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Economy and society in the face of new challenges related to Russia’s aggression against Ukraine

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Gospodarka i społeczeństwo w obliczu nowych wyzwań – perspektywa agresji Federacji Rosyjskiej na Ukrainę

redakcja naukowa

Svitlana Ishchuk i Wiesława Caputa

Wydawnictwo
Wyższej Szkoły Bankowej w Poznaniu

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Wydawnictwo Wyższej Szkoły Bankowej w Poznaniu
ul. Powstańców Wielkopolskich 5, 61-895 Poznań, tel. 61 655 32 48
e-mail: wydawnictwo@wsb.poznan.pl
znwsb.publisherspanel.com, www.wydawnictwo.wsb.poznan.pl

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Introduction

It is indisputable that Russia's aggression against Ukraine has radically changed the economic environment, not just locally but also globally. The war has created a number of challenges for the Ukrainian economy, with the country's inhabitants and its infrastructure becoming targets of direct attacks. As a consequence, it has become impossible to fully exploit, and in some areas even partially, the country's economic potential. Accordingly, most of the articles presented in this issue are concerned with the economy of Ukraine and the challenges it faces.

In their article entitled *Modern priorities in the development of Ukraine's energy industry*, Juliia Poliakova and Zoriana Novosad focus on challenges associated with the development of Ukraine's energy industry. The article investigates the strategic process of integrating Ukraine's energy system with the European one to ensure energy security in the context of various global factors, such as the COVID-19 pandemic and Russia's invasion of Ukraine. Emphasis is placed on the importance of implementing priority investment projects of energy companies at the regional level. The authors argue that the energy industry's investment attractiveness and the implementation of investment projects by energy companies is becoming relevant from the perspective of future economic recovery and becoming part of the European energy system

Svitlana Ishchuk and Lyubomyr Sozanskyy, authors of the article entitled *Problems of ensuring innovative development of the Ukrainian industry*, provide a comparative assessment of innovation undertaken by the industrial sector in Ukraine, Poland and Germany in domestic and foreign markets. The authors point out that in the conditions of global instability caused by Russia's military aggression against Ukraine, innovation is not only a requirement for socio-economic development, but also a prerequisite for security. The key reasons for low innovativeness of industrial products in Ukraine are identified. The authors determine the structure of value added of domestic industrial production and assess the place of Ukraine and the EU countries in the global ranking according to the globalization index. They justify their proposals concerning regulations and ways of rationalizing the activity of innovation parks as an effective means of increasing the level of innovation and the growth of industrial production.

Olena Liahovska and Liudmyla Koval investigate *Trends in Ukraine's wheat production and exports*. The authors point out that wheat production plays an important role in the Ukrainian economy, both as regards the country's food security and for the development of its export potential. Ukraine is one of the world's leading producers and exporters of wheat. The authors analyse the regional structure of wheat production and identify how it can be affected as a result of the war in Ukraine, highlighting the main threats posed by the present difficult political and economic situation, which may negatively affect wheat production. They list measures already taken by the country's authorities to support agricultural producers and propose way in which Ukraine can maintain its status as a leading exporter of grain crops.

The article entitled *Ukraine's new international economic strategy: Ecologization of production*, written by Olena Kanishchenko, Nataliia Chypryna and Nataliia Kuznietsova, is devoted to the problems associated with the creation of Ukraine's new international economic strategy in the post-war period, in particular, the issue of green manufacturing, which is one of the main trends in modern civilization. The authors analyse the main areas and mechanisms of green manufacturing, directions of the updated strategy in the context of the changing architecture of international cooperation. They emphasize the need to strengthen the country's international position by taking into account priorities regarding the technological reconstruction of the Ukrainian economy in the post-war period, while protecting the environment. Using information obtained from a survey of ecologists and representatives of industrial enterprises, the authors identify key motivational factors, tools and consequences of the restructuring process.

The remaining articles address problems concerning the domestic market.

In her article entitled *How inhabitants of towns with district status in Podkarpackie province assess the usefulness of their towns' development strategies*, Mariola Grzebyk and Angelika Hedesz argue that successful development of local government units depends primarily on their ability to create long-term development strategies and implement them by making effective use of available resources. Such strategies must be created and implemented not only by municipal authorities but also with the involvement of local residents. The online survey conducted by the author indicates that the content and implementation of each town's development strategy are generally assessed positively. According to the respondents, the development strategies pursued by their towns result in positive changes, which increase their attractiveness and competiveness.

The aim of the article written by Wiesława Ilnicka and Łukasz Makowski, entitled *Corporate social responsibility: A case study of selected clothing com-*

panies, is to present various activities undertaken by selected clothing companies with respect to corporate social responsibility. The authors provide the definition of corporate social responsibility, the main areas of a CSR strategy and its potential benefits using examples of good practices undertaken by large clothing companies that operate globally: H&M, CCC S.A., Adidas, LPP S.A. CSR policies pursued by these brands are an expression of their concern for the environment, society and the future of our planet. CSR activities undertaken by these companies contribute to their positive image, which can translate into higher sales and a competitive advantage.

In their article entitled *Trends and sales models in e-commerce: Examples of best practices* Sandra Tyrała, Agata Orwat and Łukasz Makowski investigate the phenomenon of e-commerce in Poland. They conclude that the e-commerce market grew rapidly during the Covid-19 pandemic. The vast majority of consumers who have tried online shopping continue to use it. Thanks to special assistance provided to senior citizens by Allegro, Poland's major e-commerce platform, online shopping is no longer a phenomenon associated with the younger generation. During the period of social isolation, e-commerce platforms launched online grocery stores in response to the demand, which shows that his business model is considerably resilient and can adapt efficiently to changing market conditions.

The last article, entitled *Transfer pricing and local file documentation from the perspective of tax law* and written by Aleksandra Sówka focuses on the problems of transfer pricing. Results of a case study conducted by the author show that the sale of programming services offered by ABC PL to its parent company was made according to the Arm's Length Principle, in compliance with the regulations introduced in the Corporate Income Tax Act to combat tax avoidance by related entities.

Although the articles presented in the current volume address only some of the problems related to the main subject, they provide an interesting overview and present findings that may be of interest not only to scientists and students, but also to entrepreneurs.

Svitlana Ishchuk and Wiesława Caputa

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Yuliia Poliakova
Lviv University of Trade and Economics
(Ukraine)
Dolishniy Institute of Regional Research
of NAS of Ukraine
orcid.org/0000-0002-8073-6186
email: polyakova0909@gmail.com

Zoriana Novosad
Lviv University of Trade and Economics
(Ukraine)
Department of Higher Mathematics
and Quantitative Methods
orcid.org/0000-0003-2283-1879
email: zoryana.math@gmail.com

Modern priorities in the development of Ukraine's energy industry

Abstract. *The article investigates the strategic process of integrating Ukraine's energy system with the European one to ensure energy security in the context of various global factors, such as the COVID-19 pandemic and Russia's invasion of Ukraine. Emphasis is placed on the importance of implementing priority investment projects of energy companies at the regional level. The authors use current data to conduct a qualitative risk analysis of the investment program of the private joint-stock company Lvivoblenergo. The method of fuzzy logic is used to assess to what extent certain economic indicators of energy enterprises in different regions of Ukraine contribute to achieving a high level of efficiency. The authors argue that the energy industry's investment attractiveness and the implementation of investment projects by energy companies is becoming relevant from the perspective of future economic recovery and becoming part of the European energy system.*

Keywords: *energy system, energy security, European integration, investment attractiveness, investment project*

1. Formulation of the problem

The development of the energy sector in Ukraine today is associated not only with aspects of ensuring the investment attractiveness of the industry and individual projects related to energy efficiency and energy saving, European integration processes, but also work in wartime. February 24, 2022 was the day of the beginning of the Russian invasion of Ukrainian territory for our country, although on the same day an isolated mode of operation of the domestic power system was planned and actually implemented to prove its self-sufficiency and stability.

2. Aims and methodology of the study

Our research is devoted to assessing the effectiveness of investment projects on the example of the energy supply Privat Joint-stock Company (PJSC) of the Western region of Ukraine “Lvivoblenergo” to further outline the prospects for the development of the entire industry in the new geopolitical and economic conditions caused by Russian aggression.

3. Main results of the study

For a long time, our country has been fulfilling the strategic task of integrating into the European energy system. In the process of preparation, the following was implemented: technical separation of the United Energy System of Ukraine (UES) and its synchronization with the European network (2002); raising the issue of full integration with the European energy system (2005); reforming the domestic electricity market according to European standards; signing an agreement on the terms of the future merger (2017). According to the signed agreement, a joint regulatory unit with the Republic of Moldova was created, energy units were tested, the stability of the United Energy System of Ukraine was studied, and Ukrenergo was certified in accordance with EU requirements (Pavlenko & Serebrennikov, 2022). We unequivocally agree that such measures ensure the energy security of the energy system and eliminate the negative impact of unfriendly neighboring countries. Therefore, the further development of Ukraine’s energy systems is closely linked to the European direction.

The active Agreement “About an Association EU-Ukraine,” which lays the legal basis for systemic reforms in various fields, includes Article 388 “Objectives and Directions of Ukraine-EU Cooperation in the Energy Sector,” which provides for measures to promote energy efficiency and energy efficiency, development and support for renewable energy, approximation of national energy legislation to EU norms, scientific and technical cooperation and exchange of information with a view to improving technologies in the field of production, transportation and energy consumption (Kuzio et al., 2022). It should be noted that certain provisions of energy cooperation are related to other areas, such as industrial policy, technical regulation, sustainable development, etc. The importance and priority of achieving the above requirements of the national economy is especially relevant in the context of European integration of our country; implementation of relevant EU directives; realization of opportunities for emergency assistance from the EU in wartime; strengthening the interest of potential investors in the energy sector of Ukraine; increasing the level of openness, transparency and accessibility of the system; informatization regarding EU rules and norms; increasing the volume of electricity trade. At the same time, we suppose that at the regional level the first steps in the direction of realization of the set tasks must be the continuation of the implementation of investment projects by energy companies.

We will consider investment projects on the example of the most illustrative energy supply enterprise of the Western region of Ukraine PJSC "Lvivoblenergo," a company that supplies electricity to consumers in the Lviv region and transfers electricity to regional (local) power grids. We take into account that electricity is a special type of product whose properties are determined by physical characteristics, technical characteristics of supply to a certain group of consumers, as well as features related to changes of loading of electroconsumption during the day.

The activity of the researched enterprise was characterized by the following components:

1. Types of sales: sale of electricity to consumers; provision of electricity transit services to electricity suppliers at unregulated tariff; other services.

2. Organization of sales, which occurred in accordance with the geographical location of the corresponding subdivisions (Lvivoblenergo, 2020a).

At the beginning of 2021 PJSC "Lvivoblenergo" sold products (electricity, goods, services) in the amount of 3 884 781 thousand UAH and received income from the distribution and sale of electricity in the amount of 2 760 510 thousand UAH (Lvivoblenergo, 2020b). In 2021 in the general structure of sale the volume of electricity sold to legal entities (industrial and non-industrial consumers) was 55%, to household consumers – 45%.

The investment program of energy enterprise provides for:

– development of applications (mobile applications) for inputting meter readings;

– installation of burglar alarm systems on separate energy objects;

– increase of reliability and capacity of power grids;

– introduction of new transformer capacities to increase the reliability of electricity supply and ensure the annual growth of electricity consumption;

– replacement of technologically outdated meters;

– major overhaul of power grids;

– increasing the reliability of power supply within the program "Safety above all!" (removal of power lines from the territories of schools, kindergartens and hospitals).

The main directions of investment we can see in Table 1.

In 2021, the Ukrainian economy tended to decline, including declining real GDP, and showed a weakening of the national currency against the US dollar and the euro compared to the average of the previous year. Ukraine continues to limit its political and economic ties with Russia, given the annexation of Crimea, an autonomous republic within Ukraine, and the armed conflict in some areas of Luhansk and Donetsk regions. In September 2020, the credit rating agency Fitch

Table 1. Report on the implementation of the investment program of PJSC “Lvivoblenergo” for 2021

Target programs	Planned for the forecast period, UAH thousand (excluding VAT)	Funded for the reporting period (cumulative total), thousand UAH (excluding VAT)	Percentage of funding for the reporting period	Remained unfunded, thousand UAH (excluding VAT)
Construction, modernization and reconstruction of electrical networks and equipment	293 497.57	82 404.18	329.62	–57 404.18
Measures to reduce non-technical electricity costs	103 790.70	4 638.94	21.58	16 855.82
Introduction and development of automated systems of dispatching and technological control	58 482.07	24 910.00	166.47	–9 946.70
Introduction and development of information technologies	6 199.92	0.00	0.00	796.40
Implementation and development of communication systems	38 171.21	0.00	0.00	10 943.54
Modernization and purchase of wheeled vehicles	34 829.95	0.00	0.00	34 829.95
Total	534 971.42	111 953.12	517.67	–3 925.17

Source: own elaboration.

reaffirmed Ukraine's long-term foreign currency default rating (IDR) at "B" with a stable outlook. In September 2020, the National Bank of Ukraine (NBU) decided to keep the discount rate unchanged at 6% per annum. Maintaining a soft monetary policy aims to support economic recovery in the face of moderate inflation and high levels of uncertainty in the aftermath of the pandemic (COVID-19) in Ukraine and around the world. The main assumption for the application of a soft monetary policy by the NBU remains the continuation of cooperation with the International Monetary Fund.

In early 2020, a new coronavirus (COVID-19) began to spread rapidly around the world, prompting the World Health Organization to announce a pandemic in March 2020. The global spread of COVID-19 has created significant volatility, uncertainty and economic downturn during 2020, which affected the activities of energy companies.

The discounted cash flows method is used to estimate the effectiveness of cash projects. This method has become widespread in the West because it can take into account future development prospects. In general, cash flow is equal to the amount of net income and amortization minus the increase in net working capital and capital investments. The method is used in cases where it is expected that future levels of cash flow will differ materially from current ones and where the company is a large multifunctional commercial entity. The discounted cash flows method is the best, however, it is very labor-consuming.

The advantages of estimating a business by cash flows discounting are as follows. First, future business profits directly account only for the expected operating costs of production and sale of products, while future investments in maintaining and expanding the production or trading capacity of the business are only partially reflected in the profit forecast due to their current depreciation. Second, the lack of profit (loss) as an indicator in the investment calculations of a business valuation is also explained by the fact that profit, being an accounting reporting indicator, is prone to considerable manipulation. The declared value depends on the chosen method of accounting for the cost of purchasing resources in the cost of goods sold from the method of accelerated depreciation, on the criterion for the inclusion of products in sales, etc. The obtained results are given in Table 2 and Table 3.

If the value of the net present value of the NPV is > 0 for the individual project, then the project should be accepted or else rejected. If the internal rate of return of IRR exceeds the discount rate r, then the project is accepted. If the project profitability index is greater than one, then the project is effective and acceptable. Investment investments are considered appropriate if the auxiliary cash flow from the project implementation is sufficient to return the initial amount of capital investment and provide the required return on invested capital (Verba & Zagorodnikh, 2000). An important criterion for the adoption of this project within the region is the presence of a social component. The company policy is aimed

Table 2. Capital investment for capital repairs (thousand UAH)

Year	Cash flows	
	Free cash flows	Discounted cash flows
Initial investment	200 000 000	200 000 000
2016	199 201 470	187 925 915
2017	130 720 850	116 341 091
2018	151 158 440	126 915 541
2019	17 995 688	14 254 270
2020	25 946 200	19 388 510
2021	53 846 100	37 959 376

Source: own elaboration.

