

ABSTRACTS

Martyna Bukowska

The cluster initiative as an example of intelligent specialization Medical tourism and wellness cluster

This paper concerns the diagnosis of primary elements influencing the potential of cluster initiatives in the context of the development of smart specialization. For this purpose, was presented and described The Medical Tourism and Wellness Cluster as correlation corresponding to the specifics of the idea of smart specialization. There have also been the characteristics of the basic assumptions of development health tourism in terms of cluster activity.

Keywords: health tourism, medical tourism, wellness tourism, cluster, smart specialization, healthcare industry, medical travel industry.

Piotr Chrzczonowicz

So-called sect as an organized criminal group or association having for its purpose the commission of offences

The problem of so-called sects shouldn't be ignored. On one hand the development of civilization improves existential conditions of human beings and broadens their horizons and - on the other hand – it may cause the destruction or deformation of values commonly accepted as traditional vectors of the social order as well as it may promote alternatives to the above-mentioned values. Such 'new axiologies' are often presented and exposed by various sects and some contemporary phenomena in the sphere of confession or outlook. The author of the paper discusses the possibility of comparison of a sect whose leader and members conduct criminal activity to an organized criminal group or to an association having for its purpose the commission of offences in the light of Polish legal regulations (Article 258 of the Polish Penal Code of 1997). It seems that in the context of sects – taking into consideration the specificity of organizations of a such nature – there is generally more adequate to refer to these communities a term 'an association having for its purpose the commission of offences' than a term 'an organized criminal group' (though it's necessary to stress that a sect can also assume the form of an organized criminal group).

Keywords: sect, organized crime, organized criminal group, association having for its purpose the commission of offences

Marek Datko

The Arena or the Catwalk – Merchandising and Mercantilism of the Sportsman’ image

In the consumers' society the only sellable commodity is the body and these image has become a key concept. Shaping the image and its sale provides sports, treated as the run (mimicry, presentation). It has consequences in the form of a gender change the perception of sportswomen - and sportsmen image. The women's duty is being beautiful and having the perfect body, among men score still counts, but physical attractiveness is gaining importance. Now existing aesthetic image (nice is what is winning) is replaced by gender, appearance, sexual attractiveness and beauty of the sport so changing the image of (winning is what is nice).

Keywords: consumer society, visibility, image, sport, media, physical attractiveness, sexuality.

Marek Datko

Art of profit – culture’s marketing involving

Between marketing, art and culture we can observe the specific relationships. When marketing wants to earn some profits it has to reach an individual consumer and so called „couch potato”. Marketing uses to this end the experiences and feelings offering by culture and art (product as work of art, sponsorship). The culture and art need marketing (work of art as product) to exist. The consequence of subordination of the culture and art to the market's rules (profit, demand, flattery tastes of mass consumer) is culture's homogenization and debasement artistic worth of works of art.

Keywords: marketing, culture, product, work of art, sponsorship, homogenization.

Zbigniew Drenniak

Investment criteria of private equity/venture capital funds and financial performance of companies before initial investment

Understanding and recognizing of the investment criteria of private equity/venture capital seems to be crucial for all parties of this market. Entrepreneurs, who are looking for the capital for financing their businesses, can easier find the most proper fund and better formulate their expectations. For the funds, specifying their investment criteria is the reflection of the investment strategy leading to its better wording. The fund's investment criteria are also important for investors - capital donors. First of all they want to know in what types of assets will be invested their funds. That can help to assess the risk involved in the investment and calculate the expected rate of return. In addition to presentation of the investment criteria of private equity/venture capital funds, the paper refers to the company's financial situation before investments. That draw the company profile, the funds are most interested to invest. The turnover, net profit, profitability ratios and liquidity were analyzed to specify this profile.

Keywords: private equity, venture capital, PE/VC funds.

Tomasz Dryl

Trust in global brand

Trust is a component of any market transaction. Is the basis for the success of the marketing strategies of many products, and its absence may be a cause of market failure. A particularly important area is consumer trust in the brand, both the product itself and the company that produces it.

