

## ABSTRACTS

*David Bunikowski*

### **Psychological and realistic concepts of law: Petrażycki and Olivecrona**

The article concerns a concept of law in Leon Petrażycki's theory and Scandinavian legal realism (Uppsala school) represented by Karl Olivecrona. The author, explaining the concept of law, seeks connections between Petrażycki's theory and the ideas forwarded by the Scandinavians. According to Petrażycki, law is a psychological fact – a legal emotion in human mind, mentality. On the other hand, according to Olivecrona, law is a fact – a human behaviour which is determined by reality in the mind. The conclusion for lawyers is that law should be treated not only as a normative fact (legal texts) or axiological fact (values, principles), but also as a psychological fact (Petrażycki – legal emotions), and a behavioural fact (Olivecrona – human behaviour and reality in human mind). Polish theory of law and practice lack considerations of this type.

**Keywords:** a fact, force, law, psychology.

*Miroslaw Chaberek*

### **Practical dimension of the theory of logistics**

The article highlights those aspects of logistics which determine that logistics should be treated as an area of practical knowledge, deeply settled in theoretical foundations of other disciplines and scientific theories. The article contains original author's concept of understanding the matter of logistics, in close connection with its aims and service, as well as integration functions. Logistics integrates interdisciplinary approach to economic processes – from praxeological aspects of good work and rules of economizing activities, to the implementation of information technologies in virtual economic organizations – favourable for better use of resources and cost reductions. It constitutes the main prerequisite of constructing contemporary economic strategies of total supply chains.

**Keywords:** integration, logistics, practical logistics, praxeology, strategies, theories of logistics.

*Jolanta Ciak*

### **A credit rating as a measure of the capability of a country to meet its liabilities – in the presence of the financial crisis**

Rating is granted to many institutions – including the institution of a state – in the actual fact, it includes the ceiling of sovereign bonds. The evaluation of creditworthiness of a country conducted by rating agencies eases the issuance activity to a large extent. After all, rating is an objective and independent measure of credit risk of a given country willing to take a loan on the market. Furthermore, rating is an opinion concerning the possibility of a country serving its financial liabilities. The financial crisis in the world, manifesting itself in the decrease of gross national product in many countries, revealed the weak sides of world economy. The effect is overall economic debilitation as well as the decreased rating of particular countries.

**Keywords:** country rating, financial crisis, liabilities, securities.

*Jolanta Ciak*

### **The controversy around the Stability and Growth Pact**

Pact for Stability and Growth was to be a reliable way to ensure public finances. It commits the Economic Union countries to presenting a monetary budget in the medium term. The idea is to achieve a situation close to a balance in the budget, even a surplus. The deterioration of the fiscal situation of the European Union countries, including the euro area countries, especially in recent times, forcing the introduction of changes to the existing rules of the Pact. Undoubtedly, the introduction of the changes proposed by the European Commission should impact positively on the change in the approach to the problems of excessive deficits and public debt to GDP for the euro area, as well as for the future members of this zone in connection with ongoing processes of European integration.

**Keywords:** budget deficit, crisis, Pact for Stability and Growth, public debt.

*Gediminas Davulis, Linas Šadžius*

### **Problems of the adoption of the Euro in Poland and the Baltic countries**

The possibilities of Poland, Latvia and Lithuania to adopt the euro, which is one of most important task of the economic policy in these countries is analyzed in the article. The international importance of the euro, the advantages and disadvantages of the single currency are discussed. Experience of Germany

in adopting of the euro is analyzed. The strategy of the adoption of the euro in Lithuania is presented. The analysis based on the data of Eurostat database shows that Poland is the country with most possibilities to adopt the euro. However both Lithuania and Latvia may become the euro zone member states, too, if they firstly will cope with financial problems of the government and will revitalise and develop their internal market.

**Keywords:** currency, euro, European Monetary Union.

*Peter Friedrich*

### **New policies in the fiscal reform of Estonian general education**

In order to develop Estonian policies of general education financing we analyze the prevailing regional distribution of general educational revenues and expenditures. Estonian per capita education funds are low and many small schools exist without a sufficient number of pupils. We consider two different basic strategies to improve the situation. The first strategy is an extension of a reform approach that has been performed since January 2008 that refers to the prevailing educational organization. It refers to improvements in financing schools. A state investment program was developed considering the number of pupils per municipality and special educational needs, but is not based on fair, equal treatment of particular cases. The second improvement strategy is based on the idea of FOCJ. The municipalities form FOCJ that are operating schools and negotiate with central government institutions for school equipment, salaries, loans etc. The theories of FOCJ-establishment, FOCJ-contribution determination and FOCJ-negotiations with central government are demonstrated. The FOCJ can supplement positively the first strategy of reform.