Table 3. Integral indicators

Indicator	Indicator Value
Discount Rate (*r*) %	6%
PayBack Period (*t*), years	1 year
Net Present Value (NPV), thousand UAH	19 526 770
Internal Rate of Return (IRR), %	70%
Profitability Index (PI), fractions of units	2,513923517

Source: own elaboration.

at ensuring the production processes by skilled employees, implementation of the investment project should not lead to job cuts. The analyzed investment project is a clear example of real conditions of functioning of the energy company PJSC "Lvivoblenergo." The calculations show that the project under consideration is appropriate for practical use, as evidenced by the values of the main indicators (NPV and IRR). The profit generated from the implementation of the investment project will be directed to the modernization and re-equipment of the company, as well as to the preparation and implementation of innovations, without which energy efficiency and energy saving cannot be achieved. The obtained results testify to the preliminary readiness of Ukrainian energy companies to achieve the strategic goal of full integration into the European energy system.

In order to consider in more detail the peculiarities of the functioning of energy industry enterprises (in terms of achieving of result of activity), we have selected ten regional institutions representing the western, eastern, southern and central regions of our country (PJSC "Lvivoblenergo," OJSC "Ternopiloblenergo," PJSC "Zakarpattjaoblenergo," JSC "Poltavaoblenergo," PJSC "Volynoblenergo," PJSC "Rivneoblenergo," PJSC "Vinnytsiaoblenergo," PJSC "Mykolaivoblenergo," PJSC "Zaporizhzhyaoblenergo") and the method of fuzzy logic is used, taking into account the difficulty of identifying cause-and-effect relationships, uncertainty (in quality and time) of result of activity.

The input variables are non-current assets (y_1), current assets (y_2), equity (y_3), average number of employees (y_4), output – activity (z), calculated as the arithmetic mean of the cumulative income (y_6), net income from sales of products and services (y_5), net profit (y_7), quantity of sales (y_8). The identified cause and effect relationships between the input and output variables reflect the "tree" of logical inferences (Fig. 1).

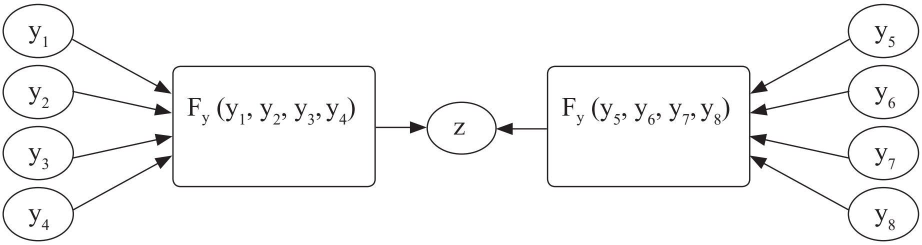


Fig. 1. Tree of logical conclusions

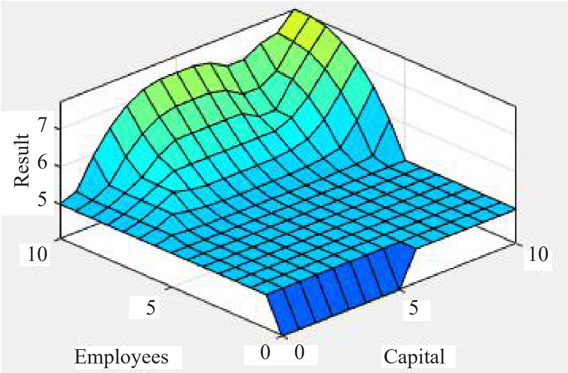
Source: own elaboration.

The results show that in order to achieve a high level of activity, priority is given to a certain basic value of current assets, as opposed to non-current assets. Also, the number of employees to some extent is not as important for achieving efficiency as the size of fixed capital, preference is given to medium-high or high its quantitative dimension. Therefore, we suppose the development of energy companies in different regions based on attracting and using investment resources to optimize own funds a priority.

According to domestic experts, the country's investment attractiveness is closely linked to the ease of doing business. Rating of the World Bank on the ease of doing business (Doing Business) among other components takes into account the indicator of ease of connection to the grid (Getting electricity). Note that in the ranking of Doing Business in 2016, Ukraine ranked 83rd, and according to Getting electricity – 137, that is, the process of improving the situation with connection to the grid allowed to introduce an updated model of the electricity market in Ukraine and increase the position of the rating in the already mentioned Doing Business rating in 2020 to 128 position (Pavlenko & Serebrennikov, 2020). Taking into account the difficult possibilities of implementing investment projects during the war, we note that the reconstruction of the economic system after the victory will increase the relevance of such processes.

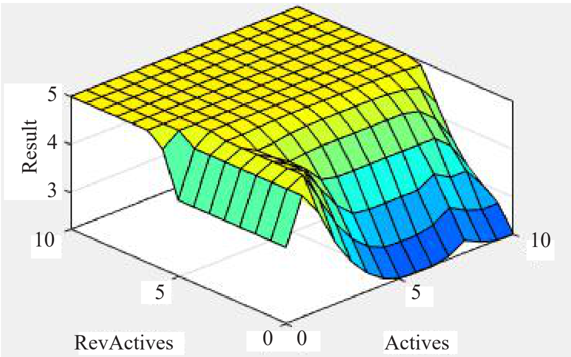
Thus, our analytical results at the level of individual energy companies prove the importance of introducing modern practices of financial security and timely

Chart 1. The dependence of the performance of energy companies on the number of employees and the volume of fixed capital



Source: own elaboration.

Chart 2. The dependence of the performance of energy companies on the volume of current and current assets



Source: own elaboration.

use of various available sources of financial resources for: 1) renewal of current assets that are in constant circulation and are intended for production use (sale or consumption), which allows to increase the maneuverability of the enterprise in achieving certain goals; 2) optimization of own and potential use of diversified attracted resources aimed at strengthening the energy security of the country and energy companies of the regions; 3) replenishment of fixed capital, which is the long-term fixed assets of the company. Synchronization of the domestic energy system with European energy systems is also an example of a powerful investment project (Charts 1-2).

According to the statement of the Minister of Energy Herman Galushchenko, the energy system of Ukraine will not return to parallel work with the combined energy system of Russia and Belarus. The operation of the Ukrainian power system during February 24-26, 2022 in autonomous mode proved its ability to work even in the face of rocket fire, fierce fighting and attempts by the enemy to attack critical infrastructure (Government portal, 2022). The order of the Ministry of Energy on refusal to connect to the power grid of the Russian occupiers was signed.

4. Conclusions

Full integration of the energy system of our country is provided by the Association Agreement between Ukraine and the EU. Therefore, the disconnection of the domestic energy network from the Russian and Belarusian energy network on February 24, 2022 was an important step towards achieving the goals of this program document. The Russian aggressor's war against Ukraine, which began that day and created a number of risks, accelerated these processes, because today there can be no question of returning to the old system after undergoing testing in isolation, urgent accession to the European energy system has become a priority. In light of this, the issues of improving the efficiency of work and implementation of certain investment projects of energy companies in the regions of Ukraine will be relevant in the future.

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Aktualne priorytety rozwoju energetyki Ukrainy

Streszczenie. *Artykuł poświęcony jest ocenie przebiegu strategicznego procesu integracji krajowego systemu energetycznego z systemem europejskim w celu zapewnienia bezpieczeństwa energetycznego w kontekście szeregu czynników globalnych, takich jak pandemia COVID-19 oraz inwazja Rosji na Ukrainę. Uwaga autorek skupia się priorytetowych projektach inwestycyjnych przedsiębiorstw energetycznych na poziomie regionalnym. Na podstawie aktualnych danych przeprowadzona została analiza jakościowa ryzyka programu inwestycyjnego prywatnego przedsiębiorstwa energetycznego Lvivoblenergo. Wykorzystując metodę rozmytej logiki, oceniono, w jakim stopniu niektóre wskaźniki ekonomiczne przedsiębiorstw energetycznych w różnych regionach Ukrainy wpływają na osiąganie wysokiego poziomu efektywności. Autorki wykazują, że atrakcyjność inwestycyjna branży i realizacja projektów inwestycyjnych przez przedsiębiorstwa energetyczne odgrywa ważną rolę z punktu widzenia przyszłej odbudowy gospodarki i przyłączenia do europejskiego systemu energetycznego.*

Słowa kluczowe: *system energetyczny, bezpieczeństwo energetyczne, integracja europejska, atrakcyjność inwestycyjna, projekt inwestycyjny*

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Svitlana Ishchuk
State Institution "Institute of Regional Research n.a. M.I. Dolishniy of NAS of Ukraine", Lviv (Ukraine)
Department of Problems of Real Sector of Regions Economy
orcid.org/0000-0002-3698-9039
email: iso.ird@ukr.net

Lyubomyr Sozanskyy
State Institution "Institute of Regional Research n.a. M.I. Dolishniy of NAS of Ukraine", Lviv (Ukraine)
Department of Problems of Real Sector of Regions Economy
orcid.org/0000-0001-7854-3310
email: ls.ird2@ukr.net

Problems of ensuring innovative development of the Ukrainian industry

Abstract. *The article provides a comparative assessment of innovation undertaken by the industrial sector in Ukraine, Poland and Germany in domestic and foreign markets. The authors point out that in the conditions of global instability caused by Russia's military aggression against Ukraine, innovation is not only a requirement for socio-economic development, but also a prerequisite for security. The key reasons for low innovativeness of industrial products in Ukraine are identified. The authors identify the structure of value added of domestic industrial production and the place of Ukraine and the EU countries in the global ranking according to the globalization index. The authors justify their proposals concerning regulations and ways of rationalizing the activity of innovation parks as an effective means of increasing the level of innovation and the growth of industrial production.*

Keywords: *product innovation, industry, production, development of innovation*

1. Introduction

High innovation activity is one of the most important conditions for effective socio-economic development of the country. This is due to the fact that innovation, especially technological, determines the level of wages and productivity, as well as the dynamics of gross value added, profit and cost of production. Indirectly, the innovative development of the economy can affect the trends of economic migration from the country, dependence on the inflow of funds from international financial funds, the competitiveness of domestic products in foreign and domestic markets. In general, the level of innovation of the economy can be reflected in the technological structure of production, exports, the role of the country in global value chains, the dependence of the economy on imported high-tech products, fixed assets. In addition, the innovation of the economy can affect the level of economic security of the country. This is primarily due to the level of technological innovation in such strategic sectors of the economy as mechanical engineering and the chemical industry. It is safe to say that a high level of innovation and technology in the defense industry of the mechanical engineering sector can be one of the important tools for ensuring the country's security. Thus, in the context of global aggravation of instability caused by the full-scale military aggression of the Russian Federation against Ukraine, innovative economic development is not only a need of socio-economic development of the country, but also one of the important means of security.

2. Analysis of recent research and publications

Problems of innovative development are the subject of research by many scientists. In particular, current barriers to the successful implementation of industrial innovation policy in Ukraine, as well as the role of government, business, basic and applied research in overcoming negative trends that slow or impede economic development, including the industrial sector of the national economy, covered in (Heyets, 2015). The innovative development of Ukraine's industry under the influence of the processes of transformation of the institutional environment and the prospects of reindustrialization is scientifically substantiated in Valeriy M. Heyets (2014). In Iryna Yu. Pidorycheva and Larysa I. Kovchuha (2019) the correlation-regression analysis substantiates the author's hypothesis that the value of such indicators as the total volume of innovative products, the share of innovative products new to the market, and the volume innovative products sold outside Ukraine depend on the types of innovation costs. Thus, influencing the structure of costs for innovation, the company can achieve maximum economic return and significantly increase the level of competitiveness of its products. Differences between ecosystems and innovation systems, the advantages of the ecosystem approach, compared with the traditional systematic view of innovation, the properties of innovation ecosystems and modern innovation processes are discussed in Pidorycheva (2020).

Problems of functioning of innovations of the Polish economy at the micro level are considered in Renata Lisowska (2020), Anna Wziątek-Kubiak (2019), Izabella Steinerowska-Streb and Grzegorz Głód (2020), Przemysław Zbierowski (2020), Edward Stawasz (2019).The objects of these studies are entrepreneurial innovation, propensity for risky investments and innovations, ways to stimulate innovation, regulatory and legal and mental aspects of innovation development. Joanna Kotowicz-Jawor et al. (2019) raises the issue and explains the reasons for the ineffectiveness of EU structural fund programs aimed at supporting the innovation of the Polish economy. In addition, exogenous and endogenous factors of innovation in the Polish economy are considered and recommendations are proposed to remove barriers to innovation and more rational use of EU funds for innovation development programs. Considerable attention is paid to the problem of secular stagnation, which in the context of globalization can create serious challenges for the Polish economy, its innovation, increase unemployment and negative demographic trends.

In general, innovation development is a multifaceted economic category and a dynamic process that raises the issue of research in this area, especially in Ukraine.

The aim of the article is to diagnose problems and develop proposals to stimulate the innovative development of the national economy and, in particular, its industrial sector.

3. Results of the research

In recent years, the strategic industrial sectors of Ukraine are undergoing transformational processes in the direction of increasing the innovation and manufacturability of their products, the growth of technological innovation. However, the achievement of tangible innovative results does not happen in a short time, due to many internal and external factors. Due to the innovation of Ukrainian industry is still the lowest in Europe. In particular, the share of innovative products in the volume of sold industrial products (or product innovation) in Ukraine in 2019 was 1.3% (compared to 3.3% in 2013), while in Poland the value of this indicator was over 9%, and Germany – 18% (Table 1). Among the industries of the processing industry, the highest product innovation is traditionally characteristic of mechanical engineering, printing and metallurgy. Instead, the least innovative products are low-tech industries, including food, light, wood and furniture industries. For comparison, in Poland and Germany these industries are also less innovative, but their level is significantly higher than in Ukraine. At the same time, it is worth noting that the raw material and resource potential of these low-tech industries in Ukraine and Poland is approximately the same.