The Polish market of consumer products, is becoming more global. In this aspect, the paper presents the issues of trust in global brands, presenting an overview of Polish and foreign literature in the field of trust, the theory of brand management and trust in the brand of product. The aim of the article was to present the current state of knowledge about trust in global brands, as well as present the results of empirical research in this field.

In this article the author refers to the model of trust in the brand of covering the characteristics of the brand, enterprise characteristics and the characteristics of the consumer. Presented in this article the results of the study are only part of a broader, nationwide research on trust in the brand currently operated by the author.

Keywords: trust, brand, global brand, trust in brand

Wioleta Dryl

The impact of luxury brand identity on product pricing policy

Basing the luxury product pricing policy, only on the assumption that the price has to be the highest amount a client is willing to pay, poses a number of challenges in front of enterprise. The consumer of the luxury product is very aware of his needs and expectations. He is ready to pay a higher price for the product, but is expecting to return, very specific values. Relying luxury brand strategy, only on high-priced, without enrichment offer to a sufficiently high level leads to market failure. The justification for the high price of the product may, however, be defined brand image, which is a consequence of appropriate policies shaping its identity. In the case of luxury goods, especially essential tool proves to be the emotional component of the brand identity.

Keywords: pricing policy, luxury, luxury brand identity, marketing mix.

Anna Dziadkiewicz

New Produkt Development by Using of the Concept of Design Management

It was said, that only products that fulfill customer needs, are profitable. Today, in the era of the Internet, globalization and unrestricted access to information, the ability to produce even unique product is not always a guarantee of success. Designers, marketers and managers try to recognize and satisfy their customers. However, it turns out that the customer doesn't dictate them his needs, but they have the main role – they must create these needs in the mind of the recipient.

The paper shows the necessity of the new look at the customer's language, redefinition the meaning of his needs and the role of design management in the process of creating a new product.

Keywords: new product development, design management, customer's needs.

Mariusz Florczyk

Labour market in Poland and European Union in 2009-2011

Current economic circumstances have been dominated by changeability and turbulence. In consequence, the crisis phenomena – being the result of the market's unpredictability – move between certain countries with an increasing

intensity and, as the most explicit and fastest, the crisis' first signals appear on labour markets. The effects of world's economy breakdown in 2008-2009 were the reason of the necessity for most European countries to confront the alarming growth of essential market indicators. This occurrence influenced the increase of interest related to the issue of creating a more flexible labour market and, in connection to that, a comprehensive political strategy, which would enable to challenge the crisis' impact on employment and social life.

The purpose of this article is an attempt to present and compare the values of the most important indicators concerning the situation on the Polish and European Union's labour market during the post-crisis time (2009-2011). On the basis of that, the directions of activities taken in this period to prevent the effects of world crisis and favour mitigating dangerous tendencies were being discussed.

Keywords: crisis, labour market, state policy, employment policy, labour market policy, market indicators, labour market flexibility, flexible forms of work, flexicurity.

Marta Gordon

The clause against tax avoidance in the Guidelines of the project on the change of the Tax Ordinance Act of April 2013

The demand to tighten tax regulations has been updated on both international and domestic level due to the fact that taxpayers are increasingly using aggressive practices of tax avoidance. For this reason, the Minister of Finance formulated and published on the 30th April 2013 the Guidelines of the project on the change of the Tax Ordinance Act. According to the suggestions included therein, introduced to the Tax Ordinance Act would be the clause against tax avoidance along with instruments protecting taxpayers' interests in the process of applying the aforementioned clause. The study includes a critical discussion of the solutions suggested by the Minister of Finance also in terms of problems which may arise in the process of their practical application. Reservations have mainly been made about both the project's compliance with the Constitution, since the criteria of the clause application are too general, and formal imperfection of the regulations suggested.

Keywords: anti-abusive clause, circumvention of law, tax avoidance, the Tax Ordinance Act, tax optimization.

Małgorzata Gotowska

Quality of life in Poland in the aspect of sustainable development

This article will include the results of Grant Ministry of Science and Higher Education. They concerned an objective measurement of the standard of living of Polish inhabitants (in terms of provinces) and subjective opinions about quality of life for three selected provinces. The research method was expert method. The selection has allowed for calculating of the synthetic measure standard of living. On the basis were selected 3 Polish provinces. In the provinces was conducted research quality of life by direct interview method. A research tool was a questionnaire. One of the research areas of quality of life was sustainable development which is now one of the important elements of subjective assessment of life in Poland.

