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From the Editorial Committee

The content of the Quarterly Journal 18(1/2011) published by Faculty of Management of Rzeszów University of Technology are the articles written in foreign languages and the papers submitted by the foreign institutions and centers. They are associated with the predominant mainstreams of the research conducted at the Faculty. Our aim is to invite local and foreign scientists and people who enjoy respect to present their research results, theories and considerations. In this way we will contribute to passing on and popularizing the knowledge and initiating the further research, we will formulate the conclusions and answers to the important questions and at the same time create new research problems.

All the articles in the Journal have positive feedback from the reviewers. We would like to thank the Authors and Reviewers and all the people who contributed to this issue of the Journal. We wish all the Readers interesting and inspiring reading.

With compliments
Editorial Committee

Gerhard BANSE¹

TECHNIK – NACHHALTIGKEIT – FOLGENABSCHÄTZUNG. KOGNITIVE UND NORMATIVE ASPEKTE

Zusammenfassung: Ausgangspunkt der Überlegungen ist der Zusammenhang von Langzeitverantwortung und Technikentwicklung. "Langzeitverantwortung" bedeutet eine bestimmte Sicht auf gegenwärtiges technisches bzw. technisch instrumentiertes Handeln: die Zurechnung zukünftig möglicher Folgen technischen Handelns auf gegenwärtig Handelnde. Mit dem Leitbild "Nachhaltige Entwicklung" ist seit mehreren Jahren ein Konzept in der internationalen Debatte, das sich unter den Anspruch "Langzeitverantwortung" subsumieren lässt. Dieses Leitbild wird jedoch häufig ohne Bezug zur Technik und ihrer Entwicklung diskutiert. Aber die Technik ist ein bedeutender Aspekt für die Realisierung einer nachhaltigen Entwicklung. Deshalb gilt es, auch ein entsprechendes Technikverständnis auszuprägen. Exemplarisch werden die Rolle von Komplexität und Zeit für ein zeitgemäßes Technikbild verdeutlicht sowie vorherrschende und erforderliche Muster des Technikverständnisses miteinander verglichen.

1. Ausgangspunkt der Überlegungen ist der Zusammenhang von Langzeitverantwortung und Technikentwicklung. Die Erörterung dieses Zusammenhangs von Langzeitverantwortung und Technik macht deutlich, dass darin mehrere aktuelle „Diskussionsstränge“ einfließen (– bzw. einfließen sollten, wenn man vorhandene Defizite zur Kenntnis nimmt). Verwiesen sei auf folgende "Debatten":²

- "Prinzip" Verantwortung (das mehr umfasst, als Verantwortung bezogen auf Technik und auf Zukunft);
- Technikethik (die mehr umfasst, als Technik in Beziehung zu Verantwortung zu setzen);
- Nachhaltige (dauerhaft-zukunftsfähige) Entwicklung (die neben technischen vor allem ethische, soziale, politische, ökonomische, ökologische und institutionelle Implikationen besitzt);
- Technikgenese (die auf "interne" und "externe" Determinanten und Mechanismen des technischen Wandels verweist);
- Technikfolgenforschung und -beurteilung (womit einerseits Möglichkeiten der Erfassung zukünftiger Ergebnisse technischen Handelns, andererseits "Kriterien" zur Bewertung technischer Lösungen und ihrer "Folgen" thematisiert werden).

¹ Prof. dr Gerhard Banse, Karlsruher Institut für Technologie (KIT), Institut für Technikfolgenabschätzung und Systemanalyse (ITAS).

² Diese Aufzählung ist sicherlich weder vollständig noch abschließend; einzubeziehen wären wohl auf alle Fälle auch Themen, die sich auf die Wirtschaftsordnung und die institutionellen Rahmenbedingungen beziehen. Auf die Angabe relevanter Literatur wird, da zu umfangreich, bewusst verzichtet.

Diese kurze Übersicht macht einerseits deutlich, dass die für diesen Workshop gewählte Thematik eine Vielfalt an Facetten aufweist, die sich allein aus systematischen Gründen einer "vollständigen" Behandlung entzieht. Andererseits ist jedoch auch sichtbar, dass Lösungen bzw. Lösungsansätze hinsichtlich des Zusammenhangs von Langzeitverantwortung und Technik nur auf der Grundlage einer Berücksichtigung all dieser unterschiedlichen "Zugänge" möglich sind.³ Nachfolgend sollen einige kognitive und normative Überlegungen im Sinne von "Vorverständnissen" in den Mittelpunkt gerückt werden.

2. Mit "Langzeitverantwortung" wird zunächst eine bestimmte Sicht auf gegenwärtiges technisches bzw. technisch instrumentiertes Handeln präsentiert, und zwar einerseits auf *zukünftige mögliche* Resultate (Ergebnisse, Folgen, Wirkungen, Effekte) dieses Handelns ("Langzeit-"), andererseits auf das "*Einstehen*" für diese möglichen Resultate durch bzw. deren "*Zurechnung*" oder "*Zuschreibung*" auf gegenwärtig Handelnde ("-verantwortung") bezogen.⁴ Technisches und technisch instrumentiertes Handeln hatten stets Ergebnisse, die (weit) in die Zukunft reichten, und damit "Langzeitwirkungen" unterschiedlichster Art (man denke nur an die Waldrodungen für das Bauwesen und für metallurgische Prozesse in der Antike und im Mittelalter oder an den Einsatz von Pestiziden in der Landwirtschaft in der zweiten Hälfte dieses Jahrhunderts⁵). Für die Gegenwart wird als Differenz zur Vergangenheit auf Folgendes verwiesen: *Erstens* hat sich die Dynamik des technischen Wandels gravierend erhöht und damit das – räumliche wie zeitliche, quantitative wie qualitative – "Ausmaß" der – beabsichtigten wie unbeabsichtigten – "Einflüsse" auf Individuum, Natur und Gesellschaft. *Zweitens* haben der technische Wandel und seine Ergebnisse eine weltweite, globale Dimension angenommen (sowohl hinsichtlich der ideellen Generierung und der materiellen Produktion als auch der zweckbezogenen Nutzung und der resultierenden "Wirkungen"). *Drittens* ist der Umstand hervorzuheben, dass hinsichtlich zukünftiger Resultate und Auswirkungen gegenwärtigen technisch instrumentierten Handelns unterschiedlich begründete Erkenntnisse, Einsichten oder Annahmen vorhanden sind, so dass mögliche "Zukünfte" absehbar sind. *Viertens* schließlich versteht sich die gegenwärtige Generation zunehmend im Rawlsschen Sinne als "Zeitgenosse", der nicht nur "Vorgänger" hatte und "Nachfahren" haben wird, sondern auch als Vertreter von Nachkommenslinien, "denen jedenfalls ihre näheren Nachkommen nicht gleichgültig sind" (Rawls 1998, S. 323). Insofern ist nicht nur die Notwendigkeit von Langzeitverantwortung angezeigt, sondern auch die Möglichkeit ihrer Wahrnehmung gegeben. (Ohne die Möglichkeit, realiter Langzeitverantwortung übernehmen, auf Zukünftiges bereits heute planend und gestaltend Einfluss nehmen zu können – was noch nicht bedeutet, diese Ver-

³ Damit soll angedeutet werden, dass das Thema "Langzeitverantwortung und Technik" zunächst ein Thema für Philosophie (und andere Disziplinen) ist, dann jedoch die Philosophie (und die anderen Wissenschaften) in Richtung auf eine echte interdisziplinäre Behandlung "transzendieren" muss.

⁴ Dabei werden häufig vorrangig nur solche Ergebnisse thematisiert, die als "negativ" bzw. "inakzeptabel" (bezogen auf aktuelle Wertskalen) oder als "nicht-intendiert" (bezogen auf die vorgängige Zwecksetzung) bewertet werden.

⁵ Zu den "technischen Langzeitwirkungen" gehören aber auch die Erhöhung der durchschnittlichen Lebenserwartung, die Zurückdrängung bestimmter Krankheiten oder die Hebung des allgemeinen Wohlstandsniveaus (zumindest in bestimmten Teilen der Welt), die jedoch infolge ihrer "Positivität" (vgl. die vorangegangene Fußnote) selten unter dem Stichwort "Langzeitverantwortung" behandelt werden.

antwortung auch tatsächlich zu übernehmen!! –, bleibt das Insistieren auf eben eine derartige Langzeitverantwortung vor allem ein akademisches Unterfangen.⁶⁾

3. Mit dem Leitbild "Sustainability" ist seit mehreren Jahren ein Konzept in der internationalen Debatte, das sich unter den Anspruch "Langzeitverantwortung" subsumieren lässt. Mit "Nachhaltigkeit" wird eine Entwicklung bezeichnet, in der die Bedürfnisse heutiger Generationen befriedigt werden, ohne die Befriedigung der Bedürfnisse kommender Generationen zu gefährden, d.h. zu riskieren, daß diese ihre eigenen Bedürfnisse nicht (ausreichend) befriedigen können (vgl. Hauff 1987, S. 46). Dieses Leitbild hält mit seinen sozialen, ökonomischen, technischen, ökologischen und institutionell-politischen Komponenten die fundamentalen Überlebens- und Entwicklungsbedingungen sowohl dieser als auch der zukünftigen Gesellschaft durchgängig präsent (vgl. RSU 1996, S. 51), thematisiert damit sowohl Gegenwarts- als auch bzw. vor allem Zukunftsverantwortung. Sustainability kann als regulatorische Idee für die Gestaltung der natürlichen Existenz- und Entwicklungsbedingungen heutiger wie kommender Generationen verstanden werden. Dabei ist es in diesem Zusammenhang zunächst noch nicht entscheidend, ob mit Nachhaltigkeit im Sinne von Birnbacher und Schicha eine *Erhaltung* (1.) des physischen Naturbestands oder (2.) der Funktionen des gegenwärtigen Naturbestands, (3.) eine *Sicherung* der Befriedigung der Grundbedürfnisse zukünftiger Generationen oder (4.) eine aktive *Vorsorge* für die Bedürfnisse zukünftiger Generationen gemeint ist (vgl. Birnbacher/Schicha 1996, S. 150f.). Dabei kommt der Gestaltung "gerechter" Bedingungen und Beziehungen eine konstituierende Bedeutung zu: Gerechtigkeit ist untrennbarer Bestandteil von Nachhaltigkeit. Für die Autoren des sogenannten "Brundlandt-Berichts" beispielsweise verbindet sich nachhaltige Entwicklung mit den Imperativen Bewahrung der Umwelt, Ermöglichung politischer Partizipation und Herstellung sozialer Gerechtigkeit.⁷ Gerechtigkeit wird dabei zum einen auf die intergenerativen Zusammenhänge – als "Gleichheit zwischen den Generationen" – bezogen. Zugleich werden damit zum anderen jedoch auch – als intragenerative Gerechtigkeit – die Beziehungen innerhalb jeder Generation angesprochen. Damit ist "Gerechtigkeit" als Bewertungskriterium und Anforderungsstrategie ein untrennbares normatives Element des Konzepts der Nachhaltigkeit. Wenn man sich entschließt, im Sinne von Langzeitverantwortung Verantwortung für kommende Generationen zu übernehmen, dann rückt – neben zahlreichen anderen Problembereichen – auch die Thematik der Bestimmung von "Gerechtigkeit" in das Blickfeld, ein Unterfangen, das mindestens so alt wie das Nachdenken über "Grundsätze" oder "Regeln" menschlichen Zusammenlebens ist, bislang aber kein befriedigendes *substantielles* Ergebnis erbracht hat, wahrscheinlich auch nicht erbringen konnte, denn: "Gerechtigkeit ist kein absoluter, sondern ein relativer Begriff, dessen je konkreter Inhalt in Relation steht zu bestimmten

⁶ Damit wird nicht in Abrede gestellt, dass ein derartiges Insistieren nicht "praktische", "außerakademische" Effekte zeitigen kann, von einer Sensibilisierung in der Gesellschaft bis zur Festschreibung von wissenschaftlichen Förderprogrammen.

⁷ Zu diesem Ansatz bemerken Birnbacher und Schicha: "Die Interpretation 3 läßt sich rekonstruieren als eine intergenerationelle Version des sogenannten *negativen Utilitarismus* [...], der eine Verpflichtung zur Befriedigung der Bedürfnisse anderer lediglich bis zur Schwelle der Vermeidung und Linderung ausgesprochener *Notlagen* fordert. Diese Interpretation dürfte dem Begriff der Nachhaltigen Entwicklung, wie sie sich im Brundlandt-Bericht findet, am nächsten kommen" (Birnbacher/Schicha 1996, S. 153).

sozialen Zielen und Sinngehalten" (Walzer 1992, S. 440).⁸ Dieser Schwierigkeit waren sich die Autoren des "Brundtland-Berichts" möglicherweise bewusst, den sie haben vermieden, eine für ihr Anliegen (Sicherung einer zukunftsfähigen Entwicklung) wichtige theoretisch-konzeptionelle Grundlage (Gerechtigkeit) weiter zu explizieren. Wenn mit einer "Theorie der (inter- wie intragenerativen) Gerechtigkeit" Grundsätze, Prinzipien, Regularien und Verfahren für die Zuweisung von Rechten und Pflichten sowie für die angemessene (richtige? gleiche?) Verteilung gesellschaftlicher Ressourcen, Güter und "Exkremete" erstellt werden sollen, dann gilt es, vor allem für die Wahrnehmung einer Zukunfts- und Langzeitverantwortung⁹ (also im intergenerativen Sinne) folgende Fragen zu beantworten: Erstens "die Frage nach der *zeitlichen Reichweite* der Zukunftsverantwortung, zweitens die Frage nach der *ontologischen Reichweite*, den *Objekten* der Zukunftsverantwortung, drittens die Frage nach den *Inhalten* der Zukunftsverantwortung, viertens die Frage nach dem *Gewicht* der Zukunftsverantwortung im Verhältnis zur Gegenwartsverantwortung und fünftens das Problem der *Motivation* zur Akzeptierung und praktischen Übernahme von Zukunftsverantwortung" (Birnbacher/Schicha 1996, S. 143f.).

4.1. Es fällt auf, dass Technik im Zusammenhang mit Nachhaltigkeit kaum Erwähnung findet,¹⁰ dass ökonomische, ökologische und soziale Zusammenhänge als relevant angesehen werden, nicht jedoch technische (vgl. zum Folgenden ausführlicher Banse 1997a). Ist das ein Zufall oder eine bewusste konzeptionelle Prämisse? Ist Technik für das "Leitbild Nachhaltigkeit" eine vernachlässigbare oder gegenüber dem Sozialen, dem Ökologischen, dem Ökonomischen und dem Institutionellen nur eine abgeleitete bzw. abhängige Größe? Zur letzten Frage meine ich nein, denn das wäre eine ungerechtfertigte Simplifizierung, wäre die gedankliche "Ausblendung" eines wirkmächtigen Bereichs, wenn es darum geht, Nachhaltigkeit zu verwirklichen. Für eine Einbeziehung des Technischen in Überlegungen zu Langzeitverantwortung und Sustainability spricht auch folgende Erkenntnis: Die Geschichte der Technik belegt, dass Rückstände ("Exkremete") der Produktion und Konsumtion – ganz sicherlich ein nicht unbedeutender Beitrag zur Umweltbelastung – in

⁸ Analog auch: Es "gibt nicht die *eine* soziale Gerechtigkeit. Es kann immer nur nach *mehr* sozialer Gerechtigkeit gestrebt werden. Insofern ist sie allein nur in unterschiedlichen Stufen denkbar" (Kramer 1992, S. 106); und: "Die angebliche Ewigkeit, die Zeit- und Raumlosigkeit des Gerechtigkeitsprinzips ist [...] erkaufte durch eine Vieldeutigkeit, die den entgegengesetzten Inhalt spielend in sich zu integrieren in der Lage ist" (Klenner 1982, S. 150). Infolgedessen geht es nach Forst "um die Möglichkeit eines Begriffs moralisch begründeter politischer und sozialer Gerechtigkeit, der den Vorwurf der Kontextblindheit ebenso vermeidet wie einen Kontextualismus, der den universalistischen Kern der Forderung nach 'Gerechtigkeit' verkennt. [...] Gerechte Prinzipien sind [...] solche, die *allgemein* und unparteiisch gerechtfertigt sind, indem sie den *konkreten* Interessen, Bedürfnissen und Werten der von ihnen Betroffenen auf angemessene Weise entsprechen" (Forst 1994, S. 10, 348).

⁹ Bezogen auf technisches und technisch instrumentiertes Handeln wird m.E. mit der Formulierung "Langzeitverantwortung" im Vergleich zu "Zukunftsverantwortung" sprachlich dem Umstand besser Rechnung getragen, dass mit *heutigen* Handlungen über zeitlich möglicherweise sehr lange Handlungsketten in die Zukunft "hineingewirkt" wird, damit Zukunft in gewisser Weise präterminiert wird, zukünftige Handlungsmöglichkeiten "festgelegt" (eröffnet, ausgeschlossen, vorgeschrieben, verhindert usw.) werden. In diesem Sinne beginnt Zukunft tatsächlich bereits in der Gegenwart.

¹⁰ Ausnahmen sind vor allem das Verweisen einerseits auf negative ökologische Effekte der Technisierung insgesamt oder einzelner Bereiche, andererseits auf "Langzeit"konsequenzen singulärer technischer Lösungen (etwa die mit der Endlagerung radioaktiven "Abfalls" verbundenen Probleme oder die Auswirkungen von "Großprojekten" vor der Art des Assuan-Staudamms).

nennenswertem Umfang erst mit Beginn der Industrialisierung auftreten; vorher gab es eine möglichst vollständige Verwertung sowohl der Roh- und Ausgangsmaterialien als auch der aus dem Verwendungszusammenhang ausscheidenden Artefakte. Industrialisierung hieß (und heißt noch heute) vor allem vermehrter ("exzessiver") Technikeinsatz. Dieser erst ermöglichte mit dem heute bekannten Ausmaß des Eingriffes in die Natur mit seinen Langzeitwirkungen (egal, ob in Form von massiver Umweltveränderung oder als gentechnisch realisierte Modifikationen von Bestehendem).

Angesichts der Bedeutung des Technischen im Stoffwechsel mit der Natur sollte/müsste Sustainability auch im Zusammenhang mit der Technik und ihrer Entwicklung (Technikgenese) eingefordert werden. Dazu muss Nachhaltigkeit zuerst im Prozess des Entwurfs, der Konzipierung und der Gestaltung technischer Lösungen ("engineering design") und sodann auch im Verwendungshandeln einen angemessenen Platz haben. Damit wird unmittelbar auf drei Sachverhalte verwiesen:

- es kann nicht allein um "end-of-pipe"-Technologien gehen, bei denen erst im Nachhinein und additiv Belange der negativ bewerteten Umweltbeeinflussung berücksichtigt werden;
- es geht nicht allein um die "Nutzerverantwortung" bei der Nachfrage- oder Nicht-Nachfrage, beim Einsatz oder Nicht-Einsatz von "sustainability-gerechter" Technik;
- es stellen sich die Fragen nach dem "Was?" und dem "Wie?" hinsichtlich der technikbezogenen Forderung und Förderung von Nachhaltigkeit.

4.2. Den letzteren Gedanken fortführend ist festzuhalten, dass Sustainability den Bezug auf Komplexität und Zeit (Zeitlichkeit, Zukunft, Endlichkeit) erfordert.

Komplexität in der Technik bezieht sich auf die technischen Sachsysteme ("Artefakte") einschließlich ihrer Umwelt, auf die Entscheidungs- und Selektionsprozesse und -bedingungen bezüglich Technik und technischem Handeln sowie auf die daran beteiligten Akteure im Herstellungs- wie Nutzungszusammenhang einschließlich ihrer "handlungsleitenden Gründe". Dabei erfasst Komplexität nicht vorrangig die Situation lebensweltlicher Gegebenheiten oder Zusammenhänge (diese sind allemal "unendlich komplex"). Vielmehr geht es um die Frage, wieviel Komplexität für die Lösung eines Problems möglich wie notwendig in die Betrachtungs- und Behandlungsperspektive einzubeziehen ist, welches problembezogene Maß an "Komplexitätsberücksichtigung", an Beachtung von Vermittlungen, Rückkopplungen, Interdependenzen, "Vernetzungen" usw. unumgänglich ist, letztlich also darum, welche Problemlösungskapazität mit einer je zweck- und zielgebundenen "Modellierung" eines ausgewählten Bereichs der Wirklichkeit erhofft, wahrgenommen oder erreicht wird. Komplexität wird im technischen Wissen und Handeln einerseits vorrangig unter dem Stichwort "Komplexitätsreduktion" behandelt (z.B. in Form von Vereinfachung, Idealisierung, Isolation und Modellierung), andererseits durch die Betonung der Notwendigkeit "ganzheitlicher" Betrachtungen und "fachübergreifender" Sichtweisen. Dabei wird schnell deutlich, dass vor allem die Reduktion über ein ausgefeiltes – wenn auch nicht einfach zu handhabendes – "Werkzeug" verfügt, während-

dessen "Ganzheitlichkeit" ("Holismus") oftmals nur als "Feigenblatt" mangels entsprechender theoretischer Konzepte und methodischer Mittel fungiert.¹¹

Bezogen auf technikwissenschaftliches Wissen findet *Zeit* nur in wenigen Wissensbeständen explizit Beachtung. Genannt seien stellvertretend: Dynamik, Zuverlässigkeits- und Stabilitätstheorie, Alterungsprozesse, Transport- bzw. Übertragungsvorgänge (Stoffe, Energien, Informationen). Dabei handelt es sich dann vorrangig um die Einbeziehung der Zeitdauer oder die Berücksichtigung von Zeitspannen. Für technisches Handeln tritt Zeit vor allem als "äußere" Bedingung auf: Zeitdruck für ein Projekt ("Zeit ist Geld!"), Lebensdauer (-zyklus) für ein Produkt, Zeitregime (-takete) für eine Produktion.

Das gegenwärtig vorherrschende Paradigma der mit technischem Wissen und Handeln Befassten ("Technikbild") ist vor allem durch das Vorherrschen folgender Denkmuster charakterisiert (siehe Abbildung 1), Denkmuster, die die Phänomene "Komplexität" und "Zeit" weitgehend auszublenden in der Lage sind. (Denen seien bereits an dieser Stelle Merkmale gegenübergestellt, die ein zeitgemäßes, weil problemadäquateres Technikbild charakterisieren könnten oder sollten.)

Abbildung 1: Merkmale unterschiedlicher Technikbilder

<i>Gegenwärtiges Denkmuster</i>	<i>Erforderliches Denkmuster</i>
deterministisches System	stochastisches System
statisches System	dynamisches System
Kontinuum	Diskontinuum
Einzelheit	Vielheit/Komplexität
technikzentriert, -orientiert	anthropo-, humanorientiert
disziplinar	multi-, transdisziplinar

eigene Darstellung

4.3. Daraus lässt sich nun als Konsequenz ableiten, dass für das technische "Hervorbringungs"handeln ("engineering design") ein Paradigmenwechsel erforderlich ist, da nur auf diese Weise im Prozess der Generierung, Produktion und Nutzung von Technik Sustainability gebührend berücksichtigt und nachhaltige technische Entwicklungen befördert werden können. Damit wird zum Ausdruck gebracht, dass unsere tradierten Denkmuster bezüglich unserer eigenen "Schöpfungen", den technischen Sachsystemen, Denkmuster, die den Umgang mit bzw. die Entscheidungen über die Herstellung wie Verwendung dieser "Arte-Fakte" betreffen, hinter den strukturellen Entwicklungen dieses Teils der Lebens-

¹¹ Wie u.a. Dörner nachgewiesen hat, ist der Umgang mit Komplexität alles andere als einfach, so dass "Komplexitätsreduktion" möglicherweise eine eingeübte und tradierte mentale Anpassungsleistung oder Überlebensstrategie darstellt, die allerdings auch gravierende Probleme aufwerfen kann (vgl. Dörner 1989).

welt zurückgeblieben sind. Der geforderte Paradigmen-Wechsel ist sicherlich leichter als konzeptioneller Anspruch formuliert denn in – möglichst praktikable – Aussagen gebracht. Deshalb nur einige vorsichtige "Annäherungen". Was könnten Facetten sein, die einerseits das veränderte Paradigma ("Technikbild") betreffen, andererseits Hinweise sowohl auf allgemeine Handlungsbedingungen wie auch auf unmittelbare Gestaltungsmöglichkeiten vor dem Hintergrund des Leitbildes "Nachhaltigkeit" geben? Es ist bisher deutlich geworden, dass vorrangig nicht der Entwurf eines Maschinenelements, die Gestaltung einer Wirkpaarung oder die Struktur eines Computerprogramm-Befehls das "Objekt der Begierde" sind (obwohl sie ausdrücklich *nicht* ausgeschlossen seien!). Nachhaltigkeit wird sich technisch vermittelt – wenn überhaupt – vorrangig auf der Ebene größerer technischer Einheiten, umfassenderer Mensch-Technik-Systeme oder gar ganzer technischer Entwicklungsrichtungen durchsetzen lassen, da vor allem dort der Bezug zu Nachhaltigkeit deutlich wird bzw. da sich dort am ehesten ein ("technikbasierter") Beitrag zur Umsetzung von Sustainability leisten lässt. Mit gebotener Vorsicht sei dazu einiges ausgeführt.

(a) Eine der Problemsituation angemessene *komplexe* Sicht- und Handlungsweise darf nicht nur die naturale, sondern muss gleichermaßen auch die humane und soziale Dimension der Technik erfassen (vgl. Ropohl 1979, S. 30ff.) und dabei deren globales Ausmaß in Rechnung stellen. Damit wird deutlich, dass Technisches nur dann problemadäquat behandelt wird, wenn es als "Sozio-Technisches" behandelt, mithin Technik als gesellschaftliches "Phänomen" unterstellt wird.¹² Durch die vielfältigen Interdependenzen ihrer Voraussetzungen und Wirkungen mit Individuum, Gesellschaft, Politik, Kultur, Recht, Arbeits- und Lebensweise sowie Weltsicht weist das Technische weit über das rein Artifizielle hinaus, verweist darauf, dass es ein menschliches Konstrukt ist, das in und mit dem Konstruktcharakter (dem "*Entworfensein*" und dem "*Gemachtsein*") seine anthropologische, seine soziale und vor allem seine kulturelle Dimension offenbart, die in ihren vielfältigen Ausformungen in Überlegungen zur Technikentwicklung und -gestaltung unter dem Gesichtspunkt der Nachhaltigkeit von Anfang an einzubeziehen sind.¹³

(b) Die Berücksichtigung der *Zeitdimension* darf sich sicherlich nicht nur auf das Einfordern der Beachtung zukünftiger Generationen und ihrer Lebensgrundlagen bei heutigen

¹² Vgl. dazu Banse/Striebing 1991; Ropohl 1993. Technik ist nicht anders denn als Soziotechnisches, d.h. als Ergebnis zielorientierter menschlicher Aktivitäten (vor allem Erkennen, Zwecksetzen, Bewerten, Entscheiden und praktisch-gegenständlich Handeln) in einem konkreten sozialen Umfeld, das "Inhalt" wie "Form" sowohl von spezifischen technischen Lösungen als auch den gesamten Bereich der Technik in hohem Maße beeinflusst ("strukturiert"), lebensweltliche Wirklichkeit. Im Zuge von selektiven Wahrnehmungsprozessen ist es allerdings möglich, Technik gedanklich so weit aus dieser "gesellschaftlichen Verklammerung" herauszulösen, dass als *Resultat* unter "Technik" allein die mit der unmittelbaren Funktionserfüllung verbundenen Beziehungen und Zusammenhänge erfasst sind. Wird dann ein solchermaßen reduziertes Verständnis als *Ausgangspunkt* für umfassendere Fragestellungen der vorliegenden Art genommen – was im Bereich der Technikentwickler nicht unüblich ist –, dann muss zum "Technischen" notwendigerweise nachträglich das "Nichttechnische" hinzugefügt werden, um das "Soziotechnische" rekonstruieren bzw. reformulieren zu können; vgl. auf einen konkreten technischen Bereich bezogen näher dazu Banse 1997b.

¹³ Dessen erst nachträgliche Berücksichtigung oder gar weitgehende Ausblendung wird immer zu Defiziten in der Zielerreichung führen (z.B. in Form von ökonomischen oder Zeitverlusten, Akzeptanzschwierigkeiten, Nichtbewährung am Markt, Verkürzung des Lebensdauerzyklus u.ä.), die – bestenfalls! – mit der erstaunten Frage verbunden sind, warum denn das "so gut" oder "so exakt" Geplante nicht oder nicht in vollem Umfang eingetreten sei.

Planungen und Entscheidungen beschränken. M.E. geht es um (nicht mehr, aber auch nicht weniger als um) Konsequenzen aus der Einsicht, dass die Zukunft "prinzipiell offen" ist. Das hat z.B. einen wissensmäßigen Aspekt, nämlich den, dass wir hinsichtlich zukünftigem nicht über "kein Wissen", sondern vielmehr über "Nicht-Wissen" verfügen.¹⁴ Zu unterscheiden sind vor allem folgende Formen: "Nicht-wissen-können" bzw. "Nicht-genau-wissen-können"; "Noch-nicht-wissen" bzw. "Noch-nicht-genau-wissen"; "Nicht-genau-wissen".¹⁵ Die Aufgabe besteht m.E. mit Blick auf Nachhaltigkeit darin, erstens unsere Wissensbestände auch auf diese Weise zu "ordnen" (denn dann werden möglicherweise Forschungsfragen besser formulierbar), und zweitens die Frage zu beantworten, wie wir (bewusst und kompetent) mit diesem "Nicht-Wissen" umgehen, wie es gegenwärtig "prozessiert" und "kommuniziert" wird sowie unser (aktuelles wie strategische) Denken und Handeln beeinflusst.

(c) Es ist jene "Umgebung" zu beachten, in die hinein dem Prinzip der Nachhaltigkeit verpflichtete technische Lösungen implementiert werden bzw. zu implementieren sind, und innerhalb derer diese Lösungen akzeptabel sind bzw. akzeptiert werden usw. Diese "Umwelt" bzw. "Umgebung" kann man als *Kultur* bezeichnen, wenn man darunter das Ergebnis menschlicher Lebens- und Daseinsbewältigung in einer Handlungs- und Kommunikationsgemeinschaft versteht. Repräsentiert wird Kultur dann vorrangig durch das (Handlungs-)Wissen, durch technische Sachsysteme und deren Einbeziehung in Handlungsabläufe, durch verfestigte Wertekonstellationen sowie durch tradierte Praxen, die sowohl Sitten¹⁶ als auch Institutionen einschließen (vgl. Hartmann/Janich 1996, S. 31ff.) Damit ist zugleich das kulturelle (und auf diese Weise auch das technikbezogene) Selbstverständnis einer Gesellschaft zu thematisieren, welches (technikbezogen!) einerseits "technogenen" Erwartungen und Erfordernissen Rechnung tragen bzw. Ausdruck verleihen sowie andererseits einen vorausschaubaren Einsatz von bzw. Umgang mit technischen Lösungen zulassen und garantieren muss. Dazu sind deren mögliche Vor- und Nachteile, deren "Gewinne" und "Verluste" vor allem in individueller, sozialer, ökologischer und ökonomischer Art zu kommunizieren. Auf diese Weise wird auch die Grenze des - je zeit- und kontextabhängigen - akzeptablen bzw. akzeptierten technischen "Verhaltens" festgelegt, deren Überschreitung zu (individuellen wie institutionellen) "Abwehrreaktionen" (Ablehnung, uneffektive Nutzung, Rückgriff auf konventionelle und bewährte Routinen oder Schemata u.ä.) führen kann. Eine Lösung der mit dem Bedürfnis der Gestaltung "nachhaltiger Technik" verbundenen Probleme wird nur dann erfolgen können, wenn die Entwicklung einer angemessenen "technischen Kultur" (im Rahmen von Lebens- und Gesellschaftsentwürfen) dem Spannungsfeld von individuellen und gesellschaftlichen Erfordernissen vor dem Hintergrund von Gegenwart und (wünschenswerter) Zukunft Rechnung trägt.

¹⁴ "Nicht-Wissen" ist jedoch nicht nur durch die Zeitdimension des Zukünftigen begründet, sondern hat auch eine strukturelle Seite, die sich beispielsweise darin äußert, dass zum Zeitpunkt der Gegenwart infolge der Vielzahl von interessierenden Komponenten und deren möglichen aktuellen Beziehungen untereinander nicht alle relevanten Informationen vorliegen (können). Man denke etwa an Schadstoffe und deren Kombinationseffekte.

¹⁵ Zur Gesamtproblematik des Nicht-Wissens bzw. des "unvollkommenen", "unvollständigen" oder "unsicheren" Wissens vgl. Banse 1996.

¹⁶ Hierzu zählen in meinem Verständnis auch die in ihrer Bedeutung nicht zu vernachlässigenden ritualisierten und symbolischen Handlungen.

(d) Forderungen sind schneller aufgestellt als in operationalisierbare Vorgaben oder Anweisungen umgesetzt, und diese sind gewiss leichter formuliert denn realisiert. Die von mir gemachten Anregungen ("Forderungen", "Erfordernisse") bedürfen unbedingt einer Umsetzung und Erweiterung ("Konkretisierung") im Hinblick auf anwendbare Handlungs- und Verhaltensoptionen, einer "Transformation" in Gestaltungsprinzipien und in technische Strategien, in Bewertungskriterien und in ein zweckbezogenes methodisches Instrumentarium. Dazu ist auch die Einbeziehung aller Akteure erforderlich, denn ohne die Berücksichtigung ihrer sicherlich differierenden Sichten ist eine Konkretisierung und Operationalisierung des Leitbildes Nachhaltigkeit nur schwerlich möglich, wenn nicht überhaupt gänzlich unmöglich. Es gilt herauszufinden, wo - bezogen auf Komplexität und Zeit (und damit auch auf Nachhaltigkeit)- die "goldenen Schnitte" liegen bzw. welche Randbedingungen nichttechnischer, aber auch technischer Art bewirken, dass der "goldene Schnitt" gerade hier und nicht dort liegen sollte oder müsste.

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CONTOURS ORGANISATIONNELS DE LA STRATEGIE DE DEVELOPPEMENT DES PME EN PHASE DE REPRISE

Cet article se propose de répondre à deux questions fondamentales. Quels sont les principaux contours des stratégies de développement mis en œuvre par les repreneurs de PME ? Quels en sont les impacts sur les différents acteurs, notamment internes à l'entreprise ?

Pour ce faire la méthode retenue est la collecte et le traitement de données empiriques au regard du processus d'implication fonctionnelle du repreneur et des options stratégiques retenues. Une première enquête a été menée auprès de 53 repreneurs par le biais d'un questionnaire. Ensuite, nous sommes intervenus de manière plus approfondie auprès de cinq entreprises à partir des hypothèses relatives aux contours organisationnels des stratégies de développement issues de l'enquête quantitative. Ces interventions nous ont conduit à proposer un dispositif d'accompagnement centré sur la cohérence des stratégies de développement retenues et les contours de mise en oeuvre qui les sous-tendent : management, organisation du travail et compétences.

Mots clés : PME en phase de reprise, repreneur, stratégie de développement, accompagnement, management, organisation et compétences

1. INTRODUCTION

De nombreuses études sont menées dans le domaine de l'entrepreneuriat. Le thème de la reprise d'entreprise semble avoir été délaissé. Certains auteurs (Deschamps, 2000; Fayolle 2000; Paturel et Deschamps, 2001) s'y sont penchés. Ils abordent la reprise comme une véritable manière d'entreprendre ou encore la définissent comme une option de l'entrepreneuriat. L'optique de nos recherches se situe dans le même positionnement. Cependant, il s'agit d'un terrain difficile à étudier. La reprise paraît plus périlleuse que la création. Le marché et la clientèle existent et l'organisation interne est en place. Comment réussir à intégrer une personne extérieure munie de logiques entrepreneuriales différentes ? Il faut avoir des compétences transversales, être spécialiste dans un secteur ciblé, volontaire et hargneux. Le repreneur doit mettre en adéquation ses compétences et son projet avec l'identité organisationnelle de l'entreprise à acquérir. Il importe que son projet soit cohérent par rapport à l'acquisition d'une entreprise comportant des invariants culturels incontestables.

L'aspect psychologique des acteurs de l'entreprise lors de l'arrivée du repreneur est également essentiel. Il nous faut comprendre les réactions face aux changements dans le but de mieux les accompagner. Nous choisissons de limiter cette observation dans la

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phase repreneuriale comme le dit Deschamps. Cette période de reprise des « rennes » amène nombre de changements au sein de l'organisation et il est utile de s'y pencher. Deux interrogations fondamentales nous interpellent. Quels sont les principaux contours du projet de développement mis en œuvre ? Quels en sont les impacts sur les différents acteurs, notamment internes à l'entreprise ?

Pour répondre à ces interrogations, il nous paraît judicieux de cerner les domaines d'implication personnelle des repreneurs de PME et d'observer la manière dont ces mêmes repreneurs tissent des liens d'information ou de collaboration avec les acteurs internes tout au long des deux principales étapes de leurs projets: pendant et après la reprise. Il est même important de prendre en compte :

- leur capacité à gérer les risques et les changements stratégiques ou leur capacité d'apprentissage,
- leur capacité à intégrer en permanence les ressources et les compétences humaines facilitant une meilleure dynamisation de la vision stratégique.