In addition to the low level of product innovation, the problem of Ukrainian industry is the excessively high or extremely low export orientation of these products. Thus, the share of products sold outside the country in the volume of sold innovative products of Ukraine in 2019 was 54.2%, while in Poland – 46.2% (Table 2). In terms of manufacturing (based on available data), the highest export orientation of innovative products in Ukraine is characteristic of metallurgical

Table 1. The share of innovative products in the volume of products sold (goods, services) by industrial enterprises in 2019 (%)

Type of economic activity	NACE	Ukraine	Poland	Germany
Industry	B + C + D + E	1.3	9.3	18.0
Mining and quarrying	IN	0.2	0.4	3.2
Manufacturing industry	WITH	1.9	10.9	21.7
Food production	10	0.9	3.7	8.1
beverage production	11	2.3	7.3	2.8
production of tobacco products	12	…	7.9	12.1
textile production	13	0.4	13.1	12.3
clothing production	14	0.2	3.2	10.6
manufacture of leather, leather products and other materials	15	…	3.2	38.1
woodworking and manufacture of wood and cork products, except furniture; manufacture of articles of straw and of plaiting materials	16	0.1	6.7	6.3
production of paper and paper products	17	0.1	14.7	6.5
printing activity, reproduction of recorded information	18	6.3	6.3	10.5
production of coke and refined petroleum products	19	…	16.1	10.7
production of chemicals and chemical products	20	0.6	8.1	14.5
production of basic pharmaceutical products and pharmaceuticals	21	1.7	9.6	16.5
production of rubber and plastic products	22	1.8	6.5	11.0
production of other non-metallic mineral products	23	0.7	4.4	9.4
metallurgical production	24	3.2	5.1	11.9
manufacture of fabricated metal products, except machinery and equipment	25	0.7	7.0	5.6
manufacture of computers, electronic and optical products	26	6.3	23.2	26.5
production of electrical equipment	27	4.1	27.2	28.5
manufacture of machinery and equipment nec	28	8.1	15.2	16.0
manufacture of motor vehicles, trailers and semi-trailers	29	5.6	21.8	47.9
production of other vehicles	30	1.6	21.7	24.6
furniture production	31	1.0	5.9	12.2
production of other products	32	0.3	4.1	14.6
repair and installation of machines and equipment	33	0.4	6.9	7.7
Supply of electricity, gas, steam and air conditioning	D	…	0.5	3.3
Water supply; sewerage, waste management	E	…	1.5	3.5

Source: own elaboration according to the data OSSU, 2021.

Table 2. The share of products sold outside the country in the volume of sold innovative products in 2019 (%)

Type of industrial activity	Code by NACE-2010	Ukraine	Poland
Industry	B + C + D + E	54.2	46.2
Mining and quarrying	IN	…	43.8
Manufacturing industry	WITH	53.9	45.2
food production	10	18.1	21.6
beverage production	11	2.0	6.8
production of tobacco products	12	…	3.8
textile production	13	…	57.3
clothing production	14	…	75.0
manufacture of leather, leather products and other materials	15	…	65.6
woodworking and manufacture of wood and cork products, except furniture; manufacture of articles of straw and of plaiting materials	16	…	44.8
production of paper and paper products	17	…	37.4
printing activity, reproduction of recorded information	18	…	22.2
production of coke and refined petroleum products	19	…	1.2
production of chemicals and chemical products	20	11.5	60.5
production of basic pharmaceutical products and pharmaceuticals	21	…	20.8
production of rubber and plastic products	22	82.0	53.8
production of other non-metallic mineral products	23	…	43.2
metallurgical production	24	90.6	49.0
manufacture of fabricated metal products, except machinery and equipment	25	28.7	38.6
manufacture of computers, electronic and optical products	26	2.3	69.8
production of electrical equipment	27	49.6	52.9
manufacture of machinery and equipment nec	28	52.4	61.2
manufacture of motor vehicles, trailers and semi-trailers	29	6.7	77.1
production of other vehicles	30	45.8	61.8
furniture production	31	35.5	54.2
production of other products	32	29.2	63.4
repair and installation of machines and equipment	33	63.6	42.0
Supply of electricity, gas, steam and air conditioning	D	…	…
Water supply; sewerage, waste management	E	…	…

Source: own elaboration according to the data OSSU, 2021.

production (90.6%), production of rubber and plastic products (82%), repair and installation of machinery and equipment (63.6%).

Excessively high export orientation of innovative products in conditions of socio-political instability and intensification of globalization processes creates potential risks to the economic security of the country. The fact that most innovative products are not sold in the domestic market of Ukraine indicates the presence of systemic problems associated with the impact of a number of macroeconomic factors (especially conditions in certain markets) and a weak system of stimulating and regulating innovation, as well as the protection of national economic interests. As a result, it leads to an imbalance of intersectoral ties in the economy.

Thus, domestic metallurgical and rubber industries, as well as most mechanical engineering industries (NACE codes 27, 28, 30), which are characterized by high export orientation of innovative products, are strategically important segments of the economy, have high potential for development and implementation of innovations., operational and economic processes need to be reorganized and modernized using innovative approaches. That is, the need for development and implementation of innovations for these industries is very high. Accordingly, the situation in which a relatively small number of innovative products produced in Ukraine are mostly exported, while the national economy and industry itself are in dire need of innovation, is extremely negative.

On the other hand, the level of export orientation of innovative products of some industries in Ukraine is excessively low. In particular, this applies to: production of chemicals and chemical products; beverage production; production of computers, electronic and optical products; production of motor vehicles, trailers and semi-trailers. The low export orientation of innovative products of these industries, along with a relatively low level of innovation in general, is a sign of non-competitive products of these industries in domestic and foreign markets.

The optimal level of export orientation of innovative products (~30% by world standards) are: production of finished metal products, except machinery and equipment; production of other products. However, the share of innovative products in the industrial volume of these industries is minimal – 0.7% and 0.3%, respectively.

The reasons for the low innovation of domestic industry products are interrelated. In general, there are three main groups of factors that affect innovation in Ukraine:

– the level of industrialization of the economy and manufacturability of industrial production;

– customs policy, foreign economic influence, economic globalization;

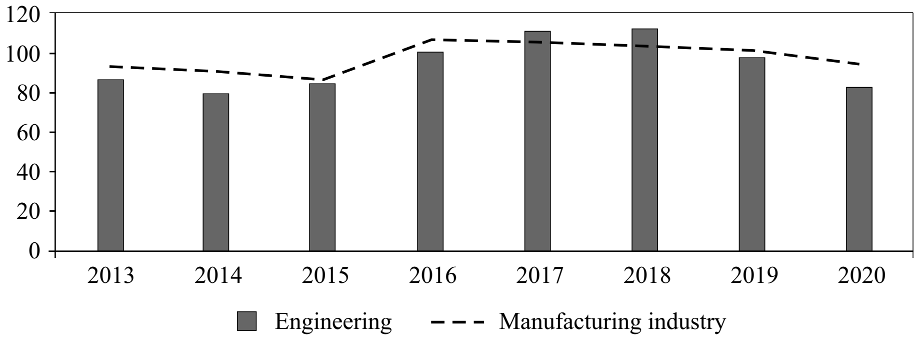
– institutional and macroeconomic environment, special legal framework, mental characteristics of entrepreneurial behavior, etc.

Over the last 10 years, due to the influence of many external and internal factors, the share of industry in Ukraine's GDP has decreased by 4% (from 22.6% in 2010 to 18% in 2020). Such significant structural changes have been accompanied and/or caused by a number of processes, namely:

– long-term policy of agrarianization of the economy, which was reflected in the creation of favorable conditions (including government subsidies, export incentives, etc.) for the agricultural sector, especially crop products and, at the same time, lack of necessary conditions and support for high- and medium-high-tech industries. This was accompanied by favorable conditions in foreign markets for the export of agricultural raw materials, on the one hand, and inefficient regulation (from the standpoint of national economic interests) of such exports by the state – on the other;

– instability of the dynamics of development of domestic manufacturing - the index of manufacturing in 2020 was 94.1% against 105.6% in 2016 and 92.7% in 2013 (Chart 1), while the index of production mechanical engineering (as potentially the most important segment for the production and implementation of innovations) in 2020 decreased to 82.4% against 112.4 in 2018 and 86.4% in 2013.

Chart 1. Index of products of processing industry and mechanical engineering of Ukraine (%)



Source: own elaboration according to OSSU, 2021.

Due to the purposeful state policy of agrarianization of the economy and the lack of effective incentives for the basic economic principles of innovative industrial development there was a deterioration of the technological structure of industrial production. Thus, during 2013-2018, the share of productions using high technologies (NACE code: 21 + 26 + 30.3) in the structure of value added decreased by 4.5 p.p., and medium-high level technologies – by 8.84 p.p. (Table 3). Instead, at 7 p.m. the share of production using medium-low level technologies increased by 6.4 p.p. – using low-level technologies.

Table 3. Structure of value added (by production costs) of industrial productions of Ukraine (%)*

Year	Production using high technologies[1]	Production using medium-high level technologies[2]	Production using medium-low level technologies[3]	Production using low level technologies[4]
2013	11.2	27.3	31.0	30.5
2014	8.1	19.2	32.2	40.3
2015	8.5	20.6	29.6	41.5
2016	9.8	17.0	31.4	41.8
2017	8.0	16.0	36.2	39.8
2018	6.7	18.5	38.0	36.8
2019	6.8	21.9	31.5	39.8

* Grouped by special aggregation provided for in Regulation (EC) No. 251/2009 of 11.03.2009 concerning structural business statistics; [1] NACE code: 21 + 26 + 30.3; [2] NACE code: 20 + 25.4 + 27 + 28 + 29 + 30-30.1-30.3 + 32.5; [3] NACE code: 18.2 + 19 + 22 + 23 + 24 + 25-25.4 + 30.1 + 33; [4] NACE code: 10 + 11 + 12 + 13 + 14 + 15 + 16 + 17 + 18-18.2 + 31 + 32-32.5.

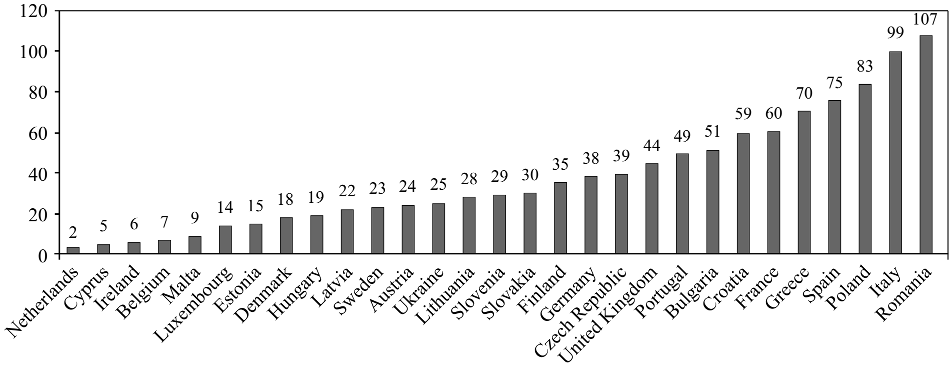
Source: own elaboration according to OSSU, 2021.

In 2019, the deterioration of the technological structure of industrial production in Ukraine has suspended and some positive trends have begun. In particular, the share of productions using high technologies in the structure of value added increased by 0.1 p.p., and the share of medium-high production – by 3.47 p.p.

In conditions of global instability in transition economies, the risks of losing production and innovation potential increase, and thus – the transformation of industrial enterprises into raw materials or low-tech centers of TNCs. As a result, it may lead to deteriorating socio-economic development, and in further threaten the country's economic security. One of the ways to avoid or minimize the impact of such threats and, at the same time, to promote industrial development and increase the innovation of the economy is the optimal customs policy. The latter is to determine the level of tariff and non-tariff barriers, import and export taxes, which will balance between the economic interests of the state (help increase the competitiveness and innovation of domestic producers) and the interests of foreign investors.

The total value of tariff and non-tariff barriers to imports determines the level of openness of the economy, which is reflected in the index of economic globalization. The higher the value of this index, the more open the economy is to imports and foreign investment. Ukraine is de facto ranked 25th in the world in terms of economic openness, while Germany is 38th, Great Britain is 44th, France is 60th, Poland is 83rd and Italy is 99th (Chart 2). It follows that Ukraine's economy is significantly more open than the economies of highly developed EU countries. Given that many domestic goods (especially high-tech) are less competitive in

Chart 2. The place of Ukraine and EU countries in the world ranking of the index of economic globalization, de facto (Economic Globalization, de facto index) in 2018*



* Rating is calculated for 200 countries.

Source: own elaboration according to KOF, 2022.

foreign and domestic markets, such openness calls into question the optimality (from the standpoint of national economic interests) of domestic customs policy.

The positive effect of the openness of the economy, expressed by the potential attractiveness for foreign investment, can be offset by a decrease (or loss) as already mentioned (of the country's production and innovation potential). Low barriers to imports have some positive economic effects, but only if such preferential imports are selective and apply only to raw materials and components that are not manufactured (or potentially can not be manufactured) in the country.

One of the significant obstacles to the development of Ukrainian light industry, increasing innovation and price competitiveness of domestic products in the domestic market is a preferential duty on imports into Ukraine of used clothing and other worn items (UKT FEA: 630900). In particular, in the framework of the FTA between Ukraine and the EU (the largest exporter of such imports) for 2021 zero rate for used shoes (code: 63090010), used clothes and accessories for clothing and their parts (code: 63090020), other used textiles products (code: 63090030).

The current customs policy in this segment increases the import dependence of the national economy. Thus, in 2013, Ukraine ranked 5th in the world in terms of imports of used clothing (in monetary terms), while in 2020 it "rose" to 2nd, behind Pakistan. In 2020, the volume of used clothing imports to Ukraine amounted to 154.5 million dollars. USA, but as a result of measures to combat the pandemic COVID-19 decreased by 16% compared to 2019, but increased by 20% compared to 2013.

Favorable tariff and non-tariff barriers for import to Ukraine used cars from the EU and the US. In particular, according to the FTA with the EU, for 2021 customs duties on imports of passenger cars in Ukraine from the EU varies between 2.3 ÷ 4.5% (depending on the volume of the engine) and will continue to decrease, and the amount of excise tax ranges from 50 to 150 euros (according to the volume of the engine), multiplied by the number of years of the car, while the VAT rate is standard – 20%.

In Ukraine, there are virtually no restrictions on the age, actual technical condition and price of imported cars. On the other hand, EU countries, in particular Germany, are tightening bans on diesel cars, gradually restricting the circulation of cars with lower environmental standards, and promoting electric cars, which in turn is stimulating demand for the latter. At the same time, China, as one of the world leaders in the automotive industry, protects its market with a customs duty on car imports of 15%. In India, the rate is 125%, Thailand – 74.97%, and Mexico – 36.69%.

In general, countries can be divided into two conditional groups, which are used for the development of the most complete cycle of automotive industry (domestic or joint): a) tariff instruments (mainly Asian countries); b) non-tariff barriers, environmental standards (mostly European countries). It is worth noting that the automotive industry has the highest potential for increasing innovation and spreading the multiplier effect on the country's economy. Thus, a well-chosen customs policy is an effective tool that can both promote industrial development and increase the innovation of the economy.

Another important factor influencing product innovation is the institutional and macroeconomic environment of the country, the level of which reflects the *global innovation index.* In 2020, Ukraine ranked 45th in the world (against 47th in 2019), while Poland ranked 38th (against 39th) (GII, 2021). According to the results of the comparative assessment of the values of the components of this index in terms of innovation resources (conditions), the biggest barriers (obstacles) to innovation development of Ukraine, compared to Poland are:

– political instability,

– low government efficiency,

– low regulatory quality (an index that captures the government's ability to formulate and implement sound policies and rules that allow and promote private sector development),

– low level of rule of law,

– much higher degree of difficulty in resolving insolvency issues,

– significantly fewer researchers (per million population) and significantly lower R&D expenditures,

– low level of use of information and communication technologies (ICT),

– insufficient development of logistics,

– low market capitalization (market value of shares),
– lower level of competition in the domestic market,
– smaller scale of the domestic market (the size of the domestic market is measured by gross domestic product, GDP, based on the assessment of purchasing power parity in the country),
– relatively lower R&D expenditures in the business sector (gross R&D expenditures by private enterprises as a percentage of GDP).