Keywords: quality of life, standard of living, sustainable development.

Małgorzata Janowska-Matuszewska

Subjective perception of disability as assessed by disabled artists and authors

During the period of adjustment to a chronic illness or to a disability, the community that the disabled person lives in must give him or her individual attention in order to help him or her survive the hardest time as well as learn to live in their new reality. The research was carried out among a group of disabled people: members of the Association of Mouth and Foot Painting Artists AMUN (24 people) as well as disabled people doing various kinds of artistic work (38 people), altogether 62 people. Following measures were employed in the research: health psychology test – Acceptance of Illness Scale – AIS (Z. Juczyński, 2001) and an interview questionnaire.

Keywords: artistic work, disabled artist, perception of disability, Acceptance of Illness Scale – AIS.

Małgorzata Janowska-Matuszewska

**Meaning and place of health in the system
of values of the physically disabled people doing art**

The concept of „being healthy” means something different for everyone. The cause for this discrepancy lies in multifarious determinants of health and depends i.a. on age, sex, social situation, and especially on the system of values determining aims in life.

For the disabled health is an important, but not an indispensable condition to achieve personal happiness. This way of thinking stands in contradiction to the one presented by the able-bodied. Actively pursuing one’s passion for art increases life satisfaction of the disabled, both in the personal and in the professional sphere of life.

Keywords: Health Criterion List, Personal Criterion List, disabled artist, perception of disability

Aleksandra Jezierska-Thöle

**Analysis of convergence and divergence process and assessment
of the level of economic development of rural areas of northern Poland**

The article describes the level of economic development of rural areas of Northern Poland and analyses the processes of internal (regional) convergence and divergence. To analyse convergence the divergence factor was used, and to assess the level of economic development - the synthetic Wojewodzic indicator. The evaluation uses the indices describing the level of unemployment, as well as entrepreneurship and the income level of the inhabitants.

Keywords: rural area, economic development, convergence, divergence, North Poland.

Urszula Kępnowska, Mariola Łuczak

A great small traffic on the Polish-Russian border

On 27 July 2012, entered into force an agreement between the Poland and Russia on small border traffic regime (MRG). Result of this agreement allows the inhabitants of border areas for multiple visa-free border crossing. Since the introduction of the MRG gains month after month more popularity. Motives of

the trips of the residents of both areas are completely different, but the two nations become closer to each other, and build economic and social ties.

The primary objective of this article is to determine the importance of small border traffic regime and its positive and negative effects. The article describes the future of the MRG and its importance to the economy of border zone Voivodeships and Kaliningrad Region of the Russian Federation. In the article were used descriptive method, and it presents the available statistics on traffic on the Polish-Russian border and secondary surveys of the MRG.

Keywords: small border traffic regime, economic development, Polish-Russian border.

Krzysztof Leśniak

Isomorphic transition from cooperative to defective versions of the prisoner's dilemma and Cournot duopoly

We show that games which are equivalent with respect to individual preferences can be nonequivalent with respect to cooperative gains. This phenomenon is present in games with strong competitive vs cooperative tension (social dilemmas, exemplified here by the prisoner's dilemma) as well as games of market concurrency with prospect for cartel creation (oligopolies, exemplified here by the Cournot duopoly). To make precise meaning of strategically equivalent games we introduce the notion of isomorphism of games. Cooperative gains are calculated as sums of payoffs of players.

Keywords: isomorphic games, prisoner's dilemma, Cournot duopoly, transferable utility.

Xenie Lukoszoová, Zdeněk Čujan

Methods of forecasting in supply chain

The paper deals with supply systems and their behavior when resizing demand, which occurs for each member of the supply system to destabilize and volatile linear over supply, which is transmitted to the branches of the supply system and creates a string effect. This article aims to introduce the possibility of forecasting demand in these conditions.