Pour ce faire la méthode retenue est la collecte de données par le biais d'un questionnaire. L'enquête a été menée auprès de 53 repreneurs. L'échantillon paraît faible mais l'objectif se limite à une étude exploratoire des comportements entrepreneuriaux (notamment au sens de développement stratégique) des repreneurs de PME. Les résultats de cette première enquête sont complétés par cinq monographies approfondies. Tout ceci nous a conduit à mieux identifier les contours de leurs actions de développement stratégique. Celles-ci sont de nature à favoriser l'émergence des démarches d'accompagnement individuel et collectif plus adaptées. Il s'agit de démarches d'accompagnement susceptibles de mieux professionnaliser l'acte de suivi entrepreneurial (Albert et al., 1994 ; Julien, 1996 ; Julien et Marchesnay, 1992 et 1996). C'est pourquoi nous avons choisi de centrer notre article sur les enseignements tirés de ces monographies.

Aussi est-il important de préciser, dans une première partie, le cadre conceptuel et méthodologique de notre recherche en termes de repérage des modes d'implication personnelle du repreneur et ses logiques de gestion du risque entrepreneurial. La deuxième partie est naturellement consacrée aux contours des stratégies développées selon les deux phases clés du processus repreneurial intégrant le style managérial et le système organisationnel les plus adaptés.

2. PRISE EN COMPTE DES FONCTIONS D'IMPLICATION PERSONNELLE DU REPRENEUR DE PME DANS UNE PERSPECTIVE D'ORGANISATION STRATEGIQUE

Le phénomène entrepreneurial se caractérise par l'innovation, la proactivité, la prise de risque, la capacité à créer et à saisir des opportunités d'affaires. Ces caractéristiques sous-tendent les quatre dimensions entrepreneuriales rappelées par Verstraete et Fayolle (2005) : la création d'organisations, la recherche d'opportunités, la création de valeur ou encore l'innovation.

Coase disait déjà en 1930 que la pertinence d'une nouvelle organisation résulte du fait qu'elle se substitue au marché. C'est dire que le comportement entrepreneurial relève de la création de nouvelles organisations (Gartner, 1993 ; Thortorn, 1999). Au sein de telles organisations, l'intensité du changement pour les acteurs et l'importance de la création de valeur (liée au risque encouru) se situent à des niveaux élevés sous-tendus par les phénomènes d'impulsion ou d'implication personnelle de l'entrepreneur et des projets

stratégiques construits (Bruyat, 1994). Il est indispensable d'expliciter ces phénomènes pour mieux les appréhender dans le contexte de reprise de PME.

2.1. Réactivation organisationnelle comme fonction clé du repreneur de PME

Pour J.-B. Say (1972), la mise en place d'une organisation est une des fonctions clés de l'entrepreneur. Cette fonction consiste à :

- Structurer les compétences pour réunir et harmoniser les facteurs de production ;
- Créer le cadre et les conditions d'une utilisation optimale de ces compétences et facteurs ;
- Créer le cadre et les conditions d'une utilité optimale des produits finaux mis à disposition du consommateur.

Pour le repreneur, l'exercice de cette fonction nécessite particulièrement le développement des capacités de meneur d'homme au-delà des aptitudes qu'exige l'activité retenue. Diriger et conduire les acteurs de l'entreprise déjà existante vise à mieux répondre aux impulsions des marchés avec les offres qui créent leurs propres demandes. Une manière de dire que même s'il est impossible de créer le besoin chez le consommateur, l'offre créatrice (c'est-à-dire originale) suscite le besoin et attire le client. Le développement de l'offre créatrice élargit le marché de l'entrepreneur qui se doit d'avoir des aptitudes plus managériales au-delà de la simple vision patrimoniale de son affaire (Tounès et Fayolle, 2006 ; Debourse et Archibald, 2009). La recherche de la productivité facilitée par les économies d'échelle, d'envergure et de variété s'impose. Elle passe également par une bonne exploitation des compétences et des ressources internes (Lahti, 2000). C'est le propre de l'entrepreneur tourné vers l'innovation (Torrès, 2001). Pour exploiter au mieux les compétences et les ressources internes, le repreneur a besoin de valeurs personnelles comme la flexibilité, la confiance en soi, l'autonomie, l'écoute aux niveaux interne et externe, l'initiative ou la créativité. Ces aptitudes lui permettent de se placer au cœur du processus économique local et de mieux organiser une croissance partagée.

C'est dire que le repreneur qui veut conduire une croissance partagée ne peut échapper à une réactivation organisationnelle. Faire émerger de nouveaux besoins de la part des clients et y répondre exige des capacités de flexibilité, d'adaptabilité et de réactivité. et porte sur la gestion du système de l'information, le processus de production ou l'organisation du travail. Le repreneur se doit d'organiser le développement de son entreprise en prenant des risques calculés lui permettant de contribuer au bouleversement du cours des choses et de l'ordre établi (Tounès et Fayolle, 2006). Pour y parvenir, l'engagement personnel en tant qu'acteur principal de ce processus entrepreneurial se veut total, du moins au niveau de certaines fonctions clés (Shane et Venkararam 2000).

Cet engagement constitue la source de l'enthousiasme des autres acteurs internes favorable à la saisie de nouvelles opportunités. Comme le soulignent Stevenson et Jarillo (1990) ou Bygrave et Hofer (1991), la réactivation organisationnelle doit prendre en compte les aspects de découverte, d'évaluation et d'exploitation d'opportunités. L'organisation entrepreneuriale est celle qui est en mesure de saisir les occasions d'affaires (Reid, 1981 ; Flechter et Vyakarnam, 1999). Une telle qualité est avant tout du ressort du dirigeant qui joue un rôle prédominant dans la gestion de la PME. C'est pourquoi certains travaux s'intéressent particulièrement aux caractéristiques personnelles et traits psychologiques du dirigeant de PME pour expliquer ses choix entrepreneuriaux au

sens du développement de couples produits/marchés (Wiedersheim-Paul, Olson et Welch, 1978 ; Reid, 1981 ; Dichtl and al., 1984 ; Lloyd-Reason et Mughan, 2002 ; Jaffe et Pasternak, 1994 ; Harveston et al., 2002).

Ces travaux montrent également que les dirigeants de PME (notamment les PME de moins de 100 salariés) font souvent appel aux compétences externes. En fait, les PME doivent assurer pratiquement toutes les fonctions d'une grande entreprise sans pouvoir disposer de compétences différenciées et d'une division très fonctionnelle du travail. Par exemple manager en même temps des projets et des activités traditionnelles opérationnelles, acquérir une polyvalence fonctionnelle, gérer simultanément et non séquentiellement des activités multiples, vivre en permanence avec chacune des dimensions de l'acte d'entreprendre. Ceci est évidemment à la source de la richesse et de la difficulté du processus entrepreneurial de la PME. Les domaines fonctionnels qui nécessitent l'implication personnelle du repreneur sont nombreux. D'où l'importance des trois types de données fortement corrélées:

2.2. Implication fonctionnelle du repreneur comme source de gestion du risque stratégique au même titre que le créateur

Les auteurs de référence de cette vision entrepreneuriale restent incontestablement Cantillon (Cantillon, 1990 et 1997), Knight (Knight, 1921) et Schumpeter (Schumpeter, 1954). A la source, l'entrepreneur est né pour savoir faire face à l'incertitude et innover. L'incertitude se traduit par l'achat et/ou la production des biens et services à un coût certain mais avec un prix de vente incertain. C'est un risque qui n'est pas simplement de nature financière. Il est également lié à l'insécurité de l'emploi, au stigmate de l'échec, à la restriction du temps consacré à la famille et aux amis, etc. Le profit ou la richesse que dégage l'entrepreneur récompense cette incertitude. Le caractère incertain du monde en général et du marché en particulier, rend l'acte d'entreprendre incertain. L'incertitude de l'univers de l'entreprise sous-tend le risque encouru par l'entrepreneur. Celui-ci doit être capable de conférer des probabilités d'apparition aux situations envisageables et d'affronter des situations inimaginables (Facchini, 2007). Le risque résulte des erreurs ou des difficultés relatives à l'appréciation des mondes possibles mais aussi à la survenance des situations inimaginables.

Cantillon accorde une importance particulière à l'expérience personnelle de l'entrepreneur. Cette expérience personnelle doit lui permettre d'anticiper le risque. Par exemple, il est tenu de :

- Evaluer l'état général du marché ;
- Prévoir les comportements et décision d'achat et de réaction des concurrents ;
- Prévoir les niveaux de prix au regard de la volonté et des possibilités des clients ;
- Utiliser les méthodes les plus avantageuses pour dégager du profit.

Aux dires de David Ricardo, ces quatre fonctions relèvent de la responsabilité exclusive de l'entrepreneur en tant que propriétaire du capital à investir et principal décideur du choix opéré. Il exerce cette responsabilité en s'appuyant sur les connaissances du savant pour créer et développer les produits utiles à la société (Say, 1972). Les connaissances mises au point par le savant permettent à l'entrepreneur de concevoir les produits les plus adaptés aux besoins de la société et de développer ces produits à partir de

l'organisation du travail de l'ouvrier. L'incertitude liée à l'activité entrepreneuriale peut être réduite grâce à la capacité de l'entrepreneur à suivre la séquence du processus économique. Il est au cœur de ce processus. Il joue alors les rôles suivants :

- Intermédiaire entre toutes les classes des producteurs ;
- Intermédiaires entre les producteurs et les consommateurs ;
- Organisateur de la production ;
- Utilisateur et exploitateur des opportunités ou des informations utiles ou avantageuses.

Selon Schumpeter, l'exercice de tels rôles doit le sensibiliser à deux types de risques (Schumpeter, 1954). Les risques prévisibles qui sont relatifs aux techniques de production et aux techniques commerciales mises en œuvre ; ils sont pris en compte dans les coûts de production et les prix de vente. Les risques imprévisibles qui peuvent occasionner des pertes et/ou des gains.

Ces deux types de risques jouent un rôle central dans la plupart des prises de décision entrepreneuriales, incluant l'entrée dans de nouvelles activités ou marchés (Julien et Marchesnay, 1988 et 1996 ; Bruyat, 1994 ; Filion, 1997) et l'introduction de nouveaux produits.

Malgré tout peu de recherches empiriques ont explicitement examiné comment les éléments de risque, leurs perceptions, et la propension des entrepreneurs à prendre des risques influencent leurs choix entre aventures entrepreneuriales potentiellement risquées. Ce n'est que récemment que l'on commence à examiner le risque du point de vue de l'entrepreneur. Certains postulent que les entrepreneurs ne perçoivent pas un plus haut degré de risque que les non entrepreneurs, mais catégorisent l'information différemment en la « positivant » ou utiliseraient des biais pour simplifier et accélérer la prise de décision dans des environnements complexes et risqués. Ils raisonneraient plus en opportunités qu'en menaces et plus en forces qu'en faiblesses. (Saporta, 1994 ; Sammut, 1995 ; Gartner, 1989 et 1994). Par ailleurs il faut identifier trois composantes du risque : les pertes potentielles, la signification de ces pertes et le degré d'incertitude de ces pertes. L'information constituant une possible réduction de l'incertitude et du risque, constate-t-on alors différents profils d'entrepreneurs selon leur traitement de l'information ? Autant de questions restent à traiter, même si la façon qu'a l'entrepreneur de considérer la valeur stratégique de l'information, l'étendue et la diversité de ses relations externes (Julien et al 1997) sont déjà considérées comme des variables stratégiques importantes.

La capacité de l'entrepreneur à anticiper les changements de l'environnement et à réagir proactivement à ces changements anticipés est devenue un facteur clé de succès (Davidsson, 1989). On peut ainsi constater l'émergence de pratiques mieux organisées ou pro-actives de surveillance de l'environnement dans les entreprises innovantes, en réponse au caractère de plus en plus complexe et turbulent de l'environnement de la PME, et sur la base du développement du management de la connaissance et des technologies de l'information (Julien et al, 1997). On peut ainsi supposer que la démarche de surveillance de l'environnement, orientée marché ou technologie, focalisée ou anarchique, peut avoir un impact sur le spectre de changements impliqués, la structuration du flux de nouveaux produits et sur la capacité de l'entreprise et de l'entrepreneur à innover et à entreprendre. Par ailleurs, il faut souligner l'importance des facteurs sociaux sur les cognitions des

nouveaux entrepreneurs. La variété et l'ouverture des réseaux socio-cognitifs dans lesquels les entrepreneurs sont ainsi insérés sont des facteurs clés.

De plus, la dynamique de la PME procède par la création de savoir-faire technique et organisationnel dans une démarche collective qui relève de processus d'apprentissage au cours desquels les acteurs forgent une rationalité commune, spécifique à leur contexte, et qui est de nature procédurale et qui relève d'un façonnement culturel (Sammur, 1998; Hernandez, 1999; Teece, Rumelt, Dosi et Winter, 1994). On ne peut donc étudier l'influence des pratiques d'information sans explorer ce processus d'évolution progressive d'un apprentissage individuel vers un apprentissage organisationnel, l'interaction et le rôle des autres acteurs de l'entreprise dans la détermination d'un profil de surveillance de l'environnement et des choix stratégiques induits. Ceux-ci sont sous-tendus par le triptyque management / organisation / compétences individuelles ou collectives.

Au-delà des connaissances et des expériences issues des formations de base et des parcours professionnels, le dirigeant reprenneur de la PME doit disposer de certaines aptitudes indispensables au fonctionnement courant et au développement de son entreprise.

Nous postulons en effet que plus tôt, ou plus longtemps intervient l'accompagnement dans le processus de reprise de l'entreprise, plus il exerce une forte influence. De même, les besoins d'information comme d'accompagnement étant plus ou moins cruciaux selon le niveau de développement de la PME, l'influence des pratiques d'accompagnement et d'information doit varier. A priori, tout dépend de l'efficacité des modes et axes de surveillances de l'environnement privilégiés au regard des caractéristiques du reprenneur et du contexte de développement de l'entreprise reprise. Ces modes et ces axes de surveillance de l'environnement méritent d'être saisis au travers d'une méthodologie appropriée.

2.3. Modes de repérage empirique de l'implication organisationnelle et stratégique des repreneurs de PME

Les approches méthodologiques de notre étude sont fondées sur les techniques statistiques de traitement d'une base de données d'enquête. Nous avons utilisé essentiellement les techniques statistiques d'analyse exploratoire multidimensionnelle. Elles nous ont permis d'établir des liens entre pratiques d'accompagnement, veille informationnelle, stratégies et types d'innovations mises en œuvre, et cheminement des repreneurs.

Par ailleurs, nous sommes intervenus de manière plus approfondie auprès de cinq entreprises à partir des hypothèses relatives aux contours des stratégies de développement issus de l'enquête quantitative. Ces interventions nous ont conduit à proposer un dispositif d'accompagnement centré sur la cohérence des stratégies de développement retenues et les contours de mise en œuvre qui les sous-tendent : management, organisation du travail et compétences.

Description de la base de données d'enquête

Pour mener à bien les objectifs généraux de cette recherche, nous avons interrogé 53 repreneurs parfaitement identifiés au niveau du Littoral Dunkerquois. La base de données

de l'enquête ne recouvre donc pas tous les dirigeants de la région Nord-Pas-De-Calais mais un échantillon ciblé de repreneurs de PME (Deroo et Stanilawski, 2009).

Chaque repreneur ainsi interrogé a été amené à répondre à cinq groupes de questions

- Histoire de vie et principales motivations du repreneur,
- Domaines de spécialisations et fonctions d'implication personnelle avant, pendant et après la reprise,
- Préférences et recours aux structures d'accompagnement,
- Comportements en matière de veille informationnelle, de stratégies et d'innovation développés,
- Comportements en matière de saisie d'opportunités, de gestion de risques, d'organisation, de management et de mobilisation du personnel.

Après recodage des réponses obtenues et création de nouveaux items, nous avons obtenu la base de données qualifiées comportant 53 repreneurs (nombre de lignes de la base) et 299 variables (nombre de colonnes de la base). Trois bases de données ont ainsi été mises en place: une sous EXCEL, une sous SPSS et une sous SPAD.

Méthodes de traitements

Après les phases d'explorations simples et de recodage de l'ensemble des informations contenues dans la base de données, et après avoir souligné leur qualité et leur pertinence, nous nous sommes attelés à une première approche d'analyses exploratoires multidimensionnelles de l'influence des pratiques relationnelles, d'accompagnement et de veille informationnelle sur l'esprit d'entreprise des 53 dirigeants repreneurs. De telles méthodes statistiques ont la particularité de mettre en correspondance plusieurs questions (ou variables d'un point de vue statistique) et de pouvoir les traiter de façon simultanée.

Le but principal de cette chaîne d'approches exploratoires multidimensionnelles est de rechercher et de structurer les grandes tendances (typologies) des pratiques relationnelles, d'accompagnement et de veille informationnelle en fonction des premiers éléments les plus congruents: histoire de vie, structures d'accompagnement, contours des stratégies de développement.

Ainsi, pour permettre d'identifier au mieux le degré des pratiques d'accompagnement et leur influence sur certaines stratégies et sur l'esprit d'entreprise des repreneurs concernés, nous avons créé des sous-tableaux numériques en sélectionnant certaines questions recodées.

Ensuite, nous avons soumis ces tableaux numériques à certaines techniques statistiques d'analyses de données dites factorielles (Analyse des Correspondances Multiples: ACM, etc.) complétées par des techniques de classification ascendante hiérarchique pour créer des regroupements d'ensemble de dirigeants. Enfin, nous avons procédé à des tests statistiques paramétriques permettant d'apprécier l'importance des pratiques stratégiques ou compétences relationnelles de ces mêmes dirigeants.

Pertinence méthodologique

L'approche monographique nous permet d'atteindre une crédibilité suffisante des résultats issus de notre enquête quantitative. Nous recherchons à appliquer le principe de saturation évoqué par Yin (1990).

Caractéristiques des dirigeants repreneurs et des entreprises reprises

Une vue d'ensemble des caractéristiques des dirigeants repreneurs de notre échantillon constitué de 53 PME est indispensable.

- 67% des dirigeants interrogés ont un âge compris entre 31 et 50 ans, 23% d'entre eux sont âgés entre 19 et 30 ans et seulement 10% des entrepreneurs de notre échantillon ont un âge supérieur à 50 ans.
- Sur l'ensemble de notre échantillon, les hommes sont nettement majoritaires avec 70% contre seulement 30% de femmes. Ces dirigeants sont principalement d'un niveau secondaire (57 %) et d'une partie non négligeable de niveau primaire (13%). C'est dire que les repreneurs de niveau universitaire représentent 30% de notre échantillon.
- En résumé, les entrepreneurs de l'échantillon sont pour la plupart des hommes âgés de 31 à 50 ans ayant effectué des études de niveau secondaire.
- Les questions portant sur le type de reprise montrent que la majorité des dirigeants repreneurs (67%) sont devenus propriétaires par acquisition d'une entreprise en exploitation. On observe deux autres types d'acquisition à parts égales : la succession désignée et la reprise de faillite avec 17% des entreprises.
- Le secteur d'activité de ces entreprises se répartit avec une majorité de 55% dans le secteur commercial, l'autre moitié se partage entre le secteur service avec 26% et le secteur industriel avec seulement 19%.
- Au niveau des motivations, l'étude nous mène à déduire que notre échantillon est composé en général d'entrepreneurs ayant repris l'entreprise autant pour le plaisir d'entreprendre (85% de l'échantillon) que pour investir et gagner de l'argent (80% de l'échantillon) et l'ayant rachetée à un entrepreneur ou à un membre de famille (31%) et ce par l'intermédiaire de la famille ou amis (46% de l'échantillon), les organisations consulaires et les établissements bancaires étant totalement absents de cet mode d'acquisition.

2.4. Domaines d'implication du repreneur de PME et de stratégies de développement repérés

Il apparaît qu'en situation de reprise, l'entrepreneur doit faire preuve d'imagination et de créativité stratégique et organisationnelle (Leibenstein, 1968). La réponse imaginative qu'il apporte à une telle situation de changement important conduit à exploiter le potentiel productif de sa nouvelle entreprise. La nécessité d'adapter le système d'offre de son organisation aux nouvelles habitudes individuelles et collectives qu'il incarne ne fait pas de doute. Et pour mieux répondre aux attentes souvent singulières des acteurs en place ou entrants et des institutions socio-économiques locales, les capacités de flexibilité, d'adaptabilité et de réactivité sont incontournables. Le champ de l'innovation à incarner s'élargit et porte essentiellement sur la gestion de certaines priorités fonctionnelles, la gestion du système de l'information, le processus de production, l'organisation du travail, les produits et les services associés.

Priorités fonctionnelles mises en évidence

Les domaines de spécialisation et les fonctions d'implication personnelle du dirigeant repreneur sont consignés dans le tableau qui suit.

Tableau n°1 - Domaines de spécialisation et fonctions d'implication du repreneur

Domaines de spécialisation	Score (%)	Fonctions d'implication pendant la reprise	Score (%)	Fonctions d'implication après la reprise	Score (%)
technique / ingénierie / informatique	27	Production	35	Production	45
administration / politique	16	Personnel	70	Personnel	45
comptabilité / finance	40	comptabilité / finance	75	comptabilité / finance	75
marketing / vente	67	marketing / vente	75	marketing / vente	90
économique	13	Achat & approvisionnement	65	Achat & approvisionnement	85
		Recherche & Développement	35	Recherche & Développement	40
		Exportation	10	Exportation	20

Le tableau n°1 présente l'ensemble des domaines de spécialisation et des fonctions d'implication personnelle des entrepreneurs repreneurs étudiés. L'étude de ce tableau montre deux grands domaines de spécialisation des entrepreneurs : marketing / vente et comptabilité / finance. En effet, sur l'ensemble des entrepreneurs nous avons quasiment un entrepreneur sur deux qui est spécialisé dans ces deux domaines. Par contre, beaucoup moins d'entrepreneurs de l'échantillon sont spécialisés dans les deux domaines de l'administration / politique et le domaine économique qui représentent seulement 16% et 13%.

Les fonctions pour lesquelles le dirigeant repreneur a manifesté une implication personnelle aux deux stades clés du processus repreneurial sont clairement représentées. On note que quatre fonctions, finance/comptabilité – Personnel - marketing/vente et achat/approvisionnement, occupent une importance particulière pendant la négociation de reprise. Cette importance est maintenue ou nettement amplifiée après la reprise sauf pour la fonction « personnel ». Celle-ci est en opposition avec cette tendance d'amplification de l'implication personnelle du dirigeant au niveau de toutes les autres fonctions après la reprise. On remarque que les trois fonctions (finance/comptabilité - marketing /vente et achat/ approvisionnement) qui font plus appel aux partenaires extérieurs se détachent complètement des autres pendant les deux moments importants du processus repreneurial. Le domaine financier maintient son niveau d'importance (75%) alors les fonctions commerciale et d'approvisionnement gagnent respectivement 15 et 20 points. Les partenaires externes semblent attirer plus l'attention du repreneur que les acteurs internes au moment de l'engagement stratégique. Les principales options stratégiques évoquées au regard des positionnements concurrentiels et des pratiques informationnelles retenus sont présentées de manière synoptique dans le tableau n°2.

Tableau n°2 - Principales stratégies, positionnements concurrentiels et pratiques de veille informationnelle

Principales stratégies de développement et de gestion de risques	Score (%)	Types d'innovations et positionnement concurrentiel	Score (%)	Principales sources d'informations par rapport aux couples produits – clients et la cohésion interne	Score (%)
Diversification totale	39	Attaquer un nouveau marché non familier pour l'entreprise	11	Clients - fournisseurs	95
Diversification par incrémentation	37	Attaquer un nouveau marché mais familier pour l'entreprise	48	Revue et journaux spécialisés	85
Amélioration de compétitivité	17	Satisfaire les besoins des marchés que sert déjà l'entreprise	41	Foires et expositions professionnelles	70
Maintien ou consolidation	7	Bonne connaissance des concurrents actuels du marché	95	Membres de famille et du personnel	45
Evaluation et prise en compte des risques financiers	93	Réelle volonté à identifier les concurrents potentiels entrant sur le marché	95	Bonne connaissance des acteurs clés de l'entreprise	95
Mise en place d'une trésorerie destinée à faire face aux risques	63	Connaissance et recherche de nouvelles techniques de positionnement concurrentiel	65	Réelle volonté à saisir les opportunités	85

Le tableau n°2 montre les différentes stratégies en terme de développement de marché et d'introduction de produits / services que peuvent mettre en place les dirigeants repreneurs. On remarque ainsi que très peu d'entrepreneurs sont satisfaits de la situation actuelle (7%). Tandis qu'on a une grande majorité d'entrepreneurs qui désirent innover continuellement et introduisent prudemment de nouveaux produits / services (en moyenne 38%), d'autres entrepreneurs sont plus craintifs et ont pour objectif d'atteindre leurs buts en introduisant de nouveaux produits et ne représentent que 17% de l'échantillon.

On peut remarquer que les entrepreneurs essayent d'améliorer en permanence leurs produits et généralement innover plus fréquemment que leurs prédécesseurs et ainsi que leurs concurrents. Ceci nous donne une idée sur la façon dont l'entrepreneur partage son portefeuille d'innovations développées et commercialisées. Ainsi, nous avons environ un entrepreneur sur deux qui investit pour attaquer un nouveau marché mais familier pour l'entreprise. Nombreux aussi sont les entrepreneurs qui investissent pour satisfaire les besoins des marchés que sert déjà l'entreprise (41%).

On remarque que les trois principales sources d'information pour ces éléments de gestion stratégique sont les clients / fournisseurs, les journaux / revues et les foires et

expositions. Ces trois sources représentent au total 65% de l'échantillon et près de 90% en terme de fréquences d'utilisation pour le développement de couples produits / clients et de 70% au niveau de la veille technologique.

En résumé, on a alors les principales sources d'information pour chacun des 4 éléments de gestion :

1. **Développement de produits** : les clients / fournisseurs, les journaux / revues et les foires et expositions.
2. **Développement technologique** : les clients / fournisseurs, les journaux / revues et les foires et expositions.
3. **Ressources humaines et relations de travail**: le personnel et membres de famille.
4. **Environnement économique et financier** : les banquiers et les organismes consulaires.

Le simple parcours de ce tableau permet d'affirmer, d'une manière générale, que les dirigeants repreneurs de notre échantillon observent de près leurs concurrents et connaissent aussi bien leurs situations que leurs points forts et points faibles.

Il met également en relief une proposition qui semble mettre d'accord et même totalement d'accord presque l'ensemble de nos entrepreneurs. En effet, 93% des repreneurs sont d'accord pour affirmer qu'il faut toujours évaluer le risque financier avant d'investir.

On peut noter par ailleurs que 63% des repreneurs pensent qu'il faut avoir une trésorerie qui permet de faire face aux risques. Ils ont des avis partagés quant au principe de financer leur entreprise par autofinancement mais sont plutôt d'accord pour emprunter. Enfin, ils sont tout à fait d'accord pour affirmer qu'ils cherchent toujours de nouveaux clients et connaissent bien les hommes clés de leur organisation. Mais quels sont les contours exacts de tels projets de développement ?

Formules de développement retenues et systèmes organisationnels associés

Ils sont mis en évidence à partir des cinq monographies que nous avons réalisées. Le contenu succinct des axes de développement issus de ces cinq monographies est consigné dans le tableau n°3. Il indique essentiellement l'identité de la PME acquise, le parcours du repreneur, le projet stratégique retenu et le système organisationnel associé.

Tableau n°3 - Contours exacts des axes de développement issus des cinq monographies

	Identité de l'entreprise et parcours du repreneur	Projet stratégique et système organisationnel
Entreprise1	1. Création : 1996 ; Reprise : 2006 2. Activité : rénovation immobilière pour une clientèle essentiellement de particuliers 3. Effectif : 13 salariés 4. Statut repreneur : fils du cédant (gérance partagée pendant un an), marié, un enfant	1. Stratégie : extension de clientèle vers les chantiers de plus grande taille (clientèle d'investisseurs) 2. Management : valorisation du travail de chacun ; absence de chef d'équipe pour un meilleur suivi des chantiers

	<p>5. Age : 32 ans 6. Formation : informaticien de réseaux 7. Expériences : grands groupes de distribution, aucune connaissance du secteur, du métier et du management 8. Motivations : succession du père et conciliation vie familiale et activité de dirigeant</p>	<p>3. Organisation : absence d'équipe stable pour les chantiers et d'outillages suffisants, répartition des tâches et des attentes des clients non formalisées par écrit 4. Compétences : transfert de compétence cédant/repreneur insuffisant au niveau de l'expertise du secteur ; recherche de polyvalence incompatible avec le niveau de compétence du personnel ; profil dirigeant à compléter</p>
Entreprise2	<p>1. Création : 1975 ; Reprise : 2006 2. Activité : bâtiment : gros et petit œuvres pour architectes, agenceurs et particuliers 3. Effectif : 19 salariés 4. Statut repreneur : salarié depuis 1988, marié, deux enfants 5. Age : 38 ans 6. Formation : autodidacte 7. Expériences : chef d'équipe et commercial 8. Motivations : envie d'entreprendre et d'indépendance ; conciliation vie familiale et activité de dirigeant</p>	<p>1. Stratégie : meilleure maîtrise de la relation client et consolidation de la partition des clients entre particuliers et professionnels 2. Management : harmonisation des règles de fonctionnement entre les chefs d'équipe (retards, absences, suivi du rythme de travail) 3. Organisation : affectation des chantiers par équipe de 2 ou 3, mais éclatement des équipes en cours de chantier (démotivation, oublis multiples) ; organisation du travail en urgence 4. Compétences : transfert de compétence cédant/repreneur correctement opéré au niveau commercial mais insuffisant au niveau de la gestion des équipes et des chantiers en quête d'informations fiables ; profil dirigeant à compléter</p>
Entreprise3	<p>1. Création : 2004 ; Reprise : 2005 2. Activité : vente, pose et contrôle de matériels de téléphonie mobile, antennes TV 3. Effectif : 7 salariés 4. Statut repreneur : créateur dirigeant puis salarié d'un importateur</p>	<p>1. Stratégie : développement de l'activité domotique face au déclin du marché de l'antenne 2. Management : forte connaissance du métier de dirigeant et du secteur d'activité de la part du repreneur ; forte identité de l'équipe des salariés ;</p>

	<p>5. Age : 32 ans 6. Formation : technico-commercial 7. Expériences : créateur dirigeant, commercial et technicien de téléphonie mobile 8. Motivations : envie d'entreprendre et d'indépendance ;</p>	<p>attachement au métier, à l'entreprise et au mode de management instauré par le repreneur (convivialité, confiance, autonomie au travail, disponibilité, communication sur les résultats et les projets) 3. Organisation : renforcement de la lisibilité des processus de travail (commercial, gestion et intervention sur chantiers) et de la démarche d'information, d'ajustements organisationnels et d'élaboration de procédures 4. Compétences : forte complémentarité des compétences détenues par les équipes d'installation ; prise en compte de l'évolution du métier en termes de compétences commerciales et techniques</p>
Entreprise4	<p>1. Reprise : 2005 : 2. Activité : préparation et vente de pizza 3. Effectif : 4 salariés 4. Statut repreneur : salarié de grande distribution 5. Age : 25 ans, concubinage avec une de ses salariés 6. Formation : commercial 7. Expériences : employé du libre service, aucune connaissance du secteur, du métier et du management 8. Motivations : capitaliser les résultats en vue d'acquérir un Mac Donald en franchise</p>	<p>1. Stratégie : développement de l'activité par l'ouverture d'un 3^{ème} kiosque et acquisition Mac Donald en franchise 2. Management : répartition de la gestion des deux kiosques entre le dirigeant et sa compagne ; fort attachement au bien-être des salariés ; nécessité de règles communes de gestion du personnel et de responsabilités hiérarchiques entre le dirigeant et sa compagne. 3. Organisation : insuffisance de la coordination des tâches, et de l'espace du travail. 4. Compétences : insuffisance de la formalisation du savoir-faire et de la solidité des compétences relationnelles et techniques des salariés.</p>
Entreprise5	<p>1. Création : 1929 ; Reprise : 2004 2. Activité : assurance des personnes</p>	<p>1. Stratégie : développement de l'activité par la croissance externe</p>

Entreprise5	et des biens 3. Effectif : 9 salariés 4. Statut repreneur : fils salarié depuis 10 ans, marié, un enfant 5. Age : 44 ans 6. Formation : commercial et gestion 7. Expériences : professionnel du métier mais aucune connaissance du management 8. Motivations : succession du père, pérennisation et développement de l'activité	2. Management : intégration de deux nouveaux associés participant aux décisions concernant l'entreprise sans clarification des rôles ; communication peu opérationnelle au niveau du travail (désaccords fréquents sur les méthodes de travail) 3. Organisation : fort ancrage sur le travail administratif, les objectifs poursuivis, la rigueur et la conscience professionnelles ; surcharge de travail ; inadaptation de l'organisation des dossiers clients (double saisie informatique, classement hasardeux) 4. Compétences : insuffisance de l'encadrement (report de tâches, décision d'alerte de la direction) ; insuffisance de connaissances et d'expériences techniques (contrats d'assurance) et commerciales (relation client) ; profil dirigeant à compléter
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La transmission de pouvoir entre le cédant et le repreneur engendre d'inévitables modifications au sein de l'entreprise. L'apparition de cet acteur clé, qu'est le nouveau dirigeant, avec sa conception propre implique souvent le renouvellement de la logique entrepreneuriale. Celle-ci s'articule autour de quatre axes fondamentaux : stratégie, management, organisation et compétences.

3. CONTOURS ORGANISATIONNELS DES AXES DE DEVELOPPEMENT STRATEGIQUE RETENUS

Les axes de développement désignent les intentions finalisées par les repreneurs enquêtés en termes d'actions. Ils s'inscrivent dans la définition de la stratégie considérée comme un domaine de pensées et d'actions (Lorino et Tarondeau, 2006). Les pensées de ces repreneurs sont sous-tendues par les intérêts supérieurs ou les objectifs stratégiques de l'entreprise nouvellement acquise. Leur réalisation passe par la nature et l'intensité de leurs propres engagements en termes du choix des clients à satisfaire au regard du positionnement retenu, de la zone de chalandise à prospecter, des partenariats à développer ou des possibilités d'accompagnement à solliciter, en termes des moyens et des compétences à mobiliser ainsi que du style managérial ou du système organisationnel les plus adaptés. Ces engagements renvoient aux relations internes centrées sur la

recherche d'efficacité au niveau de l'utilisation des ressources et aux relations externes faisant appel à l'exploitation pertinente des compétences et ressources locales.

3.1. Un positionnement stratégique dual comme mode de gestion du risque entrepreneurial: maintien d'une certaine image et rupture avec la logique managériale en présence

Au départ, le cédant attache une grande importance au volet confidentiel de la transaction. Il évite de dévaloriser l'image de son entreprise en anticipant sa reprise. Par souci de notoriété et de pérennité, il désire préserver la stabilité de son entreprise. Il ne dévoile alors que très tardivement le passage de main à ses salariés et acteurs externes. En effet, le cédant et le repreneur décident souvent de garder le secret du rachat. Ceci pour ne pas déstabiliser le fonctionnement de l'entreprise rapidement. Cependant, la dimension humaine de l'entreprise rachetée est cruciale (Casson, 1991). Les réactions sont diverses selon les relations existentielles entre les acteurs ou selon la situation actuelle de l'entreprise sur le marché. Pour autant, ce comportement ne facilite pas la compréhension de cet acte pour les acteurs de l'entreprise. Les partenaires internes (salariés) et externes (banquiers, fournisseurs, clients) sont tentés de se donner une image négative de la firme. « *Quand le patron vend c'est parce que c'est foutu et qu'il le sait. Un vendeur qui se déclare est soupçonné de cacher la situation réelle de sa firme. Si elle marchait si bien qu'il le dit, il ne la vendrait pas* »².

Malgré l'ampleur des campagnes d'information et des politiques d'appui menées depuis un quelques années, la reprise est vécue comme la rupture avec la logique existante. Le repreneur en tant que tel représente souvent un élément nouveau et donc différent pour les acteurs présents dans l'entreprise. Chaque entrepreneur possède une vision spécifique de ses objectifs à court, moyen et long terme. Ceux-ci peuvent être en décalage avec les compétences clés ou les ressources spécifiques en présence.

Ainsi, La nouvelle direction de l'entreprise E1 est dans une stratégie de développement d'activité au sens d'extension de clientèle. Il s'agit de chantiers de plus grande taille. Au niveau des objectifs, la part fixée pour les gros chantiers n'est pas clairement définie. Quand on examine les performances du premier exercice après la reprise, ce sont les gros chantiers qui ont entraîné des malfaçons et des dépassements d'honoraires par rapport au devis.