At the same time, the most significant advantages in providing innovative resources (conditions) of Ukraine, compared to Poland, are:
– higher degree of ease of starting a business and protecting minority investors,
– higher spending on education (in % of GDP) and general government funding per student (on average),
– higher provision of graduates of technical specialties (share of graduates of technical specialties (manufacturing, mechanical engineering and construction) among all graduates of higher educational institutions),
– a higher percentage of firms offering formal training (percentage of firms offering formal training programs for their permanent staff).

4. Conclusions and suggestions

One of the key ways to stop or eliminate the influence of factors formed under the influence of declining industrialization and technology and at the same time increasing the import dependence of the national economy in the segment of high- and medium-high-tech industries. and the effective functioning of innovation parks.

Today in Ukraine there are several sites called "innovation parks." These are, in particular, UNIT.City in Kyiv, Kharkiv and Ivano-Frankivsk, and under construction in Lviv LvivTech.City. All of these parks specialize primarily in manufacturing and providing services to multinational corporations (TNCs) on an IT outsourcing basis. However, there is no clear definition of the term "innovation park" in Ukrainian legislation. Accordingly, it is difficult to determine whether business centers with IT outsourcing export-oriented specialization activities can be identified as innovation parks. The latter, for example, in Poland in their functionality correspond to several categories, which in Ukrainian law are reflected in the terms "science park," "industrial park" and "technology park."

A necessary condition for the effective operation of innovation parks in Ukraine in achieving their goals – promoting innovative development of industry and the national economy in general – is the synergy of sectors with the highest innovation potential, ie high- and medium-high-tech industries (engineering, chemical and pharmaceutical industries) and IT. However, according to the World Economic Forum, Ukraine ranks 92nd among 100 countries in terms of the contribution of the IT sector to domestic industry. Under such conditions, the functioning of organizational structures, which are now called innovation parks and specialize in IT outsourcing for TNCs, and in which the share of exports in products or services exceeds 70%, should not be considered innovation parks. Moreover, these organizational structures cannot claim state funding, tax or any other benefits.

Financing of innovation projects in innovation parks may be carried out in full or in part by domestic private enterprises and/or the state. In some cases, foreign investors or participants may be allowed to participate in projects that do not involve the release of innovative products containing elements of state secrets (military-industrial complex production), but their share in financing and, consequently, in ownership of the results should not exceed 30% of the cost of such a project. In order to protect national economic security in innovation parks, any participation (as an investor, supplier or participant) of those countries that do not recognize or respect economic and territorial sovereignty and pursue a hostile policy (aggression) against Ukraine is inadmissible. Promising research in this direction will be aimed at developing economic incentives to increase the innovation of domestic industry.

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Problemy zabezpieczenia innowacyjnego rozwoju przemysłu Ukrainy

Streszczenie. *W artykule dokonano analizy porównawczej działalności innowacyjnej podejmowanej w sektorze przemysłu na rynkach wewnętrznych i zewnętrznych w Ukrainie, Polsce i Niemczech. Autorzy zwracają uwagę, że w warunkach globalnej niestabilności, spowodowanej przez militarną agresję Rosji przeciwko Ukrainie, innowacyjność jest nie tylko koniecznym warunkiem rozwoju społeczno-ekonomicznego, ale także jednym z głównych czynników wpływających na bezpieczeństwo kraju. Przedstawiono przyczyny niskiej innowacyjności produkcji przemysłowej w Ukrainie. Określono strukturę wartości dodanej krajowej produkcji przemysłowej oraz miejsce Ukrainy i krajów Unii Europejskiej w światowym rankingu według indeksu globalizacji. Uzasadniono propozycje dotyczące krajowych regulacji prawnych oraz racjonalizacji działalności innowacyjnych parków jako skutecznego sposobu podwyższenia poziomu innowacyjności i wzrostu produkcji przemysłowej.*

Słowa kluczowe: *innowacyjność produkcji, przemysł, produkcja, rozwój innowacji*

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Olena Liahovska
State Institution "Institute of Regional Research
n.a. M.I. Dolishniy of NAS of Ukraine",
Lviv (Ukraine)
Department of Problems of Real Sector
of Regions Economy
orcid.org/0000-0003-4838-5619
email: skalecka.olena@ukr.net

Liudmyla Koval
State Institution "Institute of Regional Research
n.a. M.I. Dolishniy of NAS of Ukraine",
Lviv (Ukraine)
Department of Problems of Real Sector
of Regions Economy
orcid.org/0000-0002-0285-3264
email: lyudmylakoval11@gmail.com

Trends in Ukraine's wheat production and exports

Abstract. *The article investigates the main trends in Ukraine's wheat production and exports. The authors point out that wheat production plays an important role in the Ukrainian economy, both as regards the country's food security and for the development of its export potential. Ukraine is one of the world's leading producers and exporters of wheat. The authors analyze the regional structure of wheat production and identify how it can be affected as a result of the war in Ukraine, highlighting the main threats posed by the present difficult political and economic situation, which may negatively affect wheat production. They list measures already taken by the country's authorities to support agricultural producers and propose way in which Ukraine can maintain its status as a leading exporter of grain crops.*

Keywords: *wheat production, grain export, export potential, food security, agriculture*

1. Formulation of the problem

Wheat production in Ukraine is one of the promising areas of production, given the high level of natural and climatic potential, along with growing demand for these products on the international market. Ukraine is one of the largest producers and exporters of this type of grain in the world.

In February 24, 2022 the country launched a full-scale military invasion of Russian troops. Besides the fact that the war is causing significant damage to the entire Ukrainian economy, it will have consequences for world trade. Among the most important problems that have arisen are the risks of wheat production and exports. Given the difficult political and economic situation in the country, it is advisable to study the current state, threats to the cultivation of wheat by Ukrainian farmers, opportunities for further production and export of wheat.

2. Literature review

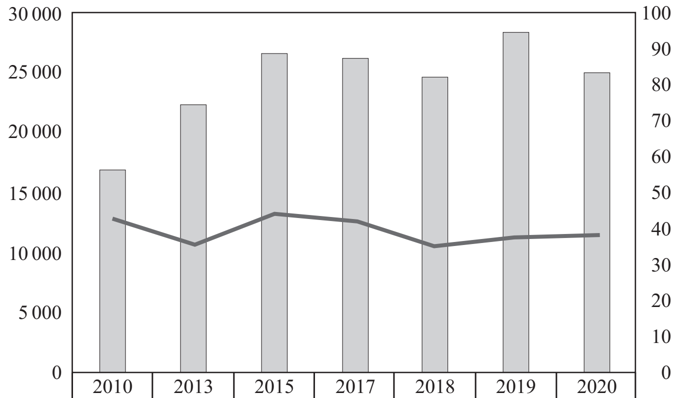
Problems and prospects of the grain market in Ukraine are widely studied, in particular, some works highlight the prospects for regional development of grain production and processing (Ishchuk & Liahovska, 2020, pp. 5-13), potential opportunities for grain production in Ukraine (Meselyak-Veselyak, 2018, pp. 5-14), Ukraine's place in world grain trade (Zrailo & Hynkevyvh, 2020, pp. 328-341), the role of agriculture in ensuring global food security (Vdovenko, 2021, pp. 3-8) and others.

However, given the sharp negative changes in the economic development of the state, the issue of wheat production and exports remains relevant. And the problems associated with the chosen topic require flexible response and dynamic solutions.

3. Main results of the study

The development of agriculture plays a key role in Ukraine's economy: the share of agriculture was about 10% of Ukraine's GDP, and agricultural products account for about 45% of exports. In particular, in the commodity structure of exports the most significant share is occupied by sunflower oil (10.81% – in 2019, 9.38% – in 2020), corn (9.91 – in 2019, 8.65% – in 2020) and wheat (7.31 – in 2019, 7.43% – in 2020). In recent years, there has been a positive trend indicated

Chart 1. Wheat production in Ukraine



	2010	2013	2015	2017	2018	2019	2020
Wheat, thousands tons	16851.30	22279.30	26532.10	26158.00	24605.80	28327.90	24877.40
Share in cereals production, %	42.91	35.77	44.13	42.25	35.12	37.70	38.31

Source: based on data from SSSU (2020).

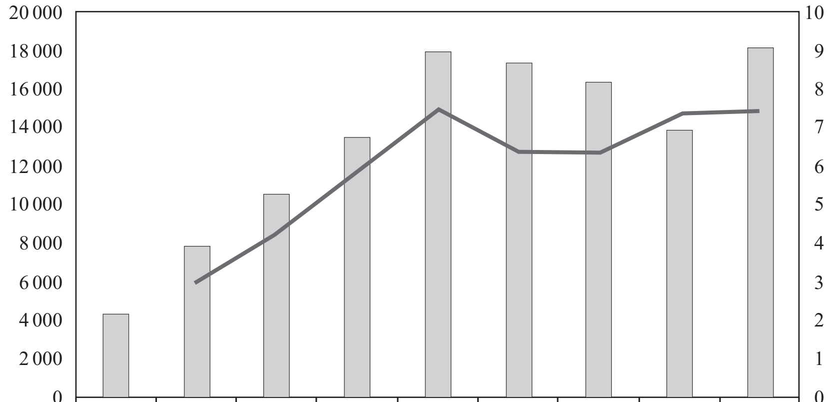
in the cultivation of these crops, due to favorable climatic conditions, soil fertility in most parts of the country, along with growing demand for food in the world.

Wheat is one of the most widely grown cereals. In particular, wheat production has been less than a third of the crop production in Ukraine and in recent years the positive trends in the growth of its production has been indicated (from 2010 to 2020 the increase was 47.63%) (Chart 1). In 2020, Ukraine ranked 8th among wheat-producing countries. Such kind of strategic food industry product (as raw materials for food production and animal feed) has been produced by Ukraine in volumes exceeding domestic needs and opportunities for processing (lack of production capacity, markets, technical and technological support, etc.), so it has been exported actively.

Thus, wheat exports in 2020 reached about 70% of its production (against 25% in 2010). The share of wheat in the goods structure of Ukraine's exports increased to 7%, and the volume of exports – has increased 4.20 times over the past 10 years (Chart 2).

The trends were facilitated by the stable international grain markets growth, demand for this product on the world market, as well as well-established logistics, trade relations and more. The main importers of Ukrainian wheat were Egypt (16.99% of wheat exports in 2020), Indonesia (15.11%) and Bangladesh (8.20%). As a result, in recent years (2014-2020) the share of Ukrainian exports in the world wheat market has increased significantly (Chart 3). In 2020, Ukraine became one of the five largest exporters of wheat (after Russia, the United States, Canada and France).

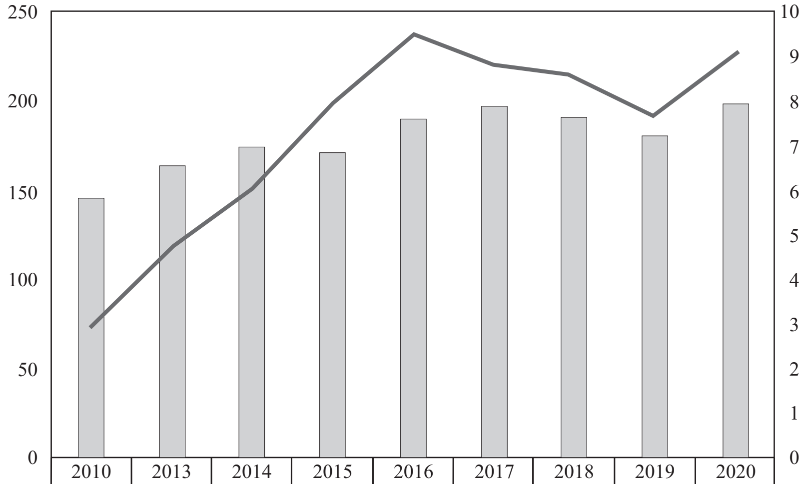
Chart 2. Export of wheat from Ukraine



	2010	2013	2014	2015	2016	2017	2018	2019	2020
Export of wheat, thousands tons	4302.77	7762.28	10 544.79	13 451.83	17 920.95	17 312.75	16 373.39	13 901.21	18 055.67
Share in the commodity structure of exports, %	–	2.99	4.24	5.86	7.47	6.38	6.35	7.31	7.43

Source: State Customs Service of Ukraine (2020).

Chart 3. Ukraine's share in world wheat exports



	2010	2013	2014	2015	2016	2017	2018	2019	2020
World wheat exports, million tons	145.74	162.80	174.03	170.87	190.05	196.60	190.90	180.17	198.53
Ukraine's share in world wheat exports, %	2.95	4.77	6.06	7.87	9.43	8.81	8.58	7.72	9.09

Source: FAOSTAT (2020).

Given the current political and economic situation, Ukraine as well as whole world faced the numerous threats related to both domestic and global demand for wheat.

The first threat burns to the physical inability to provide agricultural work due to hostilities and minefields. Therefore, it is advisable to pay attention to the regional structure of wheat production in Ukraine (Table 1). Thus, the regions where hostilities are already underway (marked in gray) produced about half of the total amount of wheat in previous years.

Secondly, there are growing problems with the supply of imported products (fixed assets, fertilizers, fuel), which are necessary for the work of agricultural producers. In particular, there was a shortage of diesel fuel for machinery. Ukraine is one third dependent on imported fuel. In 2020, Russia's share in diesel imports was about 30%, and Belarus – 42%. The deficit in the Ukrainian market has led to a significant increase in the cost of fuel. As a result, the price of diesel has risen by about 35-65% since the beginning of the war. In addition to diesel fuel, Ukraine is dependent on wheat fertilizers, some of which were imported from Belarus and Russia.

Third, the logistics of wheat exports are complicated, in particular, access to sea routes. Therefore, it is advisable to diversify markets in order to ensure the delivery of wheat to importers, for example, to increase supplies to EU countries.

