⁴. The motivation and the vision for operating of this type of social enterprise enables them to act based on planning, and even predicting future events leading to solving important social problems on a larger scale. Their actions may have regional or national character. Some of them even have the potential of international impact¹⁵. In comparison to the locally operating social enterprises that often operate on the principle of improvisation, this type of entities to meet the growing social needs, approach it by tackling the broader issues through planning and development of formalized or structured, scalable solutions, or ones that could be transferred to a new and wide variety of social contexts¹⁶.

The above advantages of the companies in question do not stem from the knowledge of local conditions, but from their unique ability to detect and implement these opportunities that generate social wealth through the creation and configuration of processes aimed at providing certain goods and services. They are thus the subject of interest from outside investors. The innovative nature of the services they provide ensures this type of business can benefit from a variety of sources of financing, and in consequence, ability to obtain considerable financial independence.

Sometimes important social needs are not susceptible to solutions within the framework of existing institutions, approaches that are inadequate or ineffective in solving social problems. In turn, a powerful government or business elites can halt efforts to bring about reform¹⁷. Entrepreneurs who are willing to act to solve these complex problems can be qualified as the next group. They differ substantially from the other two types of businesses, particularly in their ability to implement system changes. These entities manifest the necessity to totally reconstruct outdated structures and processes to ones that are more

¹² A. Fowler, *NGDOs as a moment in history: beyond aid to social entrepreneurship or civic innovation?* „Third World Quarterly” 2000, 21/4, p. 637–654.

¹³ S.A. Zahara, E. Gedajlovic, D.O. Neubaum, J.M. Shulman, *A typology of social entrepreneurs: Motives, search processes and ethical challenges*, „Journal of Business Venturing” 2009, 24/5, p. 519–532.

¹⁴ J. Thompson, G. Alvy, A. Lees, *Social entrepreneurship—a new look at the people and the potential*, „Management Decision” 2000, 38/5, p. 328–338.

¹⁵ D.W. Brinkerhoff, J.M. Brinkerhoff, *Partnerships between international donors and non-governmental development organizations: Opportunities and constraints*, „International Review of Administrative Sciences” 2004, 70/2, p. 253–270.

¹⁶ B. Battle Anderson, J.G. Dees, *Rhetoric, Reality, and Research: Building a Solid Foundation for the Practice of Social Entrepreneurship* [In:] *Social Entrepreneurship: New Models of Sustainable Social Change*, ed. A. Nicholls, Oxford University Press, 2006, p. 144–168.

¹⁷ M. Carney, E. Gedajlovic, *The co-evolution of institutional environments and organizational strategies: The rise of family business groups in the ASEAN region*, „Organization Studies” 2002, 23/1, p. 1–29.

Table 1. Types of social entrepreneurs

Type of social entrepreneurs	Type I	Type II	Type III
Scale and scope of activity	Small scale of impact, local scope of operation.	Small to large-scale impact, local to international scope of operation.	Very large scale of impact, national to international scope of operation.
Goals	Derived from the knowledge of often scattered or misunderstood and difficult to grasp local social needs and the ability and the will to satisfy them.	Derived from the lack of acceptance of the existing regulatory and political solutions, as well as the inefficiency and/or lack of will of existing governments, or business elite to solve problems of society in an effective manner. Striving to make changes within the existing systems.	Some important social needs are not susceptible to solution within the framework of existing institutions. These entities may be insufficient, or governments and business elites can stall efforts to bring about reform. Build a durable structure that will challenge the existing order to solve social problems and attempt to significantly replace the current systems.
Financial and non-financial resources	Require small resources to identify and resolve local social problems. Possess necessary knowledge, experience and skills to meet local social needs imperceptible to others. Location allows for a quick response. Financial ability is often determined by accumulated member contributions, public grants and private donors. Limited extent of ethical financing.	Possess the resources necessary to address the broader social problems through planning and development of formalized or structured, and scalable solutions to meet the growing needs or that they could be transferred to new and varied social contexts. Their capabilities stem from a unique ability to identify and implement solutions that generate social wealth through the process creation or configuration, providing innovative goods and services. Source of financing is obtained mainly through external investors and ethical banks.	Can have a profound impact on society and be the leading engine of social reforms. Have the potential and resources to break the barriers in dealing with national, international or global social problems. Significant non-financial resources and big ambitions can be used to gain support in fulfilling their social tasks. The ability to act is based on the skill to the gain sufficient political and financial capital supporting their actions. Funds are collected from external investors (capital markets, venture capital) but have limited interest from commercial banking sector. Characterized by high financial independence.

Source: own elaboration.

efficient and better adjusted to modern socio-economic trends. The problems that are confronted by these types of business are however on a national, international or global scale. The revolutionary and ideological nature of the reforms introduced by them may even pose a threat to the interests of the various types of institutions and sometimes may be seen as subversive. The large scale and scope of their ambitions, as well as legitimacy deficits, however, can be used to obtain broad support in order to fulfill their public goals. As a result, the possibility for action of this type of entity is based on their ability to acquire political capital, as well as the ability to raise funds from external investors for the implementation of its social mission¹⁸.

4. THE OBJECTIVES AND INSTRUMENTS OF THE UNION CAPITAL MARKETS – SOCIAL ENTERPRISES FINANCING PROSPECTS ASSESSMENT

Strongly integrated capital markets allow free movement of capital between countries. This gives companies easier access to foreign capital, while allowing investors to diversify their portfolios. Regardless of the more than fifty years of integration in other areas, the market entities executing capital transactions remain surprisingly fragmented in the EU. Total number of sixteen stock exchanges in the EU seems to be too high, especially when compared to the US, which has only two national stock exchanges¹⁹. CMU short-term objectives, as previously mentioned are to increase the efficiency of capital markets by matching supply and demand as well as diversification, improvement of their efficiency via increase in competition, lowering costs and extending the availability of equity instruments resulting from removing the traditional barriers between member countries.

Medium and long term goals and the priorities of the CMU is to improve efficiency of management within the in the European Union through diversification of supply of capital from individual and institutional investors, removing barriers for a sustainable infrastructure of the market, legal norms, and access to capital of all companies in Europe in terms of variety and lower cost of financing instruments²⁰.

Social Corporate Bonds

In reference to the potential opportunities for the development of financial instruments supporting social enterprise sectors in the context of the establishment of the CMU, it is worth noting proposed changes in corporate bonds among other things. In the concept of the capital markets union, arises a possibility of harmonization, at EU level, of the rules on obtaining and enforcing writs of execution relating to claims arising from covered bonds introduced to organized trading system in case of delayed payment of benefits from such bonds. There's also an indication of the need to unify regulations at the national level to allow bond protection from bankruptcy filings and effective enforcement pass-through mechanism, at the same time underlining the legitimacy of the implementation of the

¹⁸ A. Groot, B. Dankbaar, *Does Social Innovation Require Social Entrepreneurship?* "Technology Innovation Management Review" 2014, 4/12, p. 17-23.

¹⁹ O. Kaya, *Capital Markets Union: Am ambitious goal but few quick wins*, EU Monitor, Deutsche Bank Research, Frankfurt am Main, 2015.

²⁰ M. Abascal, T. Alonso, L. Pacheco, *First step towards a Capital Market Union*, Regulation Flash, 19 February 2015, BBVA Research, 2015.

relevant procedural changes that will shorten the time required for cross-border collateral enforcement. In addition, there's a considerable demand for desirable legislative changes introducing harmonized rules for resolving conflicts of law in all aspects of storage, purchase and sale of securities. It is recognized in particular that they should increase transparency and certainty in relation to the ownership of securities as collateral security in the whole securities chain, including in the context of cross-border and in repeated use. It is also contemplated to introduce uniform regulations for the implementation of mortgages and deposits within the EU, mainly with regard to the possibility of realization of security by the secured creditor, and that only the enforcement costs could be met before the secured debt. The implementation of such actions could result in greater investor interest in buying bonds, including those issued by the social enterprises possessing securities regardless of the scale and scope of their activities. Their profitability usually is less than those of the traditional companies, but the evidence found in practical experience of the loan funds or ethical banks indicates the reliability and timeliness of debt repayment, which gives them attractive qualities. In addition, issuance of social bonds (SIBs) covered by the national treasury, initiated by public administration or local government units, entrusting the solution of an earlier identified social problem, can contribute to increased demand for debt securities of domestic and foreign institutional investors looking to expand their social responsibility, banks, individual investors and other entities. The possibility of issuing social corporate bonds rather be attributed to social enterprises with a stronger market position and considerable potential and scale of the impact²¹.

High Quality Securitization

Similar reflections arise in relation to the CMU key project – “high quality securitization”, the result of which would primarily be to increase the level of transparency, integrity and availability of critical information for investors. Securitization in the concept of building the capital markets union should facilitate easier issuance of securities products and to enable institutional investors to conduct due diligence with respect to the products that meet their needs in terms of asset diversification, return on investment and its duration (EU Commission 2015)²².

An extremely important addition to all other entities involved in the securitization process would be the rating agencies that determine the degree of the quality of the securitized assets. Their assessment is most important when estimating the investors' investment risk and translates directly to profitability of the purchased ABS²³. In the concept of the CMU mentioned above project – formation of specialized credit rating agencies in the local SME sector may directly translate into increased use of securitization by the economically strong social enterprises sector in Europe, where their assets are of interested to the so-called “patient capital”²⁴. Currently, this form of obtaining capital is primarily

²¹ P. Mikołajczak, *Źródła i instrumenty...*, p. 356.

²² EU Commission, *Building a Capital Markets Union*, “Green Paper” 52015DC0063 (2015).

²³ N. Anderson, M. Brooke, M. Hume, M. Kürtösiova, *A European Capital Markets Union: implications for growth and stability*, “Bank of England Financial Stability Paper” 2015, 33, p. 3–23.

²⁴ A. Kornasiewicz, *Venture Capital w krajach rozwiniętych i w Polsce*, Wydawnictwo CeDeWu, Warszawa 2004, p. 22.

characterized by the financial institutions and large corporations' sector²⁵. Lowering the cost of securitization process through changes such as greater availability of credit rating agencies, information standardization, changes in tax and bankruptcy law could contribute to the greater availability of this instrument in the social economy enterprise sector. Importance parts that would have to come together for the real possibility of securitization usability by these players is lowering financial expenditures as a result of the introduction of the single capital market concept, as well as linking it with social entrepreneurship fund activity focused and designed for social enterprise portfolios. Practical functioning of the European Social Entrepreneurship Fund will be of great importance for this to succeed. Due to the specific financing needs of this type of entities, referred to as the qualifying portfolio enterprises, the abovementioned fund distinguishes securitization as one of the main instruments that fall under qualifying investments²⁶.

Building capital markets union could also result in corporate bonds liquidity and securitization increase, primarily through greater access to standardized information on the issuer's financial situation through creation of credit rating agencies specialized in this segment of the market, or other mechanisms to ensure analytical assessment of their economic credibility²⁷. The emphasis is on the need to develop local credit rating agencies, who are economic condition assessment and evaluation experts of the small-scale production entities²⁸. An introduction of mandatory assessment of their economic condition by independent analysts would improve the transparency and credibility of the social corporate bond market or securitized assets, consequently increasing investor base and driving improvement in market liquidity²⁹. Growing investor interest in the activities of social enterprises in European Union countries and the local nature of the credit rating agencies, corporate bond market, or the use of securitization may be more accessible to those entities, especially based on the experience of the global financial crisis, in order to eliminate conflicts of interests between the issuer and evaluator, emerges a proposition to cover part of the overall costs incurred by the companies by the evaluators and/or introduction of information-rating system subsidies from the European Union funds.

European information platform

In the context of the capital availability for social enterprises in the realm of capital market unions, necessary seems a discussion around a construction of a single European information platform containing reports available both in English and the entity's native language published by small businesses. A big role in this regard can also play the SMEs themselves, which, through sharing, and regular and immediate information update contained on their websites would foster building better relationship with investors. There's an emphasis on the possibility of developing general information standards across the European Union at the same time possibly creating dangers in such an approach. Excessive

²⁵ A. Janc, P. Mikołajczak, K. Waliszewski, *Europejska Unia Rynków Kapitałowych. Perspektywa finansowania przedsiębiorstw w Polsce*, Wydawnictwo CeDeWu, Warszawa 2015, p. 135.

²⁶ EU Commission, *Building a Capital Markets Union*, "Green Paper" 52015DC0063 (2016).

²⁷ V. Bavoso, *High Quality Securitisation and EU Capital Markets Union – Is it Possible?* Journal of Financial Perspectives, Forthcoming, 2015.

²⁸ E. Ferran, *Understanding the new institutional architecture of EU financial market supervision*, "University of Cambridge Faculty of Law Legal Studies" 2011, 29, p. 129–138.

²⁹ K. Lannoo, *Which Union for Europe's Capital Markets*, „CEPS/ECMI Policy Brief" 2015, 22.

standardization can be counterproductive, bringing about depletion of the source of information available to investors. For this reason, the greatest emphasis should be placed on the transfer of information allowing for the correct assessment of investment risk. Remaining areas of issuer's activities may instead have a more personalized character. The above made remarks are of particular importance for enterprises, whose mission is inscribed into their operation. The specificity of their operation is focused on solving the most common local or regional problems in their social sphere requiring knowledge of the conditions that shape the environment where they operate, and the specific risks associated with that. The variety and diversity of social problems in various European countries leads to the conclusion that the standardization of information provided to investors will not be appropriate for these types of entities, and pose a risk of distorting the image of their individual operations in the eyes of actual and potential social bond buyers.

With regard to the disclosure obligations, often emphasized is the considerable cost of providing information which lowers operating budget of smaller entities. An important element of lowering the costs associated with reporting would be an introduction of a standard that allows data analysis and comparability preservation. The standard should be compliant with other standards applied by the supervisory authorities of the EU and consider current and future technological capabilities³⁰. Also noteworthy are the efforts to facilitate information access about companies/issuers to investors from different countries. A useful tool for such action could be a central information database managed by regional centers. Social enterprises then would have an easier chance of reaching investors.

Social Venture Capital and Social Business Angels

The proposed regulations related to the concept of the CMU should also have a positive impact on the opportunities for financing social enterprises with venture capital funds, including those social entities with a greater scope of action of social venture capital (SVC) and social business angels (SBA). The consequences of the introduction of the above mentioned changes may be multidimensional. Wider possibilities of social investors exiting the investment through IPO transactions in the unified capital market would allow them a stronger incentive to take risks³¹. IPOs are usually held on the national stock exchanges, where smaller companies tend to favor local exchanges seen in the phenomenon of "home bias"³². Investors who tend to have a strong preference to buy shares from their own countries tend to limit investment in non-indigenous capital markets³³. In addition, SVC funds would gain better, cheaper and wider access to information about the social economy enterprises, which could lead to strengthening of M&A transactions. Also, social venture capital funds and social business angels would have a greater possibility of raising capital, which probably would result in a more intensified activity in all phases of the social

³⁰ N. Anderson, M. Brooke, M. Hume, M. Kürtösiova, *A European Capital Markets Union: implications for growth and stability*, "Bank of England Financial Stability Paper" 2015, 33, p. 3–23.

³¹ M. Pagano, A.A. Röell, J. Zechner, *The geography of equity listing: why do companies list abroad?* „The Journal of Finance” 2002, 57/6, p. 2651–2694.

³² L.L. Tesar, I.M. Werner, *Home bias and high turnover*, „Journal of international money and finance” 1995, 14/4, p. 467–492.

³³ J.K. Kang, *Why is there a home bias? An analysis of foreign portfolio equity ownership in Japan*, *Journal of financial economics*” 1997, 46/1, p. 3–28.

enterprise operation interested in the introduction of social innovation with a wide range of impact.

Important solutions that could be done in terms of direct support for SVC funds in connection with the unification of capital markets are also systemic and equal inclusion of this type of investment entities to the spectrum of available investment instruments market, insurance and pension funds, as well as co-investments with SVC funds powered by public means exclusively based on market principles. An interesting solution encouraging institutional investors, managing SCV high-value long-term asset, as an innovative social investment that would create opportunities and eliminate barriers to investment in these market segments, indirectly through the purchase of holdings in the SVC asset types.

Crowdfunding and Venture Philanthropy

Crowdfunding can provide many benefits to social enterprises (particularly those who operate locally) manifested in the flexibility of this type of instrument, involvement of local communities and the diverse forms of funding³⁴. The European Commission holds an opinion that crowdfunding is an important support for entrepreneurship, including SMEs, artists, innovative start-ups, and social entrepreneurs, who can benefit from various forms of crowdfunding.

The Commission notes, however, numerous challenges facing crowdfunding. Those relate mainly to the lack of transparency of the applicable rules, especially in the area of equity. Although some countries already created sets of regulations or guidelines in this area, the Commission points to the problems and risks that may give rise to a variety of regulatory approaches in different countries. These actions can limit the development of social financing, but too liberal of policies create the occurrence of certain risks to investors and can undermine the faith and confidence of crowdfunding. The European Commission therefore has been collecting information on the attitude of the industry to disclose information and positions of Member Counties to the said regulations. Preliminary results indicate that different national approaches in this regard encourage the crowdfunding run locally, but are not always compatible with each other across borders. Due to the local nature of crowdfunding, should its activity to be included in the EU regulations, will unlikely result in popularization of this type of financing on a larger scale. The comments therefore allow to conclude, that the observations of the Commission will not affect negatively the possibilities of financing social enterprises using crowdfunding with the introduction of uniform rules for its functioning. For this reason, it seems that EU countries should not interfere in the implementation of projects, in which capital is obtained by crowdfunding, but rather limit the possible adjustments to a general Europe-wide level for driving mechanisms of additional protection to foreign investors, giving them the possibility, in case of emergency, to protect their interests by using local legal instruments when investigating their own claims. With regard to the Polish social enterprise sector, greater sense of security in above mentioned funding participants could contribute to their increased interest in investing in the development of collective forms of management.

³⁴ E.R. Mollick, *The Dynamics of Crowdfunding: Determinants of Success and Failure*, "Journal of Business Venturing" 2014, 29, p. 1–16.

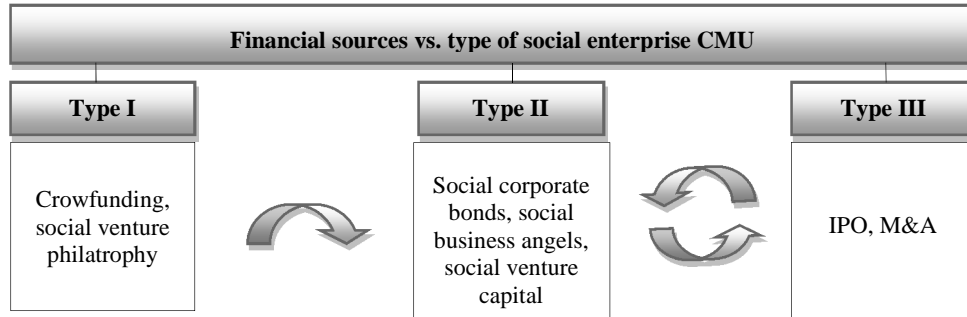


Figure 1. Conceptual model of interaction between social financial sources and type of social enterprises in the context of CMU project

Source: P. Mikołajczak, *Źródła i instrumenty...* p. 418.

In addition to promoting the crowdfunding by raising awareness and building trust, significant stimulus that increases the possibility of capital power of social enterprises through crowdfunding is the proposal of hybrid funding – public and private, which may be particularly important for these entities. The size of crowdfunding remains limited, and its importance in the scale of the capital market remains marginal³⁵. Although it is difficult to expect that crowdfunding will contribute to solving the fundamental problems related to capital access by social enterprises, it appears advisable to provide for the possibility of public funding in conjunction with social capital e.g. venture philanthropy (VP), both at the national and European Union levels. Interference would only be justified in cases where market failure is apparent. This would create a special opportunity for social enterprises, which as previously indicated, experience strong lack of capital. Public aid could take the form, for example, of loan guarantees for transactions on social lending platform or direct social funding, where social entity sector would be separately exposed.

5. CONCLUSIONS

In an attempt to assess the impact of the capital markets union's financing opportunities in the social enterprise sector in the light of the earlier made comments, it should be noted that they depend to a large extent on the scale and scope of the social impact of these entities. Small, locally operating companies have a chance to greater access to social financing in the form of crowdfunding. Social enterprises whose scale of the social impact is fairly significant, and the level and scope of social innovation goes beyond local or regional horizons should be the main beneficiaries of the CMU in the entire social enterprise sector. Among all the potential financing sources, outside investors such as social business angels, venture philanthropy, social venture capital funds, should be distinguished above all others. Especially the largest global social businesses should acquire greater access to capital (IPO, M&A) and thus the chance for development and most significant social impact. The present findings contribute towards understanding at a micro scale how CMU project can translate

³⁵ EU Commission, *The Juncer Commission: a strong and experienced team standing for change*, IP/14/984, 10 September 2014.

into diversification and greater availability of financial sources supporting social entrepreneurs sector. The findings can contribute towards more effective SE funding policy design, as well as more accurate implications forecasting for creating capital market dedicated for these entities. At the same time, social managers operating in social entrepreneurs who have weaker opportunities to gain capital in the comparison with their typically commercial counterparts will find the results useful for developing their business strategies, being more aware of the possible implications of CMU project.

Still, some limitations of the article need to be highlighted. In the context of the CMU tenet we should also emphasize the specificity of the social enterprises themselves, for which profit, although necessary for their proper functioning is not a main focus. Examples of operational activity of such entities suggest reduced profitability compared to their commercial counterparts. Market for social investors, also known as providers of the so-called “patient capital” is still very limited within Europe.

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UNIA RYNKÓW KAPITAŁOWYCH UNII: TWORZENIE NOWEJ MOŻLIWOŚCI DLA PRZEDSIĘBIORSTW SPOŁECZNYCH

Celem pracy jest zbadanie badanych przedsiębiorstw pod kątem wykorzystania planowanych zmian Unii Rynków Kapitałowych, głównie dostępu do instrumentów kapitałowych i dłużnych. Istniejąca luka w kapitale dostępnym dla przedsiębiorstw społecznych wskazuje na znaczne ograniczenia zdolności finansowych sektora bankowego, a autor bada kwestię, jakie potencjalne możliwości rozwoju instrumentów finansowych wspierających sektory przedsiębiorstw społecznych można stworzyć w kontekście ustanowienia URM. W obecnej dyskusji na temat URM wiele miejsca poświęcono jej wpływowi na sektor MŚP. Jednak autor nie podejmuje teoretycznej oceny prawdopodobnych konsekwencji projektu dla przedsiębiorstw społecznych. Analiza dostępnych dokumentów wskazuje, że możliwości finansowania w sektorze przedsiębiorstw społecznych w wyniku projektu URK będą zależały od skali i zakresu społecznego wpływu przedsiębiorstw społecznych. Główne implikacje tego artykułu przyczyniają się do zrozumienia, w jaki sposób projekt URK może przelożyć się na dywersyfikację i większą dostępność źródeł finansowych wspierających przedsiębiorstwa społeczne, bardziej skuteczny projekt polityki finansowania przedsiębiorstw społecznych i dokładniejsze prognozowanie implikacji dla tworzenia rynku kapitałowego dedykowanego tym przedsiębiorstwom. Menedżerowie przedsiębiorstw społecznych znajdą wyniki przydatne w opracowywaniu strategii biznesowych, będąc bardziej świadomi możliwych skutków projektu URK.

Słowa kluczowe: unia rynków kapitałowych; przedsiębiorcy społeczni, zaopatrzenie kapitałowe, instrumenty finansowe, inwestorzy społeczni, rynek kapitału społecznego.

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HOW DO ACCOUNTING STUDENTS PERCEIVE EMPLOYER – EMPLOYEE RELATION? QUALITATIVE RESEARCH WITH USAGE OF ZOOMORPHIC METAPHOR

Employer-employee relation is a subject of many groups, including students who are about to make their career choice and enter the labor market. The goal of the paper is to identify and explore the accounting students perception of employee's and employer's roles and the relation between them. The following research questions are addressed: 1) How do accounting students perceive the role of employer? 2) How do accounting students perceive the role of employee? 3) How do accounting students perceive the relation between employer and employee? The considerations presented in the paper are made in interpretative-symbolic management paradigm. The inductive approach is taken. Qualitative research is applied. The Forced Metaphor-Elicitation Technique is used. The results are based on metaphors and narration analysis. The research shows that although three aspects of description: attributional, behavioral and relational can be distinguished, all of them constitute the meaning given by the students to the employer-employee relation. The employer is characterized mostly by his features, mainly dignity, force and self-assurance. Employee is described predominantly by his contribution to his work and his attitude towards employer, esp. respect and fear and, sometimes, also attempts of tricking him. The relation between employer and employee is perceived then mostly in the power-subordinance context. It is seen as unsymmetrical, esp. in the sphere of mutual influence. The impact of employer on employees is perceived to be strong in many dimensions. The influence of one single employee on employer and his business is reckoned to be rather insignificant.

Keywords: employer's role, employee's role, employer-employee relation, accounting students, perception, zoomorphic metaphor, projection techniques, forced-Metaphor Elicitation technique.

1. INTRODUCTION

Employer-employee relation is a subject of interests of lawyers, human resources specialists, labor unit members, politicians, employees and employers themselves and, last but not least, students who are about to make their career choice and enter the labor market. The professional preferences are influenced by many factors, anyway the perception of relation between employer and employee is undoubtedly one of them. The paper investigates

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the perception of this relation of specific group of new labor market players – accounting students. Therefore, the results can be of interest for scholars representing various disciplines and sub-disciplines, such as human resources management, accounting, labor sociology, social psychology.

The goal of the paper is to identify and explore the accounting students perception of employee and employer roles and the relation between them. The following research questions are addressed:

- Q1) How do accounting students perceive the role of employer?
- Q2) How do accounting students perceive the role of employee?
- Q3) How do accounting students perceive the relation between employer and employee?

The considerations presented in the paper are made in interpretative-symbolic management paradigm. The inductive approach is undertaken and qualitative research is used.

2. METHODOLOGY

The study presented in the paper has the character of the qualitative research, which “is concerned with developing explanations of social phenomena [...], it aims to help us to understand the social world in which we live and why things are the way they are [...] it is concerned with the social aspects of our world². Inductive method is applied. Consequently, firstly the gathering and elaboration of research material was done. It was followed by interpretation and summed up by the research conclusions The Forced Metaphor-Elicitation Technique introduced by A.G. Woodside³ was applied. The respondents were asked about the animals they associate with employer and employee. The explanation of chosen metaphors was also obligatory. More than one metaphor for each role could be proposed. The answers were anonymous and delivered in the written form. The interpretation of so-acquired material was focused mainly on metaphor choice and, predominantly, on explanation discourse (narration).

Metaphors appear in everyday and science frequently. „Metaphorical concepts of all types arise naturally from physical and cultural experience. [...] Most [of them], however, are clearly dependent on culturally relative activities and experiences. [...]”⁴. It can be proved by the analyses made in different cultures, by research by Z. Jing-Schmidt and Peng X.⁵ on metaphor choice in China’s anti-corruption discourse. Moreover, it „is unlikely that metaphor use is inevitable or manifests in the same fashion across individuals and situations. [...] Metaphor „use functions to support subjective comprehension by reducing abstractness”⁶. Metaphors were used and were subject to many researches in different sciences. Investigation of metaphor processing in schizophrenia patients can serve as

² B. Hancock, K. Windridge, E. Ockleford, *An Introduction to Qualitative Research*, The NIHR RDS EM / YH, 2009, p. 7.

³ A.G. Woodside *Using the Forced Metaphor-Elicitation Technique (FMET) to Meet Animal Companions within Self*, “Journal of Business Research” 2008, No. 61.

⁴ G. Lakoff, M. Johnson, *The Metaphorical Structure of the Human Conceptual System*, „Cognitive Science” 1980, No. 4, p. 201.

⁵ Z. Jing-Schmidt, X. Peng, *Winds and tigers: metaphor choice in China’s anti-corruption discourse*, “Lingua Sinica” 2017, 3:2, p. 1–26.

⁶ M. Baldwin, M.J. Landau, T.J. Swanson, *Metaphors can give life meaning*, Self and Identity, August 2017, p. 3.

example⁷. Narration analysis is also important as for “almost all qualitative methods of research, language is at one and the same time subject and medium. It is used above all as material referring to content outside language: patterns of relationships, latent structures of meaning⁸. Therefore full results of study can be obtained by analyzing metaphors themselves enriched by analyzing content of the language.

The data was collected in spring 2017 at Wroclaw University of Economics. The purposive sampling was applied. The respondents recruited from a last, third year of regular bachelor students majoring in accounting and auditing. The research group consisted of 37 persons. Therefore the sample is not huge but appropriate for qualitative studies. Among them, the 62% were female and 38% male. Such a gender structure is caused by the general high level of feminization of accounting studies in Poland. Most of respondents, namely 62% was 21 years old, 30% of them were 22 years old, the least numerous. 8%, were 23-years old students. Such age structure is a consequence of the fact that in Poland usually young people start their regular bachelor studies just after finishing the comprehensive school and passing their maturity examination. In the opposite, the weekend (extramural) studies are usually undertaken by people who work on full-time jobs, therefore their age tends to be more differentiated.

3. RESEARCH RESULTS

The collected research material is presented in tables 1 and 2. Neither shortages nor changes were made and the only interference of the author of this paper is translation from Polish into English. The plural or singular character of nouns as well as circumscriptions remained unchanged. The purpose of such approach is that also the used language can be subject to analysis and interpretation, especially when it comes to ascribing positive or negative connotations to the object.

Analyzing the justifications of usage of given metaphors of employer (presented in table 1) it was identified that most of them contain one or more of following dimensions:

- behavioral dimension – related to behavior of employer and/or chosen animal;
- attributive dimension – linked with certain character features;
- relational dimension – concerning relations which are entered by given person in professional situations.

The behavioral-style narration is reflected in statements such as “[...] he works as horse on land [...]” or “[...] watches over everything that happens in company [...]”. The examples of attributive approach are: „[...] huge and [...] terrifying [...]” or “[...] individualist [...]”. The relational dimension (usually containing also two previous approaches) can be noticed in sentences such as: “[...] cats [...] subdue all householders, they cannot be commanded as they do what they want anyway [...]”, “[...] king of his jungle; can chase other animals [...]”. It should be stressed, however, that in this dimension, the employer-employee interdependence is not the only one taken into account. Also description of relations

⁷ A. Pawełczyk, E. Łojek, T. Pawełczyk, *Metaphor processing in schizophrenia patients: a study of comprehension and explanation of metaphors*, “Psychology of Language and Communication” 2017, Vol. 21, No. 1, p. 287–306.

⁸ R. Schmitt, *Systematic Metaphor Analysis as a Method of Qualitative Research*, “The Qualitative Report” 2005, Vol. 10, No. 2 June, p. 358.

with company's surrounding and competitors is used („[...] must be clever and outpace their competition [...]").

Table 1. Zoomorphic metaphors of employer

Zoomorphic metaphor/number of respondents/female respondents/male respondents	Explanation ⁹
Lion17/15f/2m	<ul style="list-style-type: none"> – is self-confident, charismatic, revealing leadership features, self-righteous, choleric, narcissus – is majestic and commanding respect similarly to employer in a company – is a king of his jungle; can chase other animals; takes care of his pack and his territory – king of animals, rules over others; makes all decisions – employer should be a “king” in his kingdom – company; should be alert and attentive during both selection and team management, should by not be astonished and react rapidly – because he is strongest; he has to be obeyed, he is most important in the pack, he is responsible for his employees – he is serious and everybody respects him because of being afraid of being attacked – because it associates for me with individualism and power; company is his territory – because it associates for me with power; he manages the company – exhibits domination skills, he is acknowledged as king, he is majestic, he commands respect – he should be courageous, have the authority and predominate the pack, in this case employees, he has to be courageous and make such decisions which let the organization survive – dangerous, pack leader, commands respect – such should be a good employer – it should be a brave person, leading, firm; he should at the same time care about employees – pack; lion causes fear among other animals, but also commands admiration – strong, self-confident, pack leader; able to be dangerous – commander of pack, ruling, strong – lion, because employer manages all the company, watches over everything that happens in company, gives orders to his employees – wild lion from African savannas – employer is determined to achieve his goal, he is winning his position on the market in a predatory way, sometimes not paying attention to other entrepreneurs (other animals)

⁹ When the explanation is formulated beginning with „it” – that means that respondent refers to animal; if it starts by „he” – the respondent refers his explanation to employer or employee.

Table 1 (cont.). Zoomorphic metaphors of employer

Zoomorphic metaphor/number of respondents/female respondents/male respondents	Explanation ¹⁰
Snake 2/1f/1m	<ul style="list-style-type: none"> – frightful and dangerous reptile; animal, which better should be avoided and kept at a huge distance from – cunning, loner, it never can be known when it attacks – comes to inspect and criticize
Whale or elephant 1/1f	– is huge; employs many workers (as I work in a big corporation); it associates for me with sth big because it plays a huge role in the life of a person and local society
Whale 1/1f	– is huge and can be terrifying but in the matter of fact it is gentle it does not attack without reason, even though it can defend its pack
Bull 1/1f	– it can blow off and sometimes incorrectly thinks that is only one and the best; is domineering and lacks of tact
Tiger 1/1m	– he should be responsible for company, have ability to win with competition, be firm
Cat 3/3f	<ul style="list-style-type: none"> – cats walk thorough their own parts, subdue all householders, they cannot be commanded as they do what they want anyway – individualist able to manage everyone around – master of everything and of everybody
Eagle 1/f1	– he is the most important person, he should be distinguished by majesty; eagle possesses the wings and also employers should take the direction of action, flying course; eagles are characterized by sharp eyesight, also the employer must catch the glimpse of changes on market and chances of development
Queen of ants in ant-hill 1/f1	– queen of ants is a most important ant and all other ants work for her existence by building the ant-hill
Queen of bees in beehive 1/f1	– similarly to the queen of ants case
Owl 1/1m	– the employer takes a huge responsibility both for the entire company and for the employing the proper worker for the given position; he should be able to notice the potential and skills of his workers in order to use their work maximally
Cheetah 1/f1	– he drives the crew to work, commands respect and sometimes also fear
Dog 1/f1	– it associates with a person who watches over the order, place, it is often concrete sometimes also firm person
Hippopotamus 1/m1	– is important, commands respect, is rather ponderous, not moving, observing the work of his subordinates

¹⁰ When the explanation is formulated beginning with „it” – that means that respondent refers to animal; if it starts by „he” – the respondent refers his explanation to employer or employee.

Table 1 (cont.). Zoomorphic metaphors of employer

Zoomorphic metaphor/number of respondents/female respondents/male respondents	Explanation ¹¹
Shark 2/f2	– because everybody fears him; commands respect; is able to fight for his own goal – constantly aims for achieving the possible best results often at cost of his workers who feel respect for him and often fear to resist
Cock 1/f1	– [part of the text is unreadable]: defends its group [unreadable]; he decides who will be the part of this group, choses, by the proper selection, the „hens” which will be most precious for the group; responsible for group
Cow 1/f1	– ‘boos’ sometimes without a need
Donkey1/f1	– sometimes is stubborn as donkey, even though when he is not right
Sloth 1/f1	– does nothing; picks holes in hard-working man’s job
Wolf 1/f1	– rules in his pack, demands a lot from others; everybody fear him; he is a VIP in pack
Horse 1/f1	– because he works as horse on land, hard and not necessarily because he wants to do it
Fox 1/f1	– sometimes the employees are cunning, they care only about their own profits, they must be clever and outpace their competition
Peacock 1/f1	– often proud of his achievements and his possessions – both financial and professional

Source: own elaboration.

Most justifications connected with relations concern directly superior-subordinate (power-dependence) relation. In most of the cases, the employer is perceived as commanding estimation, respect or even fear and terror. Two kinds of narration are involved then. One type possess positive connotation (esteem) and second type negative connotation (fear). Analyzed narration links this fear or respect to some attributes of employer such as majesty or power to impose various repressions (including threat of firing worker). Moreover, the courage is attributed to employer. Also he is perceived to be clever and cunning in his contacts with his employees as well as with his competitors. The narration analysis shows that positive and negative attributes of employer exist. He is responsible for workplace and employees and exhibits many competences (such as team management and proper selection of people). Nevertheless, he is also perceived to be excessively proud and even narcissus.

It should be emphasized that analysis of metaphors and narration depicts relatively coherent view of the employer’s figure. Even though there are positive and negative connotations, the opinions usually mean just two sides of the same coin (eg. commanding respect versus commanding fear or self-confidence versus narcissism). Also, the very distinctive

¹¹ When the explanation is formulated beginning with „it” – that means that respondent refers to animal; if it starts by „he” – the respondent refers his explanation to employer or employee.

position of employer was identified. He is perceived as master of everyone and everything, playing significant role in the life of his employees and controlling his territory. Additionally, it should be stressed, that the selection of metaphors itself is connected to wide extent to the typical symbolic meaning of animals, eg. symbols of power (lion), pride (lion, peacock), cunningness (snake)¹².

Table 2. Zoomorphic metaphors of employee

Zoomorphic metaphor/number of respondents/female respondents/male respondents	Explanation of metaphor
Common sloth 1/f1	– does everything in slowed-down motion, does not feel the pressure according to rule „no matter if you stand or if you lay” ¹³
Sloth 2/f2	– sometimes, when the employer is not present, employee takes advantage of such situation and does nothing – slow and lazy, has time for everything
Dog5/4f/1m	– has to perform the commands, must be faithful to his job and keep good relations with team, similarly to dog loyal to its owner – must be obedient to his employer; should be loyal to its workplace and its employer; if something happens, he must be available in each moment – with no doubt, each employer wants to have a devoted employee; such worker surely will do his job in a proper way – associates for me in the manner that he is loyal and subdued to his employer – employee fulfils the commands which are given by his employer, is attached to the company and is loyal unless he gets a better offer
Trained doggy 1/1m	– he listens to the employer but in the crisis situation he can bite or bark
Rat 1/1m	– he competes for cheese pieces with other rats as employees in corporation
Ox 2/f1/m1	– he performs hard work; he can be devoured by lion-employer if he does not escape fast enough (if he does not complete his tasks) – because it has to work hard in order to survive it has to keep within his pack
Ants, small fishes 1/f1	– there are many workers and each of them separately, in comparison to whole company, does really not do much, does not have a big influence on employer; but if take workers as whole, they do a lot for employer
Sheep 1/f1	– it likes to complain sometimes, which sound sometimes like sheep’s „meeee”, but it is disciplined, does not escape and keeps in pack

¹² See: W. Kopaliński, *Słownik symboli*, Warszawa 2012, s. 191–194, 305–306, 452–456.

¹³ In Polish: „czy się stoi, czy się leży...”

Table 2 (cont.). Zoomorphic metaphors of employee

Zoomorphic metaphor/number of respondents/female respondents/male respondents	Explanation of metaphor
Ant 9/f8/m1	<ul style="list-style-type: none"> – must work hard, single person is not crucial for company, however the whole group of workers is necessary for functioning of organization – usually single one does not have a huge significance for company's development, but group working means a lot; employee should be hard-working, usually performs a physical work, has relatively narrow range of realized tasks; he is ascribed to the concrete company's department – works most and in the hardest way and his effects are seen by the "naked eye" – it is small and does not matter singularly but it can perform a lot in group – because he works all the time and is tiny in company – should be hard-working; there are many of them and in order to achieve success they have to cooperate together; separately they do not have much significance but together they constitute a force that has to be taken into account – works hard, does his best – it is hard-working and small but also useful; employee should be useful and work in group as ants – he is hard-working, he is small in a big company, often trampled
Ants 1/f1	– hard-working; they fear nothing
Bees 1/f1	– all their life are occupied by honey production
Bee 2/f1/m1	<ul style="list-style-type: none"> – works hard, has little to say, usually is underestimated by his superior (by the bee queen) and is treated instrumentally – is able to work at the highest speed; will do everything in order to bottom his tasks up
Mouse 2/f2	<ul style="list-style-type: none"> – employee, especially of lower level, is treated in a „mass" way, equally to others; means little for the whole of the company, is „gray as mouse"; must often work hard in order to achieve some gains – tries not to stick out, often is afraid of disclosing his lack of contentment
Grey mouse under broom 1/f1	– although that there are combative workers contributing their own ideas, most of workers simply fear of lion, does not want to expose themselves nor get in his way
Ant in ant-hill or little bee in beehive 1/f	– producing honey
Ant, bee 1/f1	– tries to perform its tasks precisely in order to achieve good results and sometimes get employer's acknowledgement
Meerkat 1/f1	– he's efficient, has eyes around his head, reacts fast, is alert
Cat 1/f1	– because cats are very wise animals, which possess big cleverness, acumen, intelligence; they are able to manage in different places and situations

Table 2 (cont.). Zoomorphic metaphors of employee

Zoomorphic metaphor/number of respondents/female respondents/male respondents	Explanation of metaphor
Deer 1/f1	– skittish creature, exposed to being shot (being fired); does not have the stable position
Hen 1/f1	– if the employee will be cared about, he will bring more profits to company; his purpose is to do something for his company; so the hen is useful to fulfil such goal as it is a source of many precious „products”
Moose 1/f1	– it should be submissive towards employer, static, can speak his opinion, but in a static manner
Giraffe 1/f1	– gentle animal (or at least for me it associates to be as such); long neck associates for me with ambitious employee who wants to develop who climbs up to the steps of his career
Fox /f1	– cunning; can often do everything in order to earn or does nothing

Source: own elaboration.

The narration related to justification of choice of employee metaphors ought to be treated in a multidimensional manner, as in the case of employer’s metaphors. There are behavioral elements (eg. “[...] because he works all the time [...]”, “[...] performs hard work [...]”) and attributive ones (eg. “[...] gentle animal [...]”, “[...] slow and lazy [...]”), with predominance of narration related to behavior and action. It shows that according to respondents employees are treated instrumentally and not with individual manner. They are associated mainly with performing tasks and exhibiting impulses. Rarely concrete features are ascribed to them. Also the narration concerning relations is noticed. (“[...] submissive towards employer, [...] can speak his opinion, but in a static manner [...]”, “[...] most of workers simply fear of lion [...]”).

In analyzed narration the predominant idea is employee’s vulnerability to being hurt and being exposed to repressions of employer (eg. “skittish creature, exposed to being shot (being fired); does not have the stable position”). Also the helplessness and lack of possibility to influence on his own situation by the worker can be noticed („it likes to complain sometimes, which sound sometimes like sheep’s ‘meeee’, but it is disciplined, does not escape and keeps in pack”). The lack of significance of one separate employee for the company is emphasized but also the statements of the higher significance of groups and teams of workers is underlined („[...] there are many of them and in order to achieve success they have to cooperate together; separately they do not have such significance but together they constitute a force that has to be taken into account”) The necessity of hard work, which is often necessary for survival, is underlined („[...] must often work hard in order to achieve some gains [...]). In spite of that, there are exceptions such as vision of dishonest and cunning worker who try to keep his work effort to minimum („[...] can often do everything in order to earn or does nothing”). Nevertheless, most popular view of employee is being the weakest part of employer-employee relation, underestimated and being at the mercy of employer („[...] often trampled”, “has to perform the commands [...]) without courage or possibility

to oppose the employer, (“[...] it should be submissive towards employer, static, can speak his opinion, but in a static manner”) and having only an instrumental meaning („[...]his purpose is to do something for his company; so the hen is useful to fulfil such goal as it is a source of many precious ‘products’“).

It also should be noticed that the symbolic meaning of chosen animals associates with being loyal (dog) and hard-working (bee). Some manners of understanding of employer-employee relations are even evident by reading information added to the species of animals (like trained doggy or gray mouse under broom).

4. CONCLUDING REMARKS

The research presented in the paper can be concluded by focusing on three matters: a) merit outcomes (concerning the employer – employ relation and characteristic of those positions), b) comments on result in the context of research group (explanation of how the choice of respondents could possibly influence the results) c) methodical comments and limitations (concerning the assessment of appropriateness of the chosen method).

Concluding the results of research it should be stressed that although in the description of employers and employees the three aspects: attributional, behavioral and relational were distinguished, finally all of them constitute the meaning given to the employer-employee relation. The main aspects of characteristics of those two roles are summarized in table 3.

Table 3. Identification of employer and employee characteristic emerging from research

Employer	Employee
<ul style="list-style-type: none"> – cunning and clever – commanding respect or even fear – majestic – dangerous – skilled to win over its competitors – controlling entire business 	<ul style="list-style-type: none"> – prone to be hurt – hard-working – non-respected and underestimated – instrumentally treated – non-assertive towards employer – separately unimportant, significant in group – opportunistic and lazy

Source: own elaboration.

The employer is characterized mostly by his features, mainly dignity, force and self-assurance. In opposite, employee is described mainly by his contribution related to the job and his attitude towards employer, mainly respect and fear and sometimes also attempts of tricking him. As can be seen, the relation between employer and employee is perceived then mostly in the power-subordinance context. The relation is understood as unsymmetrical, especially in the context of mutual influence. The impact of employer on employees is perceived to be strong in many spheres. The influence of one single employee on employer and his business is reckoned to be rather insignificant.

The outcomes of the research are strongly related to the choice of respondents. It should be stressed that interpretation of employer-employee relations is under the influence of characteristic of respondent group, which is quite homogenous, particularly the special education (study) profile, possible specific future employer profile, similar possible career choice, age and career perspectives.

Particularly it should be noticed that research was conducted among young people being at the start of their professional career. Consequently they take position of employees. They do not feel confident on the labor market and in their first jobs. Therefore they perceive the employer-employee relation as strongly hierarchical, even oppressive. Moreover, most of the respondent students started or will start career as an ordinary worker in finance & accounting centers or accounting bureaus. Therefore they will do only a small piece of accountant's work. Consequently, they have opinion that one separate worker is not important and has a little contribution to company's result whereas the whole team influence the success of company. The reason of such perception should be ascribed to the fact that people who are employed in finance & accounting centers or accounting bureaus usually are responsible only for a small "piece" of accounting like recording similar operations or keeping one type of accounts or specializing only in separate division of accounting, like tax accounting. Consequently, in order to achieve a "final result" of accounting, such as financial statement, the effects of actions of many ordinary accountants are needed.

Method focused on narration proved to be relevant. In the research material, apart from metaphors with explicit connotations (such as lion associated with power and pride, bee associated with hard work or fox associated with being cunning and clever) also the more unclear metaphors were used. Some of them could be interpreted in very different manners (like cat or dog) or hardly ever encountered (such as hippo) or some which associated for respondents with very peculiar way (like moose).

The presented results can be compared to comparable research conducted by A. Postuła and A. Pawłowska¹⁴. They used projection techniques with animal metaphors in order to study the perception of employer-employee relationship and investigated other groups of respondents such as: management students of fifth (last) year of unitary master studies, management students of first year of bachelor studies, entrepreneurs-employers, unemployed people aged 45+. Their findings relating to both groups of students were similar as the results presented in this paper. Their respondents perceive the employer-employee relation as unsymmetrical and point out mostly the negative "face" of employers. Postuła and Pawłowska¹⁵ attribute it to the managerial education. As the accounting students interpretation of employer-employee relation is similar, the opinion of those researchers should be corrected. According to the author of this paper, the much more importance should be given to young age and the position of the respondents as newcomers to labor market. Also, the results should be attributed to general negative social perception of employers. It was identified by B. Glinka whose research showed that in Poland there are negative connotations of entrepreneurs and entrepreneurship and that although many positive examples of good Polish employers exists, still the media and society put much more attention towards the negative ones¹⁶.

It should be taken into account, that the sense of some metaphors explanations, especially when idiomatic, could be unclear as result of translation or the meaning can be

¹⁴ A. Postuła, A. Pawłowska, *Pracownik i pracodawca: wykorzystanie technik projekcyjnych w badaniu postrzegania wzajemnych relacji*, „Problemy Zarządzania” 2014, 12/1; A. Postuła, A. Pawłowska, *Pracownik i pracodawca w perspektywie studentów zarządzania – wyzwania dla edukacji menedżerskiej*, „Studia i Materiały” 2/2016 (22), cz. 2, Wydział Zarządzania Uniwersytetu Warszawskiego.