**Keywords:** central government budget policy, FOCJ, funding of education, local governments finance.

*Agnieszka Furmańska-Maruszak*

### **Labour Fund as a financing instrument of labour market policy in Poland against the background of economic crisis**

The paper aims at the analysis of the consequences of the current economic crisis on the public finance in Poland. In particular, it is focused on the financing system of labour market policy instruments. Labour Fund is the main source of financing both active and passive labour market policy in Poland. Employees contribute to the Fund creating the budget focused on alleviating the negative consequences of being unemployed and financing employment

programmes for job seekers. In the wake of economic crisis, the risk of becoming unemployed is higher which bears consequences for public finance and puts pressure on rational management of the Labour Fund resources.

**Keywords:** active and passive labour market policy, economic crisis, Labour Fund.

*Jagoda Jakubowska*

### **Logistics aspects of corporate competitiveness**

Logistics tasks have accompanied human beings since the beginning of time – the only thing that has changed is the perception of those tasks. In the market economy most companies face the problems of competitiveness. Companies compete with one another in order to hold the position of the strongest player on the market, achieve a better position and gain comfortable profit. In the competitive battle the tools and techniques of logistics that contribute to the improvement of the competitive position of a company, are of prime importance.

**Keywords:** competitiveness, logistics, strategy.

*Monika Kośko*

### **The Vector Autoregressive Model (VAR) in net income analysis in a company**

The article presents the application of the Vector Autoregressive Model (VAR) to relationships between economic processes from profit and loss account, and balance. The empirical part of the article has two VAR models. The first one shows an approach to modeling of a company's net income and the second one presents the liquidity analysis of a company.

**Keywords:** company, liquidity, net income, VAR model.

*Bogusław Kowalski*

### **European Union policy in logistics in light of the White Papers up to the year 2020**

The content of the *White Papers* indicates that large targets arising from the concept of balanced development are set for the EU's transport policy. It demands a broader view and influence on expanding the range of related activities which create a logistic support system for socio-economic life. The scope of

problems associated with this process exceeds the current range of transport policy. Therefore, terms “mobility” and “policy of mobility” are more often used in EU documents as equivalent to “transport” and “policy of transport”, but better reflecting the character of the problems.

**Keywords:** mobility, logistics, transport.

*Michał Troll*

### **Prospects for the rationalization of tram transport service in Bydgoszcz**

The article concerns the implementation of public transport solutions within Bydgoszcz agglomeration. The author presents a proposition of the system rationalization, referring to solutions in other urban agglomerations. According to him, a modern, ecological public transport system of tram service does not have to be a burden for a municipal budget. Having reached an appropriate level of competitiveness and logistic service quality, it can sustain commercial activity.

**Keywords:** Bydgoszcz, public transport, transportation.

*Kalina Kunowska*

### **Public authority units and offices servicing public authorities: interpretational doubts concerning subject determination in the area of VAT tax**

This paper is based on the research conducted by Tax Advisers – Kancelaria Doradztwa Podatkowego S.C. K.K. Kunowscy, Gdansk. The author argues that, during a comprehensive management of municipality finances, it is necessary to include risk management of tax regulation. The research showed that various tax controversies, primarily regarding VAT (as far as tax-payers are concerned) entail a serious financial risk for municipalities. The author also points to the fundamental causes of an increase in VAT-related tax risks for the municipalities. In conclusion, the financial consequences of these tax controversies for the economy of municipalities are described, and ways of minimizing them suggested.

**Keywords:** financial consequences, municipalities, risk management, tax advisers, tax controversies, tax-payers.

*Przemysław Kwiatkowski*

### **Devolution in Great Britain – the Welsh example**

The purpose of this article is to analyze, on the example of Wales, the process of devolution in Great Britain – a systematic reform launched by Tony Blair's government in the last decade of the twentieth century, involving the transfer of powers from the central government to local authorities. The author puts forward the following thesis: despite the fact that the devolution in Wales in comparison to Scotland and Northern Ireland had the most limited scope, the last amendment of the "Act of Wales" brings much closer the Welsh model of devolution to the Scottish most autonomous approach to this process. Moreover, this development coincides with an increase of national pride among Welsh people, which was reflected in the results of the referendum of 2011, whereby the legislative powers of the National Assembly for Wales has been increased.