Table 1. Regional structure of wheat produced in Ukraine (%)

Region	2000	2010	2013	2015	2017	2018	2019	2020
Ukraine	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Vinnytsia	7.84	7.48	6.83	6.82	6.64	6.80	6.46	5.41
Volyn	2.87	1.96	2.14	2.46	2.65	2.73	2.51	2.92
Dnipropetrovsk	3.41	7.97	7.94	7.53	6.77	6.30	6.80	7.88
Donetsk	1.52	7.21	6.22	3.91	4.78	3.68	4.77	5.57
Zhytomyr	3.31	1.76	1.47	1.98	2.12	2.47	2.49	2.47
Transcarpathian	0.42	0.33	0.51	0.43	0.36	0.34	0.33	0.34
Zaporizhzhia	5.18	7.50	6.65	7.46	7.95	6.70	8.44	8.34
Ivano-Frankivsk	1.19	0.72	0.98	1.17	1.11	1.31	0.95	1.13
Kyiv	7.16	3.54	3.71	3.70	2.80	3.61	3.54	3.12
Kirovohrad	4.87	5.25	5.00	4.27	3.45	4.40	4.99	4.59
Luhansk	0.55	3.34	3.17	2.42	3.61	3.24	3.56	4.16
Lviv	2.93	2.10	2.64	3.15	2.99	3.15	3.05	3.15
Mykolaiv	5.00	6.10	5.42	5.50	5.47	5.52	5.62	4.65
Odesa	9.06	7.82	7.34	6.89	8.73	9.57	7.10	3.93
Poltava	2.64	4.04	5.16	4.87	3.70	4.11	3.89	4.13
Rivne	2.49	1.92	1.54	1.70	1.78	1.89	1.78	1.95
Sumy	3.23	3.18	3.88	4.15	3.93	3.69	3.16	3.72
Ternopil	3.95	3.52	3.11	3.69	4.21	4.21	4.14	4.09
Kharkiv	3.83	2.58	9.10	8.29	8.55	7.25	8.05	10.93
Kherson	6.77	5.39	3.93	6.64	6.32	6.04	5.79	6.30
Khmelnytsky	6.54	3.78	3.72	4.51	5.03	5.05	5.08	4.31
Cherkasy	5.71	4.99	4.77	4.85	2.81	3.99	3.82	3.21
Chernivtsi	1.11	0.63	0.74	0.77	0.77	0.74	0.72	0.59
Chernihiv	2.31	2.29	2.46	2.86	3.45	3.21	2.97	3.09

Source: based on data from SSSU (2020).

In general, Ukrainian farmers have faced a shortage of labor (some workers have become internally displaced persons or refugees, some workers can not participate in production due to military service) and financial (difficulty obtaining credit due to instability of the banking system, foreign exchange risks, rising prices for logistics and other) resources. The outflow of investment resources, which were aimed at innovation, technological development of production, in investment projects with high added value.

Given the current political and economic situation in Ukraine, with the stabilization of the economy in the near future, domestic farmers are able to fully meet domestic demand for wheat and partially restore its exports. However, the country's export potential in this direction will decrease significantly. With the escalation of Russia's invasion in Ukraine, increasing global restrictions on trade cooperation with Russia, the world market may lose about 25% of wheat supplies.

To avoid the food crisis in Ukraine, the Ukrainian authorities have taken a number of measures, including simplifying the operation of agricultural enterprises during martial law. The government has also proposed a program of financial support for farmers during the martial law to implement a sowing campaign, which provides compensation for interest rates on loans, the loan amount can reach up to UAH 50 million and be issued for 6 months.

Even before the war, Ukrainian farmers said they planned to reduce fertilizer application by 8-10% due to their shortage on the world market. As the import of fertilizers has now become even more problematic, even greater restrictions on their application should be expected. Accordingly, such actions can affect wheat yields. This problem will have the greatest impact on the performance of small agricultural enterprises, as they have lower stocks of fertilizers and, in general, a lower level of risk. Instead, the situation with large agricultural holdings is not critical.

At the same time, the problem of fuel shortages remains the most difficult. To reduce the price, the government abolished the excise tax on fuel and reduced the VAT rate from 20% to 7%. However, such actions will stabilize the situation temporarily.

Of course, during the war in Ukraine, the problem of providing food to the domestic market remains important. Therefore, as an important product for the food industry, wheat is included in the list of goods whose export permit will be issued by the Ministry of Economy (from now the export of wheat, corn, poultry, chicken eggs and oil is subject to licensing). The relevant resolution, which expands the list of licensing and quotas for exports and imports subject to licensing in 2022, was adopted by the Cabinet of Ministers of Ukraine on March 5, 2022. Anyway, Ukraine is losing its position in the world wheat market and the status of one of the largest grain-exporting countries.

These trends pose a high level of food security risk in Ukraine and can provoke a shortage of wheat (and wheat products) in many countries.

4. Conclusion

Ukraine is one of the ten largest wheat-producing countries and 5 exporting countries, so it is natural that the war has not only destabilized the economic situation in Ukraine, but also has negative consequences for the world economy. However, despite the difficult political and economic situation in the country, it is advisable to take measures to maintain Ukraine's status as a leading exporter of cereals. We have outlined the main ones:

– regional relocation of main productions to the regions controlled by Ukraine and those with the lowest risk of minefields. In particular, increase the area under wheat (as a strategic product) in the Western and Northern regions of Ukraine. Due to the fertility of the land and favorable climatic and natural conditions, it is possible to sow spring wheat in the spring;

– ensuring import supplies to the domestic market of fuel, machinery, spare parts and other materials needed for field work by agricultural producers;

– stimulating cooperation and integration (horizontal-vertical) of agricultural enterprises in order to strengthen financial security, as well as industrial producers in the processes of primary processing, procurement and sale of grain products;

– improving the logistics of wheat delivery to the world market in order to maintain the position of a reliable exporter, as well as to avoid losses in price and quality that have arisen in the process of violating the established logistics channels;

– intensification of activities in the direction of creating favorable institutional conditions for further development of powerful export-oriented industries;

– stimulating the activity of agro-industrial entities by providing them with organizational, technical and informational support in the direction of state support, credit programs and more.

The implementation of the outlined tasks will allow Ukrainian producers to maintain the level of food security in the country, as well as to restore their position on the world grain market in the postwar period.

In addition to the world's military support in the resistance against the Russian invasion and the protection of democratic and human values in Europe and the world, Ukraine needs support in the economic aspect, because an economically strong agricultural Ukraine is a guarantee of food independence of Europe and the world.

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Trendy w produkcji i eksporcie pszenicy na Ukrainie

Streszczenie. *Artykuł jest poświęcony analizie głównych tendencji w produkcji i eksporcie pszenicy na Ukrainie. Autorzy zwracają uwagę na kluczową rolę, jaką produkcja pszenicy odgrywa w krajowej gospodarce, zarówno jeśli chodzi o zapewnienie bezpieczeństwa żywnościowego, jak i rozwój krajowego potencjału eksportowego. Ukraina jest jednym z czołowych producentów i eksporterów pszenicy na świecie. Biorąc pod uwagę regionalną strukturę produkcji pszenicy, przedstawiono ewentualne straty, jakich można się spodziewać w tym sektorze w związku z działaniami wojennymi na terytorium Ukrainy. Autorzy wymieniają główne zagrożenia wynikające z obecnej trudnej sytuacji polityczno-gospodarczej, które mogą negatywnie wpłynąć na produkcję pszenicy. Przedstawiają działania podjęte już przez władze Ukrainy w celu wspierania producentów rolnych i proponują sposoby, w jaki kraj może utrzymać swój status czołowego eksportera zbóż.*

Słowa kluczowe*: produkcja pszenicy, eksport zbóż, potencjał eksportowy, bezpieczeństwo żywnościowe, rolnictwo*

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Olena Kanishchenko

Taras Shevchenko National University
of Kyiv (Ukraine)
Department of International Economics
and Marketing
orcid.org/0000-0003-2109-3368
email: okanisch@ukr.net

Nataliia Chypryna

SHEI "Ukrainian State University
of Chemical Technology" (Ukraine)
Department of Marketing and Logistics
orcid.org/0000-0002-4035-8934
email: chupryna_n_n@ukr.net

Nataliia Kuznietsova

Taras Shevchenko National University of Kyiv (Ukraine)
Department of Innovation and Investment Management
orcid.org/0000-0002-6799-2847
email: nataliiyakuznetsova@gmail.com

Ukraine's new international economic strategy: Ecologization of production

Abstract. *The article is devoted to the problems associated with the creation of Ukraine's new international economic strategy in the postwar period, in particular, such the issue of green manufacturing, which is one of the main trends in modern civilization. The authors analyze the main areas and mechanisms of green manufacturing, directions of the updated strategy in the context of the changing architecture of international cooperation. They emphasize the need to strengthen the country's international position by taking into account priorities regarding the technological reconstruction of the Ukrainian economy in the postwar period, while protecting the environment. Using information obtained from a survey of ecologists and representatives of industrial enterprises, the authors identify key motivational factors, tools and consequences of the restructuring process. The authors argue that the successful operation of industrial and agricultural enterprises requires a strong focus on various areas of environmental security and the development of a new approach to this issue.*

Keywords: *economy, ecologization, strategy, economic effect, social effect*

1. Introduction

Today the world is experiencing unprecedented political, economic, socio-cultural and technological changes caused, firstly, by the acceleration of scientific and technological development and technological progress of civilization, and secondly, globalization trends and intensification of international cooperation between countries and regions. which objectively determines the strengthening of economic interdependence of international business, thirdly, the war unleashed by Russia against Ukraine, and in fact against the whole civilized world, as a result, the military confrontation exacerbated many problems of a civilizational nature, in particular, the problem of greening production as part of the harmonious development of mankind.

The application of environmental priorities in its activities provides an opportunity to strengthen the economic and social component of the enterprise. Given the consequences that we can see as a result of Russian hostilities in Ukraine, the environmental component comes out on top. Maximum attention was focused on the military seizure of nuclear power plants and blocking their normal operation.

Board of Governors of the World Association of Organizations of Nuclear Power Plant Operators (WANO) supported the request of Energoatom NNEGC and decided to transfer the Company together with all its stations and nuclear power units to the WANO Paris Center. Now the following are being transferred to it: Zaporizhzhya NPP (6 WWER-1000 units), Rivne NPP (2 WWER-440 units, 2 WWER-1000 units), South Ukrainian NPP (3 WWER-1000 units), Khmelnitsky NPP (2 WWER-1000 units) 1000) (Kasiian, 2022).

The seizure of the Chernobyl nuclear power plant by the Russian military as a result of Russia's military actions on the territory of Ukraine has become a threat to the environmental security not only of Ukraine but also of Europe.

2. Analysis of recent research and publications

These issues were covered in the works of Balatskyj (1994); Bilous & Husarov (2008); Danylyshyn (2021); Kanak (1994); Kysel'ov (2011); Skulymovskyj (2005); Stepanov (2019); Kobzar (2017); Yatsyk (2001) and others. However, it should be noted that the issue of coverage of the implementation of environmental developments in industrial enterprises and the achievement of economic and social effects is still completely unexplored and needs to be clarified.

The paper aims to determine the impact of greening production on the construction of a new international economic strategy of Ukraine.

3. Main research results

In the implementation of environmental developments, in most cases, a positive effect is expected. The effect of the implementation of environmental developments is expected primarily to increase environmental safety and reduce harmful effects on human life and health. It is the increase in the effect that leads to an increase in the number of environmental developments, and, as a consequence, an increase in demand for the purchase of environmental developments from scientific organizations, or the implementation of their own environmental research and their implementation in production. However, it is impossible to say with certainty what kind of effect it receives the enterprise – at the micro level and the state – at the macro level. The implementation of environmental developments can lead to both economic and social effects, or both types of effects simultaneously.

The social effect of the implementation of environmental inventions and developments in an industrial enterprise leads to an increase in living standards not only people but also the environment, water, forest, land and other resources, flora and fauna of less polluted areas due to environmental development. Unfortunately, the social effect in not all projects can be obtained together with the economic one. That is why the state must clearly monitor the existence of social effects in the implementation of environmental developments and their implementation, especially when environmental development does not bring rapid economic effect and encourage industrial enterprises to implement these developments.

The economic effect is the reason why, in most cases, the company buys and implements environmental development. It can be as in increasing profits, production, expanding markets, entering international markets, increasing the competitiveness of the enterprise as a whole. After all, the top management of the enterprise, first of all, is interested in economic benefits from the project. It is because of the combination of social and economic effects that environmental projects are very attractive, both for the company and for the state as a whole.

Many countries around the world are making great efforts to greening life at the industrial and domestic levels. Thus, Poland has introduced new rules for "clean transport zones" with a significant fine for violations. A clean transport area is an area where only vehicles that meet certain emission standards and have a special "green sticker" can move freely (Balakyr, 2022).

Based on the above data, we can say that greening is a very important process. Research shows how important greening is for society as a whole.

To date, Ukraine has violated environmental regulations due to martial law, and there is a threat to nuclear and radiation safety. During the Russian occupation of the Chernobyl Exclusion Zone, the radiation background was exceeded up to 7.6 times. As a result of the shelling in Dergachiv district of Kharkiv region, the transformer that supplies electricity to the radioactive waste storage point of the Kharkiv interregional branch of the Radon Association was damaged, as a result of which the complex automated radiation monitoring system failed. The rocket attack caused a powerful explosion in the Kyiv suburb of Pirogovo near the location of the Radon Central Production Association. Russian troops approached the city of Energodar and began deploying heavy weapons aimed at the Zaporozhye nuclear power plant – the largest nuclear power plant in Europe. Russian troops fired rockets at the Kharkiv Institute of Physics and Technology, where the Neutron Source nuclear reactor is located. The reactor was loaded with 37 nuclear fuel assemblies. There are many other examples (Mepr, 2022).

And although today the environment in Ukraine is not all good, but the economy must be built solely on the basis of modern environmental requirements. The construction of such giant plants as Azovstal and 23 other plants and their warehouses, which are damaged or completely destroyed (as of March 10, 2022) will be one of the main environmental challenges in the near future.

The answers of two groups of respondents (scientists – ecologists and representatives of industrial enterprises) were analyzed during the research. This made it possible to assess which of the effects the industrial enterprise will have to a greater extent, implementing scientific and scientific – technical inventions on the greening of production at the enterprise. To achieve this goal, two groups of respondents were asked about the expected effect of the implementation of environmental developments in industrial enterprises: economic; social; your option. The study revealed the attitude to the appearance of the effect (social, economic and other) is the representatives of scientists – environmentalists, who are the first group of respondents. The analysis used a binary system to improve the analysis of respondents' responses and the transition from qualitative to quantitative indicators. The positive answer to the question is assigned 1, the negative – 0. From the point of view of the representatives of science, the answers to this question are distributed as follows (Table 1).

Table 1. The results of the answers of the respondents of group 1 to the questions concerning the effects of the implementation of environmental developments at the enterprise

	The effect of the implementation of environmental developments in industrial enterprises		
	economic	social	your option
Total	30	32	6

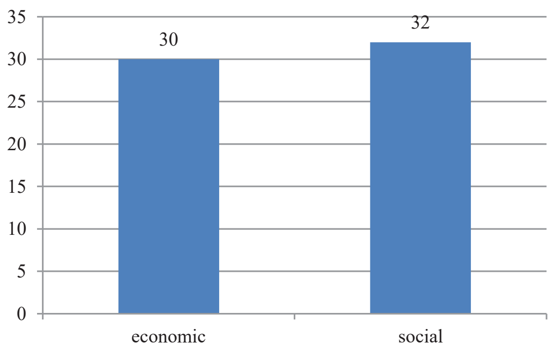
Source: developed by the authors.

Analyzing the data obtained during the study, we can say that 14% of respondents – scientists, chose their version of the answer to the question: "The effect of the implementation of environmental developments in industrial enterprises", namely: "in all spheres of life", "scientific "," Environmental "," comprehensive "and" environmental – economic "answers. Of course, such answers must also be taken into account in further, more detailed research on this issue.