¹⁵ *Ibidem*.

¹⁶ B. Glinka, *Kulturowe uwarunkowania przedsiębiorczości w Polsce*, Warszawa 2008.

changed a little bit. The study of effects of translation of metaphors was discussed by J. Ostanina-Olszewska and K. Despot¹⁷. Nevertheless, it was analyzed from the context of literature translation basing on „Brothers Karamazov” case, which cases much more problems with interpretation than just narrations of students on animal metaphors.

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JAK STUDENCI RACHUNKOWOŚCI POSTRZEGAJĄ RELACJĘ PRACODAWCA – PRACOWNIK? BADANIA JAKOŚCIOWE Z UŻYCIEM METAFORY ZOOMORFICZNEJ

Relacja pomiędzy pracodawcą a pracownikiem jest tematem zainteresowań wielu grup, w tym studentów będących w momencie wejścia na rynek pracy i dokonywania wyboru swojej kariery zawodowej. Celem niniejszego artykułu jest identyfikacja i eksploracja postrzegania

¹⁷ J. Ostanina-Olszewska, K.S. Despot, *When soul is lost in translation: Metaphorical conceptions of soul in Dostoyevsky’s original Bratia Kramazov (The Brothers Karamazov) and its translations into Polish, Croatian and English*, „Cognitive Studies/Études cognitives” 2017 (17), p. 1–16.

przez studentów rachunkowości ról pracownika i pracodawcy oraz relacji między nimi. Postawiono następujące pytania badawcze: 1) W jaki sposób studenci rachunkowości postrzegają rolę pracodawcy? 2) W jaki sposób studenci rachunkowości postrzegają rolę pracownika? 3) W jaki sposób studenci rachunkowości postrzegają relacje pomiędzy pracodawcą a pracownikiem? Rozważania przedstawione w artykule są dokonane w ramach paradygmatu interpretacyjno-symbolicznego. Przejęto indukcyjne podejście badawcze. Zastosowano badania jakościowe. Użyto techniki wymuszonej metafory. Wyniki bazowały na analizie metafor oraz uzasadniających i dobór narracji. Badanie wykazało, iż pomimo wyodrębnienia trzech sposobów opisu: atrybucyjnego, behawioralnego i relacyjnego, każdy z nich w konsekwencji prowadzi do charakterystyki relacji pomiędzy pracodawcą a pracownikiem. Pracodawca charakteryzowany jest głównie poprzez swoje cechy, takie jak dostojność, siła oraz pewność siebie. Pracownik jest opisywany przede wszystkim poprzez jego wkład w pracę oraz postawę wobec pracodawcy, np., szacunek i strach oraz, czasami, próby przechytrzenia go. Relacja pomiędzy pracodawcą a pracownikiem jest postrzegana głównie w kontekście władzy i podległości. Jest ona postrzegana jako asymetryczna, w szczególności w sferze wzajemnego wpływania na siebie. Wpływ pracodawcy na pracownika postrzegany jest jako silny w wielu wymiarach. Wpływ pojedynczego pracownika na pracodawcę i jego biznes jest szacowany jako raczej nieistotny.

Słowa kluczowe: rola pracodawcy, rola pracownika, relacja pracodawca-pracownik, studenci rachunkowości, metafora zoomorficzna, techniki projekcyjne, technika wymuszonej metafory.

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AN ATTEMPT TO DETERMINE THE SCALE OF FOOD CONSERVATISM – RESULTS OF THE PILOT STUDY

Retaining cultural, social and gastronomic heritage is an important part of national identity and has economic implications for the local economy who produce food. Preservation of the culinary heritage is favored by consumer conservatism especially towards traditional food.

The topic of traditional food has previously been discussed in literature, but scales used in the measurement of attitudes towards traditional food are limited. This paper focuses on traditional food and identifies and empirically assesses a measurement scale – food conservatism scale.

A paper survey was administered to a convenience sample of 451 young adult consumers (students) in South East Poland. A total of 10 statements describing conservatism to traditional food was assessed using Cronbach's Alpha, principal component factor analysis. Finally the conservative attitudes related to food are characterized by six (of 10) statements, related to health aspects of traditional food, trust in this kind of food and consumption of traditional food as to celebrate some events. Further research on consumer conservatism is highly recommended in order to better understand consumers' motives and factors determining food conservatism.

Keywords: CETSCALE, ethnocentrism, Food Conservatism Scale, Food Neophobia Scale, neophobia, traditional foods, measurement scale, Likert scale, management, marketing management, consumer attitude.

1. INTRODUCTION

In the current era of globalization, when consumers have access to a rich offer of goods from different countries, the preservation of cultural, social and culinary heritage is an important part of national identity. This phenomenon is favoured by conservative attitudes.

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They mark a strong attachment to tradition and reluctance to change, as well as serve to defend the established values. Conservative attitudes can also be applied to food, in the context of which preference is given to the preference of traditional food products in consumer choices.

The article points out the links between *food conservatism*, *food neophobia* and *ethnocentrism*; the review of studies on the attitudes of food consumers in these areas has been made, and a tool for measuring conservatism on nutrition was proposed.

2. FOOD CONSERVATISM VS. FOOD NEOPHOBIA AND CONSUMER ETHNOCENTRISM

Food conservatism may co-exist with ethnocentric attitudes and food neophobia³, but it is not identical with them. *Neophobia* is aversion to new, unknown food products⁴; however, it does not necessarily mean preferring traditional products. *Ethnocentrism* is a conviction about the obligation and morality of buying products of domestic origin⁵; not necessarily synonymous with distinguishing traditional food. The conservative attitude is based primarily on the idea of a social order that reflects the natural order. Therefore, it emphasizes more values than economic interests (which are reflected in the ethnocentric attitude)⁶ or personal aversions and fears (being the essence of food neophobia).

Food conservatism, understood as the preference and support of traditional food products, is the subject of research aimed primarily at determining the degree of knowledge and relation of consumers to these products. The level of knowledge in this area has been examined, among others: L. Guerrero et al.⁷, M. Jeżewska-Zychowicz⁸, V. Lengard Almlí

³ M. Jeżewska-Zychowicz, *Wybrane zachowania młodych konsumentów na rynku żywności tradycyjnej i ich uwarunkowania*, „Żywność. Nauka. Technologia. Jakość” 64/3 (2009), s. 126–136.

⁴ P. Pilner, K. Hobden, *Development of a scale to measure the trait of food neophobia in humans*, „Appetite” 19 (1992), s. 105–120; A. Dąbrowska et al., *Zjawisko neofobii wobec nowych produktów żywnościowych wprowadzanych na rynek [w:] Zarządzanie produktem – wyzwania przyszłości*, red. B. Sojkin i J. Kall, Wydawnictwo Akademii Ekonomicznej, Poznań 2006, s.175–182; A. Kozioł-Kozakowska, B. Piórecka, *Neofobia żywieniowa, jej uwarunkowania i konsekwencje zdrowotne*, „Standardy Medyczne/Pediatrics” 2013/1, s. 1–6.

⁵ T.A. Shimp, C. Sharma, *Consumer ethnocentrism: Construction and validation of the CETSCALE*, „Journal of Marketing Research”, 24/3 (1987), s. 280–289.

⁶ R. Mordarski, *Russel Kirk i amerykańska tradycja konserwatywna*, „Filo-Sofija” 24/1 (2014), s. 289–302.

⁷ L. Guerrero et al., *Perception of traditional food products in six European regions using free word association*, „Food Quality and Preference” 21/2 (2010), s. 225–233.

⁸ M. Jeżewska-Zychowicz, *Wybrane zachowania...*

et al.⁹, A. Nikolić, M. Uzunović i N. Spaho¹⁰, Z. Pieniak et al.¹¹, E.D. Rudawska¹², F. Vanhonacker et al.¹³ or S. Żakowska-Biemans¹⁴.

Consumer ethnocentrism is the subject of research and reflection of many authors, e.g.: M.N. Shankarmahesh¹⁵, A. Al Ganideh et al.¹⁶, P. Fernández-Ferrín and B. Bande-Vilela¹⁷, N.T. Siamagka and G. Balabanis¹⁸ or W. Lee et al.¹⁹. A review of the literature devoted to the phenomenon of consumer ethnocentrism was carried out in 2013 by A. Alsughayir²⁰. One of the first authors who researched ethnocentrism in Polish conditions were A. Falkowski²¹, as well as A. Szromnik and E. Wolanin-Jarosz²². They used the classic 17-item scale of the Consumer Ethnocentric Tendencies Scale, (CETSCALE), developed by T.A. Shimp and S. Sharma²³, who also offered a shortened 10-item version of the scale²⁴. Examples of the use of CETSCALE in 76 studies of various product categories in the economies all over

⁹ V. Lengard Almlí et al., *General image and attribute perception of traditional food in six European countries*, „Food Quality and Preference” 22/1 (2011), s. 129–138.

¹⁰ A. Nikolić, M. Uzunović, N. Spaho, *Lifestyle pattern underlying organic and traditional food consumption*, „British Food Journal” 116/11 (2014), s. 1748–1766.

¹¹ Z. Pieniak et al., *Association between traditional food consumption and motives for food choice in six European countries*, „Appetite” 53 (2009), s. 101–108; Z. Pieniak, F. Perez-Cueto, W. Verbeke, *Nutritional status, self-identification as a traditional food consumer and motives for food choice in six European countries*, *British Food Journal*” 115/9 (2013), s. 1297–1312.

¹² E.D. Rudawska, *Customer loyalty toward traditional products – Polish market experience*, „British Food Journal” 116/11 (2014), s. 1710–1725.

¹³ F. Vanhonacker et al., *Profiling European traditional food consumers*, „British Food Journal” 112/8 (2010), s. 871–886.

¹⁴ S. Żakowska-Biemans, *Żywność tradycyjna z perspektywy konsumentów*, „Żywność. Nauka, Technologia, Jakość” 82/3 (2012), s. 5–18.

¹⁵ M.N. Shankarmahesh, *Consumer ethnocentrism: an integrative review of its antecedents and consequences*, „International Marketing Review” 23/2 (2006), s. 146–172.

¹⁶ S.F. Al Ganideh, G. El Refae, M. Al Omari, *Antecedents to consumer ethnocentrism: a fuzzy logic-based analysis study*, „Journal of Administrative Science and Technology” 2012 (2012), s. 1–14.

¹⁷ P. Fernández-Ferrín, B. Bande-Vilela, *Regional ethnocentrism: Antecedents, consequences, and moderating effects*, „Food Quality and Preference” 30 (2013), s. 299–308.

¹⁸ N.T. Siamagka, G. Balabanis, *Revisiting Consumer Ethnocentrism: Review, Reconceptualization, and Empirical Testing*, „Journal of International Marketing” 23/3 (2015), s. 66–86.

¹⁹ W. Lee et al., *Conceptualising consumer regiocentrism: Examining consumers' willingness to buy products from their own region*, „Journal of Retailing and Consumer Services” 32 (2016), s. 78–85.

²⁰ A. Alsughayir, *Consumer ethnocentrism; a literature review*, „International Journal of Business and Management Invention” 2013/2, s. 50–54.

²¹ A. Falkowski, B. Roźnowski, T.H. Witkowski, *Etnocentryzm konsumentki – nowe wyzwanie dla marketingu*, cz.1 i 2, „Marketing i Rynek”, 1996/4, s. 6–11.

²² A. Szromnik, E. Wolanin-Jarosz, *Diagnoza pomiaru etnocentryzmu konsumentki Polaków z wykorzystaniem metody CETSCALE*, „Konsumpcja i rozwój” 2013/1, s. 98–111.

²³ T.A. Shimp, C. Sharma, *Consumer ethnocentrism:...*

²⁴ Successfully used by J.B.E.M. Steenkamp, H. Baumgartner, *Assessing measurement invariance in cross-national consumer research*, „Journal of Consumer Research” 25/1 (1998), s. 78–107 and by J.D. Lindquist et al., *The modified CETSCALE: validity tests in the Czech Republic, Hungary, and Poland*, „International Business Review” 10 (2001), s. 505–516 (in the research, the 10-item version and its versions modified individually for the needs of each country were used).

the world were cited by J.F. Jiménez-Guerrero, J.C. Gázquez-Abad and E. del Carmen Linares-Agüera²⁵.

In 1992 P. Pliner and K. Hobden proposed a measurement of neophobia – *Food Neophobia Scale* (FNS)²⁶. Its modification is *Child Food Neophobia Scale* (CFNS) by P. Pliner²⁷, and also *Food Attitude Survey* (FAS), developed by R. Frank and N.J. van der Klaauw²⁸. These tools were obviously used in research by their authors²⁹, but also by the scientists adapting them to the conditions of other countries, e.g. Spain,³⁰ Portugal³¹, Italy³², Germany³³ or Poland³⁴.

Despite numerous studies mentioned above, the authors noticed a gap in the area of applied tools (scales) for measuring attitudes towards traditional food and attempted to construct a tool for measuring conservative attitudes using the Likert scale.

3. SCALE OF FOOD CONSERVATISM - RESEARCH METHOD

In order to assess the strength of conservatism of the respondents, the authors assumed – in accordance with the remarks made in the introduction to this study – that there are some similarities between the concepts of *ethnocentrism*, *neophobia* and *conservatism*. For this reason, in the lack of a standardized scale of measurement, the authors of this article noticed the possibility of building a tool modelled on FNS and CETSCALE. Due to the fact that in the part of the questionnaire which was devoted to neophobia and ethnocentrism, the original 10-item FNS and modified by T.A. Shimp and C. Sharma 10-item CETSCALE were used, thus 10 statements have finally been accepted to assess conservatism. This approach

²⁵ J.F. Jiménez-Guerrero, J.C. Gázquez-Abad, E. del Carmen Linares-Agüera, *Using standard CETSCALE and other adapted versions of the scale for measuring consumers' ethnocentric tendencies: An analysis of dimensionality*, „BRQ Business Research Quarterly”, 17/3 (2014), s. 174–190.

²⁶ P. Pliner, K. Hobden, *Development of a scale to measure...*

²⁷ P. Pliner, *Development of measures of food neophobia in children*, „Appetite” 23/2 (1994), s. 147–163.

²⁸ R. Frank, N.J. van der Klaauw, *The relationship of sensory and personality factors to individual differences in reported food preferences*, „Appetite” 22 (1994), s. 101–123.

²⁹ T. McFarlane, P. Pliner, *Increasing willingness to taste novel foods: effects of nutrition and taste information*, „Appetite” 28 (1997), s. 227–238; P. Pliner, N. Melo, *Food neophobia in humans: effects of manipulated arousal and individual differences in sensation seeking*, „Physiology and Behavior” 1997/2, s. 331–335.

³⁰ V. Fernandez-Ruiz, A. Claret, C. Chaya, *Testing a Spanish-version of the Food Neophobia Scale*, „Food Quality and Preference” 28 (2013), s. 222–225.

³¹ A. Pauperio et al., *Could the Food Neophobia Scale be adapted to pregnant women? A confirmatory factor analysis in a Portuguese sample*, „Appetite” 75 (2014), s. 110–116.

³² M. Laureati, V. Bergamaschi, E. Pagliarini, *Assessing childhood food neophobia: Validation of a scale in Italian primary school children*, „Food Quality and Preference” 40 (2015), s. 8–15.

³³ S. Roßbach et al., *Food neophobia in German adolescents: Determinants and association with dietary habits*, „Appetite” 101 (2016), s. 184–191.

³⁴ A. Dąbrowska, R. Zabrocki, E. Babicz-Zielińska, *Zastosowanie Food Neophobia Scale w ocenie postaw konsumentów w stosunku do żywności nieznannej*, „Bromatologia i Chemia Toksykologiczna” 2006/supl., s. 227–230; S. Smyczek, M. Glowik, *Ethnocentrism of Polish consumers as a result of the global economic crisis*, „Journal of Customer Behaviour” 2011/10/2, s. 99–118.

allows firstly to create an instrument based on a proven research method (a set of 10 statements to which respondents respond in accordance with the 5-point Likert scale), and secondly to apply a coherent questionnaire in the conducted research, which in the opinion of the authors could have positive impact on the understanding of questions and reliability of responses. The content of the statements contains conclusions from previous studies by one of the authors (I. Oleniuch), in which the Poles' attitude towards traditional food on the basis of the Osgood semantic profile were analyzed. Research shows that traditional food is perceived as expensive, tasty and rather fattening and hard to digest, although healthy. In addition, respondents perceived this kind of food as high quality and produced in hygienic conditions, which can prove a high level of trust in this category of product³⁵.

In connection with the adopted assumptions and conclusions from the aforementioned research, statements describing conservatism towards Polish food were formulated as follows:

- A. I often eat regional dishes and products.
- B. I put trust in traditional Polish food.
- C. When I want to celebrate an important event with food, I chose a traditional Polish dish.
- D. If I ate meal in a restaurant, I would choose a traditional Polish dish.
- E. While selecting food products, I consider the taste (calories and impact on health are of lower importance).
- F. Generally speaking, traditional Polish cuisine is good for people's health.
- G. Traditional Polish food is unhealthy.
- H. Generally speaking, food produced in a traditional way is more expensive than one produced in a conventional way.
- I. I cannot afford buying traditional food.
- J. If I was richer, I would buy traditional food more often.

Coherence of the statements of the scale was examined with alpha-Cronbach's ratio³⁶. Initially, the coefficient of reliability of the Cronbach alpha scale was determined for all 10 statements. In order to achieve the optimal result, the particular item was removed if Cronbach alpha after removal had a higher value than the initial set of statements. This procedure was carried out until the removal of any position ceased to change the Cronbach alpha value.

PCA was used in order to check whether the statements fit into one dimension. The purpose of the research was to determine the reliable scale of measurement. Thus the final list of statements should be considered as one which does not change the Cronbach alpha value, and as a result of PCA it gives one main component.

The research sample consisted of students from three Polish universities, while the questionnaire questions to which the article refers were part of a larger research project, in which ethnocentric attitudes and neophobia of young Poles were also analyzed.

³⁵ I. Oleniuch, *Wizerunek tradycyjnej żywności regionalnej w oczach mieszkańców Podkarpacia – ocena w świetle badań własnych*, „Postępy Techniki Przetwórstwa Spożywczego” 2014/1, s. 61–64.

³⁶ A. Sagan, *Badania marketingowe. Podstawowe kierunki*, Kraków 2004; M. Tavakol, R. Dennick, *Making sense of Cronbach's alpha*, „International Journal of Medical Education” 2011/2, s. 53–55; E. Cho, S. Kim, *Cronbach's coefficient alpha. Well known but poorly understood*, „Organizational Research Methods” 18/2 (2014), s. 207–230.

4. FOOD CONSERVATISM - RESULTS OF OWN RESEARCH

451 students from Rzeszów, Krakow and Radom have been asked to respond to the statements mentioned above (on a scale of 1 – “strongly disagree” to 5 – “I strongly agree”). Research was carried out between March and May 2016. The characteristics of the survey respondents is presented in Table 1.

Table 1. Characteristics of the survey respondents

Socio-economic characteristic	Variant	n	%
Sex	Female	275	61.0
	Male	176	39.0
Age	Under 25 years	409	90.7
	25 years and more	42	9.3
Place of survey	Kraków	178	39.5
	Radom	68	15.0
	Rzeszów	205	45.5
Type of living	With parents	195	43.2
	Separately	256	56.8
Monthly disposable income	Up to 600 PLN	149	33.0
	600-800 PLN	95	21.1
	800-1200 PLN	83	18.4
	1200-1600 PLN	31	6.9
	1600-2000 PLN	38	8.4
	Above 2000 PLN	43	9.5
	Lack of data	12	2.7

Source: authors' own elaborations.

The vast majority of respondents were women and people under 25 years of age. The youngest respondent was 19 years old; the oldest 36. The average age of respondents was 22.8 years old.

More than half of respondents live separately from their families during studying and the largest part of the respondents were Rzeszów students. One-third of respondents have a monthly budget up to 600 PLN.

At the first stage, the analysis of reliability was conducted. The scale presented in this paper consists of 10 items, for which alpha-Cronbach's ratio is 0,714 which indicates the correct reliability of the scale. Each statements increases or reduces final reliability of a scale. Table 2 presents alpha-Cronbach's ratios obtained by removing various scale positions.

Considering the fact that alpha-Cronbach's ratio is 0,714 for all ten statements, so one can say that item H (*Generally speaking, food produced in traditional way, is more expensive than one produced in conventional way*) and I (*I cannot afford buying traditional food*) reduce the scale. Elimination of these items would increase scale reliability up to 0,729 or

Table 2. Evaluation of scale reliability – correlation of scale items and alpha-Cronbach's ratios for initial set-up

Item of the scale	Item correlation	Alpha-Cronbach's ratio after the item has been removed
A	0.495	0.673
B	0.610	0.654
C	0.493	0.673
D	0.415	0.685
E	0.335	0.700
F	0.556	0.662
G	0.345	0.697
H	0.158	0.729
I	0.089	0.732
J	0.319	0.703

Source: authors' own elaborations.

0,732 (if item H or I were eliminated, respectively). Correlation of H and I item is opposite to the correlation of other statements (0,158 for item H and 0,089 for item I while correlation is greater than 0,3 for remaining items). These items have been removed from the list and after that alpha-Cronbach's ratio equals 0,758. Table 3 presents alpha-Cronbach's ratios for new set-up.

Table 3. Evaluation of scale reliability – correlation of scale positions and alpha-Cronbach's ratios for new set-up (1)

Item of the scale	Item correlation	Alpha-Cronbach's ratio after the item has been removed
A	0.535	0.719
B	0.628	0.703
C	0.532	0.720
D	0.475	0.730
E	0.354	0.754
F	0,617	0,704
G	0,388	0,745
J	0,218	0,781

Source: authors' own elaborations.

This time only item J reduces the scale (*If I was richer, I would buy traditional food more often*). If it was removed alpha-Cronbach's ratio would increase from 0,758 to 0,781. Correlation for this item is distinctively lower than others. At the next stage of analysis item J were removed and after that alpha-Cronbach's ratio equals 0,781. Table 4 presents alpha-Cronbach's ratios for new set-up.

Table 4. Evaluation of scale reliability – correlation of scale items and alpha-Cronbach's ratios for new set-up (2)

Item of the scale	Item correlation	Alpha-Cronbach's ratio after the item has been removed
A	0.553	0.744
B	0.644	0.727
C	0.539	0.746
D	0.471	0.759
E	0.330	0.794
F	0.639	0.727
G	0.416	0.771

Source: authors' own elaborations.

Only one item reduces the scale – item E (*While selecting food products, I consider the taste [calories and impact on health are of lower importance]*). Removing this item would increase alpha-Cronbach's ratio from 0,781 to 0,794. Correlation for this item is also distinctively lower than others. At the next step of analysis item E has been removed and after that alpha-Cronbach's ratio equals 0,794. Table 5 presents final results of reliability evaluation.

Table 5. Evaluation of scale reliability – correlation of scale items and alpha-Cronbach's ratios for initial set-up (3)

Item of the scale	Item correlation	Alpha-Cronbach's ratio after the item has been removed
A	0.556	0.759
B	0.650	0.737
C	0.554	0.760
D	0.487	0.775
F	0.622	0.744
G	0.419	0.793

Source: authors' own elaborations.

This set-up is final – removing of any items will not increase scale reliability. It is confirmed with the results of factor analysis. The KMO³⁷ indicator equals 0,743 and all the statements are concentrated into one principal component. These results were obtained on the basis of the eigenvalue greater than one, the scree plot and the percentage of explained variability; method for extraction: VARIMAX normalized).

However it is worth paying attention the results of factor analysis at every stage of the analysis. Three main components have been extracted on the basis of eigenvalue greater than one, scree plot and percentage of explained variance. Matrix of initial set-up of 10 statements is presented in table 6.

³⁷ KMO – the Kaiser-Meyer-Olkin measure of sampling adequacy is a statistical value that is used as an index for deciding whether or not the sample is sufficient for performing factor analysis. See: B.G. Tabachnick, L.S. Fidell, *Using Multivariate Statistics*, 5th Edition, Pearson, Boston 2007, s. 644.

Table 6. Matrix of rotated components for initial set-up – PCA factor loading values

Item of the scale	Principal component		
	1	2	3
A	0.738	0.137	0.033
B	0.804	0.156	0.104
C	0.392	0.723	0.141
D	0.273	0.793	0.113
E	0.474	0.047	0.172
F	0.708	0.301	-0.023
G	0.637	0.097	-0.191
H	0.333	-0.508	0.528
I	-0.178	0.101	0.757
J	0.141	0.099	0.776

Source: authors' own elaborations.

The first principal component is composed of items considering frequent consumption of traditional food (A), trust to traditional food (B), taste as taken into account while purchasing food (E), as well as the opinion that Polish cuisine is friendly for human health (F) and also unhealthy (G). This principal component can be named with 'trust'. The second principal component is composed of statements referring to consumption of traditional food as to celebrate some kind of event (C) also in a restaurant (D). This principal component can be named with 'celebration'. The third principal component can be named with 'luxury' due to a fact that is composed of statements referring to price of traditional food (H), financial constraints (I) and claim of frequent purchase of traditional food along with higher income (J).

After statements H and I have been eliminated on the basis of alpha-Cronbach's ratio, the principal component analysis was conducted. Two principal components were obtained for the new set-up. Matrix of rotated components for new set-up is presented below (table 7).

Table 7. Matrix of rotated components for new set-up (1) – PCA factor loading values

Item of the scale	Principal component	
	1	2
A	0.652	0.315
B	0.711	0.355
C	0.436	0.59
D	0.355	0.593
E	0.273	0.434
F	0.759	0.236
G	0.754	-0.101
J	-0.169	0.762

Source: authors' own elaborations.

The first principal component is composed as before; only position E, considering the taste, has been moved to the second principal component. The first principal component still focuses on trust to traditional food, while the second principal component emphasizes “luxury” of traditional food – statements about the importance of taste and willingness to eat traditional food more often if the income was higher plus the statement about celebration.

After statement J has been eliminated (on the basis of alpha-Cronbach’s ratios) the principal component analysis was conducted again. Two principal components were obtained for the new set-up of 7 statements. Matrix of rotated components is presented below (table 8).

Table 8. Matrix of rotated components for new set-up (2) – PCA factor loading values

Item of the scale	Principal component	
	1	2
A	0.582	0.428
B	0.639	0.469
C	0.188	0.846
D	0.105	0.838
E	0.551	0.070
F	0.750	0.300
G	0.748	0.010

Source: authors’ own elaborations.

The first principal component is composed in the same manner as before. Item E, considering the taste, went back to the first principal component. The first principal component is focused on trust to traditional food, while the second principal component emphasizes the importance (sublimity) of traditional food – the only statement left here concerns celebrations.

The last statement to be eliminated is item E. After it was eliminated, the principal component analysis was conducted. Only one principal component considering the final list of statements has been obtained for a new set-up. These statements describing are:

- I often eat regional dishes and products.
- I put trust in traditional Polish food.
- When I want to celebrate an important event with food, I chose a traditional Polish dish.
- If I ate meal in a restaurant, I would choose a traditional Polish dish.
- Generally speaking, traditional Polish cuisine is good for people’s health.
- Traditional Polish food is unhealthy.

5. SUMMARY

The authors want to fill a gap in the area of applied tools (scales) for measuring consumers’ attitudes towards traditional food. Since they noticed some similarities between the

concepts of “ethnocentrism”, “neophobia” and “conservatism”, the authors saw the possibility of building a tool modelled on FNS and CETSCALE. Cronbach’s alpha and PCA were used in order to determine the optimal set of statements (finally 6 of 10 statements characterizing consumer conservatism have been accepted) on the basis of the research conducted among the group of 451 students.

Students (young adults) it is quite a specific group of consumers, the most open to new products and, therefore, with the least conservative views. Therefore, the authors are aware of the limitations of inference based on the results obtained, resulting from the fact that research was carried out in this group. Nevertheless, the conservative attitudes found here can be confirmed by a larger group of consumers.

Further research into food conservatism should certainly lead to the identification of conservative attitudes and factors determining them, taking into account many aspects. It is advisable to broaden the group of respondents - to carry out the research among people diversified in terms of sex, age and level of education. Perhaps a list of statements characterizing conservative attitudes needs to be modified in order to take into account the wider spectrum of consumer opinions. When developing such statements, it is worth looking for an analogy to statements made by the authors of scales examining such attitudes towards food as *consumer ethnocentrism*, *cosmopolitanism*, *food neophobia* etc. Such a thought is guided by the authors who, based on the experience gathered as a result of the implementation of the pilot study, plan to continue them, expanding them to the indications from the conclusions of the discussed sample. The implementation of research devoted exclusively to conservatism will allow the use of more statements and obtaining more accurate results than a project that simultaneously analyzes three types of attitudes, on the basis of which the initial version of the tool presented in the article was developed.

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PRÓBA WYZNACZENIA SKALI POMIARU KONSERWATYZMU ŻYWIENIOWEGO – BADANIE PILOTAŻOWE

Zachowanie dziedzictwa kulturowego, społecznego i kulinarnego jest ważną częścią tożsamości narodowej i ma ekonomiczne znaczenie dla gospodarki, w której powstaje żywność. Utrzymaniu dziedzictwa gastronomicznego sprzyjają postawy konserwatywne konsumentów, zwłaszcza te manifestowane w odniesieniu do żywności.

Tematyka żywności tradycyjnej była już wcześniej dyskutowana w literaturze, jednak skale stosowane w pomiarze postaw wobec tej grupy produktowej są ograniczone. W artykule skoncentrowano się na żywności tradycyjnej oraz zidentyfikowano i empirycznie oceniono narzędzie do pomiaru postaw konserwatywnych wobec żywności – Skalę Konserwatyzmu Żywnieniowego (*Food Conservatism Scale* – FCS).

Ankiety papierową przeprowadzono na próbie celowej 451 młodych dorosłych konsumentów (studentów) w południowo-wschodniej Polsce. Dziesięć stwierdzeń opisujących konserwatyzm żywieniowy oceniono z wykorzystaniem współczynnika alfa Cronbacha oraz analizy czynnikowej. Ostatecznie przyjęto, że postawy konserwatywne wobec żywności odznaczają się sześcioma z pierwotnie przyjętych dziesięciu stwierdzeń, dotyczącymi aspektów zdrowotnych żywności tradycyjnej, zaufania do tego rodzaju produktów i ich konsumpcji dla uczczenia istotnych wydarzeń. W wyniku realizacji badania pilotażowego uznano, że konieczne jest

kontynuowanie badań nad konserwatyzmem żywieniowym, w celu głębszego zrozumienia motywacji konsumentów i czynników determinujących konserwatyzm żywieniowy.

Słowa kluczowe: CETSCALE, etnocentryzm, Skala Konserwatyzmu Żywieniowego, Skala Neofobii Żywieniowej, neofobia, żywność tradycyjna, skala pomiaru, skala Likerta.

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TRENDS IN FILM INDUSTRY DEVELOPMENT IN POLAND

The film industry in each country is referred to as "national cinematography". In Poland, very large changes in the cinematographic industry took place after 2005. This year, after many years of efforts, the Cinema Act regulating the financing of film production came into effect. Under the Act, it has been appointed Polish Film Institute, whose mission is to promote the development of various aspects of cinematography. The systemic framework of support for cinematography, particularly film production, is the source of tremendous interest in the Polish Film Institute and makes it the biggest player in the market. This study aims to demonstrate the development trends in Polish film production industry. Feature films co-financed by the Polish Film Institute (PISF) – the main authority in charge of public funding allocation for cinema-related endeavors in Poland – were the object of the study. The actual amounts of film budgets in Poland, the amount of co-financing and the number of films co-financed in a given year are analyzed. The article uses quantitative methods to characterize the size of the cinema market in Poland and case studies to show the problem more fully. Along with quantitative study analysis, this work employs the framework of production culture.

Keywords: creative industries, film production, film budgets, public funding.

1. INTRODUCTION

Cinematography is mainly a film business. But it's also the distribution of movies and display in cinemas. The film sector plays two roles simultaneously. On the one hand, it is an important element of the country's cultural life. On the other hand, it has also a great economic importance. It is one of these creative industries which with appropriate state stimulation, is capable of creating value added in the economy and new jobs³.

The audiovisual market is an important element of modern economies. The number of films produced in the world, as well as the income from their production and distribution

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are growing steadily. In Poland audiovisual market is currently worth about 5 billion PLN, while the same film production is approximately 200 million PLN⁴. This study aims to demonstrate the development trends in Polish film production industry.

Methodology

Feature films co-financed by the Polish Film Institute (PISF) – the main authority in charge of public funding allocation for cinema-related endeavors in Poland – were the object of the study. The availability of PISF data allows us to determine the real values of film budgets in Poland, co-financing amounts, and the number of films co-financed in a given year⁵. Since the resources of the Institute are not obtained from the national budget, the sum allocated to a given production may be expended over the course of more than one calendar year. Moreover, film production is a flexible process; its duration may be extended due to unexpected events. Additionally, the fact that a film is completed does not guarantee it will be distributed, though the very purpose of feature films is to be screened in cinemas and reach a wide audience. Due to the above mentioned variables we have decided to consider the release dates of feature films, not their date of approval for PISF financing or end of production as stated in the copyright notice. Therefore, this study examines films co-financed by the Polish Film Institute premiering during the first decade of its existence – the 2006-2015 period.

Along with quantitative study analysis, this work employs the framework of production culture – an intersection of qualitative studies in the fields of ethnography, microsociology, and cultural anthropology⁶. It utilizes the knowledge accumulated through the authors' work in Polish cultural industries, as well as their experiences in the field of film and film production. All data used in the study were compiled by the authors, based on the archives of the Polish Film Institute, official information published on the www.pisf.pl website, and Polish box office charts published on the www.boxoffice.pl website.

2. FILM PRODUCTION IN POLAND: BEFORE AND AFTER THE FOUNDING OF THE POLISH FILM INSTITUTE

2.1. Film production in Poland before the founding of PISF

Polish law did not recognize “film producer” as a profession before 1989. This is particularly interesting in light of the fact that all other professions in filmmaking were extensively defined by government legislation. Film Units (organized groups of authors) fulfilled the creative and organizational duties of film producers in the present sense of the term, while the government handled the financial duties. Polish People's Republic officially owned the movies and had full authority over them. It could shelve inconvenient movies

⁴ PricewaterhouseCoopers estimates available in the report "Why support the audiovisual production industry?" www.pisf.pl/pwc.

⁵ In order to improve data legibility, the amounts presented in the charts were converted to Euro, although budgets and co-financing amounts were originally calculated in Polish zloty. The amounts were converted according to the April 7, 2017 exchange rate. €1 = 4, 2194 PLN

⁶ M. Adamczak, *Obok ekranu. Perspektywa badań produkcyjnych a społeczne istnienie filmu*. Poznań, 2014, p. 27–48.

indefinitely while widely distributing others, sending them to festivals abroad and enjoying the resulting prestige and financial returns.

Following the advent of free-market economy in 1989, it turned out that the Communist-era management style made Polish cinema incapable of self-financing through the exploitation of films. The government had to turn its attention to the film industry once more. It was decided that films, being objects of cultural heritage, should be co-financed by the state. Subsidies would be granted to films, not to individuals; producers would receive funds toward the production of a work, not for their personal use. The Film Production Agency (APF), formed in 1991 to oversee this process, evaluated and allocated financial resources for feature, documentary, and animated films until 2005. This financing came out of the budget of the Ministry of Culture; the number of co-financed projects and the amount of funding were decided by the Minister based on the national budget. Therefore, the amount of available resources depended on the economic programme of the governing parties and their plans for financing cultural policy. The toughest period in the history of APF – and, as a consequence, of Polish cinema – coincided with the rule of the right-wing Akcja Wyborcza Solidarność party (1997–2001) which considered film production a branch of industry that should be capable of self-financing. The diametrically opposing views of the next ruling party, the left-wing Sojusz Lewicy Demokratycznej (2001–2005) spurred the filmmaking community to begin lobbying for a new cinematography law, meant to decisively regulate the issue of public finance funding for film production. After several years of debates at the highest levels of the government, the Polish Film Institute was established in 2005⁷.

2.2. PISF support for film production in Poland

The Polish Film Institute was established on the basis of the Act on Cinematography of 30 June 2005. It is tasked with supporting the development of Polish (and European) cinema, popularizing film culture, handling film education, and promoting Polish films abroad. The Institute cannot undertake economic activities; it supports cinematographic productions by granting subsidies, or, in some cases, loans and warranties. It is the largest and most important source of state support for film production in Poland. Its funding comes from public revenue, not from taxes, unlike the APF, which was “spending part of the national budget”. According to the Act, all entities which profit from films as objects of cultural heritage – i.e. distributors, cinemas, state and private television broadcasters, satellite broadcasters, and cable networks – must pay 1,5% of their yearly revenue on behalf of PISF. The Institute then returns the entire amount to the market in the course of carrying out its legal and statutory activities. Legal entities – producers, organizations, film schools – apply for co-financing in the area of cinematography. The Institute's director decides whether to finance or reject an application after it is evaluated by a panel of experts.

The Operational Programme for Film Production allows producers to apply for co-financing both at the project development stage and at the production stage. The programme currently has several tracks for different production stages, types (feature, documentary, animation), and formulas. There are separate funding pools for minority co-productions,

⁷ For more see: E. Zajiček, *Poza ekranem. Polska kinematografia w latach 1896–2005*. Warszawa, 2009 and E. Gębicka, *Między państwowym mecenatem a rynkiem. Polska kinematografia po 1989 roku w kontekście transformacji ustrojowej*, Katowice 2006.

micro-budget films (total cost below 1 500 000 PLN = approx. €355 500), and production and development of films for young and family audiences. From a historical perspective, in light of over a decade of the Institute's activities, the Operational Programme for Film Production focuses on several key priorities, including Production – subdivided into classic types (feature, documentary, animation) – and Project Development. The main rule is that state co-financing cannot exceed 50% of the film's budget; maximum amounts are limited based on the type of the project. These limits are specified in the Regulation of the Minister of Culture, the executive act of the Act on Cinematography. Producers of artistically ambitious films of low commercial value may classify them as “difficult films” and apply for co-financing of up to 70% of the budget (up to 90% until 2012); however, the limits are significantly lower in this case – only half of the amount specified for non-“difficult” films.

3. QUANTITATIVE ANALYSIS OF FEATURE FILMS CO-FINANCED BY THE INSTITUTE

3.1. Production trends in feature film production in Poland (per number of premieres)

The systemic framework of support for cinematography, particularly film production, is the source of tremendous interest in the Polish Film Institute and makes it the biggest player in the market. This can be easily observed in the number of premieres of Polish feature films co-financed by the Institute in the 2006–2015 period. 2006 was selected as the start point of the period of analysis because it was the first year when the Institute's director (Agnieszka Odorowicz) actually began issuing decisions on co-financing film production. These served as a legal basis for subsidy contracts, spending, and accounting. Therefore, films co-financed by the state via the Institute started being produced and screened that very year. Only two such films were made in 2006 itself, as film production usually takes more than a year and promotion and distribution do not always begin immediately after completion. At the same time, PISF inherited the commitments of its predecessor, the Film Production Agency, and facilitated the completion of another 14 films. Therefore, 16 of 26 feature films premiering in 2006 had been subsidized with public money, of which 2 were co-financed specifically by the Polish Film Institute. This low number began growing over time, which meant an increase in public funds allocated to co-financing film production. Figure 1 depicts this growth tendency. In the 2006–2008 period the Institute had also finalized the commitments of the Film Production Agency – 14 in 2006, 5 in 2007, and 3 in 2008. The number of all cinema premieres of Polish feature films (including minority co-productions) over the period of analysis is 365. Public funding of film production in Poland is therefore quite high, reaching 60%.

218 feature films co-financed by PISF premiered in the 2006–2015 period. The number of premieres fell significantly in 2012. This could have been caused by the economic crisis in Europe, which was perceivable in Poland, though less so than in the other countries in the region. Figure 1 shows detailed data about the number of premieres.

Over the period of analysis, the average number of premieres of feature films co-financed by the state was 22 per year. 2009 was the record year with 30 premieres, while over the last few years the number remains stable at 25.

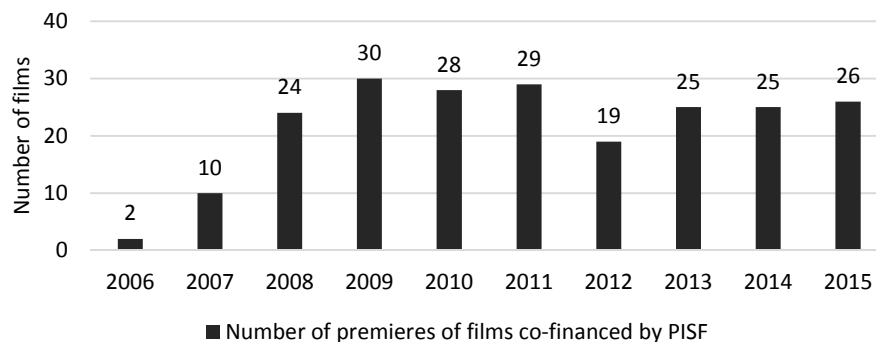


Figure 1. The number of premieres of feature films co-financed by the Polish Film Institute
Source: Study authors.

3.2. Categories of PISF co-financing for feature films

From 2010 feature films subsidized by the Polish Film Institute fell into one of the following categories: arthouse; historical; films for young and family audiences; and potential blockbusters. The existence of these types, which can hardly be called genres, indicates the kind of productions the Institute considers relevant to its mission. The first type, arthouse films, is analogous to the “difficult films” defined in the Act: works which are artistically, formally, or technologically innovative, likely to succeed at festivals, aiming for originality over popularity. Historical movies, as the name indicates, should depict significant historical events reflected in Polish traditions and culture, and should have an educational value. Family films are projects which focus on the subject of children and teenagers in the modern world, carry significant cognitive, educational, and ethical values, and are accessible to young viewers. The Institute planned to provide loans for the last type of films, potential blockbusters: primarily entertainment-oriented, but carrying significant esthetic, cultural, and artistic values. Selecting the specific type of film they want to make, the producer and author must conform not just to the formal requirements, but also to the audiovisual culture programme supported financially by the Polish Film Institute.

4. ANALYSIS OF FEATURE FILM BUDGETS CO-FINANCED BY PISF

Describing film production in Poland requires an evaluation of the amount of financial resources allocated to this purpose. The analysis of feature film budgets was based on the 218 films, which premiered in 2006-2015 and was subsidized by the Polish Film Institute. In order to present the real budgets and co-financing amounts for each year, the authors have decided to present them using fixed prices, assuming of 2006 purchasing power. All analyses in the rest of the article will be performed on real values.

The top three most expensive films from that period were international co-productions in which Poland had a minority share. *Carnage* (premiere: 2012,) directed by Roman Polański, holds the record with 63 709 723,58 PLN (approx. €15 099 237⁸). The amount of

⁸ Exchange rate from 14.07.2017. €1 = 4,2194 PLN.

PISF co-financing reached only 2,56% of the total budget. The second largest co-production is *The Courageous Heart of Irena Sendler*, directed by John Kent Harrison (premiere: 2009); its budget was 35 508 283,25 PLN (approx. €8415 481) and the share of PISF co-financing was 6,37%. Released in 2013 and directed by Ari Folman, *Congress* holds the third place with 32 446 154,68 PLN (approx. €7 689 755). PISF supplied 10,46% of this production's budget. This means that budgets of minority co-productions may significantly skew the statistics of total yearly costs of Polish feature films. Therefore, the authors decided to remove any co-productions with less than 20% of PISF funding (i.e. minority co-productions) from their sample. 17 films whose budgets significantly skewed the results of the analysis were omitted. Figure 2 shows the differences between the budgets of all 2006–2015 films and the sample without minority co-productions. At the same time it is worth emphasizing that these three films represent three specific reasons why Polish Film Institute supports minority co-productions at all. *Carnage* was directed by one of best known Polish living film artists, Roman Polanski, whose career by the way lasts for much longer than PISF's existence. *The Courageous Heart...* tells a story of Polish hero Irena Sendlerowa who helped saving Jews during Second World War; it was the very first feature film about her, so Polish Film Institute insisted to be a part of it. And *Congress*, made by foreign director with American actress Robin Wright, is the adaptation of short story written by acclaimed Polish sci-fi author, Stanisław Lem. The basic reason for PISF involvement in non-Polish project are therefore Polish people taking part in it as creators, artists or characters. But on the other hand the participation of the Institute in these films makes it prestigious for the PISF itself.

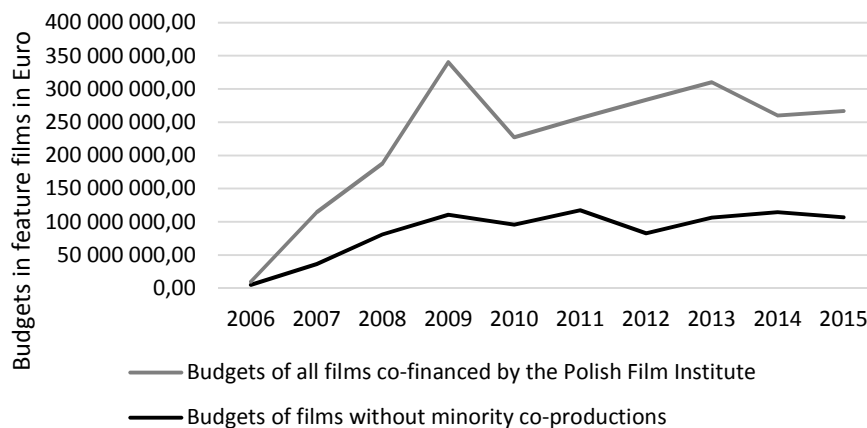


Figure 2. Budgets of feature films co-financed by PISF (in €)

Source: Study authors.

International co-production allows the filmmakers to pool funds from diverse sources and acquire a financial mechanism which allows for high production budgets. Therefore, the budgets of domestic films are significantly lower. The highest-budget film realized without foreign funding was Łukasz Barczyk's 2015 *Influence*, which cost 20 100 687,04 PLN (approx. €4 763 873). Mariusz Gawryś's *Sztuka masażu*, premiering in 2009, had the lowest

budget at 688 398,88 PLN or approx. €163 151. It should be noted that *Sztuka masażu* was approved for PISF funding in 2006. The film was finished in the same year and screened at the 31st Polish Feature Film Festival in Gdynia, winning the award for best directorial debut. However, it was only distributed to cinemas in 2009. This could be due in part to its low budget, reflected in *mise-en-scène* restrictions and the final shape of the project, which may have caused a lack of interest on the part of distributors and cinema owners.

Budgets – the variable being analyzed in this study – are measurable, therefore they may be synthetically expressed via measurements which express their mean levels. The most frequently used mean is the arithmetic average, based on all values of the characteristics of the objects in the set. As this data set contains outliers in the form of high-budget minority productions, the analysis merits the use of positional measurements. The median is significantly more resistant to outliers than the arithmetic average; therefore, the results obtained through its use in this study will be closer to reality.

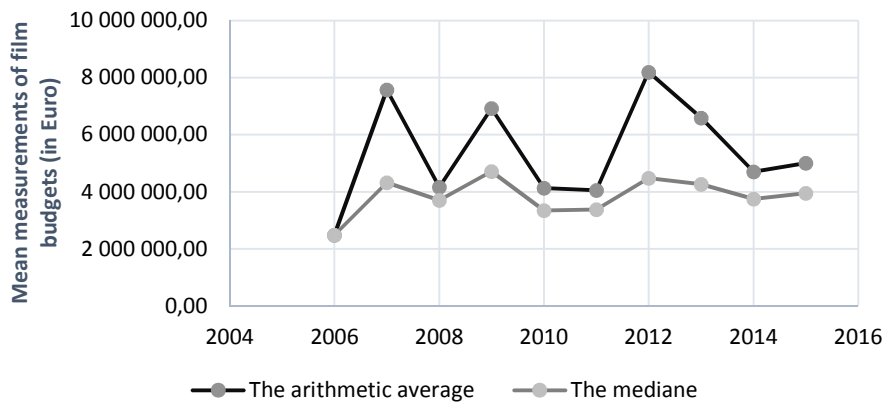


Figure 3. Mean measurements of feature film budgets (in €) subsidized by PISF (per year of premiere)
Source: study authors.