**Keywords:** devolution, National Assembly for Wales, political system of United Kingdom, the Welsh Government, Wales.

*Grzegorz Lemandowski*

### **Effects of irrational logistic service of business processes on the example of a trade and manufacturing company**

Over the last several years there has seen a dynamic development of methods and techniques of logistics management in enterprises. For the efficient functioning of all trade and manufacturing companies, regardless the core of its production and the scale of its activities, it is necessary to acquire resources. Mismanagement of resources translates directly into company performance. High quality of the finished products guarantees the success of the company. Customer satisfaction plays an important role. An appropriate use of its infrastructure and support programs, can contribute to the increased effectiveness of the company.

**Keywords:** company, material, process, quality, supply.

*Justyna Lukomska-Szarek, Alfreda Zachorowska*

### **Investment activity of local self-government in 2004–2009**

This paper focuses on the investigations of investment activity in local self-governments in terms of ratio analysis in Poland. Based on theoretical

considerations, the selected financial ratios were analysed. In particular, the share of investment expenditure of local self-governments in total budgetary expenditure and their dynamics were investigated. Other analysed factors included investment expenditures per capita. The studied period covered the years 2004–2009, which allowed for the assessment of tendencies for the analysed variables to change in time.

**Keyword:** investment, local self-government, self-financing.

*Andrzej Makowski*

### **Does modern piracy pose a threat to maritime transport?**

The article is an attempt to answer the question whether the observed since 2005 “renaissance” of piracy in the Somali region and the Gulf of Aden (in general, we can speak of the eastern part of the Indian Ocean), is in a position to threaten the international chains of supplies in their global dimension. The conducted analysis of lines of maritime transport compared with the number of pirate attacks and their consequences on the individual sea areas helped to establish that, answering the main question raised in the title of the article, we can certainly say that it does not.

**Keywords:** contemporary piracy, international chains of supplies, sea transport.

*Cezary Mańkowski*

### **Reference model analysis of suitability for logistics management**

Reference models are one of the many instruments aspiring to find into a set of different concepts, methods and techniques used in managing the logistics. Therefore, the aim of this paper is to present the results of assessing the suitability of reference models for solving logistical problems. This evaluation indicates that they are universal, support the realization of all the logistics management function in various areas, such as logistics of manufacturing glass products.

**Keywords:** logistics management, reference models.

*Agnieszka Michalak*

### **Quality audits in the process of managing systems improvement**

Quality audits are important tools in order to improve the processes that are identified in organizations. The audits are definitely not to be identified

with control. Identification of the benefits obtained both during and after the audits are the valuable sources of information in the business development. Those benefits could be turned into the tools in order to strengthen the business market position. The presented paper depicts the range of activities undertaken within the framework of quality system improvements. The role of the first, second and third hand audits in the improvement of the implemented management systems are also mentioned.

**Keywords:** audit, control, management system, process improvement, quality.

*Bobdan Pac*

### **Model of the naval base logistic interoperability within the multinational operations**

The paper concerns the model of the naval base logistics interoperability within the multinational operations conducted at sea by NATO or EU nations. The model includes the set of logistic requirements that NATO and EU expect from the contributing nations within the area of the logistic support provided to the forces operating out of the home bases. Model may reflect the scheme configuration, the set of requirements and its mathematical description for the naval base supporting multinational forces within maritime operations.

**Keywords:** capabilities of the naval base logistic interoperability, logistic interoperability, logistic support, naval base.

*Anna Maria Panasiuk*

### **Regulations on investment breaks and exemptions from capital gains tax of natural persons in some European jurisdictions**

In European countries diverse mechanisms of taxing profits on capital gains of private persons are applicable. Among other things, they consist in diversified politics of concessions and tax exemptions, which then translates itself into the level of the effective fiscal burden of these incomes. In the article, the author describes tax breaks and other kinds of subsidies in some countries, facilitating the development of newly-established companies. They are aimed at stimulating the development of local economy and entrepreneurship, and, on a long-term basis, they are connected with expectations of the increase of the treasury budget incomes.

**Keywords:** investment relief, start-up, tax exemption, venture capital.



*Rafał Piórkarz*

**Tax harmonization of UCI –  
opportunities and threats for EU and Polish entities since 2011**

The article presents the new tax and legal framework for Polish and international undertakings for collective investments (UCI) that came into force in January 2011. Prior to 2011, there were some tax obstacles within the Polish tax system that made competitive advantage in favor of domestic UCIs, and therefore were not in line with European regulations. The tax harmonization voted at the end of 2010 by Polish Parliament lifted those barriers, but at the same time gave birth to new threats and opportunities.