Also, one of the respondents of environmental scientists, who represented Ukraine, expressed a personal opinion, with which we, of course, agree. Choosing the answer to this question "economic", he noted that the more environmental developments will be implemented today, the less you need to spend money in the future. Moreover, in our view, the reduction in spending in the future is not only the re-equipment of enterprises, but also reduce the cost of improving the health of employees and those living in the surrounding areas to the company and their families; costs of environmental renewal (biosphere, flora and fauna); saving energy and natural resources by reducing the level of their anthropogenic pollution; costs for the disposal of industrial waste, emissions of harmful substances, reducing the cost of production and other costs, that is, we can talk about the synergistic effect that will be obtained in the future when investing in environmental research projects.

However, a larger number of respondents (86%) chose their answer from the two options we proposed: "social" and/or "economic" effect. In more detail, the distribution of preferences of scientists – environmentalists, we can see in Chart 1.

Chart 1. Distribution of answers of respondents, scientists-ecologists, to questions about the effect of the implementation of environmental developments



Source: developed by the authors.

We can say that from the point of view of environmental scientists, the economic and social effect is obtained as a result of the introduction of environmental developments in production to approximately the same extent. That is, when implementing environmental developments in an industrial enterprise, we will be able to observe the main types of effects: economic and social, according to scientists.

Let's analyze how the respondents of the second cluster, namely the representatives of industrial enterprises, answered this question. But let's determine whether the opinions of experts on obtaining the type of effect differ from the introduction of environmental developments in production. It should be noted that industrial enterprises only in an economically stable situation begin their environmental projects, when the losses of the enterprise are fully covered and it receives stable profits. When the crisis begins at the enterprise (of any nature), the issue

Table 2. The results of the answers of the respondents of group 2 to the questions concerning the effects of the implementation of environmental developments at the enterprise

	The effect of the implementation of environmental developments in industrial enterprises		
	economic	social	your option
Total	24	19	0

Source: developed by the authors.

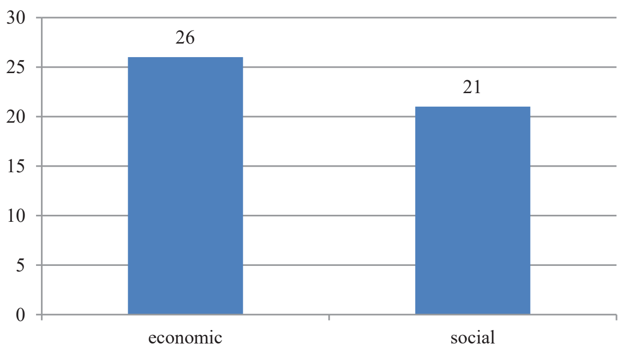
of greening of production, in most cases, is not considered. The results of the answers of respondents representing industrial enterprises can be seen in the Table 2.

Analyzing the answers of representatives of industrial enterprises, we can say that only one respondent gave his version of the answer to the question "Effect of the implementation of environmental development in industrial enterprises", namely: "environmental", which is 2.7%, while representatives of scientists – almost 14% of environmentalists (6 respondents) chose the answer "their option". More clearly, the results of the responses of representatives of industrial enterprises, we can see in Chart 2.

Based on the data obtained, we can say that most representatives of industrial enterprises, however, believe that the introduction of environmental developments has an economic effect, not social, although the difference in the number of responses is quite small. This suggests that companies, in our time of crisis and in a market economy, are still more concerned about the economic consequences of their implementation than social.

From our point of view, it will be quite interesting to compare the answers of two groups of respondents to the question "The effect of the implementation of

Chart 2. Distribution of answers of respondents, representatives of industrial enterprises, to questions about the effect of the implementation of environmental developments



Source: developed by the authors.

Table 3. Results of respondents' answers in fractions of units (relative parts)

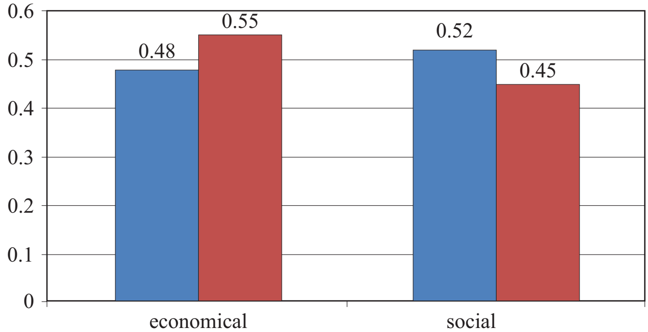
Group of respondents	Indicator	The effect of the implementation of environmental developments in industrial enterprises	
		economic	social
Scientists	answers	30	32
	relative frequencies	0.48	0.52
Manufacturers	answers	26	21
	relative frequencies	0.55	0.45

Source: developed by the authors.

environmental developments in industrial enterprises." To make a comparative assessment of the two responses, in this case we cannot calculate the correlation coefficient (an indicator used to measure the density of the relationship between performance and factor characteristics in the correlation-regression model on a linear basis (Entsiklopediya, 2022) due to lack of data that is, we need a "cloud of points", and in this case, in our study, there are only two: social and economic effect. To compare the answers, we will list the results in fractions of the units (relative frequencies) to make it easier to make comparisons, due to the different number of experts. The results of the calculations are given in Table 3.

The relative frequency is calculated as the ratio of the frequency of observations to the volume of observations. It can be measured in fractions of units (as in our case), but, if necessary, in percent. We can see the distribution of answers according to the relative frequencies of the two groups of respondents (representatives of scientists – environmentalists and industrial enterprises) in the graph (Chart 3).

Chart 3. Distribution of answers of respondents, two groups, to the question regarding the presence of the effect of the implementation of environmental developments (data in relative frequencies)



Source: developed by the authors.

According to the nature of the numbers (0.48 and 0.52), the answers of scientists differ little, ie the first group of respondents believe that both effects will work. Analysis of the results of the second group of respondents (0.52 and 0.45) shows that the answers of representatives of industrial enterprises also differ little, ie they also expect both effects. However, representatives of industrial enterprises are more expected to have an economic effect, and representatives of science – social. However, the numerical difference in the answers is quite small, which indicates that both effects in both groups are expected equally.

Analysis of external factors, of course, indicates the necessary state support for environmental projects of industrial enterprises. In this case, the state acts as a guarantor of the economic effect for the industrial enterprise and the social effect for the citizens of the country and the environment. One of the main functions of the state, in this case, is to find an "equilibrium point" and a mechanism for managing the implementation of environmental projects to obtain both economic and social effects.

In the crisis and lack of funds, industrial enterprises do not pay attention to environmental problems, therefore, we can say that the better the economic situation in the country, the more industrial enterprises pay attention to environmental problems and invest their (or attracted) funds in greening production (Fig. 1).

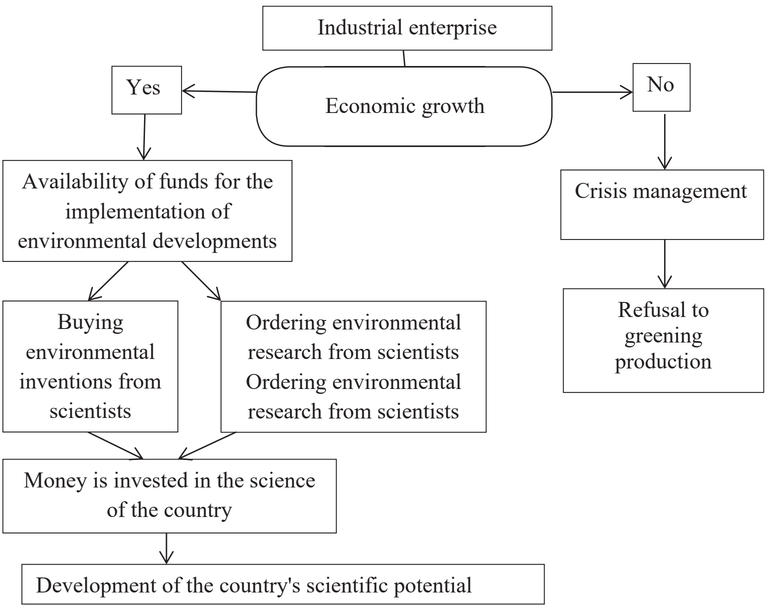


Fig. 1. Relationship between industrial enterprises and scientific organizations

Source: developed by the authors.

This, in turn, enables scientific organizations and scientists to sell their inventions and receive orders for new research in the field of ecology and develop the scientific potential of the country.

4. Conclusions

The company is engaged in the implementation of environmental developments only in a stable situation, during its economic prosperity. Of course, the economic effect after the introduction of environmental development is for him in the first place, and only then comes the social effect. The transition to a market economy has shifted the priorities of industrial enterprises from social to economic. Having no profit on the positive dynamics of economic indicators, the company will be forced to cease its activities. After that, workers, as well as their families, may be left without a livelihood – and this is a social component. Maybe that's why the difference between achieving economic and social effects is quite small.

Scientists believe that they are more likely to get, first of all, a social effect than an economic one. This indicates the social orientation of science itself. Scientists do not pay much attention to the commercialization of their inventions, but, first, want to see the social effect of their research, why this invention to humanity, and what it can lead to.

In this case, we can say that enterprises and research organizations, especially in the field of ecology, act as a whole, creating the economic and social effect of the implementation of environmentally significant inventions. It is the intersection of their interests and acts to obtain these two effects. With state intervention, the benefits of the implementation of environmental inventions can be obtained much faster, and the very introduction into production can be accelerated and adjusted by government agencies.

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Nowa międzynarodowa strategia gospodarcza Ukrainy. Ekologizacja produkcji

Streszczenie. *Artykuł jest poświęcony problematyce kształtowania nowej międzynarodowej strategii gospodarczej Ukrainy w okresie powojennym, w szczególności kwestii ekologizacji produkcji, która stanowi jeden z głównych nurtów współczesnej cywilizacji. Przedstawione zostały główne obszary i mechanizmy ekologizacji produkcji, kierunki zaktualizowanej strategii w związku ze zmianą architektury współpracy międzynarodowej. Podkreślono potrzebę wzmocnienia międzynarodowej pozycji kraju na podstawie priorytetów technologicznej odbudowy gospodarki Ukrainy w okresie powojennym i bezpieczeństwo środowiska. Korzystając z informacji zebranych za pomocą ankiety przeprowadzonej wśród ekologów i przedstawicieli przedsiębiorstw przemysłowych, autorzy identyfikują kluczowe czynniki motywacyjne, narzędzia i konsekwencje restrukturyzacji. Zdaniem autorów pomyślne funkcjonowanie przedsiębiorstw przemysłowych i rolniczych wymaga skupienia się na różnych obszarach bezpieczeństwa środowiskowego i opracowania nowego podejścia do tego zagadnienia.*

Słowa kluczowe: *ekonomia, ekologizacja, strategia, efekt ekonomiczny, efekt społeczny*

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Mariola Grzebyk
University of West Bohemia (Czech Republic)
Faculty of Economics, Department of Finance and Accounting
orcid.org/0000-0003-1107-0250
email: mgrzebyk6@gmail.com

Angelika Hedesz
absolwentka Uniwersytetu Rzeszowskiego (Polska)
email: angelika.h@poczta.onet.pl

Ocena przydatności strategii rozwoju miast na prawach powiatu województwa podkarpackiego w opinii mieszkańców

Streszczenie. *Celem artykułu jest analiza i ocena strategii rozwoju miast na prawach powiatu w województwie podkarpackim z uwzględnieniem opinii ich mieszkańców. Ocena treści i realizacji strategii rozwoju każdego z analizowanych miast jest zasadniczo pozytywna. Zdaniem respondentów, którzy odpowiedzieli na internetową ankietę, strategie rozwoju przyczyniają się do korzystnych zmian w poszczególnych miastach, dzięki czemu stają się one coraz bardziej atrakcyjne, a poziom ich konkurencyjności stale rośnie. Najlepiej przydatność strategii rozwoju ocenili mieszkańcy Rzeszowa, stolicy województwa.*

Słowa kluczowe: *strategia rozwoju, miasto na prawach powiatu, województwo podkarpackie, opinie mieszkańców*

1. Wstęp

Strategia rozwoju jest najważniejszym dokumentem wielowymiarowego planowania perspektywicznego, który określa cele, wizję i kierunki rozwoju jednostek samorządu terytorialnego. Przeważająca część jednostek ma strategię rozwoju, ponieważ jest ona przydatna w całym procesie zarządzania jednostką, a także stanowi kluczowy element aktywizujący lokalną społeczność. Konkretnym efektem skutecznej realizacji strategii jest rozwój lokalnej gospodarki, wzrost poziomu życia mieszkańców, ochrona dziedzictwa kulturowego, poprawa jakości środowiska przyrodniczego i racjonalne zagospodarowanie przestrzeni.

Skuteczność strategii rozwoju jako narzędzia zarządzania powinna być oceniana przez pryzmat stopnia akceptowalności ustaleń strategicznych przez mieszkańców, prawdopodobieństwa ciągłości realizacji ustaleń strategicznych przez lokalne władze, jakości dokumentu i jego przydatności w zarządzaniu rozwojem daną jednostką terytorialną (Ziółkowski, 2000).

Celem artykułu jest analiza i ocena strategii rozwoju miast na prawach powiatu województwa podkarpackiego, jej istotności, przydatności i znaczenia dla funkcjonowania i rozwoju miast.

2. Podbudowa teoretyczna

Podstawą przemian regionów, powiatów czy gmin są ich strategie rozwojowe. Ujmują one zmianę struktur ich dotychczasowej działalności gospodarczej i społecznej, zatrudnienia, sieci osadniczej, zagospodarowania środowiska itd. Zakres przemian jest zróżnicowany w poszczególnych jednostkach samorządowych. Z jednej strony zależy to podmiotów mających wpływ na kształt strategii, a z drugiej – od przedmiotu strategii, określonego głównie przez potencjał wytwórczy obszaru i jego dotychczasowe wykorzystanie (Wiatrak, 2015).

Strategia to dokument zawierający cele do osiągnięcia i niezbędne do ich zrealizowania zadania w konkretnym czasie. Cele odnoszą się do stale zmiennych uwarunkowań wewnętrznych i zewnętrznych, przy jednoczesnym ujęciu dostępnych zasobów (Filipiak, 2007). Do opracowania strategii konieczne jest zebranie wszelkich materiałów, które umożliwią przeprowadzenie wnikliwej analizy stanu fatycznego, a następnie określenie działań strategicznych z uwzględnieniem potencjału danej jednostki terytorialnej.

Strategia rozwoju jako scenariusz przyszłości identyfikuje najistotniejsze problemy rozwojowe, formułuje misję, cele strategiczne i wariantowe opcje rozwoju, odnoszące się do sposobów osiągania założonych celów. Określa też kierunki i granice działania władz publicznych. Podstawową funkcją strategii powinno być z jednej strony dostarczanie informacji o długookresowych uwarunkowaniach rozwoju, z drugiej strony zaś – deklarowanie woli władz do podjęcia określonych przedsięwzięć. Tak rozumiana strategia powinna w swoich założeniach przyczyniać się do zwiększania konkurencyjności jednostki terytorialnej oraz – w dalszej perspektywie – do wzmocnienia jej strategicznej pozycji (Barska, Jędrzejczak-Gas i Wyrwa, 2014).