Apart from the starting year, the average budget of Polish feature films falls into the 3,3-4,5 million PLN range (approx. €758 402 to €1 66 502) and remains more or less stable. Of course more expensive films exist in the data set, but they are exceptions and cannot reflect the general tendency in the size of Polish feature film budgets.

In order to present the number of films in different budget brackets, the entire set of films was broken down into 4 categories. Low-budget films under 2 million PLN (approx. €474 000), two categories of mid-budget films at 2-4 million PLN and 4-8 million PLN, and high-budget films above 8 million PLN (approx. €1 896 000). Figure 4 shows the distribution of the data.

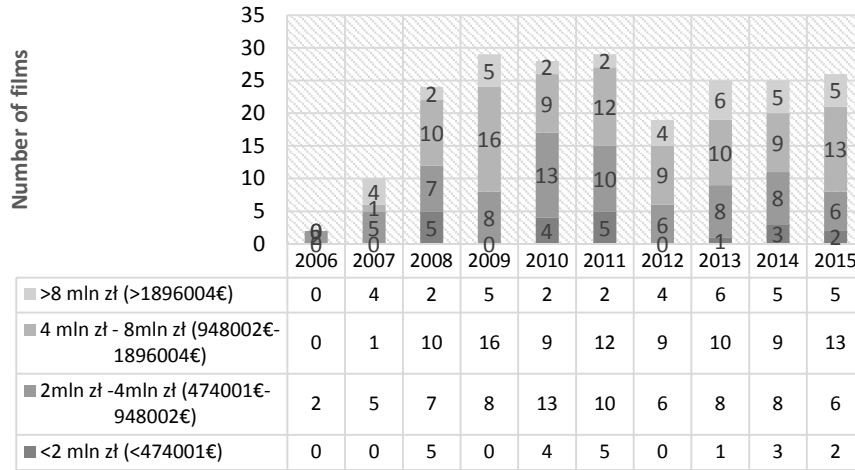


Figure 4. Distribution of the data points based on the budget category

Source: Study authors

The above analysis indicates that the majority of films produced in Poland are mid-budget films in the 4-8 million PLN and 2-4 million PLN brackets. High-budget films (over 8 million PLN) are mostly international co-productions with minority financing from the Institute. Of these four categories, low-budget films received the lowest subsidies from PISF over the studied period.

5. COMPARATIVE ANALYSIS OF FEATURE FILMS CO-FINANCED BY PISF

5.1. Box office and revenue

Attendance statistics of domestic films in Poland over the studied period raise some interesting conclusions. Since the number of premieres co-financed by the Polish Film Institute grew and subsequently stabilized, it could seem that the number of viewers would climb steadily as well. However, no clear correlation could be observed. 2014 premieres attracted the largest audiences over the period of analysis. Over 8 million viewers saw Polish productions that year; this was mainly due to the 2014 premieres of *Gods*, *Warsaw '44*, and *Jack Strong*, which accounted for the highest number of viewers. Since the study only examines films co-financed by PISF, the data reflects only the popularity of a segment of Polish feature production. The results may seem non-representative. In the years when co-financed films attracted fewer viewers – 2006, 2008, 2011 – movies produced outside of the state support infrastructure were box-office hits. Assuming the mean production budget of a Polish feature film falls into the 3,3–4,5 million PLN bracket (approx. €0,76–1,1 million), exceeding 1 million viewers is a box-office success and generates real profit for the producer. In these years the majority of the most popular films did not have PISF co-financing: 4 in 2006, 3 in 2008, while 2 top hits of 2011 were not co-financed by PISF and one was (*Battle of Warsaw 1920* directed by Jerzy Hoffman). However, it should be noted that the period of analysis includes years when only one film

exceeded 1 million cinema viewers: 2013, 2010, and 2015. The 2015 box-office success was co-financed by PISF. Therefore, this data indicates that domestic film viewership remains an unstable market.

Revenue earned from films is another variable describing the state of the film industry in Poland. The data presented below is incomplete, as it only reflects the revenue from cinema tickets without any other sources of revenue generated by films. Admissions and screening revenue are very strongly correlated here, which may mean that ticket prices are very similar across the cinemas and screenings, causing audience numbers to directly influence revenue.

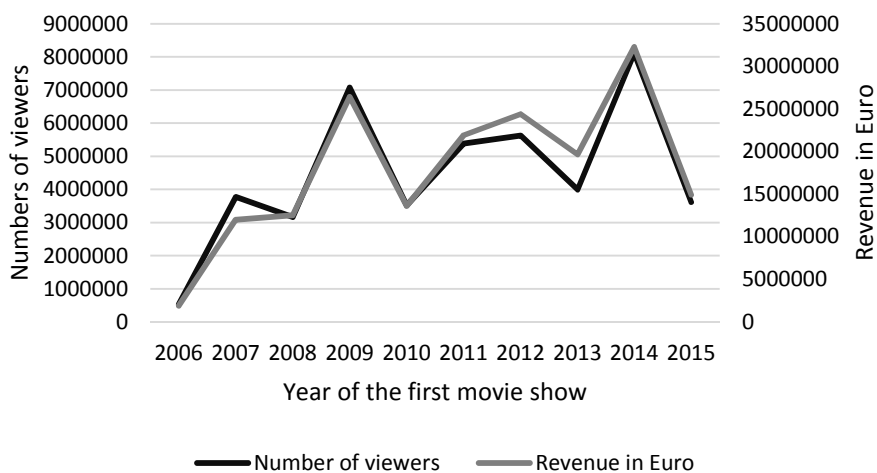


Figure 5. Revenue and admissions to feature films co-financed by PISF

Source: Study authors; based on data from boxoffice.pl.

The top places in the ranking over the period of analysis are occupied by ambitious films about national history or an important individual, produced mainly for the domestic market, falling into the Institute's "arthouse" or "historical" categories. The highest revenue over the studied period (40 271 552 PLN, or approx. €9 544 378) was earned by *Gods*, directed by Łukasz Palkowski. The movie depicts the famous Polish heart surgeon Zbigniew Religa, who performed the first heart transplant in Poland. A narrative about the Katyn massacre and the fate of Polish officers during World War II, *Katyn*, directed by Andrzej Wajda, had the highest viewership: 2 770 313. However, the list of the most popular films of 2006–2015 is topped by a family comedy that was not co-financed by PISF, and its producers never even applied for funding: the 2015 *Letters to Santa 2*, directed by Maciej Dejczer, with 2 968 392 viewers and revenue reaching 54 075 180 PLN.

Revenue adjusted for subsidy amount may be an interesting indicator of the effectiveness of public finance utilization. It should be noted that this indicator is negative for most of the movies in the data set of this study, as their subsidies exceed the revenue from cinema tickets. The 2014 *Gods* had the highest revenue adjusted for subsidy amount.

5.2. Scale of financial support from the Polish Film Institute

An evaluation of the importance of public funding in the development of Polish cinema requires us to determine the financial involvement of the Polish Film Institute in the production of feature films. It should be noted that PISF funds are not the only public funds allocated to the development of Polish cinema. Local authorities reserve a part of their budget for the development of film production in their region; Regional Film Funds, established in 2007, are tasked with the allocation of these resources. However, this only amounts to a few percent of total support for production. Public television, which receives revenues from TV licenses, invests in film production to a slightly larger extent. The Polish Film Institute remains the largest and most important public investor in the production of Polish feature films.

Table 1 compares the total budgets of feature films, yearly subsidies from the Polish Film Institute, and the percentage of PISF funding in feature film production.

Table 1. Share of PISF funding in feature film production in Poland per date of premiere

Year	Budget size in 2006 prices (PLN)	Budget size in 2006 prices in € (€1 = 4,2194 PLN)	Subsidy amount in 2006 prices (PLN)	Subsidy amount in 2006 prices in € (€1 = 4,2194 PLN)	Share of PISF in feature film budgets
2006	4 969 111,00	1 177 681,90	949 717,00	225 083,42	19,11%
2007	75 782 461,03	17 960 482,78	19 094 537,56	4 525 415,36	25,20%
2008	99 793 316,39	23 651 068,02	32 746 793,69	7 761 007,18	32,81%
2009	207 843 570,21	49 259 034,51	55 204 448,40	13 083 483,05	26,56%
2010	115 685 831,21	27 417 602,32	46 392 203,96	10 994 976,53	40,10%
2011	117 344 809,11	27 810 780,94	58 496 619,29	13 863 729,27	49,85%
2012	163 810 732,83	38 823 229,09	37 915 523,12	8 985 998,75	23,15%
2013	164 702 532,80	39 034 586,15	56 618 222,29	13 418 548,20	34,38%
2014	117 542 850,67	27 857 716,90	47 663 043,21	11 296 166,09	40,55%
2015	130 166 514,58	30 849 531,82	48 303 786,29	11 448 022,54	37,11%

Source: Study authors.

PISF funding for feature films reached its peak in 2011. The Institute had co-financed almost 50% of the budgets of that year's premieres. The fact that state TV broadcaster Telewizja Polska had stopped producing films in the 2009-2010 period may have had a bearing on that – the burden of maintaining the status quo of yearly production fell squarely on PISF⁹. At the same time, assuming that private funding for film production would be restricted in light of the economic crisis, the Institute approved most financing applications in the “difficult film” category (up to 90% of production budget). The highest real PISF subsidy, allocated to *Być jak Kazimierz Deyna* directed by Anna Wierzbicka, covered almost 80% of its costs.

⁹ A. Wróblewska, *Rynek filmowy w Polsce*, Warszawa, 2013, p. 143.

Once minority co-productions are omitted from the data set as high-budget outliers with low shares of funding from Polish public finance, financial participation of the Polish Film Institute in film production increases. In the 2006-2015 period it reached 61,51%, which means that PISF funding is not merely supplementary, but key for domestic productions. In light of the fact that PISF participates in 60% of all feature film production it can be claimed that film production in Poland depends on public funds.

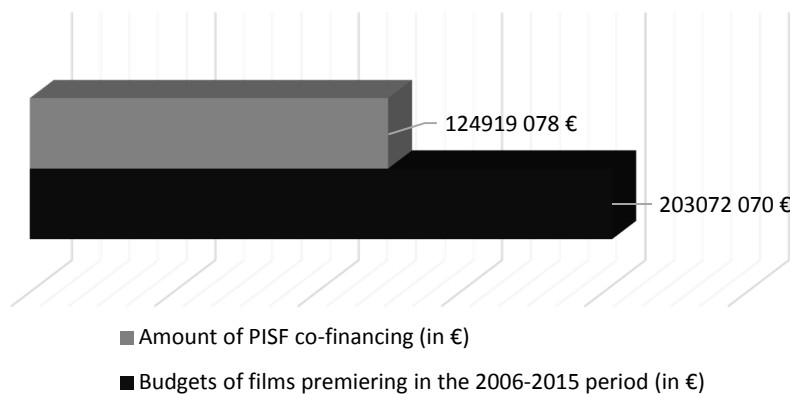


Figure 6. Amount of PISF co-financing versus budgets of films premiering in the 2006–2015 period (in €)

Source: Study authors.

5.3. Case study: Selected films co-financed by the Polish Film Institute

The undeniable influence of the Polish Film Institute on feature film production in Poland does not translate to their attendance numbers. Let us compare two historical films produced during the same part of the period of analysis: *Warsaw '44* directed by Jan Komasa, released in 2014, and *Influence* directed by Łukasz Barczyk, released in 2015. They have several factors in common: their costs exceeded 20 million PLN in real prices from 2006 and PISF provided 6 million PLN of co-financing to each, amounting for 24% of their budgets. The directors belong to the same generation of artists; though Barczyk, 7 years older, had slightly more experience at the time of production, both men had already directed a number of feature films and television plays. Both had been successful at festivals in Poland and abroad. In addition to genre similarities, both films were produced for anniversaries – the premiere of *Warsaw '44* was timed for the 70th anniversary of the Warsaw Uprising, while *Influence* was released for the upcoming 100th anniversary of the Greater Poland Uprising. Despite the similarities in their production, the two films performed very differently in the cinemas. *Warsaw '44* attracted 1 753 255 viewers, bringing 26 045 517 PLN in ticket revenue, while *Influence* had 62 610 viewers and 983 246 PLN of revenue. Therefore it should be assumed that the former film, with revenue exceeding production costs, is a hit, while the latter, whose exploitation revenue reached 5% of production budget, is a flop. The number of awards for each film serves to confirm this assumption. While

Influence was appreciated exclusively at festivals in Poland, only for its costume and production design, *Warsaw '44* raked in awards at Polish film festivals abroad. Its director received the prestigious “Paszport Polityki” award and accolades of film critics from the Polish Filmmakers Association. These differences were mainly due to the failed promotional campaign for *Influence*, while advertising for *Warsaw '44* was well thought out. Moreover, *Influence* used an avant-garde narrative structure and a campy outlook on a world where magic and reality coexist as equals. Historical facts form a backdrop to the occult activities of the protagonists. It should be noted that fantasy is not a genre traditionally present in Polish cinema, while historical films have always been popular. *Warsaw '44* shows the struggles of young people during the uprising, their fight for the country, survival, and love. It is therefore much closer to the popular blueprint for a historical melodrama with its overtones of nationality and identity. *Warsaw '44* was far better suited to the preferences of audiences interested in content centered around the widely-known history of World War II in Poland: it is worth noting that the average cinemagoer is significantly more familiar with the Warsaw Uprising than with the Greater Poland Uprising, even though the latter was a success while the former ended in a tragic fiasco for a whole generation of Varsovians and the city itself. Although formally innovative and “postmodern”, *Warsaw '44* remained realistic and its educational values brought entire classrooms to cinemas on school trips, while *Influence* proved less attractive with its raw mysticism and special effects, which in turn translated into significantly lower viewership.

The above factors clearly indicate that the involvement of the Polish Film Institute in film production and (even very high) subsidies do not guarantee success. Consumers of culture are not knowledgeable about production; they can be mainly reached by promotional materials and distribution practices. We may speculate that the aggressive promotional campaign touting *Influence* as a masterpiece, coupled with the negative reactions of early viewers and critics, resulted in extremely low box office numbers.

6. CONCLUSIONS

Production budgets of Polish feature films fall within the 3,2–4,5 million PLN range, which could be considered rather inexpensive. The Polish Film Institute co-financed, on average, more than the 60% of feature films released in the 2006–2015 period. The average share of public resources from PISF in co-financed films, barring international minority co-productions, exceeds 61%. Contributions in kind cover part of the costs of these films, which makes the real contribution of the Institute to film budgets even higher. Therefore, the existence of PISF clearly stabilizes the film market in Poland, as evidenced by the constant yearly number of cinema premieres of co-financed films. The Polish film market is developing and modernizing under the influence of the provisions of the Act on cinematography and financial support distributed through the Polish Film Institute.

However, subsidy amounts do not directly correlate with the reception of co-financed films. Audience reactions depend on a number of factors outside the Institute's scope of influence, like advertising quality or final artistic decisions of the authors and producers. It is possible that the influence of PISF on the quality of Polish films would be more pronounced if the Institute served as a co-producer. Similarly, in spite a noticeable tendency in cinema viewership of co-financed films over the period of analysis, the annual box-office curve for domestic films remains unstable. Sometimes viewers choose Polish films financed

outside the public mechanisms of support; at other times foreign productions prove more popular. Stabilizing this branch of the market and permanently attracting Polish audiences to domestic productions require long-term film education, the reach and results of which could only be successfully studied over a decade from now.

The Polish Film Institute has been performing its public purpose since 2005 by supporting difficult domestic arthouse productions which do not meet mainstream tastes. Its main task is to subsidize Polish films which could not be produced without the use of public funds. In addition, the Institute promotes international co-productions and offers loans to commercial cinema projects, which supports companies operating in the audiovisual market.

Polish film production exhibits a tendency toward an excessive dependence on public funds. Ideally, the sources of financing domestic filmmaking should be diversified. However, investing private funds in film production is risky given the uncertain returns. Attracting private capital would require financial institutions to expand their offer for film producers, as well as the creation of a cohesive system of film production insurance, as is the case in the USA.

In France for every 1 euros tax incentives were invested in the additional 12.8 euros sector, similarly in the UK every 1 pound of tax relief brought 12 pounds of added value¹⁰. Development of film production in Poland could also be bolstered by introducing corporate income tax, which provide tax breaks for producers and investors in audiovisual production. For the audiovisual production in Poland should be also consider a maximum simplification of the process of recovery by foreign producers of VAT. However, this would require numerous reforms and changes in the implementation of Polish cultural policy.

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¹⁰ Raport: *Dlaczego warto wspierać przemysł produkcji audiowizualnej*, PWC, available at www.pisf/pwc.

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TENDENCJE ROZWOJU PRZEMYSŁU FILMOWEGO W POLSCE

Mianem „kinematografii narodowej” określa się w poszczególnych krajach przemysł filmowy. W Polsce bardzo duże zmiany w przemyśle kinematograficznym zaszły po 2005 roku. W tym roku, po wieloletnich staraniach środowiska filmowego, weszła w życie ustawa o kinematografii regulująca finansowanie produkcji filmowej. Na mocy ustawy został powołany Polski Instytut Sztuki Filmowej, którego zadaniem jest wspieranie rozwoju różnych aspektów kinematografii. Systemowe zasady wspierania kinematografii, a szczególnie produkcji filmowej sprawiają, że zainteresowanie Polskim Instytutem Sztuki Filmowej jest ogromne, a on staje się głównym graczem na rynku.

Celem artykułu jest przedstawienie tendencji rozwojowych na rynku produkcji filmowej polskiej kinematografii. Jako przedmiot badania przyjęto filmy fabularne dofinansowane przez Polski Instytut Sztuki Filmowej, który jest głównym dysponentem pieniędzy publicznych wydawanych w Polsce na przedsięwzięcia z zakresu kinematografii. Analizie poddano urealnione wysokości budżetów filmowych w Polsce, kwoty dofinansowań oraz liczbę filmów dofinansowanych w danym roku.

W artykule zastosowano metody ilościowe w celu scharakteryzowania wielkości rynku kinematograficznego w Polsce oraz studia przypadku mające na celu pełniejsze pokazanie problemu. Obok analizy badań ilościowych w tekście wykorzystano paradygmat kultury produkcji, będący pochodną badań jakościowych etnografii, mikrosocjologii i antropologii kultury.

Słowa kluczowe: przemysły kreatywne, produkcja filmowa, budżety filmowe, finansowanie ze środków publicznych.

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ERASMUS PROGRAMME – FUNCTIONAL ANALYSIS AND EVOLUTION OF THE PROGRAMME FROM 1987 TILL 2016

The article presents an outline of the historical background of the establishment of the European Union Programme for higher education functioning in Europe from 1987 originally as an independent programme of European Community Action Scheme for the Mobility of University Student (1987–1994) “called Erasmus” (the first part of programme). Then we will become familiar with its evaluation in the following years when it became one of the eight components of the “Socrates”, including two parts: “Socrates I” (1995–1999) and “Socrates II” (2000–2006) and then composition as one of its sectoral programme the scope of an even broader programme of Lifelong Learning in year 2007-2013 and in the fourth phase in 2014-2020 adopt the name Erasmus. Also the article aims to outline the main ideas of the assumptions and objectives of the programme principles of students trips to study, internships and trips of didactic and training employees. In addition the article mentions the figure of the patron of programme – Erasmus from Rotterdam, presents his opinions, ideas, short biography, achievements and why the programme was given his name. Presents the role of National Agency and tasks of university and faculty coordinators. Attempts to evaluate the programme not only for higher Education but also for the beneficiaries: students and employees. Presents the scope of activities in the programme and its development in the following years, as well as the importance of developing a Erasmus Policy Statement (EPS); defining strategies for European cooperation within programme. This EPS is a mandatory element of the application for the university in order to receive Erasmus Charter for Higher Education – ECHE for High Education. To estimate influence implementation the European Credit Transfer and Accumulation System for increase number of mobility. Consider assessment of the impact on increasing mobility thanks to the introduction European Credit Transfer and Accumulation System. Presents also the overall evaluation of the programme and the opinions of its participants, indicating the benefits of the beneficiaries of the programme and its impact for the integration of Europe.

Keywords: Erasmus, Socrates I, Socrates II, Lifelong Learning Programme, Erasmus+, educational mobility, Erasmus Charter for Higher Education (ECHE), European Credit Transfer and Accumulation System (ECTS), National Agency Erasmus Programme.

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1. THE IDEA OF UNITING EUROPE AND IT IMPACT ON CREATION A MOBILITY PROGRAM

The great influence for creating Erasmus Programme was idea to join European countries within one union and also created it new structures. It is so important and amazing that „Idea to union Europe by create above nations integrated structures appeared after fall Rome's Empire. It's realisation undertaken European leaders as Carol Great, Otton II and Napoleon, however these trials ended failures. After the Second World War intensity trends to union Europe”².

These trends contributed for creation European Economic Community on 16 April 1948 and also European Consult on 5th May 1949. Mostly because these organisations on 7th February 1992 at Maastricht signed act establish European Union.

When the common structures there were realisation jointed programmes became more real. However idea mobility young people appeared significantly later, only from seventies years. „We found early systematic cooperation on educational field in 1976, when the ministries of education elaborated first community plan, which included base of common politics at discussed field. However it appeared as not bind resolution, its significant was determined six trends of activity. Among them were as: education children of migrated employees, closer relations between educational systems in Europe, easier access to documents and statistics concern education, develop high education, teach foreign languages, the same educational chances. Subject of interest became also school education”³.

However must elapsed almost decade when created first organisation, which supported this idea. „At the end of eighties year XX century created first European initiatives to enhanced students to study or do placement on abroad. For short time Community Action Programme for Education and Training for Technology (COMETT) supported international student's mobility, employees from companies and universities. Next Erasmus Programme was a synonym of mobility at high education”⁴.

Before the uprising Erasmus programme EU directed in year 1981–1986 pilot students mobility programme. Head of UE conducted conversation to create join mobility programme and „Besides some dislike from the side a few great countries, which created in this time Community and which realized own programmes mobility, mostly essential aspects future programme were agreed and planed that proposal was accepted on Ministry Consult European Community in 28 November 1986”⁵. However did not sign agreement on this time because of differences of height budget. However idea that “Citizens of Europe should have possibility to learn and train in each part of Europe (for example where is higher quality or lower prices) [...]”⁶, was still alive and in 1987 appeared so important and mobility programme was created.

² Broszura edukacyjna *Baza wiedzy o UE*, cz. I, *geneza integracji europejskiej –przyczyny i historia*, s. 1, http://www.rpo2007-2013.lodzkie.pl/wps/wcm/connect/9c4e2c00452010f9b38fbfc541bfafd3/broszura_educacyjna_baza_wiedzy_o_ue.pdf?MOD=AJPERES, (access: 3.12.2018 r.).

³ M. Majorek, J. Wojniak, *Dwadzieścia lat „Erasmusa” – doświadczenia, perspektywy, wyzwania*, Kraków 2011, s. 136.

⁴ M. Mendel, A. Atlas, *Mobilność sposobem zdobywania i rozwijania kompetencji – od juniora do seniora*, Warszawa 2012, s. 18–19.

⁵ E. Kolanowska, *10 lat Erasmusa w Polsce 1998–2008*, Warszawa 2008, s. 9.

⁶ M. Mendel, A. Atlas, *Mobilność sposobem zdobywania...*, s. 16.

2. EDUCATIONAL MOBILITY – STUDENTS AND EMPLOYEES EXCHANGE PROGRAMME

In the context mobility appears new term “educational mobility”, what it means explain “Green Book” (Green Book- promotion educational mobility young people): „Educational mobility as claims European Consult is abroad trip, which main goal is to receive new skills, teach foreign language and develop inter cultural skills. Mobility contributes to overcome stands isolation and xenophobia, to strengthen European identity and citizenship and also allow to knowledge flow. It range embraces mainly young people 16–35 years old, who are in educational situations, mean learning, to do placements, volunteer in frame EU but not only”⁷. It is that mobility is not only study but also practices. „Mobility joins theory and practice international cooperation directed for achieve clearly defined goals should base element of international strategy each institution”⁸.

3. THE GENESIS OF AN INDEPENDENT MOBILITY PROGRAMME CREATED BY THE BODIES OF THE EUROPEAN UNION

New programme was called Erasmus, due to the fact that Erazm from Rotterdam was a to patron of programme, because he exerted a great influence for his contemporary renaissance thinkers and also for humanist's ideas and human respect and his dignity. Erazm from Rotterdam (in Latin: Erasmus Desiderius Rotterodamus, properly Gerhard Gerhards), was born 28th October 1467 in Rotterdam. Us consider scholars „The most great human of north renaissance was Erazm (1467–1519), who developed studying Greek and Latin literature, including Holy Book and letters Fathers of Church and contributed to develop for humanistic culture”⁹. Freedom choice by human was for him obvious for each people in the opposite to Martin Luter, who was follower theory that the salvation and condemnation are decided from high by God. „It limit human soul involved him to controversy with some humanists for example Erazm from Rotterdam, for whom self-define by human is base of humanist's culture”¹⁰. He was prominent humanist, philosopher, writer, theologian and pedagogue. „He criticized scholastic [...]”¹¹ and also contemporary to him educational system as too severe and unkind for pupils, but also interpreted why and how should be conduct proper process of teaching. In treaty “About education children” he wrote „Can we talk of the surroundings are looked after with children, when four years old boys send to school, where govern unknown, improper teacher [...]”¹². He claimed that learning process should be pleasant for pupil, should be fun, he tried to change curricula and treatment on friendly way students. According to own experiences (ill-considered attendance to monastery) to warns young people before to fast make his decisions concern life ways till their lean to know their interests. He cancelled his life as monk during first opportunity, it

⁷ *Ibidem*, s. 26.

⁸ *Ibidem*, s. 34.

⁹ Ch. Deluis, M. Gatzemeier, D. Sertan, Ka. Wunscher, *Historia filozofii od starożytności do czasów współczesnych*, Kohn 2001, s. 28.

¹⁰ *Historia Literatury*, t. 1, *Biografie sławnych ludzi*, red. A.S. Artin, Bochnia–Kraków, s. 160.

¹¹ J. Romein, *Twórcy kultury holenderskiej*, przekład J. Hummel, Warszawa 1973, s. 31.

¹² Wybór pism *Erazm z Rotterdamu*, przeł. M. Cytowska, E. Jędrkiewicz, M. Mejo, Wrocław 1992, s. 8.

was at the beginning of ninety year, when the bishop from Cambria, who was waiting for call from Rome – humanists dream haven – proposed him become secretary”¹³. He condemned wars, he was sure that they are contradiction with all morality. „He was ruthless opponent wars, he loved evangelic, perfect brother's love”¹⁴. According to custom from contemporary him time he used Latin in his works, letters. „He has written clear, beautiful Latin with humour and irony. He was considered a representative of Christian humanism”¹⁵. „Recommended by Erazm restore balance between separately elements [...] language culture rely to reduction great dialectics and implement [...] poetry [...]”¹⁶. He travelled a lot, spent most life at abroad, mainly at Germany. He died in 1536 in Baylea.

Appreciating his achievements in educational field the creators of educational programme of mobility students and staff called this programme the same name. „Erazm from Rotterdam, called prince of humanists. Main goal of creators this initiative was risen quality and attractive education in Europe, by building international partnership between universities and also by intensiveness mobility students and staff”¹⁷. However not only name of philosopher caused that programme called Erasmus but the origin of name has more wider importance, because „acronym can see as **EuR**ocean **C**ommunity **A**ction **S**cheme for the **M**obility of **U**niversity **S**tudent, according to sound of the first decision established this programme”¹⁸.

So multiply conversations, initiatives and pilot project gave results and „EU Programme for high school education, which function from 1987 – original as independent European Action Scheme for the Mobility of University Studies (1987–1994)”¹⁹, created on 15 June 1987. Poland jointed the program in 1998, the Rzeszow University of Technology was one of the first 46 universities in Poland that jointed this programme in 1998/99.

4. EVOLUTION OF THE PROGRAMME: SOCRATES I, SOCRATES II, LIFELONG LEARNING PROGRAMME AND ERASMUS+

In the following years independent programme was jointed to wider programme. „Next stage of programme was following years (1995–1999 and 2000–2006). During 1995–1999 component Erasmus function within EU programme called “Socrates I”, and in 2000–2006 within “Socrates II” ”²⁰. Name was accepted for name the great Greek philosopher –

¹³ F. Copleston, *Historia Filozofii*, t. 3, Warszawa 2001, s. 227.

¹⁴ Z. Szmydtowa, *O Erazmie i Reju*, Warszawa, 1972, s. 88.

¹⁵ B. Andrzejewski, *Historia filozofii niemieckiej II*, „Symbolae Europaeae. Studia Humanistyczne Politechniki Koszalińskiej”, nr 2, Wydawnictwo Uczelniane Politechniki Koszalińskiej, Koszalin 2008, s. 9.

¹⁶ J. Domański, *Erazm i filozofia: studium o koncepcji filozofii Erazma z Rotterdamu*, Warszawa 2001, s. 159.

¹⁷ M. Majorek, J. Wojniak, *Dwadzieścia lat „Erasmusa” – doświadczenia...*, s. 135.

¹⁸ Decyzja Rady nr 87/327/EEC z 15 czerwca 1987 roku przyjmująca Europejski Program Działań na rzecz Mobilności Studentów (ERASMUS), Dz. Urz. WE L 166 z 25 czerwca 1987 roku.

¹⁹ M. Członkowska-Naumiuk, B. Skibińska, *Programy wspierające międzynarodową współpracę szkół wyższych*, Warszawa, s. 3.

²⁰ Decyzja nr 819/95/WE Parlamentu Europejskiego i Rady z 14 marca 1995 r. ustanawiająca wspólnotowy program „Socrates”; Decyzja nr 253/2000/WE Parlamentu Europejskiego i Rady z 24 stycznia 2000 r. ustanawiająca II etap Wspólnotowego Programu Socrates.

Socrates. Programme Socrates included programmes, which concentrated at particular educational levels:

- Elementary and secondary education (Comenius),
- high schools (Erasmus),
- adult education (Grundtvig).

and over sectoral actions:

- promotion learning foreign languages (Lingua),
- using information-communication technology at education (E- Learning/Minerva),
- exchange information and experiences concerned educational politics and educational systems (Eurydice, Arion and Naric),
- cooperation between academic units;
- activity connected to recognition period study abroad, certificates and publications showed tested models academics cooperation

Main goal this united several programmes was better management funds and possibility to join activities.

Students and Staff Mobility were possible in the frame prepared by university contracts called Universities Contracts (agreements signed with European Commission on base send and accepted application). Preparation of the application required the adoption of the organizational structure and documentation connected with realization activity within Erasmus programme, conclusion of the contracts with partners universities concern students and Staff mobility, prepared documents described university internationalization strategy and confirmation of respect Erasmus rules. Several years later Poland became EU member. It was so important process but it will not finish. As wrote Josef M. Fiszer suggests polish government that: „important element of polish strategy should be further country modernisation and limit civilisation's barriers, which separate our country from main west European countries. To realisation polish politics government should make easier European cooperation and limit impedes this cooperation as: to more ambitions leaders, historical barriers, ecological menaces, national stereotypes or mutual distrust”²¹.

Every seven years the programme changes, which are not only visible in the name but also in terms of activities and this third stage 2007–2013, Erasmus was also part of even wider programme called Lifelong Learning Programme (LLP). “[...] 2. Main goal of programme LLP is contribute by lifelong learning to develop Community as community base on knowledge, characterize permanent economical develop, numerous and better work places and bigger social conjunction close to support proper safety natural environment for future generations. Particularly programme has goal to assume mobility, cooperation between educational systems and training within Community, as they become world standard of quality.”²² Erasmus goal was support building European Area High Education in EU. Besides earlier included programmes to Socrates in this time included also trend to teaching and training - Programme Leonardo da Vinci and concentrated on European integration problems – Jean Monnet.

²¹ J.M. Fiszer, *Polska w Unii Europejskiej : sukcesy i porażki pierwszej dekady (2004–2014)*, „Myśl Ekonomiczna i Polityczna”, nr 3 (46), 2014.

²² Decyzja nr 1720/2006/We Parlamentu Europejskiego i Rady z dnia 15 listopada 2006 r. ustanawiająca program działań w zakresie uczenia się przez całe życie Lifelong Learning Programme – LLP).

Main goal of programme:

- increase quality and number of mobility and enlargement cooperation between universities and companies,
- creation and exchange innovation educational practices,
- developing innovation materials, serves and didactic practices based on informational-communication technologies for lifelong learning.

In sum Lifelong Learning Programme emphasized for lifelong learning conception by all life, the opening universities for needs job market and increase quality function high education. Erasmus in this time implemented new forms mobility: for students placements in foreign companies or organisations and language courses European Intensity Language Courses (EILC), and for staff trainings. Academic year 2013/2014 was year preceded fourth stage of programme for years 2014–2020. In education and teaching is most substantial that education will not only theoretical but also includes how much possible practical elements therefore for example report prepared by European Commission in 2016 among other things included guidelines and grades programme for individual countries among other things for Poland: „Significance of the vocational training are limited till now despite latest initiatives [...]”²³ Erasmus programme establishes more funds for realisation mobility students for practices.

„In announcement Commission entitled “Budget from perspective “Europe 2020” on 29 June 2011 to call to admission one action programme in education field, teaching, training, youth and sport, cover international high school educational aspects [...] to assure better effectiveness, stronger strategic trends and synergy [...]”²⁴. Calling was real and this programme arise, called it Erasmus+.

1. Młodzież w działaniu.
2. Jean Monnet.
3. Edulink.
4. Alfa.
5. Tempus.
6. Erasmus Mundus.
7. Lifelong Learning Programme.
8. Programmes of cooperation with industrialised countries in the field of higher education.
9. Sport.

Concern students it was essential that all students must take part in language course OLS (it substituted earlier action EILC: „OLS – Online Linguistic Support (only partner countries). Tools assessment language competencies and improvement language knowledge for beneficiaries long lasting (study/practices) at Erasmus+ programme [...]”²⁵.

Important dates for programme:

- 1987 – 1994 – vocation Erasmus Programme, first stage.
- 1995 – 1999 – Socrates I, second stage of programme, first part.

²³ *Monitor kształcenia i szkolenia – Polska*, Luksemburg 2016, s. 6.

²⁴ Rozporządzenie Parlamentu Europejskiego i Rady (UE) nr 1288/2013 z dnia 11 grudnia 2013 r. ustanawiające „Erasmus+”: unijny program na rzecz kształcenia, szkolenia, młodzieży i sportu oraz uchylające decyzje nr 1719/2006/WE, 1720/2006/WE i 1298/2008/WE.

²⁵ Dzień Informacyjny Programu Erasmus+ „Oferta programu Erasmus+ dla studentów”, Poznań, 18 marca 2016, s. 22.

(1998 Poland and also Rzeszow University of technology to joined to programme).

2000 – 2006 – Socrates II, second stage programme, second part.

2007 – 2013 – Lifelong Learning Programme, third stage programme.

2014 – 2020 – Erasmus+, fourth stage programme.

In order to programme function properly must be estimate structure and apparatus, which to watch over proper realisation tasks. Determined that two apparatus: European Commission and Executive Agency play this role the best way. European Commission is care for strategical matters and controls realisation programmes, defines priorities, leads informatics –promotional activities, approves results selection centralised project and it is responsible for evaluation programme. Earlier by several years Commission's work were assisted by private organisation for example Technical Assistance Office (TAO). In 2005 Commission was created own Education, Audio-visual and Culture Executive Agency (EACEA), which took over role private subcontractors and managed considerable part activity. Executive Agency according to its name must cares of correct execute roles, consequently it apart supports Commission in information-promotion activity must ensures full "technical service" centralised Erasmus projects, it means multilateral projects, thematic networks and projects realised within Accompanying Measures. It full service cover among their things announce projects contest, take and selection application for funds for projects, sign agreements with coordinators selected projects and also monitoring realised projects.

Analogously European Commission, which is responsible for realisation of the programmes on the European level, ministry of education or separate ministry responsible for education and higher education in this country takes responsibility on the country level. However educational authorities indicate correct institution, which will be act as national executive agency on each programme. These ministries all time exercise general supervision for EU programmes and also over national agencies. These agencies were created in all countries, which take part in programme. In some countries one agency is responsible for all programme, but sometime in several countries exist a few agencies deal individual programmes realised within this programme. In Poland exists Foundation for the Development of the Education System, which is responsible for several programmes, select part of Foundation is National Agency, which is responsible for Erasmus programme.

5. THE ROLE OF NATIONAL AGENCIES

Main goal each agency are informational, promotional actions at own country. Management of funds expanded with evolution of programme and decentralization next Erasmus activities. In 1995–1999 (Socrates I/Erasmus) agencies managed only grants for students. In 2000-2006 (Socrates II/Erasmus) agencies received extra responsibility for funds for Staff Mobility and organisation both motilities, it was possible to use funds for implementation ECTS. In third stage 2007–2013 ("Lifelong Learning" – Erasmus), agencies apart earlier agreements, took over responsibility for EILC and Intensive Courses.

In turn Institutional Coordinator with under him Department for International Relations or the another organisation at university, which is responsible for broadly understood programme service is responsible for realisation programme at each University (concludes an agreements, does application, reports, documents, promotion). Departmental coordinators are responsible for all Erasmus activity on each part on University and coordinate role

at faculties. Detailed list duties all coordinators depends of solution accepted at each countries.

6. ERASMUS POLICY STATEMENT AND ERASMUS CHARTER FOR HIGHER EDUCATION AS NECESSARY DOCUMENTS RELATED TO PARTICIPATION IN THE PROGRAMME

An important document conditioning the acceptance of participation in Erasmus Programme is “Erasmus Policy Statement (EPS)”, (earlier the name sounded “European Policy Statement” and the abbreviation EPS was the same), defining a strategy for European cooperation within programme related to compliance with program rules. Declaration is obvious element to receive Erasmus Charter for Higher Education – ECHE, being the European Union’s accreditation for universities participating in the program confirming the quality of educational services offered as part of the programme.

Erasmus in numbers

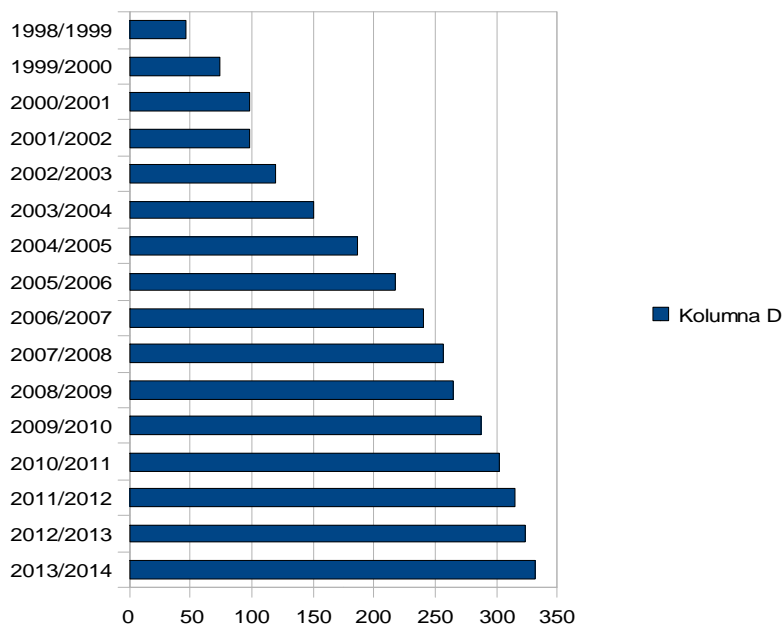


Chart 1. Number of Polish universities, which received EPS 1988–2014

Own study.

There has been a systematic increase in the number of Polish universities which received the ECHE enabling participation in the program (of a comparable period, it was almost a ten-fold increase in the number from 46 to 331). Undertaking activities under the programme brings many benefits to the university, first of all in developing the implementation of the strategy of internationalization, hence an increasing number of

universities-members of the programme. The experience of the program enrich not only individuals but also the university to which the programme participants bring the knowledge gained, the openness to new innovative ideas and tolerance, which were by the founders of this programme wanted to gained.

Incubators of the programme also took into account that not everyone could benefit from the programme due to financial reasons (the assumptions of the programme do not take into account the coverage of the full cost of stay, they only eliminate the differences in living), but thanks programme Erasmus and PO WER it became possible and students can receive from Erasmus receive loan for study, but must fulfil conditions such as:

- finish first level of study(Engineer, bachelor);
- were accepted at Master study at university at the other partner countries, which received ECHE (study must trend to achieve diploma);
- live at one partner country.

Loan will be devoted for accommodation and also for cost learning in each 33 countries, which take part in programme.

In turn PO WER programme from 2014 „[...] allows granting additional, financial support for the disabled and those in a difficult situation, accepted to study within Erasmus+ programme. [...] Support with funds PO WER programme includes trips to all participating countries. Students, who apply for trip within PO WER programme are subjects to the general rules of recruitment within Erasmus programme. Stipend is paid by polish zloty for account indicated by beneficiary”²⁶.

The introduction of the system and its impact on the increase in the number of mobility.

Apart a lot of advantages, which give study period abroad within programme then students want that this period will count in all study at home University. „It’s necessary to consider recognition effects learning, [...] achieved apart European higher education system and indicate professional consultancy and help in range plan carrier path learn by all life [...]”²⁷ Essential role played implementation ECTS due to which educational effects achieved abroad can be recognize. „Abbreviation ECTS means European Credit Transfer and Accumulation System. It is system gather and transfer achievements express at passes points, which are obvious at most countries, who take part in Bologna Process. ECTS points describe how work expense student must do if he wants to achieve teaching effects, defined to each subject, module or curricula.”²⁸ Implementation ECTS make easier universities pass students recognition results achievement during study abroad.

We can ask if worth to implemented Erasmus Programme and its stages, it can estimate it to do next question: what Erasmus gave Europe, universities and beneficiaries (students, staff).

²⁶ <https://www.cwm.pw.edu.pl/Programy-edukacyjne/Erasmus/Wyjazdy-studentow-na-studia/Program-POWER-dodatkowe-wsparcie-dla-studentow-niepelnospprawnych-i-pobierajacych-stypendium-socjalne> (access: 23.08.2018 r.).

²⁷ J. Górniak (red.), *Program rozwoju szkolnictwa wyższego i nauki na lata 2015–2030*, Warszawa 2015, s. 58.

²⁸ E. Kraskowska, P. Rzodkiewicz, *Studuj po europejsku. Poradnik dla kandydatów na studia i studentów*, Warszawa 2011, s. 12.

7. STATEMENTS OF BENEFICIARIES OF THE PROGRAMME RELATED TO ITS ASSESSMENT

How tell students, their contribution in programme is not only possibility to achieve knowledge, improvement language understanding, but also “life school” skills to work in team in different environmental, learn to know the other countries, culture and habits. “Episode of live, which you never forgot, [...]”²⁹ “In my childhood dreams at first place always were trips, when I learned about possibility to study abroad within at Erasmus programme at my university I invited to take part in programme. After long thoughts, many pros and cons, with still great uncertainty my choice fell on Norway and with a clear conscience I must admit that Norway is more beautiful than at pictures. [...] My six-month practice at ContiTechRubberIndustrialKft in Szeged turned into my first job [...]”³⁰.

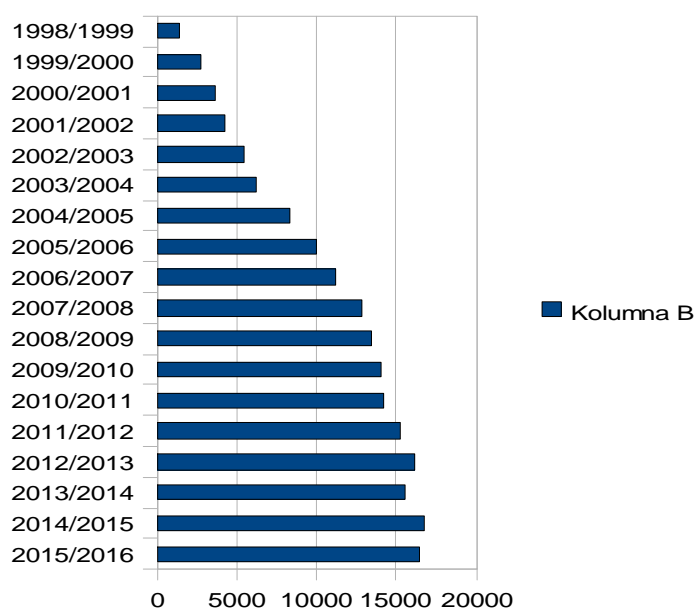


Chart 2. Number of Polish student, who took part in exchange programme 1998–2016 Own study.

Similarly, the number of students grew year by year and from the number of 1426 people it rose to the level of 15517 students in the last year on presented chart, so we recorded a 100-fold increase in the number of annual student’s trips. As stated in the Erasmus programme it is one of the most successful programmes of the European Union and gives

²⁹ *Erasmus co to dla mnie znaczy, 20-lecie programu Erasmus w Polsce, Uczenie się przez całe życie*, Warszawa 2007, s. 65.

³⁰ J. Ruszel, M. Stanisław, K. Zams, *Program Erasmus w Politechnice Rzeszowskiej w latach 1998–2014, podsumowanie działań*, Dział Międzynarodowej Współpracy Dydaktycznej i Naukowej PRZ, Rzeszów 2014.

many benefits to its participant as evidenced by the constantly growing number of outgoing students. The total number of outgoing students from Poland in this period is more than 150000 young people, but when we include such or a large number of many EU countries, the case already concerns millions of young people. Growing rapidly, the number of outgoing students also proves that the programme not only gives huge benefits related to gained knowledge, but also with learn to know living in another country, as well as that the programme functions properly, if requires a small changes, but the main, basic idea is correct.

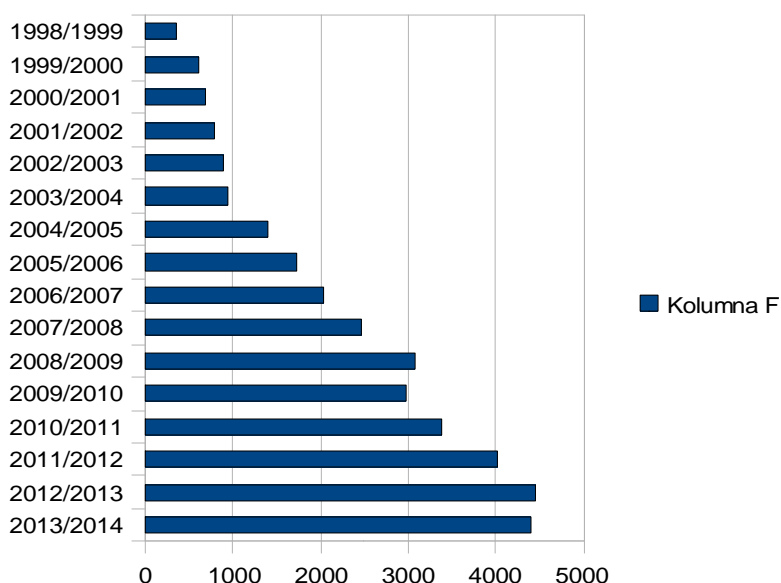


Chart 3. Number of Polish employees, who took part in exchange programme 1998–2014 to give lecture at partners universities

Own study.