**Keywords:** international financial markets, investment funds, pension funds, taxation of funds, tax harmonization.

*Michal Radvan*

**Tourist taxes in The Czech Republic**

One of the most important economy areas of every municipality is the tourism. It is able to produce a lot of money for entrepreneurs and as well as for the municipality, too. This paper is focused on tourist charges in the Czech Republic. The aim of the article is to examine the structural components of the charges in tourism, to find weaknesses and suggest the solutions. At the beginning there is a summary of local charges collected in the Czech Republic. In general thus tourist charges are ones in local charges system. Later there is a description and analysis of two tourist charges collected in this republic (a charge for spa and recreation stay and a charge for housing capacity), and at the end in the final part, it offers several solutions in this area. The hypothesis that tourist taxes are useful for both quartermasters and municipality is confirmed.

**Keywords:** charges, municipality, tourist taxes.

*Ona Gražina Rakauskienė, Ilona Ališauskaitė*

**Challenges for budgetary policy of European Union**

The aim of this paper is to highlight key problems in reference to European enlargement and EU budgetary policy, as well as to analyse and evaluate the development and structure of revenue and expenditure of EU budget, to prove the necessity of undertaking the additional sources of EU budget income, targeted on solving new problems in the process of European integration and cohesion. The EU budget should contribute to a greater degree to

increasing the economic, social and territorial cohesion and solidarity of the Member States, and should be up to date and flexible in responding to new challenges.

**Keywords:** dynamics and structure of revenue and expenditure of the EU budget, EU budgetary reform, EU financial system.

*Leszek Reszka*

### **Solver as a tool for solving logistic optimization problems**

A large group of decision problems arising in logistic practice are those ones characterized by finding the best possible solutions, taking into account certain criteria and being under certain restrictions. Those problems are named in the literature as optimization ones. The article presents the possibility of using the Solver optimization tool for solving this type of decision problems on the example of two hypothetical situations related to the two optimization models: transportation model and transshipment model.

**Keywords:** decision problems, logistics, optimization.

*Katarzyna Smolny*

### **Operation Plan Development of Eastern Poland in the light of the regional policy of the European Union**

Since the beginning of the Polish membership in the European Union, a remarkable diversity of absorption of funds in different regions has been a distinctive feature of the income acquisition process of non-returnable foreign sources. The level of funds absorption has divided Poland into zones: eastern and western. Because of the above mentioned circumstances the Luxembourg presidency in 2005 suggested creating in the period 2007–2013 a special fund directed to five poorest regions of the European Union. These regions are so-called Polish eastern wall. The article presents the Operation Plan of the Development of Eastern Poland in the light of the regional policy of the European Union.

**Keywords:** funds acquisition, Operation Plan the Development of Eastern Poland, regional policy of the EU.

*Marek Stefański*

### **Pension system finances and personal finances**

In the paper the author attempts to outline financial problems concerning the pension system in Poland and their relation to public finances. The main current problem is the capital aspect of the system, which affects the growth of budget deficit and public debt. The analysis is accompanied by the research hypothesis that the state should play the most significant role in securing pensions, and it should be supplemented by voluntary forms of collecting funds for this purpose. The basic method of research is the analysis of literature and statistics related to financing pension benefits, as well as the author's own research. Having assessed the pension system in Poland, the author concludes that the capital aspect contributes to the budget deficit and public debt as related to the GDP ratio. The amendments to the pension system proposed by the Polish government are not going in the desired direction. The financial and economic crisis revealed weaknesses of capital pensions, so other solutions have to be considered. The author has attempted to identify them.

**Keywords:** adequacy, stability and security of the pension system, open pension funds, pension system, Social Security Institution, voluntary forms of pension schemes.

*Tomasz Stryjewski*

### **Determinants of Polish public debt**

The crisis, which had its beginning in 2007, turned into the debt crisis of the countries. The examples of Greece, Ireland, Iceland or Spain showed the category of public debt in a new light. Poland, at the turn of 2010/2011 also achieved the upper level of public debt acceptable by the law. In the present situation of the European Union countries being in debt, and even insolvent, the situation in Poland becomes riskier. This article attempts at an empirical verification of the determinants of Polish public debt within 95 months (the data link with the period of time from January 2003 to November 2010). The verification of the main factors which cause the formation of public debt takes place by means of an appropriately verified econometric model.

**Keywords:** econometric model, Polish public debt.

*Andrzej Tokarski*

### **The functions of own and foreign capital in the financial economy of a company**

Capital as a vivid economic category is an indispensable starting point for a well-functioning economic system. Capital is an inseparable attribute of an enterprise as owning it in a suitable amount and time makes the essential condition to build up an enterprise, to function and expand. Capital determines the position of the enterprise in the market and its standing. Capital, which constitutes a central economic category, takes a high position in a widely considered accountancy which also covers the problems of financial analysis and financial record checking.