Strategia rozwoju pozwala władzom samorządowym zaprezentować społeczeństwu cele, które zamierzają w przyszłości osiągnąć, poinformować o sposobach i możliwościach ich realizacji, a także poddać swoje postępowanie społecznej kontroli (Rzeszutko-Piotrowska, 2013). Uniemożliwia to przypadkowość w podejmowaniu decyzji, sprowadzenie sprawowania władzy do biernego urzędowania i rozwiązywania wyłącznie bieżących problemów danej jednostki terytorialnej.

Sukces w realizacji strategii rozwoju jest ściśle uzależniony od sprawności zarządzania, rozumianego jako wiedza i umiejętności sterowania zasobami (ludzkimi, finansowymi, rzeczowymi, przestrzennymi i przyrodniczymi) oraz procesami rozwoju w celu ich racjonalnego wykorzystania dla osiągnięcia zamierzonych rezultatów (poprawa warunków życia ludności) w istniejących uwarunkowaniach działania, tkwiących zarówno w otoczeniu (szanse i zagrożenia rozwoju), jak i wewnątrz danej jednostki terytorialnej (silne i słabe strony) (Grzebyk, 2013).

Zadaniem władz samorządowych jest więc m.in. przygotowanie celów i zadań oraz zapewnienie ich realizacji w porozumieniu z interesariuszami (Sztando, 2009; Wiatrak, 2011). Władze samorządowe powinny powiązać te działania z innymi dokumentami planistycznymi, określającymi strategie dziedzinowe oraz programy i projekty konkretnych działań (Szewczuk, 2011). Wyznaczenie chociażby ram finansowych jest potrzebne do ustalenia możliwości zrealizowania danej strategii. Należy przy tym określić wielkość wydatków i możliwości zdobycia zasobów finansowych na ich pokrycie bez konieczności definiowania poszczególnych celów i zadań do zrealizowania.

3. Materiał i metodyka badań

Realizacji przyjętego celu artykułu służyła analiza literatury przedmiotu, dokumentów strategii rozwoju poszczególnych miast i wyników badań empirycznych. Te ostatnie zostały przeprowadzone w formie badania online (CAWI), które jest popularną formą pomiarów ilościowych, opierającą się na wykorzystaniu kwestionariuszy ankiet rozpowszechnianych drogą elektroniczną. Badania zostały przeprowadzone anonimowo w okresie od marca do kwietnia 2022 r. wśród mieszkańców czterech miast na prawach powiatu: Rzeszowa, Krosna, Przemyśla i Tarnobrzega. Łącznie wypełniono 912 kwestionariuszy ankietowych.

W Rzeszowie w badaniach wzięło udział tyle samo kobiet i mężczyzn. W Krośnie 49% stanowiły kobiety, a 51% mężczyźni. W Tarnobrzegu przeważały kobiety (58%), mężczyzn było mniej (42%). Natomiast w Przemyślu udział kobiet był mniejszy (48%), a mężczyźni stanowili 52%.

Jeśli chodzi o wiek ankietowanych, to przeważały osoby w wieku 21-30 lat (33% w Przemyślu, a w Rzeszowie i Krośnie 30%). Natomiast w Tarnobrzegu najwięcej osób było w wieku 31-40 lat (30% mieszkańców). Zdecydowaną mniejszością wśród respondentów we wszystkich miastach były osoby powyżej 60 lat – stanowiły one mniej niż 10% uczestników badania. Taka struktura wiekowa wynika prawdopodobnie z tego, że ankietę można było wypełnić przez Internet i dlatego trafiała ona częściej i szybciej do osób młodszych.

We wszystkich miastach większość stanowiły osoby z wykształceniem wyższym. Nieco mniej ankietowanych miało wykształcenie średnie, a jeszcze mniej – zasadnicze zawodowe.

4. Analiza wybranych elementów strategii miast powiatowych województwa podkarpackiego

W tabeli 1 zostały przedstawione wybrane elementy poszczególnych strategii rozwoju miast powiatowych.

Warto zauważyć, że wszystkie badane miasta mają strategie rozwoju, a każda z nich została sformułowana na okres od 6 do 10 lat. W całym procesie powstawania tego dokumentu uczestniczyli zarówno przedstawiciele urzędów miast, prezydenci, biura rozwoju miast, przedsiębiorcy, specjalnie powołane zespoły przygotowujące strategię, jak również partnerzy społeczni i gospodarczy.

Przy tworzeniu strategii z pomocy ekspertów skorzystały tylko dwa miasta: Rzeszów i Tarnobrzeg. Ponadto każde z tych miast przeprowadziło konsultacje społeczne jako instrument komunikowania się z mieszkańcami.

Analizowane strategie są również zgodne z wszelkimi dokumentami strategicznymi, zarówno wojewódzkimi, krajowymi, jak i europejskimi. W każdym dokumencie został zawarty konkretny czas wdrożenia działań, a w przypadku Krosna i Tarnobrzega jedynie dla projektów, które mają kluczowe znaczenie dla osiągnięcia zamierzonych celów. W Przemyślu z kolei – w odróżnieniu od innych miast – określono osoby odpowiedzialne za zadania.

Potencjalne źródła finansowania przedsięwzięć zostały dokładnie określone w strategiach Rzeszowa, Krosna i Tarnobrzega. Są to głównie środki z budżetu miasta i państwa, a także środki z UE, partnerstwa publiczno-prawnego i programów operacyjnych.

Dodatkowo w dokumentach zawarto wytyczne dotyczące monitoringu – w Krośnie i Przemyślu były to mierniki przypisane do każdego priorytetu bądź celu szczegółowego. Podmiotami realizującymi, monitorującymi i oceniającymi strategię w poszczególnych miastach powiatowych były m.in. podmioty lub osoby, które uczestniczyły w opracowywaniu dokumentu, odpowiednie komórki organizacyjne urzędów miast bądź zespoły specjalnie do tego powołane, prezydent miasta, partnerzy gospodarczy i społeczni, jak również przedsiębiorcy, uczelnie i organizacje pozarządowe.

5. Analiza wyników badań ankietowych

Badanie ankietowe umożliwiło poznanie poziomu wiedzy mieszkańców na temat strategii rozwoju miast powiatowych.

Pierwsze pytanie dotyczyło okresu zamieszkiwania w danym mieście. Z pozyskanych danych wynika, że znaczna część osób ankietowanych zamieszkiwała w miastach 10 lat i dłużej, a także w okresie od 5 do 10 lat. Natomiast najmniej osób mieszkało tam mniej niż rok oraz od roku do 5 lat.

Tabela 1. Analiza wybranych elementów poszczególnych strategii miast powiatowych województwa podkarpackiego

Wyszczególnienie	Rzeszów	Krosno	Tarnobrzeg	Przemyśl
Posiadanie strategii	tak	tak	tak	tak
Lata obowiązywania strategii	2015-2025	2014-2022	2014-2020	2014-2024
Skład zespołu opracowującego strategię	Biuro Rozwoju Miasta Rzeszowa i Urząd Miasta Rzeszowa	przedstawiciele Urzędu Miasta Krosna przy współpracy partnerów społecznych i gospodarczych, zastępca prezydenta miasta Krosna, Biuro Rozwoju Miasta	radni, urzędnicy, przedsiębiorcy, liderzy organizacji pozarządowych	prezydent miasta i zespół realizacyjny strategii
Eksperci	Aleksander Noworól Konsulting	nie było	nie było	Firma Wolska & Jefremienko
Konsultacje społeczne	podano do publicznej wiadomości informację o możliwości zapoznania się z projektem dokumentu strategii	każdy mieszkaniec Krosna miał możliwość współtworzenia strategii poprzez udział w spotkaniach warsztatowych lub przesłanie do urzędu miasta własnych propozycji	udostępnienie projektu dokumentu do konsultacji społecznych	dokument powstał w wyniku przeprowadzonych rzetelnie i na szeroką skalę konsultacji z udziałem wielu środowisk zawodowych i społecznych
Odniesienie do innych dokumentów	*Strategia Europa 2020* (2018); Umowa Partnerstwa (2022); *Polska 2030…* (2013); *Strategia Rozwoju Kraju 2020* (2012); *Krajowa Strategia Rozwoju Regionalnego 2010-2020…* (2010); *Koncepcja przestrzennego zagospodarowania kraju 2030* (2012); *Krajowa polityka miejska 2030* (2022); *Narodowy Plan Rewitalizacji 2022* (2014); *Strategia rozwoju społeczno-gospodarczego Polski Wschodniej do roku 2020* (2013); *Strategia rozwoju województwa – Podkarpackie 2020* (2013); *Plan zagospodarowania przestrzennego województwa podkarpackiego* (2002); *Regionalny program operacyjny województwa podkarpackiego na lata 2014-2020* ((2022); Dokumenty strategiczne tworzone dla Rzeszowskiego Obszaru Funkcjonalnego (2019)	Umowa Partnerstwa (2022); *Krajowa Strategia Rozwoju Regionalnego 2010-2020…* (2010); *Strategia rozwoju społeczno-gospodarczego Polski Wschodniej do roku 2020* (2013); *Strategia rozwoju województwa – Podkarpackie 2020* (2013); *Studium uwarunkowań i kierunków zagospodarowania przestrzennego miasta Krosna – projekt* (2022)	*Strategia Rozwoju Kraju 2020* (2012); *Strategia Europa 2020* (2018)	*Strategia rozwoju województwa podkarpackiego na lata 2007--2020* (2006); *Strategia Rozwoju Kraju 2007-2015* (2006); *Narodowe Strategiczne Ramy Odniesienia 2007-2013* (2007)

cd. tabeli 1

Wyszczególnienie	Rzeszów	Krosno	Tarnobrzeg	Przemyśl
Zanalizowane obszary	zrównoważony rozwój, przedsiębiorczość, bezpieczeństwo, zdrowie, kompetencje mieszkańców, poszanowanie dobra wspólnego i wspólnoty, podmiotowość i poszanowanie prywatności obywatela, pomocniczość	przestrzeń i środowisko, kapitał społeczny, gospodarka, infrastruktura, samorząd	strefy aktywności gospodarczej, edukacja, infrastruktura techniczna, rozwój turystyki, zdrowie publiczne, dostępność komunikacyjna, współpraca ponadlokalna, bezpieczeństwo energetyczne, kultura, otoczenie biznesu, ochrona przed zagrożeniami, włączenie społeczne, promocja i informacja gospodarcza, sport powszechny, ład przestrzenny, instytucje społeczeństwa obywatelskiego	warunki środowiska, demografia, podstawowe potrzeby, warunki działalności gospodarczej, oświata i edukacja, kultura i sztuka, usługi komunalne, bezpieczeństwo, administracja lokalna i obsługa mieszkańców, ochrona zdrowia i pomoc społeczna, organizacje pozarządowe
Analiza SWOT	tak	tak	tak	tak
Sformułowana misja	tak	nie	tak	tak
Sformułowana wizja	tak	tak	tak	tak
Liczba celów strategicznych	4 cele horyzontalne i 4 cele sektorowe	3	3	7
Czego dotyczyły cele strategiczne	poprawa warunków życia mieszkańców i stanu bezpieczeństwa publicznego, rozwój edukacji, szkolnictwa wyższego, nauki i kultury, rozwój i poprawa funkcjonowania systemu komunikacji i infrastruktury technicznej, ochrona i zagospodarowywanie walorów i zasobów środowiska przyrodniczego i kulturowego, zagospodarowywanie terenu miasta, zapewnienie zdolności finansowania, zapewnienie sprawnej komunikacji społecznej i współpracy, wypracowanie rozpoznawalnego wizerunku	wspieranie przedsiębiorczości, tworzenie nowych miejsc pracy, podnoszenie atrakcyjności inwestycyjnej miasta, poprawa jakości życia mieszkańców, poszanowanie środowiska	wzmocnienie atrakcyjności inwestycyjnej, wzrost poziomu i jakości życia, wzmocnienie aktywności obywatelskiej, rozwój przestrzenny, wykorzystanie zasobów przyrodniczych	rozwój społeczeństwa, rozwój turystyki i sportu, wzrost konkurencyjności, budowa rozwiniętego systemu oświaty, wspieranie wzrostu liczby mieszkańców miasta, rozwój mieszkalnictwa, poprawa stanu technicznego i warunków mieszkaniowych w zasobach komunalnych, rozwój przedsiębiorczości, rozwój współpracy, zwiększenie udziału energii odnawialnej, poprawa systemu komunikacyjnego, poprawa systemu polityki społecznej
Czas wdrożenia działań	tak	tak, dla projektów które w największym stopniu mogą przyczynić się do rozwoju społeczno-gospodarczego miasta	tak, dla projektów które mają kluczowe znaczenie dla osiągnięcia zamierzonych celów	tak

Osoba odpowiedzialna za zadania (wykonawcy)	nie	nie	nie	tak
Źródła finansowania	tak	tak	tak	nie
Potencjalne źródła finansowania przedsięwzięć	podmioty odpowiedzialne za pozyskanie finansowania (np. budżet miasta, budżet państwa), bez odniesienia się do ewentualnej potrzeby zaciągnięcia kredytu/emisji obligacji komunalnych, EFSI – ogólnie Europejskie Fundusze Strukturalne i Inwestycyjne, PPS – partnerstwo publiczno-społeczne lub PPP – partnerstwo publiczno-prywatne	Regionalny Program Operacyjny Województwa Podkarpackiego, budżet miasta, środki UE, partnerstwo publiczno-prywatne, Program Operacyjny Infrastruktura i Środowisko, inwestor prywatny, budżety gmin, Miejski Obszar Funkcjonalny Krosno, środki UE – SESAR, Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej, MPGK Krosno	Europejski Fundusz Rozwoju Regionalnego, Europejski Fundusz Społeczny w komponencie regionalnym, środki pochodzące z Norweskiego Mechanizmu Finansowego oraz Mechanizmu Finansowego Europejskiego Obszaru Gospodarczego, środki budżetowe samorządu miasta Tarnobrzega, środki pochodzące z budżetu państwa, publiczne i prywatne środki krajowe współfinansujące projekty realizowane ze środków unijnych, dostępne w ramach rezerw niewykorzystane środki na realizację polityki spójności na lata 2007-2013	–
Wytyczne do monitoringu	tak	tak, mierniki przypisane do każdego priorytetu	tak	tak, do każdego celu szczegółowego przypisano miary postępu
Podmioty realizujące, monitorujące i ewaluujące strategię	podmioty lub/i osoby, które uczestniczyły w opracowaniu tego dokumentu, z uwzględnieniem podmiotów społecznych i gospodarczych (prezydent miasta, podmioty sektora publicznego, partnerzy gospodarczy i społeczni, eksperci, zidentyfikowani partnerzy terytorialni, społeczeństwo, media)	odpowiednie komórki organizacyjne Urzędu Miasta Krosna, miejskie jednostki organizacyjne, instytucje kultury i spółki należące do miasta, partnerzy społeczni i gospodarczy: organizacje pozarządowe, przedsiębiorcy, uczelnie wyższe na czele z Państwową Wyższą Szkołą Zawodową im. S. Pigonia w Krośnie, a także samorządy tworzące Miejski Obszar Funkcjonalny Krosna	zespół sterujący powołany przez prezydenta, złożony z koordynatora oraz przedstawicieli trzech środowisk (gospodarczego, społecznego oraz samorządowego)	odpowiedzialność za realizacje każdego celu strategicznego i każdego celu szczegółowego jest przypisana konkretnej osobie w urzędzie; osoby te tworzą zespół realizacyjny strategii, w skład którego wchodzą przedstawiciele środowisk biznesu i organizacji pozarządowych

Źródło: opracowanie własne na podstawie poszczególnych strategii rozwoju miast powiatowych.