Employees are equally positive about participation in the programme add value to the scientifically and research aspects of the trips. One of participants shared his experiences with participation in programme. „I had to deal with trips within Erasmus programme several times. [...] Firstly I took in programme during my study in 1998. Together with the first group of students, being in the third year, I went to Belgium for a semester exchange. [...]. This facilitated and significantly accelerated the development of EUROAVII Rzeszów. Once again I went to Turkey in 2009, to the university of Anadolu University. [...] I was positively surprised by the very good equipment of the university in Eskisehir. I was particularly impressed with the tower simulators. Not to be missed was the great hospitality and Turkish openness. The third trip took place in 2011. It was a trip to Brno, at the Faculty of Information Technology. In this department, apart from typical information technology, there are also studies in the field of avionics. [...]. The most valuable from a professional point of view was my last trip in 2014 to the Technical University of Munich. According to

the rankings, this is one of the best technical European universities. With the Institute of Dynamics of Air Systems [...], I already had previous contact. After staying as part of the Erasmus program, I also had an academic internship there. During my stay I got acquainted in detail with the adaptive control that I currently use in my professional work. [...]. In conclusion, undoubtedly, trips within the Erasmus program are very valuable. Personally, they gave me a lot of benefits, both professionally and personally. All that remains is to encourage everyone who has the opportunity to make the most of it"³¹.

The university authorities, which participate in the exchange programme also notice the great value of participating in the programme, especially in the field of university internationalization.

Also more than a 10-fold increase number 359 academic staff in the first year to 4388 in last year in the chart presented the number of annual employees departures in order to give a lecture shows and beyond any doubt that this form of activity is popular among the teaching staff, enabling the beneficiaries not only to give lecture but also to establish important scientific contacts, getting to know the didactic base of the academic partner university influencing the participant's scientific development.

Here are some data collected that illustrate the scale and extent of the program's impact.

1. In 1987, Erasmus began with the twelve countries, which formed the European Community, and within twenty years its territory crossed the borders of the Community and covered 33 countries.
2. From the mid-1990s to the present day, the Union has expanded threefold, but the scope of the Erasmus program has expanded faster than the Union itself.
3. In the academic year 2001/02, the total number of Erasmus students from all countries was only slightly smaller than the number of students studying at all Polish universities.
4. In 2002, he left a millionth student, and in 2009 two million.
5. The most numerous exchange projects are represented in such areas as business and management, foreign languages and philology, as well as technical sciences and social sciences.
6. The countries that sent the most students to study and practice are Spain, France, Germany, Italy and Poland.
7. In the years 2014–2020, the program will benefit 4 million people, 2 million students, 800 thousand employees.
8. "The first year of implementation of the Erasmus + program shows that this program – with a wider range and better adapted to the objectives of education, training, youth and sport - meets expectations. Over 1 million people participated in 18,000 projects financed from the Erasmus + program, which in its first year of operation had a budget of over EUR 2 billion. More flexible cross-sectoral cooperation allows for the testing of innovative practices in education, training, youth and sport in Europe, which means that there are more opportunities to try out innovative practices, contributing to their reform and modernization"³².

³¹ *Ibidem*.

³² Komisja Europejska – komunikat prasowy: „*Erasmus+: więcej możliwości, aby lepiej wspierać przyszłe pokolenia Europy*” Bruksela, 26 stycznia 2016.

8. GENERAL EVALUATION OF THE PROGRAMME AND ITS IMPACT ON MODERN EUROPE

The program has evolved over 31 years, in the seven-year cycle of changes, the name of the program has changed and the scope of its activity has increased, more and more countries and universities participated in the program, subsequent stages took into account other aspects and groups of beneficiaries. The aim of each change was to make the best use of the program, take into account the use of modern technologies, broaden the program, exchange experience and good practices, reward innovative activities by announcing contests such as EDUInspiracje, EDUInspirator, preparation of publications. The program presented in numbers is not thousands, but millions of EUR, millions of participants, thanks to which the influence of former beneficiaries of the program in Europe is not insignificant, it was precisely the “Erasmus” that shapes the image of modern Europe. Social aspects of student exchange are also of great value, as participation in the program is not only about acquiring knowledge but practical learning of life, getting rid of stereotypes, prejudices, creating a European, open society, but respecting cultural, religious and linguistic differences. Getting to know other countries, teaching systems, openness to innovations allows for the comprehensive development of modern society.

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LEGAL ACTS

1. Rozporządzenie Parlamentu Europejskiego i Rady (UE) nr 1288/2013 z dnia 11 grudnia 2013 roku ustanawiające „Erasmus+”: unijny program na rzecz kształcenia, szkolenia, młodzieży i sportu oraz uchylające decyzje nr 1719/2006/WE, 1720/2006/WE i 1298/2008/WE.
2. Decyzja nr 819/95/WE Parlamentu Europejskiego i Rady z 14 marca 1995 r. ustanawiająca wspólnotowy program „Socrates”.
3. Decyzja nr 253/2000/WE Parlamentu Europejskiego i Rady z 24 stycznia 2000 roku ustanawiająca II etap Wspólnotowego Programu Socrates.
4. Decyzja Rady nr 87/327/EEC z 15 czerwca 1987 roku przyjmująca Europejski Program Działań na rzecz Mobilności Studentów (ERASMUS), Dz. Urz. WE L 166 z 25 czerwca 1987 roku.
5. Decyzja nr 1720/2006/WE Parlamentu Europejskiego i Rady z dnia 15 listopada 2006 r. ustanawiająca program działań w zakresie uczenia się przez całe życie Lifelong Learning Programme – LLP).

PROGRAM ERASMUS – ANALIZA FUNKCJONOWANIA I EWOLUCJA PROGRAMU OD 1987 ROKU DO 2016 ROKU

Artykuł przedstawia rys historyczny i tło powstania programu Unii Europejskiej dla szkolnictwa wyższego, funkcjonującego w Europie od 1987 r., pierwotnie jako samodzielny Program Działań Wspólnoty Europejskiej na rzecz Wymiany Studentów (1987–1994), nazwanego „Erasmus”, (pierwszy etap programu). Następnie zapoznamy się z jego ewaluacją w kolejnych latach, kiedy to stał się jednym z ośmiu głównych komponentów programu Socrates (1995–2006), w tym jako – „Socrates I (1995–1999) i Socrates II (2000–2006)” – (Socrates/Erasmus), a następnie wszedł w skład jako jeden z jego programów sektorowych w zakres jeszcze szerszego programu „Uczenie się przez całe życie” (Lifelong Learning Programme/Erasmus) w latach 2007–2013, by w czwartej fazie w latach 2014–2020 przyjąć nazwę Erasmus+. Ponadto Artykuł ma na celu przybliżyć główne idee, założenia i cele programu, zasady wyjazdów studentów (na studia, staże i praktyki) i wyjazdy pracowników (dydaktyczne i szkoleniowe). Dodatkowo artykuł wspomina o sylwetce patrona programu,

przedstawia jego opinie, idee, krótką biografię i oraz dlaczego programowi nadano jego imię. Przedstawia rolę agencji narodowej oraz zadania koordynatorów uczelnianych i wydziałowych. Podejmuje próbę oceny programu nie tylko dla europejskiego szkolnictwa wyższego, ale również dla beneficjentów programu: studentów i pracowników. Przedstawia zakres działań w programie i jego rozwój w kolejnych latach, a także znaczenie opracowania Dokumentu Polityki Europejskiej, określającej strategię współpracy europejskiej w ramach programu. Deklaracja ta jest obowiązkowym elementem wniosku o przyznanie Karty Uczelni Erasmusa dla Szkolnictwa Wyższego (*Erasmus Charter for Higher Education – ECHE*). Ocenę wpływu na zwiększenie mobilności dzięki wprowadzeniu Europejskiego Systemu Transferu i Akumulacji Punktów. Przedstawia także ogólną ocenę programu oraz opinie jego uczestników, wskazując na korzyści beneficjentów programu oraz jego wpływu na integrację europejską.

Słowa kluczowe: Erasmus, Socrates I, Socrates II, Uczenie się przez całe życie, Erasmus+, mobilność edukacyjna, Dokument Polityki Europejskiej (EPS) i Europejska Karta Uczelni Erasmusa (ECHE), Europejski System Transferu i Akumulacji Punktów (ECTS) Agencja Narodowa Programu Erasmus.

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THE ACCOUNTING SYSTEM AS AN INFORMATION BASE FOR BUSINESS PERFORMANCE MANAGEMENT

In order to perform tasks a business has been set up since every day it conducts a number of various activities. Actions, accomplishments are processes, achievements, completed goals and company successes. The selection of business activities is preceded by a decision-making process concerning operations, strategies and management. Various information is necessary for taking decisions on managing a business, formulating and implementing strategies. The main information base for business entities is the accounting system. Organization of financial and management accounting in an enterprise should be constructed in such a way as to generate information that is characterized by such features as: timeliness, usability, credibility, economic suitability, measurability, comparability.

The objective of the study is to present possibilities of applying accounting solutions as sources of information for business performance management. The thesis is stated in the statement that "There is no universal set of performance measures adequate for all enterprises, and the management accounting system has instruments that can provide information for managing the achievements". The objective of the article was achieved through analysing literature and information provided on business entities' websites, conducting interviews with accounting and finance department employees as well as studying survey results. The considerations presented in the study, including the results of scientific research, constitute an important contribution to the discussion on the future model of the financial and management accounting system in managing the achievements of a business entity operating in a changing environment.

Keywords: accounting, performance management, information.

1. INTRODUCTION

Running a business is determined by a range of various activities which reflect entity's performance. Performance is an ambiguous term connected with carrying out specific

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activities as part of a process. T. Kotarbiński claims that “to perform something means to do something so that a thing that has been previously planned takes place”³.

On the basis of available literature, information on entities’ websites, surveys and interviews with accounting and finance department employees, it can be stated that in many organizational units performance is not defined and managed, and only the subsystem of financial accounting is used to conduct business activities. Tools of the subsystem of management accounting, as an information base used in performance management, are rarely used by companies, what determines the need to conduct further research on the possibilities and purpose of their application.

The objective of the study is to present possibilities of applying accounting solutions as sources of information for business performance management. The thesis of the study is as follows: “There is no universal set of performance indicators adequate for all companies and the system of management accounting has instruments which can provide information necessary for performance management”.

2. TERM AND TYPES OF PERFORMANCE

In other words, performance is an activity, a process, an accomplishment, the achieved objective and company’s success. One should agree with E. Nowak⁴ that “business performance is an economic category which is ambiguously defined in economic sciences as well as in practical activity. Performance is a term which is present in various disciplines of economics. This category can be found in management, controlling and (management) accounting. In terms of these disciplines, it is more frequently said that there is business performance management, performance measurement and performance evaluation.” In practice, it can be observed that there is more and more interest in performance, its measurements and management, but also one can notice that this term is still interpreted ambiguously. In literature on the subject, authors provide various definitions of performance, what is presented in Table 1.

According the author, performance means the effects of conducted activities as part of business, that is offering products and providing services to clients, taking account of not only financial aspects (profit), but also social and environmental ones.

Entities start conducting business activities when there is demand for it. The effect of business activity is achievements offered to some group of users interested in performance. Company’s performance means that activities it undertakes determine fulfilling the adopted objectives and gaining better results, including financial results. An organization has achievements when resources it has are effectively used, business processes run smoothly and objectives are successfully fulfilled⁵. Performance is a set of closely related measures, tasks and objectives which require coordination and management.

³ T. Kotarbiński, *Traktat o dobrej robocie [Treatise on good work]*, Ossolineum, Warsaw 1982, p. 7.

⁴ E. Nowak, *Dokonania przedsiębiorstwa jako przedmiot zarządzania [Business performance as the subject of management]* [in:] *Zarządzanie dokonaniem w organizacjach [Business performance management]*, E. Nowak (ed.), Polskie Wydawnictwo Ekonomiczne S.A., Warsaw 2016, p.11.

⁵ E. Nowak, *Dokonania przedsiębiorstwa...*, p. 11.

Table 1. Definitions of performance by selected authors

Author	Definition
Hilgers (2008) ⁶	Performance is a result of effectiveness of activities and decisions made at all organizational levels of a business entity, taking account of needs of many information user groups and company's stakeholders.
Krause (2005) ⁷	Performance indicates the level of achievement of objectives or execution of tasks which for key stakeholders are the main features of company's activities. Performance is evaluated according to a multidimensional set of measures and indicators.
Bode (2008) ⁸	Performance involves activities based on work and means conducting tasks as part of operational activities. Performance is defined as a result of company's activities.
Strąk (2012) ⁹	Business performance is every desired result of entity's activities.
Nita (2009) ¹⁰	Business performance is a multifaceted economic category which cannot be narrowed down to results of business activities in financial terms; a company has achievements when it operates economically, effectively and efficiently.
Nowak (2016) ¹¹	Performance is a term which means everything that a company achieves by conducting activities. Performance can mean states which are considered to be the results of the undertaken activities.

Own study on the basis of: D. Hilgers, *Performance Management...*, p. 32–33; O. Krause, *Performance Management...*, p. 19; J. Bode, *Performance Measurement...*, p. 3; T. Strąk, *Modele dokonań...*, p. 113; B. Nita, *Rola rachunkowości...*, p. 59; M. Nowak, *Psychologiczne...*, p. 11.

Performance can be defined as an effect or a result of some phenomenon, work, activity for which the criterion should be the fulfilment of the objective a given activity has been undertaken for¹². Performance involves various fields of business activities and is connected with the implementation of business processes in terms of operations and strategies. A significant element of the description of performance is its identification so that one can obtain answers to fundamental questions which characterize performance, that is:

⁶ D. Hilgers, *Performance Management. Leistungserfassung und Leistungssteuerung in Unternehmen und öffentlichen Verwaltungen*, Gabler Edition Wissenschaft, Wiesbaden 2008.

⁷ O. Krause, *Performance Management, Eine Stakeholder-Nutzen-orientierte und Geschäftsprozess-basierte Methode*, Technischen Universität, Berlin 2005.

⁸ J. Bode, *Performance Measurement und Management*, IGEL, Verlag 2008.

⁹ T. Strąk, *Modele dokonań jednostek sektora finansów publicznych [Performance models of public finance sector entities]*, Warsaw 2012.

¹⁰ B. Nita, *Rola rachunkowości zarządczej we wspomaganii zarządzania dokonaniem przedsiębiorstwa [Role of management accounting in supporting business performance management]*, Publishing House of Wrocław University of Economics, Wrocław 2009.

¹¹ M. Nowak, *Psychologiczne i etyczne aspekty zarządzania dokonaniem [Psychological and ethical aspects of performance management]* [in:] *Zarządzanie dokonaniem w organizacjach [Business performance management]*, E. Nowak (ed.), Polskie Wydawnictwo Ekonomiczne S.A., Warsaw 2016.

¹² M. Kludacz, *System pomiaru i oceny dokonań szpitala [Hospital measurement and performance evaluation system]*, M. Hass-Symotiuk (ed.), Warsaw 2011, p. 64.

1. What performance is there in an organization?
2. In what field of an organizational structure (department, section, unit, responsibility centres) does performance occur?
3. What entities generate given performance?
4. What resources are used to generate particular performance?
5. What is performed in a given period of time (a month, a quarter, a financial year)?
6. Who is responsible for particular performance?
7. Is there any risk connected with performance?

Answers to the questions posed above enable classifying performance in companies. A basic criterion for the classification of performance is its impact on business entity's activities. On the basis of this criterion, the following should be distinguished¹³:

- operational performance which results from streamlining activities and strategic performance connected with future business opportunities. Performance in terms of significance for fulfilling organization's objectives can be divided into:
- spectacular performance which results from radical changes in ways a company operates and it is characterized by a high level of risk,
- side performance which results from activities supporting streamlining and is not necessary for ensuring the development of a business entity.

The next criterion for classifying performance is the possibility of measuring its intensity as presented in Figure 1.

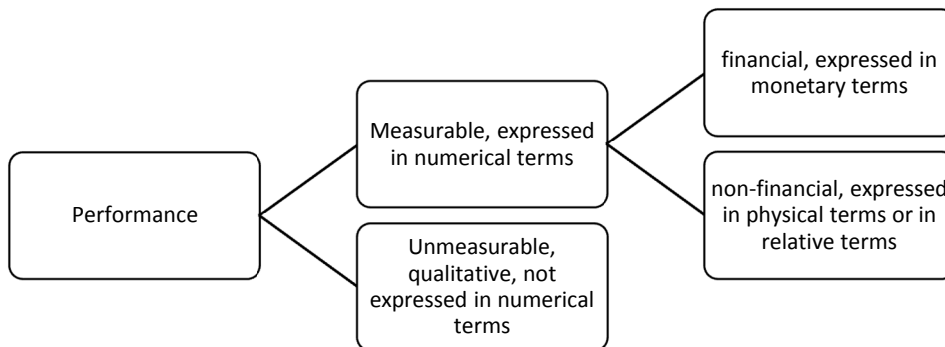


Figure 1. The classification of performance according to the measurement of its intensity

Source: own work on the basis of M. Nowak, *Dokonania przedsiębiorstwa...*, p. 13.

Business performance can be also classified according to other criteria, among other things: generic criterion, business process phases, fields of operations (purchase, sale, logistics, accounting, marketing), activity centres, management level.

In Polish literature, the following authors deal with the term and types of business performance as well as its relations with the information system of accounting: R. Kowalak

¹³ More about the classification of performance according to various criteria: Bradley 2006.

2016¹⁴, M. Nieplowicz 2016¹⁵, B. Nita 2016¹⁶, B. Sadowska 2016¹⁷, M. Czerny 2015¹⁸, T. Dyczkowski 2015¹⁹, M. Kowalewski 2015²⁰, M. Nowak 2015²¹, G. Lew 2015²², P. Szczypa 2015²³.

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- ¹⁴ R. Kowalak, *Mierniki dokonań w kokpitach menedżerskich przedsiębiorstwa* [Performance indicators in corporate dashboards] [in:] *Wyzwania w zarządzaniu kosztami i dokonaniach* [Challenges in cost and performance management], R. Kowalak, M. Kowalewski, P. Bednarek (eds.), Research Papers of Wrocław University of Economics No. 442, Publishing House of Wrocław University of Economics, Wrocław 2016, p. 213–221.
- ¹⁵ M. Nieplowicz, *Analiza porównawcza zastosowania zrównoważonej karty wyników w podmiotach leczniczych* [Comparative analysis of the balanced scorecard in healthcare entities] [in:] *Wyzwania w zarządzaniu kosztami i dokonaniach* [Challenges in cost and performance management], R. Kowalak, M. Kowalewski, P. Bednarek (eds.), Research Papers of Wrocław University of Economics No. 442, Publishing House of Wrocław University of Economics, Wrocław 2016, p. 317–321.
- ¹⁶ B. Nita, *Krytyka zrównoważonej karty wyników* [Criticque of the balanced scorecard] [in:] *Wyzwania w zarządzaniu kosztami i dokonaniach* [Challenges in cost and performance management], R. Kowalak, M. Kowalewski, P. Bednarek (eds.), Research Papers of Wrocław University of Economics No. 442, Publishing House of Wrocław University of Economics, Wrocław 2016, p. 325–333.
- ¹⁷ B. Sadowska: *System pomiaru dokonań W PGL LP – proces przygotowania i implementacji* [Performance measurement system in the State Forests National Forest Holding – the preparation and implementation process] [in:] *Wyzwania w zarządzaniu kosztami i dokonaniach* [Challenges in cost and performance management], R. Kowalak, M. Kowalewski, P. Bednarek (eds.), Research Papers of Wrocław University of Economics No. 442, Publishing House of Wrocław University of Economics, Wrocław 2016, p. 399–407.
- ¹⁸ M. Czerny, *Pomiar dokonań w bankach islamskich* [Performance measurement in Islamic banks] [in:] *Zarządzanie kosztami i dokonaniach* [Cost and performance management], E. Nowak, M. Kowalewski, (eds.), Research Papers of Wrocław University of Economics No. 398, Publishing House of Wrocław University of Economics, Wrocław 2015, p. 105–111.
- ¹⁹ T. Dyczkowski, *Mierniki dokonań organizacji pożytku publicznego. Możliwości i ograniczenia stosowania* [Performance indicators in public benefit organizations. Application possibilities and limitations] [in:] *Zarządzanie kosztami i dokonaniach* [Cost and performance management], E. Nowak, M. Kowalewski, (eds.), Research Papers of Wrocław University of Economics No. 398, Publishing House of Wrocław University of Economics, Wrocław 2015, p. 146–158.
- ²⁰ M. Kowalewski, *Pomiar i raportowanie dokonań na poziomie strumienia* [Performance measurement and reporting at the value stream level] [in:] *Zarządzanie kosztami i dokonaniach* [Cost and performance management], E. Nowak, M. Kowalewski, (eds.), Research Papers of Wrocław University of Economics No. 398, Publishing House of Wrocław University of Economics, Wrocław 2015, p. 260–268.
- ²¹ M. Nowak: *Etyka controllingowego pomiaru dokonań w świetle filozofii użyteczności – zarys koncepcji* [Performance measurement ethics based on utilitarian theories – concept outline], *Theoretical Journal of Accounting* 82 (138), Research Council of the Accountants Association in Poland, Warsaw 2015, p. 113–128.
- ²² G. Lew, *Pomiar dokonań relacji z klientami w przedsiębiorstwach handlowych* [Performance measurement in terms of relations with clients in trading companies] [in:] *Zarządzanie kosztami i dokonaniach* [Cost and performance management], E. Nowak, M. Kowalewski, (eds.), Research Papers of Wrocław University of Economics No. 398, Publishing House of Wrocław University of Economics, Wrocław 2015, p. 289–297.
- ²³ P. Szczypa, *Koncepcja pomiaru osiągnięć w Pol-Eko Aparatura spółka jawna* [The concept of performance management in Pol-Eko Aparatura spółka jawna], [in:] *Zarządzanie kosztami*

The issues of performance are discussed, among others, in the following monographs: M. Hass-Symotiuik (ed.) 2011²⁴, A. Niemiec (ed.) 2016²⁵, W. Skoczylas, A. Niemiec (eds.) 2016²⁶, E. Nowak (ed.) 2012²⁷, T. Strąk 2012²⁸.

3. INFORMATION SYSTEM OF ACCOUNTING

Accounting is a business language. It is a system providing information on a financial situation, performance, results and activities of an organization. Accounting from the perspective of the economic theory of information and the economic theory of decision making is the information system of a business entity²⁹. A significant role in the organization of the information system of accounting is played by usefulness and credibility. From the point of view of a user of information, information is useful when it satisfies needs of a given user and determines their financial and non-financial (social or ecological) benefits. As far as users of information are concerned, accounting is divided into two subsystems³⁰: financial accounting and management accounting as shown in Figure 2.

A fundamental function of the accounting system is the information function³¹. It involves creating information sets, processing and presenting them to various groups of users, and determines making efficient and effective management decisions. One should agree with A. Karmańska³² who states that “by carrying out its functions, accounting is above all

i dokonaniami [Cost and performance management], E. Nowak, M. Kowalewski, (eds.), Research-Papers of Wrocław University of Economics No. 398, Publishing House of Wrocław University of Economics, Wrocław 2015, p. 441–449.

²⁴ *System pomiaru i oceny dokonań szpitala* [Hospital measurement and performance evaluation system], M. Hass-Symotiuik (ed.), Wolters Kluwer Polska Sp. z o.o., Warsaw 2011.

²⁵ *System pomiaru dokonań w przedsiębiorstwach* [Performance measurement system in companies], A. Niemiec (ed.), CeDeWu Sp. z o.o., Warsaw 2016.

²⁶ *Leksykon mierników dokonań* [Performance indicators lexicon], W. Skoczylas, A. Niemiec (eds.), CeDeWu Sp. z o.o., Warsaw 2016.

²⁷ *Pomiar i raportowanie dokonań przedsiębiorstwa* [Business performance measurement and reporting], E. Nowak (ed.), CeDeWu Sp. z o.o., Warsaw 2012.

²⁸ T. Strąk, *Modele dokonań...*

²⁹ R. Crandall, *Information Economics and Its Implications for the Further Development of Accounting Theory*, “Accounting Review”, July 1969; G. Feltham: *The Value of Information*, „Accounting Review”, October 1968.

³⁰ A. Szydełko, *Rachunkowość jako baza informacyjna zarządzania dokonaniemi* [Accounting as an information base for performance management] [in:] *Zarządzanie dokonaniemi w organizacjach* [Business performance management], E. Nowak (ed.), Polskie Wydawnictwo Ekonomiczne S.A., Warsaw 2016, p. 160; A. Lulek, *Od przeszłości do przyszłości – ewolucja rachunkowości i jej pojęcia* [From past to future – the evolution of accounting and its concept] [in:] *Dylematy i perspektywy rozwoju finansów i rachunkowości* [Dilemmas and perspectives of the development of finance and accounting], P. Szczypa, A. Zimny (eds.), Publishing House of Wyższa Szkoła Zawodowa in Konin, Konin 2017, p. 95.

³¹ Apart from the information function, accounting has other functions, for example: controlling, reporting, analytical and interpretive, statistical.

³² A. Karmańska, *System informacyjny we współczesnym przedsiębiorstwie* [Information system in a modern enterprise] [in:] *Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa* [Management accounting and cost accounting in a corporate information system], A. Karmańska (ed.), Difin, Warsaw 2006, p. 51.

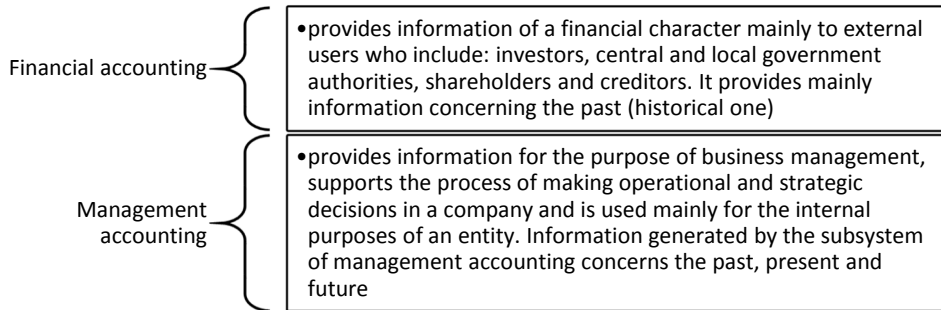


Figure 2. Accounting subsystems

Source: own work.

the information system in which the main part is played by economic information or financial information and whose basic goal is to satisfy information needs of various groups of stakeholders”. The structure of the information system of accounting is presented in Figure 3. The subsystem of financial accounting generates mainly information for external users and uses such basic tools as: balance sheet, profit and loss account, notes to financial statements, statement of changes in equity, cash flow statement, activity report.

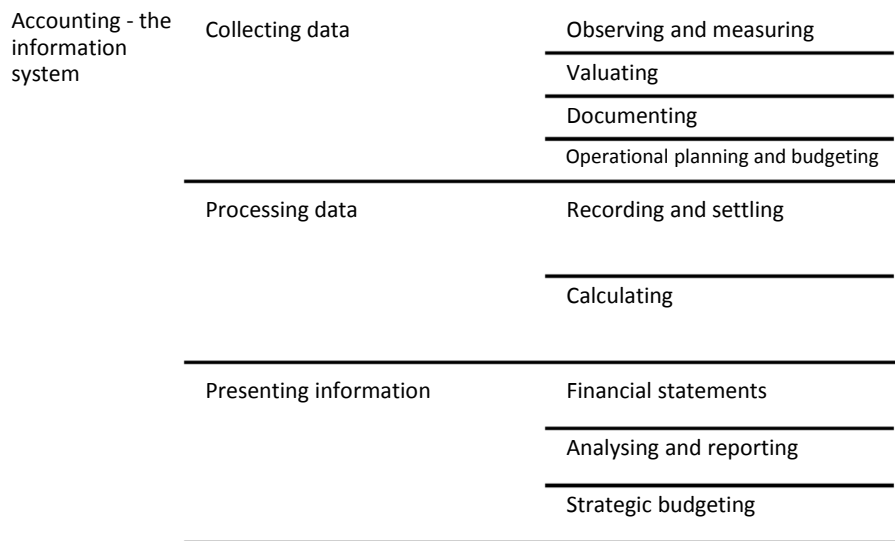


Figure 3. Information system of accounting

Source: own work.

The subsystem of management accounting (if it is used in a given company) provides management information concerning values for clients, employees and shareholders. It supports making logistic decisions connected with company’s social and ecological activities

(the organization of inventory, transport processes, work in responsibility centres). The scope of the organization of the accounting system in a company is presented in Figure 4.

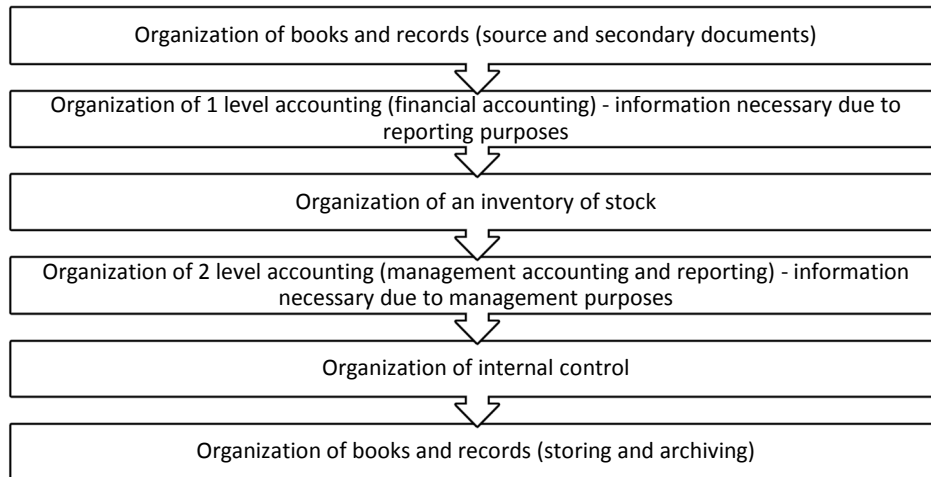


Figure 4. The scope of the organization of the accounting system in a company

Source: own work.

The organization of financial and management accounting in a company should be executed in such a way so that it provides information which has the following characteristics: timeliness, relevance, reliability, economic usefulness, measurability, comparability.

It is also worth mentioning that the asymmetry of information causes that one user is better informed than the other, what makes them take more accurate decisions, thus satisfy their needs in a better way. The asymmetry of information also causes that some stakeholders cannot ascertain whether information they have is reliable, relevant and useful in the decision-making process³³. It is determined by information noise which significantly hinders business performance management.

4. PERFORMANCE MANAGEMENT WITH THE USE OF ACCOUNTING TOOLS

Accounting as the information system generates and provides various information for the management of a business entity. The scope and type of information stem from demand for it. Information is generated in the subsystems of financial and management accounting³⁴.

³³ W. Scott, *Financial Accounting Theory*, Prentice Hall, London 1997, p. 3.

³⁴ The name of the accounting subsystem, "management accounting" was given after publishing first handbooks in the USA entitled: *Managerial Accounting* and *Management Accounting* [Vatter 1950], [Robnett et al. 1951], [Antony 1955 (989)]. See: A. Szychta, *Rachunek kosztów i rachunkowość zarządcza [Cost accounting and management accounting]* [in:] *Współczesne nurty badawcze w rachunkowości [Contemporary research trends in accounting]*, I. Sobańska, P. Kobański (eds.), Publishing House of University of Łódź, Łódź 2012, p. 113.

The subsystem of financial accounting has limited possibilities of providing information for the purpose of organization's management. As A. Szydełko³⁵ rightly observes, this system "objective is to create information necessary for developing financial indicators. Categories making up fundamental financial indicators which are subject to direct measurement as part of financial accounting are resources, results of activity and a cash flow".

The main tool for generating information for the purpose of business performance management in the subsystem of financial accounting is financial statements³⁶. Financial statements present figures expressed in terms of value (most often in PLN) which synthetically characterize a financial situation and assets as well as the result of a given company's activities. The subsystem of management accounting has many tools which can be applied to performance management. The selection of management accounting methods and instruments in a specific business entity is determined by such individual factors as:

- a sector in which a given organization operates, e.g. public finance sector (schools, budgetary divisions, such as: Housing Management Department, Water and Sewage Company); private sector (limited liability companies, joint-stock companies, micro-enterprises); non-profit sector (associations),
- an organizational structure of a business entity,
- a management model (democratic, authoritarian),
- employees' level of knowledge and skills,
- communication and coordination levels.

Thanks to managers' decisions, availability of information and employee commitment, business performance management with the use of the accounting system leads to more effective results of business activities and builds organization's good reputation in its internal and external environment.

The research on the accounting system as an information base for business performance management was conducted among people employed in the enterprise sector and public finance sector. Respondents are employed in limited liability companies, municipal companies, budgetary units, budgetary divisions, private enterprises and a health care centre.

The survey, which consisted of 8 questions, was sent to 42 people who were final-year students or are currently students of postgraduate studies of Budgetary Accounting as well as Management Accounting and Controlling in the Faculty of Management and Economics of Services at the University of Szczecin. As many as 40 students completed the survey, that is 95.23% of the research sample. The largest group of respondents (60%) constitute people employed in the public finance sector. The research findings are as follows:

1. 35 business entities have accounting policies (principles), whereas in 26 entities performance is described in accounting policies.
2. 75% of respondents admit that in their organizations only financial accounting tools are used which to some extent provide information on performance in an organiza-

³⁵ A. Szydełko, *Rachunkowość...*, p. 164.

³⁶ Financial statements involve: introduction to the financial statements, profit and loss account (income statement), balance sheet, statement of changes in equity, cash flow statement and notes to financial statements.

- tion. Simultaneously, 50%³⁷ of respondents claim that in that regard they do not use management accounting instruments³⁸.
3. According to the surveyed postgraduate students, tools of financial accounting as an information base for business performance management which are most often used are as follows: balance sheet, profit and loss account and activity report.
 4. Only 7.5%³⁹ of respondents use tools of the subsystem of cost accounting as an information base for business performance management and 35% of respondents use these instruments to a limited extent.
 5. 72.5% of respondents state that the subsystem of controlling is not used for business performance management in entities where they work.
 6. 75% of respondents admit that they do not use any management accounting tools as an information base for business performance management. Only few⁴⁰ representatives of business practice use:
 - variable cost calculation and price calculation,
 - activity-based costing,
 - decision calculus under conditions of risk,
 - quality management tools⁴¹.
 7. Respondents' answers to the question: "Should modern organizations, in your opinion, use management accounting tools as an information base for business performance management?" were as follows:
 - 32.5% of respondents indicated activity-based accounting as the most useful management accounting tool which can be applied as a base of information on business performance,
 - 30% of students suggested using variable cost calculation and price calculation,
 - 17.5% of respondents could use a balanced scorecard and activity-based budgets.
 8. According to respondents, the following factors pose the greatest barriers to implementing new tools of the accounting system as an information base for business performance management:
 - lack of employees' experience in using a given accounting tool,
 - lack of proper software and high costs of system modification,
 - a low level of employees' knowledge, skills and qualifications,
 - lack of awareness of the management.

³⁷ Mostly, such answers were given by respondents working in the public finance sector.

³⁸ Once again, this study and the conducted survey research confirm that entities operating in the public finance sector, including commercial companies and partnerships, rarely use management accounting and controlling instruments. In this respect, still mainly obligatory tools of the subsystem of financial accounting are used. Although the management in the public finance sector is more and more aware, one can still observe resistance to the idea of implementing modern methods and accounting instruments.

³⁹ These are mainly representatives of the enterprise sector.

⁴⁰ Only representatives of the enterprise sector use the listed management accounting tools.

⁴¹ The representatives of the public finance sector preferred variable cost calculation and price calculation. Activity-based accounting, quality management tools and decision calculus under conditions of risk are used by the private sector entities and commercial companies and partnerships. The representatives of the private sector also pointed out that in the subsystem of accounting they use a balanced scorecard and keep accounting records in responsibility centres.

5. CONCLUSION

Performance measurement poses a lot of challenges to the modern accounting system which is a main information base for performance management. Performance management requires applying many diverse measurement methods and instruments which have to be individually selected by a business entity.

This study confirms that the issue is still valid from the point of view of science and business practice. Special attention should be paid to the fact that there are significant differences in using optional accounting tools between the enterprise sector and the public finance sector. Business entities from the enterprise sector increasingly more often use management accounting tools to generate and report information for the purpose of performance management, whereas in the public finance sector there is still a lot to be done in that regard. Analysing literature and information provided on business entities' websites, conducting interviews with accounting and finance department employees as well as studying survey results, the author proved the following research thesis: "There is no universal set of performance indicators adequate for all companies and the system of management accounting has instruments which can provide information necessary for performance management". Thus the fundamental objective of the study was achieved through presenting possibilities of applying accounting solutions as sources of information in business performance management.

The author believes that the deliberations in the study, including the research findings, are a valuable contribution to the discussion of the future model of the financial and management accounting systems for performance management in business entities operating in a changeable environment. This issue is not new, however, it is still valid in terms of solving dilemmas in the enterprise sector as well as in entities of the public finance sector in particular.

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SYSTEM RACHUNKOWOŚCI JAKO BAZA INFORMACYJNA ZARZĄDZANIA DOKONANAMI PRZEDSIĘBIORSTWA

Przedsiębiorstwo w celu wykonywania zadań, do jakich zostało powołane, realizuje codziennie wiele różnorodnych działań. Wybór dotyczący realizacji działań i dokonań jest poprzedzony procesem podejmowania decyzji, w tym decyzji operacyjnych, strategicznych oraz zarządczych. Do podejmowania decyzji dotyczących kierowania przedsiębiorstwem, do formułowania i realizacji strategii są niezbędne różnorodne informacje. Podstawową bazą informacyjną w jednostkach gospodarczych jest system rachunkowości. Celem opracowania jest wskazanie możliwości zastosowania rozwiązań z zakresu rachunkowości jako źródła informacji w zarządzaniu dokonaniami przedsiębiorstwa. Cel artykułu osiągnięto studiując literaturę, informacje przedstawione na stronach internetowych jednostek gospodarczych, przeprowadzonych wywiadach z pracownikami działów finansowo-księgowych oraz opracowując wyniki badań ankietowych.

Słowa kluczowe: rachunkowość, zarządzanie dokonaniami, informacja.

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TACTICAL AND CRIMINALISTIC ASPECTS OF POLICE NEGOTIATIONS IN CRISIS SITUATIONS

Teams of police negotiators, who are summoned when there is a crisis situation, are very important in the police tactics. Their task is to establish verbal communication with the perpetrator of a crisis situation and to bring about a peaceful solution to the problem. It can therefore be assumed that the aim of the negotiations is to make the perpetrators or the perpetrator surrender, and in a situation where there is a real threat to the lives of people participating in a crisis situation to “buy time” to prepare the best opportunity for another tactical solution (e.g.: an assault). Police negotiations are treated as an alternative to enforcement solutions of crisis situations, such as the police forces’ storm without reconnaissance, police forces’ storm after reconnaissance or using snipers. The first full-time negotiation section in Poland was established in 1992. Two years later, it was assumed that sections of police negotiators would be created in each province. Currently, full-time negotiators serve in the Negotiation Section of the Operational Support Department of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland, while non-permanent negotiation teams operate in each provincial headquarters and in the Warsaw Metropolitan Police Headquarters.

Keywords: Police negotiations, crisis situation, tactics, suicide, hostage, dangerous tool, explosives.

1. INTRODUCTION

For more than 40 years, police negotiations have been a preferred tactic used as alternative measures to enforcement solutions, and they serve to resolve crisis situations related to hostage taking, terrorist attacks, suicide attempts and any other situations which result in a breach of security and public order.

Irrespective of the fact whether the situation is linked to a security threat of one person or a group of persons, it implies the necessity of a number of actions to eliminate the threat and the restoration of the state prior to its occurrence. One of the methods designed to eliminate or reduce the danger occurring as a result of a crisis situation is conducting negotiations with the perpetrator or perpetrators. It should be noted that crises are an integral part of the life of the society and individuals. It is not always possible to prevent such situations, but with the skills of specially trained police negotiators, in case of the mentioned crisis situations their effects can be reduced, and the course of the crisis can be influenced.

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The subject of negotiations is a determinant of defining them. In the professional literature, police negotiations are the negotiations linked to the resolution of situations connected with a threat to public security and order². It is worthwhile to note that the term *police negotiations* can be understood in a narrow and wide sense. This above-mentioned definition presents the broad sense of the term. In this sense, police negotiations also include preliminary negotiations, understood as both talks until a police negotiator has arrived at the place of the incident, as well as any other negotiating talks conducted during the incidents by policemen, the objective of which is to resolve conflicts. Therefore, this term includes also mediation conducted by a police officer or other forms of “third-party” intervention. Police negotiations in the strict sense are actions following the procedures described in ministerial legal acts³. Specifying the general nature of police negotiations, it should be considered that they constitute a communication process between a perpetrator (perpetrators) of the incident, an offence, and an authorized police officer, whose purpose is to work out a solution which is relevant from the viewpoint of public security. As stressed by D. Loranty, in contrast to the classic negotiations, the primary objective of police negotiations is not reaching an agreement, although it should not be excluded, but obtaining the best possible resolution of the incident. It may therefore be considered that the most important objective is the offender’s withdrawal from further criminal activities, a possible development of another solution; arresting while committing an act or collection of the offence evidence to prove the guilt⁴. This issue is closely connected with the tactical and criminalistic aspect of the police officers’ operations. It is to be noted that the criminalistic tactics is a field including a science of targeted and effective methods of achieving objectives defined by the functions of criminalistics in a quick, ethical and legitimate manner. They are the following features of criminalistics: reconnaissance, detection, evidence collection and prevention⁵. In the context of police negotiations conducted in crisis situations, special attention should be paid to implementation of the preventive function, sometimes referred to as the prophylactic function. It runs in three directions. The first one is linked to a threatening factor, the second one with a threatened factor, and the last one with the circumstances shaping the threat⁶.

Returning to the subject matter of the definitions describing police negotiations in the professional literature, it is worth pointing to the definition which describes the goal of police negotiations as working with a person in a crisis towards a peaceful solution that previously seemed impossible or, in other words, reconciling the problems of the perpetrator of the crisis situation with a need to maintain peace for the whole society⁷. Successful negotiations have been unconditionally defined in the professional literature as a crisis incident that did not cause any injury to anyone involved – including the perpetrator of the

² K. Jałoszyński, *Niestandardowe negocjacje policyjne* [in:] *Komunikacja w sytuacjach kryzysowych III*, ed. J. Stawnicka, Katowice 2012, p. 51.

³ D. Biel, *Badania sytuacji kryzysowych/policyjnych. Wstęp do dyskusji* [in:] *Komunikacja w sytuacjach kryzysowych II*, ed. J. Stawnicka, D. Biel, Katowice 2011, p. 19.

⁴ D. Loranty, *Zasady prowadzenia...*, p. 251–252.

⁵ T. Hanausek, *Kryminalistyka. Zarys wykładu*, Kraków, 2005, p. 38–42.

⁶ *Ibid.*, p. 72–73.

⁷ P. Staff, *Police Negotiation Techniques from the NYPD Crisis Negotiations Team*, 20.02.2018, www.pon.harvard.edu (access: 21 March 2018).

incident, hostages (if a crisis situation involves taking and detaining hostages) and police officers⁸. Such an objective can be obtained using several methods⁹.

In view of the above, it can be concluded that police negotiations are an extremely important tactical tool for crisis management, which has been identified with the work of police negotiators for many years¹⁰. Undoubtedly, the development of negotiating skills was affected by defeats of security organs in the fight against criminals and terrorists initiated in the 1970s¹¹ resulting from unprecedented mass-scale terrorist attacks, and thus taking hostages and carrying out abductions¹². As a result of these events, European police forces started organising a new specialty, i.e. police negotiations. As in the United States, a study has been launched on cases of criminal offences in the course of which the perpetrator was communicated with. A conclusion was reached that there are some fixed mechanisms in the perpetrators' behaviour, concerning in particular the area of psychology, psychiatry and sociology. Thus, in the context of analyses of perpetrators' profiles made by police negotiators, there is an increasing emphasis on the need for cooperation between police officers and psychologists and psychiatrists¹³.

The research results enabled to work out appropriate procedures for negotiators for dealing with perpetrators. Considering the complexity and diversity of crisis situations, it is impractical to believe that negotiators can learn concrete strategies for each situation. It should, however, be stressed that the preferred model of negotiations must be flexible enough to be applied to virtually any situation, regardless of the context, the state of mind or other restrictions. Police organizations in both North America and Europe spend a lot of time and resources to ensure that officers are specially trained in negotiation techniques¹⁴. One must indicate a diversity of strategies and models of police negotiations. The choice of one of them is determined by many factors that arise during the occurrence of a specific crisis situation, including the profile of a crisis situation perpetrator¹⁵.

⁸ A. Rubio, *Perceived outcomes of Swat Negotiations with a Police Psychologist on the Crisis Negotiations Team*, Dissertation Submitted to the Faculty of the California School of Forensic Studies, Los Angeles 2015, p. 7–8.

⁹ M.J. Macmains, W.C. Mullins, *Crisis Negotiations. Managing Critical Incidents and Hostage Situations in Law Enforcement and Corrections*, London and New York 2015, p. 15.

¹⁰ See more: E. Bowen, S.J. Brown, A.R. Grubb, P. Hall, *From "Sad People on Bridges" To "Kidnap and Extortion": Understanding the Nature and Situational Characteristics of Hostage and Crisis Negotiator Deployments*, "Negotiation and Conflict Management Research" May 2018.

¹¹ D. Loranty, *Zasady prowadzenia negocjacji ze sprawcami zamachów terrorystycznych* [in:] *Współczesne zagrożenia terroryzmem oraz metody działań antyterrorystycznych*, ed. J. Szafranski, Szczytno 2007, p. 250.

¹² See more: M.J. Macmains, W.C. Mullins, *Crisis Negotiations...*, p. 4–14.

¹³ See more: K. Pearce, *Police negotiations. A new role for the community psychiatrist*, "Canadian Psychiatric Association Journal", 1977 Jun;22(4), p. 171–175.

¹⁴ B. Kelln, C.M. McMurtry, *STEPS – Structured Tactical Engagement Process A Model for Crisis Negotiation*, "Journal of Police Crisis Negotiations", Volume 7 2007, 29–51.

¹⁵ A.R. Grubb, *An Exploratory Mixed-Methodological Analysis of Police Hostage and Crisis Negotiation in the United Kingdom*, Coventry 2016, p. 30–40.

2. LEGAL GROUNDS, TACTICAL ASPECTS OF THE ORGANIZATION OF POLICE NEGOTIATIONS IN POLAND AND THE CLASSIFICATION OF CRISIS SITUATIONS

The history of police negotiators in Poland dates back to the turn of the 1980s and the 1990s. In the perspective of major changes in the political system, as well as in the face of the emergence of new categories of crimes, in order to meet the needs of the service, the Police leadership took actions which resulted in the creation in the Police of a police negotiator function. Guided by the principle according to which it is the best way to learn from the best and at the same time the best experienced, a group of Polish police officers left for the United States of America in order to acquire the necessary skills from qualified professional negotiators¹⁶. The first negotiation section in Poland was created on 1 September 1992 in the Anti-Terrorist Department of the Warsaw Metropolitan Police Headquarters. Three years later Polish police officers were sent again to the negotiation training to the USA. Along with their return to the country, the creation of a training system for police negotiators was initiated. It started in 1996. As a result, during the next two years 110 negotiators were trained, but due to the absence of legislation governing their work, in 2000 as few as 10 police negotiators were left¹⁷. This was the direct cause of the re-launch of training and work on a legal act that would regulate the issue of negotiation activities. The undertaken work resulted in the "Ordinance No. 4 of the Police Commander-in-Chief of 26 March 2002 on the forms and methods of police negotiations"¹⁸. It defines the scope and manner of conducting police negotiations, indicates the competent bodies to fulfil these tasks, and situations in which this type of negotiations may be carried out. In accordance with said Ordinance, police negotiations rely on the communication between a perpetrator of a crisis situation and a police negotiator in order to resolve the crisis situation.

Currently, there is a police negotiation system consisting of the Central Unit, which is the Negotiation Team of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland and non-permanent teams functioning at the level of each provincial police headquarters¹⁹.