La nouvelle orientation stratégique n'est pas maîtrisée. Ce qui n'est pas le cas de l'entreprise E2. Au démarrage, le repreneur se focalise sur la maîtrise de la partition des clients entre particuliers et professionnels, entre petits et gros chantiers. Il établit une meilleure procédure de maîtrise de la relation clientèle, de suivi et de rentabilité de chaque chantier. Une telle stratégie de consolidation et de proximité est celle retenue par le dirigeant de l'entreprise E3. Elle lui a permis de conclure un intéressant contrat représentant 20% du chiffre d'affaires du premier exercice après la reprise. Elle lui a également permis d'engranger l'activité d'installation domotique pour faire face au déclin du marché de l'antenne. Pour mener à bien une telle stratégie de redéploiement, il s'est associé les compétences d'un stagiaire dont il assure le financement de la formation dans

² Propos de P. Wagner CRCI Languedoc Roussillon, 1998.

le cadre d'une convention avec l'université en vue de l'insérer définitivement dans l'entreprise.

La démarche de ce repreneur consiste à mieux formaliser les savoir-faire de l'entreprise à partir des salariés aux compétences relationnelles et techniques adaptées. C'est à ce niveau que le choix stratégique du dirigeant de l'entreprise E4 connaît ses limites. Il souhaite développer l'activité par l'ouverture d'une troisième unité. Le dynamisme du dirigeant et de sa compagne est favorable à cette extension d'activité. Mais l'opérationnalité du dirigeant (rôle de pizzaiolo) l'empêche de travailler sur les aspects gestion, administration et développement. L'absence d'une réelle formalisation des savoir-faire véritablement partagés fait que la qualité des pizzas est différente selon les kiosques et selon les personnes qui les préparent. Des repères sont à mettre en place concernant les dosages d'ingrédients, le degré de cuisson, le goût et la texture.

Tant que les compétences et l'organisation du travail ne sont pas en adéquation avec la volonté stratégique, le développement commercial attendu ne peut être objectivé et réalisé en chiffres. Cette situation est similaire à la position de l'entreprise E5. En effet, la croissance externe par l'intégration du cabinet de deux nouveaux associés a du mal à prendre corps. L'intégration des nouveaux dossiers clients dans le système informatique et comptable tarde à se faire. L'animation commerciale dédiée à l'un des associés est à mettre en place. La vente additionnelle de produits qui est une piste de développement évoquée par les associés n'est pas mise en œuvre en raison d'une surcharge de travail administrative trop lourde.

Le repreneur va projeter une nouvelle stratégie de développement en usant des potentiels existants et en y ajoutant quelques éléments naissant du projet de reprise de l'entreprise. C'est effectivement à cet effet que le repreneur devra être à l'écoute du cédant qui lui apportera toutes les informations nécessaires sur la logique précédente et sur le style de management le plus adapté à retenir.

3.2. Importance de la période transitoire et forte implication du repreneur au niveau du style de management

Un changement est généré par un « échange » de dirigeant. Les deux acteurs centraux acceptent plus ou moins bien le passage de pouvoir selon leur personnalité, leurs motivations ou leurs objectifs. La période de transition s'avère très importante car elle va atténuer la cassure entre deux styles managériaux pour favoriser l'adhésion des acteurs en présence à la vision du repreneur. Celui-ci rencontre l'ensemble des acteurs clés internes et externes à l'entreprise reprise. Chaque groupe d'individus a des intérêts quant à la venue du repreneur et se soucie de sa logique managériale au sens de l'organisation des fonctions et de répartition des responsabilités. On peut noter les situations suivantes:

- Les banquiers veulent être rassurés
- Le cédant espère avoir fait le bon choix et que son entreprise est entre de bonnes mains
- Les clients tenteront d'en profiter
- Le personnel est inquiet et les syndicats attentistes
- Les médias, les analystes se demandent s'il y aura des licenciements..

Le repreneur doit obtenir la collaboration et la coopération de ces principaux partenaires dès la période de passation des pouvoirs. Il devra développer sa capacité d'écoute et de réactivité face à des salariés en quête de réponses à de multiples

interrogations. Ils se veulent savoir rassurés et le repreneur devra diriger sa logique d'insertion dans ce sens sans négliger l'aspect humain de l'entreprise. Il doit ensuite communiquer aux niveaux interne et externe pour exprimer sa perception de la firme et de la culture qu'il souhaite y véhiculer. Cela paraît nécessaire pour s'intégrer aux équipes ou plutôt se faire accepter. Trois conditions sont à l'ordre du jour : la transparence, la netteté des engagements et la qualité comme la conscience professionnelle.

Ce dernier trait de caractère constitue une des forces de l'entreprise E1. Le suivi des chantiers est réalisé consciencieusement par le repreneur. C'est apprécié par les salariés qui déclarent souvent « on s'intéresse à notre travail ». Cependant face à des problèmes techniques complexes, il a du mal à aider ses collaborateurs au niveau de la recherche de solutions dans la mesure où son expertise du secteur est faible. Il n'a pas délégué cette expertise à un chef d'équipe. Un interlocuteur privilégié est nommé pour chaque chantier. Mais celui-ci n'a pas de pouvoir hiérarchique sur ces collègues. Ceci amène des malfaçons et des dépassements d'horaires car il ne fait que répartir le travail le matin en début de poste et ne contrôle pas l'activité en cours de journée.

Confier des responsabilités aux chefs de chantiers ou à certains collaborateurs suppose la clarification des règles de fonctionnement. C'est ce qu'on déplore dans l'entreprise E2. Les trois chefs d'équipes de cette entreprise n'appliquent pas les mêmes règles sur les horaires, le suivi et le rythme de travail (retards, absences, normes, formation et recours à la hiérarchie). C'est indispensable dans la mesure où ils encadrent les mêmes salariés à différents moments et sont amenés à faire le point sur l'organisation du travail, les compétences de leurs collègues et les difficultés rencontrées.

Le repreneur de l'entreprise E4 est dans la situation similaire. Il attache une attention particulière au bien être de ses salariés. Mais il est nécessaire de se mettre d'accord sur les règles communes de gestion du personnel, déterminer les responsabilités hiérarchiques entre le dirigeant et sa compagnie. Il faut aussi informer les salariés des obligations du contrat de travail (par exemple, les congés sans solde) pour éviter les problèmes d'absences injustifiées qui rendent difficile la gestion de l'activité de l'entreprise.

Le cas de l'entreprise E5 n'est pas fondamentalement différent. L'intégration des deux nouveaux associés participant aux décisions concernant l'entreprise est faite par le repreneur sans clarification des rôles de chacun. La communication est peu opérationnelle au niveau du travail (désaccords fréquents sur les méthodes de travail) relayée par une quasi absence de répartition des tâches. La relation du dirigeant avec ses salariés est restée une relation de collègues à qui on évoque ses problèmes, qui les comprend mais qui ne peut agir. Avec l'ancien dirigeant, les tâches étaient réparties avec précision entre les salariés. Le fils repreneur consciemment (« parce que je ne suis pas mon père ») laisse certaines tâches à l'appréciation du collectif. On se retrouve face à des différences de management qui laissent les salariés en mal de repère. A cela vient s'ajouter le rôle interne des associés qui est à préciser pour leur fixer des repères professionnels et éviter les difficultés avec les salariés : le rôle dans le management et au niveau des objectifs commerciaux.

Le mode de management instauré par le repreneur de l'entreprise E3 est complètement différent. La forte identité de l'équipe ainsi que son attachement au travail et à l'entreprise, sont en cohérence avec ce mode de management sous-tendu par la convivialité, la confiance réciproque (autonomie des salariés intervenant sur chantiers), la disponibilité et une volonté commune de réussir (communication spontanée sur les résultats de l'entreprise et ses projets). Ceci favorise le développement des compétences

transversales des salariés renforcées par la structuration des temps de communication (réunions de service et de travail), par les procédures de formalisation et de temporalité (compte rendu des décisions et plans d'actions). Une telle logique managériale permet à l'entreprise de s'inscrire dans une démarche d'amélioration continue des processus et de la qualité de ses prestations indispensable pour se développer sur le marché du collectif et de la domotique.

3.3. Organisation comme moyen de gestion des réactivités négatives et/ou positives

L'arrivée d'un repreneur peut provoquer quelques mécontentements notamment ceux des salariés. Si l'on observe une entreprise saine, on peut dire que son fonctionnement est ancré dans les mentalités de ses membres. Les cas étudiés montrent que lorsque le cédant décide de transmettre son entreprise à une personne extérieure, voire à un successeur familial ou salarié, on s'attend à quelques changements internes. C'est encore plus vrai si le repreneur s'engage dans une stratégie de développement. Les salariés et les acteurs externes peuvent réagir en freinant le nouveau fonctionnement de l'entreprise. Ces réactions peuvent être plus positives si l'entreprise est en difficulté au moment de la reprise. Les salariés s'attachent beaucoup plus aux capacités du repreneur à dynamiser leur structure et leur activité. L'arrivée du repreneur est alors perçue comme un soulagement. Ceci ne s'applique pas nécessairement à tous les cas de figure. L'acceptation du repreneur par les membres de l'entreprise peut également se produire dans le cas d'une entreprise saine. Plusieurs situations méritent d'être rappelées (Deschamps, 2000).

- Le repreneur interne (salarié, famille) aura un comportement en symbiose avec le cédant. Les relations entre le repreneur et le cédant sont fortes et proches. Les modèles stratégique et organisationnel de l'entreprise sont souvent orientés à partir de l'existant.
- Le repreneur externe (entreprise ou particulier) aura tendance à modifier le schéma de développement prévu par le cédant. Son expérience personnelle et professionnelle lui a permis de se construire sa propre logique entrepreneuriale. Lors de la transmission, il ne cédera pas aux exigences du cédant.
- D'autres sources de résistances peuvent provenir de l'environnement extérieur. Il s'agit des fournisseurs qui ont un rôle important dans le bon fonctionnement de la firme. C'est également le cas des clients qui n'ont pas de contrat d'exclusivité avec la firme et peuvent très bien se rendre chez la concurrence. De même, les organismes financiers considèrent comme tous les acteurs le repreneur comme une nouvelle entité.

Ces sources de résistance peuvent évoluer dans un sens ou dans l'autre en fonction de la perception du personnel sur le repreneur, le type de structure et la culture de l'entreprise. Ce sont autant d'éléments qui doivent être intégrés dans le nouveau schéma organisationnel. C'est ce que l'on a pu observer dans les entreprises E1 et E2. Au départ, les salariés sont démotivés suite aux différents changements organisationnels. Deux raisons essentielles expliquent leurs démotivations : ils ne réalisent jamais une tâche complète (ce qui leur fait perdre une partie du sens donné à leur travail) et ne comprennent pas les critères de composition des équipes et d'affectation (besoins de compétences sur les chantiers, l'urgence et les pressions des clients, les intempéries prévues ou imprévues). Ainsi, chaque nouvelle direction a pris conscience du besoin de former des équipes plus

stables avec le rôle du chef d'équipe mieux défini. Le nouveau schéma organisationnel est tel que le chef d'équipe doit être présent du début à la fin du chantier où les plans seront constamment à disposition. Les modifications apportées en cours par les clients seront formalisées par écrit (datées et signées par le client) pour éviter les erreurs et les réclamations. Le responsable de chantier devra également gérer les lenteurs liées aux chevauchements des différents corps de métier, à l'encombrement des espaces et à une mauvaise répartition des activités journalières. De plus, il aura à gérer l'anticipation des chantiers, créer une fiche d'approvisionnement en fonction des besoins et à rendre les conditions de travail au quotidien plus agréables. On retrouve les mêmes exigences organisationnelles au niveau de l'entreprise E4. En fait, les nouveaux salariés dont les jeunes pourront alors bénéficier d'un apprentissage plus efficace si le suivi se fait avec le même tuteur. Un bilan devra être fait chaque semaine « pour éviter les départs et ne pas avoir à recommencer avec les nouveaux ».

Le refus du nouveau mode d'apprentissage ou d'insertion au sein des équipes explique les deux démissions enregistrées par le repreneur de l'entreprise E5. Le travail administratif au niveau spatial constitue le point d'ancrage de l'organisation mise en place. Celle-ci tient compte également du contenu du travail (gestion des dossiers et des contrats, saisie informatique, client en face à face, commercialisation), des objectifs poursuivis par la majorité des salariés et de la conscience professionnelle développée. Mais le développement par la croissance externe entraîne une surcharge de travail difficile à objectiver devant la direction qui met l'accent sur une logique collective. Or l'activité de gestionnaire clientèle nécessite des compétences techniques, relationnelles et commerciales que ne maîtrisent pas les arrivants débutants.

Il apparaît que pour diminuer la charge de travail qui s'accumule et éviter les interruptions clients, il est nécessaire de créer des temps administratifs hors de la relation client, d'organiser autrement les rendez-vous avec les clients et de revoir la configuration spatiale des locaux. A l'instar de l'entreprise E3, une telle intervention renforcera la lisibilité du dirigeant repreneur quant aux différents processus de travail ainsi que dans sa démarche d'informatisation, d'ajustements organisationnels et d'élaboration de nouvelles procédures. La réorganisation des activités administrative, commerciale et de gestion permettra au dirigeant de se consacrer au développement de l'entreprise par une meilleure mobilisation des compétences et des motivations requises par la reprise/transmission couplée de la croissance externe.

3.4. Mobilisation du potentiel humain comme mode de sortie des impasses stratégiques et organisationnelles

Il est nécessaire que le repreneur trouve des appuis au sein de son entreprise. Pour cela, il lui faut entamer des discussions avec les membres de la firme. Il procède alors à l'analyse des forces et des faiblesses individuelles, identifie les comportements personnels et collectifs ; puis il s'engage dans un repérage des alliés (salariés moteurs ou accompagnants du projet relatif à la reprise) et des ennemis (salariés attentistes ou opposants). Il s'agit alors d'identifier le pouvoir, le charisme et les compétences de chaque individu. Le repreneur devra développer sa stratégie et convaincre les individus prêts à accepter le changement de pousser les opposants à la cohésion et la coopération. La démarche du repreneur de l'entreprise E1 s'inscrit pleinement dans cette optique. Ainsi, les salariés sont devenus volontaires pour réaliser l'ensemble des travaux issus du

nouveau projet. Ceci est positif mais entraîne des malfaçons car les compétences ne sont pas toujours présentes. Il aurait fallu définir pour chaque chantier les compétences nécessaires et grâce à un tableau récapitulatif des compétences individuelles, mieux organiser le travail sur le terrain. L'ampleur des chantiers fait qu'on sollicite parfois de nouveaux apprentissages des jeunes en alternance. Mais il faut veiller à ne pas démarrer la polyvalence de ces jeunes trop tôt au risque que leur productivité ne soit jamais acquise au niveau de leur compétence initiale. A l'image de l'entreprise E2, ceci suppose que les chefs d'équipe jouent pleinement leur rôle dans une perspective d'évolution de leurs compétences d'encadrement. Le tableau des compétences se fait alors avec eux sous-tendu par un bilan individuel de chaque salarié et le tout validé par le repreneur.

La validation du tableau des compétences que fait le repreneur tient compte de l'ampleur du travail sur le court et le moyen terme. Une telle vision permet d'éviter la situation de l'entreprise E5 où le manque de connaissances ou d'expériences et la surcharge de travail ont conduit certains salariés à la démission et d'autres à l'absentéisme long (d'au moins deux semaines) ou aux arrêts maladies. La relation de proximité mise en place par le repreneur de l'entreprise E4 lui a permis de mieux gérer ces insuffisances managériales. C'est donc un excellent facteur de motivation et d'intégration, notamment pour les salariés en apprentissage. Mais la relation de proximité doit rester professionnelle pour permettre aux salariés de mieux trouver ou retrouver leurs repères dans une entreprise en mutation organisationnelle et exigeante en compétences nouvelles et complémentaires. Autant d'éléments nécessaires pour la mise œuvre du nouveau projet comme l'a compris le dirigeant de l'entreprise E3. Le travail engagé sur les processus relationnels a mis en lumière la complémentarité des compétences détenues par les salariés, leurs aspirations professionnelles individuelles et collectives ainsi que la cohérence de celles-ci par rapport aux besoins de l'entreprise sur le court, le moyen et le long terme.

Ces différents aspects structurant les contours de la stratégie de développement du repreneur renvoient à d'autres éléments à prendre en compte (Fayolle, 1999 ; Hernandez, 1999 ; Deschamps, 2000).

- Les trois principales phases du processus: phase préparatoire, phase de transmission des pouvoirs entre cédant et repreneur, phase entrepreneuriale spécifique à la reprise.
- Les facteurs favorables ou défavorables: l'environnement du repreneur (famille, amis, réseaux d'appui, cédant), système d'action du repreneur (son projet = ce qu'il veut faire, ses ressources = ce qu'il peut faire) et contexte entrepreneurial (opportunités, ouverture, potentiel, menaces ou échecs).
- La recherche de la performance globale durable favorisée par l'anticipation du futur, l'ouverture sur l'extérieur et l'intégration d'informations qualitatives et incertaines.
- La qualité de l'information envers l'ensemble des acteurs constituant la richesse de l'entreprise, les actions à mener sur le volet organisationnel et humain restent le point d'ancrage des contours de la stratégie de développement du dirigeant repreneur.

3.5. Des propositions d'actions sur le volet organisationnel et humain de la transmission / reprise

Dans le processus de transmission reprise, l'insuffisance de ressources financières est souvent évoquée comme principale raison d'échec. Une reprise sur deux serait un échec au bout de deux ans³. Si les causes financières de sous capitalisation à la base de l'entreprise sont évoquées, d'autres freins sont à prendre en compte (Deschamps, 2000) :

- Une mauvaise préparation du processus de transmission/reprise
- Les compétences du repreneur
- Les problèmes d'organisation et de ressources humaines.

Les enjeux de l'intervention sur la reprise d'entreprise ne font plus alors de doute et sont clairement identifiés.

- Pérenniser les entreprises reprises et leurs emplois
- Eclairer la cible compétence /organisation en fonction de la cible produit /marché du repreneur
- Intervenir à une étape clé de la vie de l'entreprise où la mise en mouvement est plus aisée
- Formaliser les questions/enjeux organisation et compétences pour les transférer aux intervenants de la transmission / reprise.

La reprise d'entreprise comprend l'acquisition d'un capital financier, immobilier, mobilier, etc., mais aussi un capital humain. Les dispositifs d'accompagnement sont centrés essentiellement sur un accompagnement financier, technique, juridique et économique. Ils intègrent encore insuffisamment des actions et les outils relatifs aux contours du management stratégique, notamment la gestion des ressources humaines. Plus concrètement, les deux tiers des reprises éprouvent des difficultés sur le facteur humain⁴.

- Licenciements
- Forte résistance au changement
- Conflits et difficultés relationnelles
- Retards dans l'exécution du nouveau projet de développement.

Seul le tiers des cédants repreneurs intègre le facteur humain dans leur projet. La prise en compte du facteur humain est un des éléments facilitateurs de la réussite aux différentes étapes de la transmission reprise.

La reprise suppose de travailler sur le potentiel de l'entreprise en matière de ressources humaines, de compétences, de culture, de pratiques professionnelles, de dynamique sociale, et de conditions de travail et d'emploi. La transition managériale entre le cédant et le repreneur est à organiser en tenant compte à la fois du potentiel humain mais aussi de la culture de l'entreprise existante.

La gestion du changement de direction est un moment important à manager pour éviter les ruptures et ou les départs de salariés tout au long du processus repreneurial.

³ Travaux ARAVIS et CERAG 2005.

⁴ D'après l'étude menée par ARAVIS en 2005

1. Avant la reprise, la prise en compte du facteur humain permet de :

- Réaliser un diagnostic humain avec le cédant : les relations dans l'entreprise, les rôles de chacun et les compétences identifiées par le cédant
- Eviter ou mieux gérer les héritages négatifs type licenciements ou prud'hommes
- Identifier des étapes réalistes pour le projet de l'entreprise tenant compte de la situation de l'entreprise et de ses hommes

La difficulté pour pouvoir réaliser cette étape est la confidentialité de la démarche de cession qui ne permet pas toujours une investigation approfondie dans l'entreprise cédée. Cette action est parfois difficile à réaliser tant que la cession n'est pas confirmée.

2. Pendant la reprise, elle permet de :

- Définir et de contractualiser la répartition des rôles entre le cédant et le repreneur sur une durée de 3 à 6 mois
- Organiser l'entrée en fonction du dirigeant vis-à-vis du personnel : information, réassurance, mobilisation
- Gérer la place de l'encadrement pour éviter les jeux de pouvoirs
- Construire le projet avec les salariés : passer du projet idéal au projet adapté à l'entreprise, rencontrer individuellement chaque salarié en veillant à associer l'encadrement.

Il s'agit de valider que le projet stratégique de l'entreprise correspond aux ressources humaines et à l'organisation du travail.

3. Après la reprise, elle permet de :

- Surmonter les résistances en mobilisant le personnel autour du projet
- Adapter les ressources humaines : évolutions des fonctions, création d'une hiérarchie, embauche et quelquefois licenciements
- Organiser le travail en fonction du projet de l'entreprise, de sa stratégie et de certains licenciements qui restent inévitables

Ces différents aspects de diagnostic dépendent des problématiques à retenir comme l'indique le contenu du tableau n°4.

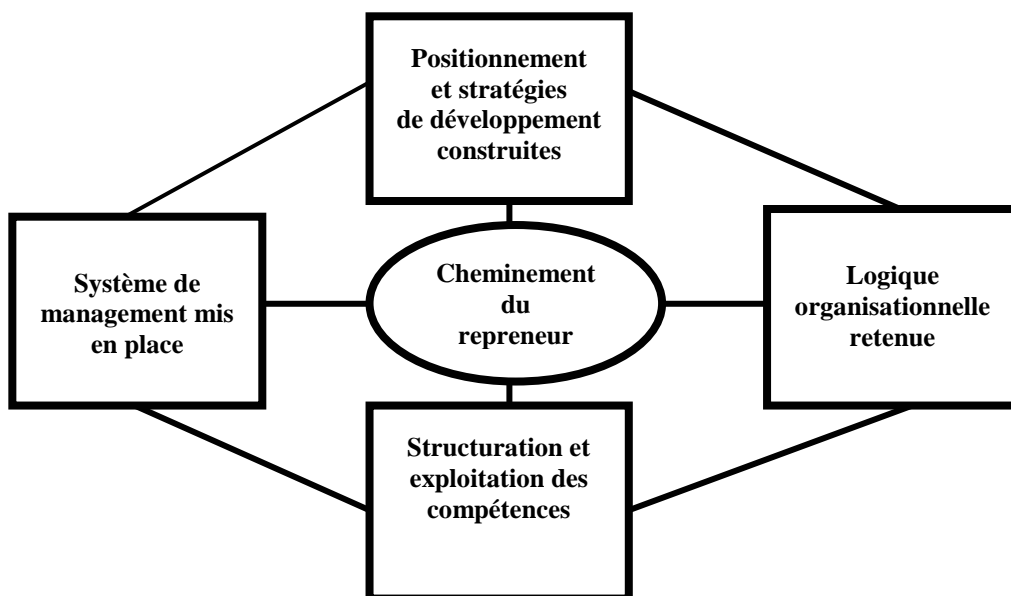
Tableaux n°4 - Objectifs du diagnostic au regard des problématiques à retenir

Les problématiques de l'intervention reprise	Les objectifs du diagnostic reprise
<ul style="list-style-type: none"> • Le repreneur souhaite souvent réorganiser l'entreprise en fonction de ses propres compétences et choisit les fonctions dans lesquelles il s'implique personnellement • Le repreneur va parfois redéfinir 	<ul style="list-style-type: none"> • Définir en fonction de la cible produit /marché du repreneur, la cible en terme d'organisation /compétences • Mobiliser les savoir-faire de l'entreprise par un travail sur l'organisation du travail et l'identification des

<p>une cible produit/marché, sans retravailler la cible organisation/compétences</p> <ul style="list-style-type: none"> • Le repreneur de l'entreprise ne pourra peut-être pas tenir seul les fonctions exercées par l'ancien dirigeant, certaines missions sont à transférer • L'âge du cédant est souvent proche de celui de ses salariés : certains transferts de compétences sont à réaliser 	<p>compétences des salariés et du repreneur ; insister sur l'importance des compétences transversales du repreneur</p> <ul style="list-style-type: none"> • Formaliser le processus de production • Définir les activités à réintégrer éventuellement par le repreneur • Définir les transferts de compétences à effectuer pour les salariés « âgés » ou une nouvelle répartition du travail • Identifier les dysfonctionnements et proposer des pistes sur le volet compétences /organisation
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En amont de la reprise, le diagnostic de l'organisation du travail et des ressources humaines se fait en cohérence avec le business plan, un autodiagnostic du dirigeant pourrait compléter cette démarche. Pendant la reprise l'analyse doit déterminer les changements à apporter à l'entreprise en fonction des compétences, de l'organisation et de son projet. Après la reprise, l'accompagnement porte sur l'organisation du travail et les compétences sous forme de conseil individuel associant les salariés et/ou un collectif de dirigeants expérimentés qui travailleraient sur les aspects humains et organisationnel de la reprise.

L'entrepreneur repreneur est alors au cœur de quatre dimensions incontournables comme le montre le schéma qui suit.



En réalité, la pédagogie d'accompagnement conduit à l'existence d'une conscience stratégique au niveau de l'entrepreneur et de ses collaborateurs. Ceci favorise la mise en place un système organisationnel sous-tendu par une gestion systémique, une répartition des responsabilités avec une exploitation cohérente des compétences et des ressources internes et externes (Sammut, 1995). L'accompagnateur joue le rôle d'interface entre l'action et la réflexion que mène le repreneur. Un dialogue permanent s'installe alors entre le dirigeant repreneur et son projet. Ce dialogue est nourri par sa capacité d'apprentissage ou son cheminement entrepreneurial et l'emprise environnementale du projet qu'il construit et développe. Au regard de la dynamique du contexte environnemental, le couple repreneur/projet évolue dans un processus de transformation permanente et singulière (Piaget, 1979). Cette transformation singulière relève du construit du dirigeant repreneur compte tenu de ses représentations de l'environnement et de sa capacité à exploiter les ressources et compétences internes et externes (Martinet, 1993). De nouvelles voies stratégiques à emprunter émergent plus clairement et certaines sont construites progressivement sur du tangible ou du concret sans que le repreneur se défasse complètement de l'inconnu, de l'aléatoire ou de l'incertain.

4. CONCLUSION

Nous cherchions, à travers cette étude, à comprendre les contours de la stratégie de développement du repreneur. L'enquête effectuée sur des repreneurs nous a permis de valider ou en tout cas d'appuyer nos hypothèses quant aux comportements des différents acteurs de l'entreprise. Nous avons constaté que le passage du pouvoir entre le cédant et le repreneur était un acte délicat. Avec le départ du cédant une part de l'identité de l'entreprise disparaît mettant en mal le niveau de motivation ou le sentiment d'appartenance de certains collaborateurs. Il est certain que le personnel et le cédant sont inquiets quant au devenir de l'entreprise. Les clients, eux, doivent être rassurés comme les banquiers et les fournisseurs.

Il est alors important que le repreneur développe sa capacité d'écoute et de réactivité face à des salariés en quête de réponses. Il doit exposer rapidement sa stratégie et sa culture d'entreprise sans générer une rupture trop abrupte avec la logique existante. Pour favoriser les contacts et réduire les éventuels freins aux changements, le repreneur mise sur les ressources humaines en renforçant certains pouvoirs ou encore en développant certaines compétences. Nous avons également observé que le repreneur sera confronté tantôt à des réticences tantôt à des acceptations du changement. Ceci varie en fonction de l'état de santé de l'entreprise (saine ou en difficulté), de la volonté des acteurs internes et externes à intégrer le nouveau dirigeant à l'environnement économique local.

D'autre part, l'enquête a démontré que les structures d'accompagnement à la reprise et à la transmission doivent être pleinement exploitées. Ces structures offrent une certaine pérennité aux créateurs et repreneurs qui bénéficient de leurs services. Les difficultés mises en évidence, montrent qu'il est indispensable de se pencher sur l'histoire du repreneur au regard de ses connaissances et expériences du secteur d'activité, de la gestion de projets stratégiques, du management, de l'organisation et de la gestion des ressources humaines. Et grâce aux observations du travail sur le terrain et aux entretiens avec les salariés, on peut rendre concrets les problèmes de l'entreprise et proposer des solutions d'ordre stratégique et opérationnel. Se donner une vision stratégique claire nécessite un minimum de savoirs et de savoir-faire permettant l'affichage d'un objectif de

développement fort qu'il faut communiquer rapidement aux salariés afin de l'opérationnaliser. Un tel acte passe avant tout par la participation des salariés qui adaptent les processus de travail. Si le parcours professionnel du repreneur ne l'a pas amené à manager une équipe, le besoin d'accompagnement au niveau de la gestion des ressources humaines prend une place particulière. Clarifier les compétences individuelles des salariés, favoriser les échanges entre le repreneur et ses collaborateurs et améliorer la transmission des informations au sein des équipes, en constituent les points d'ancrage.

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THE BENEFITS AND IMPLICATIONS OF MARKETING RESEARCH IN NON COMMERCIAL ANIMAL WELFARE ORGANISATIONS BASED ON THE EXAMPLE OF RZESZOW ANIMAL WELFARE TRUST. PART 1: INTRODUCTION AND CONTEXT OF RESEARCH

The aim of the authors is to present the benefits of conducting marketing research in non-profit organisations based on the authors' study of Rzeszow Animal Welfare Trust (Poland) that deals with animal welfare and care for homeless animals. The research was conducted among the residents of the south-eastern part of Poland (Podkarpacie region where the Trust is based) between 2007 and 2008. The benefits for the management of organisation, which the research highlighted, were based on the interview with its chairperson conducted in December 2008. Part 1 of the article presents the objectives and the context of the research as well as introduction to the discussed topic.

1. INTRODUCTION

The aim of the article is to outline the practical benefits of conducting marketing research into the local non-profit animal protection societies, as well as to analyse the resulting implications for management of such organisations. To illustrate them clearly the authors use the example of the research conducted among the residents of the Podkarpacie region. The study was done by the authors of the article for the Rzeszow Animal Welfare Trust (RSOZ). The benefits for the management of organisation, which the research highlighted, were based on the interview with its chairperson conducted in December 2008.

The study done for the Trust was quite extensive. The authorities of the organisation wanted to obtain a lot of both general and more specific information, which could be useful in making strategic and operational decisions. It was the first marketing research commissioned by the above-mentioned Trust.

The research was conducted among the residents of the Podkarpacie region and focused on many issues:

- the attitude of the Podkarpacie region residents towards animals, in particular stray animals,

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- the attitude of the Podkarpacie region residents towards people who maltreat animals and the suggested punishment for such actions,
- the awareness that one can donate 1% of their income tax to public benefit organisations, previous actions of the respondents in that matter (including, in particular, tax-paying contributors who donate 1% of the tax to animal protection societies), the readiness to donate 1% of their income tax to animal protection societies in the future,
- the knowledge and opinions about the Trust, in particular about its *Kundelek* animal shelter,
- the opinions of the Podkarpacie region residents about the animal cemetery in this region, which is planned for the future.

The value of the conducted research, the resulting benefits and their influence upon the decisions of the Trust, were specified in the interview with its chairwoman.

The background for the primary research is – published in the article - the result of the analysis of foreign and national secondary sources which touched upon issues discussed in this article.

The results of analysing the secondary sources and consequently, the results and conclusions drawn from the original research done by the authors of the article, are outlined in the subsequent parts of this article.

As an introduction to the article the authors have presented some important information relating to this research. This includes: legal aspects of animal welfare in Poland (including cruelty to animals and care for homeless animals), animal shelters, the objectives and undertakings of Rzeszow Animal Welfare Trust and the principles regarding the 1% tax donation for social benefit organisations in Poland.

The key regulation regarding animal welfare in Poland is Act about the protection of animals 1997. It is compliant with the European Union regulations and quotes that ‘ ‘ *the animal, as a living creature, capable of suffering, is not a thing. The human being should respect, protect and provide care to it*’⁴. This humane truth reach awareness of wider group of society but it is only perceived in words not in actions.

Any person that kills or slaughters animals with cruelty will infringe the rules described in the Act and may be subject to a financial fine or imprisonment of up to 1 year. If the culprit shows extraordinary cruelty, they may be imprisoned for up to 2 years. The court may also order for the animals to be taken away to an animal welfare organisation⁵.

As defined by the Polish law, homeless animals are any pets or farm animals that have run away, gone astray or been abandoned by man and there is no way of tracing their owner or custodian. Local authorities are responsible for finding homeless animals and providing care to them. Various social organisations – in partnership with the local authorities – can also provide care to homeless animals and run animal shelters⁶.

In practice, most local authorities claim not to have any homeless animals within their territories. Unfortunately, this means that these authorities – mostly in the rural areas- do not take any action. The catching of stray dogs is often commissioned to various entities

⁴ Act from 21 of August 1997 about the protection of animals, “Law Gazette” 1997, No. 111, pos. 724.

⁵ *Ibidem*.

⁶ *Ibidem*.

or private entrepreneurs who charge between 1500 to 2000 PLN per an animal. The authorities do not show any interest in what happens to these animals after they have been caught, despite the fact that this is one of their legal duties and obligations. No convictions have been made for negligence in this matter⁷.

The handling of homeless animals is also a significant problem in well developed countries, despite the noticeable improvement in the treatment of dogs and cats and the increased number of pets in households (which is described later on in the article in *The Context*)

As described by Bekoff and Meaney⁸: “*The needs of the animals in any given community far exceed those of simply sheltering them from the elements. Beyond that, responsible shelters invest energy into three general areas to fulfill their mission: (1) preventing cruelty and/or suffering of animals; (2) enforcing animal-protection laws; and (3) instilling humane principles into society*”. These objectives are represented in many of the undertakings of Rzeszow Animal Welfare Trust and the affiliated animal shelter *Kundelek* (one of the 118 legal animal shelters in Poland). The Trust was established in 1997 and has been operating as a non-profit organisation since 2004. It is the biggest animal care and protection organisation in the whole region inhabited by over 2 million people. Within the scope of the activities of the Trust and its principles there are:

- fighting any signs of cruelty to animals and acting to protect them and help them,
- undertaking initiatives aimed at reducing the number of homeless animals,
- setting up and running animal shelters,
- setting up and running veterinary clinics,
- cooperating with schools and local authorities to educate young people on animal treatment and instill humane principles.

As a part of their role, the organization takes up various initiatives; examples below.

They are on call to help in any accidents involving animals and to intervene in any cases involving cruelty to animals (75 cases in the Podkarpacie region in 2008). They also report of any suspicions they may have towards individuals breaking the Act about the protection of animals to the Prosecutors Office and they may act as a public prosecutor (24 cases registered in 2008).

On ongoing basis, the Trust is also responsible for organising and maintaining a network of ‘temporary homes’. This allows them to provide for the animals that require immediate help and that cannot for any reason be placed in the animal shelter *Kundelek*. Thanks to this, they have managed to find a safe shelter for many animals.

Every year, the Trust runs an initiative called *Lets Help Animals*. The objective of the initiative that is run among school children and teenagers of the Podkarpacie region – is to raise awareness of animal rights and to instill respect and empathy towards them. The last edition was run between October 2008 and February 2009 enjoyed the participation of 125 schools in the region. The pupils visited the animal shelter *Kundelek* (94 schools), took part in art and literature competitions (250 submissions) and collected 3,5 tons of animal food, blankets, towels, covers etc. The Trust received 16 383,71 PLN.

⁷ E. Nieckuła, *Jak traktujemy zwierzęta*, „Wprost” 2009, Vol. 1375, No. 20, pp. 33-41.

⁸ M. Bekoff, C. Meaney, *Encyclopedia of Animal Rights and Animal Welfare*, Westport: “Greenwood Press” 1998.

The promotion of voluntary work as one of the elements of a complex development programme is one of the core activities of the Trust. In 2008 the shelter was regularly supported by a group of 10 volunteers. Collecting money to support homeless animals, finding sponsors and launching a programme of virtual adoption was a big accomplishment of the Trust. In 2008 the Trust received 17 132, 52 PLN in donations from their virtual patrons. Recently the number of adoptions decreases. Poles would rather give some money for maintenance the shelter than personally take care of homeless animal. In 2008 Rzeszow Animal Welfare Trust received 2,7 million PLN as a 1% income tax donation. This amount mostly contains slight sum of money⁹.

In 2008 the Trust joined a national initiative called *Lets Break the Chains*. The initiative was a protest against chaining dogs to their kennels and the participants set up dog kennels in central points of the Polish cities. The idea was welcome by the local population of the Podkarpacie region many of whom have joined the protest (RSOZ 2008).

The article also described the subject of the 1% tax donation for public welfare organisations. As per the Act for activities of the public benefit and about voluntary services such donation can be made for organisations listed by the Ministry of Labour and Social Policy¹⁰. Financial contributions received through this donation are becoming a significant source of funding for many organisations as the number of tax payers opting for the 1% donation is increasing every year. Table below shows the number of taxpayers donating 1% of their tax to various organisations and the amount donated between 2004 and 2009.

Table 1. The number of taxpayers donating 1% of their tax to various organisations and the amount donated between 2004 and 2009.