Keywords: Supply system, supply chain, demand estimation, equalization time series, supplying batches.

Agnieszka Michalak

**Directions of implementation and development
of ISO-14001 management systems**

The article presents the scope of the activities that provide organizations with efficient implementation of the requirements covered in the section 4.3 of ISO 14001 Standard concerning planning. The empirical part of the article concerns with the approach used to describe environmental goals, tasks and programs, and then with methods of identification and evaluation of the environmental aspects. Proposed ways of implementing and improving of the environmental management system may serve as a tool to increase its efficiency in organizations and as a guidelines for the independent implementation of the environmental management system area.

Keywords: environmental management system, continual improvement, the environmental goals, tasks and programs, the environmental aspects.

Alicja Mikołajewicz-Woźniak, Robert Siciński

**Currency risk management of non-financial public limited companies
listed on WIG30 index**

The objects of the study are selected aspects of currency risk management of nonfinancial public limited companies listed on WIG30 index. The estimation of net profit sensitivity to currencies exchange rates was used to determine importance of currency risk management for functioning of analyzed entities. The indication of the methods and tools used in currency risk management process became the basis for evaluation of taken actions. The determination of the relationship between hedging accounting and risk management results enabled the verification to what extent Polish companies exploit existing opportunities.

Keywords: currency risk management, derivatives, hedging, hedging accounting.

Robert Musiałkiewicz

Public benefit organizations as the beneficiary of personal income tax

The purpose of the article is a legal analysis of the participation of public benefit organizations in personal income tax. The author defines public benefit organizations, indicating the conditions that they need to meet in order to be able to participate in the personal income tax. Broad considerations relate to the analy-

sis of the legal structure of the 1% tax deduction, its scope and the procedures for transfer of funds from the State budget to eligible entities. The article also presents the scale of the issues against the background of the practical functioning of the public finances. The article summarizes the reflection on the rationality and the essence of the transfer of public funds to public benefit organizations.

Keywords: public benefit organizations, personal income tax.

Urszula Stupska

The logistic aspects of creating virtual organizations

Virtual organization is the most effective and flexible form of running economic activity. Arising such organization is connected with logistics, whose tasks is to increase efficiency of companies and acceleration their reaction to market's requirements. Virtual organization is created by different economic units, which are connected with network of relations. This kind of network can be presented as logistic chain or supplies chain. Logistics in virtual organization lead to reduction decision's and distribution's chains.

Keywords: virtual organization, cooperation between enterprises, logistics, logistic chain, supplies chain.

Ewa Sterniczuk, Artur Kolasowski

Methods of assessment and selection of suppliers

The main aim of this article is to present methods for selection and assessment suppliers that ensure the proper functioning of the company. Appropriate choice of procedures and criteria for choosing suppliers and subsequent assessment of the cooperation with them determines the quality of manufactured product, as well as the purchasing effectiveness. In case of procedure selection, it contains these main steps: updating the list of material groups, the selection of tenders, preparing or updating the list of qualified suppliers, periodic assessment and verification of suppliers list. Each company selects assessment criteria depending on the type of running business. In the case of production company takes into account, for example: quality, price, timeliness and completeness of supply, the level of service, or payment terms. An integral part of selection and assessment suppliers is also a risk assessment of cooperation with the supplier, at which we should take into consideration the type of purchased product and its importance for the company. Following these assessments it is easier to determine, which suppliers are the best to work with, which

actions put to attitude towards suppliers in a situation of enhanced monitoring, or decide to end or extend the cooperation.

Keywords: logistic, company, supplies, supplier.

Jaonna Szalacha

Consumers Patriotism - Producers and Consumers Perspective. Pilot Survy in Kujawsko-Pomorskie Voivodship

The article is based on a research run by author in 2011 in kujawsko-pomorskie region. The research analyzed a phenomenon of consumer patriotism. Author presents outcomes of that analysis, which was more a kind of a complex pilot studies and adds to it a broader context of conscious consumerism phenomenon.

Keywords: consumer patriotism, conscious consumerism, attitudes and knowledge research.