In the context of the discussed subject, it is worth emphasizing that the Anti-Terrorist Operations Bureau as the organisational unit of the General Police Headquarters of Poland has a dual function in this structure. The priority area of this structure activity is to prepare and maintain readiness to carry out counter-terrorist tasks at the tactical or executive level, as well as performing tasks consisting in conducting combat operations for other police and non-police entities. In order to implement this group of tasks, there is a round-the-clock duty of a combat team in the Anti-Terrorist Operations Bureau (*Biuro Operacji Antyterrorystycznych* – BOA). The second area of operations covers participation in all actions at the level of organization, legislation, logistics and international cooperation in the area of

¹⁶ J. Żółtowski, *Funkcjonowanie systemu negocjacji policyjnych w Polsce* [in:] *Służby i formacje mundurowe w systemie bezpieczeństwa wewnętrznego Rzeczypospolitej Polskiej*, ed. E. Ura, S. Pięprzny, Rzeszów 2010, p. 378.

¹⁷ A. Wieczorek, *Negocjator w cieniu akcji*, www.police.pl (access: 18 March 2018).

¹⁸ Official Journal of the General Police Headquarters of Poland 2002 Issue 5, item 25.

¹⁹ D. Piotrowicz, *Negocjacje kryzysowe w policyjnym systemie interwencyjnym. Bezpieczeństwo Mi-strzostw Europy w piłce nożnej Euro 2012*, ed. K. Liedel, P. Piasecka, Warszawa 2011, p. 100.

responsibility²⁰. The specific tasks of the BOA were included in § 21 of the “Ordinance No. 8 of the Police Commander-in-Chief of 15 March 2013”. The list of tasks also identifies the tasks which relate to conducting police negotiations and to coordinating the preparations of the police to carry out combat operations, mine-laying and pyrotechnic operations, and police negotiations. It can therefore be concluded that police negotiations are an important area of activity of the Anti-Terrorist Operations Bureau officers.

According to the data from July 2017, there were 372 negotiators in the Police at that time, of whom only seven were full-time negotiators in the Negotiation Section of the Operational Support Department of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland. Their responsibilities in particular are to protect the implementation of combat operations of the Anti-Terrorist Operations Bureau in terms of negotiations. In addition to conducting negotiations in the situations specified in said regulations, negotiators organise and conduct training sessions for candidates for negotiators and for other bureaux of the Police Headquarters, schools and training centres and external institutions. The police officers of the Anti-Terrorist Operations Bureau also run training workshops for negotiators of individual provinces and the Warsaw Metropolitan Police Headquarters²¹. The prominent role of the officers from the Anti-Terrorist Operations Bureau, and at the same time of police negotiators’ work is reflected by the fact that for years this unit has been working in the *Atlas* task force, comprising central anti-terrorist police units of the European Union countries²². The purpose of the *Atlas* project is to develop a uniform tactical and procedural system, applicable in the event of various terrorist threats within the European Union. Poland is one of the three Member-States of the European Union responsible for the development of standard negotiation solutions²³. To this end, the Negotiations Section of the Anti-Terrorist Operations Bureau within the intervention units belonging to *Atlas* takes part in the activities of the working group *Atlas Negotiation Forum*²⁴. The group meetings involve conferences, trainings, exercises, forums and seminars the objective of which is to work out a uniform tactical and procedural system. Poland was an organiser of the many of the above projects. During the meetings of the European Union police negotiators, topics relating to the national systems of negotiations are discussed as well as specific cases are analysed. In view of the increasing level of danger and increasingly diversified factors leading to crisis situations, a system of police negotiators’ training is an often-discussed topic.

The Negotiations Section of the Anti-Terrorist Operations Bureau also participates in the activities involving the preparation of negotiators to save human lives. Their work is preceded by the participation in many trainings at both national and international level. This was the area of the training given to the Polish negotiators by the FBI negotiators. They also provide training for police negotiators in Poland as well as to other services²⁵.

²⁰ M. Stępiński, *Działalność Biura Operacji Antyterrorystycznych Komendy Głównej Policji w 2013 r.*, „Kwartalnik Policyjny”, Issue 1/2014, p. 62.

²¹ *Po pierwsze człowiek*, „Policja 997”, Issue 148/07.2017.

²² *Ibid.*

²³ *Negocjatorzy policyjni*, antyterroryzm.gov.pl (20 March 2018).

²⁴ M. Stępiński, *Negocjacje policyjne. Narzędzie alternatywnego rozwiązania sytuacji kryzysowej*, „Kwartalnik Policyjny”, Issue 1/2014, p. 72.

²⁵ *Negocjatorzy policyjni*, antyterroryzm.gov.pl (access: 18 March 2018).

Provincial negotiators' teams, as well as the negotiators' teams of the Anti-Terrorist Operations Bureau implement the entrusted tasks in accordance with the provisions of said "Ordinance No. 4 of the Police Commander-in-Chief of 26 March 2002 on the forms and methods for police negotiations"²⁶.

According to the ordinance, police negotiators participate in particular in three types of crisis situations: taking and detaining hostages; an announcement to commit a suicide; the perpetrator's threat to use dangerous weapons or tools or materials towards persons and property. But it is worth to emphasize that the list of crisis situations, in which police negotiation teams may participate to resolve them is much longer, and it will be discussed later in the article.

In order to present fairly the work nature and manner of police negotiators, it should be noted that the work of these people looks much different than presented in action movie scenes. Having regard to the characteristics of their operations, in accordance with the Ordinance of the Police Commander-in-Chief, negotiations are only conducted in a group²⁷. Negotiations are therefore conducted in a team that, in accordance with said legal act, carries out its tasks in the following composition: the commander – team coordinator, the negotiator 1, the negotiator 2, the negotiator 3, the negotiator 4, the consultant²⁸. Consultants are persons whose knowledge and skills are necessary for the proper conduct of the negotiations. Analysing some selected cases of negotiations conducted by negotiation teams, it can be noted that a function of a consultant was usually performed by a miner-pyrotechnician, a psychiatrist, a psychologist, a pedagogue or a fireman. With a view to the most favourable solution of a crisis situation, it should be noted that in fact the police use the full spectrum of persons whose knowledge may contribute to a successful outcome of the negotiations. Considering the diversity of crisis situations, and the increasingly intensive process of internationalization of criminal activity, one should also take into account the fact that foreign language interpreters often have to participate in the negotiation process as well. Due to the fact that in a certain number of incidents, a perpetrator of a crisis situation is a deaf-mute person, the conducted negotiations require, in addition to the standard composition of a negotiation team, the presence of a sign language interpreter.

The need to use the negotiation team is decided upon by the commander of the police action or operation. In accordance with section 5 of the "Ordinance No. 4 of the Police Commander-in-Chief of 26 March 2002 on the forms and methods of police negotiations", the responsibilities of the commander - coordinator of the team are: allocation of tasks and supervision of their implementation; cooperation with the commander of the police action or operation; informing the commander of the police action or operation on the negotiation process and obtaining the approval of these persons for the important arrangements between the negotiator and the perpetrator; informing negotiators on the decisions to be taken by the commander of the police action or operation that are necessary to negotiate; obtaining necessary information to conduct negotiations; drawing up reports on the progress of the

²⁶ Official Journal of General Police Headquarters of Poland 2002 Issue 5, item 25.

²⁷ It should be pointed out here that the principle of the team conduct of negotiations in crisis situations applies to all police forces in the world.

²⁸ If it is not possible to form the team described, in accordance with the Ordinance, negotiations are conducted by a team composed of at least three negotiators: the commander – team coordinator, the negotiator 1 and the negotiator 2, who takes over the tasks of other negotiators as far as possible.

negotiations which, together with the negotiation card, are sent to the negotiation organizational unit of the Provincial Police Headquarters immediately after their completion.

The discussed Ordinance in its content clarifies overtly the division of the negotiators' responsibilities during the negotiations. This process is as follows: the tasks of the negotiator No. 1 include establishing a contact and conducting the negotiations with the perpetrator of a crisis situation; as part of the duties assigned to the negotiator No. 2, he/she assists the negotiator No. 1 and, if necessary, he/she replaces him/her; the negotiator No. 3, in addition to providing assistance in conducting the negotiations, documents the course of the negotiations during the negotiations and provides information between the commander of the negotiating team and the negotiators; the negotiator No. 4 is responsible for preparing detailed situational charts and provides assistance in conducting the negotiations. The number of negotiation teams depends on the duration of the negotiations. The negotiations of this type are conducted using in particular two methods. The first of these is a conversation using technical measures and the second type is a direct conversation while ensuring the necessary security.

Considering the highly specific nature of a negotiator's work, an important factor is the selection of a candidate for this role. § 3 of the Ordinance makes clear that only a police officer who has completed training on negotiations organised by the General Police Headquarters of Poland can be a negotiator. In each province, the Police Commander-in-Chief keeps a list of negotiators serving in the area of the territorial scope of activity in the negotiation organisational units and other negotiating units. The professional literature has emphasised for years the need for police negotiators to have specific character traits and appropriate predispositions that foreordain a given person to perform the function of a police negotiator²⁹.

Candidates for police negotiators are recruited among police officers who have been at least several years in the service. A three-stage system of candidate selection includes: an initial assessment carried out each time by a provincial coordinator for police negotiations on the basis of an interview with a candidate; a psychological examination and an interview with a police psychologist; practical training on negotiations at the Police Training Centre in Legionowo³⁰. During the recruitment process, when making an initial assessment of a candidate for a position of a negotiator, one should consider the fact that while performing his/her work he/she will have to face various situations threatening public security, which will determine the diversity of obligations imposed on the negotiator. Such a person should show the ability to work in a group and adapt measures to various, even the most complicated crisis situations³¹.

Police negotiators carry out their duties also on the basis of "Ordinance No. 1429 of the Police Commander-in-Chief of 31 December 2004 on the implementation of response

²⁹ A. Grubb, S. Brown, P. Hall, *Personality traits and coping styles in UK police officers. Do negotiators differ from their non-negotiator colleagues?*, "Psychology, Crime and Law", Volume 21(4) 2015, p. 347–374; A. Slatkin, *Crisis Negotiation...*, p. 25–38.

³⁰ J. Żółtowski, *Funkcjonowanie systemu...*, p. 382.

³¹ J.L. Greenstone, *The Elements of Police Hostage and Crisis Negotiations: Critical Incidents and How to Respond to Them*, London and New York 2008, p. 44.

procedures in crisis situations in the police³². It provides a list of crisis situations with a guidance for procedures on the police responses depending on a situation³³.

Organizational forms of police operations used during the implementation of the tasks related to crisis situations are also defined by "Ordinance No. 213 of the Police Commander-in-Chief of 28 February 2007 on the methods and forms of preparation and implementation of the police tasks in cases of threats to life and health of people or their property or public security and order"³⁴. §2 of the mentioned Ordinance defines a crisis situation as an incident endangering life and health of people or their property caused by unlawful attacks that violate these goods, or a natural disaster, characterized by a possibility of control loss over the course of events or escalation of the threat, in which in order to protect security and public order it is necessary to use more police, including organized units and sub-units, also the armed ones³⁵. Subsequently, the Ordinance defines a list of crisis situations. In the light of the regulations, they are: mass events at increased risk; public high-risk gatherings and celebrations; road blocks and occupations of buildings; organized pursuit operations; acts of terror; a collective breach of public security and order, in particular for social, economic, political and religious reasons; natural disasters, the effects of which may lead to social unrest; other situations that may pose a threat to life and health of people or property, as well as to public security and order characterized by a possibility of losing control over the course of events or escalating the threat, and requiring to use more police officers, including organized units and sub-units, also the armed ones in order to counteract or eliminate them.

It is worthwhile to note that the professional literature mentions several divisions of a crisis situation's categories, in which methods of conducted police negotiations may be applied. One is the division presented by K. Jałoszyński, according to which police negotiations can be conducted in connection with two types of crisis situations. The first of these are situations characterized by political crimes such as terrorist activity, more specifically taking hostages, blackmail, abducting people. A separate category of crisis situations which can be resolved using help of police negotiations are crisis situations that are incidents caused by people with emotional or personality disorders (the so-called "people in crisis"), for example suicide attempts or a threat caused by a security risk³⁶.

³² Official Journal of the General Police Headquarters of Poland 2005 No 3, item 8.

³³ See more: Annex to Ordinance No. 1429 of the Police Commander-in-Chief of 31 December 2004, Journal of the General Police Headquarters of Poland 2005 Issue 3, item 8.

³⁴ Official Journal of the General Police Headquarters of Poland Issue 5, item 49.

³⁵ See more: Ordinance No. 213 of the Police Commander-in-Chief of 28 February 2007 on the methods and forms of preparation and implementation of the police tasks in cases of threats to life and health of people or their property or public security and order.

³⁶ K. Jałoszyński, *Niestandardowe negocjacje ...*, p. 52–54; Communication activities in situations of threats to life and health are, however, taken not only by police officers, but also by other services in crisis situations. They are taken by representatives of medical specialties (psychiatry and psychology), health care staff, representatives of pedagogical specialties (especially resocialisation), prison staff, officers of the Internal Security Agency, security and rescue services (calming the rescued, preventing panic), municipal guards. Crisis negotiations are also conducted by persons dealing with counselling in solving life issues of shiftless persons, as well as people who do not work professionally conducting crisis negotiations and who participate, for example in family quarrels. Crisis negotiations therefore include all talks in crisis situations not only by the police and other uniformed services, but also by other people conducting talks in crisis situations. In a broad

D. Piotrowicz defines a crisis situation as a coincidence of events, circumstances and behaviour that disrupt the proper functioning of the State, community and organization. The typical characteristics of a crisis situation include its usually sudden and unexpected occurrence and serious psychological, economic, legal and social consequences³⁷. The division of crisis situations most commonly used in the professional literature indicates their two types. The first of these includes natural crisis situations, such as hurricanes, storms, earthquakes, floods, avalanches, volcano eruptions, fires, droughts, hailstorms, landslides, technical failures, poisonings, etc. The second group includes situations caused by man. The most frequent ones include: hostage taking, abductions, mass shootings, suicides, rapes, battery, riots, terror attacks, arson, road crashes³⁸.

Due to the variety of definitions in the professional literature describing crisis situations, it should be emphasized that the purpose of this article is to present the subject of police negotiations conducted in order to solve crisis situations within the meaning of §2 para. 2 of "Ordinance No. 4 of the Police Commander-in-Chief of 26 March 2002 on the forms and methods of police negotiations".

The situations in question may be caused by both one traumatic incident and long-term mini-crisis such as negligence or conflicts in the educational, psychological, economic or organisational sphere³⁹. However, stress plays a key role in the emergence of a crisis. The real threat of crisis occurs when stress grows to extraordinary proportions and ordinary ways of dealing with it become ineffective. As a result of failure to solve the problem and hence the inability to deal with it in a usual way, a spiral of ineffective behaviour called dysfunctional behaviour is activated. A crisis intervention means breaking this spiral in the fastest and most effective way possible, which means that the victim of the crisis is restored to the level of functioning from before the situation. It is worth emphasizing the significant role of a helping person, because the degree of his/her skills and the time needed to carry out the intervention can become a key element determining the victim's later development and the way of functioning⁴⁰. In connection with the above, crisis negotiations will always focus on the subject being in the centre of a crisis. As a crisis-resolution technique, they provide a structured and effective way of influencing and facilitating the right behaviour of the person in a crisis⁴¹.

Analysing the undertaken negotiations in crisis situations in the context of police negotiators' work, attention should be focused on crisis situations that are a consequence of both

sense they are understood as transferring a classical definition of negotiations to a crisis, J. Stawnicka, *Uwarunkowania prawno-organizacyjne prowadzenia negocjacji policyjnych* [in:] *Komunikacja w sytuacjach kryzysowych III...*, p. 61–62. As Dariusz Biel emphasises, each conflict situation might develop into a crisis situation which would require negotiations or an intervention of third parties. Crisis negotiations are a specific form of crisis communication. The essence of their conduct is the process of reaching an agreement in a situation of interest differences, where a negotiation situation is accompanied by extreme emotions and behaviour which are of a destructive nature at the beginning, D. Piotrowicz, *Negocjacje kryzysowe i policyjne. Wybrane zagadnienia psychologiczne oraz kryminologiczne*, Warszawa 2010, p. 54.

³⁷ D. Piotrowicz, *Negocjacje kryzysowe...*, p. 57.

³⁸ Ibid.

³⁹ D. Piotrowicz, *Negocjacje kryzysowe...*, p. 58.

⁴⁰ J.L. Greenstone, S.C. Leviton, *Interwencja kryzysowa*, Gdańsk 2004, p. 15.

⁴¹ A. Slatkin, *Crisis Negotiation for Law, Enforcement, Corrections and Emergency Services. Crisis Intervention as Crisis Negotiations*, Springfield 2015, p. 15.

said traumatic incidents⁴², understood as a serious threat to human life and health, as well as a consequence of difficult experiences such as conflicts or a loss of prized values. As a result of the difficulties, and if it is not possible to satisfy one's needs in a socially acceptable manner, a person in a crisis situation is extremely dangerous and unpredictable. The occurrence of these factors may result in a situation in which behaviour like suicidal manifestations or body injuries, or other criminal behaviour characterized by a high degree of aggression such as taking hostages or murder take place. It is worth emphasizing that in a so-called psychological crisis, the cause of which is depression and experienced family and material problems, the incidents often meet the criteria of mass murders, whose victims become members of the perpetrator's family, including children, and the perpetrator is usually a family member – father or mother, and often also a life partner of one of the victims⁴³.

3. ACTIVITIES OF THE NEGOTIATION SECTION OF THE OPERATIONAL SUPPORT DEPARTMENT OF THE ANTI-TERRORIST OPERATIONS BUREAU OF THE GENERAL POLICE HEADQUARTERS OF POLAND IN THE YEARS 2014-2016

Due to the extent and complexity of the issue, the article attempts to present the role of police negotiators in solving crisis situations, as per Ordinance No. 4 of the Police Commander-in-Chief, according to which the following situations should be primarily considered as crisis situations: taking and detaining hostages; an announcement to commit a suicide; a perpetrator's threat to use a weapon or a dangerous tool or material against people and property. Analysing materials received from the General Police Headquarters of Poland (*Komenda Główna Policji – KGP*), the author of the article decided to present data on the work of negotiators of the Negotiation Section of the Operational Support Department of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland in each of the three above-mentioned crisis situations in 2014-2016. When considering the work of police negotiators, it should not be forgotten that a list of crisis situations in which the police negotiation teams can participate is much longer. In addition, the activity of police negotiators fulfilling their functions in non-permanent provincial negotiation teams operating at Provincial Police Headquarters remains important in resolving crisis situations. In order to discuss comprehensively the subject matter presented in this study, the issue should be discussed from the perspective of all provinces, with a particular emphasis on such types of crisis situations that are characteristic for a given region of Poland. Due to some quantitative restrictions, this is impossible, but it can undoubtedly be a contribution to subsequent articles. In order to emphasize the significant role played by non-permanent police negotia-

⁴² J.L. Greenstone, S.C. Leviton, *Interwencja...*, p. 58; it is worth emphasizing that for almost four decades one has been able to observe a constantly growing interest in the effects of stress referred to as traumatic, which results in a significant increase in scientific works on the subject. One of the reasons is the introduction in 1980 by the American Psychiatric Association to the US classification of mental disorders of a new disease classification, termed post-traumatic stress disorder (PTSD). This event was a breakthrough in the history of research on extreme trauma, see more: M. Lis-Turlejska, *Traumatyczne zdarzenia i ich skutki psychiczne*, Warsaw 2005, p. 15.

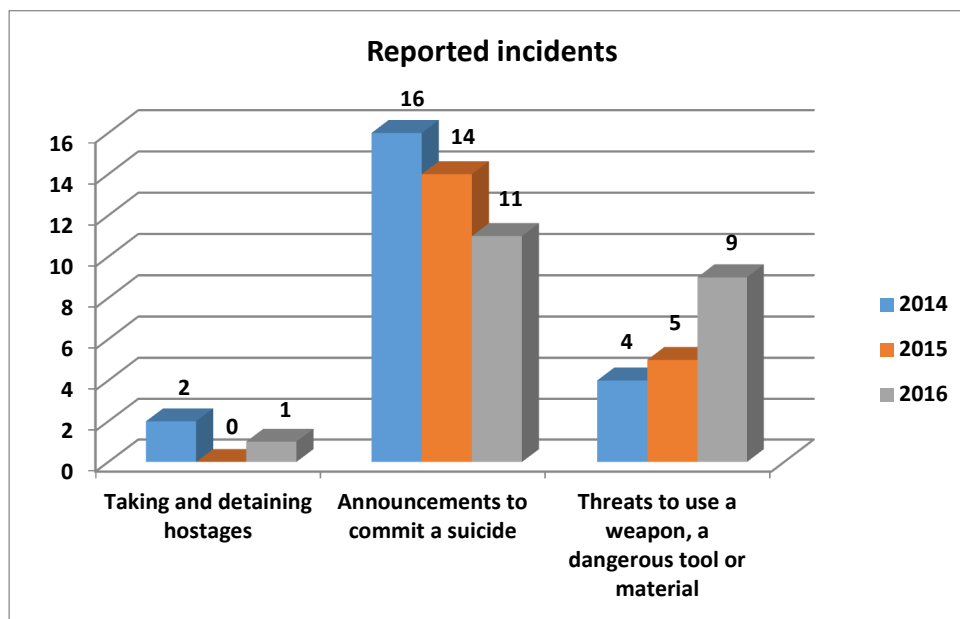
⁴³ D. Piotrowicz, *Negocjacje kryzysowe...*, p. 58; It should be noted that police negotiators designated in Provincial Police Headquarters and the Warsaw Metropolitan Police Headquarters participate in total in solving of nearly 300 crisis situations per year, see more: D. Piotrowicz, *negocjacje...*, p. 50–51.

tors in the provinces, in this article I decided to present the activity of provincial police negotiators on the example of one provincial negotiation team. For this purpose, thanks to the courtesy of the officers from the Provincial Police Headquarters in Rzeszów, their data were used. Therefore, the article also presents data on the numbers of negotiators and their negotiations in the Podkarpackie Province in the years 2014–2018.

When analysing the material obtained from the KGP, the graphs were drawn. They present in turn, considering three crisis situations: the number of incidents reported in the indicated years related to taking and detaining hostages, announcements to commit a suicide, threats to use a weapon, a dangerous tool or material (Graph 1); the number and situations in which negotiations were conducted (Graph 2); and the number and types of incidents for which a negotiation team was designated, but negotiations were not started (Graph 3).

In the introduction to the analysis of the graphs provided below, it should be noted that each reported incident ended with police negotiations. Therefore, the situations to which a negotiation team was designated, and which ended in conducting negotiations should be distinguished from those incidents to which negotiators were designated, but for various reasons the negotiations were not carried out.

In the period from 1 January 2014 to 31 December 2016, the General Police Headquarters of Poland were reported the total of 62 incidents meeting the criteria of crisis situations within the meaning of § 2 para. 3 of “Ordinance No. 4 of the Police Commander-in-Chief of 26 March 2002 on the forms and methods of police negotiations”. The exact number of incidents, considering individual years is illustrated in Graph 1.

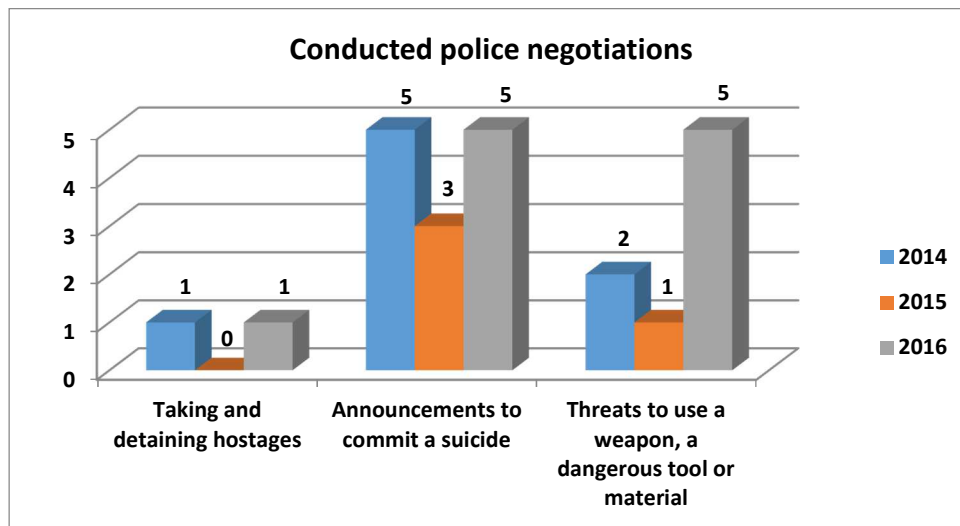


Graph 1. Incidents reported to the General Police Headquarters of Poland in the years 2014–2016 meeting the criteria of crisis situations within the meaning of § 2 para. 3 of “Ordinance No. 4 of the Police Commander-in-Chief of 26 March 2002 on the forms and methods of police negotiations”

Source: Own study based on the data of the General Police Headquarters.

The analysis of the statistical data of the General Police Headquarters of Poland has shown that during the studied period the largest group of reported incidents were those which concerned announcements to commit a suicide. Their respective number amounted to: in 2014 – 16, in 2015 – 14, in 2016 – 11. The second largest group was a threat to use a weapon, a dangerous tool or material. In contrast to the previously discussed category related to the announcement to commit a suicide, in which a decreasing number can be observed, the number of reported incidents related to a threat to use a weapon, a dangerous tool or material more than doubled during the studied period: from 4 in 2014 to 9 in 2016. The smallest number of reported incidents concerned taking and detaining hostages. In the years 2014–2016 there were 3 incidents of this type in total.

The data presented above do not mean that police negotiations were conducted in each case. The list of the negotiation number carried out by the Negotiation Section of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland is presented in Graph 2.



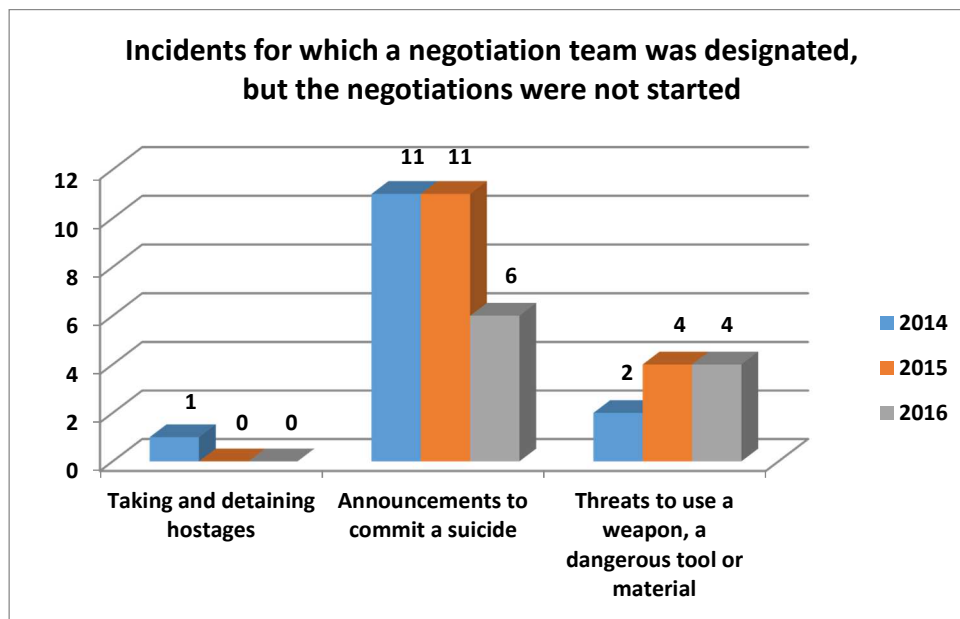
Graph 2. Police negotiations conducted by the Negotiation Section of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland in the years 2014–2016

Source: Own study based on the data of the General Police Headquarters.

Based on the analysis of the police statistical data, it can be concluded that following the occurrence of three presented crisis situations, i.e.: taking and detaining a hostage; announcements to commit a suicide; a threat to use a weapon, a dangerous tool or material, the highest number of police negotiations were conducted in relation to the second of these listed categories. On the basis of the data obtained from the General Police Headquarters of Poland it can be noted that from 1 January 2014 to 31 December 2016 there were 13 police

negotiations with persons announcing to commit a suicide. In the case of the latter category – a threat to use a weapon, a dangerous tool or material, there were 8 police negotiations in the analysed period. The lowest number, only 4 times did police negotiators intervene in incidents of taking and detaining hostages.

When analysing the data obtained from the General Police Headquarters of Poland, it is also possible to estimate the number of incidents for which a negotiation team was designated, but the negotiations were not started for various reasons. This is illustrated in the graph below.

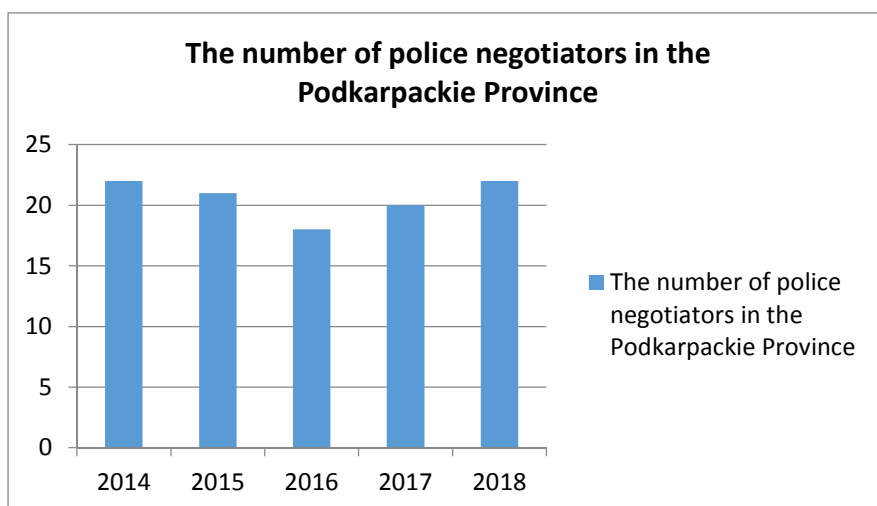


Graph 3. Incidents for which a negotiation team of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland was designated, but the negotiations were not started

Source: Own study based on the data of the Police Headquarters.

Over the three analysed years, many situations can be observed in which, despite the fact that the commander of the police action or operation decided to designate a negotiation team, the negotiations did not take place. In connection with an announcement to commit a suicide, in the years 2014–2016 there were 28 such incidents for the total of 41 reported ones in this incident category. In the case of 18 reported incidents concerning a threat to use a weapon, a dangerous tool or material, there were 10 situations during which a negotiating team was designated but the negotiations were not started. In the case of three incidents of taking and detaining a hostage, there was one such situation. A team was designated but the negotiations were not started.

In conclusion, it should be noted that the above statistics do not reflect the real scale of crisis situations. In fact, the need for interventions of police negotiators is much more frequent. To illustrate the situation, one can refer to the data, according to which in 2001 negotiators took part in 41 incidents, in 2015 in approximately 280. In the police there are approximately 300 negotiators – they are non-permanent negotiators. Therefore, the exact number of them is difficult to be determined; some resign, others are promoted. Full-time negotiators are in the Anti-Terrorist Operations Bureau of the General Police Headquarters. Among provincial police headquarters, only Łódź has a team of full-time negotiators. It was designated in 2006 by General Ferdynand Skiba, the Commander of the Garrison of Łódź of that time. And since that moment the Łódź negotiators have been called upon to crisis situations more and more often. However, it should be stressed that non-permanent negotiators function in each Provincial Police Headquarters and the Warsaw Metropolitan Police Headquarters. For example, in the Podkarpackie Province in March 2018 there were 22 police negotiators. The number of police negotiators of the Provincial Police Headquarters in Rzeszów over the years 2014–2018 is shown in the graph below.



Graph 4. The number of police negotiators in the Podkarpackie Province (January 2014 – March 2018)

Source: Own study based on the data of the Provincial Police Headquarters in Rzeszów.

On the basis of the data presented in the graph it can be noted that the number of police negotiators of the Provincial Police Headquarters in Rzeszów is relatively constant and varied over the years from 18 to 22, respectively in 2014 – 22 negotiators in 2015 – 21, in 2016 – 18, in 2017 – 20, in March 2018 – 22. This also corresponds with a relatively constant number of crisis situations to which negotiators were called in the area of the Podkarpackie Province. The types of crisis situations and the number of negotiations started in connection with them are presented in the table below.

Table 1. Police negotiations conducted in the Podkarpackie Province (January 2014 – March 2018)

Conducted police negotiations related to:	2014	2015	2016	2017	2018
taking and detaining hostages	0	0	1	1	0
an announcement to commit a suicide	2	3	1	1	1
a threat to use a weapon, a dangerous tool or an explosive	1	2	0	1	0
another unlisted situation	0	1	0	0	0
In total per annum	3	6	2	3	1

Source: Own study based on the data of the Provincial Police Headquarters in Rzeszów.

By analysing the data obtained from the Provincial Police Headquarters in Rzeszów it can be concluded that from January 2014 to March 2018, the negotiators conducted negotiations in 15 crisis situations in total. As in the case of the Negotiation Section of the Anti-Terrorist Operations Bureau of the General Police Headquarters of Poland, most of them concerned an announcement to commit a suicide. In the analysed period there were 8 incidents of this type. Fewer incidents involved the police negotiators intervening in the situations of threats to use a weapon, a dangerous tool or an explosive. There are 4 incidents of this type recorded in the police statistics. The fewest incidents, i.e. only two, were the negotiations conducted in incidents of taking and detaining hostages.

4. SUMMARY

Summing up the issue of police negotiations introduced in the article, it is necessary to emphasize the highly justified need to establish negotiation teams both on the provincial scale and at the central level of the Police authorities. It corresponds in a strict way with the increasing occurrence and significant escalation of crisis situations, as a result of which there is a breach of public security and order. There is no doubt that these situations are in the vast majority of them identified with the criminal character of the actions of the perpetrators of these incidents. Therefore, the more important are the police's actions related not only to combating this type of incidents, but above all to preventing the emergence of a crisis situation which results in a threat to life or health. It corresponds in a strict way with the tactical and criminal aspects of the police negotiators' work, and thus with their implementation of basic criminalistic functions by detecting, recognizing, commanding and preventing criminal activities.

In conclusion, it must be stated that police negotiations as tactics of peaceful resolution of crisis situations without the use of force are becoming increasingly important in present times. Police negotiators are high-class properly trained professionals whose superior skills predispose them to resolve crisis situations characterised by a high level of stress and danger.

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TAKTYCZNE I KRYMINALISTYCZNE ASPEKTY NEGOCJACJI POLICYJNYCH W SYTUACJACH KRYZYSOWYCH

Zespoły negocjatorów policyjnych, wzywanych w sytuacji kryzysowej, są bardzo ważne w taktyce policyjnej. Ich zadaniem jest nawiązanie komunikacji werbalnej ze sprawcą sytuacji kryzysowej i doprowadzenie do pokojowego rozwiązania problemu. Można zatem założyć, że celem negocjacji jest sprawienie, aby sprawcy lub sprawca poddali się, a także w sytuacji, gdy istnieje realna groźba dla życia osób biorących udział w sytuacji kryzysowej, aby można było „kupić czas” na przygotowanie najlepszych możliwości innego rozwiązania taktycznego (np. atak). Negocjacje policyjne są traktowane jako alternatywa dla rozwiązań wykonawczych w sytuacjach kryzysowych, np. użycie snajperów. Pierwsza sekcja negocjatorów w Polsce powstała w 1992 roku. Dwa lata później założono, że w każdym województwie zostaną utworzone sekcje negocjatorów policyjnych. Obecnie pełnoetatowi negocjatorzy pełnią służbę w Sekcji Negocjacji Departamentu Wsparcia Operacyjnego Biura Operacji Antyterrorystycznych Komendy Głównej Policji, a nieformalne zespoły negocjacyjne działają w każdej komendzie wojewódzkiej oraz w Komendzie Stołecznej Policji.

Słowa kluczowe: negocjacje policyjne, sytuacja kryzysowa, taktyka, samobójstwo, zakładnik, niebezpieczne narzędzie, materiały wybuchowe.

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AND THEY LIVED HAPPILY EVER AFTER... OR DID THEY? THE PORTRAYAL OF OLD AGE AND OLDER PEOPLE IN FOREIGN LANGUAGE TEACHING TEXTBOOKS

The aim of this article is to present the results of an analysis of the presence of topics concerning old age both as a social phenomenon and as a stage in human life in mainly German, foreign language teaching textbooks. The evidence shows that this subject only appears as a separate thematic unit in textbooks for teaching German as a foreign language. The question, therefore, arises as to why it is only covered in this group of textbooks, but is missing in textbooks used to teach English, Russian or Polish as foreign languages. The subject of old age is becoming more and more widespread in Polish public debate where seniors are slowly becoming not only the object, but also the subject of this discussion. However, this tendency is not reflected in textbooks used to teach Polish as a foreign language. Perhaps Polish textbooks have not yet managed to react to demographic changes in society? Or maybe old age, and the problems of elderly people are not important enough to devote a separate place to them in a medium, which is designed for and mostly used by young people. A textbook is understood in this context as a social medium that co-shapes the image of non-linguistic reality, just like other mass media. On the basis of the analysis of textbooks and the ways various social phenomena are presented in them, it is possible to reconstruct not only scientific discourse in the mother country of a given textbook, but also its social discourse, the thinking of language communities and the changes taking place in individual communities. On the one hand, textbooks present reality as it is, and on the other, they construct its results.

Keywords: old age, the image of old age, seniors, textbook, textbook for teaching/learning a foreign language, discourse.

1. INTRODUCTION

The original aim of this article was to present the results of an analysis of textbooks used for teaching different foreign languages, which have appeared over the past several decades, in relation to content on old age and older people. However, it was necessary to modify the original intention as it was a problem to collect the right body of texts. This was partly due to the difficulty in accessing older textbooks, but mainly due to the lack of coverage of this topic in publications. The following considerations will therefore present a “here and now” situation, with a few references to the past. It is mainly based on textbooks used for teaching

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German, because most material regarding old age as a social phenomenon and a human life stage has been found in them. Textbooks for teaching English or Russian hardly provide any comparative material. In addition this topic is actually absent in textbooks used for teaching Polish as a foreign language. The conclusions reached after these considerations, do, however, concern not only foreign language teaching textbooks, but also didactics in general. If we treat a textbook for teaching a foreign language not only as a medium that transmits strictly linguistic knowledge, but also as a medium co-shaping the image of reality² and as a cultural message intended for a foreign language audience, which does not know a given society and a given culture, then, perhaps, by examining for example textbooks for teaching Polish as a foreign language, we will learn a little about ourselves. We may also learn about the changes that take place in the public arena, in this case in the collective approach to old age. The question that arises as a result of the analysis is as follows: Why has this topic been present in German as a foreign language textbooks for many years, while in others it simply does not exist or is treated only marginally?

2. GERONTOPHOBIA OR GERONTOCRACY

In the literature on the subject, there is often talk of the marginalisation of old age, displacing it from the general consciousness, as well as the taboo of death. As Monika Guzewicz and Stanisława Steuden write in the preface to the monograph *Oblicza starości [Faces of old age]*, which they have edited³: the word “old age brings negative associations nowadays. Western culture promotes the omnipresent cult of youth, its impeccability and self-sufficiency. [...] Contemporary man defends himself against old age, fights its signs, more and more often prolongs the durability of the assets of the young body and behaviour. [...] In Poland, old age is somehow invisible, hidden from life as it plays out”⁴.

This is confirmed by another researcher, writing about marginalising old age, quoting dr Jarosław Derejczyk, director of the Geriatric Hospital in Katowice: “In Poland, we pretend that there is no old age”⁵.

But does old age evoke only negative associations? Other patterns come to us from the West. Observations of everyday life show that the status of old age as a phenomenon has been changing, not only in Poland. It is said that there is marginalisation and the “transparency” of old age⁶, crowds it out of public consciousness, but what does this mean? Researchers often emphasise that thinking about old age is very stereotypical and that these stereotypes are mainly disseminated by the media. On the other hand, it is said that until recently, older people have been completely overlooked in the media⁷. So what exactly is

² Cf. e.g. E. Zalewska, *Obraz świata podręcznikach szkolnych do klas początkowych*, Gdańsk 2013, T. Höhne, *Schulbuchwissen. Umrisse einer Wissens- und Medientheorie des Schulbuchs*, Frankfurt/M 2006; J. Labocha, *Dyskurs jako proces przekazywania wiedzy* [in:] *Dyskurs edukacyjny*, T. Rittel, J. Ożdżyński (eds.), Kraków 1997 et al.

³ M. Guzewicz, S. Steuden, *Oblicza starości we współczesnym świecie*, vol. 2, Lublin 2015.

⁴ *ibid.*, p. 9.

⁵ M. Potent-Ambroziewicz, *Starość w języku młodzieży współczesnej*, Lublin 2013, p. 7.

⁶ Cf. e.g. M. Kita, *Językowe rytuały grzecznościowe*, Katowice 2005.

⁷ In relation to advertising messages, e.g. Lewandowska-Pająk writes about this in *Potrzeby osób starszych prezentowane w reklamach telewizyjnych* [in:] *Oblicza starości we współczesnym świecie. Perspektywa społeczno-kulturowa*, M. Guzewicz, S. Steuden, P. Brudek (eds.), Lublin 2015, p. 469-479.

the situation? Is old age subject to public debate? Is it covered in the media? Do we ourselves think about old age?

Only a few years ago this topic hardly existed in the public sphere. Today, one can risk making the statement that the cult of youth is slowly disappearing. Is there, therefore, room for reflection on old age? Old age is increasingly bolder and louder, spoken about in the public sphere (*see below*). Old age is also present in everyday life. Even if we are young, and we deny the fact of getting older, the presence in the family of our grandparents makes us aware of it. Just as does the presence of other older people in our surroundings. The ageing process of societies as a universal phenomenon imposes “widespread” activities and it can no longer be ignored.

It can be concluded from the literature on the subject that the marginalisation of old age has taken and still takes place, both in the private and public sphere, i.e. in the media, legislation, etc. However, the situation in both spheres has changed quite dramatically in recent years, because:

- older people are often a “power-holding group” (gerontocracy), holding important posts and offices, possessing significant wealth.
- older people are an increasingly attractive target group not only for the pharmaceutical or cosmetics industries and insurance companies (commercial advertising). Admittedly, advertising often replicates the stereotypical image of old age and is often criticised by researchers⁸. Nevertheless it does not change the fact that older people are an increasingly large group of advertising market targets.
- older people constitute a substantial social force, the voice of which is publicly heard, thanks to the media, such as, for example, *TV Trwam*, *Radio Maryja* and *Nasz Dziennik*.
- there are deliberate actions taken to counteract the marginalisation of older people, and their social exclusion, as part of the implementation of EU guidelines (and, among others, for EU money)⁹, through social advertising, TV series “with a mission”, from which emerges a quite positive image of old age, the activities of NGOs, such as the *Great Orchestra of Christmas Charity*, which has been performing for several years including in geriatric wards.

Marginalisation in the private sphere is also less as the self-awareness of the elderly and social awareness of the phenomenon are changing. The results of research show, we approach our old age more consciously¹⁰, we plan it, we are active in old age (senior clubs, third age universities). The opinions and assessment of older people themselves are changing. In turn, the consequence of raising nuclear families is the failure to take care of ageing parents. It forces us to make public the problems connected with old age. What used to take place in the proverbial “four walls” is transferred to public institutions. Even if most of us do not give ourselves the moral right to refuse to take care of our parents, (often because of external

⁸ Cf. e.g. *ibid.*

⁹ On 22 October 2008, the Parliament and the European Council declared in 1 art. that “(...) in order to support the Community action in the fight against social exclusion, 2010 is declared the European Year for Combating Poverty and Social Exclusion”. Retrieved from: http://www.krakow.pte.pl/pliki/Polityka%20spo%C5%82eczna%20kraj%C3%B3w%20UE_Rozdzial_5.pdf (access: 30 March 2017).

¹⁰ Cf. Wciórka, 2007, http://www.cbos.pl/SPISKOM.POL/2007/K_033_07.PDF (access: 30 March 2017).

conditions), children are not always able to provide their parents with proper care. Its institutional form is becoming an increasingly common alternative. It may have been the case that in Poland – thanks to its so-called traditional values – nursing homes are unnecessary. However, recently, more and more of them have been created¹¹.

Honorata Jakubowska, Alicja Raciniewska, Łukasz Rogowski state: “However, the increasing share of older people in society and the growing socio-economic importance of this group has not caused a significant change in their stereotypically perceived cultural status”¹². Thus, there is no shortage of observations in the subject literature about changes taking place in the public arena. Although these changes are noted, at the same time, it is emphasised that demographic changes do not cause qualitative changes in evaluating old age. While not developing this thread further, I would like to comment on this phenomenon by referring to Mieczysław Gałuszka: “In mass culture and the ideology of consumerism, the phenomenon of a strong exposure to the cult of youth appeared, which automatically depreciated the social position of older people. The basic task of social policy, mass media and many other entities is to valorise the reality of older people and change the perception of old age”¹³.

It seems to be happening. Older people are ceasing to be just an object of the market's interest and become an active subject¹⁴. As Gałuszka rightly noted, an important role in this field lies in the media.

3. FOREIGN LANGUAGE TEACHING TEXTBOOKS – THE LANGUAGE AND CULTURE OF A LANGUAGE AREA “IN A NUTSHELL”

Textbooks, especially school textbooks, are the subject of research mainly in didactics and pedagogy, but also in many other disciplines, including, among others, history of a way of thinking, and, occasionally textual linguistics or a linguistic analysis of discourse.

The purpose of each textbook is to convey specific knowledge. In the case of a foreign language teaching textbook in addition to the transmission of linguistic knowledge (as well as knowledge of the language), it is also used to transmit cultural knowledge, mainly through the representation of a given country or language area using appropriately selected texts (including illustrative material). Textbooks can therefore be treated as media depicting and constructing non-linguistic reality¹⁵, simplified or generalised (often idealised) messages (statements) regarding language communities (often national) and their value systems, which are also the products of these systems. A modern foreign language teaching textbook

¹¹ Relevant data can be found on the websites of the Ministry of Labour and Social Policy and in statistical studies, e.g. http://irss.pl/wp-content/uploads/2013/12/domy_pomocy_spo%C5%82ecznej_w_polsce.pdf (access: 9 March 2017).

¹² H. Jakubowska, A. Raciniewska, Ł. Rogowski, *Patrząc na starość*, Poznań 2009, p. 9.

¹³ M. Gałuszka, “*Siwiejąca populacja: ekonomiczna, społeczna i etyczna waloryzacja starości*”, http://www.annalesonline.uni.lodz.pl/archiwum/2007/2007_02_galuszka_83_93.pdf (access: 30 March 2017).

¹⁴ Cf. E. Dałek, *Belferska refleksja na temat licealistów recepcji starości... Rozważania w kontekście lektur nowej podstawy programowej z języka polskiego w szkole ponadgimnazjalnej* [in:] *Oblicza starości...*, vol. 1, p. 413-428.

¹⁵ Cf. footnote 2.

is therefore a specific macro-genre text¹⁶, in which, in a multimodal form, selected discourses become visible, and in their framework an image of the world of a given language community is constructed – how the given linguistic community sees the individual components of the world, its organisation, the hierarchies prevailing in it and the accepted values¹⁷. If the foreign language teaching textbook is written by representatives of that culture and that world, it can be viewed as a particular showcase for their way of perceiving that world and of themselves in that world. It also conveys the message: “we want to be perceived in such a way”. A textbook is therefore a cultural and linguistic offering of a certain mindset. Because, as can be seen in the language itself how “people in different epochs and social groups think, feel and want differently, and vice versa, so language in the sense of the *spoken word*, (not a linguistic system but a language in use) shapes their thinking, feeling and will”¹⁸. According to Hermanns, the sum of the habitual thinking and beliefs characteristic of a social group, and their disposition to such and no other way of thinking, these are the “trivial thoughts of a given group”¹⁹. Thus what is habitual, general, and serial (repetitive), are the thoughts that a group considers to be true. From a psychological point of view, we can talk about certain attitudes or attitudes characteristic of a given social group. These characteristic collective ways of thinking, feeling and formulating judgement are reflected in linguistic behaviours and are a reflection of collective knowledge and attitudes. Contemporary linguistic discourse analysis is interested in the relationship between collective knowledge and language. For, as Waldemar Czachur and Dorota Miller put it: “knowledge is inseparable from language, so discourse analysis must have as its basis specific language realisations as forms of the existence of that knowledge, and as for language analysis, it must be applied to specific material consisting of words and texts (cf. Foucault 1977: 140). [...] The categories of thought and ways of perceiving reality which dominate at any given time and place can only be reconstructed on the basis of an analysis of language behaviours”²⁰.