Year	2004	2005	2006	2007	2008	2009
Number of taxpayers who made the 1% donation	80320	680541	1156510	1604142	5134675	7324953
The amount donated to non-profit organisations (in mln PLN)	10,4	41,6	62,3	105,4	298,3	380,1

Source: *Rekordowe wsparcie dla organizacji pożytku publicznego*, Ministry of Finance 2009 [online]. Available at: <http://www.mf.gov.pl/dokument.php?const=1&dzial=153&id=191248&typ=news>, [Accessed 4th January 2010].

Animal protection organisations are also benefitting from the 1% tax donation. Thanks to this, both the Trust that was the subject of this study and other non-profit organisations such as OTOZ Animals, VIVA! Akcja dla Zwierząt, Straż dla Zwierząt, can provide their invaluable services. In 2009 Rzeszow Animal Welfare Trust received from Treasure Office 151 049 PLN¹¹.

⁹ E. Nieckuła, *op.cit.*

¹⁰ *Act from 24 of April 2003 for activities of the public benefit and about voluntary services*, "Law Gazette" 2003, No. 96, pos. 873.

¹¹ *Rekordowe wsparcie dla organizacji pożytku publicznego*, Ministry of Finance 2009 [online]. Available at: <http://www.mf.gov.pl/dokument.php?const=1&dzial=153&id=191248&typ=news>, [Accessed 4th January 2010].

2. THE CONTEXT

The article, as mentioned in the objectives of the article, outlines the benefits of doing a marketing research by non-profit organisations, as exemplified by Rzeszow Animal Welfare Trust (RSOZ) and - to illustrate the benefits clearly – also presents the issues regarding the protection of stray animals, which was also investigated for the Trust.

Literature quite rarely addresses the issues of marketing research in non-profit organizations. It is analysed mainly by marketing specialists in such organisations¹². Among other things, the authors focus on the following subjects: the elements of the marketing research process in the given organisation¹³, the obstacles to carry out marketing research in non-profit organisations, the corresponding myths¹⁴ such as the ever-present financial cost of the research, conducting the study only on large, representative samples of respondents, in the case of particularly crucial decisions - the necessary knowledge of statistical methods.

Marketing research in non-profit societies was also of interest to Polish academics – marketing specialists in non-profit organisations¹⁵, however, it may be claimed that this subject of scientific study is still underestimated and insufficiently investigated.

The interest of non-profit organizations (including those dealing with animal protection) in marketing research, its frequency and scope, has not been identified and discussed in literature so far.

The data regarding the subject is still scarce, despite the existence of professional organizations which investigate the activities of non-profit organisations (e.g. ARNOVA – Association for Research on Nonprofit Organizations and Voluntary Action, established in 1971 or in Poland – The Klon/Jawor Society).

After careful analysis of the literature on the subject of marketing in non-profit societies, it may be assumed that the examined organisations carry out the secondary research only (while using legal instruments concerning the organisations' activities, paper and electronic publications thematically connected with their functioning), within the scope necessary to make proper decisions and effectively manage such organisations.

The primary research is not undertaken probably because of the widely known and permanent financial problems of the given organisations, which prevent them from outsourcing the research to expert groups; as well as the lack of professional staff, which prevents them from doing the research themselves. Another possible cause is the unawareness of the benefits the research could bring as well as underestimating their role

¹² A. Sargeant, E. Jay, *Building Donor Loyalty: The Fundraiser's Guide to Increasing Lifetime Value*, John Wiley & Sons, San Francisco 2004; T. Ahern, S. Joyaux, *Keep Your Donors: The Guide to Better Communications & Stronger Relationships*, John Wiley & Sons, Hoboken 2008; A. Sargeant, *Marketing Management for Nonprofit Organizations*, "Oxford University Press", New York 2009; Ph. Kotler, A. Andreasen, *Strategic Marketing for NonProfit Organizations*, Upper Saddle River: Prentice Hall 1995; A. Andreasen, Ph. Koler, *Strategic Marketing for Non-Profit Organizations*, Upper Saddle River: Prentice Hall 2007.

¹³ A. Sargeant, op.cit.

¹⁴ Ph. Kotler, A. Andreasen., op.cit.

¹⁵ B. Iwankiewicz-Rak, *Marketing organizacji niedochodowych*, Wydawnictwo Akademii Ekonomicznej, Wrocław 1997; Krzyżanowska M., *Marketing usług organizacji niekomercyjnych*, Wydawnictwo Wyższej Szkoły Przedsiębiorczości i Zarządzania im. L. Koźmińskiego, Warszawa 2000.

in managing an organisation, and the unshakable faith in managers' infallibility and intuition.

The other reasons may be the psychological barrier concerning the use of marketing in non-profit organisations and the myths associated with marketing research in non-profit organisations, which were discussed previously.

The marketing research was commissioned by the aforesaid Trust simply because the researchers – the academics from Rzeszow University of Technology and at the same time the authors of the article - offered to do the study free of charge. The main reason for not conducting such research previously was the above mentioned lack of funds. However, the chairwoman is fully aware of the need for such study and its value for making decisions and managing the organisation effectively.

The issue of people's attitude towards animals is, on the other hand, discussed in literature from different points of view. More and more frequently, it happens that the perspective is the growing importance of animals in human life, as illustrated by the growth of animal owners and the amount of money they spend on their pets¹⁶. For instance, in Australia dogs can be found in about 50% of households¹⁷, in the USA the number of families with animals has reached 71,4 million – there are 77,5 million dogs and 93,6 million cats¹⁸, in Poland 51% of people state that they keep a pet¹⁹. The most common companions for Poles are dogs, which can be found in 36% of households and cats, declared by 19% of citizens²⁰.

The role which animals play in human life is also investigated, indicating three key areas: pets' role as an extension of family, pets' role as friends, pets' role as an extension of self²¹. Other authors also discuss the subject of how dog and cat shelters function²², the factors influencing one's readiness to support charity organisations (including the trust towards them, determined by the activity and communication of such organisations)²³.

As illustrated by the recent national survey, conducted by CBOS in 2006, people's attitude towards animals is very ambivalent in Polish culture (however, it is not exceptional in this respect, as will be discussed later in the article). While some regard their dogs and cats almost as family members, others can mistreat them 'for fun'; whereas others treat the animals they keep in a strictly utilitarian way - like a product, a thing, not

¹⁶ Cavanaugh L., Leonard H. A., Scammon D. L., *A tail of two personalities: How canine companions shape relationships and well-being*, "Journal of Business Research", Vol. 61, No 5, 2008, pp. 469-479.

¹⁷ R. Miller, G.V.J. Howell, *Regulating consumption with bite: Building a contemporary framework for urban dog management*, *Journal of Business Research*, Vol. 61, No. 5, 2008, pp. 525-531.

¹⁸ *New Survey Reveals that American Pet Owners are Top Dog* [online], American Pet Products Association (APPA), 2009. Available at: <http://dogfriendly.com/dognews/?p=354>, [Accessed 5th January 2010].

¹⁹ *Przestrzeganie praw zwierząt w Polsce. Komunikat z badań* [online], CBOS Warszawa 2006; Available at: http://www.cbos.pl/SPISKOM.POL/2006/K_055_06.PDF, [Accessed 4th January 2010].

²⁰ *Opieka nad zwierzętami domowymi w czasie wakacji. Komunikat z badań* [online], CBOS Warszawa 2003. Available at: http://www.cbos.pl/SPISKOM.POL/2003/K_138_03.PDF, [Accessed 4th January 2010].

²¹ J. Mosteller, *Animal-companion extremes and underlying consumer themes*, "Journal of Business Research", Vol. 61, No 5, 2008, pp. 512-521; R. P. Hill, J. Gaines, R. M. Wilson, *Consumer behavior, extended-self, and sacred consumption: An alternative perspective from our animal companions*, "Journal of Business Research", Vol. 61, No 5, 2008, pp. 553-562.

²² I. Rochlitz, *The Welfare of Cats*, "Springer" Dordrecht 2007; Stafford K., *The Welfare of Dogs*, "Springer", Dordrecht 2006.

²³ A. Sargeant, J. B. Ford, D. C West, *Perceptual determinants of nonprofit giving behavior*, "Journal of Business Research", Vol. 59, No 2, 2006, pp. 155-165.

like a living creature. The majority (95% of respondents) seems to hold the opinion that when a person has an animal, they are not allowed to do whatever they want with it. Almost all of those questioned (97%) claim that one should take measures when the owner hits or starve its animals. Over half of the people surveyed (52%) believes that in Poland animals are treated well (however, only 4% is absolutely certain in this matter). A smaller proportion of those interviewed (38%) is of the opposite opinion²⁴.

As proven by the national survey conducted also in 2006 by CBOS, which focused on people's attitude towards stray animals, over half of the Polish (58%) holds the opinion that if stray animals are not adopted they should be permanently taken care of in animal shelters; 19 % maintains that such animals should be taken to animal shelters, however, if they do not find a new owner after a given period of time, they should be euthanized. One out of seven respondents (7%) would agree to stray animals living in the wild, but 7% believes they should be sterilized to prevent them from breeding, while other 7% - that they should be fed as they cannot survive alone. A very small proportion (3%) favors euthanizing stray animals instantly. Only 1% of those interviewed would allow stray animals to live in the wild, with no human involvement²⁵.

Women tend to have a more favorable attitude towards stray animals than men, as do young people and city dwellers. The overwhelming majority of Poles realise that animals- both wild and those domesticated and then abandoned by the man- need help to survive. However, help is viewed in different ways and even if people decide to help, they are not always consistent in providing it²⁶.

The attitude of Poles towards animals is gradually improving every year. The result is the smaller number of maltreated animals and the more frequent reporting animal abuse to the police. In 2000 the Officers of The Society for the Prevention of Cruelty to Animals registered 14 thousand cases of animal abuse in Poland, however, in the cases referred to court no verdict was reached, as mistreating animals was regarded as not very harmful to the society²⁷. In 2007, 486 people were sentenced, including 263 who were granted fines and community service, 217 who received prison sentences - mostly suspended ones. Eventually, 10 people were imprisoned²⁸. In 2008, The Society for the Prevention of Cruelty to Animals recorded 5 thousand cases of maltreating animals. According to the Central Police Headquarters, 1940 cases were investigated, while in 1504 of them the wrongdoers were prosecuted for violating the animal protection laws. Only five years ago, there were almost twice less police interventions²⁹.

Contrary to the common stereotype, not only country dwellers are capable of mistreating animals. Half of all detected crimes in Poland took place in the cities. The grounds for cruelty also differ, depending on the place of living. In cities, it is the result of

²⁴ *Przestrzeganie praw zwierząt w Polsce. Komunikat z badań* [online], CBOS Warszawa 2006. Available at: http://www.cbos.pl/SPISKOM.POL/2006/K_055_06.PDF, [Accessed 4th January 2010].

²⁵ *Przestrzeganie praw zwierząt w Polsce. Komunikat z badań* [online], CBOS Warszawa 2006. Available at: http://www.cbos.pl/SPISKOM.POL/2006/K_055_06.PDF, [Accessed 4th January 2010].

²⁶ *Przestrzeganie praw zwierząt w Polsce. Komunikat z badań* [online], CBOS Warszawa 2006. Available at: http://www.cbos.pl/SPISKOM.POL/2006/K_055_06.PDF, [Accessed 4th January 2010].

²⁷ E. Nieckuła, op.cit.

²⁸ M. Jałoszewski, *Zabił kotka, pójdzie siedzieć* [online], Metro 2009. Available at: http://www.emetro.pl/emetro/1,85648,7301284,Zabil_kotka_pojdzie_siedziec.html, [Accessed 10th January 2010].

²⁹ E. Nieckuła, op.cit.

pathology, mental illness, transferring the virtual world of computer games into the real life, simple negligence or ignorance. In villages, mistreating animals results from disrespect for the life³⁰.

To compare, in 2006 there were 164 110 cases of animal abuse in Great Britain The report prepared by RSPCA (Royal Society for the Prevention of Cruelty to Animals), and made available by BBC, also indicates that 4 222 people were fined and admonished, while 38 of those who maltreated animals were imprisoned. Others were given a verbal reprimand. In Great Britain, there are hundreds of national and social organisations that constantly monitor the proper treatment of animals. Moreover, if British citizens notice that something is not right they feel obliged to instantly inform proper institutions – police station, the nearest RSPCA office, or other organisation dealing with animal protection. It is worth mentioning that is it precisely in England where in 1824 the first ever social organisation aiming for animal protection – The Royal Society for the Prevention of Cruelty to Animals. Forty years later on the territory of the occupied Poland the Society for Prevention Cruelty to Animals was founded– the second, after the British one, such organisation in the world. “*The British law protecting animals is, according to specialists, the best and at the same time the most restrictive in the world*” - says Margaret Ann Lewis from the London RSPCA office. – “*Despite that, we do have cases of animal abuse, but not very often. The number of those most drastic ones is systematically decreasing. On the other hand, we are fully aware that it cannot be completely eradicated, there are always some degenerates among the underclass of each and every population*”³¹.

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³⁰ *Ibidem*.

³¹ J. Młynarski, *Jak pies z kotem prawa zdobywały* [online], „Polish Express” 2009. Available at: http://polishexpress.polacy.co.uk/art.jak_pies_z_kotem_prawa_zdobywaly,263.html, [Accessed 4th January 2010].

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THE ROLE OF LOCAL GOVERNMENTS IN REDUCING ADMINISTRATIVE BARRIERS TO BUSINESS ACTIVITY AT THE LOCAL LEVEL

Legal and administrative conditions of running corporate activity play an important role among the barriers of enterprise development in Poland. Unclear legal regulations of the labor law and administrative procedures are the most frequently formulated conclusions which result from many research conducted by entrepreneurs. Among the solutions which can be implemented there are those described in the article initiatives which are taken individually by the self-government units. Higher flexibility and efficiency of the offices while making the decisions and giving the permissions connected with corporate activity does not require legal actions but only some organizational improvements.

1. INTRODUCTION

Changes in the principles of economic life, resulting from the transformation of the political system, radically modified the development conditions for local communities in Poland. In the lives of local communities, the key role is now played by local governments whose powers and responsibilities are determined in relevant legislation. One of the main tasks of the local governments is to indicate directions for further socio-economic development and to ensure appropriate conditions for it. This is done primarily by creating an environment conducive to the development of broadly understood entrepreneurship and innovativeness. Local governments' activities aimed at supporting entrepreneurship development may be analysed both in the internal and external dimension. The internal dimension covers the structure, functions and management processes within the local government's office. The external dimension covers activities relating to local development of a given local government's territorial unit [1].

Legal and administrative requirements for running business activity in Poland are among the main barriers to the development of entrepreneurship in the country. Inflexible labour law regulations and arduous administrative procedures are the main disadvantages, according to the conclusions of numerous studies conducted among entrepreneurs in Poland [cf. e.g. 2; 3; 4; 9]. Accomplishment of formalities connected with the settlement of various regulatory liabilities (duration of procedures, number of required documents, availability of various document forms from one place, etc.) constitutes the main difficulty. This particularly applies to smaller companies which are used to traditional payment methods and fulfilment by themselves of all procedures required by the authorities.

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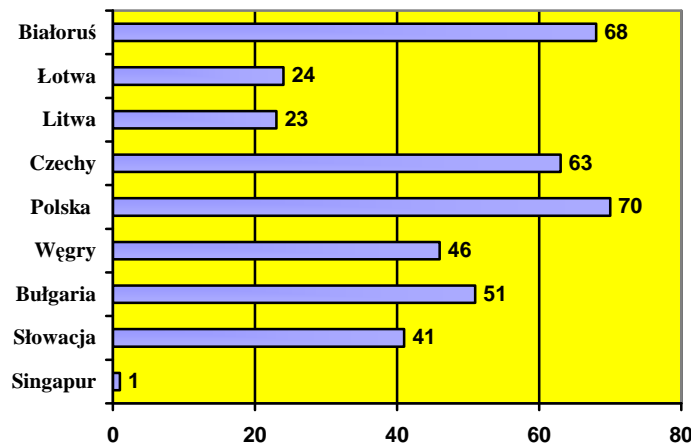
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Entrepreneurs criticize both the inadequate procedures and ineffective system of service provision to citizens in municipal offices. Barriers experienced by newly established and already existing businesses remain too strong. The Polish government still has a lot to do in this area, and one of the most urgent tasks is to simplify the procedures related to business establishment and continuation. Experience has shown, however, that legislative processes in our country are lengthy and often have significant drawbacks. Initiatives on the local level can be implemented more quickly to make it easier for entrepreneurs to legalise their businesses and formalise other important aspects thereof in municipal offices. Local governments' initiatives, mainly related to organisational solutions, are already visible in some municipalities, which translates into a better climate for entrepreneurship in Poland.

2. ADMINISTRATIVE BARRIERS TO BUSINESS ACTIVITY AT THE LOCAL LEVEL

According to *Ease of Doing Business Ranking* published by the World Bank in 2011, Poland is on the 70 place among 183 studied countries. Countries that come before us include Lithuania (23th place), Slovakia (41st place), Bulgaria (51st place), Hungary (46th place) and Belarus (68th place).

Graph 1 Poland vs. selected other countries, according to Ease of Doing Business Ranking



Source: *Doing Business 2011. Making a Difference for Entrepreneurs*, a copublication of the World Bank and the International Finance Corporation, The World Bank, Washington 2010

According to the authors of this report, Poland's main problems include excessive bureaucracy, overcomplicated tax regulations and multiple licences and permissions required in various sectors of the economy. According to the partial criterion "*starting a business*", our country is on the very distant 113th place. [5, p. 188] This, undoubtedly, is a significant problem for Polish entrepreneurs and, at the same time, a major challenge for legislators who should quickly implement legislative solutions supporting new business development.

According to another criterion “*Dealing with construction permits*”, Poland is on the very distant 164th place. Although in the last years the number of procedures required to start a business in Poland has decreased from 10 to 6, the amount of formalities is still unsatisfactory³.

In terms of the amount of time needed to start a business, Poland comes among the best new EU member states. However, the required amount of time (about 32 days) is still very long compared to such countries as Australia, Canada or Denmark where it takes 2-4 days to establish a company. The average number of days needed in OECD countries is 25. Compared to this, the situation in Poland is good but there is still place for shortening the duration of the procedures. [6, p. 3]

According to the results of surveys conducted among Polish entrepreneurs from the SME sector, for almost 57% of the respondents the main barriers to their development are administrative procedures. They are described as arduous, expensive and arising from inadequate legislation, its incorrect application by public administration authorities, and the authorities’ and their personnel’s insufficient preparation for work. Excessive administrative procedures constitute a source of unnecessary costs incurred by businesses due to constant changes in legal regulations. These costs should be increased by costs related to regulatory risk (the necessity to monitor compliance with legal regulations applicable to the business) and by opportunity cost (the cost of foregone alternatives). The latter occurs in connection with investment and operational activities foregone e.g. due to the unpredictability of dates and directions of changes in legal regulations and in government and public agency charges. The costs related to administrative barriers also include the time spent by company managers on processing various document forms required by the authorities. Owners of small and medium-sized companies estimate that they spend 16.6% of their working time, i.e. 1 hour 20 minutes per day dealing with such formalities. In micro-companies the time is even longer: 1.5 hours (18.8% of overall working time). Given the small numbers of people working in such companies, each additional administrative burden limits the time available for company management including strategy development and implementation and building lasting customer relationships. [9, p. 3-4]

In Poland, business activity registers (which are the registers of sole proprietorships) are kept by municipal offices. Each sole proprietorship has to be registered by the municipal office responsible for the territory on which the sole proprietor resides. Formally, the registering entity which keeps a local register of business activity is either *wójt* [head of rural municipality] or mayor of a town/city. The registering entity is under the obligation to enter the sole proprietorship into the register and to provide a certificate of the registration to the proprietor no later than within 14 days of the application for the registration. In practice, the time is often extended up to 30 days.

Negative opinions can be expressed not only about legislative solutions but also about certain relations between municipalities and entrepreneurs. According to empirical studies conducted in different regions of Poland, local authorities’ policies towards the SME sector are either non-existent or inadequate. This is reflected, inter alia, by lack of activity or indifferent attitude of local authorities.[7] In addition, a major problem in many

³ The best international practices in this field, applied in Australia, Canada and New Zealand, require the implementation of only 2 procedures.

communities is the lack of local spatial development plans which halts new investment projects. Local governments have problems with meeting their commitments under investment contracts; this leads to negative opinion formation among entrepreneurs and withdrawal from investment projects by many companies.

3. LOCAL GOVERNMENTS INITIATIVES IN REDUCING ADMINISTRATIVE BARRIERS

Obviously, local authorities are unable to remove all administrative barriers as most of the required decisions are beyond their powers. However, there is a number of organizational solutions that can be implemented to municipal office's work. Enterprises' most frequent postulates addressed to local authorities are: [6]

- to ensure clarity of and access to legal regulations and administrative procedures in different forms (at the municipal office and on-line) for general public and for businesses entities; clarity of legal regulations' interpretations is also required;
- to introduce clear division of responsibilities between different units of one institution, and to ensure effective flow of information;
- to apply a carefully planned, coherent and long-term fiscal strategy and local fees strategy; the rules should be publicly available, and changes should be rare and carefully designed;
- to take consistent and regular activities to enhance the competences of the staff; wherever possible, office positions should be de-politicised to avoid staff rotation;
- to create citizen-friendly municipal offices without excessive bureaucracy;
- to create conditions for new investment projects, in particular to develop and update local spatial development plans and infrastructure development plans, and to cooperate in investment project implementation;
- to establish and maintain a coherent system of entrepreneurship development support;
- to facilitate access to information, training and consultancy services for entrepreneurs;
- to actively cooperate with enterprises in the fields of unemployment reduction, regional promotion and local business stimulation.

For all stages of the contact between the entrepreneur and the local government office, problems most frequently encountered by entrepreneurs may be identified, and preventive measures may be defined. (Table 1)

Table 1 Possible initiatives of local authorities (urban/rural municipal offices) to facilitate contacts with entrepreneurs

No.	Problem	Possible solution by municipal office
1.	Long duration of procedure in municipal office	To develop procedure flow charts defining the sequences of steps taken and the requirements for documents submitted by entrepreneurs (eg in the form of instructions used by the municipal offices when applying for the award of ISO 9001 certificate)
2.	The necessity to collect different document forms	To ensure the availability from municipal offices of document forms required by other offices e.g.

	from different units	statistical office or revenue office
3.	Poor information policy of the office, and insufficient communication	To create front office desks, information desks or Customer Service Desks in municipal offices for the first contact with the client; they should provide comprehensive information and assistance in filling-in document forms
4.	The necessity to go to the municipal office in person	The municipal office's IT infrastructure adjustment to the requirements of information society (the possibility to download document forms, to securely submit them, and to check the status of one's case on-line)
5.	Lack of standardized document forms	Introduction of standard document forms and their numbers for the whole territory of the country
6.	Not identified or poorly identified needs of local entrepreneurs	Introduction of new forms of municipal offices' communication with the clients (e.g. discussion panels, questionnaire surveys, seminars, specific-subject mailboxes to which inquiries could be sent, etc.); consideration should be given to taking into account entrepreneurs' opinions on the procedures, and regular collection of information on desired improvements
7.	Unclear document forms	Identification of the most common mistakes made by entrepreneurs (resulting in the rejection of applications), and creating conditions for avoiding such mistakes, for example by printing appropriate information brochures, provision of information on meetings held with entrepreneurs, etc.
8.	Lack of attractive locations for investment projects in rural/urban municipality	Giving priority to pro-investment policies of local governments, in particular to agricultural land reclassification as a basic element of this policy; preparation of thorough investment process guidebooks for investors
9.	Low professionalism of services provided by contact personnel	Improvement of service quality by: <ul style="list-style-type: none"> • trainings for municipal office personnel in the field of interpersonal relations between public administration officers and entrepreneurs; • regular customer opinion surveys; • introduction of an ethical code for public administration officers • internal incentive systems for public administration officers: performance-based bonus schemes, etc.
10.	Poor system of communication between offices/authorities	Creation of a system ensuring access by personnel of one office to databases of other offices (to verify data), to process or supplement applications or data included in them

Source: own analytical paper using data from: *Bariery administracyjne związane z podejmowaniem i prowadzeniem działalności gospodarczej w Polsce. Ocena. Raport końcowy*. Ministerstwo Gospodarki, 2005 [*Administrative barriers to starting and conducting business activity in Poland. A review and final report*. Ministry of Economy, Warsaw, 2005]

The improvements indicated in the above table can significantly contribute to the revival of entrepreneurship in the regions, and become a source of increased satisfaction of this group of municipal office clients.

4. GOOD PRACTICES OF MUNICIPAL OFFICES

Over the last years, more and more municipal offices have been undertaking initiatives aimed at business climate improvement in their localities through the introduction of simple solutions helping local entrepreneurs to overcome administrative barriers. One of the solutions common for these offices is the implementation and certification of quality management systems compliant with ISO 9001:2000. With the aim to identify specific "best practices" in the field of local entrepreneurship support by municipalities, a survey was carried out in the form of direct interviews with municipal offices' representatives responsible for quality management systems. The interviews were conducted by one of the authors of this report, in the second and third quarter of 2008⁴.

The Municipal Office of Płock was one of the first municipal offices in Poland to establish (already in 2001) a special Client Service Office providing comprehensive services to its clients, including entrepreneurs. The municipal office registers a very low number of justified complaints; this confirms its professionalism in task performance. Once a year, a citizen satisfaction survey is contracted to an external company which analyses the respondents' opinions on a sample of 1000 citizens. The results of the surveys confirm the inhabitants' growing satisfaction with the municipal office services. The municipal authorities also stimulate local citizens' activity by the work of a foundation established jointly by the municipal office and local businesses. The foundation supports initiatives in the fields of education, security and tourism. In 2004 and 2005, the town was awarded a special prize for its excellent cooperation and development of contacts with other European towns and cities.

The activity of the town's authorities is particularly focused on investors as a client group. The municipal authorities offer a number of incentives for potential investors. Among them are individual tax rebates depending on the scale of investment, real property tax exemptions and infrastructural investments adjusted to the needs of businesses. In the field of service quality increase a lot is expected of the full computerization of the municipal office. Works related to electronic document flow system implementation are coming to an end, and it is hoped that the system will finally resolve document flow problems. Documentation within most departments already flows electronically, which significantly shortens the duration of issuing administrative decisions.

Another entrepreneur-friendly municipal office is that of the city of Olsztyn. It has implemented a quality management system which contains numerous mechanisms facilitating the office management and increasing the satisfaction of local community.

⁴ The survey was carried out within U. Kobylińska's own project (no. W/WZ/11/08) "Improvement of quality management systems in local government offices" at the Department of Management, Białystok University of Technology.

Processes are monitored by means of internal audits and customer satisfaction surveys. The office managers attach particular importance to client service improvement. An interesting solution has been the opening of a professional Client Service Office which, apart from desks with representatives of all departments of the municipal office, has desks with representatives of the ZUS Social Security Company, the Revenue Office and the Polish Post. Such grouping at one place of specialists in various fields of knowledge makes it easier for entrepreneurs to formalise their business activity; other clients also save their time as they do not have to go to various places to have their matters settled. The clients may express their opinions on the work of specific public administration officers in an anonymous questionnaire available at the office. Analyses of the filled-in questionnaires confirm the clients' growing satisfaction with the services of the municipal office. Once a year, an opinion survey is contracted to an external company to find out about the city inhabitants' opinions on the work of the office.

The Municipal Office of Gdansk is fully prepared to carry out all the tasks as an e-office. It has implemented an electronic document flow system thanks to which the clients may check their case status (pending, closed) on the office's website. Currently, 43 official procedures can be carried out via the internet. The inhabitants without leaving their homes and queuing may carry out numerous procedures such as registration of a sole proprietorship, or notification about a public meeting. The office's website also includes descriptions of the remaining 273 procedures. The city ensures very good conditions for business activity, which translates into a growing number of new businesses. The Office has a special Entrepreneur Service Unit whose main task is to help in new business registration. Again, this is done by grouping, at one place, representatives of all the departments of the office which the client would otherwise had to visit to register his business activity. In addition, a special booklet "Entrepreneur's Assistant" has been issued which contains comprehensive information about all procedures and formal and legal requirements connected with the registration of new sole proprietorship. The booklet is available to all persons visiting the Entrepreneur Service Unit.

The Municipal Office of Tychy has implemented an electronic management system for documents and official procedures in order to improve the communication within the office and to increase the quality of service to citizens/entrepreneurs. In order to unify the principles of document flow in the system, a document flow procedure has been designed and adopted. The implementation of the system has shortened the duration of document search by 50%, has ensured a better control over the pending procedures, and has made it possible to automatically create registers. Clients who want to check the status of their case on the telephone are immediately informed of the unit dealing with the case and about its status. A special glossary has been issued to help the clients understand specialist legal terminology required by legal regulations. The municipal office staff is under the obligation to provide access to the glossary to all interested persons. The municipal office has also prepared information materials on the municipality's key development documents, including the Local Spatial Development Plan and Multiannual Investment Programme; the materials inform local inhabitants about the city's priorities in terms of fields of activity and planned projects.

5. SUMMARY

An unquestionable advantage of market economy is the creation of conditions conducive to active entrepreneurship. Experience shows that the state - by creating legal and administrative framework for business activity – can significantly impact companies' growth dynamics and potential. Excessively complicated legal regulations and administrative requirements reduce the performance of businesses, limit their innovativeness potential and increase operating costs.

Based on the considerations included in this article it may be concluded that the barriers to starting a new business or continuing an existing business in Poland are very significant. The Polish government still needs to do a lot in the field of legislative initiatives in order to adjust the scope of required formalities to the actual needs. One of the most urgent tasks is the simplification of the Polish tax system which is too complex and thus lacking transparency and clarity. Among the solutions that can be implemented immediately are the individual local governments' initiatives described in this article. However, the main success in minimising the business-blocking procedures should be sought through an increase in the quality of the institutional environment in which business activity is conducted. What is mainly required is a more positive approach and higher efficiency of the authorities issuing various decisions and permits related to business activity. Such approach and efficiency do not require legislative solutions but just a few purely organizational improvements. Also, the municipal authorities' cooperation with business organisations and institutions supporting entrepreneurship may provide up-to-date information about actual needs of local entrepreneurs.

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Grzegorz MENDEL¹

DISCRIMINANT ANALYSIS IN ASSESSMENT OF CREDIT RISK OF TRANSPORT COMPANIES

In the article it has been presented the methodology of credit rating exemplified by a transport company. All the analyses have been based upon the Altman model. The issue is of a great significance as many companies nowadays have problems with liquidity and with gaining all the sorts of foreign capital. There are many causes of such a situation. One of them is a skeptical and at the same time careful allowing credits for uncertain investments.

The right assessment of the credit rating is important not only for a bank as a potential creditor but also for an enterprise which is obliged to pay back the credit together with interests. Therefore, both sides should take care of the best results of the mutual transactions.

1. INTRODUCTION

One of the basic ways of risk control and protecting against negative effects is a detailed analysis of business entity credit rating both before taking a decision about allowing or not allowing a credit as well as during the exploitation of the credit sources. Credit rating means a capability of term payments and obligations as well as the following the conditions of the credit agreement.

In the space of the years commercial banks worked out various methods to assess credit rating. However, there is no common model. At the same time one can meet various interpretations concerning the essence and the range of credit rating. There are two basic categories of credit rating:

- credit rating in the formal and legal respect, i.e. legal credibility of the borrower;
- credit rating in the essential aspect (mainly economic), i.e. economic credibility of the borrower.

At the first stage of client's credit rating it is assessed the formal and legal aspect. The aim of this analysis is to decide if the borrower has the legal possibilities for credit collateral and has the required permissions. After checking all the above the credit rating is assessed in the respect of the essential issues. This rating, in turns is analyzed in two separate aspects²:

- personal
- economic.

The assessment of the economic credibility from the personal point of view consists of evaluation of elements which determine the trust to the borrower: character, marital status, finances, reputation, professional qualifications, experience and managerial skills. It is

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² Migut G., *Modelowanie ryzyka kredytowego*, StatSoft Polska; Jaworski W., Zawadzka Z., *Bankowość Podręcznik akademicki*, POLTEXT, Warszawa 2001.

also included the ethical and moral assessment, reliability and personal responsibility of the borrower for the business.

The economic aspects of the essential assessment of the credit rating (economic credibility) consists in the analysis of the objective elements which characterize the current and future economic and financial situation of the borrower and the quality of the legal credit collaterals. Nowadays this analysis is based upon the system of standardized profitability indexes, liquidity, agility and indebtedness. In theory there are several dozens types of the indexes but the practice of the bank shows that there are used just some of them.

Already mentioned two groups of assessment indexes: personal and economic are not equivalent. In case of the consumption credit personal aspect of the essential assessment prevails, whereas in case of the corporate credits the economic aspect of the essential assessment is the priority³.

Some authors select one additional category of the assessment of credit rating which takes into account the quality. This evaluation comprises the information about the reputation, skills, knowledge about the branch and the knowledge of the borrower about the chances and dangers. As one can observe these elements have been considered in the personal effects of this type of assessment.

2. ASSESSMENT OF CREDIT RISK IN QUANTIFICATION

Methods of enterprises credit rating by commercial banks use, apart from the financial indexes, measurable parameters of the borrower's financial situation which are *unmeasurable* indexes. These are the following:

- executives evaluation;
- perspectives of enterprise development;
- degree of addiction to market;
- assessment of perspectives of branch and good economic situation on enterprise goods;
- economic situation in the country.

Thanks to such an approach the methodology of the credit rating is „complex” and includes all the conditions of enterprise activity from which may result the risk of not meeting the requirements of the bank. On the other hand ascribing the significant meaning to the unmeasurable indexes causes that such an assessment is risky for a bank as it is full of subjectivism and may cause a faulty assessment of the financial condition of the potential borrower.

For many years there have been conducted the research which aims to make the methods of the credit rating more objective. It focuses on getting rid of the subjective factors and establishing the analysis only on the values of the *financial indexes* which show the economic and financial condition of an enterprise and determine it in the future. Analysts want to develop the method which will allow to describe the probability of enterprise bankruptcy much earlier. For this purpose the *quantitative methods* have been used which are based upon analysis tools of such fields of studied like statistics and econometrics. They are used not only in theory but also in practice. One of the statistical

³ Jaworski W.L., *Współczesny Bank*, POLTEXT, Warszawa 1998.

methods which is applied in banking is discriminant analysis which is applied to check the rating of the potential borrower.

The precursor of the application of the subjective methods to check the credit rating of the enterprises was Edward I. Altman. By applying the discriminant analysis he developed the method of the corporate entities classification with the division into enterprises which in the future will go bankrupt and on those which will be profitable⁴.

3. DESCRIPTION OF THE DISCRIMINANT ANALYSIS METHOD

Changeability and unpredictability of the social and economic environment of an enterprise influences in a significant way on the scale of uncertainty and risk of their functioning. Therefore, they are more and more exposed to worsening the economic and financial condition and even bankruptcy. In such conditions the role of the analytical tools is important as they allow to predict the danger and much earlier take some prevention actions.

The method of the discriminant analysis belongs to the wide range of taxonomic methods which use the set theory and quantitative methods which apply the multidimensional analysis and aim at determining the theoretical rules of the classification of multi-feature objects (corporate entities).

The methodology of the discriminant analysis is based upon the function formula of the econometric model:

$$Y_t = \alpha_0 + \alpha_1 X_1 + \alpha_2 X_2 + \dots + \alpha_m X_m + \varepsilon_t \quad (1)$$

where:

Y_t - dependent variable; (explained)

α_i - structural parameters (function coefficient);

X_i - independent variables (explaining) - features of the given object (financial indexes);

ε_t - random element - changes of the explained variable Y_t which cannot be explained by the changes of the explaining variables;

$i = 1, 2, \dots, m$ - number of the researched features (indexes) of the object (enterprise).⁵

If the researched object is an enterprise and the features its financial indexes, then after the estimation of the variable it is possible to take decision whether the enterprise can be qualified into the solvent units or to the group with the high probability of bankruptcy. For the creditors such information is very significant as they know whether allow the credit or not. However, before taking such ad decision it is important to make an analysis of the representative object trial with many data informing about shaping their financial indexes in the past. The analysis of the representative trial allows to estimate the final formula of the discriminant function:

$$\hat{Y}_t = a_0 + a_1 X_1 + a_2 X_2 + \dots + a_m X_m. \quad (2)$$

where:

\hat{Y}_t - dependent variable - global index which allows to make the final classification of the object into one of two groups: which we accept or reject;

⁴ Jaworski W.L., *Współczesny Bank*, POLTEXT, Warszawa 1998.

⁵ Hozer J., *Ekonometria stosowana z zadaniami*, Stowarzyszenie Pomoc i Rozwój, Szczecin 2005.

a_i - assessments of the structural parameter (coefficients) of function;

X_i - features (financial indexes) of the researched object;

$i = 1, 2, \dots, m$ - number of the researched features (indexes) of the object (enterprise).