**Keywords:** capital, equity capital, financial economy, foreign capital, functions of capitals.

*Maciej Tokarski*

### **Self-government's factoring**

Local self-governments are reliable business partners. Such belief, confirmed by long-term experience, results in eager collaboration between financial institutions and these entities. Contrary to its name, local self-governments do not constitute the main beneficiaries of the self-government's factoring. The enterprises which perform investments commissioned by a local commune, district or province are the principal recipients. Such firms may utilise it independently if they have signed contracts with the proper authority and conduct sale with deferred payment, or they may be forced to utilise factoring when they submit their bids in self-government's tenders within which a refinance guarantee is required. The main aim of the article is to present the mechanism and features of the self-government's factoring, as well as the benefits which the entities involved enjoy.

**Keywords:** Local government factoring, Local self-governments, factoring.

*Grażyna Voss*

### **Auditor's ethics as one of the areas of ethics in business**

Entities produce financial statements that provide internal and external users of assets and financial units. However, due to abuses that occurred in 1990s, many members have lost confidence in this type of information. In order to build appropriate relationships between the various entities occurring in

the market created a code of auditor's ethics, and with it a sense of security based on public confidence for the auditing profession.

**Keywords:** auditor, code of ethics, ethics.

*Iwona Wasieleska-Marszałkowska*

**Duties and liability of forwarding agent  
in logistical process – legal aspects**

The paper includes the legal aspects relating to the activities of freight forwarders. It describes the duties and responsibilities of a forwarder in Polish legislation governed by the Civil Code. Polish General Forwarding Rules have been discussed as conditions conventionally used by the operating forwarding companies. In the summary, the author makes reference to the model-like Fiat Forwarding Conditions. Finally, the author has underlined the importance of the legal aspects in the activities of forwarding agents, and the need for their updating and harmonizing the activities of the international forwarders.

**Keyword:** duties and responsibilities of forwarding agent.

*Artur Waśniewski*

**Logistical aspects of competitiveness of technological parks  
(on the example of Elbląg Technology Park)**

Elbląg is the second largest city in Warmia-Mazury region, which suffers mainly from high unemployment. The increase in unemployment occurred after the loss of the provincial capital city status due to the country's administrative reform and the restructuring of enterprises. The city authorities, wanting to improve the social and economic situation of the inhabitants, brought to life Elbląg Technology Park. The aim of this paper is to demonstrate the use of logistic aspects in order to enhance the competitiveness of the region.

**Keywords:** competition, logistics, technology park.



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2. Kursywą wyróżnia się cytaty oraz tytuły, np. książek, sprawozdań, aktów prawnych, artykułów. Kursywą należy wyróżniać terminy, które się definiuje w tekście po raz pierwszy, oraz obcojęzyczne wyrażenia. Inne wyróżnienia należy zaznaczać wytłuszczeniem, jeśli to konieczne.
3. Przy tytułach tabel i ilustracji obowiązuje numeracja oraz konsekwentne stosowanie równoważników zdań. Podpisy do tabel umieszcza się nad nimi, stosując skrót typu: Tab. 1. Podpisy do ilustracji (rysunków, schematów) zamieszcza się pod nimi, stosując skrót: Rys. 1. Zawsze podaje się

- pełne informacje o źródle pod tabelami, ilustracjami. Tabele i ilustracje należy umieścić w tekście najbliższej miejsca, w którym jest o nich mowa.
4. Przytoczone po raz pierwszy nazwisko w tekście poprzedza się całym imieniem, po raz kolejny inicjałem. Można spolszczać nazwy instytucji, które mają polskie odpowiedniki.
  5. Wszelkie użyte we wzorach oznaczenia literowe powinny być wyjaśnione w pierwszym miejscu ich występowania. Kursywą składa się: litery oznaczające liczby, wielkości zmienne i stałe oraz punkty geometryczne i oznaczenia funkcji, cyfry – pismem prostym. Numer wzoru podaje się w nawiasach po prawej stronie wzoru. Używa się następującego zapisu: ułamki:  $\frac{3}{4}$ , procent: 50%.
  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.

<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.

Opracowała Beata Antczak-Sabala



## INFORMATION FOR THE AUTHORS

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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- the abstract (6–8 lines) containing the basic points of the article and its most important outcomes,
- JEL classification code ([http://www.aeaweb.org/journal/jel\\_class\\_system.php](http://www.aeaweb.org/journal/jel_class_system.php)),
- 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.

<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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