Linguistic analysis of discourse is a dynamically developing discipline of linguistics, the subject of which is the discourse usually understood as a set of texts or related themes, or a trans-textual structure, in which intertextual connections occupy an important place²¹.

¹⁶ In Polish literature on the subject, there are few comprehensive studies of this genre from the point of view of linguistics, pragmatics and knowledge about culture. In this respect, the publication by J. Nocoń is a unique item, *Podręcznik szkolny w dyskursie dydaktycznym – tradycja i zmiana*, Opole 2009.

¹⁷ Cf. R. Tokarski, *Słownictwo jako interpretacja świata* [in:] *Współczesny język polski*, ed. J. Bartmiński, Lublin 2001, p. 366.

¹⁸ F. Hermanns, *Sprachgeschichte als Mentalitätsgeschichte. Überlegungen zu Sinn und Form und Gegenstand historischer Semantik* [in:] *Sprachgeschichte des Neuhochdeutschen. Gegenstände – Methoden – Theorien*, ed. A. Gardt et al., Tübingen 1995, p. 75.

¹⁹ *ibid.*

²⁰ W. Czachur, D. Miller, *Niemiecka lingwistyka dyskursu. Próba bilansu i perspektywy*, “Oblicza komunikacji” 2012, 5, p. 28.

²¹ More on discourse, see for example in: Z. Bilut-Homplewicz, *Prinzip Perspektivierung, Germanistische und polonistische Textlinguistik – Entwicklungen, Probleme, Desiderata. Teil I: Germanistische Textlinguistik*, Frankfurt am Main 2013; W. Czachur, *Diskursive Weltbilder im Kontrast*, Wrocław 2011; B. Witosz, *Kategoria dyskursu w polonistycznej edukacji akademickiej* [in:] *Jak analizować dyskurs. Perspektywy dydaktyczne*, eds. W. Czachur, A. Kulczyńska,

Within the framework of Germanist linguistic discourse analysis, however, little attention has been given to textbooks as such²².

Every foreign language teaching textbook, but not only these texts, can be considered as such a comprehensive message, as linguistic behaviour in which a certain collective knowledge is manifested, or as an expression of the mindset of a particular community, and the result of a discursive image of the community, or "discursively profiled interpretation of reality, that can be expressed in the form of a collection of views about the world, about people, things and events"²³. Referring to Bartmiński, a textbook can be seen as a result of a linguistic image of the world. As the researcher rightly observes, this image: "Is an interpretation, not a reflection, it is a subjective portrait, not a photograph of real objects. This interpretation is the result of subjective perception and conceptualisation of reality by speakers of a given language, so it is clearly subjective, anthropocentric, but at the same time, intersubjective in the sense that it is subject to socialisation and becomes something that connects people in a given social circle, makes them a community of thoughts, feelings and values; something that is secondary (to what extent – is already the subject of dispute) to the perception and understanding of the social situation by members of the community"²⁴.

If we treat textbooks as places where "materialisation" of the linguistic or discursive image/images of the world occurs, or as a result of the mindset of a given community, we must remember that textbooks and "textbook worlds" are created by subjects that "can express, as much as they allow or enable them, a relatively open description of the cultural system of a given community. Culture is a space of possibilities and limitations for the creation and implementation of discourses"²⁵.

If there is some of this content in the textbook, this usually means that it exists in the culture and in the sphere of public discourse, and is conceptualised and hence assessed.

3.1. Factors determining the choice of textbook content

In general, the choice of specific textbook (foreign language) content is influenced by two opposing tendencies:

- the tendency to unify, resulting from anthropological premises: regardless of the geographical latitude in which we live, we, as people have specific needs and ways of

Ł. Kumięga, Kraków 2016, p. 19–39; A. Duszak, *Tekst, dyskurs, komunikacja międzykulturowa*, Warszawa 1998 *at al.*

²² Textbooks as a subject of study of textual linguistics and contrastive textology cf. e.g. K. Adamzik, *Kontrastive Textologie am Beispiel des Schulbuchs*, "text and discourse – text und diskurs" 2012, 5, p. 53–91; P. Dreesen, J. Judkowiak, *Bierni na Wschodzie, ponoszący zbiorową winę i oczywiście obecni w Europie – krytyka niemieckich i polskich podręczników do historii w oparciu o kontrastyczną lingwistykę dyskursu*, "text and discourse – text und diskurs" 2012, 5, p. 93–126; C. Gansel, *Zum textlinguistischen Status des Schulbuchs* [in:] *Linguistik und Schulbuchforschung. Gegenstände – Methoden – Perspektiven*, ed. J. Kiesendahl, C. Ott, Göttingen 2015, p. 111–135; J. Kiesendahl, C. Ott [ed.], *Linguistik und Schulbuchforschung. Gegenstände – Methoden – Perspektiven*, Göttingen 2015.

²³ W. Czachur, *Dyskursywny obraz świata. Kilka refleksji*, "text and discourse – text und diskurs" 2011, 4, p. 87.

²⁴ J. Bartmiński, (2010), quoted after W. Czachur, *Dyskursywny...*, p. 82.

²⁵ W. Czachur, *Dyskursywny...*, p. 87. See also W. Wiater, *Das Schulbuch als Gegenstand pädagogischer Forschung* [in:] *Schulbuchforschung in Europa – Bestandsaufnahme und Zukunftsperspektive*, ed. W. Wiater, Bad Heilbrunn 2003, p. 8.

dealing with everyday life which are common to all of us, that is why in textbooks – regardless of the language being taught – there is information on specific thematic areas e.g. family, daily life, work, leisure etc.) and various guidelines (e.g. EU ones, such as the European certification system CEFR²⁶ or, for example, departmental, regarding textbooks authorised for school use).

- a tendency to diversify resulting from the cultural specificity of a given language area and its value systems (*cf.* considerations about the discursive and linguistic image of the world). Of course, the choice of content is also influenced by the authors, but their freedom also has its limits. In particular, the content of a textbook depends on:
 - standard requirements (here: CEFR and ministerial standards),
 - market requirements (books must be sold),
 - individual preferences of the author/s (the antidote to excessive subjectivity are discursive restrictions and market requirements),
 - expectations and abilities of the target group. In the case analysed here, the recipients are mostly young people. The content correlates with their age and level of language proficiency.
- the purpose of the didactic process. In the case of a foreign language teaching textbook, the aim is to learn/teach a language and build a picture of the world of a community using this language by showing the cultural specificity of a given country, creating its “business card”. It is impossible to avoid duplicating certain stereotypical ideas completely. On the other hand, foreign language teaching textbooks contain information about the characteristic, specific and important elements of a given country. The choice of topics and content – especially at more advanced levels (more or less from B1 +) are examples of what is being talked about in a given country. When examining language teaching textbooks in diachronic terms, one can recreate a specific intersubjective history of socio-economic and cultural changes in a particular country or language area. The language used needs to remember to maintain an appropriate level of abstraction and to take into account any time shift.
- restrictions, also reflecting the limits set by the discourse. By restrictions, I here mean assumptions, not to violate certain cultural taboos, both with reference to the culture presented in the textbook and culture in general, especially if you do not know who the recipient of the content contained in the textbook will be. In any event, even if the recipient is known, topics deemed as sensitive and overly controversial in some cultures for example equality of women, their rights, role in the family and society, gender and genderism, same-sex relationships, etc. are often avoided.

4. IMAGE OF OLD AGE PORTRAYED IN FOREIGN LANGUAGE TEACHING TEXTBOOKS USING THE EXAMPLE OF TEXTBOOKS USED TO TEACH GERMAN AS A FOREIGN LANGUAGE

The research material consists of textbooks, available in the Goethe Institute Media-theque at the University of Rzeszów (UR) Library (over 100 different textbook items and supplementary material, exercise books and teachers’ books), at the *POLONUS* reference library of the Centre for Polish Culture and Language for Poles from abroad, operating at

²⁶ CEFR – Common European Framework of Reference for Languages.

UR (about 50 textbooks), the author's own resources and the resources of lecturers at the Foreign Language Centre, and the English Studies and Russian Studies departments at UR.

In further considerations, I have omitted those cases in which “grandparents” appear in connection with the topic of “family”. In more recent German textbooks, in any case, grandparents are often omitted when the topic of the family is discussed. This is a relatively new tendency, but it is not so much about the marginalisation of old age – because old age appears relatively often in the newer textbooks – but it appears as a separate subject, which corresponds to social reality. These days multi-generational families are encountered less frequently, and the bonds between grandparents and grandchildren are relaxed. However, if grandparents are included “incidentally”, alongside the topic of the “family”, it is usually in a very stereotypical way and there is in fact no difference between textbooks used to teach Polish as a foreign language and textbooks teaching German as a foreign language. I will simply mention that authors use positive stereotypes, “according to which older people are polite, cheerful, trustworthy, influential”²⁷.

4.1. Textbooks used to teach Polish as a foreign language

In textbooks teaching Polish as a foreign language, the topic of old age is essentially absent (apart from in content devoted to the family – showing a grandmother and grandfather as family members). Among the material analysed, old age is a supporting (secondary) subject, in only a few publications:

- 1) as part of the exam sample paper at C2 level, related to the main theme – volunteering: a photo of an older person climbing the stairs with difficulty in *Celuje in C2*.
- 2) two texts (*Someday you will come back here*), serving as a starting point (stimulus) to express indignation. The first text shows how difficult it is to cope with parents with dementia. This is portrayed as a situation that one cannot be prepared for and which always “overwhelms” children. The second text discusses, as a counterweight, the positive influence of relationships with grandparents on a child's mental development. The latter text emphasises the benefits of having grandparents, while the former painted in very sombre colours depicts the infirmity of old age, which also is a burden on the carers of people with dementia. (“Carers of older people often get depressed” – *ibid.*), it is also mentioned that the problem is hidden away in Poland, there is nowhere to consult a psychologist. In addition, this chapter contains other texts intended for independent reading and numerous grammar exercises, not related to the topic of old age. The topic appears once again at the very end of the chapter in the form of the task “Please prepare an oral or written statement on the subject of *My grandmother, My grandfather.*” And a second task: “Old people are sometimes sent by their families to Nursing Homes, and terminally-ill people to hospices. Please express your opinion on this subject.”(*ibid.*, p. 53)
- 3) a reading (*Polnisch für Fortgeschrittene*), consisting of a dialogue between a mother and a daughter. The mother takes her daughter's children on holiday, and the daughter tells her what the children may and may not do. The text is mainly used to illustrate grammar (using the instrumental case and imperative) and expressing bans and

²⁷ J. Duszyńska, *Stereotypy wiekowe jako samospełniająca się przepowiednia* [in:] *Oblicza...*, vol. 2, p. 18.

commands. The “Beloved grandma” is someone who will probably disregard her daughter's recommendations, because she had previously made an agreement with her grandchildren to allow them to do the things forbidden by their mother. The grandmother is therefore portrayed as someone who is loved by her grandchildren and who does not give in to her daughter but follows her own judgement.

- 4) The analysed textbooks failed to provide any other examples, apart from those already mentioned, in which old age would constitute a topic as such. All the examples mentioned concern old age as an additional subject and appear in books at high level of language proficiency (at least B2). Old age, however, is not the main topic of any lesson unit. The approach to it is very stereotypical (both positive and negative stereotypes).

4.2. Old age in textbooks used for teaching German as a foreign language

In textbooks for teaching German as a foreign language, *old age* appears both as a main theme and as a secondary theme (supporting, accompanying). As an accompanying theme, it is often found under the topic of *volunteering*. FSJ or *freiwilliges soziales Jahr* (voluntary social year – in Polish – *dobrowolny rok socjalny*) is a long-term, legally regulated form of volunteering in Germany, in which about 35,000 young people participate each year. Volunteers often work in integration centres, with older and disabled people, in hospitals, hospices, social welfare homes etc.²⁸. People between the ages of 16 and 27 can participate in FSJ, which is why this topic is often present in newer textbooks for young people (cf. e.g. *Rundum*).

In comparison to the results of the analysis of textbooks for teaching Polish as a foreign language (as well as textbooks for teaching other languages, primarily English and Russian), German textbooks contain a lot more materials regarding the subject of *old age*; these are both reading the majority) and listening texts. *Old age* is a theme often addressed in exam papers (using photos as a stimulus for speaking). In addition, in its inventory of educational materials the Goethe-Institut has, among others a film dedicated to a grandson's love for his elderly grandmother, entitled *Gregors größte Erfindung*. This is a short film by Johannes Kiefer adapted as teaching material²⁹.

The above study allows us to conclude that there is significant asymmetry between the body of texts being examined with both quantitative and qualitative differences. In German textbooks old age as a theme is much more common and it is a starting point for many different activities and didactic exercises (oral and written). The topic of *old age* appears in texts designed for reading and listening, for lexical and grammatical exercises, for tasks for independent writing and speaking, and the issues related to old age are also topics for discussion.

The common factor for both groups of textbooks is the occurrence of the topic at a rather higher levels of language proficiency, and in textbooks intended for young people or adults (not for children).

²⁸ Cf. e.g. <http://wolontariat.org.pl/redakcja/news2374/> (access: 30 March 2017).

²⁹ In 2002, the film was nominated for an Oscar in the category for best short film. Information about the adapted version is available at: <http://www.goethe.de/ins/us/bos/prj/kgs/kur/gge/deindex.htm> (access: 30 March 2017).

4.3. Old age as the main theme

In the following textbooks old age, older people, generations and stages of life were titles of chapters or subsections that contained content related to old age and the life of older people, in the form of various types of teaching tasks: *Themen neu 2*, *Auf neuen Wegen*, *Unterwegs*, *Aktuelle Texte 3*, *Studio d 1*, *Stufen International 1*, *Aussichten*, *Schritte International*, *Ziel B2*, *Sichtwechsel 2*, *Zwischen den Pausen 1*, *Erkundungen C 1*, *em Abschlusskurs*, *Aktuelle Texte*, *Lernziel Deutsch (Grundstufe 2)*. The last two of these are the oldest textbooks (*Aktuelle Texte* 1987, *Lernziel Deutsch* 1997), which are rarely used today. The remaining ones are textbooks which are currently used as so-called leading, and supplementary material.

In these sources the image of old age which appears in the oldest textbooks – *Aktuelle Texte 3*, *Lernziel Deutsch* – is mostly or wholly negative. The only positive image of old age is in *Sichtwechsel 2*, *Zwischen den Pausen*, *Abschlusskurs*, *Ziel B2*, *Aussichten B1* and *Schritte International*. In the others we are dealing with a mixed or mostly positive image. Below I am going to present a few examples of how old age and older people are written about in the textbooks I studied.

In the textbook *Lernziel Deutsch*, a reading comprehension text entitled *Probleme im Alter* describes two older people, one of whom lives a busy life helping other elderly people, but nevertheless he often feels lonely and sad. The other character is an elderly gentleman who does not maintain any social contacts, with the exception of just one friend, who sometimes visits him. One day he falls down in the bathroom and is not able to get up. After two days, his friend finds him and brings help. This chapter also refers to making decisions about living in a retirement home as a good alternative to living alone, and the possibility of being ill or disabled.

A completely different picture of old people emerges from the textbook *Schritte International 4*. The text *Alles, nur nicht stehen bleiben, Birgitta* shows that a “better life” only began for Birgitta after the age of 56. Until then her life had been a string of sacrifices; at the age of 16 she had had to give up her dreams of acting in the theatre to help her mother; at the age of 26 she gave birth to a third child; throughout her adult life she was devoted to her husband, children and home; at the age of 36 she was often tired; when she was 46 and her children left home she became depressed. It was only 10 years later she became socially involved and her well-being improved. “Now” she is 66 years old and “is feeling great”, she enjoys life, and for two years she has even been performing in an amateur theatre group.

Apart from a lot of different information about older people, *Ziel B2* textbook contains, among others, a text containing surprising statistical data on *Being a Senior in Germany*³⁰: older people cause far fewer accidents than young people, they often go to rock music concerts; 37,000 pensioners study at German universities and their favourite subject is history; 14 million Germans are over 65; a German citizen lives on average twice as long as his countryman in the 19th century; the number of centenarians is growing rapidly.

The narrator in the text *Mein Tag – Edith Kannengießer* (which is an adapted version of an article from “Die Zeit” in *Sichtwechsel 2* textbook) is the Edith of the title, a real person, an older lady who has had a heart transplant, is living in a nursing home and is still working professionally (she works in a public toilet). The entire text is a fast-moving monologue by this “toilet grandmother” about her everyday life. Edith works, helps in the nursing home,

³⁰ *Alt sein in Deutschland (Ziel B2)*.

feels sorry for all the younger malcontents and enjoys every moment of her life. Edith speaks as a representative of the older generation and testifies that joyous old age is possible.

Another example of resourcefulness and foresights in mature age is Henning Scherf, another real person, an SPD politician and former mayor of Bremen, who published a book entitled *Grau ist bunt: Was im Alter möglich ist*. The book, its author, and his ideas for the very mature, the silver generation (*grau* – grey) to take on colour and become *bunt*, (i.e. colourful) are mentioned in the reading entitled *Privatier* in the textbook *Aussichten B1*. Scherf and his wife decided that after retiring they would find a place to live together with their friends, creating a so-called housing community, in which everyone had their own space, but also obligations towards the others. The plan was well thought out and prepared, and the proposed residents of the community got to know each other during common trips and outings. This idea and its implementation were described by German newspapers. The text in the textbook is a version of the article from the daily newspaper *Der Tagesspiegel* adapted for teaching. Scherf, like Edith Kannengießer, an real person, confirms the fact that old age does not have to be sad and lonely, and that you should plan and prepare for it yourself³¹. His testimony is credible, because Scherf speaks about facts from his life, and it is also supported by his authority as a popular politician and long-time mayor of Bremen.

As can be seen from the examples described above, presenting the theme of *old age* in textbooks is done through fictional texts, as well as authentic texts and data, such as statistical data or statements given by people. In the language of advertising it is called a *testimonial*. In several of the analysed textbooks, literary texts are also used to present the topic under consideration. For example, the textbook *Studio d B1* contains fragments of the book *Die blauen und die grauen Tage* by Monika Feth. This is a novel for children about a granddaughter who loves her grandmother who is showing the early symptoms of dementia. Granddaughter Evi decides to keep a diary to prove that “grey days” happen to grandma less often than “blue days”, so she can stay at home with the family and she should not think about moving to a nursing home.

Another example of this is the story, *Die unwürdige Greisin* by Bertolt Brecht in the textbook *em Abschlusskurs*, which serves as a starting point for an oral and written discussion about the life of older people, petty-bourgeois morality and social expectations towards women, wives, and mothers.

The examples described above are just a small number of the possible examples I could have selected from the large amount of material provided in the analysed textbooks. The characteristic features involve the duality of the phenomenon: firstly by presenting older people as people who need concern and care in their surroundings. In this context tasks related to speaking about retirement homes, often appear especially in older textbooks. The newer textbooks introduce the notion of dementia – “the epidemic of the 21st century”. Secondly, older people are presented as people who can teach “life wisdom” and a positive attitude towards life, people who do quite well in society. The newer textbooks typically present a more positive message, which is supported by statements and testimonials made by real people.

³¹ Cf. also the interview with H. Scherf <https://www.welt.de/wirtschaft/article114515374/Heute-koennen-viele-mit-60-Jahren-Baeume-ausreissen.html> (access: 30 March 2017).

5. CONCLUSIONS

The analysis of textbooks shows that the notion of old age, including the infirmity of old age, in Polish textbooks is given almost no attention. In German textbooks this issue has been covered since the nineties. Germany has encountered the problem of an “ageing society” much earlier. These days, old people make up about 20 percent of society in Germany. From the German textbooks, a diverse picture of old age emerges, but on the whole it carries a positive message. Inconveniences of the “silver” age are heard of less frequently and less intensely. Old/older people are usually active, they pursue their passions, they study, they decide for themselves, they consciously prepare, and carry out plans for their old age, they have alternatives in choosing their place of residence (family, nursing home or housing community with other older people). Language teaching tasks which appear frequently include mentioning the arguments “for” and “against” living in nursing homes, imagining the life of older people and playing their roles are a way of drawing attention to these issues. These sensitise us to the needs of older people and to the signals coming from them. It is perhaps also in some sense a preparation (mental, though perhaps not entirely conscious) for one's own old age and gives us the opportunity to form an opinion, or for students to review their own views (both educational and upbringing-related values) on old age, seniors and their role and status in society. The presence of this theme in German textbooks shows that society in Germany has not only noticed this demographic problem, but is also trying to tackle all aspects of the issue, not only those associated with brain function. They are pragmatic in their attitude which is characterised by an openness in approaching problems and discussing them.

The lack of this topic in the Polish textbooks examined may indicate that a few years ago, when the textbooks were being prepared, Polish society had not yet noticed this problem, or that the problem did not exist on a large enough scale and was therefore not important enough. Time will tell if this topic will appear in textbooks that are currently being written. It seems, however, that such issues as nursing homes, and old age in the family are still taboo in Poland, or are seen as issues that until recently have been treated perhaps too idealistically, referred to in the public discourse as “traditional Polish” – family and Christian – values. It could be assumed that the problem of older people, if it exists at all, would find a solution based on these values. Even if this is to a large extent happening, it certainly does not completely eliminate the problems of the elderly, especially those related to illness, infirmity, loneliness, and insufficient means to live on. The results of these problems are often manifested in the bitterness older people, their lack of a sense of dignity and their low status in society. In the Polish language textbooks for foreigners you cannot hear the voice of seniors. Instead they are largely unnoticed, or at least strongly marginalised.

The described differences may also indicate another approach to the problem of old age, and thus differences in the mentality of societies – Polish society (idealistic approach) and German (pragmatic). Idealising the world presented is a characteristic feature of textbooks (school books), as is their content being “out of date” – they lag behind in relation to current public discourse. However, it is a fact that old age is a notion which is becoming more and more interesting for us all both privately and publicly. This is why old age should be talked about by everyone, including the younger for example, in foreign language classes and through the content of textbooks.

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I ŻYLI DŁUGO I SZCZĘŚLIWIE? OBRAZ STAROŚCI I OSÓB STARSZYCH W PODRĘCZNIKACH DO NAUKI JĘZYKA OBCEGO

Celem artykułu jest prezentacja wyników analizy podręczników do nauki języka obcego, głównie języka niemieckiego, pod kątem obecności w nich tematów dotyczących starości jako zjawiska społecznego i etapu życia człowieka. Okazuje się bowiem, że temat ten występuje jako osobny zakres tematyczny właściwie tylko w podręcznikach do nauki języka niemieckiego jako obcego. Powstaje zatem pytanie, dlaczego obecny jest on tylko w tej grupie podręczników, brakuje go zaś w podręcznikach do nauki języka angielskiego, rosyjskiego lub polskiego jako obcego. Temat starości coraz częściej podejmowany jest w Polsce na forum publicznym i seniorzy powoli stają się nie tylko przedmiotem, ale i podmiotem tej dyskusji. Jednak tendencja ta nie znajduje odzwierciedlenia w zbadanych tutaj podręcznikach do nauki języka polskiego jako obcego. Być może polskie podręczniki nie zdążyły jeszcze zareagować na zmiany demograficzne w społeczeństwie, albo starość i problemy ludzi starszych nie są na tyle istotne, by poświęcać im miejsce w medium, z którego w przeważającej mierze korzystają ludzie młodzi i im jest dedykowane. Podręcznik rozumiany jest tu jako medium społeczne, które współkształtuje obraz rzeczywistości pozajęzykowej, podobnie zresztą jak inne mass media. Na podstawie analizy podręczników i sposobów przedstawiania w nich różnych zjawisk możliwa jest zatem rekonstrukcja nie tylko dyskursów naukowych w dziedzinie macierzystej dla danego podręcznika, ale i dyskursów społecznych, mentalności wspólnot językowych, przemian zachodzących w poszczególnych wspólnotach. Z jednej strony podręczniki konstruują bowiem prezentowaną rzeczywistość, zaś z drugiej stanowią jej rezultaty.

Słowa kluczowe: starość, obraz starości, seniorzy, podręcznik, podręcznik do nauki języka obcego, dyskurs.

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STRATEGIC MANAGEMENT ACCOUNTING IN THE MANAGEMENT OF LOGISTICS PROCESSES. RESULTS OF THE PILOT STUDIES

Process management in enterprises, including the management of logistic processes is of interest to both science and business practice. It requires information support to provide quantitative, valuable and qualitative information. Management accounting may be such a subsystem of information in a company. In the publication, the considerations were narrowed down to strategic management accounting. The aim of the study is: (1) to identify the role of strategic management accounting in the management of logistics processes; (2) to pre-define the need and direction for in-depth scientific research in the field of strategic management accounting in the implementation of logistics processes. The following hypothesis has been adopted: *strategic management accounting generates a wide range of information on logistics processes, but in practice these opportunities are not used by managers and business owners*. The hypothesis was positively verified within the framework of the research conducted with the use of literature analysis, results of the research project NN 113005839 carried out in 2010–2013, the author's own experience and pilot studies (direct interviews) in 10 enterprises.

Keywords: accounting, strategic management accounting, logistics processes.

1. INTRODUCTION

Accounting is commonly characterized as an information system, international business language, system of measurement, valuation and presentation of economic events occurring in the company. The evolution of accounting over the last 100 years has shown its division into financial and management accounting. As a result of increased international competition and the need for information support practices in the area of operational and strategic management, management accounting was divided internally into strategic and operational accounting. In the literature, as well as in business practice, more and more attention is paid to strategic management as a key approach, focused on the long-term existence of the company. And one approach to this is process management, which can be based on logistical processes.

Logistics processes permeate all events occurring in companies. Moreover, they focus key activities from the point of view of creating value for the customer as well as for the company itself. It is therefore important that decisions on the management of logistics

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processes are supported by reliable and timely information of a quantitative, valuable and qualitative nature. Management accounting is the system that can provide this information. Due to the limited size of the article, attention will be paid to strategic management accounting. On the other hand, considerations and research results devoted to operational management accounting in the management of logistic processes are the subject of a separate study.

2. OBJECTIVE AND METHODOLOGY ADOPTED

In this article, two goals have been adopted for implementation. The first theoretical one, which is to identify the role of strategic management accounting in the management of logistics processes. The second, relating to business practice, is an initial identification of the need and direction for in-depth scientific research in the field of strategic management accounting in the implementation of logistics processes. The article assumes the following hypothesis: strategic management accounting generates a wide range of information on logistics processes, but in practice these opportunities are not used by managers and business owners. On the basis of the above assumptions, it can be concluded that the object of the research is the subsystem of strategic management accounting and logistic processes, and the subject the enterprises.

In order to achieve the assumed goals and verify the hypothesis, the following research methods were used: (1) literature analysis; (2) direct interview; (3) deduction and induction. The author used his own experience as an assessor of logistics processes in companies and implementation of accounting tools, as well as the results of a research project financed from budgetary funds for science in the years 2010–2013 as a research project NN 113005839 under the name of *Using accounting tools in logistics – contemporary experience of Poland, Germany and Belarus*, of which he was a member. One of the objectives of the project was to analyze and evaluate the existing accounting system solutions for the needs of decision making processes in the logistics of enterprises on the basis of the experiences of Poland, Germany and Belarus and to design an accounting model supporting decision making processes in the logistics of enterprises. In addition, in the first quarter of 2018, pilot studies were conducted on a group of 10 companies from the Zachodniopomorskie and Wielkopolskie Voivodeships, keeping accounting books and declaring the use of management accounting tools. These surveys, which were carried out in the form of a face-to-face interview with the chief accountants, were designed to confirm the desirability of conducting in-depth research into the role of management accounting in the management of logistics processes.

3. CHARACTERIZATION OF KEY TERMS

A. Halachmi points out that if something cannot be measured, it cannot be understood, it cannot be managed, and consequently it cannot be optimized². A specific measurement and valuation system in this respect should be recognized in management accounting. As G. Lew rightly points out, “Management accounting, like many other areas of modern

² A. Halachmi, *Performance Measurement is Only one Way of Managing performance*, “International Journal of Productivity and Performance Management” 2005, Vol. 54, issue 7, p. 503–504.

Table 1. Interpretation of key concepts

Object of interest	Definition	Further information
Strategic management accounting	Information system focused on measurement and valuation through acquisition, processing and presentation of financial and non-financial information on past and present economic phenomena, aimed at supporting strategic management, especially in the framework of long-term planning using specific methods.	Information from management accounting should be relevant and useful, i.e. the benefits of such information should outweigh the costs of obtaining it. Management accounting is a flexible information system that can fill the gaps in financial accounting, especially for measuring and measuring economic phenomena of a very complex nature, with elements of qualitative and intangible, or even emotional, assessment.
Logistical processes	A structured set of interrelated logistical activities and activities.	Logistical processes cover both physical and information flows.
Management of logistical processes	All activities related to planning, organizing, motivating and controlling resources and their measures within logistic processes.	The management of logistics processes is primarily focused on: <ul style="list-style-type: none"> resources involved in the implementation of processes (human, material, financial, information resources); the economic categories characterizing the resources involved (e.g. costs, expenses, quality).
Strategic management accounting in the management of logistic processes	Information system focused on measurement and valuation through acquisition, processing and presentation of financial and non-financial information supporting strategic (long-term) decision-making within the framework of planning, organizing, motivating and controlling activities and activities forming logistic processes.	The role of strategic management accounting in the management of logistics processes is manifested primarily in information support for the managerial staff in the process of making strategic decisions relating to several years of future periods.

Source: own.

economic science, is constantly changing. The dynamics of these changes is gaining momentum with the progressing globalization processes in the world economy. Changes in management accounting took place in three basic aspects: accounting theory, canon of knowledge from management accounting and methods of management accounting³. With this in mind, a preliminary attempt could be made to assess the possibility of using

³ G. Lew, *Rachunek kosztów klienta w zarządzaniu przedsiębiorstwem handlowym*, Rzeszów 2015, p. 281.

management accounting, in the case of this article strategic management accounting for the management of logistical processes. However, first of all, in order to clearly and correctly interpret the analyzed issue, it is necessary to define key terms (Table 1), such as:

- strategic management accounting;
- logistics processes;
- management of logistics processes;
- strategic management accounting in the management of logistics processes.

4. RELATION: STRATEGIC MANAGEMENT ACCOUNTING – MANAGEMENT OF LOGISTICS PROCESSES

D. Tokarska rightly points out that: “Management accounting supports the management of a company in its various areas. Although management accounting is generally associated mainly with the operating costs of a company, it also has a significant impact on employee motivation and human resources decisions through optimization and control functions. An employee who is not motivated or who is not motivated properly poses a threat to the company's operations rather than its value”⁴. Strategic management accounting supports strategic management and should be identified not only with costs but also with future revenues and even non-financial measures, such as employee and customer satisfaction.

The literature indicates that activities and activities constituting logistic processes may be considered in three decision-making areas: operational, tactical and strategic⁵. Strategic decisions are the main subject of considerations in this report. The management of logistic processes is a decision-making process, which concerns the creation of a specific concept of logistic activities carried out in the logistics system of the company. Logistics management is not a separate concept of management, and thus it does not use management instruments specific to it only⁶. Therefore, within the framework of logistics management instruments it is possible to identify management accounting, within the framework of long-term (strategic) decisions – strategic management accounting.

The relationship between strategic management accounting and the management of logistic processes should be seen primarily as part of the main accounting function, i.e. information support. Information itself is widely recognized as a key productive factor for social and economic development. “Having good and useful information before others who are also interested in it helps to avoid faulty or too risky decisions and enables anticipatory actions to be taken by others, taking advantage of the economic situation and emerging opportunities to gain a high market position”⁷. Effective information management in a company requires managers to observe the following principles⁸:

- Enterprises should receive selected information that is necessary for the decision-making process;

⁴ D. Tokarska, *Narzędzia rachunkowości zarządczej jako wsparcie systemów motywacyjnych* [w:] *Studia Ekonomiczne Zeszyty Naukowe UE w Katowicach* 300, Katowice 2016, p. 184.

⁵ I. Dembińska-Cyran, *Zarządzanie procesami logistycznymi w przedsiębiorstwach usługowych* [w:] *Przedsiębiorstwo usługowe. Zarządzanie*, red. B. Filipiak, A. Panasiuk, Warszawa 2008, p. 284.

⁶ *Ibidem*, p. 293.

⁷ J. Buko, G. Wolska, *Zarządzanie procesami logistycznymi w przedsiębiorstwach usługowych* [w:] *Przedsiębiorstwo usługowe...*, p. 253.

⁸ Cz. Sobków, *Podstawy zarządzania*, Włocławek 2003, p. 85–87.

- Creating and sending insignificant information entails unnecessary costs;
- malfunctioning information systems are the cause of low business flexibility.

In view of the above, it is concluded that the management accounting system and its strategic part, the management accounting, is an information system which will ensure compliance with these principles.

5. THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING IN THE MANAGEMENT OF LOGISTICS PROCESSES IN THE CONTEXT OF PILOT STUDIES

The implementation of logistic processes should manifest itself in the pursuit⁹:

- better use of resources;
- improving the efficiency of logistics flows;
- the elimination of unnecessary or inefficient processes;
- shortening the duration of processes;
- the efficiency of the information system
- high quality of service;
- high flexibility to meet customer needs;
- reduction of costs by minimizing the costs of logistics processes.

As part of logistics process management, various instruments are used for rational decision-making by managers, e.g.: stock and transport control methods, mapping of logistics processes, decision point analysis, critical path analysis, ABC analysis, Pareto analysis, etc. These instruments and other solutions used by the managerial staff to plan, organize, motivate and control events within the logistic processes require various information. Strategic management accounting can provide it. The research project carried out in 2010–2013 assumes that not all types of logistic processes will be subject to strategic management accounting. Strategic management accounting should informally support the following logistic processes: supply process, distribution process, transport process, storage process, inventory management process. Other logistic processes, namely: handling process, order processing process, packaging process, identification automation process, due to the specificity of logistic activities taking place in them do not meet the conditions to become the subject of interest of strategic management accounting.

From the general information function of strategic management accounting, specific functions can be distinguished, namely: planning, optimization, motivation and control functions. Tables 2, 3 and 4 below will describe the role of strategic management accounting in the management of these logistical processes, broken down by its specific functions. In addition, each title of information will be accompanied by the result of the pilot studies carried out, which will indicate whether the information is (Yes) or is not (No) to be obtained from the management accounts of the enterprises concerned. The “Yes” option was already indicated in the case of a given situation in the three surveyed companies. Table 2 presents the planning and optimization function of strategic management accounting in the implementation of selected logistics processes in the context of the results of pilot studies.

⁹ I. Dembińska-Cyran, *Zarządzanie procesami logistycznymi...*, p. 295.

Table 2. Planning and optimization function of strategic management accounting in the implementation of logistical processes in the context of the results of the pilot studies

Logistical processes	The role of strategic management accounting is expressed by the provision of ex ante information concerning	Use of management accounting to retrieve the information	
		Yes	No
The sourcing process	decision costs related to the selection of potential suppliers of materials, semi-finished products, goods	X	
	the quality of the services provided by future suppliers		X
	the costs of ordering from suppliers		X
	make or buy/outsource costs		X
The distribution process	the costs of selection of the distribution channel		X
	costs of processing customer orders		X
	packing costs	X	
	the costs of transporting and storing stocks	X	
	the costs of quantitative and qualitative inventory control		X
	decision costs related to the choice of stock structure in the supply chain		X
	the decision-making costs of selecting the location of the distribution center	X	
Transportation process	reimbursement handling costs		X
	transport costs, broken down by mode		X
	the operating costs of the various modes of transport		X
	the wage and salary-related costs of drivers in the various employment and salary options		X
	transport costs per accepted object		X
Storage process	the cost of selection decisions, whether in-house or outbound transport	X	
	decision costs related to selection: own or third-party warehouse	X	
	decision costs related to the choice of warehouse location		X
	the quality of storage services		X
	storage costs attributable to the assumed cost item		X
	the wage and salary-related costs in the various employment and remuneration variants		X
Inventory management process	the cost of storage facilities	X	
	costs of inventory management, broken down by different amounts of materials, semi-finished products, goods maintenance		X
	costs of inventory management, depending on the adopted variant of the structure of particular items of inventory		X
	costs of inventory management depending on the share in value and quantity (ABC analysis)		X
	changes in the costs of inventory management in relation to the demand for and supply of ordered materials and semi-finished products		X
	changes in the costs of inventory management, depending on the demand and supply for the offered products and goods		X

Source: Own calculations based on the results of pilot studies and P. Szczypa, *Rola strategicznej rachunkowości zarządczej w zarządzaniu procesami logistycznymi* [w:] *Wykorzystanie narzędzi rachunkowości w logistyce. Doświadczenia przedsiębiorstw polskich, niemieckich i białoruskich*, red. B. Filipiak, Warszawa 2013, p. 63.

From the contents of Table 2 it can be concluded that the role of strategic management accounting in the planning function is expressed by providing forward-looking, long-term financial and non-financial information supporting strategic management of logistic processes, especially concerning logistic costs and expenses and the quality of logistic processes, which are of key importance for the achievement of company objectives, including gaining long-term competitive advantage, inter alia by creating the basis for selecting optimal variants for the implementation of logistic processes. The results of the pilot studies indicate that the use of strategic management accounting is limited to the acquisition of the information indicated in Table 2. According to the results, management accounting supports information from 1 to 2 only for given logistic processes, referring to basic decision-making processes in the field of long-term management of logistic processes.

Table 3. Incentive function of strategic management accounting in the implementation of logistics processes in the context of the results of pilot studies

Logistical processes	The role of strategic management accounting is expressed by the provision of ex ante and ex post information on	Use of management accounting to retrieve the information	
		Yes	No
The sourcing process	controlled costs related to the selection of potential suppliers of materials, semi-finished products, goods		X
	Point quality assessment of individual suppliers in accordance with the adopted evaluation scale.	X	
The distribution process	the controlled costs of selecting a distribution channel		X
	the controlled costs of selecting the location of the distribution center		X
	the costs of controlled selection of the stock structure in the supply chain		X
	Point assessment of the quality of return handling in accordance with the adopted evaluation scale.		X
Transportation process	the controlled costs of selecting the means of transport		X
	a point-based assessment of the quality of individual carriers in accordance with the established assessment scale	X	
	controlled costs related to the employment system and remuneration of employees		X
Storage process	the controlled costs of selecting the place of storage		X
	the controlled costs associated with the choice of the form of ownership of the warehouse		X
	a point-based assessment of the quality of storage according to an agreed scale		X
Inventory management process	costs of controlled management of stocks of materials and semi-finished products		X
	the costs of controlled management of stocks of products and goods		X

Source: Own calculations based on the results of pilot studies and P. Szczypa, *Rola strategicznej rachunkowości zarządczej w zarządzaniu procesami logistycznymi* [w:] *Wykorzystanie narzędzi...*, p. 64.

The role of strategic management accounting in the incentive function (tables 3) is expressed by the provision of financial and non-financial information enabling the creation of measures and evaluation criteria, as well as a system of incentives for employees responsible for the results (costs, quality) of the implementation of logistic processes in the long term. The results of the pilot studies show that strategic management accounting in the companies analyzed is applicable to the qualitative assessment of suppliers and haulers.

Table 4. Control function of strategic management accounting in the implementation of logistical processes in the context of the results of the pilot studies

Logistical processes	The role of strategic management accounting is expressed by the provision of ex post information concerning	Use of management accounting to retrieve the information	
		Yes	No
The sourcing process	the costs of loss of profit incurred in connection with the selection of the supplier		X
The distribution process	the cost of lost profit in selecting the distribution channel		X
	the cost of lost benefits resulting from the choice of inventory structure in the supply chain		X
	the costs of lost benefits resulting from the choice of location of the distribution center		X
Transportation process	the costs of lost benefits resulting from the choice of means of transport		X
	the costs of lost benefits resulting from the choice of the system of hiring and remunerating drivers		X
	costs of lost benefits resulting from the choice of own or third party transport		X
Storage process	the costs of lost benefits resulting from the choice of storage location		X
	costs of lost profits resulting from the choice of own or third party warehouse		X
Inventory management process	the costs of lost benefits in relation to the chosen demand and supply option for the procured materials and intermediates		X
	the cost of lost benefits in relation to the accepted demand and supply options for the products or goods sold		X

Source: Own calculations based on the results of pilot studies and P. Szczypa, *Rola strategicznej rachunkowości zarządczej w zarządzaniu procesami logistycznymi* [w:] *Wykorzystanie narzędzi...*, p. 65.

The role of strategic management accounting in the control function (Table 4) is expressed by the provision of financial and non-financial information to measure and assess the achievement of key long-term objectives in the different logistical processes. On the basis of the information obtained, conclusions may be drawn concerning the implementation of logistic processes in the long term. The results of the pilot studies show that management accounting is not used to provide information on the management of logistics processes as an accounting control function.

6. CONCLUSION

Strategic management accounting for the management of logistics processes is forward-looking, even concerning relatively distant future. As A. Szewczuk writes: "The future is not a ready-made state of affairs, it is a realized, structured state of affairs just like the existing reality, but it is only one of the possible realization of the potential possibilities inherent in the present reality. The future must naturally be predicted. Define more or less precisely the shapes of what may come"¹⁰. Nowadays, managers expect strategic management accounting to provide both financial and non-financial information to determine the shape of future logistics processes and beyond. Therefore, the essential and most general accounting function should be considered to be the information function. Therefore, the role of strategic management accounting in the management of logistics processes is primarily to provide information about them. This information of a valuable and qualitative nature is to enable the performance of the function of management of separate logistics processes in a company.

The results of the pilot studies show that strategic management accounting is used very little as a source of information to support the management of logistics processes. The considerations made in the article show that strategic management accounting is highly capable of managing logistic processes with little application in practice. The studies carried out over the period 2010–2013 and the pilot studies in 2018 lead to the conclusion that the studies initiated should be continued and carried out on a representative sample in order to identify:

- tools of strategic management accounting used in enterprises;
- dysfunctional phenomena on the line of strategic management accounting – management of logistics processes;
- phenomena desirable on the line of strategic management accounting – management of logistic processes;
- directions of using information possible to obtain from strategic management accounting in order to support management of logistic processes;
- strategic management accounting tools, which will be key to the management of logistics processes.

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¹⁰ B. Filipiak-Dylewska, A. Szewczuk, *Zarządzanie strategiczne. Narzędzia, scenariusze, procesy*, Szczecin 2000, p. 68.

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STRATEGICZNA RACHUNKOWOŚĆ ZARZĄDCZA W ZARZĄDZANIU PROCESAMI LOGISTYCZNYMI. WYNIKI BADAŃ PILOTAŻOWYCH

Zarządzanie procesowe w przedsiębiorstwach, w tym zarządzanie procesami logistycznymi jest przedmiotem zainteresowania zarówno nauki, jak i praktyki gospodarczej. Wymaga wsparcia informacyjnego, zapewniającego informacje ilościowe, wartościowe oraz jakościowe. Takim podsystemem informacyjnym w przedsiębiorstwie może być rachunkowość zarządcza. W publikacji rozważania zostały zawężone do strategicznej rachunkowości zarządczej. Celem opracowania jest: (1) zidentyfikowanie roli strategicznej rachunkowości zarządczej w zarządzaniu procesami logistycznymi; (2) wstępne określenie potrzeby i kierunku pogłębionych badań naukowych w zakresie strategicznej rachunkowości zarządczej w realizacji procesów logistycznych. Przyjęto następującą hipotezę: *strategiczna rachunkowość zarządcza generuje szeroki zakres informacji dotyczących procesów logistycznych, jednak w praktyce możliwości te nie są wykorzystywane przez menedżerów i właścicieli przedsiębiorstw*. W ramach przeprowadzonych badań z wykorzystaniem analizy literatury, wyników projektu badawczego NN 113005839 zrealizowanego w latach 2010–2013, doświadczeń własnych autora oraz badań pilotażowych (wywiady bezpośrednie) w 10 przedsiębiorstwach zweryfikowano pozytywnie hipotezę.

Słowa kluczowe: rachunkowość, strategiczna rachunkowość zarządcza, procesy logistyczne.

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THE ESSENCE AND ATTRIBUTES OF INTER-ORGANIZATIONAL RELATIONS

This paper describes a valid, important and interesting scientific issue concerning the inter-organizational relations, limited to the theoretical interpretation and attributes of this category. The abilities to build, develop and improve the relations between organizations are currently one of the key conditions of their effective external growth. The theory of inter-organizational relations is a response to the needs of contemporary organizations that intend to develop various forms of cooperation in order to increase the effectiveness and efficiency of the performed processes, achieve additional synergistic effects and to improve their competitive advantage.

The purpose of this paper is to present the essence and attributes of inter-organizational relations in the context of the researchers' dispute concerning the interpretation of this category. The indicated cognitive gap requires a significant epistemological effort and conceptual work. The purpose of the work has determined the research methods, including the analysis of theoretical considerations and results of the research on inter-organizational relations contained in the literature, observation of the economic practice and deductive reasoning.

Due to the lack of unanimity of the researchers in defining the inter-organizational relations, the following two meanings of this concept have been proposed: *sensu largo* and *sensu stricto*. They have been introduced with reference to the presented definitions of the three concepts: relations, interactions and bonds. Assuming two perspectives in the interpretation of the described category is a new point of view in the continuing dispute of management theoreticians specialized in inter-organizational relations.

Keywords: inter-organizational relations, interactions, bonds, attributes of relationship.

1. INTRODUCTION

In current economic reality, inter-organizational relations (IORs)² are characterized by high complexity and variability, which is undoubtedly related with the influence of various

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² It must be noted that in the literature authors often refer to IORs using a variety of terms: inter-firm relationships, alliance, network, collaboration and cooperation. See: L. Agostini, A. Nosella, *Inter-Organizational Relationships in Marketing: A Critical Review and Research Agenda*, „International Journal of Management Reviews” 2017, Vol. 19, Iss. 2, p. 133.

endogenous and exogenous factors³. Unpredictable environment, particularly difficult development conditions as well as the rate of changes in economy force enterprises to set proper directions of growth. They may either “try to operate individually, or decide to pursue various forms of inter-organizational cooperation”⁴. Some enterprises, especially small- and medium-sized enterprises, have some significant limits related to their dimension that restricts their ability to internationalize, innovate and cope with competitive and environmental pressures. In order to overcome these shortcomings, enterprises often complement their scarce resource base by engaging in different kinds of inter-organizational relationships⁵.

Currently, management sciences promote the paradigms of relations and cooperation of enterprises. According to E.I. Stańczyk-Hugiet, “many authors accept the relations paradigm, but it is still at the stage of formulation, while the research in inter-organizational relations has been continued in the recent period due to the fact that the number of organizations that shaped their strategic growth path by building relations was increasing”⁶. C. Rossignoli and F. Ricciardi emphasizes that “inter-organizational relationships are driving growing attention among management scholars: this is a viable and fascinating field of studies, because it is more and more evident that organizations do not succeed or fail in isolation, but as parts of wider networks and social ecosystems”⁷.

Development of inter-organizational relations, including cooperation of entities, is currently one of the key challenges of strategic management. W. Czakon claims that it is related with three megatrends in the contemporary economy⁸:

- 1) deconstruction of the value chain, that implies the need to cooperate to specialize and implement the economies of scale,
- 2) hyper-competition, leading to the “erosion” of competitive advantage that forces companies to become flexible,
- 3) networking, consisted in creation of groups of cooperating units.