The method of the discriminant analysis consists of some stages and the most important one is the stage of the indexes selection. The results of this stage influence on the correctness of the research results and also on the efficiency and conciseness of an analysis. The idea of this stage consists in preliminary limitation of the given set of indexes in order to leave only those with the highest diagnostic features and at the same time which include the most information. The selection of feature is done in essential and statistical way.

To realize the essential selection the heuristic methods have been applied which are based on the experts' opinions. One of such methods is "brain storm" which consists in the changes of ideas among experts who discuss over the problem in one place. The result of such discussion is the list of features on the subject as well as the proposals which are gradually improved. Another method is the Delhi method – the method of grouping thinking realized on the basis of the surveys sent to the panel of experts. The multi-phase proceeding of this method leads to a clear opinion on the essential value and hierarchy of the chosen indexes.

After the essential choice there is the statistical verification of indexes which aims at deciding on the discriminative capabilities and the choice of those which are sources of the biggest amount of information. The preliminary verification deals with the research on the features changeability and eliminates those which characterize too little changeability, i.e. those whose changeability coefficient gets the lower level than the cut-off value – method of quasi-constant variables elimination⁶.

The basis of the selection of diagnostic features is the correlation matrix of the features. The set of the financial indexes should be chosen in such a way that the features could be characterized by the following features:

- they should be strongly correlated with the dependent value (endogenous)⁷;
- they should be weakly correlated with other indexes from the set of the chosen features.

The first postulate means that the selected indexes are highly informative, and at the same time are good representatives of other indexes which were not chosen as the diagnostic ones. To fulfill the second postulate means that the diagnostic features do not copy information delivered by other indexes.

4. THE ALTMAN MODEL

Edward I. Altman as the first used the method of discriminant analysis to check the enterprises insolvency. The aim of his research was to find the tool which would allow to divide the enterprises into the solvent ones and which are going to go bankrupt in the future. For this purpose he decided to test 33 enterprises which he knew did not go bankrupt and to each of them adjusted an enterprise from the same branch and similar size which went bankrupt at the same time. For each enterprise he calculated 22 financial

⁶ Nowak E., *Zarys metod ekonometrii*, PWN, Warszawa 2002.

⁷ Kukuła K., *Wprowadzenie do ekonometrii w przykładach i zadaniach*, PWN, Warszawa 2000.

indexes which, after the statistical verification were reduced to five regarded as the most diagnostic and fully describing the economic and financial condition of an enterprise.

The first of them is an index responsible for measurement of the liquidity and the assets structure.

$$X_1 = \frac{\text{net current assets (working capital)}}{\text{assets in general}} = \frac{\text{current ratio} - \text{current liabilities}}{\text{assets in general}}. \quad (3)$$

The next criterion is responsible for measurement of profitability of the accumulative profit held in an enterprise.

$$X_2 = \frac{\text{cumulated retained profit}}{\text{assets in general}}. \quad (4)$$

The real productivity of the enterprise assets, taxes and interests independent is determined by:

$$X_3 = \frac{\text{profit before interests payoff and taxation}}{\text{assets in general}}. \quad (5)$$

The size of the financial support of an enterprise was described by Altman as:

$$X_4 = \frac{\text{market value of equity}}{\text{book value}}. \quad (6)$$

The rate of the use or the assets return is described by the last index:

$$X_5 = \frac{\text{sales}}{\text{assets in general}}. \quad (7)$$

Making the analysis of the linear function which is a combination of the selected financial indexes, Altman estimated the parameters of the discriminant function (which he called Z function) that separated good enterprises from the bad ones. The formula of this function for companies for which can be determined the market value is the following:

$$Z = 0,012X_1 + 0,014X_2 + 0,033X_3 + 0,006X_4 + 0,0099X_5. \quad (8)$$

The Altman index for companies for which it is impossible to estimate their market value:

$$Z = 6,56X_1 + 3,26X_2 + 6,72X_3 + 1,05X_4. \quad (9)$$

where variables X_1 , X_2 , X_3 directly correspond with the same variables in the model, but X_4 describes the relation of the equity to the liabilities in general.

When substitute to formula the right data we can get the synthetic index which later is compared with the number intervals included in table 1. It allows to qualify a company to the right risk group.

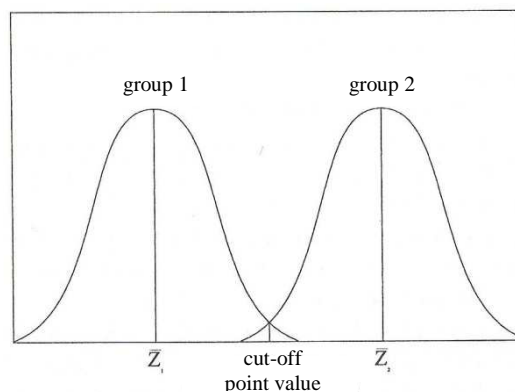
Table 1. Discriminant values in the Altman model from 1983

	Ranges
Classify to non bankrupt group	>2,9
Classify to bankrupt group	<1,2
Shadow economy	1,2-2,9

Source: Zarzecki D., *Analiza dyskryminacyjna jako metoda oceny zagrożenia bankructwem*, [w:] *Zarządzanie finansami, mierzenie wyników i wycena przedsiębiorstw*, pod redakcją D. Zarzeckiego, Uniwersytet Szczeciński, Szczecin 2003.

Having estimated the discriminant function it is necessary to find its cut-off point which will divide the set of observations into two different groups. It can be estimated with the application of theoretical discriminant functions on the basis of the observations from random trial. It will minimize the number of the wrongly -classified decisions. If the results distributions are normal, then the best selection of the cut-off point is the value of the middle point between the average results of the Z index for both groups.

Fig. 1. Results distribution of discriminant analysis



Source: Jaworski W.L., *Współczesny Bank*, POLTEXT, Warszawa 1998.

Cut-off point, estimated as the average value of Z function for two groups minimizes the area of faulty decisions, i.e. limits the probability of the wrong classification of observations. The cut-off point is calculated as the arithmetic mean from the value of Z_1 and Z_2 .

$$\text{cut-off point} = \frac{Z_1 + Z_2}{2} \quad (10)$$

In reality the „normality” and the equity of the distribution of discriminant function results occurs very rarely. In practice the set of objects qualified to one group differs from the set of objects assigned to the second group. Many subjective factors have an influence on that e.g. economic situation of a country. Therefore, there is another probability that

the object will belong to the first group than to the second one. Including the probability to objects classification allows to generalize the formula and calculate the cut-off point:

$$\text{cut-off point} = \frac{\bar{Z}_1 + \bar{Z}_2}{2} + \frac{S_{zp}^2}{\bar{Z}_1 + \bar{Z}_2} \ln \frac{p_2 C(1/2)}{p_1 C(2/1)} \quad (11)$$

where:

$C(1/2)$ - cost of observation classification to group 1, while in fact it belongs to group 2 (error of II type);

$C(2/1)$ - cost of observation classification to group 2, while in fact it belongs to group 2 (error of I type);

p_1 - estimated probability that new observation belongs to group 1;

p_2 - estimated probability that new observation belongs to group 2;

\ln - natural logarithm;

S_{zp}^2 - variance of discriminant analysis variance.

If the costs of classification errors and probabilities are equal:

$C(1/2)=C(2/1)$ and $p_1=p_2$, to $\ln(1)=0$, then the formula [11] is of the following [10].

Having estimated the function and the cut-off value from the error probability of α it is possible to make classification of other enterprises.

In the Altman model the cut-off value of Z function has been determined at the level of 2,675⁸. Enterprises for which the value of the discriminant function exceeds the cut-off point will be regarded as those with high probability of bankruptcy.

Table 2. Model efficiency

Number of years before bankruptcy	Original trial used while model estimation (33 enterprises)	Research by Altman on other trial of enterprises	Research in the years 1969-1975 (trial of 86 enterprises)	Research in the years 1976-1995 (trial of 110 enterprises)	Research in the years 1997-1999 (trial of 120 enterprises)
1	94% (88%)	96%	82%	85%	94%
2	72%	(92%)	(75%)	(78%)	(84%)
3	48%	80%	68%	75%	74%
4	29%	-	-	-	-
5	36%	-	-	-	-

Source: Caouette B., Altman E.I., Narayanan P., *Managing Credit Risk*. John Wiley & Sons, 1998.

Table 3. Model efficiency on other trials

l.p. number	USA Altman 1968	USA Altman 1977	Australia Castagna & Matolesy 1981	Brazil Altman 1979	Japan Ko 1981
Z-score index bankrupt companies	-0,258	1,271	1,707	1,124	0,667
Z-score index Non-bankrut companies	4,885	3,878	4,003	3,053	2,070

⁸ Olszewski D.W., *Zdolność płatnicza przedsiębiorstwa - koncepcje i metody oceny*, „Bank i Kredyt” 1993 nr 6;

Source: *Skuteczność wątpliwa*, Rzeczpospolita no. 110 on 13 May 1996.

In order to verify the forecast value of the model Altman analyzed other enterprises which were not considered in the first empirical trial and he made a classification by means of Z function. By using financial data about enterprises one year before bankruptcy he correctly classified 94% companies. Whereas, by using the indexes two years before bankruptcy only 72% enterprises were classified correctly.

Also in Poland it was made an attempt to develop models based upon the discriminant analysis. One of the first attempt was made by Gajdka and Stos, then by Hałasik in 1998 and Hołda in 2001.⁹ The conducted by Zarzecki verification of these three models shows that the best results can be achieved thanks to the model of Gajdka and Stos presented below.¹⁰

$$Z = 0,7732059 - 0,0856425X_1 + 0,0007747X_2 + 0,9220985X_3 + 0,6535995X_4 - 0,594687X_5. \quad (12)$$

where:

- X_1 - incomes from sales/ assets in general,
- X_2 - short-term liabilities/ costs of sales production x 360,
- X_3 - net profit/ assets in general,
- X_4 - gross profit from sales/ net incomes from sales,
- X_5 - liabilities in general/ assets in general.

In this model the final point is of 0,45 which means that above this value the researched enterprise is not endangered by bankruptcy.

5. AN EXAMPLE OF METHOD OF DISCRIMINANT ANALYSIS APPLICATION

Taking into account the above considerations it is worth concentrating on the Altman's concept of the assessment of enterprises credit rating. Nowadays the situation of the transport companies seems to be interesting as they had to face the crisis in the last years. This branch which was doing successfully for many years, during the period of worldwide crisis started to struggle with many problems. The example of such companies can be two big forwarders OMEGA Pilzno and Trans-Południe. Also the situation of the quoted transport company PEKAES seem to be quite interesting.

On the basis of the data from the financial statement it is possible to calculate the indexes which were recognized by Altman as diagnostic ones and also the value of the global index Z which describes the solvency of an enterprise.

⁹ Gajdka J., Stos D., *Wykorzystanie analizy dyskryminacyjnej w ocenie kondycji finansowej przedsiębiorstw*, pod redakcją R. Borowieckiego, Akademia Ekonomiczna w Krakowie – TNOiK Oddział w Krakowie, Kraków 1996; Hałasik D., *Upadłość przedsiębiorstw w Polsce i metody jej prognozowania*, Akademia Ekonomiczna w Poznaniu, Poznań 1998; Hołda A., *Wykorzystanie analizy dyskryminacyjnej do prognozy upadłości spółek rynku kapitałowego*, Nasz Rynek Kapitałowy nr 11/2002.,

¹⁰ Zarzecki D., *Analiza dyskryminacyjna jako metoda oceny zagrożenia bankructwem*, [w:] *Zarządzanie finansami, mierzenie wyników i wycena przedsiębiorstw*, pod redakcją D. Zarzeckiego, Uniwersytet Szczeciński, Szczecin 2003.

Table 4. Results account and balance of PEKAES for the period of 2008 and 2009.

<i>Results account</i>			
Specification		31 XII 2008	31 XII 2009
1.	Revenues from sales	379 973	360 249
2.	Operating activities costs	371 094	335 698
3.	Result from sales	8 879	24 551
4.	Result on other activity	2 044	- 24 159
5.	OPERATION PROFIT	10 923	392
6.	Financial incomes	6 593	4 272
7.	Financial costs	517	85
8.	Results from financial activity	6 076	4 187
9.	PROFIT FROM CORPORATE ACTIVITY	16 999	4 579
10.	Balance of extraordinary events	- 12 152	- 784
11.	GROSS PROFIT	4 847	3 795
12.	Result burden	129	0
13.	NET PROFIT	4 718	3 795

Additional data		31 XII 2008	31 XII 2009
1.	Number of enterprise shares	33 250 000	33 250 000
2.	Market price (in PLN)	8,99	10

<i>Balance</i>			
ASSETS		31 XII 2008	31 XII 2009
A. Fixed assets		375 532	353 547
1.	Intangible and legal values	7 263	5 640
2.	Tangible fixed assets	112 945	87 025
3.	Investment properties	90 313	95 465
4.	Investments in dependent units and associations	162 144	162 644
5.	Other financial assets	2 859	2 765
6.	Long-term liabilities	8	8
B. Current assets		113 666	108 604
1.	Inventories	0	0
2.	Trade debtors	71 980	59 096
3.	Short-term receivables and others	7 146	3 343
4.	Income tax receivables	0	0
5.	Financial assets quoted according to fair value	12 630	9 423
6.	Other financial assets	518	310
7.	Cash and its equivalents	21 392	36 432
C. Fixed assets classified for sale		0	5 082
TOTAL ASSETS		489 198	467 233
LIABILITIES			
A. Equities		410 412	389 941
1.	Basic capital	33 250	33 250
2.	Supplementary capital from shares sales	124 408	102 813
3.	Revaluation reserve	14 711	14 338
4.	Own shares	0	2 298
5.	Retained profits	238 043	241 838

B. Long-term liabilities		11 993	11 601
1.	Provisions fro liabilities	163	45
2.	Provisions for pension schemes	750	759
3.	Deferred income tax liabilities	10 731	10 644
4.	Other long term liabilities	349	163
C. Short-term liabilities		66 793	65 691
1.	Short-term loans and credits	0	0
2.	Trade liabilities	58 805	59 645
3.	Income tax liabilities	0	0
4.	Other short-term liabilities	7 719	5 829
5.	Provision for pension benefits and others	269	217
PASYWA OGÓŁEM TOTAL LIABILITIES		489 198	467 233

Source: Own research.

Table 5. Diagnostic indexes and values of Z index for PEKAES company in the years 2008-2009

Index	Value in 2008 r.	Value in 2009 r.	Coefficient	Value of factor of Z function in 2008 r.	Value of factor of Z function in 2009 r.
1	2	3	4	2·4·100%	3·4·100%
X_1	$\frac{113\ 666 - 66\ 524}{489\ 198} \approx 0,096$	$\frac{108\ 604 - 65\ 474}{467\ 233} \approx 0,092$	0,012	0,1152	0,1104
X_2	$\frac{410\ 412 - 33\ 250}{489\ 198} \approx 0,77$	$\frac{389\ 941 - 33\ 250}{467\ 233} \approx 0,76$	0,014	1,078	1,064
X_3	$\frac{10\ 923}{489\ 198} \approx 0,02$	$\frac{392}{467\ 233} \approx 0,00084$	0,033	0,066	0,00277
X_4	$\frac{298\ 917,5}{78\ 517} \approx 3,81$	$\frac{332\ 250}{77\ 075} \approx 4,31$	0,006	2,286	2,586
X_5	$\frac{379\ 973}{489\ 198} \approx 0,78$	$\frac{360\ 249}{467\ 233} \approx 0,77$	0,00999	0,779	0,769
Value Z	xxx	xxx	xxx	4,3242	4,53217

Source: Own research.

Both in 2008 and 2009 the value of the Z function for the enterprise was higher than the critical value calculated by Altman. Applying the classification rule formulated in the model PEKAES can be included into the group of good enterprises with low probability of bankruptcy.

6. CONCLUSIONS

Systems of early warning are interesting and useful tools to estimated the risk of enterprise bankruptcy and at the same time can be regarded as a significant index which allows to make an assessment of the current economic and financial condition of an entrepreneur and to show the dangers. Simultaneously thanks to the generated signals these systems can be used as a tool which enables to limit the risk of bankruptcy.

It is important to add that the analysis of the value of the discriminant function in time can be a relevant clue to make changes in the enterprise. On the other hand one cannot forget that the systems of the early warning are based just upon the quantitative financial data and they cannot be treated as a tool to prepare a complex assessment of the efficiency of enterprise functioning. It is important to stress that all the corporate entities are assessed by investors not only by their property but mainly by their capabilities to generate future incomes.

While applying the Altman index to assess the financial condition of a company it is important to remember about the limitations and conditions of its application:

1. The value of the index for the given year can be of the accidental character therefore it is worth observing its value within the years and catch the trend.
2. A single Z index describing the enterprise needs to be compared with the average values obtained by a given branch or the average for the given type of activity.
3. The Altman analysis can be only of the advisory character and it should be complemented by multidimensional financial analysis¹¹.

Besides while the assessment of the systems of early warning it is necessary to create models which are based upon the local realities and which take into account the peculiarity of the market and the processes in its area. In order the system was efficient it is important to fulfill at least three requirements. In order such a system is efficient it should allow for fast getting information about the dangers and mainly it should be adjusted to the Polish economic system.

While making a detailed analysis of the requirements it is important to note that the efficient system of the early warning should show the maximum number of the right indication at the minimum number of mistakes. Thus, an efficient system of early warning should:

- allow for an unambiguous and correct qualification of entrepreneurs into one of the two groups: those entrepreneurs who are characterized by the low risk of bankruptcy and those with the high risk of bankruptcy. Only such a qualification will allow to achieve the objectives toward the discriminative analysis;
- should give a quick results i.e. to allow to qualify an entrepreneur to the right group with the time advance in order to make it possible to take the right steps focused on the improvement of the financial condition of the entrepreneur;
- be adjusted in a maximum way to the peculiarity of the Polish economic system and at the same time it should take into account in its construction the peculiarity of its operation, the changes and the type and the character of the institutions which function in order to adjust to the market requirements and at the same time the proper and efficient functioning¹².

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UNDECLARED WORK AND INFORMAL ECONOMY IN POLAND: IMPLICATIONS FOR CONSUMERS AND HOUSEHOLDS

The basic aim of the paper is to shed some light on the reasons underlying the existence and expansion of the informal (shadow) economy² in Poland. Particular emphasis has been put on the functioning of the informal labour market under new circumstances of the market-driven economic system. To this end diverse data sources were used including findings of the author's own research and recent nation-wide survey on unregistered work in Poland conducted in 2009. The author has made an attempt to indicate major manifestations of the shadow economy observable on the labour market and to point out their implications for the economic agents (mostly Polish consumers and households) as well as for the economy at large.

1. INTRODUCTION

The switchover from a centrally planned economy to the free-market system in Poland has deeply changed various walks of social and economic life, and affected the behaviour of economic agents (companies and consumers). The initial phase, sometimes referred to as "systemic interregnum" or "systemic vacuum", was conducive to the emergence of new forms of unregistered income-earning activity, previously unknown in the socialist "economy of shortage". As the new economic order's foundations and institutions grew stronger, some shadow-economy forms characteristic of the pioneer stage of Polish capitalism were disappearing, to be replaced by other ones, commensurate with the new realities and taking advantage of, for example, a vague regulatory environment, lack of inspection mechanisms, economic policy mistakes, etc.

The sheer magnitude of unregistered economic activity entails a host of adverse consequences for the official sector, stifling microeconomic efficiency. The most perceptible of these include lost or reduced revenue of the Treasury, affecting the public finances via budget deficit, and thus impeding the financing of important social programmes and important sectors of the contemporary state (education, health care, development of infrastructure).

Countering these consequences is therefore a major challenge for economic policymakers. Taking into account considerable diversity of the forms and manifestations of the informal economy as well as innovativeness of the economic agents operating "in the shadow" coping successfully with this challenge seems to be not an easy task.

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² The notions "shadow economy" and "informal economy" will be used interchangeably in this paper

2. THE NOTIONS OF INFORMAL ECONOMY, NON-OBSERVED ECONOMY AND UNDECLARED WORK

A great variety of terms referring to unregistered business, frequently colloquial, makes it difficult to coin an explicit, synthetic and commonly accepted definition and leads to terminological controversies and arguments [Mróz, 2002]. Since the beginning of the 1990s the EU has launched several studies on unregistered economic activities often referred to as informal economy. The common denominator of all unrecorded economic activities embedded in the notion of informal economy lies in the fact that they escape social and tax regulations and statistical recording [Mróz, 2002; Adair, 2009].

Certain terms to describe informal economy emphasise some features that a relatively cohesive definition of this phenomenon may be based on. The following features are worth mentioning in the first place [Mróz, 2010]:

- running business unofficially and sometimes also illegally;
- no opportunity to observe phenomena and processes making up unofficial economy (hence terms like shadow economy, hidden economy, submerged economy etc.);
- statistical intangibility of the size and effects of unofficial economy;
- no state supervision and regulation.

Findings of different comparative studies suggest that determinants of the activities in the shadow economy do not result so much from tax load (or tax burden), but are to be rather attributed to the costs of regulation related to the functioning of small and medium enterprises (SMEs) and more specifically to the labour market.

The term informal economy was initially coined as “informal sector” by the International Labour Organisation (ILO) in 1972 and focused on employment in unregistered enterprises of developing countries. In 1993, the ILO resolution on statistics referred to the employees in small-scale private and not registered enterprises employing less than five paid employees, which are engaged in non-agricultural activities and produce goods and services for sale or barter.

In 2003 the ILO adopted a harmonised definition built on the 1993 guidelines and distinguished employment in the official sector (based on the enterprise as unit of observation) from informal employment (based on jobs as the unit of observation), in order to take into account underdeclared work and black-market work within registered enterprises that have five or more paid employees.

Economic experts use also the term “non-observed economy” (NOE) which is a useful concept for measuring concealed GDP even if it has some analytical drawbacks (e.g., it does not highlight the various categories of informal employment the ILO approach deals with). However, there are some corresponding principles between employment and output that enable to bridge a gap between these different concepts [OECD, 2004; Feige, Urban, 2007; Adair, 2009].

According to the international principles of national accounting, GDP includes all types of value added in the economy as evidenced by voluntary transactions where payments are made, including illegal and barter transactions. GDP also encompasses some production without transactions such as imputed rents and household production of goods for own use. The first and most relevant distinction must be drawn between market-related and household-related activities. The second important distinction concerns the compliance with legal standards since illegal activities have a criminal nature and as such have to be distinguished from legal activities. The third important difference is related to

the nature of the flow: activities either produce an output or entail a transfer, for example, exchanges on the market or between households. According to the output approach of GDP, transfers such as non voluntary exchanges (i.e. illegal) and voluntary in kind exchanges are not taken into account [Adair, 2009].

Table 1. Major steps towards definition and scope of informal and non observed economy

Year	Steps/accomplishments
1972	ILO defines the informal sector
1990	Report for the European Commission
1993	ILO provides guidelines for statistics on the informal sector
1997	The Delphi group establishes an annual meeting gathering experts from ILO, OECD etc.
1999	Contributions of major experts in <i>The Economic Journal</i>
2000	F. Schneider and D. Enste publish a reference article in <i>Journal of Economic Literature</i>
2002	ILO enlarges the scope and provides guidelines for statistics on informal employment; OECD <i>Handbook for Measurement of the Non-Observed Economy</i>
2003	UNECE <i>Non-Observed Economy in National Accounts – Second Survey of National Practices</i>
2004	OECD <i>Employment Outlook</i> , chapter 5
2005	UNECE <i>Non-Observed Economy in National Accounts, Third Survey of National Practices</i>

Source: [Adair, 2009, p. 2]

In Poland in the light of the Polish Central Statistical Office (GUS) interpretation, the notion of unregistered (undeclared) work should be understood as including the following:

- hired work conducted without entering into a relationship of employment, i.e. without regular employment contracts or various forms of fixed-term contracts; with unregistered work, the worker gets no social insurance (and, consequently, no right to social transfers) and the employer does not transfer the required contributions to the ZUS National Insurance Authority and the Labour Fund; nor does unregistered work generate any payments of personal income taxes;
- work on one's own account, where the taxpayers fail to meet their financial obligations to the state generated by their economic activities - e.g. tax evasion [Praca nierejestrowana..., 2005, p. 8].

According to EU guidelines and recommendations GDP estimates are exhaustive when they cover not only production, primary income and expenditure directly observable in statistical research or in administrative data, but also the production, primary income and expenditure which are not directly observable and which relate to the following:

- absence of registered active economic agents in statistical databases;
- evasion of taxes and/or social insurance contributions;
- failure to provide information to tax authorities and social insurance agencies [Janecka, 2006].

For Poland's Central Statistical Office (GUS), the adoption of the system of national accounts (SNA/ESA) meant a changeover of the entire system of statistical reporting, towards obtaining a flow of data which are necessary for introducing all of the new method's recommendations. As a result, the Polish GDP estimates are compatible with the national accounts systems used in EU member states, and they include the informal sector, too.

The informal economy represents output which remains unregistered, including its illegal portion. The statistical procedures used in the European Union leave out the illegal part, and so does the Polish statistical system. Within this approach, the hidden sector represents the production of goods and services which are not prohibited by law but which, either wholly or in part, are hidden from view for state administrative bodies (dealing with taxes, customs, social security, statistical reporting).

These unregistered activities can be broadly divided as follows:

- Underreported activities in the group of registered business entities which includes all microenterprises (employing up to 9 persons), regardless of their ownership form; and private-sector businesses with workforces in the 10–49 range (excluding cooperatives). What is estimated here is the extent of production and income underreported in official statistical returns and VAT fraud. With Eurostat increasingly emphasising the required exhaustiveness of national accounts, the Polish Central Statistical Office has plans to widen the research into the unofficial economy in Poland, to cover large entities with workforces of 50 and more.
- Unregistered business activities by private individuals, notably in the services sector.

In estimating the extent of the informal sector, the Polish Central Statistical Office draws on following methods [Rachunki..., 2008]:

1. A direct method to assess the scope of informal business activity in registered economic entities. Under this method, experts estimate normative average productivity and average pay per person in employment. These normative values are then used to estimate the average income per person in employment, which in turn provides a basis from which to estimate gross output, intermediate consumption and gross value-added.
2. Labour market research, conducted to assess the extent of unregistered, mainly services-related activities by individuals. It draws on the following sources of data:
 - official statistics of wages/salaries, people in employment and registered joblessness;
 - findings of a representative study of the population's economic activeness (labour force participation).

3. ESTIMATES OF UNDECLARED WORK IN POLAND

Over the more than 20 years of systemic transformation in Poland, the informal labour market has cushioned frictions and tensions in the official sector, induced by privatisation, company restructuring and other processes unfolding along the road to a market system. The findings of research by the Polish Central Statistical Office (GUS) and of other projects point to a major importance of undeclared work as a source of untaxed income, supplementing the budgets of Polish consumers and households.

As demonstrated by findings of a 2006–2007 survey by the Institute of Labour and Social Affairs, conducted on a representative sample of 9,038 Poles aged 15 and more, the unregistered work contributes perceptibly to meeting Polish households' consumer needs. Performing unregistered work within 12 months preceding the survey (taken

between May 2006 and April 2007) was declared by 4.8% of the population under review. Among the working age population, the proportion was higher, at 5.7% [Bednarski, Kryńska, Pater, Walewski; 2008, p. 114].

A national survey of the informal labour market, conducted by the GUS in 2009, indicates that the extent of the phenomenon considerably narrowed compared to several years previously, even if it still remains substantial. Over the first nine months of 2009, informal sector employment ran at 785,000, against 1,317,000 in January-September 2004, accounting for 4.9% and 9.6%, respectively, of all people in employment. This might indicate a tangible undeclared-employment decline between 2004 and 2009, but for a number of reasons one should be very cautious in formulating far-reaching conclusions [Kałaska, 2010, p.2].

Table 2. People in undeclared employment in Poland, according to Central Statistical Office (GUS) research

Year*	Numbers ('000)
1995	2199
1998	1431
2004	1317
2009	785

* January–September of a given year

Source: M. Kałaska, *Monitoring rynku pracy. Praca nierejestrowana w Polsce w 2009 r.*, Central Statistical Office, Department of Labour. Material for a press conference on 23 December 2010, p. 2.

As shown by the data in Table 2, the number of people in unregistered employment in Poland was steadily declining since the first such study in 1995, which should be attributed to the country's economic growth in the period of economic transformation and the resulting increased activity of small and medium-sized enterprises (SMEs) in the official sector. In times of prosperity, the SMEs signalled lower demand for unregistered work. A decisively steeper fall in "black" employee numbers in 2009 can be attributed to the financial and economic crisis which hit most countries (including Poland) in 2008–2009 and which also resulted in subdued activity in the informal economy. Very likely, in such circumstances, businesses start with cutting informal employment, while — in the expectation of an improved economic climate — they regard sacking those formally employed as the last resort. As for private individuals, they turn to "black" employees less frequently, due to their households' tighter finances and more uncertain prospects for the future.

From the viewpoint of the actors concerned, it is important whether undeclared work is the main line for the person who performs it, or just a sideline activity to supplement the family budget. In 2009, it was the main job for 436,000, or 55.5% of those in unregistered employment — down from 829,000, or 62.9%, in 2004 [Kałaska, 2010, pp.7-8].

Covering various kinds of activity in the informal sector, undeclared work makes a considerable contribution to the meeting of Polish consumers and households' needs. Its widespread character led the Central Statistical Office (GUS), in 1995, to start monitoring the informal labour market. The first comprehensive study of undeclared work was conducted in that year within the regular survey of the population's economic activity,

known as BAEL. The next surveys were held in 1998, 2004 and 2009. The findings of the last one will be presented in greater detail in the present paper.

The respondents were asked why they took undeclared work and the survey sought to identify its extent and intensity on the side of supply (performance of informal work by those questioned and their households) and demand (unregistered employment of workers by respondents and their households). The questionnaire covered the first nine months of 2009.

Given the problems with finding jobs on the official labour market, the undeclared work plays an important role in the everyday life of Polish consumers and households. The factors prodding Poles to engage in it include: shortage of job openings in the official sector (public and private), a difficult financial situation and incomes not sufficing to meet basic requirements, higher-pay opportunities in the unregistered sector, and excessive fiscal burdens: taxes and social insurance contributions.

In the 2009 survey, in the opinion of the whole body of respondents (i.e., people aged 15 and more) the most frequent types of undeclared work were construction/installation, renovation and repair, construction/installation services, babysitting/elderly care, retailing and household jobs (such as house clearing). Private teaching [Putkiewicz, 2005] gardening/agricultural jobs and tailoring were also frequently mentioned (Table 3).

Table 3. The most frequently performed types of undeclared work in 2009 – respondents' opinions

Type of undeclared work	%
Construction/installation repairs	47.3
Construction/installation services	39.3
Babysitting and elderly care	26.8
Retailing	21.9
Household services (e.g. cleaning)	21.7
Private teaching	20.4
Gardening/agricultural jobs	16.1
Tailoring	10.7

* Figures do not add up to 100% because a respondent could indicate more than one type of undeclared work.

Source: author's computations based on: M. Kałaska, *Monitoring...*, op.cit.. p. 13.

4. THE IMPORTANCE OF UNDECLARED WORK FOR POLISH CONSUMERS AND HOUSEHOLDS

Attention of economists is usually concentrated on issues related to tax evasion, black labour, operation of unregistered businesses, etc. Problems associated with the influence of the existence and development of the shadow economy on consumers and households become the subject of such analyses much less frequently. This also applies to Polish households whose consumer needs are, in a significant part, met by products and services coming from the informal economy. Consumers and households, sometimes deliberately and sometimes unwittingly, enter the "shadow zone" by either making a demand for goods produced in the informal economy or by offering their labour and thus contributing to the increase of supply of goods and services produced in the shadow economy.

Experts, who examine the problem of unofficial economic activities, draw attention to the fact that some forms of the informal sector related to tax evasion appear at the borderline between companies and households. In transactions between companies, in general, there are mechanisms safeguarding against such practices, for example, incorporated in the procedure of VAT refund in the subsequent phases of processing (value-added chain). In transactions involving direct sale of goods and services by companies to households, the continuity of economic register is frequently broken. This is due to the fact that households as the final recipient in most cases do not need any invoices or sales evidence for tax deduction purposes, which leads some companies to sell their goods and services without any sales account (non-invoiced sales). Consumers enter "the shadow zone" buying goods and services generated by informal sector and subsequently offered in unofficial markets.

Consumers and households have also been forced into adaptive behaviours, in response to the changed economic conditions. The juxtaposition of registered employment data with the findings of the Central Statistical Office's research into the populace's economic activity (BAEL) confirms the claim that the shadow economy is like a buffer, neutralising the consequences of the official-sector crisis.

In the economic crisis, in the deteriorating situation on the labour market and shrinking earning opportunities in the formal sector of the economy, consumers and households may use different strategies to adapt to the changing conditions of running a household. They come in two basic varieties:

- consumers and households resign from satisfying certain needs and reduce consumption by tailoring it to more modest opportunities of obtaining income;
- consumers try to maintain at all costs the "ante-crisis" standard of living and consumption by seeking new opportunities of obtaining income, including among others, operations in the informal economy (the so-called "ratchet effect").

These strategies were confirmed by findings of questionnaire research by the present author. His survey, conducted at the end of April and beginning of May, 2009, aimed to examine the extent to which Polish consumers and households undertake various forms of economic activity in the informal sector so as to reduce the effects of economic crisis. It included 361 respondents from seven, deliberately selected cities of Masovian Voivodeship [Mróz, 2009]. The findings of other empirical studies conducted in different region of Poland are convergent with the basic conclusions of the author's research [Kozyra-Cybulska, Molenda, Wojnar, Zielański; 2010].

The study on consumers' attitudes towards the economic crisis showed that the search for work in the informal economy sector was one of behaviour options allowing a confrontation with the hard economic realities; 11.3% of respondents' answers concerned this very option. Men almost twice more often than women were looking for "shadow zone" work (14.8% and 7.7% of all respondents respectively); in terms of age, persons aged 45-54 and 25-34 most frequently declared that they were seeking work in the shadow zone. Education was not a factor significantly differentiating attitudes of respondents towards undertaking activity in the informal economy. However, the size of the household measured by the number of adults (the number of children was less important) proved to be a differentiating factor: respondents representing households composed of 3, 4 or more adults most frequently declared their search for employment in the shadow economy (17.7% and 14.8% of all indications respectively). Also, a monthly net income in the

household had a differentiating importance as a factor, although less than might be assumed.

The shadow economy, especially in an economic crisis, is an alternative to the official market of consumer goods and services. Consumers and households make purchases in the unofficial market, generally, in order to economize. As for the range of purchased goods and services, it is diverse and includes clothing, footwear, household items, food, renovation and construction services, etc. This was reflected in the conducted survey (Table 4).

Table 4. Goods and services purchased in the shadow economy*

Goods and services	% of respondents' indications
Clothing	64.1
Footwear	53.1
Household items	40.6
Food	39.1
Car repair	37.5
Cosmetics	34.4
Cigarettes	31.3
Renovation and construction services	31.3
Repair of household goods and radio and television items	21.9
Computer software	20.3
Compact discs	17.2
Private tutorials	17.2
Computer equipment and accessories	14.1
Care services	14.1
Alcoholic beverages	6.3
Cleaning, washing windows	10.9

* responses do not add up to 100 because respondents may have indicated more than one item / service.

Source: Author's survey called "Consumers in the shadow economy - strategies and adaptive behaviour in an era of economic crisis", conducted in April and May 2009.

5. CONCLUSIONS AND IMPLICATIONS FOR FURTHER RESEARCH

For many Polish households, informal-sector employment is a significant source of income to supplement family budgets. This is especially true where household members lost jobs in the official sector or, as low-educated and professionally incompetent, have problems finding a regular job. Without informal-sector income, making a living would for many prove all but impossible. As demonstrated by a 2007 research conducted by the Institute for Labour and Social Affairs, more than a half of the respondents (50.4%) regard informal-sector income as an important complement to their household budgets: 36.4% say they can make ends meet thanks to undeclared work, but for 14% even the undeclared-work income does not suffice to meet all of their households' current needs [Bednarski et al., 2008, p. 11].

The additional income earned in the second economy makes it possible for many consumers and households to survive during a tough time on the labour market, and for

some others it is a condition for keeping the previously achieved standards of living and consumption levels. In crisis time, moral dilemmas are put further aside, giving way to pragmatism and hard-headed economic calculus.

The relatively great weight of the informal sector in the Polish economy is also influenced by a high (even if decreasing) level of public acceptance. As revealed in a report by CASE think-tank and SMG/KRC Millward Brown, very many Poles approve of informal-sector activities. Some 45% of the respondents would readily take undeclared work themselves if such an opportunity presented itself [CASE, SMG/KRC; Millward Brown, 2008]. It seems that future research projects should focus not only on economic determinants conducive to the involvement in the informal economy but also on psychological and sociological factors underpinning the propensity of economic agents to enter "the shadow zone".

