

## ABSTRACTS

*Miroslaw Bochenek*

### **Some reflections on crisis, risk, and uncertainty**

The economic history of the world and the history of universal economic thought provide evidence that economic crises are an inherent component of the market economy. After the year 1550, crisis phenomena appeared every 6.4 years on the average. The term “crisis” was coined by Hippocrates in ancient times, while “economic crisis” was introduced into specialist language by J.C.L.S. de Sismondi in 1827. In turn, in 1725, R. Cantillon enriched the economic vocabulary by the concept of “risk” and “uncertainty”. Taking them into account, he contributed to the development of economic sciences and their approximation to the real economy. Precise and unambiguous definitions of risk and uncertainty are credited to F.H. Knight and J.M. Keynes.

**Keywords:** crisis, economic crisis, depression, recession, risk, uncertainty, probability.

*Bogumił Brzęziński*

### **Creating and applying the tax law in Poland. A contribution to the diagnosis**

In order to ascertain that law plays its assumed functions properly, a number of conditions have to be fulfilled. The first of them is to apply law in a manner ensuring its axiological and instrumental consistency. The second one is to create conditions for the proper functioning of law. The third one is a certain level of social acceptance for the existing law.

The condition of the tax law in Poland is clearly unsatisfactory. A quite precise diagnosis of the status quo has been conducted in the available literature. Directives concerning the actions meant to lead to its substantial improvement have been formulated. However, studies on this issue have not met with any response from the decision-making centres in the country. The present article is an attempt to synthesise all the aspects covered by the topic of the article.

**Keywords:** Polish tax law, tax regulations, tax judicature, reverse charge mechanism.

*Grażyna Chaberek-Karwacka*

### **Logistic tools in the implementation of the CSR strategy within the supply chain**

Modern consumers are becoming more demanding as to the quality of the products and their costs, as well as to the socio-ecological conditions of production. Therefore, the Corporate Social Responsibility is becoming the increasingly frequent basis for management decisions. At the same time, there is a question about the way of implementing the CSR in the business organizations. The aim of this article is to show logistics as a key area of corporate responsibility attitudes and logistic tools to enable practical development of these attitudes in the supply chain.

**Keywords:** Corporate Social Response, logistics management, ecologistics.

*Miroslaw Chaberek, Boguslaw Kowalski, Jakub Doński-Lesink*

### **Economic and environmental significance of the Rail Baltica in the logistic systems of Poland and of the European Union**

The occurrence of globalization has a significant impact on the development of international trade. Traded goods are not only ready articles but now also intermediates. This increases the demand for transport and logistic services to a degree far exceeding the rate of economic growth.

The level of logistic services is directly influenced by the quality of transport infrastructure, i.e. its condition and mutual infrastructure availability of various transport modes. But, in order to achieve the full efficiency, investment in modern infrastructure should be synchronized with the appropriate regulatory policy on the part of state authorities. The purpose of this article is to indicate the dependence as exemplified by the reconstruction of the Rail Baltica transport corridor.

**Keywords:** logistics, transport, the Rail Baltica, sustainable development.

*Anna Działkiewicz, Piotr Juchniewicz*

### **Public relations in crisis management**

The company crisis decreases its value. Undoubtedly, it ruins the company's image, the stakeholders' opinion and puts the company at a disadvantage on the market. It strikes very unexpectedly and destroys the company financially. Moreover, the company loses its credibility and limits its relations with

the environment. It does effect the emotional sphere of the top management and employees, which is crucial for the company.

This report presents the heart of crisis management. It defines such terms as issue and crisis management, as well as shows the most effective way to create the communications channel in case of crisis and its reduction. Apart from the academic aspect, there are also practical references concerning insurance agreement as a means of risk elimination.

**Keywords:** issue management, crisis management, crisis communications, total healing program, media conflict, enterprise risk management.

*Tadeusz Falencikowski*

### **Business model inconsistency as a symptom of the crisis in the company**

This article aims at searching for the answer to the question: can the coherence of the business model be of use in the early warning of the upcoming crisis?

In order to achieve this objective, the definition and the concept of the business model were formulated, as well as its structure was depicted. It was indicated as necessary to measure the external, internal and overall correlation of the business model, and the reference point should be the coherence optimum of business models. If a coherence measure indicates the deviation from the adopted business model optimum, it can be interpreted as the occurrence of incoherence, which is a symptom of the crisis.

**Keywords:** business model, coherence business models, firm's crisis.

*Urszula Golaszewska-Kaczan*

### **Personal risk in the activities of modern enterprises**

Turbulent environment is a source of uncertainty for every company in all areas of activity. Uncertainty then creates risk, which can lead to crises or even to the collapse of the firm. One of the fields affected by risk is human relations management. The risk connected with this area is called personal risk. The aim of the article is to define what personal risk is and what consequences are associated with it, as well as to present a tool which can be used to reduce the level of personal risk. According to the author, personal controlling is such a tool.