Definitions and terminology are often subjects of scientific discussions and disputes, at least in the field of social sciences. Thus, presenting the essence and attributes of inter-organizational relations should be supported with more detailed information on the researchers’ considerations concerning the definitions of the three concepts of: relations, interactions and inter-organizational bonds. The review and analysis of the definitions of these categories leads to the fact that the literature does not provide any exact solution to distinguish them. The researchers treat them either as synonymous categories, using them alternatively, even in different contexts, or conversely, as opposite terms. The variety of definitions of these categories is the result of the

³ M. Szydełko, *Atrybuty i czynniki sukcesu partnerstwa przedsiębiorstw*, "Modern Management Review" 2014, Vol. XIX, No. 4, p. 231.

⁴ J. Niemczyk, B. Jasiński, *Wstęp* [in:] *Sieci międzyorganizacyjne. Współczesne wyzwanie dla teorii i praktyki zarządzania*, ed. J. Niemczyk, E. Stańczyk-Hugiet, B. Jasiński, C.H. Beck, Warszawa 2012, p. 10.

⁵ J. Partanen, S.K. Chetty, A. Rajala, *Innovation types and network relationships*, „Entrepreneurship Theory and Practice” 2014, Vol. 38, Iss. 5.

⁶ E.I. Stańczyk-Hugiet, *Dynamika strategiczna w ujęciu ewolucyjnym*, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2013, p. 52.

⁷ C. Rossignoli, F. Ricciardi, *Inter-Organizational Relationships. Towards a Dynamic Model for Understanding Business Network Performance*, Springer International Publishing, Switzerland 2015, p. 1.

⁸ W. Czakon, *Koordinacja sieci – wieloraka forma organizacji współdziałania*, „Przegląd Organizacji” 2008, No. 9, p. 7–10.

shift of emphasis to other elements used to describe them. In the aspect of effectiveness and suitability of scientific research in the field of relations, the linguistic process consisted in using the concepts of relations, interactions and bonds alternatively, seems improper. In this connection, an attempt to justify this opinion has been made by presenting selected interpretations of the listed conceptual categories.

2. OBJECTIVE AND METHODOLOGY OF CONCEPTUAL RESEARCH

In this paper, the Author intends to present the theoretical and conceptual results of the research focused on the interpretation of the concept of inter-organizational relations in two aspects: narrow and broad, and also on the identification of key factors allowing to explain their specificity.

The goal of the study is a synthetic presentation of the essence and the attributes of inter-organizational relations in view of various theoretical interpretations and also the properties of this category presented in the literature. This study has been prepared with the use of the following research methods: the analysis of theoretical considerations and results of the research on inter-organizational relations contained in the literature sources, observation of the economic practice and deductive reasoning. The selection of the specific field of theoretical considerations and conceptual works has been motivated by the dispute of the researchers in defining inter-organizational relations and the lack of unanimous distinction of their major features.

This paper describes a valid, important and interesting scientific issue concerning the inter-organizational relations. The author believes that the results of this analysis may become a new point of view in the continuing dispute of the management theoreticians specialized in inter-organizational relations management.

3. CORE CONCEPTS IN THE STUDY OF INTER-ORGANIZATIONAL RELATIONS

In the encyclopaedic aspect, relations are defined as “any connection, correlation, relationship, etc. between elements, objects or processes”⁹. The *sensu stricto* approach to the essence of relations has been proposed by T. Pszczołowski, who suggested explaining it through exemplification, assuming the epistemological originality of the concept of relation¹⁰. In his opinion, relation is a “relationship, (...) any dependence, connection between entities of any type, e.g. due to their similarity, causal link, mutual influence (bond), size correlation (one entity is larger than the other, smaller one), spatial correlation (closer, further), time correlation (earlier, simultaneous, later)”¹¹.

In management sciences, relations are the subject of the research at the following levels:

- 1) intra-organizational (e.g. interpersonal relations, relations between organizational units),
- 2) inter-organizational (e.g. relations between competitors, relations in distribution channels).

⁹ *Encyklopedia organizacji i zarządzania*, Państwowe Wydawnictwo Ekonomiczne, Warszawa 1981, p. 441.

¹⁰ T. Pszczołowski, *Mała encyklopedia prakseologii i teorii organizacji*, Zakład Narodowy im. Ossolińskich, Wrocław 1978, p. 206.

¹¹ *Ibidem*.

A. Sudolska claims that relations in reference to enterprises determine the scope and degree of connections between them, while the concept of relations concerns the way in which they behave towards each other¹². The literature also provides a comparison of relations and a “chest” that contains various “items”, e.g. common experiences of relation parties or trained rules and standards of behaviour¹³.

It must be emphasized that relations between enterprises should not be analyzed in a dichotomous approach¹⁴. The focus of some researchers on answering the question whether relations may be created in given circumstances, is not sufficient to satisfy the actual requirements of the theory and practice of management. In this connection, the research should encompass relations in a qualitative approach, which means focusing on the essence and the quality of relations between enterprises, the conditions of changes within these relations as well as the factors that stimulate and destimulate the creation of various types of relations.

While considering the essence of relations, the difference between this concept and interactions must be noted. According to T. Pszczołowski, interaction is “the impact of one party on another party, with a mainly informative character”¹⁵. Interactions, commonly referred to as contacts, can be divided into:

- 1) microinteractions (personal contacts),
- 2) macrointeractions (e.g. contacts of an organization with the environment).

The literature distinguishes the following features of interactions:

- 1) frequency,
- 2) duration,
- 3) direction (who interacts with whom),
- 4) range (who interacts, how often and with whom),
- 5) location (place and time),
- 6) content of the information provided in the course of the interaction,
- 7) method of interaction (verbal or non-verbal),
- 8) emotional emphasis.

The relations and interactions on the market of industrial goods have been studied by J. Johanson and L.G. Mattsson. In their analyses of the essence of these conceptual categories, they pointed out several critical aspects. The factors favourable for development of permanent relations between enterprises included: focus on reciprocity, outlays (common investments), bonds and mutual dependence. Interactions are supported by mutually related processes of exchange and adaptation¹⁶. A similar view has been presented by M. Kowalska-Musiał, who claimed that “the processes of interactions are specific for entities operating in the field of exchange”¹⁷.

¹² A. Sudolska, *Uwarunkowania budowania relacji proinnowacyjnych przez przedsiębiorstwa w Polsce*, Wydawnictwo Naukowe Uniwersytetu Mikołaja Kopernika, Toruń 2011, p. 27.

¹³ *Ibidem*.

¹⁴ P. Turnbull, D. Ford, M. Cunningham, *Interaction, Relationships and Networks in Business Markets: an Evolving Perspective*, “Journal of Business & Industrial Marketing” 1996, Vol. 11, No. 3/4, p. 45.

¹⁵ T. Pszczołowski, *Mała encyklopedia...*, p. 88.

¹⁶ J. Johanson, L.G. Mattsson, *Interorganizational Relations in Industrial Systems: A Network Approach Compared with the Transaction-Cost Approach*, “International Studies of Management & Organization” 1987, Vol. 17, No. 1, p. 37-40.

¹⁷ M. Kowalska-Musiał, *Metodologiczne ujęcie morfologii relacji w nowej gospodarce*, congress materials, IX Kongres Ekonomistów Polskich, Polskie Towarzystwo Ekonomiczne, Warszawa 2013, <http://www.pte.pl/kongres/referaty/index.php> (available: 28 March 2018).

J. Johanson and L.G. Mattsson distinguished the differences between relations and interactions on the industrial goods market. The graphical representation of key factors that differentiate both concepts is presented in Figure 1.

An inter-organizational relation is a mutual (reciprocal) orientation of two parties¹⁸. It means that they are ready to establish contacts (interactions) and expect the same from the other party. The focus on reciprocity also means that representatives of the parties have knowledge of each other, are aware of the mutual interest and are ready to give their attention to the other party of the relation. Additionally, the parties that form relations:

- 1) invest in such relations,
- 2) create formal and informal bonds,
- 3) are mutually dependent.

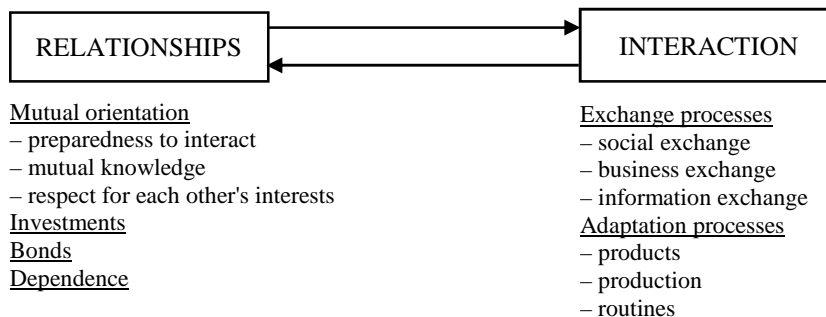


Figure 1. Relationships and interaction in industrial markets

Source: J. Johanson, L.G. Mattsson, *Interorganizational Relations in Industrial Systems: A Network Approach Compared with the Transaction-Cost Approach*, „International Studies of Management & Organization” 1987, Vol. 17, No. 1, p. 38.

In the literature, the most common opinion says that inter-organizational relations emerge and develop through interactions. J. Johanson and L.G. Mattsson claim that interactions are elements of the processes of¹⁹:

- 1) exchanging the possessed resources by the relation parties,
- 2) adaptation, i.e. mutual adjustment of relation parties to the changing conditions of cooperation and expectations, e.g. in terms of modification of the production process or procedures.

It must be pointed out that continuous processes of exchange and adaptation are the evidence of the dynamics of relations in the economic practice.

For the purposes of this paper, the following theoretical interpretation of the concept of interaction has been accepted: it is a process of mutual “stimulus-response” reaction, performed through a direct contact between the parties operating in the field of exchange of assets and adjusting to the expectations of the other party, according to commonly agreed conditions.

¹⁸ J. Johanson, L.G. Mattsson, *Interorganizational...*, p. 37.

¹⁹ *Ibidem*, pp. 37–40.

Another concept present in the literature refers to inter-organizational bonds. It is the third conceptual category that should be interpreted. According to the encyclopaedic definition, a bond is a “relation of common dependences (...) between the parts of the organization, including the members of the organization (organizational bond), expressed as input or informative interactions (reaction)”²⁰. It should be underlined that this definition is incomplete due to the lack of the inter-organizational context. Inter-organizational bonds, as a subject of research in the field of relations, are “specific reactions between two or more enterprises, where the emphasis is put to those reactions, not the parties of the relation”²¹. It must be emphasised that these are “reactions in which informative, material or energetic exchange occurs, while the parties of the exchange manifest involvement, and that attitude is mutual”²².

It is worth noting that all bonds are relations, but not all relations are bonds. One of the examples may be a horizontal relation between competing entities, without the features of bonds, such as: exchange (material, informative, energetic), involvement (outlays) and reciprocity (symmetry of involvement and exchange). In this connection, using the concepts of relations and inter-organizational bonds alternatively is accepted only in certain situations.

The ambiguity of the concept of inter-organizational relations has already been noticed by S. Cropper and M. Ebers, who presented a set of terms connected with relations, most common in the practice and theory of management. Their study concerned the three following aspects: names of inter-organizational entities, description of inter-organizational entities and names of inter-organizational acts. The terminology of inter-organizational relations according to the authors mentioned above is presented in Table 1.

Table 1. Commonly used IOR language

Names for inter-organizational entities			
an alliance	an association	a cluster	a coalition
a collaboration	a consortium	a constellation	a cooperation
a federation	a joint venture	a network	a one stop shop
a partnership	a relationship	a strategic alliance	a zone
Description for inter-organizational entities			
collaborative ...	cooperative ...	coordinated ...	interlocking ...
inter-organizational ...	inter-professional ...	joined-up ...	joint ...
multi-agency ...	multi-party ...	multi-organizational ...	multiplex ...
trans-organizational ...	virtual ...		
...			
Names for inter-organizational acts			
bridging	collaboration	contracting	cooperation
franchising	networking	outsourcing	partnering
working together			

Source: S. Cropper et al., *Introducing Inter-organizational Relations* [in:] *The Oxford Handbook of Interorganizational Relations*, ed. S. Cropper et al., Oxford University Press, Oxford 2008, p. 5.

²⁰ T. Pszczołowski, *Mała encyklopedia...*, p. 270.

²¹ W. Czakon, *Dynamika więzi międzyorganizacyjnych przedsiębiorstwa*, Wydawnictwo Akademii Ekonomicznej w Katowicach, Katowice 2007, p. 38.

²² *Ibidem*, p. 44.

It is important to note that the definitions and considerations of the researches cited previously, present the ambiguity of concepts, specific for management sciences. For the purposes of this paper, the following two meanings of inter-organizational relations have been proposed: *sensu largo* and *sensu stricto*. This interpretation of the concept of relations has been motivated by the differentiation of two basic types of relations, proposed by L. Krzyżanowski. These are²³:

- 1) relationships as an epistemological category,
- 2) reactions as an ontological category.

In *sensu largo* approach, inter-organizational relations are relationships or any dependencies between organizations, recognized in a cognitive sense, distinguished due to an accepted criterion, e.g.:

- 1) degree of competition between market entities in concluding transactions (e.g. competing, coexistence),
- 2) size dependence (e.g. one market entity is larger than the other, entities belong to the group of medium enterprises),
- 3) impact degree (e.g. cooperation),
- 4) type of dependence (superiority, subsidiarity),
- 5) direction of dependence (e.g. one-way dependence, mutual dependence).

In *sensu stricto* approach, inter-organizational relations are the actual interactions between the entities, in which information, material or energetic exchange takes place, with the assumption of common goals and symmetry of involvement of the participants of the exchange and adaptation processes. An example of such inter-organizational relation is cooperation of enterprises.

To make these definitions more exact, it should be added that relation parties are not only enterprises. Public sector organization, state agencies, local governments and entities appointed by them and also non-governmental organizations may participate as well.

Finally, in the context of the presented definition of inter-organizational relations in *sensu stricto* approach, it must be mentioned that they are shaped by three essential elements:

- 1) relation parties,
- 2) assets of relations parties,
- 3) processes (chains of sequential actions) performed by the involved parties.

4. KEY ATTRIBUTES OF INTER-ORGANIZATIONAL RELATIONS

The analysis of the essence of inter-organizational relations should be performed taking into account the fact that literature sources indicate several features that allow to explain the uniqueness of such relations. Epistemological pluralism has led to the formulation of many attributes of inter-organizational relations by many researchers.

Table 2 presents a set of attributes of inter-organizational relations mentioned in the literature. Fields marked with “+” indicate that the researcher identified a given attribute.

²³ L. Krzyżanowski, *O podstawach kierowania organizacjami inaczej: paradygmaty, modele, metafory, filozofia, metodologia, dylematy, trendy*, PWN, Warszawa 1999, p. 165.

Table 2. Attributes of inter-organizational relations according to selected authors

Author	Reciprocity	Outlays	Power distribution (dependence)	Commitment	Long-term relationship	Complexity of relationships	Low degree of formalisation	Cooperation and conflict	Process of exchange	Adaptation processes
J. Johanson, L.G. Mattsson ²⁴	+	+	+						+	+
S.M. Schmidt, T.A. Kochan ²⁵	+		+						+	
H. Håkansson, I. Snehota ²⁶	+				+	+	+	+		+
L. Krzyżanowski ²⁷				+					+	+
C. Baccarani ²⁸	+			+	+				+	
W. Ulaga, A. Eggert ²⁹	+			+					+	
W. Czakon ³⁰	+	+		+					+	
S. Cropper i in. ³¹	+				+					
F. Kay ³²	+		+	+	+					
K. Rupik ³³	+									
A. Sudolska ³⁴	+	+		+	+					+
M. Kowalska-Musiał ³⁵	+		+		+				+	

Source: individual study based on source materials.

The essential features attributed to relations include:

- 1) reciprocity that usually means mutual involvement and exchange,
- 2) outlays on fulfilment of common goals,

²⁴ J. Johanson, L.G. Mattsson, *Interorganizational...*, p. 34–48.

²⁵ S.M. Schmidt, T.A. Kochan, *Interorganizational Relationships: Patterns and Motivations*, "Administrative Science Quarterly" 1977, Vol. 22, p. 220–234.

²⁶ H. Håkansson, I. Snehota, *Developing Relationships in Business Networks*, Routledge, London 1995, p. 7–9.

²⁷ L. Krzyżanowski, *O podstawach kierowania...*, p. 165–170.

²⁸ C. Baccarani, *Le relazioni tra impresa e mercato: una questione di potere e di rispetto*, "Sinergie" 2005, p. 149–157.

²⁹ W. Ulaga, A. Eggert, *Relationship value and relationship quality. Broadening the nomological network of business-to-business relationships*, "European Journal of Marketing" 2006, Vol. 40, No. 3/4, p. 311–327.

³⁰ W. Czakon, *Dynamika więzi...*, p. 35–49.

³¹ S. Cropper i in., *Introducing...*, p. 3–17.

³² F. Kay, *How to Build Successful Business Relationships*, The Institution of Engineering and Technology, London 2009, p. 154–158.

³³ K. Rupik, *Istota i zakres relacji [in:] Relacje podmiotów rynkowych w warunkach zmian*, ed. K. Bilińska-Reformat, Placet, Warszawa 2009, p. 60–70.

³⁴ A. Sudolska, *Uwarunkowania budowania...*, p. 23–32.

³⁵ M. Kowalska-Musiał, *Metodologiczne ujęcie...*

- 3) distribution of power that means the capability of one party of the relation to influence the behaviour of the other party,
- 4) involvement consisted in active contribution to the process of deepening and improvement of the existing relations,
- 5) long-term relationship,
- 6) information, material or energy exchange,
- 7) adaptation consisted in adjustment to the expectations of the other party of the relation and to the changing conditions of business environment.

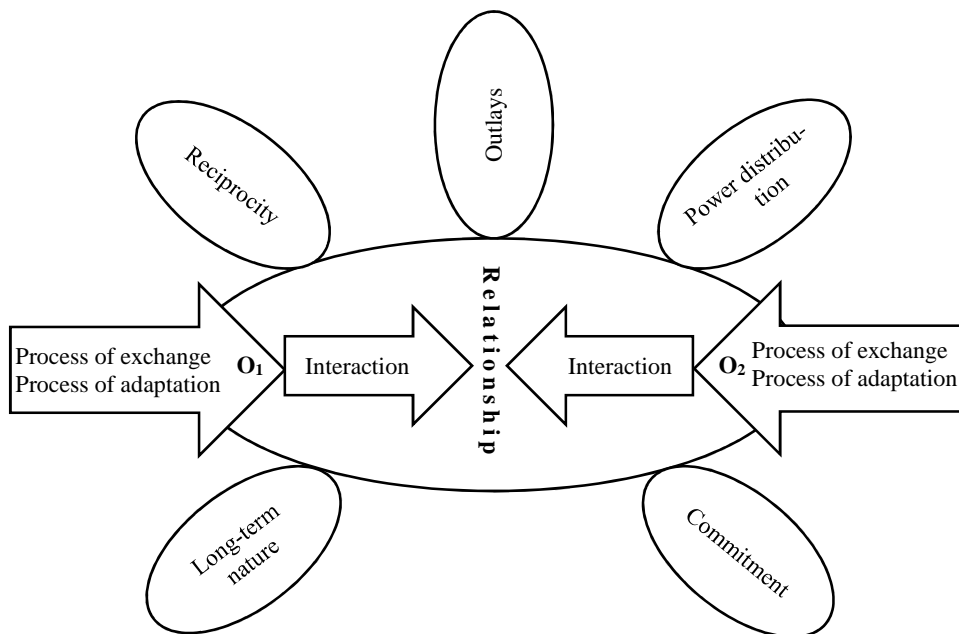


Figure 2. Graphical representation of the essence and attributes of inter-organizational relations

Source: Author's own work.

It is worth noticing that H. Håkansson and I. Snehota have identified three additional features of relations that are rarely mentioned in the literature. These are³⁶:

- 1) complexity of relations between the parties of the relation, in terms of the number, forms and goals of contacts,
- 2) low degree of formalization of relations, that is perceived as a stimulant for establishing and maintaining relations, in particular in the circumstances of unexpected conflicts and uncertainty,
- 3) simultaneous cooperation and conflicts between the parties of the relation, which is an unavoidable phenomenon in long-term collaboration of entities striving for fulfilment of specific goals.

³⁶ H. Håkansson, I. Snehota, *Developing Relationships...*

The presented interpretation of the concept of inter-organizational relations in *sensu stricto* approach, as well as the analysis of their attributes most often referred to in the literature, constitute an input to the graphical representation of the relations between organizations O_1 and O_2 . Figure 2 presents the essence of the relation, indicating the direction of impact of the exchange and adaptation processes on the interactions between the parties of the relation, as well as the key factors of the relation.

Finally, in the context of the presented approaches in defining the concept of relations, it must be pointed out that the mentioned attributes concern both bilateral and multilateral systems. The following ascertainment of A. Sudolska is also worth mentioning: “strengthening the capability of enterprise to compete effectively on the market is fostered by the bonds with entities functioning in their chains of values, but also, or above all, with partners having complementary assets”³⁷.

5. CONCLUSIONS

The purpose of the conceptual considerations was to indicate the essence and attributes of inter-organizational relations. This study led to a conclusion that both in literature and in economic practice, the concept of relations is interpreted in various ways, which results in the ambiguity of its definition. The definition of the essence of inter-organizational relations proposed by the author has been determined by two key approaches. Assuming two perspectives in interpreting the analyzed category (*sensu largo* and *sensu stricto* approach) is a new point of view in the continuing dispute of management theoreticians specialized in inter-organizational relations management. Determining the essence and identifying the key attributes of inter-organizational relations are important in the aspect of further research. The major conclusions of the conducted analysis may be considered both epistemological and practical implications. These issues are important in the practical perspective, since the number of organizations that shape their strategic growth path by building and developing relations with other entities, is increasing.

Inter-organizational relations often form very complex systems of cooperation. Their distinctive features, also referred to as the attributes or peculiarities, include above all: focus on reciprocity, outlays on fulfilment of common goals, capability to influence behaviour of the other party of the relation, involvement, long-term connections as well as processes of exchange and adaptation.

Relations may occur between market competitors, but they may also be built by non-competing organizations. Additionally, they may be shaped within various organizational forms, e.g. industrial associations or clusters.

Undoubtedly, the popularity of relations between organizations determines the conditions of building competitive advantage and raises sectoral entrance barriers. In case of broad scope and high effectiveness of relations in systems of cooperation with the environment, organizations strengthen their competitive advantage, which is evidenced by the results of empirical analyses presented in the subject literature, as well as the outcomes of observation of inter-organizational relations development.

³⁷ A. Sudolska, *Partnerstwo przedsiębiorstw jako czynnik rozwoju ich kompetencji strategicznych* [in:] *Zarządzanie strategiczne w praktyce i teorii*, ed. A. Kaleta, K. Moszkowicz, „Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu” 2010, No. 116, p. 418.

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ISTOTA I ATRYBUTY RELACJI MIĘDZYORGANIZACYJNYCH

Autorka podejmuje w artykule aktualny, ważny i interesujący poznawczo problem badawczy dotyczący relacji międzyorganizacyjnych zawężony do interpretacji teoretycznej i atrybutów tej kategorii. Umiejętności budowania, rozwoju i doskonalenia relacji między organizacjami są obecnie jednym z kluczowych warunków ich skutecznego wzrostu zewnętrznego. Teoria relacji międzyorganizacyjnych jest odpowiedzią na potrzeby współczesnych organizacji, które chcą pójść w kierunku różnego rodzaju form współpracy w celu np. zwiększania efektywności i skuteczności realizowanych procesów oraz uzyskania dodatkowych efektów synergicznych i przewagi konkurencyjnej.

Celem artykułu jest wskazanie istoty i atrybutów relacji międzyorganizacyjnych w świetle polemiki badaczy dotyczącej postrzegania tej kategorii. Wskazana luka poznawcza w obszarze relacji między organizacjami wymaga istotnego wysiłku teoriiotwórczego i pracy koncepcyjnej. Postawiony cel zdeterminował wybór takich metod badawczych, jak: analiza teoretycznych rozważań i wyników badań relacji międzyorganizacyjnych zawartych w literaturze, obserwacja praktyki gospodarczej oraz rozumowanie dedukcyjne.

Ze względu na brak jednomyślności badaczy w zakresie definiowania relacji międzyorganizacyjnych zaproponowano dwa znaczenia tego pojęcia: *sensu largo* i *sensu stricto*. Dokonano tego w świetle zaprezentowanych ujęć definicyjnych triady pojęć: relacje, interakcje i więzi międzyorganizacyjne. Przyjęcie dwóch perspektyw w interpretowaniu przedmiotowej kategorii stanowi nowy głos w toczącej się polemice teoretyków zarządzania specjalizujących się w zarządzaniu relacjami międzyorganizacyjnymi. Rozstrzygnięcie istoty i identyfikacja kluczowych atrybutów relacji międzyorganizacyjnych są ważne z punktu widzenia dalszych badań. Kwestie te są również ważne z perspektywy praktycznej, ponieważ coraz więcej organizacji kształtuje swoją strategiczną ścieżkę rozwoju poprzez budowanie i rozwijanie relacji z innymi podmiotami.

Słowa kluczowe: relacje międzyorganizacyjne, interakcje, więzi, atrybuty relacji.

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INSTITUTIONAL MODERNIZATION VS. COMPETITIVENESS OF ECONOMIES

The issue of modernization, including institutional one, is complicated by its interdisciplinary character, time, spatial, subjective and objective scope. The main objective of the study is to present the modernization in an evolutionary approach with reference to institutional modernization and its impact on the competitiveness of European economies, including Polish economy. Implementing the adopted goals, the method of desk research analysis was applied. The most important challenges faced by individual economies and regions at the beginning of the 21st century were pointed out, and the importance of the sequence of connections and feedback between institutional modernization - systemic and institutional transformation – and the international competitiveness of the country and region, was emphasized. Final conclusions indicate, among others, that the competitiveness of Poland and its regions (positions) requires overcoming the obstacles that include tax regulations (complexity of the system), excessive fiscalism, labor law barriers and instability of economic policy.

Keywords: modernization, competitiveness, institutions, economy.

1. INTRODUCTION

In the complexity of the world and economies, making decisions and choices is the consequence of analyzing a number of factors of an economic, institutional, financial, legal, social, religious, ethical and moral nature. Hence the need for interdisciplinarity in the field of scientific research and business practice. Only such a broad perspective on the issues of the modern world gives an opportunity for its institutional modernization taking into account well-known phenomena such as globalization, sustainable development, inequality, poverty, competitiveness as well as new needs and challenges of civilization, which due to

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high dynamics of changes in human capital and technical progress and technological development will be revealed in the next years.

Modernization consists in introducing changes that create a new way of thinking in a specific field or the entire economy. The issue of modernization is complicated not only by its interdisciplinary character, but also by temporal and spatial, subjective and objective scope. The issue in question is important not only from the practical point of view, i.e. actual need for institutional modernization of modern economies, but also from theoretical one, as H.U. Wehler pointed out at the beginning of the 21st century "The profitability of modernizing the theory of modernization is more than ever a contentious issue"³. It is believed that the broad reflection on modernization is still a necessity and a challenge for theoreticians and practitioners, for the world of science, business and economic policy.

The main objective of the study is to present the category of modernization in terms of evolution with reference to institutional modernization and its potential impact on the competitiveness of European economies, including Polish economy. Implementation of the adopted objective required an answer to the following questions: 1) about the theoretical basis of modernization; 2) about the competitiveness of European economies and the role of institutions in this area.

When implementing the adopted goals, considerations were based on the subject literature and existing data using the method of desk research analysis. The existing data helped to collect and analyze the theoretical and empirical material in terms of selected research topic.

2. MODERNIZATION IN AN EVOLUTIONARY APPROACH – AS A SOURCE OF REFLECTION ON THE SHAPE OF MODERN INSTITUTIONAL MODERNIZATION OF ECONOMIES

The category "modernization" appeared in the 1950s as the effect of a "language emptiness" that did not provide the proper⁴ definition of the "social progress" → "social transformation" in underdeveloped countries. In addition, economists have come to the conclusion that when examining economic growth, one should consider long-term phenomena and processes that take place in psychological or institutional factors. W.W. Rostow indicated that analyzing the growth should explain the impact of non-economic factors, including, among others, the so-called a tendency to innovate, a tendency to develop the knowledge of physical and social sciences, or a tendency to use science for economic purposes⁵. Modernization is a fundamental concept of contemporary humanities. It is a category from the borderline of history and sociology. According to M. Kornat, this is industrialization and a conscious effort to change human consciousness⁶. Therefore, modernization is the process of creating, implementing and popularizing a "new one" in the

³ H.U. Wehler, *Modernizacja, nacjonalizm, społeczeństwo*, Eseje i artykuły, Wiedza Powszechna, Warszawa 2001, p. 50.

⁴ Notions such as "Europeanization" or "civilization" were not fully accepted. H.U. Wehler, *Modernizacja, nacjonalizm...*, p. 52–53.

⁵ E. James, *Historia myśli ekonomicznej XX wieku*, PWN, Warszawa 1958, p. 508–510.

⁶ M. Kornat, *Teoria modernizacji a historiografia totalitaryzmów (kilka uwag o dylematach wielkiej wizji)* [in:] *Modernizacja. Centrum. Peryferie*, ed. W. Borodziej, S. Dębski, Polski Instytut Spraw Międzynarodowych, Warszawa 2009, p. 256, 259.

world of science and politics, in the area of technology, culture or institutions, the effect of which is always determined reaction / change / social transformation, that is not always positive, so-called *regressive modernization*. Generally speaking, modernization means the process of changes leading to the creation of a modern society. It should be clearly emphasized that it is difficult to talk about “separating” the social from economic modernization, and economic from social modernization. The same issue applies to the consequences of the modernization process, i.e. social change and economic transformation. Therefore, the construction of new modernization concepts, as well as empirical analysis of the modernization process and its consequences is a challenge for contemporary science and practice.

H.U. Wehler, an expert on history, sociology and economics, points, among others, to fundamental advantages of the theory of modernization – dealing with “epochal, long-lasting... violent transformation...” – which can be presented as follows⁷:

- they form the basis for the analysis of overall social transformations offering categories related to the studied macro-planes, however, not abstracting from micro-problems;
- modernization considered as an ideal type, can be presented as broadly and comprehensively as possible, and in a logically compact way;
- they are characterized by a kind of flexibility;
- they create an area for wider comparative perspectives;
- they give an opportunity to capture historical developments, taking into account past and future phenomena;
- they are highly useful in the study of general social transformation.

Moreover, he indicates that theories of modernization are not currently a “compact theoretical system”, but “the area of problems and possible solutions”, which consists of “achievements of various social sciences”.

In addition to such modernization, the concept of “reflexive modernization” deserves special attention.⁸ A. Giddens⁹ distinguished two types of modernization: simple and reflexive modernization. Simple modernization is characteristic of the industrial era associated with scientific and technological progress, where change is a predictable process (in terms of sources and effects of modernization). In turn, reflexive modernization comes from deep social processes (globalization, changes in everyday life, post-traditional society) without pointing to the directions / effects of future development (Figure 1). The era of industrialization is a period, in which the role of the dominant sector driving the economic growth of the country is taken over by industry, while in post-industrialism, by the sphere of services and broadly understood knowledge and information. Industrialism and post-industrialism are fundamentally different in their nature of technical change (innovation).

According to U. Beck – distinguishing reflexive and reflective modernization – simple modernization means eradicating traditional social forms and replacing them with industrial social forms, in turn, reflexive modernizing – the uprooting and re-embedding of industrial social forms due to another modernity. The reflexive modernization – in his opinion – is essentially imperceptible, as a consequence of an ordinary, autonomous modernization

⁷ H.W. Wehler, *Modernizacja, nacjonalizm...*, p. 47, 85–90.

⁸ U. Beck, A. Giddens, S. Lash, *Modernizacja refleksyjna. Polityka, tradycja i estetyka w porządku społecznym nowoczesności*, Warszawa 2009.

⁹ A. Giddens, *Poza lewicą i prawicą. Przyszłość polityki radykalnej*, Poznań 2001, p. 92.

within the existing political and economic order. He emphasizes that social change can happen without shocks like the crisis. It is a transition from industrial society to a society of risk. In turn, the increase in knowledge and science is associated with the self-reflection over modernization (reflexive modernization)¹⁰. Reflexive modernization creates the possibility of creatively influencing the natural, social and mental environment¹¹.

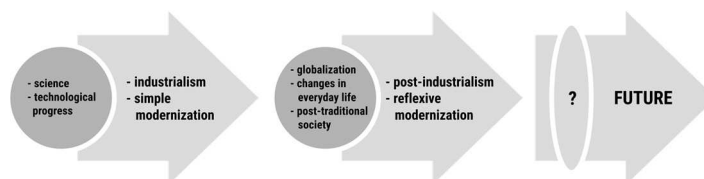


Fig. 1. Modernization in an evolutionary approach

Source: own study based on A. Giddens, *Poza lewicą i prawicą...*, p. 92.

Summing up, it should be pointed out that modernization is of an evolutionary nature, because it leads to changes spread over time, i.e. from the backwardness to the industrial stage, i.e. industrialization, post-industrial stage and currently re-industrialization. The theory of modernization covers both the economic and social sphere of human life, and as M. Leszczyńska points out, apart from an important contribution to the progress in the field of technology, it brought the most complete view of changes in a society to date.¹²

3. INSTITUTIONAL MODERNIZATION OF POLISH ECONOMY – SELECTED ELEMENTS

In the context of the above issues, it is necessary to mention after R. Wapiński¹³, that the pace of civilization changes in the Polish territory was significantly slower than in Western Europe – as a result of previous eras heritage and the result of the long-term reign of “real socialism” – and the range of short-term intense modernization processes was limited to the Vistula line, which significantly contributed to identify peripheral areas also identified in current reality. The pursuit of Polish economic thought for social modernization and modernization of the economy was inseparable from the historical background and in a significant part it can be used to build a new vision of Polish economy.

In Poland, during the command-and-distribution economy, the implementation of economic policy for dynamizing the economic growth through industrialization of the economy was undertaken three times. However, they ended with a deterioration of the

¹⁰ U. Beck, *Ponowne odkrycie polityki: przyczynek do teorii modernizacji refleksywnej*, [in:] U. Beck, A. Giddens, S. Lash, *Modernizacja refleksyjna...*, p. 13–14.

¹¹ S. Lash, *Refleksyjność i jej sobowtóry: struktura, estetyka, wspólnota*, [in:] U. Beck, A. Giddens, S. Lash, *Modernizacja refleksyjna...*, p. 149–150.

¹² M. Leszczyńska, *Modernizacja i rozwój społeczny w perspektywie teorii socjologicznych*, „Nierówności Społeczne a Wzrost Gospodarczy” 2012, Vol. 5, p. 33–34.

¹³ R. Wapiński, *O niektórych następstwach przemian cywilizacyjnych (modernizacja w sferze „rzeczy” a przemiany w świadomości społecznej)* [in:] *Społeczeństwo. Państwo. Modernizacja*, ed. W. Mędrzecki, Instytut Historii PAN, Warszawa 2002, p. 312–313.

economic situation, including in the area of inefficient structure of the economy and material situation of the population. It was associated with the fact of industrialization subordinated to political doctrine¹⁴. The literature on the subject indicates, however, that the intensified industrialization of Poland led to the transformation of Poland from the raw material and agricultural into an industrial and agricultural country, and industrialization in this period was based mainly on the development of the raw material and energy base, development of the machine and chemical industry¹⁵. Features of the institutionalization process in the command-and-distribution economy were, among others, following: the “top-down” nature of public institutions establishing, politicization and ideologization of various institutions, underdevelopment or lack of certain types of institutions, uneven development of individual institutions, including the so-called formal and legal “over-institutionalization”, and social “under-institutionalization”, or underdevelopment of intra-institutional mechanisms of social transformations¹⁶. In the economy of this period, the role of the state institutional system focused on the mechanism of planning and enforcing the established assumptions. In turn, in the period of systemic transformation, the market and its mechanisms became the basic institution¹⁷.

The reconstruction of Poland’s political and economic system from a centrally planned to a market economy was an extremely difficult and complicated task. It required development and consistent implementation of the strategy. From theoretical point of view, one can distinguish a shock strategy, also known as a radical one and a strategy of gradual transition.

The radical strategy consists in a one-time and complete transition from a centrally planned economy to a fully free market economy. It is an abstract category, as it is assumed that its implementation will be fast covering both broadly understood system infrastructure and principles of managing the economic life and mechanism of economy functioning. However, making quick changes to the rules of managing the economy and its processes as well as mechanism of its functioning is possible but very costly. On the other hand, a one-off transformation of the system infrastructure is practically impossible, since the change of institutional bases of the economy, in particular law and forms of ownership and the principles of business organization, requires a longer period and is associated with incurring the economic and social costs. The change in the ownership relations of the principles of central authorities’ influence, especially of the government, on various types of economic institutions and their functioning, which will not cause an immediate, radical way of functioning of these institutions, is of key importance for the system transformation processes. These institutions are very diverse and include both organizational arrangements

¹⁴ J. Kaliński, *Fazy wzrostu gospodarki polskiej po 1918 roku*, „Optimum. Studia Ekonomiczne” No. 1(85)2017, p. 70–75, <http://repozytorium.uwb.edu.pl/jspui/handle/11320/5600>

¹⁵ S. Smoliński, J. Boroń, *Główne kierunki industrializacji w Polsce ludowej*, p. 194–195, <https://repozytorium.amu.edu.pl/bitstream/10593/18788/1/011%20STANIS%20C5%81AW%20SMOLI%20C5%83SKI%20i%20J%20C3%93ZEF%20BORO%20C5%83.pdf>

¹⁶ M. Malikowski, *Instytucjonalizacja, dezinstytucjonalizacja a zmiana społeczna*, „Ruch Prawniczy, Ekonomiczny i Socjologiczny”, Year LIII, Vol. 3, 1991, p. 141–142, <https://repozytorium.amu.edu.pl/bitstream/10593/16655/1/013%20MARIAN%20MALIKOWSKI.pdf>

¹⁷ J. Chotkowski, *Instytucje rynkowe i koszty transakcyjne kluczowe pojęcia nowej ekonomii instytucjonalnej*, *Roczniki Nauk Rolniczych*, series G, No. 97, Vol. 2, 2010, p. 102, http://www.wne.sggw.pl/czasopisma/pdf/RNR_2010_T97_z2_s100.pdf

in the formal and legal sense (including households, production, commercial and service enterprises, banks, trade unions), as well as institutionalized and therefore sanctioned by traditions, custom or law, relevant patterns of behavior and behavior in the sphere of the economy¹⁸.

Practical experience shows that in the first stage measures should be taken towards macroeconomic stabilization, opening the economy, and then initiate changes in the basic elements of the system infrastructure and consistently implement the processes of decentralization and restructuring as well as privatization and re-privatization. The creation of new enterprises, modernization of social benefits infrastructure, including in particular the change in the status and functions of institutions dealing with education and higher education, health care and social care, are also of significant importance. Conducting these changes is associated with incurring considerable own and foreign inputs, and also requires a longer period of time.

On the other hand, strategy of gradual transition from a centrally planned to a market economy is based on the evolutionary reconstruction of the political and economic system. This strategy assumes, among others, that existing institutions and enterprises (especially state-owned) have a certain value and therefore their rapid elimination would be unjustified. Thus, in the first stage of transformation, old and new institutions and enterprises may operate simultaneously. However, it is important to generate conditions that enable new businesses to gain an advantage, which is undoubtedly possible over a longer period of time. Creating institutional and instrumental conditions enabling to make autonomous decisions regarding saving investment, consumption, production, sales or exchange with foreign countries requires: changing the ownership relations and introducing the private property rights, defining and establishing the right to conclude contracts, the right to create new enterprises and their autonomy, liquidation of the monopoly of foreign and monetary trade of the state, introduction of autonomy (independence) of the central bank and the two-tier banking system, creation of a new tax system and generation of the market environment, including in particular the business one¹⁹.

In the strategy of systemic transformation, transformation of mechanisms for the development of external links, i.e. foreign goods and services trade and foreign exchange of production factors, is very important. Its implementation can be carried out in a shock (radical) way or as gradual opening of the economy. The goal of this strategy is to increase the benefits of dynamically growing foreign turnover and increase their importance in the socio-economic development of the country.

Active participation of a given country in the international division of labor is determined primarily by the scope and strength of the external environment and by the scope and dynamics of the ongoing institutional and structural changes within the economy.

Political transformation in Poland was primarily an institutional change. In the nineties of the twentieth century, it was emphasized that rapid modernization of the structure of Polish economy would allow for the dynamization of economic growth in the long-term perspective and for achieving the level of European standards. The most important factors

¹⁸ See D. Rosati, *Polska droga do rynku*, Warszawa 1998, also L. Balcerowicz, *Wolność i rozwój*, Kraków 1998.

¹⁹ H. Siebert, *The World Economy*, London 1999, p. 169–170.

determining the structural changes of this period were in the majority those referring to the specifics of institutional modernization²⁰:

- opening of Polish market for foreign competition,
- changes in connections with the global and especially European market,
- privatization process,
- changes in cooperative relations,
- construction of a new regulatory infrastructure,
- creation of technical progress and new technologies.

It was then emphasized that there is a need in Polish economy to increase the share of modernized branches with high-tech parameters²¹.

It should be emphasized here that despite various evaluations of the process of the economy modernization in this period (poor modernization), no negative effects prevailed over positive ones²².

Currently, as the literature on the subject indicates, overcoming the developmental weaknesses of Polish economy, i.e. regional diversity, low level of innovation, medium income trap, weakness of industrial policy, barriers to private sector development, it would have to involve a deep modernization of the existing institutional order, the characteristic feature of which is continuous (despite evolutionary changes) underdevelopment of institutions borrowed, among others, from the market model²³. The characteristics of selected institutional areas within Polish economic model are presented in Table 1.

In the opinion of J. Winiecki, economic institutions and policy conducted within these institutions are extremely important for the process of economic development²⁴. Therefore, it should be emphasized that the breakthrough moment of institutional modernization of Polish economy was the internationalization process combined with affiliation to international economic organizations, i.e.²⁵:

- 1989 – beginning of economic transformations in Central Europe;
- 1991 – opening of the Warsaw Stock Exchange;
- 1995 – accession to the World Trade Organization;
- 1996 – accession to the Organization for Economic Cooperation and Development;
- 1999 – joining the North Atlantic Treaty Organization;
- 2004 – joining the European Union;
- 2007 – joining the Schengen Area.

²⁰ E. Czerwińska, *Zmiany strukturalne w polskiej gospodarce*, Kancelaria Sejmu Biuro Studiów i Ekspertyz, Information No. 778, March 2001, p. 8–9, http://biurosej.sejm.gov.pl/teksty_pdf_01/i-778.pdf.

²¹ *Ibidem*, p. 11.

²² J. Czaja, *Kulturowe czynniki bezpieczeństwa*, Kraków 2008, p. 56.

²³ P. Maszczyk, *Wpływ zmian instytucjonalnych na rozwój polskiej gospodarki w dekadzie 2005–2015* [in:] *Polska Raport o konkurencyjności 2016, znaczenie polityki gospodarczej i czynników instytucjonalnych*, red. nauk. M.A. Weresa, Warszawa 2016, p. 175–176, http://kolegia.sgh.waw.pl/pl/KGS/struktura/IGS-KGS/publikacje/Documents/Raport_POLSKA2016.pdf.

²⁴ J. Winiecki, *Przekształcenia strukturalne w procesie rozwoju gospodarczego: Modyfikacje i rozszerzenia*, <http://workingpapers.wsiz.pl/pliki/working-papers/Winiecki%20WP6.pdf>.

²⁵ https://www.paih.gov.pl/polska_w_liczbach/gospodarka.

Table 1. Features of selected institutional areas of Polish economy

Institutional area	Features
Type and scope of competition on the product market	Competition of a price nature, small significance of quality competition. Key role of foreign investors. Low capacity to accumulate domestic resources. Administrative and legal-administrative burden, bureaucracy. Investment barriers. Important function of the sector of small and medium enterprises – dominance of microenterprises. Very poor consumer movement and public institutions to protect competition and consumers.
Way of organizing the labor market and influence of entities of this market on the amount of wages	Non-stabilized, changeable, limited trilateral relations government – business – trade unions. Market coordination of labor relations. Strong segmentation of the labor market, combination of etatism (country as the strongest participant in trilateral relations), weak corporatism (industries and companies with the participation of the state treasury, public sector) and dominant pluralism (private sector). Employer's market, weak position of employees and strong position of employers. Persistent high structural unemployment and labor migration.

Source: own study based on P. Maszczyk, *Wpływ zmian instytucjonalnych na rozwój polskiej gospodarki w dekadzie 2005–2015*, [in:] *Polska...*, p. 176.

Summing up, it should be said that current considerations on the modernization of Polish economy cover very diverse issues, including demographic, infrastructural, energy, health and ecological issues considered in the local, regional and national perspective. Moreover, the process of modernization changes in Poland has been external for many years, which results from the fact of membership and accepted economic strategies of the European Union. An important development factor defined, among others, in the current Europe 2020 strategy, is modernization of knowledge and technology transfer that requires significant and real institutional changes in the science, higher education and research and development sectors, including enterprises. It is referred to as re-industrialization and consists in the development of innovation leading to a significant reduction in production costs, efficiency gains, reduction in the use of primary raw materials and energy demand, lowering production emissions and improving work safety. Re-industrialization after post-industrialism is to be the carrier of the development of European economies based on reconstruction and new dynamics of industrial development.

4. IMPACT OF THE INSTITUTIONAL FACTOR ON THE COMPETITIVENESS OF EUROPEAN AND POLISH ECONOMY

The concept of international competitiveness is ambiguous, dynamic and relative²⁶. An attempt to define this category has been undertaken by many theoreticians from various

²⁶ B. Ślusarczyk, *Międzynarodowa pozycja konkurencyjna Polski. Teoria i praktyka*, Warszawa 2011, p. 15–21.

scientific disciplines, including economics, management, organization or sociology, as well as a number of renowned institutions such as: OECD, EU, IMD, World Economic Forum (WEF), ministries of the US government and Great Britain. Among the formulated definitions²⁷ in our opinion, definition of J. Bossak and the World Economic Forum deserves attention.

According to J. Bossak, "A competitive economy is one that adapts its socio-economic goals and a mechanism of functioning not only to internal conditions but also to international conditions; at the same time, it is able to take effective actions that not only creatively use the changes taking place in the structure of global economy to stimulate one's own development, but will also affect changes in competitive conditions in a way that ensures greater benefits from participation in the international division of labor²⁸. Competitive ability should therefore be understood as a dynamic trait (property) of the national economic system expressing its long-term ability to be actively and anticipated adaptation to changing internal and external conditions, the effect of which is to increase or retain participation in the benefits of participating in the international labor division.

However, according to the World Economic Forum, international competitiveness of the national economy is determined by "A set of policy and institution factors that determine the level of productivity in the country and cause that the national economy is able to develop relatively quickly on medium to long-term scale"²⁹.

In the above-mentioned definitions, an emphasis was placed on institutional factors that have significant impact on the competitiveness of the economy and region of each country. The process of enriching the definition of international competitiveness with an emphasis on the importance of the institutional environment in national and regional economies included in its definition³⁰ was mainly caused by dynamic development of the theory of economics and the ongoing restructuring and modernization processes.

The concept of new institutional economy and its supporters indicate that the production capacity of the economy is determined primarily by its institutional shape, and to a lesser extent by technical capabilities. They emphasize that it is not only the quality of the institutions themselves that is important, but also the quality of links between institutions that generate certain institutional system in each country. The quality of institutions has quite significant impact on the degree, to which a given economy is productive and innovative, and in which it is attractive to mobile production factors on an international scale. Institutions are created on various levels and are subject to continuous modernization and transformation.