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Izabela OLEKSIEWICZ¹

THE HUMAN RIGHTS PROTECTION AS MAIN PRINCIPLE OF A DEMOCRATIC STATE

In the article the author explain the sense and role of human rights protection as main principle of a democratic state. She also emphasizes the fact that fundamental rights are not absolute and the possibility of temporary denying or changing in each case should be considered on the basis of their social function. She also tries to prove that firstly, the degree of human rights` protection depends on the legal system in the country. Secondly, the principle of human rights protection resulting from the UN Charter is a fundamental principle in all Western democracies. She puts also the thesis that in Europe since the adoption of the Universal Declaration the international community has made a tremendous progress in setting standards for human rights and fundamental freedoms. At the same time we are witnessing a continuous process of expanding the catalog of human rights.

1. HISTORY OF HUMAN RIGHTS PROTECTION

The history of **human rights protection** started from the codification of human rights and the Magna Carta Libertatum adopted by King John the Lackland in 1215. Changing the perceptions and protection of human rights has its historical background in the Habeas Corpus Act of 1619, and Bill of Rights in England, whereas in France in the Declaration of the Rights of Man and the Citizen and in the United States of America in the first amendments introduced in the years 1789-1791 to the Constitution from 1787, which were nothing more than the citizenship rights. In Austria, this amendment was represented by a Code known as Josephine from 1787.

2. THE DEFINITION OF HUMAN RIGHTS

Human rights are comprehended as a real relationship, which in various fields of human activity including enacted law are understood in a variety of ways. In a simple language in some terminology human rights equal freedom. Freedom of the individual does not arise from the legal acts but from subjective law. The law does not give the freedoms, but only sets the limits of their application. It is the task of the state to protect and guarantee human rights. A freedom characteristics is that the state and its authorities are obligated to refrain from actions in the areas included in a certain freedom.

Human rights are all the individual entities resulting from the fact of being human. We came into them by birth and human rights are entitled to each person regardless of gender, nationality or citizenship. Ethnicity, race, color or religion are not important. Human rights are granted to everybody regardless of their educational background, the position occupied in society and the value of their wealth.

However, besides the fundamental rights so-called rights and civil liberties are granted to any human. Civil rights arise from the fact of citizenship of a country and serve

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to protect the citizen's interests. Foremost, among these are the right to work, the right to education or passive and active right to vote. Whereas civil liberties are entitlements relating to the fact of having citizenship of a country, but here the law does not confer a right, but designate certain limits to exercise of civil liberties such as freedom of expression, freedom of conscience and religion.

The experts in human rights issues became convinced that there are so-called three generations of human rights:

- the first generation i.e. the fundamental rights, political and civil liberties,
- the second generation are: the social, economic and cultural rights (eg. the right to education, the right to decent work, the right to care for a family)
- the third generation there are so-called solidarity rights (the right to the environment, the right to development, the right to humanitarian aid, or the right to peace).

The individual's rights must be based on the constitution or acts, so there is no subjective law without legal norm. The task of the state in this case consists in providing the individuals implementation of their rights or protection.

You can find the view saying that a fundamental right is characterized by the fact that it concerns "the most important social relations in a given stage of development." Others believe that fundamental rights are those that "deal with positioning individual in the country, because they are vital for the implementation and guarantee the other laws." You can also find the view that the fundamental rights and freedoms are those "that are provided by acts of international law" and those "which are of greatest importance from the point of view of citizen and state interests."

Human rights protection are twofold activities. On the one hand, the introduction of the international human rights agendas to a national legal system, on the other one, the establishment of international control measures on the observance of human rights, adopted both in the international and in national law.

3. RELATIONSHIP OF HUMAN RIGHTS PROTECTION FROM THE STATE POLITICAL SYSTEM

In the legal literature by the state political system are understood the basic legislator's political ideas under which a public authority is constructed and is developed in the text of the Constitution or by ordinary legislation.

Depending on the continent and political system there are various models of human rights guarantee which I would like to discuss. However, it is important to emphasise that democracy does not guarantee the truth of peace but improves security by promoting democratic institutions. Democratic moral model has revealed gradually over the last several years. However, the beginnings of the Democratic moral model as a coherent and comprehensive program should be linked with the CSCE in 1974, when the Western countries have put in to their priorities permanently human rights respectation so-called "third basket".

In Asia prevails the classical model the basis of which are deep and often antagonistic cultural and religious differences, while it is accompanied by a sharp deficit of democracy, and what is connected with it in internal system prevails elements of authoritarianism. In Asian systems, we have to contend with a focus on the Confucius values as to represent the whole Asian values. These are deep religiosity, enterprise, hard work, self-control, respect for nature, respect for authority, loyalty and patriotism. In

analyzing the specific characteristics of Confucius values Fukuyama argued that the pressure for political authoritarianism is in a lesser extent the result of Confucius societies self-discipline than consequence of a less society's activity and anxiety of lawlessness in the situation of absence of a strong executive authority.

Another model is the ethno-tribal model, which subordinates everything narrowly defined interests of national or ethnic group. These countries have liberated from colonial reign, have a relatively low level of economic development, adopt diverse range of rights and civil liberties, have poorly developed political structure. The basic regional human rights instruments are: the Convention of African Unity Organization of 1963 (OAU) on specific aspects of refugees in Africa and the African Charter on Human Rights and Peoples.

Australian model is a dangerous mixture based on an appreciation of the community and the evolution of Australian cultural values created through cultural interaction of all Australians, regardless of ethnicity. Australia has not been so open promotor of universality of human rights idea and relied more on "quiet diplomacy" by politicians speaking on their own behalf. Australian universalist approach to democracy and human rights, in particular the cult of individual rights is in strong contradiction with the Malaysian and Singaporean leaders views.

Another separate model is a revolutionary model which proclaims the primacy of religion or ideology on the state's sovereign and human rights. This model dates back to the roots of medieval religious wars, and in the closer past to the Soviet Union's foreign policy, now it is being applied in Afghanistan, Libya, Cuba or North Korea. The range and the importance of the latter model is indeed limited, but in the region are strong threats to international security.

4. EXAMPLES

The current Polish Constitution of 1997 in Article 5 states that "the State shall ensure freedom and human rights and civil rights and safety of citizens". In this way, the Constitution clearly states that securing freedom and individual rights is a fundamental task of the state. Thus, the principle of freedom and individual rights was regarded as a chief principle of the political system of the Polish state. It should be noted that none of the Republic of Poland Constitution contained such a comprehensive treatment of this issue. For the first time legislator regulates the legal position of the units in the country and society, referring not only to the citizen, but to humanity in general.

The continuation of this thought and its development can be found in art. 30, which states that "the natural and inalienable dignity of man is a source of freedom and human rights as well as civil rights. It is inviolable, and its respect for it and its protection is the duty of public authorities ". In this statement we find confirmation that Poland considers the law as the basic unit of the power of drawing its border with the moral justification for a universal dimension. In Article 32. there is the record of recognizing the equality of all before the law and equal treatment by public authorities. It ensures that no one will be discriminated for any reason in political, social or economic aspect. In a direct connection with the Convention on Human Rights Protection and Fundamental Freedoms remains article 119 of Penal Code., which states the application of criminal violence or threats against persons because of their national, ethnic or racial origin. The Constitution not only declares freedom and the rights of the individual but it also contains an extensive system

of legal protection, which points to the institutional guarantees for its use with emphasis on the role of the law.

Now let us move to the universal system of human rights which is included in various treaties or acts. The most important international agreements are: the Convention on the Prevention and Punishment of the Crime of Genocide, the Convention on Combating and Punishment of the Crime of Apartheid, the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment and Punishment, the Convention on Protection of Refugees. Distinguishing between universal and regional systems in the human rights protection cannot lead to perdition of protection complexity. Complexity allows to grasp the actual situation of a particular person at the time and in a particular territory. The questions will be always revived about the priority of individual rights, their importance for peace. No less complex is the relationship between the rights of the individual and collective rights and the rights and duties of the person. The high level of protection of individual rights cannot paralyze society in the fight against threats such as natural disasters and organized crime.

The European Convention on Human Rights is limited in principle to the personal and political rights. Its development is the European Social Charter adopted on 16th October 1961 in Turin. It has been supplemented by three protocols, including this from 3rd May 1996 which was signed in Strasbourg. Currently, the party consists of forty three countries. At present within the Council of Europe there are two Social Charters. The mechanism controlling the Charter is not the court in its nature. It amounts transmitting the biennial State of the Secretary General of the Council of Europe concerning the application of the provisions.

Another system of human rights protection in Europe is the Charter of Fundamental Rights of the European Union. Already in the art. 2, we read that the Union is founded on the values of respect for human dignity, freedom, democracy, rule of law and respect for human rights. The Charter has its efficiency and performance as an expression of common values and principles of the law of the Member States independent from them. It points out that the European Union makes it the union of nations.

The fundamental rights contained in the Charter of Fundamental freedoms are complementary and are addressed to the Member States as objects related to a different duration of them. As the Community is growing stronger power, their validity is becoming more significant and it is designed to protect individual liberty.

Charter of the Organization of African Unity adopted in 1963 in the preamble refers to the UN Charter and the Universal Declaration, and also speaks of the inalienable right of every man and the people to decide their own fate. The doctrine is estimated that the provisions of the Charter regarding human rights are still very modest. Indeed, the Charter poses art. 1 obligation on states parties to take legislative or other measures to implement and safeguard the rights and freedoms enshrined in the Charter. It is certainly an important shortcoming is the lack of the Charter of human rights tribunal competent to hear individual complaints and petitions.

African Charter in many respects is similar to the general treaties, while preserving some specific features. This is a treaty which establishes not only human rights but the rights of nations. Some its title indicates that the authors' intention was to highlight the interdependence between the rights of the individual and collective rights. It recognizes that rights are linked to the characteristics of human nature, on the other hand, human rights can be guaranteed only by respecting the rights of peoples.

Yet, another example of human rights protection system is the Arab Regional Commission for Human Rights founded in 1968, its scope of competence varies substantially from those which the European Commission and the U.S.. The European Commission since its creation is the international control body. The U.S. Committee has been established with the aim of promoting human rights, and sometimes has the power control. Today it fulfills both functions to promote and protect human rights, whereas to the tasks of the Arab Committee is protecting human rights through the spread of the problem among the Arab societies.

5. APPLICATIONS AND CONCLUSIONS

International protection of human rights as well as its peaceful coexistence have therefore legal and political basis and conditions. Its expression is next to binding international agreements also non-binding resolutions and declarations expressing their political will and the individual members of the international community.

Also in the general human rights protection system for a long time has been apparent the tendency to look for a way to improve the degree of protection of particular groups of people such as refugees, prisoners or children.

Based on its analysis the following theses can be presented: firstly, the degree of human rights protection depends on the system in force in the country. Human rights are regarded as a special which case meets the legal standard feature ancillary value terms, which are regarded as particularly valuable. The implementation of these rights is not an end in itself, but means to achieving those values. Therefore, each catalog of human rights should be judged by its prism.

Secondly, the principle of human rights protection resulting from the UN Charter is a fundamental principle in all Western democracies. It is true that regardless of the progress of international protection of human rights it the domestic remains the first and most important protective front. Since the domestic protection is a basic guarantee of human rights, therefore obviously the important thing is that constitutions and internal laws optimally standardized such protection. Thus, democratic states are trying to show goodwill towards the international order, or by recognizing the primacy of international law over national by constitutionally regulating the status of treaties in the national agenda. It should be noted that in the pragmatic European system will often come into play balancing the requirements of an equitable interest units with the general interest, i.e. pro humanitate principle.

Thirdly, in the European system standards have developed gradually. Since the adoption of the Universal Declaration the international community has made a tremendous progress in setting standards for human rights and fundamental freedoms. At the same time we are witnessing a continuous process of expanding the catalog of human rights. This happens under the influence of new social needs and international acts to go the opposite trend. The importance of the Declaration lies in the fact that respect for the principles contained in it has a positive influence on the implementation of other parts of the CSCE Final Act.

Fourthly, the fundamental rights are not absolute, the possibility of their temporary repeal or change in any case must be considered on the basis of their social function. Any restrictions imposed on their implementation by the authorities of the European Union and the Member States can only exist in order to ensure the overall interest of the European

Union with regard to the principle of necessity and proportionality. In any event, these restrictions cannot constitute infringement of those rights and are interpreted in the light of the European Convention. It recognizes the right of states to limit the freedom to move and settle in accordance with national law and the legitimate public interest in a democratic society.

Fifthly, there are too great differences in the world in the cultural and geopolitical development, to be able to give a clearer definition of what is common to all people in the sphere of their rights, which could be a sweeping statement, to determine, ensure and guard against violations. On the basis of these assumptions there are developed regional systems of human rights. There is no doubt that it is necessary to cooperate and harmonize these two trends and form on there basis the specific systems for the human rights protection.

Jan RAJCHEL¹

BORDER GUARD AS A PART OF NATIONAL SECURITY SYSTEM

The article describes the role and tasks of Border Guard (Straż Graniczna) and its methods and ways of transformation. It points out, that Border Guard is a formation, which has high importance in national security system and shall provided with any conditions required to properly fulfill the entrusted tasks. It is not only important to the EU countries on which external borders it takes place, but it is important to every EU country which gave up the control on its internal borders.

Border Guard Act from October 12th 1990, gave foundations for creation of new type of formation protecting Polish borders. This Act describes the tasks of Border Guard (Straż Graniczna) as well as its methods and ways of transformation. Currently, Poland became a country which is being seen by immigrants as a temporary or illegal stay destination. Therefore it is important to effectively manage the borders allowing for fighting with illegal immigration and preventing any threats to internal security, public order and international relationships. In addition, the Act depicts a relation between the effective managing of the borders and fighting with illegal immigration and human trafficking as well as preventing any threats to internal security, public order, public health and international relationships of European Union countries.

The fall of communism in Europe and government system changes in Poland that were initiated in 1989, led to significant modification of border protection system. As an outcome of the above mentioned changes, on October 12th 1990, *Border Guard Act* has been passed. This act obligated the Minister of Internal Affairs to put together a Border Guard, within six months form the issuance date, that is until November 19th 1990, at the same time dismiss Borderland's Security Army².

Up until full organization of Border Guard, that is until April 12th 1991, border patrol was supposed to be carried out by Borderland's Security Army. Unfortunately it turned out that statutory time deadline put on the task was too short. Establishing of new formation has been completed in the middle of 1991. That was then, that the border was finally transferred to Boarder Guard at the same time Borderland's Security Army, after 46 years of protecting Polish borders has been dismissed. There has been 45 years total of soldiers (approximately 400 thousand people) not including officers and non-commissioned officers who served in BSA³ during those years.

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² Art. 148 par. 1 i 3 *Ustawy z 12 października 1990 r. o Straży Granicznej* (i.e LawBook 2005 no 234, pos. 1997 (hereafter referred to as *border guard act*).

³ For more information see Z. Jackiewicz, *Wojska Ochrony Pogranicza (1945-1991): krótki informator historyczny*, Centrum Szkolenia Straży Granicznej, Kętrzyn 1998; Z.B. Kumoś, *Granice Rzeczypospolitej Polskiej (na przestrzeni dziejów)*, Published by Comandor, Warszawa 2005.

Implemented reform of boarder guard service (as it has been explained in justification presented in Sejm seating) was created to fulfill at least two goals. First of all, it was planned that it shall give the newly created formation a police like character, it means that the border security system shall be demilitarized which would resemble similar Western European formations. Second of all, it would be a reference to – one of which by giving it its name “Straż Graniczna” – to II Republic of Poland times, during which it was Straż Graniczna, who secured Polish North, West and South borders⁴.

„Boarder Guard despite its structure changes and the fact that it became more civil, it still is highly militarized formation”⁵. The Act predicts that the Border Guard, in case of mobilization, becomes part of Polish Army Forces. The officers, non-commissioned officers and full time soldiers wear military uniforms identical with uniforms of Borderland’s Security Army.

In addition, “newly created Border Guard included ex Borderland’s Security Army’s soldiers, who underwent the adequate verification, while all of the higher command positions were filled with outside people, most of which did not have any experience in border patrol service”⁶.

Looking from the side, it is worth mentioning that the “*Border Guard Act* can be looked into in two ways characterizing its essence as a part of government administration:

- objectively – as a kind of activity which can lead to identification of Border Guard as homogenous, uniformed and armed formation created to protect national borders on land and sea as well as to control the border crossing’s traffic.
- Subjectively – by identifying an authority, which other subject are focused around creating a closed organizational body, performing shared tasks, that is assigning to Head Chief of Border Guard status of government’s administration central authority along with determination of field authorities’, responsible for protection of border and control of border crossing traffic, structure”⁷.

It is written in *Border Guard Act* that “in order to identify, prevent and detect crimes and violations as identified in scope of article 1, section 2, point 2, and in section 2a, on duty border guards perform tasks entrusted them, such as border activates, operational-reconnaissance activities and administrative activities along with preparatory proceeding based on the regulations of penal code, at the same time performing tasks which are official orders of court or any other applicable government’s institution. In scope which they have been entrusted with, which had been identified in separate set of regulations. [...] Border Guard in order to fulfill its given tasks may use personal detailed information obtained by appropriate government’s authorities and institutions during operational-reconnaissance activities and process those information in accordance with *personal information protection*”⁸.

Moreover, in accordance to legislator’s resolution “Border Guard may, in scope necessary to perform its obligatory activities, use criminal information located in National

⁴ M. Lisiecki, *Obrona i ochrona granicy państwowej Polski jako element bezpieczeństwa państwa*. Materiały do raportu o stanie bezpieczeństwa narodowego, PISM, Warszawa 1993, s. 7.

⁵ Tamże, s. 77.

⁶ H. Dominiczak, *Granice państwa Granice państwa i ich obrona na przestrzeni dziejów 966-1966*, Warszawa 1997, s. 75.

⁷ J. Paśnik, *Straż Graniczna: prawne podstawy działania i uprawnień*, Kodeks, Warszawa 2003, s. 12.

⁸ Art. 9 par. 1 and 1a *Border Guard Act*.

Criminal Information Center. [...] Border Guard to perform its tasks can be using help from people who are not part of the Border Guard institution. It is prohibited to disclose any information about a person helping Border Guard in operational-reconnaissance activities”⁹.

Border Guard Act clearly and precisely determines the basic scope of Border Guard’s duties, which among others include:

- “securing of national borders,
- organization and control of border’s traffic,
- issuance of border crossing permits, including visas,
- identification, prevention and detection of crimes as defined in border security act and other applicable regulations,
- securing a public order on border crossings and in their vicinity,
- providing and maintaining border signs on land; creation, updating and storing of border’s cartographic documentation,
- securing of signs and equipment used to protect national borders,
- implementation of international legal resolution on national borders,
- collecting and storing of data related to security of national borders, traffic control and if required, providing this data to appropriate authorities,
- supervision of usage of Polish maritime territory and supervision of vessels’ compliance with rules applicable to those areas,
- securing of Polish airspace by constantly monitoring aircrafts and other flying objects crossing Polish border on low altitudes and informing adequate Air Force base about such activities,
- preventing the transportation, through border, of wastes, harmful chemical and radioactive substances as well as preventing of pollution of border rivers,
- preventing of transportation of narcotics and psychotropic substances,
- fulfillment of duties described in other acts”¹⁰

In accordance with unary resolution of article 17d from the *Border Security Act*, “border guards in relation to order number 863/2007 of European Union countries which borders are EU outside borders, in relation to Schengen’s Border Code, perform tasks as a fast response teams in accordance to local regulations applying to border guards in the scope defined in order number 863/2007. [...] Chief Boarder Guard in the scope applicable to border fast response teams: performs tasks as a national contact point in communication with European Operational Cooperation Management Agency on external borders of EU members; coordinates operational plan describing the detailed conditions of providing fast response teams on Republic of Poland’s territory borders”¹¹.

On the other hand Minister’s of Internal Affairs and Administration decree, from December 15th 2006, regarding the border control conducted by border guards¹² had precisely determined the way of conducting border and personal control as well as inspecting the contents of personal baggage and cargo in all of the transportation means.

⁹ Art. 9 par. 1e, art. 9b par. 1 *Border Guard Act*.

¹⁰ Art. 1 par. 2 pt 1–14 *Border Guard Act*.

¹¹ Art. 17e rel. to art. 17d *of act*, dated October 12th, 1990 *regarding the protection of national border* (t.j. Law Book 2009 no. 12 pos. 67.).

¹²See Law Book 2006 no. 238 pos. 1729.

This decree also describes that the “conditions related to border control, including forms of control, the way of conduction, confirmation in documentation allowing to cross the border along with specific symbols and data appearing on border control stamps, are determined by (WE) decree no. 562/2006 of European Parliament dated March 15th 2006 which has been a foundation for Schengen Border Code¹³. (EU code which includes all the rules that apply to border crossing of people in EU)”¹⁴.

Paragraph 12 of the quoted decree, mentions that “the regulations of the decree regarding the control method on the external borders’ crossings which are described in article 2, point 2 of the Schengen Border Code, are also being followed during the control on the internal borders’ crossings, which are being described in article 2, point 1 of the Schengen Border Code, until the day described by the Council in which the full compliance with Schengen Code will be met by the Republic of Poland”¹⁵.

In addition, it shall be pointed out, that new Border Guard, in relation to former formation differs in a way that it includes The Naval Border Vessels Brigade (divisions of the vessels had been spread throughout the whole shore line). This brigade is being commanded by Border Guard Unit in Gdańsk, which is responsible for safety of the whole shoreline, from the border with Russia all the way to Gulf of Szczecin. “The Naval Unit of Border Guard (MOSG) includes [...] three divisions: Kashubian in Gdańsk, Baltic in Kołobrzeg and Pomeranian in Świnoujście. Creation of MOSG completed first and very difficult phase in transformation of Polish border security system and creation of Border Guard. On August 1st 1991 in Kashubian division of Border Guard in Gdańsk, Westerplatte, a historic event took place: with presence of Navy Headquarter Chief, rear admiral Ryszard Łukasik, Chief Commanding Officer of Border Guard colonel Marek Lisicki, representative guard of Polish Navy and large group of guests and staff, cmdr dypl. Ludwik Siwek announced completion of Naval Border Vessel Brigade’s service and cmdr dypl. Stanisław Lisak announced creation of the Naval Unit of Border Guard. This was the beginning of new, quality-wise different step in protection of Republic of Poland’s naval borders.”¹⁶

Moreover in relation to instruction article 1, paragraph 2a of *Border Guard Act*, this formation also conducts the proceedings related to determination, prevention and detection of crimes described in articles 228, 229 and 231 of penal code, and committed by border guards during the duty related tasks¹⁷.

In order to fulfill the entrusted duties, border guards perform the border duties; border activities; operational-reconnaissance activities; administrative activities; preparatory

¹³ Journal UE L 105 from 13.04.2006 r.

¹⁴ Minister of Internal Affairs and Administration Decree, dated December 15th 2006, regarding the border control conducted by Border Guard officers.

¹⁵ Therein.

¹⁶ See. G. Goryński, *Ochrona polskich granic w latach 1945–1991* <http://www.morski.strazgraniczna.pl/historia2.htm> (accessed on 3.01.20011).

¹⁷ In order to accurately fulfill the tasks resulted from art.1, par. 2 and 2a of *Border Guard Act*, Commanding Officer of Border Guard, on November 13th 2007, signed an agreement with Chief of Anti Corruption Bureau regarding the details of cooperation of BG and ACB (Law Book CBA no.2, pos. 70). In accordance to that agreement, cooperation between BG and ACB covers especially: activities related to providing of safety and public order; fighting and preventing crime; protection of national border; constant improvement of methods of work; conduction of training activities; logistic support; providing and processing of obtained criminal records, including personal information.

proceedings based on the regulations of penal code and conduct activities ordered by court of public prosecutor's office in scope which had been described in separate regulations¹⁸.

Taking in to consideration a fact that Poland is a member of EU and the Schengen¹⁹ resolutions, Border Guard has to undergo a transformation (which has already begun) and become practically new, definitely stronger, formation. In accordance with approved on February 16th 2009 "long-term assumptions for functioning of Border Guard (2009 – 2015)", this formation will be transformed into modern (XXI century type) border-migration service with police-like characteristics.

The demands and assumptions are already being taken into consideration, so in 2015 the Border Guard will be responsible for the following tasks related to national security:

1. border traffic control along with securing the Polish borders which at the same time are external EU/Schengen borders,
2. preventing and fighting with illegal immigration throughout the Polish territory,
3. reconnaissance, preventing and fighting with chosen forms of crime related to foreigners or crimes that have trans-border characteristics,
4. fulfillment of duties, resulting from Poland's membership in EU/Schengen and from bilateral agreements (i.e. shared patrols and close cooperation),
5. administering national border of Republic of Poland

In addition it is being anticipated that the activities conducted by BG inside the country will also change significantly. Therefore it is being predicted that in 2015 BG will be responsible for the following tasks on Polish territory:

1. control of foreigners in regards to legal matters of their stay and work permits;
2. application of administrative and penal fees onto foreigners in regards to illegal stay, work or other commercial activity;
3. conduction of technical activities related to deportation;
4. participation in activities regarding foreigners applying for protection in Poland;
5. conduction of activities related to verification of foreigners' applications for stay on Republic of Poland's territory;
6. conduction of activities related to applications for visas including permits necessary to cross the border;
7. reconnaissance, prevention and detection of crimes and violation along with pursuing of criminals responsible for those acts:
 - a. in scope given to an existing Border Guard
 - b. extended to crimes related to human trafficking
8. protection of important international communication routes, from crime which fighting with is a responsibility of Border Guard, including providing protection onboard of aircrafts;
9. providing and maintaining border signs on land; creation, updating and storing of border's cartographic documentation for internal EU/Schengen border;

¹⁸ Art. 9 par. 1 *Border Guard Act*.

¹⁹ Agreement regarding the gradual elimination of control on shared borders, signed In Schengen on 14.06.1985. (Law Book L 239 from 22.9.2000, pg. 19).

10. compliance with agreements related to people's traffic, information exchange and shared patrols with border guard officers of surrounding countries, including internal borders of EU/Schengen.²⁰

Due to changing of priorities and tasks of Border Guard, it has been decided that changes in number of officers and their equipment will be conducted. There will be approximately 2,000 officers and Border Guard employees less (currently there are ~20,000). Around 70% of all border guards will be assigned to protect an external borders, while the rest – 30% will be assigned to duties on Polish territory.

Organizational structure of Border Guard will also be changed. Based on the preparation work and already approved plans, in 2015 it shall look like this: Headquarter, 9 branch offices (currently there are 10²¹), including; 5 branch offices (which will be responsible for protection and conduction of immigration services on Polish territory); 4 branch offices (its main duties will be conduction of immigration services on Polish territory and protection of external borders of EU/Schengen); 95 Border Guard stations (79 stations located on external borders and 16 stations conducting immigration services); 3 Border Guard training facilities; 7 guarder facilities for foreigners and 9 prisons for awaiting for deportation²².

Based on the above, it is clearly seen that the competence and organizational structure of Border Guard is very wide. It shall be noticed that this formation adjusts its action to the requirements resulting from Poland's presence in European Union. Therefore Polish Border Guard transforms its character and its countenance to be more effective in service, which will allow to more precisely fulfill the obligations related to Schengen agreement.

In sum, as stated by Jacek Lipski, "Border Guard identically to other services has strong foundations to its actions. Legislator made sure that besides the vast tasks it shall be equipped with legal rights necessary to properly conduct those entrusted tasks. Tasks which are important to safety of citizens, which means that it is important to Republic of Poland."²³

It does not have to be justified, as written by Andrzej Pakuła²⁴, that one of the major and at the same time the oldest [...] nation's activity and responsibility domain, despite its government system is a security of its national borders. [...] Safety of the national border is, without a doubt, one of the areas widely understood as external as well as internal public safety, providing of which is a constitutional obligation of Council of Ministers."²⁵

Joanna Radwanowicz-Wanczewska, states that "foreigners more often choose Poland as a permanent, temporary or illegal stay destination. [...] Therefore the adequate border protection, which helps in fighting with illegal immigrations and preventing of any threats to internal safety, public order and international relations is so important in relation to the

²⁰See J. Lipski, *Ustrój Straży Granicznej*, Rzeszów Technical University's Journal Books – Management and Marketing, quarterly, book 17, no. 4/2010, pg. 63-64.

²¹Based on Minister's of Internal Affairs and Administration decree, datek December 11th, 2001, regarding the creation of Border Guard units (Law Book no. 152, pos. 1733 w/changes).

²²*Założenia wieloletniej koncepcji funkcjonowania Straży Granicznej (2009–2015)*, pg. 2–6.

²³J. Lipski, *Ustrój Straży Granicznej...*, pg. 65–66 .

²⁴A. Pakuła, *Pozycja Komendanta Głównego Straży Granicznej w strukturze rządowej administracji publicznej [w:] Służby i formacje mundurowe w systemie bezpieczeństwa wewnętrznego Rzeczypospolitej Polskiej*, red. E. Ura, S. Pieprzny, Rzeszów 2010, pg. 241.

²⁵See art. 146 par. 4 pt 7 and 8 of Republic of Poland's Constitution.

above. [...] The actions related to protection of national border are within the boundaries of public safety, and one from the main subjects that are important to safety in Poland is Border Guard²⁶.

Quoted author points out that there is a relation “between the proper management of external borders and fighting with illegal immigration and human trafficking, as well as preventing any threats to internal safety, public order and health and international relations between the membership countries. Currently, border control is not only important to the EU countries on which external borders it takes place, but it is important to every EU country which gave up the control on its internal borders”²⁷.

The above speculations unequivocally point out, that Border Guard is a formation, which has high importance in national security system and shall be, no matter what, provided with any conditions required to properly (and more importantly effectively) fulfill the entrusted tasks.

²⁶ J. Radwanowicz-Wanczewska, *Zespoły szybkiej interwencji na granicy* [w:] *Bezpieczeństwo wewnętrzne we współczesnym państwie*, red. E. Ura, K. Rajchel, M. Pomykała, S. Pieprzny, Rzeszów 2008, pg. 260.

²⁷ Therein, pg. 264.

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BRAND IDENTITY - IT'S ALL ABOUT TRUST, RECOGNITION AND BEING DIFFERENT

The aim of the article is to show how to build a strong brand in unconventional way: by building trust, recognition and the most important being different. The case study of Dove brand was presented to reflect on PCDL model and its importance in conveying the one message: Beauty hasn't got a size.

1. INTRODUCTION

The American Marketing Association defined a brand in the early 1960s as:

A name, term, sign symbol or design, or a combination of these, intended to identify the goods or services of one seller or group of sellers and to differentiate them from those of competitors.

To show how the definition has evolved Wood offered more distinctive one saying that:

[...] a brand is a mechanism for achieving competitive advantage for firms, through differentiation (purpose). The attributes that differentiate a brand provide the customer with satisfaction and benefits for which they are willing to pay (mechanism)³.

Nevertheless building a brand driven culture is a lifelong commitment to a mindset and a way of life that takes time, planning and perseverance by producing intangible outputs which include greater customer satisfaction, reduced price sensitivity, and a higher percentage of repeat business⁴.

The brand is the ultimate masking device in the hands of managers. Even the more science-oriented approaches to branding cannot deny the symbolic nature of the brand. Regardless of whether the brand is seen from the managers' or the consumers' perspective, it is construed as a set of added values that will be processed and evaluated by a rational and utility seeking buyer. In this perspective, the symbolic aspects of for instance offering a box of chocolate to a beloved one are reduced to a utility in terms of relationship quality optimization. Companies need to have thorough understanding of customer beliefs, behaviors, product or service attributes, and competitors.

This paper presents a conceptual framework in the form of PCDL model for building brands that is based on literature review and case studies of international brand like Dove.

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⁴ D. E. Knapp, D.E. *The Brand Mindset*, McGraw-Hill, New York, 2007.

Brands – meaning and definition

A brand is a distinguishing name and/or symbol intended to identify the goods of either one seller or a group of sellers, and to differentiate those goods from those of competitors. A successful brand is an identifiable product, service, person or place, augmented in such a way that the buyer or user perceives relevant, unique added values which match their needs most closely⁵.

Powerful brands provide long-term security and growth, higher sustainable profits, and increased asset value because they achieve competitive differentiation, premium prices, higher sales volumes, economies of scale and reduced costs, and greater security of demand⁶. The Brand “promise” is the essence of the benefits (both functional and emotional) that customers can expect to receive from experiencing a brand's products/services, which reflects the heart, soul, and spirit of the brand. Successful brands are those brands which adapt well to the environment and thus survive and flourish in the long term in spite of competition they face⁷.

An important factor influencing the selection of a brand concept is consumer needs. According to Park⁸, many brands offer a mixture of symbolic, functional, and experiential benefits. Functional needs are defined as those that motivate the search for products that solve consumption-related problems (e.g. solve a current problem, resolve conflict, restructure a frustrating situation). A brand with a functional concept is defined as one designed to solve externally generated consumption needs. Symbolic needs are defined as desires for products that fulfill internally generated needs for self-enhancement, role position, group membership, or ego identification. A brand with a symbolic concept is one designed to associate the individual with a desired group, role, or self-image. Experiential needs are defined as desires for products that provide sensory pleasure, variety, and/or cognitive stimulation. A brand with an experiential concept is designed to fulfill these internally generated needs for stimulation and/or variety.

Brands evolve over time. The first level pertains to express the identity of the producer (i.e. label). The second level is known as functional superiority (perceived by customer as differentiation). While the third level is referred to as emotional touch, fourth level pertains to the Power of self-expression. At the top of the pyramid, the highest level (i.e. fifth level) is known as cult.

2. ESTABLISHING BRAND IDENTITY

Brand identity is a unique set of brand associations implying a promise to customers and includes a core and extended identity. To be effective, a brand identity needs to resonate with customers, differentiate the brand from competitors, and represent what the organization can and will do over time⁹. To excel, a brand image must be well planned,

⁵ L. Chernatony, L., M. McDonald, M., *Creating Powerful Brands*, 2nd ed., Butterworth-Heinemann, Oxford, 1998.

⁶ P. Temporal, *Branding in Asia*, John Wiley & Sons, Singapore, 2000.

⁷ D. E. Knapp, op. cit...

⁸ C. W. Park, B. J., Jaworski, D. J. Macinnis, *Strategic brand concept-image management*, *Journal of Marketing*, Vol. 50 No. October, 1986.

⁹ Aaker, D.A., Joachimsthaler, E., *Brand Leadership*, The Free Press, New York, NY, 2000 .

nurtured, supported, and vigilantly guarded¹⁰. A brand is a distinctive identity that differentiates a relevant, enduring, and credible promise of value associated with a product, service, or organization and indicates the source of that promise¹¹.

When brand faces aggressive competition in marketplace, brand personality and reputation of the brand help it distinguish from competing offerings. This can result in gaining customer loyalty and achieve growth. A strong brand identity that is well understood and experienced by the customers helps in developing trust which, in turn, results in differentiating the brand from competition. A company needs to establish a clear and consistent brand identity by linking brand attributes with the way they are communicated which can be easily understood by the customers.

3. BRAND ASSOCIATION

Associations come in all forms and may reflect characteristics of the product or aspects independent of the product itself. There are a variety of ways brand associations can provide value. Among the ways in which associations create value to the firm and its customers are: helping to process/retrieve information, differentiating the brand, generating a reason to buy, creating positive attitudes/feelings, and providing a basis for extension.

Building brand associations requires a company to understand its brand as well as competitors' brands through customer research. Customer research should study existing and prospective customers, former customers, industry experts, and intermediaries. Brand strengths associated with beliefs and values are the most powerful and most difficult to imitate. Brand image is the perception in the mind of the customers about the brand and its associations.

Giving life to a brand can be enjoyably creative, but the message is serious. It can take an awful long time to build up brand identity, awareness and trust, but trust is something that can be damaged quite quickly. That's why companies are so protective of their trademark brands, especially those that have become so familiar to customers that they are not thought of as brands at all, but in generic terms – Wedel, Zywiec, Kleenex for instance. If a portable building on a construction site falls victim to theft or arson and the local newspaper refers to it as a portakabin, the editor should expect a strongly-worded letter from the company's PR people reminding them of the need for a capital "P," if indeed it was one of their products.

Judith Lynne Zaichkowsky¹², Professor of Marketing and Communications at Copenhagen Business School, says: "A brand that wants to be perceived as innovative would never use grey and orange to identify itself. These colors are mundane and cheap." She says color should be congruent throughout all the identity and marketing mix variables: "Color combinations are superior to single colors for brand identification. No more than three colors, and two dominant colors are best, otherwise no distinction is created. Furthermore, the protection of color combinations in the courtroom is much easier than protection of a single color." She also says that a brand that wants to be

¹⁰ Knapp, op.cit...

¹¹ S. Ward, L. Larry, J. Goldstine, *What high-tech managers need to know about brands*, *Harvard Business Review*, No. July-August, 1999.

¹² Zaichkowsky, J.L., *Strategies for distinctive brands*, *The Journal of Brand Management*, Vol. 17 No.8, 2010.

perceived as reliable may write their brand name in a bold box-like font rather than a flowing italic script. “The bold would convey strength, whereas the flowing script may convey lightness. The vision is the abstract part and the identity elements are the concrete parts that are used to tell the consumer what the brand means.”