**Keywords:** risk, personal risk, personal controlling.

*Zdzisław Gordon*

### **Joint-stock banks**

This article presents legislation on a joint stock bank. Such an organization is different from a typical joint-stock company. The article discusses the unique features of the line of business characteristic of a joint-stock bank, its specific founding, its specific share capital, its stock and stock trading, as well as specific rules of its management and supervision.

**Keywords:** joint stock company, bank.

*Anna Grześ*

### **Outsourcing in the face of crisis**

This article attempts to identify the scale of outsourcing and its changes in the last decade. It is remarked that outsourcing has become a popular tool used to improve business efficiency. The financial crisis has not stopped the outsourcing processes, but slowed them slightly in 2009. The crisis also modified these processes in terms of their complexity, and diversified them geographically. Companies from China are still the most important suppliers of outsourcing services in the manufacturing sector, and companies from India – in the service sector. Central and East European countries, including Poland, have gained in significance.

**Keywords:** outsourcing, crisis.

*Joanna Haffer*

### **Organizational structures of companies versus project management effectiveness**

An organizational structure, indicated as one out of the four main organizational conditions supporting project management, has an essential meaning for project execution. This article, based on the research results, describes different organizational structures of project-orientated enterprises, enumerating their advantages and disadvantages, and reveals the influence of inter-organizational relations on project management effectiveness in enterprises operating in Poland. The results indicate that the more a character of inter-organizational relations is heading towards project structure, the higher project management effectiveness is. In the next sequence the project management processes are supported by strong matrix structures, whereas the worst out-

comes are provided by functional structures. Simultaneously, it was concluded that project structures are conducive to high advancement of project management processes, and among them, especially project risk management processes as well as communication, time and cost management processes.

**Keywords:** project management, organizational structure, project success.

*Jolanta Iwin-Garżyńska*

### **The common consolidated corporate tax base – a chance for Polish enterprises**

The aim of this paper is to present CCCTB system in the aspect of a necessity for a complex reform of tax law in order to enhance competitiveness of Polish enterprises. The concept proves to be a chance for a new standard in the Polish tax system and the improvement of the income tax. The author will also conduct the analysis of possible standardizing solutions within the tax system of the European Union, taking into account the importance and attractiveness of this solution for Polish enterprises.

**Keywords:** Common Consolidated Corporate Tax Base, CCCTB, tax base, Polish enterprises.

*Monika Kośko*

### **The use of the Markov Models to identify the turning points in the business cycle**

The article presents an example of the idea of the Markov processes (chains) to identify phases and turning points in the business cycle. With regard to the business cycle, the states of the process cycle are the phases of the cycle. On the basis of a probability value of transitions between the states, moments of the process transitions between the particular phases of the business cycle can be predicted. The Markov switching models (MS) prove to be a more complex structure based on the concept of the Markov chain model), where a value determination of the states is not required because they are unobservable and estimated by means of the model. The paper presents the possibility of employing the Markov chains methodology, as well as of the MS models for identifying and forecasting turning points in the business cycle of the Polish economy based on GDP series.

**Keywords:** Markov chain, Markov switching model, business cycle, turning points of the business cycle.

*Małgorzata Kowalska*

**Crowdsourcing – generating and managing innovation  
in the world of wkinomics**

Today, more and more often, business communities make use of collective intelligence of Internet users. Many neologisms have been created to describe the long-lasting cooperation between business companies and social networks. One of them is the term crowdsourcing. Some of the economic sector representatives see it as a forward-looking concept of management, while others consider it a tool for supporting the traditional management. Many examples of crowdsourcing solutions existing on the Internet show that many companies, to a greater or lesser extent, take advantage of this form of economic relations with customers. Some of them have even made them the basis for their business. The article explains the idea of crowdsourcing, presents its typology and shows a number of Polish initiatives in this area.

**Keywords:** crowdsourcing, Internet, Web 2.0, wkinomics.

*Tomasz Kruszyński*

**Psychosocial aspects of managing of interpersonal relations  
with disabled customers**

The author of this article attempts to introduce specific interpersonal communication between the salesperson and his disabled client (customer). The article has been designed to have the most practical dimension. Instead of a theoretical analysis of the psychosocial factors that affect interpersonal relationships, the author has presented specific guidelines for dealing with people with various types and levels of disability. The author focuses on relations with the blind, the deaf, the physically disabled and the mentally or intellectually disabled, which should be used in business. These tips are based on the existing ideas, which are implemented in non-profit sectors.

**Keywords:** social psychology, disability, social skills, communication commercial services, human resource management.