Institutional competitiveness can be considered both in the microeconomic, as well as in meso or macroeconomic dimension, and it also refers to the entities' ability to achieve social success. It should be emphasized that institutions are not the only source of

²⁷ W. Bieńkowski described about 400 definitions of this category, W. Bieńkowski, *Rola polityki rządowej w poprawie konkurencyjności kraju w warunkach globalizacji i integracji regionalnej*, Zeszyty Naukowe Politechniki Poznańskiej, No. 32, Poznań 2001.

²⁸ J. Bossak, *Spoleczno-ekonomiczne uwarunkowania międzynarodowej zdolności konkurencyjnej gospodarki Japonii*, „Monografie i Opracowania” 1984, No. 153, SGPiS, p. 38–39.

²⁹ J. Borowski, *Koncepcje teoretyczne konkurencyjności międzynarodowej*, „OPTIMUM, Studia Ekonomiczne” No. 4(76) 2015.

³⁰ T. Dołęgowski, *Konkurencyjność instytucjonalna i systemowa w warunkach gospodarki globalnej*, Warszawa 2002, p. 90.

competitiveness of the economy, but nevertheless they are an important aspect of it³¹. In the competitiveness reports issued annually by the World Economic Forum (WEF), the institutions were included in the group of key factors (referred to as the base), that testify to the state's competitive position.

Authors of the World Economic Forum report will present the ranking of countries based on the evaluation of the so-called *global competitiveness index* – GCI. They take into account macroeconomic conditions of the country, quality of public institutions and technological advancement. Computed methods are used to calculate this indicator, but it is one of the most important and commonly used synthetic indices for measuring the international competitive ability. Method used by the authors of the report is to characterize each country by means of several dozen indicators, which belong to the resultant and factor measures, giving them appropriate weights and rank according to the weighted sum of these indicators. In 2008 ranking in the general classification, Poland was ranked as 53rd. The top ten of this classification included 5 European countries: Denmark (3), Sweden (4), Finland (6), Germany (7), The Netherlands (8)³². However, distribution of the GCI index included in the “Global competitiveness report 2017–2018”³³ informs that Europe is still the leader of competitiveness, because in TOP 10, as many as 6 countries are from this continent. The competitiveness of Europe as a continent is basically based on a group of the most developed economies. However, there is a significant diversity of development and, as in previous years, a relatively worse situation in the south of Europe. Poland is ranked 39th in the ranking. In the assessment of the XII fundamentals of the GCI in 2007–2017 (I. Institutions, II. Infrastructure, III. Macro Environment, IV. Health and Elementary Education, V. Higher Education, VI. Efficiency of Goods Market, VII. Efficiency of Labor Market, VIII. Development of Financial Markets, IX. Technological Openness, X. Size of Market, XI. Complexity of Business, XII. Innovativeness), there has been the systematic decline in Institution Ratings (FI) observed for several years. Low ratings of institutions, which significantly determine the competitiveness of economies, result, among others, from:

- excessive regulatory burden,
- poor transparency of procedures,
- insufficient level of social trust and procedural transparency.

Values of the competitiveness fundamentals according to the GCI 4.0 index for Poland in 2017 indicate high assessment of the macroeconomic environment, low assessment of the innovation potential and, unfortunately, weak institutional layer and efficiency of the labor market. The diagnosed distribution of barriers to the development of Polish economy for

³¹ J. Campbell, O. Pedersen, *Institutional competitive in the global economy Denmark, the United States and the Varieties capitalism*, “Regulation & Governance” 2007, Vol. 1, issue 3, p. 232.

³² *The World Competitiveness Yearbook 2009*, <http://www.weforum.org>.

³³ P. Boguszewski, D. Mirowska-Wierzbička, *Globalny raport konkurencyjności 2017–18 Światowego Forum Gospodarczego*, Warszawa September 27, 2017, pp. 18, 21–23, 31, https://www.nbp.pl/aktualnosci/wiadomosci_2017/GCR2017-18.pdf. It is based on the EOS questionnaire addressed to members of supervisory boards and boards of enterprises participating in the survey. The respondents are asked about the situation in the country, not in a particular company. In 2017, the survey was conducted in 148 countries on a sample of approximately 14,000 respondents. The final assessment of the country – the global competitiveness index (GCI) - is a multi-level weighted sum of answers to individual questions and results of the so-called hard assessments of the country (mainly some macroeconomic characteristics). The study uses 150 variables.

this period indicates, among others, the following (according to the hierarchy of importance):

- tax regulations,
- excessive fiscalism,
- barriers to labor law,
- instability of economic policy,
- inefficient public administration,
- employee qualifications,
- access to finance,
- systemic instability.

Among the strongest barriers to the competitiveness of the Polish economy in 2017, following were listed: tax regulations (complexity of the system), excessive fiscalism, labor law barriers and instability of economic policy. This is confirmed, among others, by the results of research published by the Ministry of Development. They show that the main barriers hindering the introduction of new technologies in manufacturing companies from the MŚP sector are primarily formal and official difficulties, i.e. bureaucracy (40.6% of indications of the surveyed companies), lack of incentives from public authorities (36.7%), as well as unfavorable tax solutions (33.9%). In turn, for 15% of respondents, the barrier to implement the new technologies is the lack of sufficient skills of the staff. Less than 10% of respondents indicated the need to ensure stable legal regulations (8.2%)³⁴.

These are areas that require important reflections and practical actions for institutional modernization that provides economic order indispensable in the process of strengthening and developing not only Polish companies, but all stakeholders positive effects of economic development. These issues are raised by Zybała A. when he writes that “Low-quality legal provisions are accompanied by deeply rooted tendency to regulate in detail all the actions performed by state institutions or their participation, meticulous formulation of orders and prohibitions addressed to citizens, companies or public institutions. There are attempts to describe any circumstances that may arise during the implementation of the policy / programs. This is different approach to law-making than, for example, in Anglo-Saxon countries, where the law only sets the area of activity in a frame. It leaves a large area for public administration and policy stakeholders.” The author also indicates that the aim of modernization activities should be to increase the ability to use instruments that would allow the state and society to act effectively on a meso and micro scale, not only on a macro scale, i.e. on the levels of operation of the entire policy sphere³⁵.

³⁴ *SMART INDUSTRY POLSKA 2017, Adaptacja innowacji w działalności mikro oraz małych i średnich przedsiębiorstw produkcyjnych w Polsce*, Raport z badań, Ministerstwo Rozwoju/Siemens, Warszawa 2017, p. 56, 57, 59, http://www.przemysl-40.pl/wp-content/uploads/2017/05/raport_smart_industry_polska_2017.pdf.

³⁵ A. Zybała, *Wokół potrzeby modernizacji struktury instrumentów polityki publicznej*, „Studia z Polityki Publicznej” 2017, No. 1(1)2017, Szkoła Główna Handlowa, p. 49, 51, 54, http://kolegia.sgh.waw.pl/pl/KES/czasopisma/kwartalnik_szpp/Documents/instrumenty_polityka_publiczna_zybala.pdf.

Table 2. Competitiveness index for Polish regions in 2016 in the area of Institutions – Basic Dimension group

Region	RCI 2016 0-100	GDP per head (PPS) EU28=100 Score Rank	Institutions 0-100 Score Rank	Basic dimension 0-100 Score Rank
Łódzki	37.5 181/263	62 221/263	36.9 195/263	46.9 205/263
Mazowiecki	50.5 150/263	108 80/263	36.4 199/263	51.2 186/263
Małopolski	42.4 171/263	60 228/263	39.3 186/263	53.6 170/263
Śląski	43.2 170/263	70 199/263	35.2 203/263	51.3 185/263
Lubelski	33.5 197/263	47 251/263	38.0 190/263	45.5 208/263
Podkarpacki	31.2 204/263	47 250/263	36.7 197/263	48.5 197/263
Świętokrzyski	34.2 194/263	49 245/263	37.5 191/263	47.1 202/263
Podlaski	29.7 211/263	48 246/263	41.1 177/263	48.6 196/263
Wielkopolski	35.3 190/263	72 195/263	38.1 188/263	50.6 188/263
Zachodniopomorski	32.7 198/263	56 235/263	39.5 184/263	48.0 198/263
Lubuski	31.6 202/263	56 236/263	40.8 179/263	47.7 199/263
Dolnośląski	38.8 177/263	75 184/263	35.2 203/263	46.8 205/263
Opolski	31.0 205/263	54 240/263	42.8 169/263	51.0 187/263
Kujawsko-Pomorski	29.7 211/263	55 239/263	42.4 171/263	47.5 200/263
Warmińsko-Mazurski	29.4 215/263	48 248/263	40.0 182/263	47.2 202/263
Pomorski	38.7 179/263	65 214/263	40.8 179/263	50.2 190/263

Source: own study based on http://ec.europa.eu/regional_policy/sources/docgener/work/rci2016_scorecards.pdf.

Barriers to the development of European economies are also presented in a Regional Competitiveness Index (RCI) published in 2010 in Europe (every three years – the last report from 2016)³⁶. The index includes 263 regions of the European Union. In the first,

³⁶ P. Annoni, L. Dijkstra, N. Gargano, *The EU Regional Competitiveness Index 2016*, WP 02/2017, http://ec.europa.eu/regional_policy/sources/docgener/work/201701_regional_competitiveness2016.pdf.

basic group (Basic Dimension), among others, the quality of operation of key state and regional institutions is verified. Generally, this group is made up of factors treated as essential and fundamental for the socio-economic development of the region, i.e. institutions, macroeconomic stability, infrastructure, health and basic education. Poland ranked 16th in the European Union in terms of regional competitiveness.

Detailed results for Polish regions in the Institutions area are presented in Table 2.

In conclusion, it should be emphasized that one of the basic factors for development of creativity and improvement of region's competitiveness are the institutional environment and institutional density. Institutional density or institutional concentration in the region results from its organizational and institutional level. It affects the participation and place of the spatial unit in functional relations with the environment. Its degree can generate, among others:

- opportunities to use external benefits appearing in the environment,
- tendency to innovate and to cooperate both on the basis of exogenous and endogenous sources,
- climate conducive to the inflow of foreign direct investment,
- new sources of regional competitiveness – learning regions, innovation clusters, etc.

Conducted research on the institutional density of regions, including in Finland, Scotland and the Cambridge region, prove that an extensive and coordinated institutional system contributes to the development of a knowledge-based economy, the flow of innovation, development and knowledge transfer³⁷. We believe that such research on institutional density should be more widely undertaken in Poland, the results of which would enable defining the directions and degree of intensity of institutional modernization and improving the competitiveness of the country and regions.

5. FINAL CONCLUSIONS

Authors of the present study pointed out the most important challenges facing individual economies and regions at the beginning of the 21st century, while underlining the importance of the sequence of connections and feedback between institutional modernization – the system and institutional transformation – and the international competitiveness of the country and the region. Paying special attention to institutional modernization, the authors stated that:

- modernization processes require full engagement on the partnership basis of all entities operating both at the micro and macro level, including in particular local government, business and research,

The EU regional competitiveness index (RCI) is used to measure various dimensions of competitiveness at a sub-national level. It was created based on the assessment of over 70 parameters affecting the final level of competitiveness. The index shows data for 263 regions in the EU.

³⁷ K. Stachowiak, *Czynniki instytucjonalne w budowaniu i funkcjonowaniu gospodarki opartej na wiedzy – przykład Finlandii* [in:] *Region społeczno-ekonomiczny i rozwój regionalny*, (ed.) J.J. Parysek, T. Stryjakiewicz, Poznań 2008, p. 146–147, also M. Danson, E. Helińska-Hughes, G. Whittam, *Dyskusja o instytucjonalnym otoczeniu sektora MSP w Szkocji – wnioski dla Polski*, „Studia Regionalne i Lokalne” 2001, No. 2–3(6), p. 36–38.

- institutional environment and institutional density are of significant importance for development of creativity and improvement of the competitiveness of the country and regions,
- improving the competitiveness of Poland and its regions (their positions) requires overcoming the obstacles, which include tax regulations (complexity of the system), excessive fiscalism, barriers to labor law and instability of economic policy,
- undoubtedly, this requires accelerating the modernization processes in shaping the more efficient and effective institutional order (system).

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MODERNIZACJA INSTYTUCJONALNA A KONKURENCYJNOŚĆ GOSPODAREK

Zagadnienie modernizacji, w tym modernizacji instytucjonalnej, jest tematem skomplikowanym ze względu na jego interdyscyplinarny charakter, jak również zakres czasowy, przestrzenny, podmiotowy i przedmiotowy. Głównym celem artykułu jest prezentacja modernizacji w ujęciu ewolucyjnym w odniesieniu do modernizacji instytucjonalnej i jej wpływu na konkurencyjność gospodarek europejskich, w tym gospodarki polskiej. Cele zostały osiągnięte przy użyciu metody badawczej Desk Research. W artykule wskazano na najważniejsze wyzwania stojące przed poszczególnymi gospodarkami i regionami na początku XXI wieku oraz podkreślono znaczenie sekwencji powiązań i informacji zwrotnych między modernizacją instytucjonalną – transformacją ustrojową i instytucjonalną, jak również podkreślono międzynarodową konkurencyjność kraju i regionu. Końcowe wnioski wskazują, że konkurencyjność Polski i jej regionów (ich pozycji) wymaga pokonywania barier, w tym przede wszystkim przepisów podatkowych (złożoność systemu), nadmiernego fiskalizmu, barier w prawie pracy i niestabilności polityki gospodarczej.

Słowa kluczowe: modernizacja, konkurencyjność, instytucje, gospodarka.

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AGRO-TECHNICAL DOCUMENTATION AS A SUPPORTING TOOL IN PRESENTING INFORMATION IN FARM FINANCIAL STATEMENTS⁴

The purpose of this paper is to propose a method for the presentation of farming operations in farm financial statements with the use of agro-technical documentation kept by the farmers, as illustrated by the example of crop farms. Research methodology: to pursue the objective set out in this paper, the relevant literature and the applicable legal regulations were reviewed. From 2015 to 2017, in-depth personal interviews were conducted with the farms' chief accountants (30 persons) and farm owners (150 persons) who keep their records in accordance with the Accounting Act. The farms were located in the Wielkopolskie Voivodeship. The subject addressed in in-depth interviews was the disclosure of non-financial information in farm financial statements. Result: the presentation of the farms' business performance needs to be much more detailed. The results of research on the scope of non-financial information disclosure in farm financial statements were presented. The agro-technical documentation was reviewed in 30 farms.

Keywords: non-financial information, financial statement, farms.

1. INTRODUCTION

Farming is of a heterogeneous nature as it involves both production and processing activities. In turn, agricultural production is a continuous process. The arrested plant growth

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during winter dormancy is only an illusion and does not contradict the above; otherwise, it would be impossible to determine the value of that process. Accounting, which means the activity of counting, starts by valuating different events⁵. The diversified nature of agricultural production makes it difficult to present economic events in accounting records, and especially to provide a reliable, trustworthy presentation of financial information and data in financial statements. The Accounting Act⁶ in force fails to fully address the specific nature of farming activities. That activity is reflected in the Draft National Accounting Standard “Farming activity” (<http://www.mf.gov.pl>) and in International Accounting Standard 41 “Agriculture”⁷. According to the recommendations set out in accounting standards, a farm who keeps accounting records and delivers financial statements must present a management method for the biological transformation of animals and plants (biological assets) for the purposes of sale, agricultural production or creation of additional biological assets⁸. In the case of farming activities, the above is an extremely difficult task which requires a lot of time. Therefore, it may be concluded that a traditionally defined financial statement fails to provide the stakeholders with actionable information which could be used when making decisions affecting the farm’s operations. The essential information for the decision-making process may be found primarily in accounting records and in auxiliary agricultural documentation which should be disclosed in the annual financial statement.

The purpose of this paper is to propose a method for the presentation of observable events associated with farming operations in farm financial statements with the use of agro-technical documentation kept by the farmers, as illustrated by the example of crop farms.

2. RESEARCH METHOD

To pursue the objective set out in this paper, a review was made of relevant literature and of legal regulations applicable to non-financial information disclosure in farm financial statements. Also, from 2015 to 2017, in-depth personal interviews were conducted with the farms’ chief accountants (30 persons) and farm owners (150 persons) who keep their records in accordance with the Accounting Act. The farms were located in the Wielkopolskie Voivodeship. The in-depth interviews enabled the identification of key areas of non-financial information which, though needed, have not been included in financial statements. The agro-technical documentation was reviewed in 30 farms.

⁵ R. Manteuffel *Rachunkowość rolnicza (Agricultural accounting)*, Vol. 1, Warsaw 1965, s. 9.

⁶ Accounting Act of September 29, 1994, Journal of Laws (Dz.U. nr 121, poz. 591 ze zm.).

⁷ Commission Regulation (EC) No. 1126/2008 of November 3, 2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council.

⁸ M. Węgrzyńska, L. Majchrzak, *Korzyści biologiczne jako miernik społecznej odpowiedzialności biznesu gospodarstw rolnych* (Biological benefits as a yardstick of corporate social responsibility of agricultural holdings), Scientific Papers of the Wrocław University of Economics, No. 478, 2017, p. 437.

3. SOURCES OF FINANCIAL AND NON-FINANCIAL INFORMATION RELATED TO AGRICULTURAL ACTIVITY OF FARMS

Because of the importance of information it contains, a financial statement must provide a reliable image of the financial and asset situation of the economic operator concerned. Therefore, each operator required to deliver a yearly financial statement must do so in accordance with the principles provided for in applicable legal regulations and international guidance. In any industry, the primary purpose of the selection and proper analysis of information is to support the economic activity⁹. In order for the support to be effective, the characteristics of useful information – which fall into the following two groups – must be considered. The first group are general characteristics of useful information which include: exactness, timeliness, completeness and relevance; the second group are characteristics of useful information in a financial statement, including: clarity, actionability, significance, reliability, neutrality, prudence and completeness (Table 1).

In a traditionally defined financial statement, financial information presents the condition of assets and of economic events affecting that condition in pecuniary terms only¹⁰; this is not the only kind of information required for an adequate management of an agricultural holding¹¹. The role of non-financial information in farming activities cannot be overestimated because in order to ensure efficient operations, the farmers must consider their activity from the perspective of living plants and animals, and need to take physiological and biological processes into account. This is the very foundation of the farming business which is decisive for the agricultural holding's performance¹². Therefore, considering the specific nature of farming activities and the applicable international guidance, it becomes necessary to supplement the financial information contained in financial statements with non-financial information¹³.

In the context of farming activities, the sources of financial and non-financial information were defined based on relevant research and were split into two areas. The first one represents sources of financial information while the second one means sources of non-financial information (Figure 2). The first area is strictly related to the accounting information system composed of the following information processing stages: identification, measurement and appraisal, documentation, recording, inventorying. As the last stage, financial information is aggregated into defined reporting categories (items)¹⁴.

⁹ P. Sajna, J. Wawrzynowicz, K. Wajszczuk, *Analiza wykorzystania informacji dla potrzeb wspomagania zarządzania procesami logistycznymi (Analysis of how information is used to support the management of logistic processes)*, „Zarządzanie i Finanse”, 11.1, part 3, s. 340.

¹⁰ M. Koster M. (eds.), *Nowe kierunki w zarządzaniu (New trends in management)*, Warsaw 2008, s. 160.

¹¹ P. Sajna, J. Wawrzynowicz, K. Wajszczuk, *Analiza wykorzystania informacji...*, s. 341.

¹² T. Kondraszuk, *Rolniczy kalendarz rachunkowy (RKR) jako narzędzie ewidencji, planowania i kontroli w gospodarstwie wiejskim (Agricultural accounting calendar as a recording, planning and inspection tool for rural holdings)*, „Ekonomika i Organizacja Gospodarki Żywnościowej” 2008, p. 98.

¹³ Directive 2014/95/EU of the European Parliament and of the Council of October 22, 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups.

¹⁴ B. Nita (eds.), *Podstawy rachunkowości (Basics of accounting)*, Publishing House of the Wrocław University of Economics 2017, p. 366.

Table 1. Characteristics of useful information

Grouped characteristics	Characteristics	Description of characteristics
General characteristics of useful information	Exactness	Information is exact if it provides a precise and reliable reflection of realities.
	Timeliness	Timely information is available in sufficient time to allow the company manager to take adequate actions.
	Completeness	Information is complete if it provides the company manager with all required facts and details.
	Relevance	Information is relevant if the manager is certain that the information is useful in his/her company's specific operating conditions and addresses the company's needs.
Characteristics of useful information in financial statements	Clarity	Information should be prepared so as to be understandable (transparent and clear) to users who have sufficient knowledge on the company's economic activity and on methods employed to record the company's processes.
	Actionability	Information is actionable if the disclosure thereof may have an impact on the user's decision.
	Significance	Information is significant if, rather than being excessively extended, it focuses on key issues which enable an accurate assessment of past events and a specification of future actions.
	Reliability	Information must be error-free, impartial, objective and complete, and must reflect the economic operator's actual condition.
	Neutrality	Information cannot directly affect the decision guidance process.
	Prudence	A characteristic which refers to taking defined precautionary measures.
	Completeness	Any and all information, consequences of economic events and assets must be presented in compliance with legal regulations.

Source: own elaboration based on P. Sajna, J. Wawrzynowicz, K. Wajszczuk, *Analiza wykorzystania informacji...*, s. 341; Accounting Act of September 29; Commission Regulation (EC) No. 1126/2008 of November 3, 2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council).

When disclosing non-financial information, it becomes imperative to use the farm's documentation which includes the description of the following: 1. farming conditions, including: soil, agro-technical and weather conditions; 2. a brief characteristic of crop production, including the share of crops, output and yields, and a description of crop rotation.

The farm's documentation provides a summary of selected farming business conditions presented in the statement. Table 2 includes a summary of farming business conditions, sources of information and a brief description of the documentation.

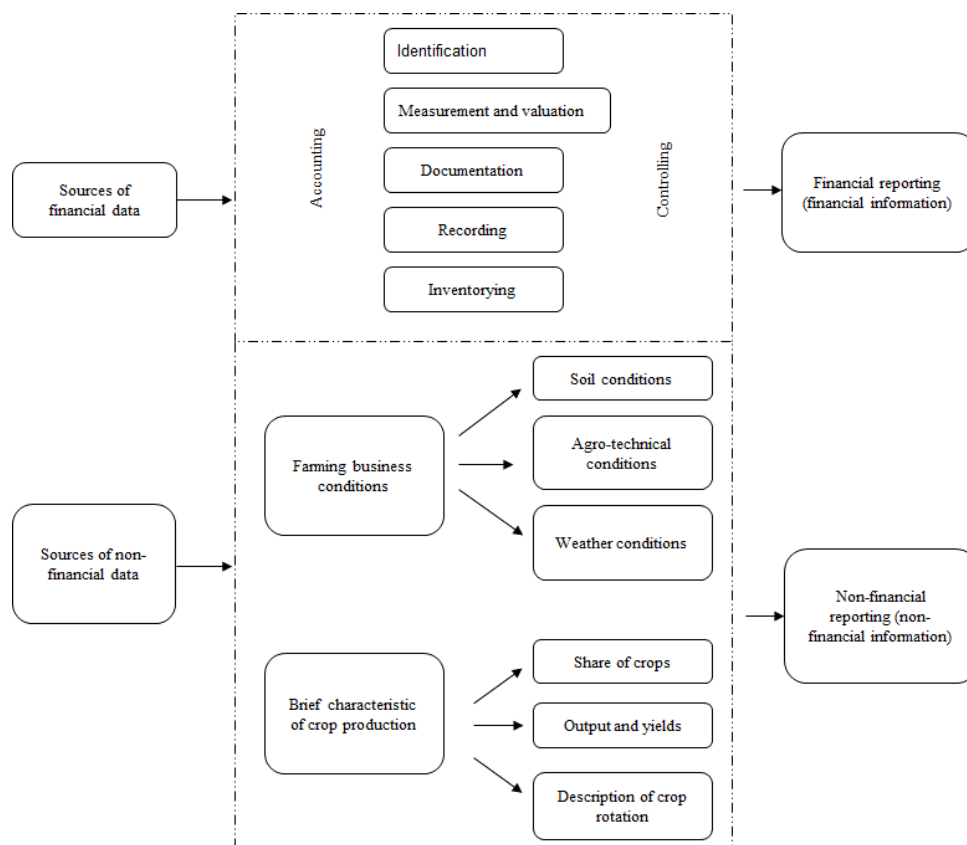


Figure 1. Sources of financial and non-financial information in the context of farming operations

Source: own elaboration based on B. Nita (eds.), *Podstawy rachunkowości...*; Accounting Act of September 291...; M. Śmiglak-Krajewska, M. Węgrzyńska, *Bioróżnorodność w sprawozdaniu finansowym w odniesieniu do uprawy łubinu żółtego (Biodiversity in financial statements regarding yellow lupin cultivation)*, "Ekonomiczne Problemy Usług" 2017, 2 (127), 309–319.

Meanwhile, according to research, 63% of farm owners found it important to disclose their soil conditions because soil is the main productive input, and the type and quality of soil is decisive for the production lines. They also emphasized the importance of disclosing the structure of agricultural land and soil quality (soil valuation classes). In turn, chief accountants (13%) claimed that the farm should be described as a whole, and the average soil quality should be specified for the entire farm.

Both groups (97% of farm owners and 76% of chief accountants) emphasized that the farm's location provides information on regional climate conditions which directly translate into crop production inputs and yields. When it comes to land relief, the information disclosed should specify whether arable land is located on a flat, hilly or mountainous area. Another disclosure is the assessment of prevailing climate conditions. As a productive input, climate is equally important as soil. Both groups of respondents find climate to be

Table 2. Selected farming business conditions

Conditions	Sources of information	Brief description
Soil conditions	<ol style="list-style-type: none"> 1. Excerpt from the soil register 2. Farm map 3. Leasing and lending agreements 4. Farm's soil map 5. Analysis of the farm's soil 	<ol style="list-style-type: none"> 1. The farm map specifies the geographic location and traces the boundaries. Also, it includes information on soil types and classes, land relief and the location of roads, streams, forests, trees and buildings. 2. The soil map is the map of land which specifies the type, acidity and mineral content of soil. 3. The layout diagram presents the delimitation and size of fields.
Agro-technical conditions	Field sheet	Field sheets include information on: <ol style="list-style-type: none"> 1. Cultivated species and varieties, 2. Quantity and type of fertilizers, 3. Type of crops, quantities harvested and stages of the growing season.
Weather conditions	Information from weather stations	Short characteristics of the climate in the area where the farm is located, including: annual rainfall, humidity, hours of sunshine, snow retention time etc. Weather conditions affect the following, without limitation: <ol style="list-style-type: none"> 1. Crop yields, 2. Crop production quality, 3. Length of the growing season, 4. Occurrence of diseases, 5. Other.

Source: own elaboration based on T. Michalski, H. Sulewska, H. Waligóra, A. Dubas, *Reakcja odmian kukurydzy uprawianej na ziarno na zmienne warunki pogodowe (Response of maize varieties harvested for grain to variable weather conditions)*, "Annals of Agricultural Sciences. A Series: Vegetable production" 1996 112(1–2), 103–111; J. Sowiński, A. Liszka-Podkowa, *Wielkość i jakość plonu świeżej i suchej masy kukurydzy oraz sorga cukrowego (Sorghum bicolor (L.) Moench.) na glebie lekkiej w zależności od dawki azotu (Quantity and quality of yields of fresh maize dry matter and sorghum (Sorghum bicolor (L.) Moench.) cultivated on light soil in function of nitrogen inputs)*, "Acta Scientiarum Polonorum. Agricultura" 2008, 7(4); H. Waligóra, W. Skrzypczak, A. Weber, P. Szulc, *Plonowanie i długość okresu wegetacji kilku odmian kukurydzy cukrowej w zależności od warunków pogodowych (Yields and length of the growing season of several sweet corn varieties in function of weather conditions)*, "Nauka. Przyroda. Technologie" 2010, 4(1), 5; K. Panasiewicz, *Wpływ czynników pogodowych i agrotechnicznych na wzrost i plonowanie pszenżyta jarego (Impact of weather and agro-technical factors on the growth and yield of spring triticale)*, Publishing House of the Poznań University of Life Sciences, 2013.

a highly important factor which cannot be ignored as a piece of non-financial information in the integrated financial statement. Both groups emphasized that by consistently describing the agro-technical conditions they may deliver a variety of information, including the farm's environmental impact and contribution to social capital. As a consequence, the recipient of the financial statement is able to determine the impact of the intensity of agro-technical efforts on crop yields (both in quantitative and qualitative terms), and the condition of arable land. Also, based on this information, one may specify the degree

of arable land degradation and the quality of food produced. When it comes to crop production characteristics, the following should be disclosed: share of crops, output, yields and description of crop rotation (76% of farm owners and 64% of chief accountants). All of the above information may be retrieved from the field sheet. The share of crops means a percentage share of each plant group or species grown in the total area of arable land owned by the farm. For a specific farm, the share of crops is specified for each crop rotation, i.e. the system of arable land management based on a predefined multiannual rotation of crops within a dedicated area which is split into fields and adjusted to the farm's specific agro-economic conditions¹⁵¹⁶. The main objective of crop rotation is to improve soil fertility which translates into higher quantity and better quality of the farm's crop output (and, indirectly, of animal output). From the economic point of view, this means building the value of assets. Also, crop rotation is highly important in the prevention of serious phytopathological diseases (and is often the key prevention method). It also plays a major role as a weed eradication practice¹⁷¹⁸.

According to the interviewees' opinions on the required scope of farm information, it should be considered whether to include the aspects listed above as a fixed supplementary report to the farm financial statement.

4. SUMMARY AND CONCLUSIONS

The preparation of a financial statement together with the disclosure of the farm's non-financial information poses a problem to the existing accounting system. Adequate source information is needed to assess the activity and financial standing of an agricultural holding. The quality of this data affects the adequacy of the analysis of an economic operator's business and the accuracy of micro- and macroeconomic decisions. Therefore, the following conclusions may be drawn from this survey:

1. It is imperative to establish the National Accounting Standard "Farming activity" which would address the demand of financial and accounting authorities having competence over the agricultural sector.
2. It is imperative to rely on the agro-technical documentation when preparing non-financial information in a financial statement.
3. It is imperative to set out the principles for the presentation of non-financial and financial information in farm financial statements.
4. The benefit from presenting non-financial information in a non-financial report is that it shows the farm's value in much broader terms than the currently applicable financial reporting principles.
5. Another benefit is that financial information is combined with non-financial information which provides a clear and reliable picture of the farming business.
6. Financial statements submitted by farms fail to sufficiently comply with the characteristics of usable information.

¹⁵ R. Krężel, D. Parylak, L. Zimny, *Zagadnienia uprawy roli i roślin (Cultivation of crops and farming practices)*, Wrocław 1999.

¹⁶ B. Świętochowski, B. Jabłoński, R. Krężel, M. Radomska, *Ogólna uprawa roli i roślin (General farming practices and plant cultivation)*, 4th edition (as reviewed), Warszawa 1996.

¹⁷ R. Krężel, D. Parylak, L. Zimny, *Zagadnienia uprawy roli i roślin...*

¹⁸ B. Świętochowski, B. Jabłoński, R. Krężel, M. Radomska, *Ogólna uprawa roli i roślin...*

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DOKUMENTACJA AGROTECHNICZNA JAKO NARZĘDZIE WSPOMAGAJĄCE PREZENTACJE INFORMACJI W SPRAWOZDANIU FINANSOWYM Z DZIAŁALNOŚCI GOSPODARSTWA ROLNEGO

Celem artykułu jest propozycja prezentacji działalności rolniczej w sprawozdaniu finansowym gospodarstwa rolnego na przykładzie produkcji roślinnej z uwzględnieniem prowadzonej przez rolnika dokumentacji agrotechnicznej.

Metodologia badania: aby zrealizować cel artykułu przeprowadzono przegląd literatury przedmiotu i obowiązujących regulacji prawnych. W okresie od 2015 r. do 2017 r. przeprowadzono indywidualne wywiady pogłębione z głównymi księgowymi gospodarstw rolnych (30 osób) oraz właścicielami gospodarstw rolnych (150 osób) prowadzących ewidencję zgodnie z ustawą o rachunkowości zlokalizowanych na terenie województwa wielkopolskiego. Wywiad pogłębiony przeprowadzono na temat raportowania informacji niefinansowych w sprawozdaniu finansowym gospodarstw rolnych.

Wynik: prezentacja wyników działalności rolniczej wymaga szczegółowego doprecyzowania. Przedstawiono wyniki badań związanych z zakresem ujawnień informacji niefinansowej w sprawozdaniu finansowym gospodarstwa rolnego. Przeprowadzono przegląd dokumentacji agrotechnicznej w 30 gospodarstwach.

Słowa kluczowe: informacje niefinansowe, sprawozdanie finansowe, gospodarstwa rolne.

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ADDITIONAL INFORMATION

The Journal annually publishes a list of reviewers: in the last issue of the quarterly - no. 4/2018 and on the website:

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<http://hss.prz.edu.pl/pl/recenzenci-wspolpracujacy/>

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Zasady recenzowania artykułów naukowych w Zeszytach Naukowych Politechniki Rzeszowskiej

Procedura recenzowania artykułów naukowych w Zeszytach Naukowych Politechniki Rzeszowskiej jest zgodna z zaleceniami MNiSzW opracowanymi w formie broszury „Dobre praktyki w procedurach recenzyjnych w nauce”, Warszawa 2011 r.

1. Do oceny każdego artykułu redaktorzy tematyczni (naukowi) powołują dwóch niezależnych recenzentów spoza jednostki naukowej afiliowanej przez autora artykułu.
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3. Redaktorzy tematyczni (naukowi) dobierają recenzentów najbardziej kompetentnych w danej dziedzinie.
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5. Procedura recenzowania przebiega z zachowaniem zasad poufności – recenzenci i autorzy nie znają swoich tożsamości (double-blind review process).
6. Każda recenzja ma formę pisemną i kończy się wnioskiem o dopuszczenie lub odrzucenie artykułu do publikacji.
7. Nie są przyjmowane recenzje niespełniające merytorycznych i formalnych wymagań.
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15. Szczegółowe informacje nt. recenzowania artykułów oraz przebiegu prac w redakcji czasopisma i Oficynie Wydawniczej są opisane w wytycznych dla autorów artykułów naukowych.

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zjawiska *ghostwriting* i *guest authorship***

Aby przeciwdziałać nierzetelności w nauce (*ghostwriting*, *guest authorship*), redakcja Zeszytów Naukowych Politechniki Rzeszowskiej prowadzi odpowiednie procedury charakterystyczne dla reprezentowanych dziedzin nauki i na bieżąco wdrażają podane rozwiązania:

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2. Redakcja wyjaśnia autorom pojęcia *ghostwriting* i *guest authorship*, które są przejawem nierzetelności naukowej, a wszelkie wykryte przypadki tego typu działań ze strony autorów będą demaskowane, włącznie z powiadomieniem odpowiednich podmiotów (instytucje zatrudniające autorów, towarzystwa naukowe itp.).
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Tytuł pracy/Title:

A Prosimy o odpowiedzi na następujące pytania
Please respond to the following questions

1. Czy tytuł pracy jest zgodny z jej treścią?
Does the title of the paper reflect the content sufficiently? Tak Nie
 Yes No
2. Czy podejmowane problemy są aktualne?
Are the discussed issues up-to-date? Tak Nie
 Yes No
3. Oryginalność pracy
Paper originality **Max. 20 points**
4. Realizacja założeń sformułowanych w celu pracy
Goals realization formulated in the paper objective **Max. 20 points**
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Proper selection of literature and sources **Max. 20 points**
7. Poprawność wnioskowania i jego zasadność wynikająca z treści pracy
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- Suma punktów:
- Total no. of points:
8. Czy praca powinna zostać opublikowana?
Is the paper suitable for publication?
- Tak/Yes
- Tak, ale po wprowadzeniu wyszczególnionych w punkcie 9. uwag
Yes, but after the remarks specified in point 9 are corrected
- Nie, ponieważ/No, because

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podpis Recenzenta / Signature of the Reviewer

Uzasadnienie odrzucenia recenzji/ Justification of review rejection

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**9. Proponowane przez Recenzenta zmiany:
Suggested changes by the Reviewer:**

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Instrukcja dla autorów artykułów naukowych publikowanych w Oficynie Wydawniczej Politechniki Rzeszowskiej

Dane podstawowe

1. Pole zadruku: 12,5 x 19 cm + 1 cm na numery stron
2. Marginesy: górny – 5,20 cm, dolny – 5,20 cm, lewy – 4,25 cm, prawy – 4,25 cm
3. Czcionka: Times New Roman 11 pkt
4. Edytor: Microsoft Word
5. Zapis tekstu: obustronnie wyjustowany, interlinia pojedyncza, wcięcie pierwszego wiersza 0,75 cm, nie należy zostawiać pustych wierszy między akapitami
6. Wszystkie kolumny artykułu powinny być w całości wypełnione; pierwsza strona nietypowa – zawiera nagłówek, nazwisko Autora (Autorów), tytuł artykułu, streszczenie i początek artykułu, kolejne strony zawierają dalszą część artykułu, w tym tabele (tablice), rysunki (ilustracje, fotografie, wykresy, schematy, mapy), literaturę i streszczenie
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Dane szczegółowe (układ artykułu)

1. Na pierwszej stronie (nieparzystej) należy umieścić nagłówek (do pobrania): 10 pkt, pismo grube
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8. Śródtytuł 1. stopnia – pismo podrzędne 13 pkt, grube, do lewego marginesu, interlinia pojedyncza, odstęp przed 14 pkt, odstęp po 9 pkt
9. Tekst artykułu, a w nim tabele (tablice), materiał ilustracyjny, wzory oraz śródtytuły niższego stopnia

10. Śródtytuł 2. stopnia – pismo podrzędne 11,5 pkt, grube, do lewego marginesu, interlinia pojedyncza, odstęp przed 10 pkt, odstęp po 8 pkt
11. Śródtytuł 3. stopnia – pismo podrzędne 11 pkt, do lewego marginesu, interlinia pojedyncza, odstęp przed 8 pkt, odstęp po 6 pkt
12. Nagłówek Literatura – pismo podrzędne 11,5 pkt, grube, do lewego marginesu, odstęp przed 12 pkt, odstęp po 8 pkt
13. Spis literatury cytowanej – pismo podrzędne 10 pkt, interlinia pojedyncza, nie należy zostawiać pustych wierszy między pozycjami literatury, odstęp po 2 pkt
14. Tytuł artykułu w języku angielskim (lub polskim) – wersaliki 11 pkt, pismo grube, do lewego marginesu, interlinia pojedyncza, odstęp przed 20 pkt, odstęp po 12 pkt
15. Nagłówek Summary (lub Streszczenie) – pismo podrzędne 9 pkt, grube, odstępy między znakami rozstrzelone co 2 pkt, odstęp po 6 pkt
16. Streszczenie w języku angielskim (lub polskim) – 200-250 słów, pismo podrzędne 9 pkt, wcięcie pierwszego wiersza 0,75 cm, interlinia pojedyncza, odstęp po 12 pkt
17. Słowa kluczowe – pismo podrzędne 9 pkt, bez akapitu, interlinia pojedyncza
18. Numer identyfikacyjny DOI – pismo podrzędne 9 pkt, bez akapitu
19. Terminy przesłania artykułu do redakcji i przyjęcia do druku – pismo podrzędne 9 pkt, kursywa, bez akapitu, interlinia pojedyncza

Rozmieszczenie rysunków (ilustracji, fotografii, map, wykresów, schematów)

1. Materiał ilustracyjny należy umieszczać możliwie jak najbliżej miejsca jego powołania
2. Nie należy przekraczać pola zadruku (12,5 x 19 cm), w którym musi się zmieścić i materiał ilustracyjny, i podpis
3. Większe rysunki (i inny materiał ilustracyjny) wraz z podpisem powinny zajmować całe pole zadruku, mniejsze zaś należy przesunąć odpowiednio – do lewego marginesu (na stronach parzystych), do prawego marginesu (na stronach nieparzystych)
4. Podpis w dwóch językach: w języku artykułu i w języku angielskim, należy umieścić pod rysunkiem (i innym materiałem ilustracyjnym), w jego ramach, bez kropki na końcu (jeśli jest to materiał zapożyczony, należy podać źródło), pismo podrzędne 9 pkt
5. Odstęp między materiałem ilustracyjnym a podpisem – 9 pkt, interlinia pojedyncza, odstęp między podpisami 4 pkt, odstęp po 14 pkt
6. Opis słowny na rysunkach należy ograniczyć do minimum, zastępując go liczbami arabskimi, a objaśnienia przenieść do podpisu – można użyć mniejszej czcionki (8 pkt)
7. Materiał ilustracyjny powinien mieć dobrą jakość, należy ujednolicić formę i opisy w całym artykule (pismo podrzędne proste, od małej litery, maks. 9, min. 6 pkt w zależności od wielkości rysunku)
8. Materiał ilustracyjny należy ponumerować kolejno w ramach artykułu

9. Jeżeli w artykule występują różne rodzaje materiału ilustracyjnego, każdemu z nich należy nadać odrębną, ciągłą numerację
10. Materiał ilustracyjny należy przygotować w odcieniach czarno-szarych (do 20% czerni), ponieważ przy wydruku czarno-białym kolorowe rysunki są słabo lub całkowicie niereprodukowalne
11. Rysunki do druku kolorowego (za zgodą redaktora naczelnego czasopisma) należy przygotować w plikach .tif, .jpg

Rozmieszczenie tabel (tablic)

Tabela – zestawienie tekstów i liczb bądź samych liczb uszeregowanych w kolumny i wiersze

Tablica – zestawienie tekstów i liczb wzbogacone dodatkowo elementami graficznymi lub kolorystycznymi (niekiedy stanowią je tylko ilustracje)

1. Tabele (tablice) należy umieszczać możliwie jak najbliżej miejsca ich powołania
2. Nie należy przekraczać pola zadruku (12,5 x 19 cm)
3. Większe tabele (tablice) włącznie z tytułem zajmują całe pole zadruku, mniejsze zaś należy przesunąć odpowiednio – do lewego marginesu (na stronach parzystych), do prawego marginesu (na stronach nieparzystych)
4. Nad tabelą (tablicą) należy umieścić tytuł w dwóch językach: w języku artykułu i w języku angielskim. Tytuł rozpoczyna się całym słowem tabela (tablica)/table i umieszcza nad nią, w jej ramach, bez kropki na końcu; pismo podrzędne 9 pkt, interlinia pojedyncza; jeżeli tabela (tablica) jest zapożyczona, należy podać źródło
5. Odstęp przed tytułem tabeli (tablicy) 12 pkt, odstęp między tytułami 4 pkt, odstęp między tytułem a tabelą (tablicą) 8 pkt
6. Legenda po tabeli (tablicy) – odstęp od tabeli (tablicy) 6 pkt, interlinia pojedyncza, odstęp po 14 pkt
7. Teksty w główce tabeli (tablicy), tj. w górnej, wydzielonej części tabeli (tablicy), objaśniające treść kolumn zapisuje się pismem grubym, rozpoczynając od dużej litery, teksty w boczku tabeli, tj. w bocznej, wydzielonej części tabeli, objaśniające treść wierszy rozpoczyna się dużymi literami – teksty w pozostałych rubrykach składa się małymi literami
8. Tabele (tablice) należy numerować kolejno w ramach artykułu. W przypadku występowania i tabel, i tablic należy nadać im odrębną, ciągłą numerację
9. Jeżeli tabela (tablica) nie mieści się w jednym polu zadruku, można ją podzielić i przenieść na następną stronę czy strony – wówczas nad wszystkimi częściami tabeli (tablicy) należy powtórzyć jej numer i tytuł, ze skrótem (cd.)
12. Tabele (tablice) należy przygotować w odcieniach czarno-szarych (do 20% czerni), ponieważ przy wydruku czarno-białym kolorowe tabele (tablice) są słabo lub całkowicie niereprodukowalne
13. Tabele (tablice) do druku kolorowego (za zgodą redaktora naczelnego czasopisma) należy przygotować w plikach .tif, .jpg

Rozmieszczenie wzorów

1. Wzory należy umieszczać z lewej strony, z wcięciem 0,75 cm, pismo proste 11 pkt, wartości indeksów i potęg 7 pkt
2. Numery wzorów należy umieszczać w nawiasach okrągłych, wyrównując do prawego marginesu, pismo proste 11 pkt
3. Wzory powinny być opatrzone objaśnieniem występujących w nich elementów
4. Wzory, do których są odniesienia w tekście, należy numerować kolejno w ramach artykułu
5. Dłuższe wzory można dzielić na znakach relacji lub działania – znak, na którym się przenosi wzór, należy pozostawić na końcu pierwszego wiersza
6. Przed wzorem i po nim należy zachować odstęp 10 pkt

Rozmieszczenie spisu literatury

1. Spis literatury umieszcza się za treścią artykułu, w kolejności alfabetycznej nazwisk autorów
2. Powołania na literaturę należy zapisywać w tekście w nawiasie kwadratowym
3. W spisie literatury należy umieścić wyłącznie te publikacje, które są powoływane w tekście

PRZYKŁADY:

Książki

Lewandowski W.M.: Proekologiczne źródła energii odnawialnej, Wydawnictwa Naukowo-Techniczne, Warszawa 2002.

Czasopisma

Pietrucha K.: Analiza czasu odnowy i naprawy podsystemu dystrybucji wody dla miasta Rzeszowa, Instal, nr 10, 2008, s. 113-115.

Dokumenty elektroniczne

Zanotti G., Guerra C.: Is tensegrity a unifying concept of protein folds? FEBS Letters, vol. 534, no. 1-3, 2003, pp. 7-10, <http://www.sciencedirect.com> (dostęp: 8 czerwca 2011 r.).

Rozmieszczenie streszczenia

1. Po literaturze umieszcza się tytuł artykułu, nagłówek Summary i streszczenie w języku angielskim
2. Gdy artykuł jest w języku angielskim, na początku należy umieścić streszczenie w języku angielskim, a na końcu w języku polskim
3. Gdy artykuł jest w innym języku kongresowym, na początku należy umieścić streszczenie w języku artykułu, a na końcu w języku angielskim
4. Po streszczeniu umieszcza się słowa kluczowe w tym samym języku co streszczenie

Rozmieszczenie numeru identyfikacyjnego i informacji dodatkowych

1. Po słowach kluczowych należy umieścić numer identyfikacyjny DOI
2. Pod numerem identyfikacyjnym zamieszcza się terminy przesłania artykułu do redakcji i przyjęcia do druku

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1. W artykule można stosować wyliczenia – elementy wyliczeń należy oznaczać w całym artykule w sposób jednolity, np. za pomocą cyfr arabskich z kropką lub małych liter z nawiasem
2. W artykule należy stosować ogólnie przyjęte skróty, ale zdanie nie może się zaczynać od skrótu – należy go wówczas rozwinąć lub przeredagować zdanie
3. W artykułach każdy cytat musi być opatrzony informacją bibliograficzną (w formie przypisu na dole strony lub odwołania do spisu literatury)
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PRZYKŁADY:

- ¹ M. Hereźniak, *Kreowanie marki narodowej – rola idei przewodniej na przykładzie projektu „Marka dla Polski”*, [w:] H. Szulce, M. Florek, *Marketing terytorialny – możliwości aplikacji, kierunki rozwoju*, Wydawnictwo Akademii Ekonomicznej w Poznaniu, Poznań 2005, s. 344-345.
 - ² L. Witek, *Wpływ ekologicznych funkcji opakowań na postawy rynkowe konsumentów*, *Opakowanie*, nr 5, 2006, s. 12-17.
 - ³ J. Strojny, *Zmiany gospodarcze i społeczne w integrującej się Europie*, *Zeszyty Naukowe Politechniki Rzeszowskiej*, nr 225, *Zarządzanie i Marketing*, z. 5, 2006, s. 45-50.
5. Nie należy pozostawiać na końcu wiersza tytułów znajdujących się przed nazwiskiem, inicjału imienia, spójników, cyfr arabskich i rzymskich
 6. Należy stosować wyłącznie legalne jednostki miar

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