4. PCDL¹³ MODEL: A CONCEPTUAL MODEL FOR BUILDING BRANDS ***THE PCDL MODEL***

Models that help us understand our complex world are always useful. They provide a way of seeing things and gaining understanding. The better ones position decision-makers to take action, effective action, often in the face of competition. Developed in an Indian context, the PCDL model can be outlined as follows:

1. *Positioning the brand:*
 - features;
 - tangible attributes;
 - intangible attributes;
 - product functions;
 - benefits; and
 - operational aspects.
2. *Communicating the brand message:*
 - advertising campaigns;
 - themes;
 - celebrities;
 - events;
 - shows; and
 - consumer interaction.
3. *Delivering the brand performance:*
 - product performance;
 - service performance;
 - customer care;
 - customer satisfaction; and
 - customer delight.
4. *Leveraging the brand equity:*
 - line extension;
 - brand extension;
 - ingredient branding;
 - co-branding;
 - brand alliances; and
 - social integration.

Ghodeswar's model is a holistic one. Every line item sits above a wealth of experiences and debates. The inclusion of some items within the brand management mix

¹³ B. M. Ghodeswar, *Building brand identity in competitive market: a conceptual model*, Journal of Product and Brand Management, 2008.

may not suit everyone – celebrity endorsement may not suit all for example, whereas for others it is vital. It is also an evidence-based one and reflects.

Based on the literature review and case study of DOVE, the conceptual model for brand building in competitive markets, known as PCDL Model, has been proposed. The four elements of this model, namely, positioning the brand, communicating the brand message, delivering the brand performance, and leveraging the brand equity are discussed below.

Positioning the brand

Positioning is related with creating the perception of a brand in the customer's mind and of achieving differentiation that it stands apart from competitors' brands/offerings and that it meets the consumer's needs/expectations. Brand marketer's major objective should be to create the desired perception in the target consumer's mind.

According to Temporal¹⁴, the branding focus should be on adding psychological value to products, services, and companies in the form of intangible benefits – the emotional associations, beliefs, values and feelings that people relate to the brand. By strategically positioning it in the minds of the target audience, the company can build a strong identity or personality for the brand. Additionally an ability to endow a product, service or corporation with an emotional significance over and above its functional value is a substantial source of value creation. A successful brand aims to develop a high-quality relationship, in which customers feel a sense of commitment and belonging, even to the point almost of passion¹⁵. Emotional associations can strongly distinguish the brand in customer's mind in comparison to competitors' offerings. Branding enables the process of transforming functional assets into relationship assets.

Communicating the brand message

A brand needs to carve a vision of how that brand should be perceived by its target audience. The brand positioning helps in prioritizing the focus of the brand identity and resultant communication themes which enable the company to set forth the communication objectives such as the type of one message, brand differentiation to be achieved, and themes that appeal to the target customers.

The challenges faced by companies in building brands are: to be noticed, to be remembered, to change perceptions, to reinforce attitudes, and to create deep customer relationships¹⁶. Successful brands are built through creative repetition of one message in various types of media. It is necessary to develop and implement long-term integrated communication strategies demonstrating the brand's value to the target customers. The message should be consistent with the brand value, brand personality and other brand identity dimensions.

Delivering the brand performance

Companies need to continuously track their brands against the effect of competition, especially in the face of aggressive competition. They should track their progress as to

¹⁴ P. Temporal, *Branding in Asia*, John Wiley & Sons, Singapore, 2000.

¹⁵ L. Chernatony, M. McDonald, *Creating Powerful Brands*, 2nd ed., Butterworth-Heinemann, Oxford, 1998.

¹⁶ D. A. Aaker, E. Joachimsthaler, E., *Brand Leadership*, The Free Press, New York, NY, 2000.

assess how their brands are doing in the marketplace, and what impact certain market interventions will have on the brand equity. Progress can be monitored in terms of: the level of purchasing, consumption, brand recognition, brand recall, advertising awareness, etc.

Brand loyalty represents a favorable attitude toward a brand resulting in consistent purchase of the brand over time and it is the result of consumers' learning that one brand can satisfy their needs¹⁷. Brand loyalty reflects the commitment of a customer to rebuy the company's products consistently in future. Customer retention can be achieved only through fostering premium loyalty by establishing an emotional as well as a normative attachment between the brand and the consumer¹⁸. Such loyal buyers can contribute to the positive word-of-mouth communication for the brand.

Leveraging the brand equity

Keller¹⁹ defined leveraging process as linking the brand to some other entity that creates a new set of associations from the brand to the entity as well as affect existing brand associations. Companies employ different strategies in leveraging their brands namely through line extensions, brand extensions, ingredient branding and co-branding, etc.

In ingredient branding, key attributes of one brand are incorporated into another brand as ingredient is gaining increasing popularity in markets. The ingredient branding enhances the differentiation of the host brand from competition by characterizing the ingredient attribute in the host brand more specifically. This results in establishing brand alliances between number of firms as they link through their products/services or marketing activities.

5. DOVE – CASE STUDY

Case study of Unilever brand called Dove brand was undertaken to delineate the approach for brand building. The action points suggested through case studies reinforced the proposed PCDL model for brand building.

The principle behind the campaign (which was launched in 2004 worldwide) is to celebrate the natural physical variation embodied by all women and inspire them to have the confidence to be comfortable with themselves. Beauty hasn't got a size. Dove's "Real Beauty" ad campaign has received praise for bucking the trend of waif-thin models in favor of curvy, natural, "real women." Dove has transformed from a traditional product label into a brand with a social message that people like – even passionately so – all because of a brilliant example of integrative brand thinking underpinned by the courageous goal to change prevailing conceptions about beauty. It has grown into an international phenomenon with women of different sizes, shapes and ages appearing in its Campaign for Real Beauty.

¹⁷ Assael, H. (2001), *Consumer Behavior and Marketing Action*, 6th ed., Thomson Learning, Boston,

¹⁸ S. Gaunaris, V. Stathakopoulos, (2004), "Antecedents and consequences of brand loyalty: an empirical study", *Journal of Brand Management*, Vol. 11 No.4, 2004.

¹⁹ Keller, K.L. (2003b), *Strategic Brand Management: Building, Measuring, and Managing Brand Equity*, 2nd ed., Pearson Education, Harlow

Women were recruited in a number of ways; one was approached in the street, another answered an ad which was placed in a local South London newspaper.

By challenging the accepted industry approach, and in the space of just a few years, Dove became a brand talked about and written about throughout the world. The various stages of change included:

1. the creation of an inspiring vision that unites the staff;
2. the design and implementation of a bold communications strategy; and
3. the creation and the emergence of a profitable reputation.

The first step was to clarify the visions and values of the brand built around positive associations, with the idea that Dove could evolve into a brand that had cultural significance – in other words its impact on society would extend beyond its products. In the discussions, which followed, the brand team (most of whom were women) took a skeptical view of the flawless beauty images used by other brands in their marketing communications. They saw an opportunity to take a different route and build a brand which would not take advantage of women's insecurity but, on the contrary, help to build their self-esteem. The brand team, suspecting that advertising images of physically flawless women actually made women feel less beautiful, researched the subject well and concluded that constant exposure to images of physically perfect women was indeed liable to undermine their own self-esteem.

As part of this campaign, in 2006, Dove started the Dove Self-Esteem Fund that claims to change the Western concept of beauty from ultra-thin models with perfect features to making every girl (and woman) feel positive about her looks, no matter what they are. In an effort to promote the Fund, Dove ordered a series of highly-successful online-based short films promoting the self-esteem concept.

The research included consulting with psychotherapist Susi Orbach, a Professor at the London School of Economics, who has made a study of women's relationships to their body since the 1970s. Dove then proposed its own beauty theory, which has since been adopted as the vision that guides the brand and the company's whole operation.

One of the key aims of the internal marketing campaign was to make sure that all parties involved were fully committed to the new business concept. Most importantly, it was paramount to stress that this was not just an individual campaign, but a whole new way of doing business.

The women who appeared in Dove's advertising were to be ordinary women, represented realistically – editing and airbrushing was strictly forbidden. Until then the company had used professional models so its brand communications did not really differ very much from its competitors.

The campaign was shot by the British portrait/fashion photographer Rankin who has made a career out of subverting fashion photography and who has also produced several books featuring ordinary-looking people.

Ogilvy's London office chose Rankin because he brings out the character and personality of his subjects and he likes working with non-professional models. Dove wanted to celebrate women by using a photographer who also shoots supermodels, giving them the same star treatment. Rankin shot the follow up campaign for Dove as well. So radical was the departure from industry conventions that, at first, most product managers in countries other than the UK, Germany and Holland were reluctant to use the campaign materials. But bravery paid off and the campaign attracted enormous worldwide attention.

Dove brand was associated with beauty which looks at women body with no size, all the woman looked happy.

6. DISCUSSION

The suggested PCDL model can serve as a guideline to managers and executives in building identity of their brands in their target markets. As competition gets more intense, managers face challenges to adjust their brands with changed expectations of their customers. Among different alternatives that are available to managers, positioning their brands on the attributes that happen to be the customer priorities can help in building superiority of their brands in the minds of their customers. Such attribute positioning or benefit positioning can enable companies to leverage current resources to the extent possible. If existing product configuration/proposition becomes obsolete, the brand has to move to higher or expected levels of performance/benefits to sustain itself in dynamic markets.

7. CONCLUSION

Paper discusses the PCDL model for building brands based on the literature review and Dove case study. Consistency of integrated communications and message along the brand identity and case study of Dove dimensions targeted towards customers is critical to the success of brand-building efforts by delivering a consistent, self-reinforcing brand image. Companies need to ensure that the brand remains strong even during difficult times and offers uniqueness that is consistent with the brand promise. The four stages suggested in PCDL model namely, positioning the brand, communicating the brand message, delivering the brand performance, and leveraging the brand equity can enable companies to build strong brands.

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Jurij SZWALB¹

ЗАДАЧНЫЙ ПОДХОД К ПРОБЛЕМЕ ФОРМИРОВАНИЯ ПРОФЕССИОНАЛЬНЫХ КОМПЕТЕНТНОСТЕЙ В ПРОЦЕССЕ ОБУЧЕНИЯ

APPROACH TO PROBLEM OF FORMING OF PROFESSIONAL COMPETENCE IN THE LEARNING PROCESS

In the article a competence is examined as capacities of subject for the decision of class of tasks; readiness - as the psychological state of individual; деятельность ability is determined by not only the state of individual but also presence for him of necessary psychological resources or level of psychological equipped. The model of forming of competence is worked out. At such approach every student gets possibility to realize itself as a subject of the vocational training and own professional development.

Идеи компетентного подхода обсуждаются уже довольно долго – по крайней мере последние десять лет, однако их реализация остается крайне слабой. Так, идея компетентности была заложена уже в концепцию школьного образования, однако это практически не повлияло на процесс и результаты школьного образования. Причина такой ситуации заключается, с нашей точки зрения, в том, что педагогика (и наука, и практика) в основном пытается ассимилировать идеи компетентного подхода и представить их как разновидность традиционной педагогики. Это привело к тому, что компетентный подход как образовательная инновация просто не работает – инновация не осуществляется.

Для того чтобы осуществлялся инновационный процесс мы должны не только понимать некий набор инновационных идей, но и принять как факт то, что они противоположны и противостоят прежней сложившейся теории и практике. Поэтому конечная цель данной статьи заключается в том, чтобы показать, что в своем психологическом содержании компетентный подход не дополняет или улучшает сложившуюся педагогическую практику, а предполагает ее кардинальное изменение.

В компетентном подходе ключевыми являются понятия «компетенция» и «компетентность». В настоящее время существует обширная литература, посвященная их анализу, поэтому я на этом останавливаться не буду и только укажу, что в дальнейшем буду использовать эти понятия в достаточно распространенном толковании (хотя и понимаю, что существуют и другие, так же обоснованные трактовки). С нашей точки зрения понятие «компетенции» отражает по преимуществу социальную сторону деятельности субъекта и фиксирует **круг извне заданных и предписанных целей и способов деятельности**. Так в

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профессиональной деятельности компетенция субъекта определяется должностными обязанностями и должностной инструкцией, а в системе образования – целями учебной деятельности субъекта образования и учебным планом. Таким образом, компетенция отражает целевую сторону социальной деятельности субъекта, делая ее более определенной и, в то же время, ограниченной. С этой точки зрения психологическим содержанием понятия компетенции становятся:

- **процессы принятия субъектом извне заданных целей²,**
- **процессы трансформации извне заданных целей в цели и задачи собственной деятельности;**
- **процессы самоопределения субъекта по отношению к заданным целям деятельности.**

Понятие «компетентности» отражает внутреннюю сторону деятельности субъекта по реализации тех целей, которые заданы в понятии компетенции. Поэтому наиболее обоснованным понятием компетентности нам представляется ее определение как **способности субъекта к решению класса задач.**

Это определение компетентности выводит нас в три возможные плоскости анализа: первая часть определения – способность субъекта – является собственно психологической характеристикой компетентности; вторая часть определения – решение задач – выводит на прагматическую (деятельностную) составляющую; третья часть определения – класс задач – выводит на культурологическую составляющую.

В соответствии с темой, я остановлюсь на первой из указанных составляющих.

Понятие способности является одним из наиболее сложных и, к сожалению, мало разработанных в психологии. Традиционное понимание способности как того, что дает одному индивиду преимущество в деятельности по отношению к другому индивиду при прочих равных условиях, в том числе, при равном уровне обученности (по определению Б.М.Теплова), мало что дает для обсуждения нашего вопроса, потому что речь идет именно об обучении.

Одна из трудностей при анализе понятия способности связана с двусмысленностью самого термина в русском языке. Украинский язык в этом отношении более точный и в нем четко различаются понятия «здібність», как совокупность некоторых врожденных характеристик человека (собственно «способности») и «здатність», как совокупность приобретенных в процессе обучения и деятельности личностных возможностей. Ближайшим понятием в русском языке является понятие «деятельностная способность» (иногда употребляется термин «оспособленность»). Очевидно, что по отношению к проблеме компетентности мы имеем дело именно со вторым толкованием, то есть с категорией «здатність» или «деятельностной способности».

В отечественной научной литературе такое понимание способности чаще всего раскрывается через понятие «готовности» к деятельности, которое в свою очередь дифференцируется на «личностную», «психологическую», «психофизиологическую» и т.д. В любом случае понятие готовности фиксирует некоторое

² Психологические механизмы принятия учебных целей и задач достаточно хорошо исследованы и описаны в работах Г.А.Балла, В.Т.Дорохиной, В.В.Репкина, Е.И.Машбица, Ю.М.Швалба и др.

состояние индивида, которое на обыденном уровне осознается как: «Я буду это делать». Причем, принципиально важно то, что наше субъективное «буду», хотя и связано, но не совпадает с нашим субъективным «могу» – «могу, но не буду», «буду, хоть и не могу», являясь не менее распространенными феноменами нашей жизни, чем «могу и буду».

В психологических исследованиях наличие этого разрыва и противоречия пытаются не замечать и поэтому базовую структуру готовности описывают через трехкомпонентную модель, которая включает мотивационный, когнитивный и операциональный (конативный) блоки. Такое упрощение (редукция) является, безусловно, очень удобным, но далеко не всегда эффективным методом научного анализа. В частности, именно такой подход позволяет в педагогике проблему компетентности «свернуть» в привычное традиционное русло передачи знаний, умений и навыков – когнитивную и операциональную стороны мы формировать можем, а мотивационная как-нибудь сложится сама».

Поэтому, мы считаем, что **готовность** надо рассматривать только как одну сторону способности, а именно **как психологическое состояние индивида**. Готовность как психологическое состояние индивида определяется не только наличием соответствующих мотивов, но и особым эмоциональным отношением к предстоящей деятельности. Это отношение заинтересованности в предстоящей деятельности и привлекательности ее предмета. Однако, подлинная готовность предполагает наличие еще одного психологического компонента – волеия. Причем, здесь речь идет не о произвольности как таковой, а именно о воле как особой психологической категории, о воле как способности разворачивать и поддерживать деятельность, несмотря на преграды и препятствия которые могут возникнуть (и возникают) на этом пути.

Таким образом, деятельностная способность, «здатність», как состояние психологической готовности субъекта к определенной деятельности характеризуется типом мотивации, степенью эмоциональной привлекательности предмета деятельности и волевой настроенности на выполнение деятельности.

В то же время, деятельностная способность определяется не только состоянием индивида, но и наличием у него необходимых психологических ресурсов или уровнем психологической оснащенности. Принципиально важным является то, психологическим ресурсом как таковым являются только определенные качества психологических процессов и функций, в том числе и качеств самой личности, а различные знания и умения таковыми не являются. При этом надо учитывать, что ресурсом является не просто то или качество, а качественная определенность процесса или функции, соотношенная с целью и условиями деятельности. Поэтому, конкретное описание набора психологических функций и их качественное определение как центрального компонента компетентности, возможно только при определении класса задач, предстоящих субъекту деятельности.

Однако в общем виде можно утверждать, что существует три типа психологических функций, которые составляют обязательный компонент психологической оснащенности по отношению к любой деятельности. Во-первых, это высшие психологические функции, обеспечивающие организацию и управление процессом деятельности. К ним относятся процессы целеполагания, программирования и планирования, контроля, оценки и рефлексии. Во-вторых, это высшие психические функции, обеспечивающие непосредственное восприятие

материала, переработку информации и обобщение результатов деятельности. В-третьих, это такие свойства личности, которые связаны не с врожденными особенностями, а сформированными в предыдущем жизненном опыте устойчивыми способами деятельности (типа: внимательность, усидчивость и т.п.), то есть те свойства, которые могут формироваться и изменяться в процессе обучения.

Таким образом, психологическая модель деятельностной способности как ключевого компонента компетентности, содержит две подсистемы (подструктуры) – психологическая готовность и психологическая оснащенность (оспособленность), каждая из которых состоит из трех структурных компонентов (см. рис.1).

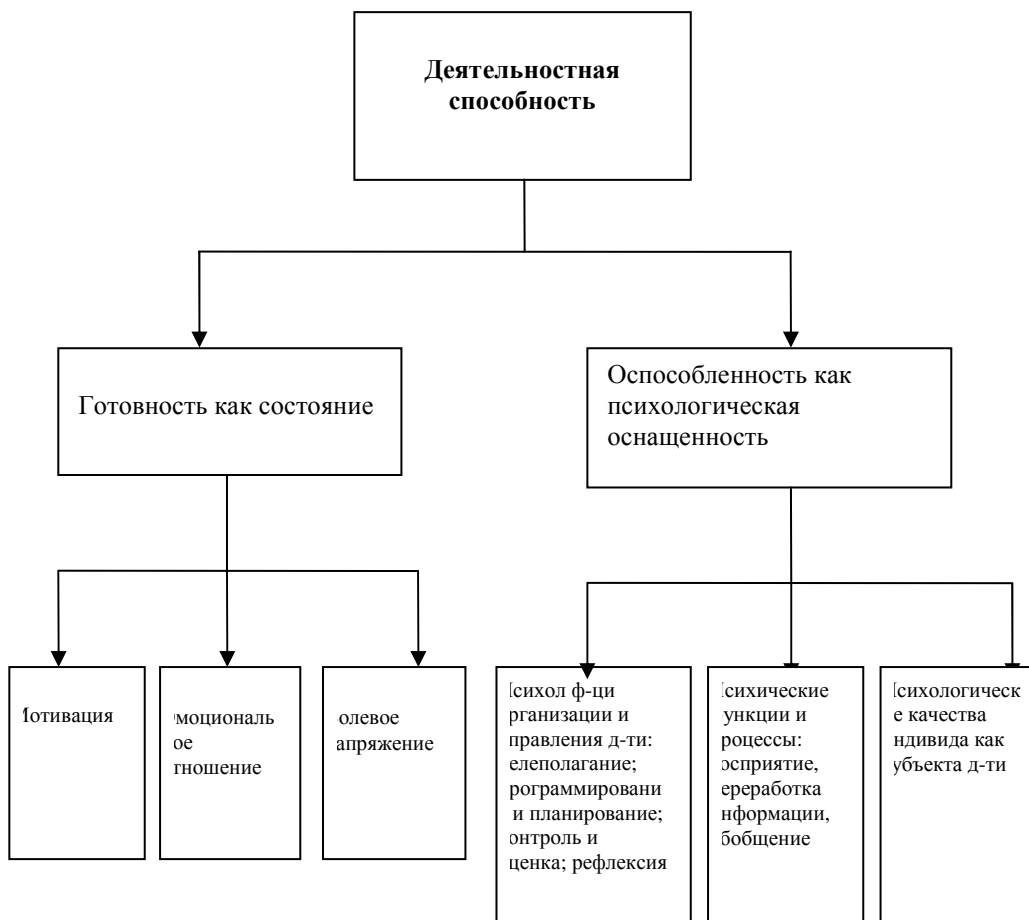


Рис. 1. Модель психологической структуры деятельностной способности

Теперь необходимо остановиться на вопросе о возможности развития/формирования деятельностных способностей или, что то же самое, формирование психологической составляющей компетентности. Достаточно очевидно, что часть структурных компонентов способностей вообще не поддается прямому формированию, а часть не может быть сформирована традиционными методами педагогики. Однако невозможность прямого педагогического формирования отдельных структурных компонентов способностей не означает принципиальной невозможности формирования компетентностей.

Дело в том, что компетентностный подход формулирует требования только к результату обучения в виде задания на формирование способности личности к решению определенных практических, в том числе и профессиональных задач, но в нем нет никаких указаний относительно способов решения этой задачи. Устоявшаяся практика подготовки специалистов ориентирована на трансляцию научных знаний и их усвоение как конечную цель обучения. Такой подход опирается на представление о том, что большинство видов профессиональной деятельности имеют систему базовых теоретических моделей (понятий), которые являются основанием для развертывания соответствующих практик. Но проблема состоит в том, что теоретическое понятие не может быть прямо и непосредственно развернуто в практическую деятельность, а потому возникает необходимость в актуализации промежуточного, опосредующего звена – профессионально ориентированной учебной задачи. Традиционная педагогика высшей школы решала эту проблему за счет введения в структуру учебного процесса таких видов занятий, как практические и лабораторные. Но оказалось, что такое формально-организационное решение не дает возможности формировать компетентности, так как содержательное наполнение этих форм осталось «привязанным» к академическому типу знаний и традиционного метода их трансляции в процессе обучения.

Проведенный анализ психологического содержания понятия компетентности и его сопоставление с содержанием и методами профессиональной подготовки в вузе показывает их существенную несовместимость, т.е. невозможность реализации идей и принципов компетентностного подхода без значительной трансформации педагогических средств организации и осуществление процесса обучения студентов. Можно утверждать, что реализация компетентностного подхода требует разработки новой психолого-педагогической технологии обучения, которая была бы сориентированная на развитие деятельностных способностей личности как конечную цель профессиональной подготовки, а не на трансляцию профессиональных знаний и умений. Это не означает, что вообще снимается задача трансляции знаний – имеется в виду, что в процессе обучения должна изменяться приоритетность решаемых задач.

На данный момент я могу опереться только на собственный опыт формирования профессиональных компетентностей при подготовке специалистов, к сожалению, у меня нет соответствующего опыта работы в средней школе. Единственное на что я могу сослаться, это на великолепные разработки В.Р.Ильченко, которая, как мне кажется, уже давно и очень успешно формирует экологическую компетентность уже в начальных классах общеобразовательной школы.

При формировании профессиональных компетентностей мы исходили из двух предположений. Во-первых, этот процесс должен развертываться поэтапно и

обеспечивать непрерывность перехода от учебной деятельности, которой уже владеет студент, к учебно-профессиональной, как основному типу деятельности в процессе подготовки, и от нее к профессиональной деятельности, как общему результату процесса обучения. Во-вторых, исходя из того, что вторым ключевым компонентом компетентности является понятие «задача», то при разработке учебной технологии мы опирались на теорию учебных задач, разработанную В.В.Репкиным в рамках теории учебной деятельности (УД) В.В.Давыдова – Д.Б.Эльконина. Задачный подход был разработан в рамках деятельностной парадигмы в психологии, где утверждается, что задача является ведущей системной единицей организации конкретного акта и практической, и познавательной деятельности субъекта. Для психологии задача, как цель деятельности в определенных субъектом условиях, объединяет в целостную систему: личные мотивы познавательной или практической активности; интеллектуальную способность к анализу ситуации и определению конкретных условий деятельности; интенции личности и способность к осознанию предмета и средств деятельности. Однако такой, субъектный, подход принципиально не совпадает с традиционным педагогическим взглядом на понятие задачи и потому не нашел поддержки в системе образования. Единственное исключение представляет очень удачная система «Развивающего обучения», которая построена на уже упомянутой теории учебной деятельности, но, к сожалению, активно внедряется только на уровне начальной школы.

В.В.Репкин разработал модель становления психологической структуры УД, где указывается, на наличие четырех обязательных этапов, системообразующим признаком которых является тип решаемой задачи: практическая задача – учебно-практическая – учебная – учебно-теоретическая задача. Учебные действия (целеполагание, анализ, моделирование, контроль, оценка), а также психологические конструкты (мотивация, мышление и рефлексия) включены в процессы решения задач, а их качественная характеристика зависит от возможности последовательного перехода от решения одного типа задачи к другому. Анализ многочисленных, в том числе и наших, экспериментальных исследований показывает, что целостный акт УД в сжатом и свернутом виде воспроизводит всю указанную последовательность решаемых задач, то есть осуществляется в форме задачной тетрактиды УД. Это означает, что при переводе компетентного подхода в образовательную (психолого-педагогическую) технологию, общей методикой обучения становится методика развертывания последовательности учебных задач, а специфика развертывания задачи каждого типа становится содержанием частных методик. Указанные методики (технологии) должны стать основным предметом профессиональной подготовки студентов.

Исходя из указанных теоретических соображений нами была разработана модель формирования компетентности состоящая из восьми последовательных этапов, на каждом из которых решается специфическая задача:

1. Актуализация сферы жизненного опыта, внутри которого существует данный класс задач – постановка и решение конкретной единичной практической задачи (практическая задача);
2. Демонстрация разнообразия возможных способов решения практической задачи – постановка и решение задачи на выявление различий (учебно-практическая задача);

3. Сравнение возможных способов действия – постановка и решение задачи на обобщение (учебная задача);
4. Анализ предмета действия как самостоятельного феномена – постановка и решение задачи на построение теории предмета (теоретическая задача)
5. Актуализация социальной//профессиональной практики, где решается такой же класс задач – постановка и решение задачи на профессиональную определенность//специфику практической задачи (учебно-профессиональная задача);
6. Демонстрация образцов профессиональных способов решения практической задачи – постановка и решение задачи на освоение профессиональных способов решения практической задачи (профессионально-практическая задача);
7. Анализ причин эффективности//неэффективности собственных профессиональных действий – постановка и решение задачи на выявление собственных ресурсов и ограничений (профессионально-рефлексивная задача);
8. Актуализация опыта развития профессиональных способностей – постановка и решение задачи на разработку программы собственного профессионального развития (задача на профессиогенез).

Такая последовательность позволяет разворачивать процесс формирования компетентности на каждом учебном предмете и даже по каждому учебному модулю. В психологическом плане чрезвычайно важным является то, что при таком подходе каждый студент получает возможность реализовать себя как субъекта профессионального обучения и собственного профессионального развития.

В то же время, необходимо учитывать, что реализация задачного подхода предполагает, не только активность ученика по решению задач, но и особые действия педагога по постановке учебных задач. Поэтому при разработке обучающей психолого-педагогической технологии необходимо этапы формирования профессиональных компетентностей раскладывать на задачи (цели) действий педагога и задачи (цели) действий учащегося. Такая «раскладка» может быть представлена в виде задачной (целевой) матрицы (см. табл. 1).

Таблица 1. Целевая матрица формирования профессиональной компетентности

Этапы	Цели педагога	Цели учащегося	Тип задачи
1	Актуализация сферы жизненного опыта, внутри которого существует данный класс задач	Постановка и решение конкретной единичной практической задачи	Практическая задача
2	Демонстрация разнообразия возможных способов решения практической задачи	Постановка и решение задачи на выявление различий	Учебно-практическая задача

3	Сравнение возможных способов действия	Постановка и решение задачи на обобщение	учебная задача
4	Анализ предмета действия как самостоятельного феномена	Постановка и решение задачи на построение теории предмета	Учебно-теоретическая задача
5	Актуализация социальной//профессиональной практики, где решается такой же класс задач	Постановка и решение задачи на профессиональную определенность//специфику практической задачи	Учебно-профессиональная задача
6	Демонстрация образцов профессиональных способов решения практической задачи	Постановка и решение задачи на освоение профессиональных способов решения практической задачи	Профессионально-практическая задача
7	Анализ причин эффективности//неэффективности собственных профессиональных действий	Постановка и решение задачи на выявление собственных ресурсов и ограничений	Профессионально-рефлексивная задача
8	Актуализация опыта развития профессиональных способностей	Постановка и решение задачи на разработку программы собственного профессионального развития	Задача на профессиогенез

В завершение укажем на две специфические особенности реализации предложенного подхода. Во-первых, обучение наиболее успешно проходит в формах групповой, коллективно-распределенной деятельности, а этапы 2, 5 и 6 вообще невозможно осуществлять в индивидуальной учебной работе. Во-вторых, результаты решения каждой задачи должны фиксироваться либо в виде моделей объектов, либо в виде схем понимания. Причем опыт показывает, что при моделировании очень эффективными оказываются различные методы классификации и типологизации, а при схематизации – методы, разработанные в системо-мыследеятельной методологии (СМД-подходе) Г.П.Щедровицкого.

Наверное предложенный способ построения структуры учебного процесса в задачном подходе при формировании профессиональных компетентностей не является единственно возможным, но мы уверены, что дальнейшее развитие системы высшего образования лежит именно на пути разработки и внедрение новейших психолого-педагогических технологий обучения.

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UKRAINIAN METALLURGY ON THE WORLD TRADE MARKET UNDER CONDITION OF GLOBAL FINANCIAL CRISES

The article presents metallurgy as one of the basic dynamically developing industries of Ukraine, and shows other industry sectors which constantly need its products. The mining and metallurgical industry in Ukraine encompasses a full set of enterprises involved in mining and smelting of raw iron ore, the production of by-product coke and ferroalloys, iron and steel casting, as well as rolled production. From the article we can see the positive tendencies of the development but also steps which should be taken by government.

1. INTRODUCTION

Metallurgy is one of the basic dynamically developing industries of Ukraine, and other industry sectors constantly need its products. The metallurgical industry of Ukraine produces around 30% of all the products manufactured in the country and secures 40% of all currency receipt to the state budget. The mining and metallurgical industry in Ukraine encompasses a full set of enterprises involved in mining and smelting of raw iron ore, the production of by-product coke and ferroalloys, iron and steel casting, as well as rolled production. It includes:

- 15 iron and steel works and plants
- 3 ferroalloy plants
- 14 mining enterprises
- 12 by-product coke plants
- 13 refractory production plants
- 20 metal ware plants
- 15 tube producing enterprises

Before discussing future implications of the global financial crisis for Ukraine's economy, let us consider if it has already affected us. The national economic system is integrated into the world economy closely enough to be involved in the global processes. The eroded macro-stability of international markets could not but impact internal developments in Ukraine. The global financial crisis of 2007-2008, as any other, has been unfolding in several waves. We have survived the first two without big losses, although not without mistakes.

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2. RESULTS

The first wave rose in 2007, when stock indices of the world's leading banks and financial institutions went down. Under the circumstances, risk capital looking for stable yet high-profitability markets moved from developed to emerging markets, which continued to show high growth rates and profitability. According to financial experts, the risk to profitability ratio in those emerging markets was fairly attractive. As a result, stock markets in respective countries grew in 2007, China and Ukraine being leaders of such growth.

The inflow of credits was also substantial: in 2007, Ukrainian economy borrowed USD 24.3 billion in middle- and long-term credits.

The second wave started in early 2008, when the ongoing fall in the world stock markets re-directed cash flows from one class of assets to another, in particular to commodities and energy resources. These assets became more marketable, and commodity prices soared up. In January-July, average metal prices in eight regions of the world rose by 81%; "Brent" oil price rose by 32%. By the time first favourable forecasts appeared as to the global gross grain harvest in 2008/2009 marketing year, wheat prices (USA, FOB) for 2007/2008 marketing year had grown by 79%, on average [1].

All the major steel-producing countries and regions showed double-digit growth in 2010. The EU and North America had higher growth rates due to the lower base effect from 2009 while Asia and the CIS recorded relatively lower growth.

In December 2010, world crude steel production for the 66 countries reporting to the World Steel Association (worldsteel) was 116.2 mmt, an increase of 7.8% compared to December 2009. The crude steel capacity utilisation ratio of the 66 countries in December 2010 declined slightly to 73.8% compared to 75.2% in November 2010. Compared to December 2009, the utilisation ratio in December 2010 is 1.1 percentage point higher [3].

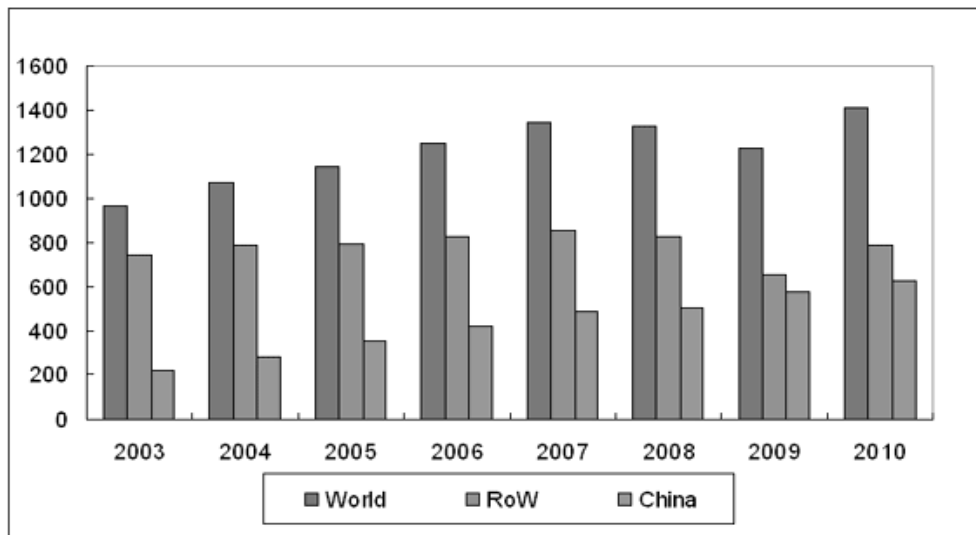


Figure 1: Annual crude steel production

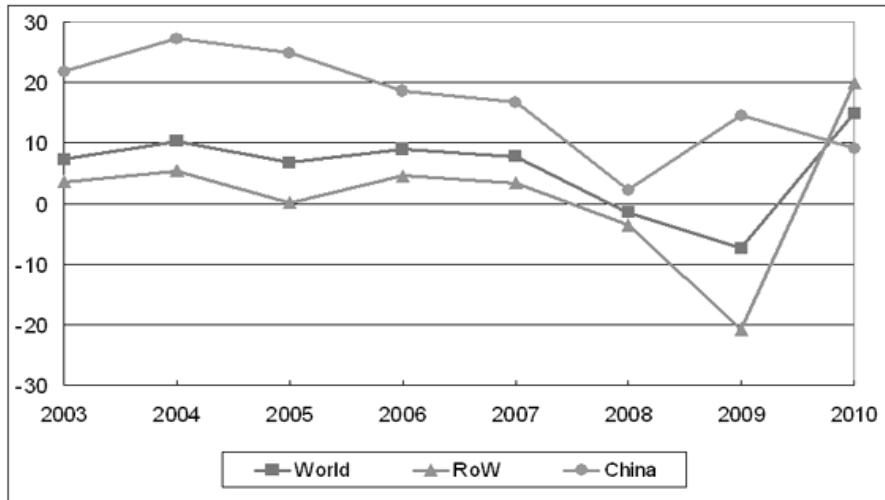


Figure 2: Crude steel production annual growth trend

Annual production for Asia was 897.9 mmt of crude steel in 2010, an increase of 11.6% compared to 2009. Its share of world steel production decreased to 63.5% in 2010 from 65.5% in 2009. China's crude steel production in 2010 reached 626.7 mmt, an increase of 9.3% on 2009. China's share of world crude steel production declined from 46.7% in 2009 to 44.3% in 2010. Japan produced 109.6 mmt in 2010, 25.2% higher than 2009. In 2010, South Korea's crude steel production was 58.5 mmt, a 20.3% growth compared to 2009.

The EU recorded an increase of 24.5% compared to 2009, producing 172.9 mmt of crude steel in 2010. However, crude steel production in the UK and Greece continued to decline in 2010.

In 2010, crude steel production in North America was 111.8 mmt, an increase of 35.7% on 2009. The US produced 80.6 mmt of crude steel, 38.5% higher than 2009.

The CIS showed an increase of 11.2% in 2010, producing 108.5 mmt of crude steel. Russia produced 67 mmt of crude steel, an 11.7% increase on 2009 and Ukraine recorded an increase of 12.4% with a year-end figure of 33.6 mmt. [3].