*Tadeusz Leczycki*

### **Alternative methods of resolving commercial disputes**

Commercial disputes are instances of crisis situations which may arise between collaborating companies. They are solved by ordinary courts (courts of general jurisdiction) in judicial proceedings (usually by a commercial law division) or through alternative methods, such as arbitration, mediation and settlement proceedings. Selecting between judicial proceedings and alternative resolution methods is an element of the crisis management in commercial disputes, taking into consideration the criteria implied by conditions of legal and economic character, as well as those relating to reputational strategies of commercial operators in a dispute.

**Keywords:** commercial disputes, ordinary courts, commercial courts, alternative resolution of commercial disputes, settlement proceedings, arbitration, mediation.

*Krzysztof Łobos, Mirosława Szcwycyk*

### **Operational activity and economic efficiency of Polish enterprises engaged in stone quarrying in Poland (2008–2010)**

The global crisis, with varying degrees of intensity, affects the operational activity and economic efficiency of enterprises. The purpose of this paper is to analyze operational and economic efficiency of the largest companies engaged in stone quarrying in Poland in the years 2008–2010. The study uses data from the Official Journal of the Republic of Poland „Monitor Polski B”.

**Keywords:** enterprises, stone quarrying, economic efficiency.

*Marek Matuszak*

### **The role of corporate governance in preventing economic crises**

The author discusses the role of corporate governance in preventing economic crises, both in the enterprise and in the economy. The article is based on the research of literature. It presents the concept of corporate governance, crisis, and factors affecting the effectiveness of the supervisory board. In the final part, it presents the principles of effective corporate governance established by the OECD, and the recommendations for redefining of the rules resulting from the analysis of experiences of the last global financial crisis.

**Keywords:** corporate governance, supervisory board, principles of corporate governance.

*Jacek Olszewski-Strzyżowski, Wojciech Łopaciński*

### **The analysis of equestrian tourism potential in Poland**

Economic transformation in Poland and around the world result in tourists having increasingly larger amounts of free time and finance, and therefore more and more attention is being paid to leisure activities, recreation and tourism. Every year there is a growing number of tourists wanting to spend their holidays actively, in natural surroundings. One of the forms of active tourism, increasingly popular in our country, is equestrianism. The article presents its national product potential, as well as examples of relevant promotional activities undertaken by the Polish Tourist Organization and by particular regions.

**Keywords:** equestrian tourism, promotion, horse-riding routes.

*Bobdan Pac*

### **Replenishment at sea**

Replenishment at sea is a process which plays the key role in the contemporary naval logistics during military and crisis operations. As the last element of the supply chain, it must use specific standards within the areas of procedures, technical equipment, logistic assets and resources, as well as safety, especially in multinational operations. The methods applied enable ships to operate at sea in the long term without logistic support provided by sea ports. The paper explains all the methods of the solids and liquids replenishment, and also gives an idea how to estimate the resupply process, using the measures. The level of standardization of procedures and assets implemented by NATO, the EU and other willing states has been described.

**Keywords:** stocks, logistic support, procedures, materiel resources and assets, methods of replenishment, equipment.

*Jarosław Raczkiewicz*

### **Conventional and unconventional terrorism**

The article is devoted to the issues of contemporary terrorism. Selected problems of conventional and unconventional terrorism are discussed. The article presents dual use biological and chemical agents and their examples, the use of radioactive materials in acts of terrorism, planning and organizing methods, as well as operational and technical methods employed to stop terrorism. [Translated by Sylwia Kuchta].



**Keywords:** world, threats, weapons of mass destruction, terrorism.

*Natalia Soloveva*

**Tax reliefs in the Russian Federation,  
their definition, types and classification**

The present article analyzes the definition of tax allowances that is fixed in Tax Code of the Russian Federation and classification of tax allowances into tax exceptions, tax abatements and tax discharges. The article also covers the author's classification of tax allowances into direct and indirect ones, according to economic benefits obtained by taxpayers as a result of using tax allowances. In the conclusion, the author determines an exhaustive list of tax allowances in the Russian tax legislation.

**Keywords:** tax allowances, tax exceptions, tax abatements, tax discharges, tax deductions, direct tax allowances, indirect tax allowances, economic benefit.

*Bronius Sudavičius*

**Local government authority in the area of taxing  
in the Republic of Lithuania**

Local administrative units are guaranteed the right to self-government by Article 119 of the Constitution of the Republic of Lithuania. In order to implement this constitutional right, self-government institutions (local authorities) must obtain certain powers in managing public finance that they administer. The article deals with the question of competence enjoyed by local self-government institutions in the field of tax regulation.