Agnieszka Szmelter

Business Intelligence tools as an element of information supply system

This paper aims to present the Business Intelligence tools as an element improving flow of information within the management information system and as a tool to facilitate the achieving the objectives of information supply system. In the first part of the paper the author presents the issues related to the specific character of information as a kind of resource and functioning of the information supply system in the enterprise. The second part of the article include the characteristics of Business Intelligence systems. The third part deals with the impact of Business Intelligence tools to the ongoing activities of information supply system.

Keywords: logistics, logistics information management information system, business intelligence.

Andrzej Tokarski

The role and importance of information bankruptcy

Bankruptcy of the leading accounting to not release the bankrupt from the continuation of the proceedings at the time of the executive.

Bankruptcy and Restructuring Law indicates the important role of accounting information created in the process of bankruptcy. Already at the stage of submission of the application for a declaration of bankruptcy need to be developed on the basis of data generated in the accounting of materials, reports and other information.

Minimizing losses resulting from bankruptcy is not possible without a credible, reliable information about the financial position of the company. This requires the preparation of an appropriate knowledge base for those involved in the process. The range also includes the financial statements. From the moment of risk of bankruptcy until the end of the bankruptcy proceedings company manager responsible for their preparation, proper use and timely submission to the court.

Data from accounting is the main source of information to enable the smooth running of the process of bankruptcy companies.

Keywords: bankruptcy, bankruptcy proceedings, information, information system, accounting.

Andrzej Tokarski, Maciej Tokarski

The Increase of the Availability of Financial Resources for Micro, Small and Medium-sized Enterprises of the Kuyavian-Pomeranian Voivodeship in the years 2007-2013 through JEREMIE Holding Fund

JEREMIE (Joint European Resources for Micro-to-Medium Enterprises) is a non-subsidized mechanism for the support of micro, small and medium-sized enterprises. It is a joint initiative of the European Commission, European Investment Bank (EIB) and the European Investment Fund (EIF), which is based upon revolving financial instruments. The concept of the creation of the initiative was to fill the financial gap in the scope of the financial instruments for the support of the MSMEs sector and to increase the supply of capital, including the risk capital for the enterprises, particularly for the smallest ones which conduct their business activities at the regional level. Contrary to European means, the aid offered within JEREMIE is not a direct refinancing in its nature,

The aim of this paper is to present the essence of the JEREMIE initiative, the benefits which it offers for the enterprise in Poland, with special attention paid to the possibility of increasing the MSME sector financing. The analysis was based on data relating to the construction and use of JEREMIE distribution in the Kuyavian-Pomeranian region. In the 2014-2020 financial framework proposal, the Jeremie initiative is to be continued and the funds available for its implementation are set to increase, compared to the financial framework 2007-2013.

Keywords: financial barriers, micro, small and medium-sized enterprises (MSMEs); European funds; The JEREMIE initiative in financing of micro, small and medium enterprises.

Iwona Wasielewska-Marszałkowska

Logistical aspects of competitiveness kujawsko-pomorskiego resulting from the revitalization of an International Waterway E-40

This article presents both the conditions and the expected benefits in terms of increasing the competitiveness of the kujawsko-pomorskie a result of the planned modernization of the International Waterway E-40. Presents the essence and importance of the sustainable development policy of the EU, in relation to inland waterways. Emphasized the need to implement the concept and logistics solutions to its actions in favor of the planned International Waterway E-40.

Keywords: logistics, transport, competitiveness.

Magdalena Zubiel-Kaspronicz

Macho and coquette? Stereotypes of men and women portrait in advertising message

In today's world advertising is omnipresent. The advertising messages became an inseparable element of the everyday experience, permeating this experience on a massive scale. The medium is however equally controversial, with most of the criticism centring on the means through which advertising attempts to draw the target audience's attention. One of the most contentious issues is the question of the stereotypical gender representation and the overt sexual overtones in advertising. An advertisement which bases its message in stereotypical gender representations is a crooked, over-simplified version of reality – one which frequently results in the hampering of critical thinking and blocking of an objective assessment of a given situation. But is this really the case? Advertising in itself does not form the stereotypes of men and women. It makes use of them in order to sell a product as effectively as possible. Through providing illustrations of everyday situations and through copying the stereotypical conceptions of social roles, advertising produces a hyperritual which consists in a conventional, simplified and standardised rendering of the depicted real-life situations and gender relations.