Table 1. Top 10 steel-producing countries

Rank	Country	2010	2009	% 2010/2009
1	China	626.7	573.6	9.3
2	Japan	109.6	87.5	25.2
3	US	80.6	58.2	38.5
4	Russia	67.0	60.0	11.7
5	India	66.8	62.8	6.4
6	South Korea	58.5	48.6	20.3
7	Germany	43.8	32.7	34.1
8	Ukraine	33.6	29.9	12.4
9	Brazil	32.8	26.5	23.8
10	Turkey	29.0	25.3	14.6

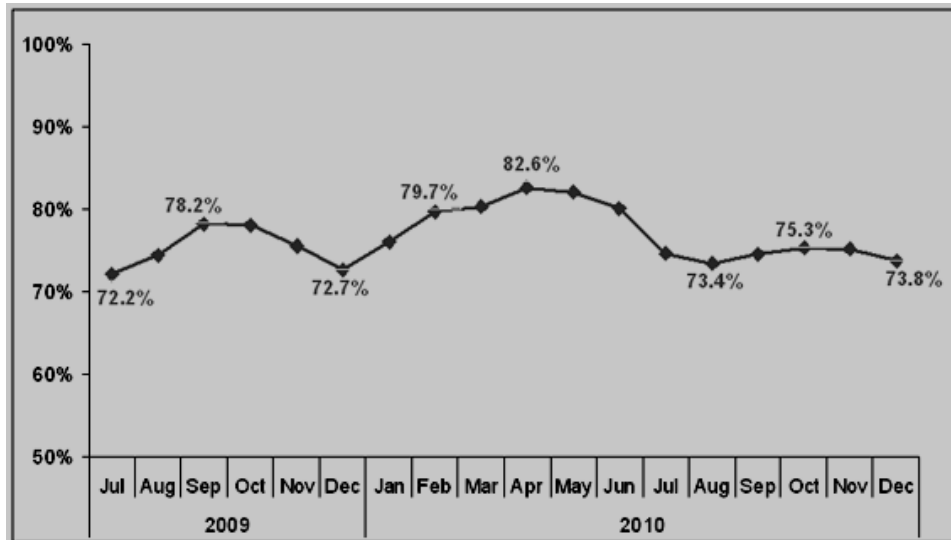


Figure 3: Steel capacity utilisation ratio

The stocks wear of the mining-metallurgical complex (MMC) of Ukraine accounts for 65%, the industry uses out-of-date techniques of steel smelting, and the cost of products is too high. Metallurgy is the main donor of the budget, the main supplier of currency to Ukraine. In the pre-crisis times the share of the MMC in the gross domestic product of Ukraine accounted for 27%. Metallurgists supplied over 40% of currency to the state. The activities of the MMC are directly connected to energy industry, coal mining, machine-building, construction, financial industry, etc. These and many other industries rely on and work for the metallurgical industry. Today the industry employs around 500 thousand people in the major populated regions of Ukraine. Until recently Ukrainian metal output has been the 7th largest in the world [3].

The current world economic crisis has revealed the weakness of the Ukrainian MMC companies, most of which came to the brink of extinction. During the independence years of Ukraine, metal companies have greatly decreased the grade and size ranges of their products, output of high-technology products and switched to manufacturing semi-products to expand their exports. The product range and quality drop behind of Ukrainian metal works from, say, Russian works, is such that it would take dozens of years of work, provided the modernization is carried out, to catch with them. Most probably the Ukrainian metal industry would forever remain behind.

The main raw materials for metallurgy are iron ore and coking coal. Not mentioning Brazil and the South African Republic, the better iron ore raw materials base (in terms of quality and extraction costs) than Ukraine's is that of Russia, despite all the advantages of Krivbass. The Lebedinsky, Mikhailovsky and Stoylinsky mining-extracting complexes provide the metal industry of Russia with iron ore raw materials and even supply to Ukraine from time to time, for example, to the Mariupol Ilyich Iron and Steel Works. It should also be stressed that the deposits of coking coal in Ukraine are running low and the extraction becomes more complex and expensive. According to some experts, cost of raw

materials while making square billets of converter steel in Ukraine is 7-30% higher than in Russia [2].

Ukraine even has excessive capacities of by-product coke plants for its own metal industry, but most of them use outdated energy-expensive techniques and equipment. Ukraine doesn't have enough coking coal to load its by-product coke plants neither in terms of quantity, nor in terms of quality. Thus to produce around 40 million tons of steel per year the country has to import 3.5-5 million tons of coking coal from Russia, Poland and other countries, and that's a lot in terms of financial expenditures. Power input, total energy expenses to produce pig iron, steel and rolled metal at Ukrainian metal works are about 30% higher, than at the modern companies of the European Union, as well as India and China. Power input of steel making at Ukrainian metal works is 840 kg of conditional fuel, at the metal works of the EU it is 1.9 times lower (450 kg). The share of costs of energy-fuel resources in the cost of rolled metal in Ukraine is 50%, while in industrially developed countries it is 20% [4].

The metal products market is divided into the domestic one and the foreign one. The MMC of Ukraine supplies only 20% of metal products to the domestic market and exports 80%. In Russia, Ukraine's both closest neighbor and competitor in metal sphere, the shares are roughly 50:50. You can count on Russia not giving away its domestic market of rolled steel to foreign manufacturers, while at the same time increasing its own exports, to Ukraine as well. This is supported by the fact that the export volumes of Ukrainian metal products to the CIS countries are constantly decreasing. It was due to developed domestic market of metal products that Russian metal works had less losses under the world economic crisis than the Ukrainian ones. Ukrainian metallurgists can only hope that the plate, which traditionally accounts for the first roles (25%) in Ukrainian rolled metal exports, stays on the same high level, since the country utilizes 3 up-to-date plate-rolling mills (mill-3000 at the Mariupol Ilyich and Alchevsk Iron and Steel Works and mill-3600 at Azovstal).

The major consumers of metal products are the base industries: machine-building, automotive, construction, etc. For the time being ferrous metals products have no competitors and substitutes. The requirements to metal products (in terms of mechanical characteristics, corrosion-resistance, flawlessness, etc.) would only increase and expand. Purchasing power of metal product consumers completely depends on the world economy conditions.

Even with the powerful metal industry Ukraine has been lately importing over 1 million tons of metal per year. On one hand this shows that the Ukrainian market of metal products is unprotected. On the other, the reason is Ukraine has decreased the output of high-technology metal products, i.e. of alloyed, stainless and special steel [5].

The main competitors of Ukrainian rolling plants in Europe are metal works of Germany, France, Italy, the Netherlands, and Slovakia, and in the East those of Japan, China, India and South Korea. It should be expected that in the near future the metallurgists of China and India, due to quick development, would drive foreign metal products from their markets and would increase their shares in the Near East countries and Indochina. There would be no place on those markets to sell Ukrainian metal at world prices. And dumping is out of question for Ukrainian metallurgists because of outdated techniques and equipment of companies the product cost of which is much higher than that of modern companies. The main reason is that in recent years the mining-metallurgical companies of Ukraine, while keeping extremely high prices for metal

products, have increased the output volumes, not paying attention and not investing into re-equipment, modernization and reconstruction of their capacities. The financial-industrial groups that owned metal works in Ukraine didn't see the need to reequip their companies and develop up-to-date techniques and machinery. This resulted in the Ukrainian MMC stock wear reaching 65%, industry using outdated steel-manufacturing techniques and the product cost being too high. And the change is not expected in the nearest future [3].

During all the years of independence the biggest problem of reforming the Ukrainian MMC were the excess capacities. The country still uses some of the uncompetitive outdated metal works that can only exist because of extremely high prices for metal products or large preferences, i. e. cheap (because of state subsidies) gas, coal, electric energy, privileges for railroad carrying etc.

In previous years some Ukrainian metal holdings invested a lot into buying metal capacities abroad. Taking into account that Ukraine exported some 8-12 million tons of semi-products, it seemed advantageous to buy capacities abroad to process them into finished products. But the purchased metal works in USA and Europe were not up-to-date, that is why the profitable semi-products processing on them is economically advantageous only provided the prices are low, or Ukrainian slabs and billets are cheap, and under the crisis, as well as in the future it should not be counted on. Some owners of metal companies have already started selling their assets.

We should not speak about a major development of the domestic metal products market as a prerequisite of a constant functioning of the Ukrainian MMC and the weakening of its dependence on the world market fluctuations. There are no prerequisites in the country for a good increase in the domestic metal market for the nearest 10-15 years. What should be done immediately is stop the import of metal products, that Ukrainian metal works can produce themselves [6].

Because of the low technological level of manufacture, Ukraine uses 52.8 man-hours to produce one ton of steel, while Russia uses 38.1 and Germany - 16.8 man-hours. At full loading of metal works in Ukraine with full metallurgical cycle the productivity of labor is around 200-250 tons of steel per 1 worker per year, while the modern electric-metallurgical mini-mills with capacity of 1.5-2 million tons of steel per year yield 3000-4000 tons.

Putting outdated capacities out of operation and decreasing the number of employed, switching them to other industries would require considerable financial expenses. France, during 10 years, has decreased its metal capacities from 30 million to 16 million tons per year, and the number of employees from 200 thousand to 50 thousand. That cost \$3 billion per year. To carry this out Ukraine needs deep economic calculations, evaluation of possible outcomes and the political will of the government. As well as understanding that sooner or later industry priorities would be reformatted and not in the favor of outdated metal companies and their owners.

It is reported that Ukrainian galvanized steel producer Unisteel in 2011 plans to increase its share in the Ukrainian domestic market to 15% and to start exports to Russia, Georgia, Armenia and to Middle Eastern countries, such as Syria and Lebanon [3].

In January to February Unisteel produced 5,300 tons of galvanized steel products, its share in the Ukrainian domestic market reached 10%, while the share of exports in its total sales amounted to 5%. Unisteel products were exported to Belarus, Moldova and Azerbaijan.

In March Unisteel plans to increase its galvanized steel product sales to 7,200 tons. (SteelOrbis).

3. CONCLUSION

From the article we can see the positive tendencies but to our mind it still has a lot of work to do. For example:

What can the government do?

Given the risks of reduction in export-oriented production due to weakening global demand and problems with payments under export transactions, the government should work to stimulate domestic demand for the group of export goods and, thus, enhance the role of domestic production. It can start with launching new infrastructure and residential construction projects funded from the state budget.

What can NBU do?

In order to prevent a banking crisis, NBU should establish principles of refinancing commercial banks that have short-term liquidity problems for the period of financial crisis. A currency crisis can be averted with a series of measures precluding the exchange rate destabilization by speculators. NBU should continue to pursue the policy of increasing the rate volatility in order to reduce risks to the balance of payments.

What can businesses and investors do?

Given the limited financial resources inside the country and shrinking access to foreign loans, businesses face a difficult choice: either to suspend production and lose markets, maintaining high prices in expectation of better times, or to reduce prices trying to restore demand and keep consumers. The latter option is for those manufacturers who care about their future, expansion and economy of scale; the former is for profiteers who make large money quickly and drop the production.

The government can undertake to hold consultations aiming to sign memoranda with investors and large businesses on reducing prices for goods and services.

Only the concerted efforts of the government and National Bank, supported by Parliament and the business community will enable the Ukrainian economy to pass the maturity test in times of global financial crisis.

RESOURCES:

- [1] www.alloy.mz.ua
- [2] www.infocompany.biz
- [3] www.metalukraine2010.blogspot.com
- [4] www.worldsteel.org
- [5] www.jobportal.com.ua
- [6] www.tempus.org.ua

Wiesław URBAN¹,
Dariusz SIEMIENIAKO²

MOTIVES AS MEANS OF CUSTOMER LOYALTY EXPLANATION

The authors of the paper try to introduce a conceptual approach based on customers' motives to explain loyalty. The main aim of this study is to provide basic explanation of customers loyalty behaviours towards a loyalty object. Authors take into account customers' loyalty motives towards various loyalty objects. The study attempts to describe and evaluate many different loyalty motives divided into four groups: (1) customer – company loyalty motives, (2) social loyalty motives, (3) loyalty motives related to benefit evaluation and (4) extrinsic obligation-triggered loyalty motives. Further directions and implications in loyalty motives research have been proposed as well.

1. INTRODUCTION

In the increasing competition among companies the matter of clients' loyalty becomes a very important problem. There are many observations of the increasing companies' interest in receiving much more loyal clients as well. To respond to this matter researchers have proposed many models and sets of indications that can help to understand the loyalty. But customers' motives are not taken into account.

In the literature one can often find the usage of customers' motives for the explanation of people's shopping behaviours. Many researches describe their proposals of customers' motives, but they do not distinguish which motives provide customers' loyalty.

The main aim of this paper is to deliver the conceptual approach based on customers' motives as a way of the customers' loyalty explanation. Customers' loyalty towards different loyalty objects will be taken into account, i.e.: brand name, product's category, company's personnel or a company as a whole. Loyalty motives have been defined as intrinsic factors directing customers' loyalty behaviours. The study attempted to examine and describe various loyalty motives divided into different groups. These motives have the significant influence in the process of arising, maintaining and finishing the customers' loyalty.

Certain examples of customers and companies have been used to show the matter more clearly. The presented types of loyalty motives are not a complete list, so additional aspects may be added, especially in the context of particular business situations. In majority of business situations, companies will find it difficult to recognise primary and secondary motives influencing customer's actions, mostly due to high complexity of this phenomenon.

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2. MOTIVES AND LOYALTY – LITERATURE BACKGROUND

The problem of motives of human activity, which is mainly examined by psychologists, is also regarded as important by market researchers. It has been some time since motives and motivation are seen as means of explaining customer behaviour. First, it was related to advertising research; motives facilitate understanding why a customer is doing what he is doing (McGregor 1940). Nowadays, motivational forces are commonly accepted to have a key influencing role in the explanation of shopping behaviour (Foscht, Morchett, Swoboda 2005). Customers' motives are a subject of research on customer behaviour – retail trade but also while shopping online, using available services and many other situations. It is interesting how differently researchers understand motives.

Authors do not intend to discuss what has been written so far on the topic, but rather concentrate on few distinct aspects of the matter, which will justify their approach. Motives are most frequently used in research on reasons for shopping (Morchett, Swoboda, Foscht 2005; Stone, Horne, Hibbert 1996; Buttle 1992; Dawson, Bloch, Ridgway 1990). The researchers in question used different meanings of motives, quite frequently as alternative shopping needs or shopping orientations, even shopping drivers.

To quote other researchers, Westbrook and Black (1985) in their study on retail trade have singled out the following consumers' motives: (1) anticipated utility of perspective purchase, (2) enactment of an economic shopping role, (3) negotiation to obtain price concessions from the seller, (4) optimization of merchandise choice in terms of matching shoppers' needs and desires, (5) exercise of power and authority in marketplace exchange, and (6) sensory stimulation from the marketplace itself. Buttle and Coates quote eleven shopping motives after Tauber. The motives are divided into two subsections: personal motives (e.g. learning about new trends and sensory stimulation) and social motives (e.g. communication with others having similar interest, status and authority, pleasure of bargaining) (Black, Westbrook 1985).

Motives are also employed successfully to explain other marketing phenomena. They were used to discuss customer behaviour when purchasing certain goods, e.g. newspapers (as in Hibber, Hogg, Quinn 2005). Robinson and Gammon (2004) and other authors concentrated on motives of customers who use tourist services. The aforementioned researchers quote after MacIntosh and Goeldner the following four motivators driving customers using tourist services: physical motivators, cultural motivators, interpersonal motivators, status and prestige motivators (Gammon, Robinson 2004). Customers who buy online are also in the field of interest as well as their motives and in particular, their behaviour when searching for new internet products (Yang 2004).

Among many psychological theories regarding man's motivation towards customers' shopping behaviour, one is most favoured by academics; it is McClelland's model. It was used by Schmidt and Frieze (1997) to explain customer behaviour when choosing a product. McClelland's model uses three types of motives influencing behaviour: power, affiliation and achievement (Frieze, Schmidt 1997).

There are many authors to whom the notion of motives has a broad meaning, i.e. they go beyond the psychological definition. Walsh, Groth and Wiedmann (2005) took this approach when examining motives to switch energy suppliers. Authors have managed to explain customer loyalty towards energy suppliers thanks to concentrating on switching motives.

However, there are also those in marketing literature who claim that, although they accept certain discrepancies in understanding motives, they (the motives) should be perceived only in their strict psychological sense (Mahatoo 1989). It is significant from the methodological point

of view. Many later researches show that there are certain benefits in applying the broad sense of customer behaviour motives in a given psychological theory.

The authors of this article accept the definition of motivation as a term used in psychology to describe any mechanisms responsible for triggering, directing, sustaining and ending a behaviour. A term which refers to both complex and simple behaviour mechanisms, intrinsic and extrinsic, affective and cognitive (Lukaszewski 2000). This broad understanding of motivation is useful in analysing motives of loyalty behaviours, because it takes behaviours controlled by numerous reasons into account. Motives of customers' loyalty behaviours or loyalty motives in other words, can be defined as some intrinsic psychological and physiological factors, conscious or unconscious, triggering and directing, sustaining and ending loyalty behaviours.

In the literature authors rather agree as to what can be named as customers' loyalty behaviours. Amongst this kind of behaviours one can enumerate: repetitive purchase of the same product, purchase of other products, passing positive opinion on a company, giving advice for a company, low susceptibility on competition's actions, acceptance and understanding any minor difficulties of a company (Gruen, Gentry 1995; Stum, Thiry 1991). Soderlund (1998) mentions another way of showing loyalty – through intention of another purchase.

Extrinsic stimuli indirectly influence loyalty motives through basic intrinsic conditioning of a consumer i.e. affective and cognitive conditioning and previous experience. Extrinsic stimuli can be described as motivating factors or motivators and these are e.g. certain actions of the loyalty object (company's marketing), actions of competition, general sources of information, informal data (friends' opinion on the loyalty object). As loyalty objects customers may see a product category, a brand name, shop assistant(s) or the whole organization.

3. LOYALTY MOTIVES CHARACTERISTICS

Customer's loyalty behaviour is influenced by a set of interdependent motives. Hence we can speak of a motivation system. There can be four types of motives which sustain customer's relation with loyalty objects: customer – company loyalty motives, social loyalty motives, benefits evaluation loyalty motives, loyalty motives triggered by extrinsic obligation (Urban, Siemieniako 2005)³. It needs to be mentioned that the list of loyalty motives is not complete, especially with regard to certain companies.

3.1. Customer – company loyalty motives

Basing on already existing psychological knowledge and marketing research on customers' behaviour, several social and personal customer – company loyalty motives can be singled out.

3.1.1. Avoiding cognitive effort

Due to satiety with advertisements and information, modern consumers defend themselves against commercial messages sent by companies. Most frequently they avoid any psychological effort in analysing products, especially the new ones. This is where brand bonding derives from, according to automatic behaviour model (Fazio 1990) in which an elicited attitude creates bias of perception causing loyalty behaviour.

³ In the paper characteristics of customer loyalty motives were developed based on different types of customer loyalty motives distinguished by Urban, Siemieniako (2005).

Kwarciak (1999) claims that the influence of reduction of cognitive effort regarding brand loyalty depends on whether or not a company is able to reach its potential customer relatively early, meaning when his consumer habits are being developed (even in childhood, but most of all in the first years of maturity) (Kwarciak 1999). An example of such action is a special interest-bearing current account offered by some banks (e.g. Kredyt Bank S.A. in Poland) to young people: students, even the under-aged. Banks are aware that these accounts are not profitable, yet they hope that in the future, when their once young clients begin earning and investing, they will become profitable to the bank.

3.1.2. Personal positive customer – personnel bond

Positive customer – personnel bond enhances his (customer's) loyalty. It takes place as a result of growing trust which, in turn, leads to purchase risk reduction and positive commitment. According to Rotter's (1967) definition, trust is an expectancy held by an individual or group that the word, promise, verbal or written statement of another individual or group can be relied upon. Morgan and Hunt (1994) state that trust occurs when one party has confidence in an exchange partner's reliability and integrity. Authors of this article recognize customer trust when there is faith that care for the good of a customer showed by a company is "unconditional" and when this care is motivated by personnel's attitude, regardless of any profit a customer is bringing this company. The consequence of a customer's own loyal trust in a company is a presumption of good intentions towards this company's actions. This motive is used by contractors who provide frequent purchase services and services requiring customer's involvement (e.g. hairdresser, corner shop, banking services, direct marketing used by cosmetics companies like Avon, Oriflame or Amway).

3.1.3. Participating in brand offer creation

Conviction that one can influence the way things are is a significant motivation factor in sustaining relation. According to Locke and Latham, people with high feeling of influence engage more energy and far better tolerate information of failures. Customer engagement, which derives from the feeling of influence, enhances customer loyalty. Consumer's participation in creating brand offer (e.g. new product assessment within a focus group), his involvement in designing and making a new offer, receiving feedback from a company regarding his influence – all this makes a customer feel obliged. Quite frequently thanks to such relation a customer may feel proud. These intrinsic attitudes lead to loyalty – both repetitive purchase and passing positive opinion.

Participation in creating relation and/or brand offer means spending some energy by a customer. His conviction of effort put into his relation with a company induces him to loyalty because of his need to justify the effort. The need of cohesion and reduction of cognitive dissonance is a vital psychological mechanism in loyalty motives discussed here (Festinger 1957). The first assumption of the dissonance theory is that when a given individual has two cognitive elements (information, beliefs, opinions) which are incoherent or in conflict with one another, they become a source of dissatisfaction and the individual will try to eliminate or reduce this incoherence. Customer involvement in shaping relations with a company gives rise to conditions in which cognitive dissonance appears. When a regular customer of a corner shop who experienced good service there and is able to influence what is in store, hears from his friends about dreadful service there, then he is in the state of cognitive dissonance. Customer's motivation to continue relation depends on the degree of incoherence, his own experience and external information. The degree of incoherence is a function of difference between cognitive

data, degree of importance of incoherent data and degree of erasability of this incoherence (easily erasable to non-erasable) (Lukaszewski, Dolinski 2000). An assumption is needed that both consumer's own experience regarding service and friends' opinions are two elements vital for the customer, which remain in the state of incoherence. If it was not so, the incoherence would be erased at the very beginning. If the degree of incoherence is considerable, one can expect certain steps taken by the customer to ameliorate the situation. In the above case – mostly by providing reasons for one's attitude. In practise this means trying to influence the source of information. When it does not work, the feeling exacerbates. The need for compromise and modifying one's beliefs arises. Further incoherence increase will only enhance the need for coherence, which may lead to submissiveness to friends' beliefs and in consequence to blunt or end loyalty to this corner shop.

3.1.4. A customer who identifies with supplier's values

A customer becomes loyal when he feels that his own values are shared by a company, which is expressed in organization culture or image created by the brand or PR. When a customer cares for environment he/she will be loyal to a company which offers ecological products or uses environmentally friendly production processes. Identifying with supplier's values is even more important when a customer has a loyal and altruistic attitude in everyday life, because it allows to assume that he will be consistent when shopping. Customers who feel the need to help others begin, once the value adjustment is finished, to respond to company's action to gain their loyalty. They want to help the company reach its goal.

3.1.5. The feeling of being important to the company

A mechanism which sustains customer's activity and perseverance in remaining loyal to a company is its feedback on results (Locke, Latam 1990). Customers which remain long in relation with a company expect proper feedback on their own loyalty and appropriate reaction of appreciation for their effort. For example, if a customer collects points in a loyalty programme, then the fact that he is informed on his progress is a sustaining factor; one that enhances motivation. Apart from feedback there are two other ways of enhancing customer's feel that he is important for a company. The first group is actions aiming at meeting or even exceeding customer's needs. Customers are interested in rewarding their loyalty with prizes, prices reduction, solving a problem quickly and others bonuses. The second group is actions aiming at customer service personalization, e.g. sending cards on a name day.

3.1.6. Customer's hope for the future

Another factor which enhances customer's loyalty is making a customer believe that he will have some benefits in the future as a reward. Customer's trust in the supplier is essential. The described motive does not have to lead to purchase, but may engage the customer in passing positive opinion on the supplier.

3.1.7. The feeling of free choice

Customer's conviction that he can freely choose an offer and/or relation made available by a company influences positively on customer relation perseverance increase. Brem (1966) has proven that any forms of limiting free choice create resistance (reactance), which in consequence means leaving when the opportunity arises. The described motive relates mostly to services market. In case of a strongly competitive market, where suppliers use many forms

of influence, some customers will choose this supplier who can create a feeling of freedom of choice.

3.1.8. The feeling of obedience to people in authority

In case of a company with authority (a person with a degree e.g. professor, lawyer, tax adviser, or properly dressed, e.g. a doctor) customers will be more likely to obey and thus remain in relation with a company, especially in the full cycle of its realization. When the customer is feeling uncertainty, he reduces it by shifting part of responsibility on the person in authority. A customer using a legal advice company will have a tendency to continue cooperation until a case has been closed. The need to trust an authority in a situation of uncertainty will make the customer obey the lawyer, who will suggest a line of defence.

3.2. Social loyalty motives

There are three social loyalty motives regarding customer's relation with society or other customers.

3.2.1. The need to be noticed and appreciated by others

Customer's loyalty towards some companies may, up to a certain degree, derive from the need of social approval. Intensity of this loyalty motive depends on the degree of behaviour and purchase, but not only because of them. It serves as means of making others notice us, value, respect, help, like and love (Zimbardo 1997). Sargeant and Jay (2004) present such loyalty motives like sympathy, empathy and desire which determine a customer's ability to adapt to social norms. The need to be noticed and valued by others is a vital brand loyalty motive. A customer may buy goods and services provided by particular suppliers because of the approval of the society in which he lives, e.g. a customer who values prestige. The presented loyalty motive relates also to anxiety reduction. According to Kwarciak (1999), purchase of carefully chosen products allows to significantly reduce anxiety; that is why it is the only safe strategy, especially in case of a product related with group prestige. An example of a product which places its user in a particular social group in which he/she lives may be a car.

3.2.2. The need to be original

The need for social comparisons in purchase behaviour means knowing where one is in relation to others. A customer uses others as a measure of his own originality. He may remain loyal to these companies which give him the feeling of being unique, different than others. This may result in subsequent purchase of a given product or brand. For example tuning one's cars in the same garage, or buying expensive Dr Martens footwear – black calf-length studded boots.

3.2.3. The need to share passion with others

The need to belong to a particular group of customers in order to share the same interest, which is related to the need to socialize, or affiliation in other words (Atkinson 1985), has different degrees depending on customers. In some the need to socialize is bigger than in others. They are members of more clubs (including regular customer clubs), they exchange opinions with others, engage in relations with personnel, behave in a more friendly manner in general. Companies with an image aimed at a particular target market are more likely to

succeed in gaining customer's loyalty. Harley Owners Group is a good example of a brand community in which sharing interest is most crucial.

3.3. Loyalty motives related to benefit evaluation

Purchase decisions are related to value assessment. The provided value from a marketing perspective is understood as difference between the value for the customer and costs incurred by him. Kotler and Keller (2006) enumerate a few value components related to purchase: product value, service value, staff value and brand image value. Apart from that, they also mention some cost components: financial cost, time spent, energy cost, psychological involvement. Benefit evaluation is *sine qua non* for customer's choice. In some cases it may be the motive for repetitive purchase and passing positive opinion on a product and company. Karake-Shalhoub (2002) uses e-commerce to show that benefit evaluation motive is clearly egocentric.

3.3.1. The need for more utility

This motive relates to product benefits evaluation. The need for more utility may then be a loyalty motive when competition is unable to provide such value or when the customer remains unaware of such offer. The conviction that only one particular company can provide the customer with the exceptional product can lead to loyalty behaviour not only in the form of repetitive purchase, but also in passing positive opinions.

Companies using mass individualization strategy in which a consumer may customise a product the way he wishes to, succeed when there are customers who want more utility from particular products. An example is a German company Dolzer which offers its clients tailored suits made of different materials, colours, accessories and styles. All specified by the buyer at around €150. The company is a huge success because there are more and more customers for whom a tailored suit means more value than an ordinary one.

3.3.2. The need for the best price

Buyers who are mostly interested in purchase at lowest price tend to compare offers of different manufacturers in many shops. Then price is the most important criterion of purchase and even slight differences in prices can influence the final decision. Choosing the best offer makes the customer feel it was a good purchase. In situation when a product remains at a low price a customer will tend to purchase it again. A customer with a strong need for the best price becomes a regular buyer of many products perceived as the cheapest on the market.

3.3.3. The need for additional benefits at subsequent purchase

This motive refers to a situation when the supplier creates his offer in such a way that subsequent purchases, besides usual benefits, mean something extra. These may be financial or material benefits like discounts or points which can be exchanged for goods and in some cases prestigious prizes. According to Bagdonienė and Jakštaitė (2006) privileges in loyalty programmes are important in new customer attracting. The possibility of losing potential benefits is a barrier to switch the supplier. It reacts on the customer's motivation towards prospect benefits. This motive will occur in customers who are highly susceptible to extrinsic bonuses.

Benefits at subsequent purchases work as enhancements, which are presented by motive theoreticians from a behaviouristic point of view. Willingness to act depends on the character of enhancements. It rises with: (1) prize value, (2) frequency of receiving a prize and (3) regularity of receiving (Lukaszewski 2000). Loyalty, because of benefits from subsequent purchases, is a type of extrinsic motivation where action is carried out regarding its extrinsic factors, which are to be the consequence of its completion or an effective ending (Lukaszewski, Dolinski 2000). For example, every point collected in a loyalty programme brings the customer closer to winning a desirable tour. In case of special prestigious prizes, target motives appear in customer's motivation mechanisms. Target motivation can be defined as the occurrence of positive emotions which force people to act in situations when a task is perceived as a kind of challenge.

3.4. Extrinsic obligation-triggered loyalty motives

It is known that ideal free market exists only in theoretical models. In reality consumers face many various constraints related to product availability and easy supplier switching. It triggers some compulsory situations which force subsequent purchases.

3.4.1. Market conditions-triggered obligation

This motive is related to complete monopolies or the so-called local monopolies. A good example of a monopoly is infrastructural services like water, electricity and gas supply. Local monopolies occur where there are various suppliers (manufacturers) in a region but in a geographically narrow market there are limits in using other sources. Customers of companies which are local monopolists continue using them as major suppliers because benefits of using other sources are smaller than additional costs (of time or journey) which would incur when purchasing somewhere else. A local hairdresser in a small town having its regular customers is an example. Its customers remain loyal because of the additional costs of travelling to the nearest city and being serviced there. When there was a possibility of having one's hair cut somewhere else in town, lots of customers would go to the alternative supplier.

The existence of market obligation which leads to subsequent purchases brings to mind a lot of doubt whether it is right to use the notion of motive in relation to a situation where there is no free choice. One needs to see that obligation as action motive is analysed by researchers as means of exercising power in motivation in the workplace and in pedagogy. This type of obligation is mainly triggered by fear of negative consequences occurrence like reprimand, admonition or being fired. In monopoly problem discussed here, obligation is slightly different in its character – in practice, in purchase behaviour a customer has no alternative. His cognition tells him that he has only one purchase possibility which makes him feel obliged to purchase from this particular supplier. The same motive of "being obliged" appears unconsciously during the next purchase which, in turn, leads to subsequent purchases.

A similar situation occurs when a customer does not perceive an alternative supplier. It means that there are other possibilities on the market, but a customer remains unaware of them. The customer will keep buying from the same source which is within his perception.

3.4.2. The need for comfort

A consumer is driven by a very practical rule of saving his free time, involvement and costs. Action is based on the same rule as in case of obligation motive caused by local monopoly, meaning regardless of satisfaction, he continues his purchases just because it is convenient for him in some way. Such phenomenon can be seen in small corner shops where

customers continue their regular convenient purchases saving time and effort. They continue purchasing even when dissatisfied with service or range of goods offered. This motive is used in service sector when choosing the best location for a given target group.

3.4.3. The feeling of inability to switch suppliers due to high barriers to exit

Barriers to exit are related to costs of switching suppliers. Both on industrial and consumer goods market switching suppliers may be cost-consuming. Barriers to exit understood as mobility barriers are frequently examined in strategic marketing, e.g. Caves, Ghemawat (1992) and Mascarenhas, Aaker (1989). Changing suppliers means that gathered experience of cooperation to date loses its value. High switching costs occur frequently on B2B market, where suppliers provide special services or offer specialized investment goods. On consumption markets switching costs are not that high, but as well occur. What counts is customer's subjective assessment of these costs in relation to prospective benefits. If switching costs are higher than expected benefits, the customer remains a loyal consumer and does not switch. Switching costs may be other than just financial: the need to spare some time and energy on gathering and analysis of competition's offers, the need to get acquainted with new employers of a supplier, explaining them one's expectations, uncertainty as to new supplier's solidity, the need to learn how to operate a new product (e.g. a mobile phone). Besides switching costs there may be other barriers forcing the customer to subsequent purchases. Barriers to exit are created when a new product is purchased (e.g. a new domestic appliance), which requires systematic purchase of maintenance materials from the same supplier; for instance, buying a printer means consent to original toner/ink purchase. Quite often a customer bases his decision on sunk costs assessment and as its result he becomes a loyal client. In case of some services resignation process is so complicated and time consuming that it creates an efficient barrier to exit as a result of which the customer stays in relation. Some loyalty programmes can create barriers to exit – they force customers to subsequent purchases under pressure of losing expected benefits.

Falkowski and Tyszka (2003) enumerate two main reasons regarding the phenomenon of subsequent purchases: reluctance to put much effort into a purchase decision and eliminating risk of the purchase decision. The higher the barriers to exit between the customer and his supplier, the more effort is needed for purchase decision from a new supplier. Purchase decision risk is mostly related to anxiety whether the new product is going to provide its buyer with expected benefits. Both psychological factors are barriers to exit preventing a customer from switching his supplier.

3.4.4. Legal requirements-triggered obligation

There are situations whose legal or administrative solutions directly condition customer's purchase decision. Official guidelines order providing a product sold by only one supplier. An example is a situation where all the taxi drivers have to provide their cars with cash registers.

4. IMPLICATIONS, CONCLUSIONS AND FURTHER RESEARCH

Loyalty purchase behaviour of a customer arises under the influence of a set of motives. In case of some forms of company actions, one can precisely distinguish the types of motives which influence customer's loyalty behaviour. However, in majority of business situations, companies may have difficulties in recognising primary and secondary motives influencing customer's actions due to high complexity of this phenomenon.

Recognising customers' loyalty motives requires further analysis of certain characteristics of these motives like:

- *loyalty motives intensity* – different intensity of certain motives which influence a customer; some motives dominate as causative factors because of their high intensity and others are barely felt and do not have significant influence on loyalty behaviour; low intensity of some motives may discourage a customer from continuing loyalty behaviour;
- *loyalty motives dynamics* – during the customer-company relation loyalty motives' intensity degree should be examined in a dynamic system; that is the reason why customer loyalty is discussed with reference to a particular moment – motives' intensity changes with time;
- *motives interdependence* – probably some motives can enhance each other; the existence of a different set may weaken general tendency towards loyalty;
- *customers' attitudes towards prizes for loyalty vs. loyalty motives* – customers who are intrinsically motivated to continue their relation with a company attach less importance to prizes for loyalty, as opposed to customers whose basic loyalty behaviour motive, and especially subsequent purchases motive, is the need for additional benefits during the next purchase; Kivetz (2003) has carried out an interesting analysis of effort and intrinsic motivation influence on a risky purchase within loyalty programmes; in his research he recognised people's preferences as to their requirement for switching between probability and value of prizes which they could receive for their effort; the author proved that:
 - when there is a need for effort, it enhances preferences for small (but certain) prizes rather than big ones (uncertain),
 - preference of a certain prize falls when actions related to effort are intrinsically motivated;
 - the constantly growing effort leads to preferences of small (certain) prizes rather than big ones (uncertain);
- *customers' awareness of loyalty motives* – thinking of loyalty motives requires certain effort from the customer, which will not be a deterrent in favourable conditions; but in other situations a customer may behave impulsively, without thinking about his own loyalty behaviour motives; it can be stated that customers may be aware of some loyalty motives and unaware of another; amongst others, Kehr (2004) examined open and hidden action motives of a company employee.

All this shows field for future research on loyalty motives. Some possible research fields may be created, as well as an empirical verification of a model describing loyalty behaviours under the influence of loyalty motives and examining the application of loyalty motives knowledge in company management. An empirical verification is crucial for assessment whether the presented approach is exhaustive and to what degree universal.

Today's social psychology and marketing research offer various methods to motives' identification and measurement. However, if knowledge of loyalty motives was to be used by marketing practitioners, one question needs to be answered: are the currently available methods applicable in everyday use in companies?

Managers will surely pose a question of how to act towards customers' loyalty motives diversity and if it can be a criterion for customer segmentation. They would also want to

know if influencing customer motives is going to be economically effective. Loyalty and its stability in relation to different motives also needs to be subject to research.

Loyalty motives relate mostly to individual customers, explaining their decisive model. In case of institutional customers, motives are used in personal sphere. Theoretical implications can be related to the role of loyalty motives in the model of consumers' loyalty behaviours, both automatic and premeditated ones.

Further understanding of loyalty behaviour motives should give companies a chance to sustain and enhance loyalty and win new "right" clients, i.e. potentially loyal. A company will have precise guidelines necessary for elaborating an appropriate offer, communicating with customers and other marketing actions.

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