**Keywords:** self-government, taxes, public finance.

*Agnieszka Szmelter*

**The use of the Six Sigma concept in supply logistics**

This paper aims to present Six Sigma as one of the concepts of business process improvement, including logistics processes. Firstly, the author presents the role of information logistics and controlling to improve the efficiency of supply logistics. Then, she focuses on the characteristics of Six Sigma, including Lean Management philosophy, and identifies the connection between logistics

and this methodology. She also presents an example of using the Six Sigma tools in the process of supply in a chosen company.

**Keywords:** logistics, supply logistics, Six Sigma, lean management.

*Andrzej Tokarski*

### **The going concern principle of entities in accounting regulations**

The principle of going concern is one of the fundamental concepts in accounting. Under this rule the enterprise management prepares financial statements on the assumption that there is neither intention nor the necessity to liquidate or significantly reduce the scale of business activity now or in the foreseeable future.

At present, a major challenge facing the management team is to ensure the continuity of the entity's operations and to avoid possible bankruptcy.

Going concern is defined in both national and international accounting regulations, with no difference between the principle of going concern in the Polish law on accounting and international solutions.

**Keywords:** principle of going concern, accounting, national and international accounting regulations.

*Maciej Tokarski*

### **Support for the cooperation between science and business received from the European subsidies within Regional Operational Programmes in the Kuyavian-Pomeranian region**

The transfer of knowledge at the European level has currently been one of the solutions leading to the creation of economy based on know-how. It not only constitutes the pillar of integration but also one of the most effective methods of internationalization of scientific research, thus cooperation between Polish research centres and enterprises represent a fundamental condition for the civilizational advancement of Poland.

In the paper, on the basis of ROP KP- R for the years 2007–2013 and the analysis of the conducted competitions (within 5.4 Operation: Enhancement of the Regional Research and Development Technological Potential) by the Marshals Office of the city of Torun, and various publications in the field, the author touches upon issues concerning the support for the cooperation between science and business received from the European subsidies within ROP, as well as the assessment of the support for the cooperation between the research and development centres and the enterprises in the Kuyavian-Pomeranian region.

**Keywords:** academic entrepreneurship, European funds, cooperation between science and business, research and development.

*Jacek Unold*

**The role of an information system in corporate management  
in the turbulent environment**

The turbulent environment of an organization can be characterized by a high rate of changes which prove to be difficult to predict. The dynamics of such an environment is independent of the internal processes within an organization, while the dynamics of the organization itself depends on the processes in the information system. It can be assumed that today the Internet, with its hypermedia service, i.e. WWW, takes the role of the global information system. In the second generation of WWW, i.e. Web 2.0, one can observe a clear convergence of areas and functions of the global information system and the turbulent environment, which is modern cyberspace.

**Keywords:** information systems, Web 2.0, system dynamics, turbulent environment-lent.

*Iwona Wasielewska-Marszałkowska*

**Legal and economic functions of shipping documents in transportation**

The article presents legislative requirements associated with shipping documentation for transportation. The author directed particular attention to the range of documentation standards required for the transport of dangerous goods and oversize freight. The conclusions of the summary are as follows: the exercise of jurisdiction and legislation in practice, with a particular regulating emphasis on the required documentation, constitute the evidence of professionalism and integrity of performed/offered services provided by transport /shipping companies.

**Keywords:** law, transport, transportation, shipping documents.

*Joanna Żarnik Żuławska*

**Some of the practices of human resources management fostering entrepreneurship in the danger of crisis**

The economic crisis and uncertainty demands skillful and effective management of intellectual potential on the part of companies. The experience of numerous companies shows that the internal transformation is a significant element of their development. The systematic creation and implementation of innovation and knowledge transfer is particularly important for sustainable business activity.

The study reveals examples of human resource management practices that encourage creativity among employees and productivity growth. The paper is an attempt to assess the relationship between the undertaken actions and the competitive edge of a company. The paper includes some examples of modern methods of personnel management, including the measures of their effectiveness.

**Keywords:** talent management, employee rating systems, reward and incentive programs, diversity in the workplace, leadership management, human resources management, HRM.

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

<sup>2</sup> 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.

<sup>3</sup> 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:

<sup>4</sup> 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.

<sup>5</sup> 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](http://globalizacja.genialne.info/korporacje_transnarodowe.html).

<sup>6</sup> 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\\_outplacem\\_t\\_w\\_POKL.pdf](http://www.bezrobocie.org.pl/files/1bezrobocie.org.pl/public/Raporty/090316_outplacem_t_w_POKL.pdf).

<sup>7</sup> 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).

Ćwikowa 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: [wydawnictwo@wsb.torun.pl](mailto:wydawnictwo@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:

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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.

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### 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.

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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:

<sup>4</sup> 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:

<sup>5</sup> 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:

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