The standards of advertising in Poland employ the images of women who should take care of herself, of her home and her family. The image of men who

are simultaneously ignorant of the washing powder but are experts in motor vehicles is accompanied by the image of children who can only be properly understood by their mums. It is, in fact, the case that advertising constitutes a medium which grounds the regressive elements of the cultural consciousness, relying on a collection of stereotypes, common misconceptions and superstitions.

Keywords: advertisement, commercial, stereotypes of gender, sexual connotations of gender, advertising message, narrative techniques in advertisement.

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 6. W tekstach używamy łącznika (np. Kwiatkowska-Szymanowska) oraz półpauzy, np. 10–20 (od–do).

PRZYPISY I LITERATURA

Każdy cytat powinien być opatrzony poprawnym przypisem z podaniem stron. Należy stosować opcję automatycznego wstawiania przypisów na dole strony. Stosuje się polskie skróty, np. tamże, dz. cyt., W:, i nast. Literatura w języku nielacińskim powinna podlegać transliteracji.

¹ Fischer P., *Begleitübungen zur Grundstufe 2*. Ismaning: Max Hueber Verlag; Warszawa: Warszawski Dom Wydawniczy, 1990, s. 37.

² Koziański J., Strategia personalna małego i średniego przedsiębiorstwa. W: Maśloch P., Stankiewicz M.J. (red.), *Zarządzanie w XXI wieku. Kierunki zmian*. Toruń: Wydaw. WSB, 2010, s. 140.

³ Ciak J., Ewolucja systemu podatkowego w latach dziewięćdziesiątych w Polsce. *Roczniki Naukowe Wyższej Szkoły Bankowej w Toruniu* 2001, nr 1, s. 189–200.

Jeśli w tekście przywołuje się strony WWW (bez cytatu i powołania na treść), to należy dodać przypis:

⁴ Wszystkie podane odesłania do stron internetowych przedstawiają wersję aktualną w dniu 15.02.2011 r.

W pozostałych wypadkach (gdy cytuje się fragment tekstu ze strony internetowej) należy podać dokładny adres strony, na której znajduje się cytowany fragment, oraz sporządzić przypis według wzoru:

Nazwisko, imię, *Tytuł* [on-line]. Kolejność wydania. Data wydania i aktualizacji [Data dostępu]. Tytuł fragmentu. Lokalizacja w obrębie dokumentu macierzystego (np. rozdział 1, strony). Warunki dostępu (adres WWW). ISBN*.

*obowiązkowe są tylko te elementy opisu, które są łatwo dostępne, co oznacza, że jeśli na cytowanej stronie WWW trudno znaleźć np. nazwę autora czy datę aktualizacji, to pomijamy je w przypisie.

⁵ Korporacje transnarodowe w procesie globalizacji. W: *Globalizacja przedsiębiorstw i gospodarki – skutki i znaczenie globalizacji* [on-line]. [Dostęp 15.02.2011]. Dostępny w World Wide Web: http://globalizacja.genialne.info/korporacje_transnarodowe.html.

⁶ Gosk I., *Finansowanie outplacementu ze środków PO KL* [on-line]. Warszawa: Fundacja Inicjatyw Społeczno-Ekonomicznych, 2009 [Dostęp 15.02.2011]. Dostępny w World Wide Web: http://www.bezrobocie.org.pl/files/1bezrobocie.org.pl/public/Raporty/090316_outplacement_w_POKL.pdf.

⁷ Huczek M., Socha I., Marketing wewnętrzny czynnikiem poprawy efektywności pracy biblioteki. *Biuletyn EBIB* [on-line]. 2002, nr 3 (32) [Dostęp 15.02.2011]. Dostępny w World Wide Web: <http://ebib.oss.wroc.pl/2002/32/huczek.php>. ISSN 1507-7187.

Spis wykorzystanych źródeł (literatura) powinien:

- zostać sporządzony w porządku alfabetycznym,
- obejmować wyłącznie pozycje przytoczone w tekście,
- uwzględniać podział na literaturę oraz akty prawne uporządkowane: według rangi, chronologicznie, czyli według daty uchwalenia (od najstarszych),
- zawierać pełen opis danej pozycji – jeśli opis dotyczy całej książki lub czasopisma, należy podać ISBN lub ISSN (przykłady poniżej), przy artykułach należy podać ich objętość (strony od–do).

Ćwiekowa J., *Mistrz i nauczyciel sztuki bibliotekarskiej*. W: *Śladami edukacji bibliotekarskiej*. Warszawa: Wydaw. SBP, 1995, s. 30–56.

Rachunkowość zarządcza [on-line]. 2008 [Dostęp 12.03.2009]. Dostępny w World Wide Web: <http://www.rachunkowosc-zarzadcza.pl>.

Santorski J., Niemczycka K., *Emocje, charaktery i... geny*. Wyd. 2. Warszawa: Jacek Santorski & Co., 2004. ISBN 83-88875-87-6.

Ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych, tekst jedn. Dz.U. 2000, nr 54, poz. 654, z późn. zm.

Oprac. Beata Antczak-Sabala

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The editorial staff accepts so far unpublished articles concerning the manifold issues of economic, legal and managerial subject matter. The texts must be sent until the end of January of a particular year to the following address: wydawnic-two@wsb.torun.pl. The article should consist of 14–20 pages, be divided into a paged introduction, sections and a summary. The following items must be attached:

- the first name and the surname of the author, an academic title, the position and functions held, a place of employment, the e-mail address and the telephone number,
- the abstract (6–8 lines) containing the basic points of the article and its most important outcomes,
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- keywords.

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2. Italics must be used for quotations and titles of books, reports, legal acts, articles. Italics must be used for distinguishing terms defined in the text for the first time, as well as for foreign phrases. Otherwise, text must be distinguished with bold print, if necessary.
3. With titles of tables and pictures, numerals are required, as well as consistent use of gerund clauses. Captions must be written under tables, using forms like: Table 1. Captions for pictures (drawings, schemes) must be written under them, using forms like: Fig. 1. Complete data about a source must be inserted under tables and pictures.

4. A surname mentioned in the text for the first time must be preceded by a full first name, mentioned again – by an initial.
5. All the symbols used in formulas must be explained when applied for the first time. Italics are used for letters signifying numbers, constants and variables, as well as geometric points, mathematical function symbols, whereas for digits – with regular print. Formula numbers must be written in brackets on the right side of the formula. The following transcript must be used: fraction – $\frac{3}{4}$, percentage – 50%.

FOOTNOTES AND LITERATURE

Each quotation should be accompanied with appropriate footnotes, including page numbers. The automatic footnote function at the bottom of a page must be applied. Literature in non-Latin language should be transcribed.

¹ Shalder S., Drummond P., Kuijs L., *Adopting the Euro in Central Europe. Challenges of the Next Step in European Integration*. Washington: IMF, 2005, p. 19–25.

² Frey B.S., Eichenberger R., Competition among Jurisdictions: The Idea of FOCJ. In: Gerken L. (ed.), *Competition among Institutions*. London: Macmillan, 1995, p. 209–229.

³ Berne R., Moser M., Stiefel L., Social Policy: School Finance. *Journal of Management History* 1999, vol. 5, issue 3, p. 165–179.

If WWW websites are mentioned (with no quotations or content reference), the following footnote must be added:

⁴ All the mentioned reference to the Internet websites represent the updated material on the day 15.02.2011.

If an extract from a website text is quoted, the detailed address of the website including the quoted extract must be provided, and a footnote must be written in the following manner:

⁵ Watts M., Odfjell to avoid Gulf of Aden due to piracy threat. In: *ICIS.com* [on-line]. 17 November 2008 [Available 6.06.2011]. Available on World Wide Web: <http://www.icis.com/Articles/2008/11/17/9172271/odfjell-to-avoid-gulf-of-aden-due-to-piracy-threat.html>.

Listing of the sources (literature) should:

- be prepared in an alphabetical order,
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Przekł. Włodzimierz Szrajter