Następnie zapytano mieszkańców o ocenę poziomu życia w ich miastach. Odpowiedzi pokazują, że najlepiej żyje się w Rzeszowie, ponieważ 12% badanych potwierdziło, że żyje im się bardzo dobrze, aż 74% ankietowanych przyznało, że żyje im się dobrze, natomiast 14% zadeklarowało, że żyje im się raczej dobrze. Wszystkie zebrane odpowiedzi są pozytywne, co świadczy o tym, że Rzeszów jest dobrym miastem do życia, które zaspokaja potrzeby mieszkańców. W Krośnie, Tarnobrzegu i Przemyślu również przeważają pozytywne opinie, choć pojawiają się także negatywne. Może to wynikać z niższego poziomu rozwoju tych miast, a także niespełnienia oczekiwań lokalnej społeczności.

W odniesieniu do pytania o zmianę miejsca zamieszkania w najbliższych latach można zauważyć, że Rzeszów jest miastem wyróżniającym się na tle pozostałych. Tutaj aż 68% badanych przyznało, że nie planują takiej zmiany, co świadczy o dobrej jakości życia w tym mieście. Natomiast w Krośnie i Tarnobrzegu ok. 20% mieszkańców nie planuje zmieniać miejsca zamieszkania, a nieco ponad połowa rozważa taką możliwość lub już planuje zmianę. Może się to wiązać z niewystarczającym rozwojem miasta na przestrzeni lat, a także z niezadowoleniem mieszkańców. W Przemyślu natomiast chęć zmiany miejsca zamieszkania przez mieszkańców nie jest aż tak widoczna jak w przypadku dwóch poprzednich miast. 36% ankietowanych zadeklarowało, że nie planuje zmiany miejsca zamieszkania, a jedynie 4% opowiada się za zmianą.

W tabeli 2 zestawiono czynniki, na których powinny się skupić miasta, aby wciąż się rozwijać. W zależności od potencjału miasta, a także jego możliwości rozwojowych ankietowani mogli wskazać maksymalnie trzy czynniki, które

Tabela 2. Czynniki dotyczące rozwoju, na których powinny się skupić miasta (możliwość wskazania maksymalnie 3 odpowiedzi) (%)

Czynniki rozwoju	Rzeszów	Krosno	Tarnobrzeg	Przemyśl
Ulepszenie infrastruktury komunikacyjnej	18,4	33,7	28,4	13,7
Powstanie instytucji kultury	44,1	46,5	46,1	37,6
Powstanie obiektów rekreacyjnych	35,3	48,5	59,8	47,9
Rozwój turystyki	45,6	37,6	59,8	38,5
Inwestycje w edukację i rozwój	44,1	48,5	36,3	46,2
Gospodarka komunalna i ochrona środowiska	36,8	24,8	29,4	47,0
Gospodarka mieszkaniowa	27,2	28,7	20,6	34,2
Pomoc społeczna	5,1	13,9	7,8	17,9
Kultura fizyczna i sport	6,6	13,9	3,9	6,0
Administracja publiczna	2,2	2,0	1,0	1,7

Źródło: opracowanie własne na podstawie wyników badań.

wpłynęłyby ich zdaniem na rozwój miast. W każdym z czterech badanych miast najmniej wskazań otrzymały: administracja publiczna, kultura fizyczna i sport oraz pomoc społeczna. Natomiast wyróżnione zostały: inwestycje w edukację i rozwój, rozwój turystyki, a także powstanie obiektów rekreacyjnych i instytucji kultury. Takie wybory wiążą się z posiadanym potencjałem w zakresie turystyki, który wynika z dogodnego położenia, a także uwarunkowań przyrodniczych i środowiskowych. Ankietowani zwrócili szczególną uwagę na inwestycje w edukację i rozwój, ponieważ wiedzą, że mają one duży wpływ na społeczeństwo, a tym bardziej na rozwój gospodarczy regionu. Z kolei obiekty rekreacyjne i instytucje kultury to czynniki rozwoju ekonomicznego i społecznego, ponadto są strefą, w której lokalna społeczność może się realizować.

W tabeli 3 wyszczególniono czynniki będące barierami w rozwoju miast. Można tutaj zauważyć rozbieżność w kwestii ważności poszczególnych czynników dla konkretnych jednostek. Najmniej ważną barierą dla wszystkich badanych miast okazały się inwestycje, co może wynikać z dużego potencjału jednostek, a także realizacji inwestycji w ramach programów z Unii Europejskiej. Istotnym czynnikiem hamującym rozwój miasta – zdaniem respondentów – jest konkurencyjność ze strony innych jednostek, gdyż każda z nich chce mieć przewagę nad resztą, a także pozyskać sponsorów i inwestorów, maksymalizować liczbę bezpośrednich inwestycji zagranicznych oraz wykreować pozytywny wizerunek w otoczeniu. Z kolei Rzeszów zmaga się z nieco innymi barierami niż pozostałe miasta, a są to stan środowiska i zagospodarowanie przestrzenne. Wynika to z tego, że Rzeszów jest największym z badanych miast i stolicą województwa podkarpackiego i dlatego jest bardziej narażony na pogorszenie stanu środowiska, a także na urbanizację nowych terenów bez zapewnienia odpowiedniej infrastruktury.

Tabela 3. Bariery rozwoju miasta (możliwość wskazania maksymalnie 3 odpowiedzi) (%)

Bariery hamujące rozwój miasta	Rzeszów	Krosno	Tarnobrzeg	Przemyśl
Konkurencyjność innych jednostek	61,0	62,4	35,3	41,9
Brak zainteresowania ze strony inwestorów	3,7	65,3	53,9	27,4
Infrastruktura techniczna	14,0	35,6	50,0	38,5
Potencjał ludzki	10,3	29,7	55,9	32,5
Finanse lokalne	5,9	19,8	36,3	39,3
Zarządzanie jednostką terytorialną	4,4	43,6	31,4	31,6
Stan środowiska	41,2	14,9	13,7	19,7
Zagospodarowanie przestrzenne	40,4	15,8	9,8	11,1
Inwestycje	2,0	3,0	0,0	4,3

Źródło: opracowanie własne na podstawie wyników badań.

Dla Krosna największym zagrożeniem jest brak zainteresowania ze strony inwestorów i zarządzanie jednostką. Może to wynikać z małej aktywności w zakresie pozyskiwania inwestorów, a także braku odpowiednich warunków dla rozwoju przedsiębiorczości (w największym stopniu tworzą je władze lokalne). Przedsiębiorcy są skłonni inwestować w miastach, w których samorządy są chętne do współpracy, a tym samym chcą utrzymywać i budować dobre relacje z inwestorami. Tarnobrzeg jest miastem, którego barierą jest również brak zainteresowania ze strony inwestorów, a także infrastruktura techniczna i potencjał ludzki. Składać się na to może potrzeba przebudowy sieci i urządzeń infrastruktury technicznej oraz jej elementów, a także niższy potencjał ludzki, który bezpośrednio wpływa na efektywność ekonomiczną, a tym samym na rozwój miasta. Przemyśl jest kolejnym miastem, którego czynnikiem hamującym rozwój jest infrastruktura techniczna oraz finanse lokalne (co może mieć związek z niezbyt skutecznym zarządzaniem finansami lokalnymi).

Następnie zapytano ankietowanych o ocenę poziomu rozwoju danego miasta na tle innych miast powiatowych. Według badanych zdecydowanie najwyższy poziom rozwoju ma Rzeszów, co potwierdziło 93% mieszkańców. Jeśli chodzi o Krosno, to według 70% badanych poziom ten jest porównywalny do innych miast, a pozostała część respondentów przyznała, że jest on niższy. Z kolei w Tarnobrzegu 56% ankietowanych oceniło, że poziom rozwoju tego miasta jest niższy niż trzech pozostałych, a 44% wskazało, że jest porównywalny. Natomiast w Przemyślu znaczna część (92%) wyraziła opinię, że jest on porównywalny. Taka struktura odpowiedzi może wynikać z tego, że Rzeszów jest stolicą województwa podkarpackiego, które stale się rozwija, a tym samym może konkurować z największymi miastami w Polsce. Pozostałe miasta nie mają aż tak wyróżniającej się marki, aby była ona rozpoznawalna w całej Polsce.

Kolejne pytanie dotyczyło oceny zmian, jakie nastąpiły w ciągu ostatnich 10 lat w poszczególnych miastach. Zdecydowana większość badanych wskazała, że w ostatniej dekadzie w Rzeszowie zaszły duże zmiany, co dobrze świadczy o mieście i sposobie jego zarządzania. Z kolei w Krośnie, Tarnobrzegu i Przemyślu sytuacja wygląda gorzej – według większości ankietowanych w miastach tych zaszły pewne nieduże zmiany lub niewiele się zmieniło. Taki bilans nie świadczy zbyt dobrze o tych jednostkach, zatem władze samorządowe powinny na nowo przemyśleć kierunki ich rozwoju.

Zapytano także mieszkańców o to, czy ich miasto ma strategię rozwoju i na jakie lata. We wszystkich czterech badanych miastach powiatowych zdecydowana większość ankietowanych przyznała, że ich miasta je posiadają. Może to wynikać z tego, że każda z jednostek objętych badaniem jest miastem powiatowym, które musi mieć taką strategię. W odniesieniu zaś do lat obowiązywania strategii rozwoju jedynie w Rzeszowie większość ankietowanych (63%) znała odpowiedź. Z kolei w Krośnie, Tarnobrzegu i Przemyślu ponad połowa nie znała okresu jej obowiązywania. Może się to wiązać z niewiedzą osób, które zamieszkują daną jednostkę przez krótszy czas i nie zapoznały się dokładnie z tym dokumentem.

Na pytanie o to, czy strategia wpływa na lepszy rozwój miasta, zdecydowana większość odpowiedziała: raczej tak i zdecydowanie tak. Społeczność lokalna zatem upatruje w strategii rozwoju szansę większego rozkwitu swoich miast, co z kolei wpłynie na jakość życia mieszkańców. Ponadto strategia porządkuje sprawy jednostki, zapewnia ciągłość działań, podnosi rangę miasta, a także pozwala na sformułowanie celów, które są konkretnymi zadaniami do zrealizowania w określonym przedziale czasowym. Zdecydowana większość ankietowanych uważa, że strategię rozwoju powinno się opracowywać na minimum 10 lat. Mieszkańcy wskazując tę odpowiedź, mogli kierować się założeniem, że aby osiągnąć założone cele strategiczne i kierunki działań, należy opracować długoterminowy program działania.

Mieszkańców miast zapytano również o znajomość działań w ramach strategii. We wszystkich badanych miastach stopień poinformowania mieszkańców o realizowanych działaniach w ramach strategii jest dobry. Zdecydowana większość ankietowanych to potwierdziła. Może to wynikać z odpowiednio rozwiniętych kanałów informacyjnych, a także z podejścia władz samorządowych, które umożliwia utrzymanie dobrych relacji z mieszkańcami i dostarczanie im wiedzy na temat planowanych i realizowanych działań. Takie podejście wpływa na dobry wizerunek jednostki.

W tym kontekście poproszono ankietowanych o odpowiedź, czy w mieście były prowadzone konsultacje z mieszkańcami. Większość respondentów odpowiedziała twierdząco. Konsultacje bez wątpienia są istotnym elementem w procesie formułowania strategii, a także wyznaczania kierunków działań na najbliższe kilka lat. Punkt widzenia lokalnej społeczności w kwestii rozwoju miasta jest kluczowy, by zaspokoić jej potrzeby.

Ważnym elementem badań było także określenie przyczyn, dla których warto formułować strategię. Wyniki te prezentuje tabela 4. Najczęściej wybierane odpowiedzi były następujące: strategia służy jako środek do podnoszenia efektywności, pozwala na lepszą kontrolę działań, na budowę lepszego wizerunku w otoczeniu oraz zmusza do dalekosiężnego myślenia. Natomiast najrzadziej podawanymi przyczynami były te, że strategia służy jako środek uczenia się i ułatwia alokację zasobów. Takie odpowiedzi mogą wynikać z tego, że strategia jest dokumentem długoterminowym, narzędziem, które umożliwia koncentrację zasobów, a także działań wokół konkretnych priorytetów rozwojowych.

Następne pytanie dotyczyło oceny realizacji strategii miast. Zdecydowana większość ankietowanych przyznała, że jest ona realizowana dobrze. Taka sytuacja może mieć związek z widocznymi efektami poszczególnych zadań, a także z odpowiednim dostosowaniem ich do potrzeb lokalnej społeczności. Strategie

Tabela 4. Przyczyny, dla których warto formułować strategię (możliwość wskazania maksymalnie 3 odpowiedzi) (%)

Przyczyny formułowania strategii	Rzeszów	Krosno	Tarnobrzeg	Przemyśl
Pozwala osiągnąć wyznaczone cele	19,9	24,8	22,5	6,8
Służy jako środek do podnoszenia efektywności	41,9	55,4	54,9	35,0
Pozwala na lepszą kontrolę działań	52,2	51,5	70,6	53,8
Pozwala na budowę lepszego wizerunku w otoczeniu	45,6	39,6	44,1	60,7
Zmusza do dalekosiężnego myślenia	47,8	53,5	39,2	50,4
Służy jako środek komunikacji/informacji	34,6	25,7	20,6	43,6
Ułatwia alokacje zasobów	11,8	23,8	9,8	18,8
Służy jako środek uczenia się	7,4	11,9	10,8	6,0

Źródło: opracowanie własne na podstawie wyników badań.

z reguły mają służyć realizowaniu i podejmowaniu działań, tak aby zapewnić trwały i zrównoważony rozwój tych jednostek.

Zebrano także dane dotyczące oceny aktualności wizji miast w roku 2022. Ankietowani we wszystkich badanych jednostkach zgodnie przyznali, że wizje są raczej aktualne. Jednak należy pamiętać, że wizja miasta jest przejawem aspiracji społecznych, a także ambicji władz samorządowych.

Badanych zapytano następnie o aktualizację celów strategicznych w kontekście wykorzystania potencjałów rozwojowych miast. W przypadku Rzeszowa i Przemyśla aż 88% ankietowanych odpowiedziało, że cele strategiczne raczej uwzględniają ich obecny potencjał rozwojowy. Może to wynikać z dokładnie dopracowanych i przemyślanych założeń i kierunków działań, które są zawarte w strategii. Z kolei w Krośnie i Tarnobrzegu zdania są mocno podzielone między dwie skrajne odpowiedzi, co nie daje jednoznacznego wyniku. Potencjały rozwojowe miast powinny stanowić bazę w planowaniu działań w strategiach rozwoju. Każde z miast jest złożoną jednostką o niepowtarzalnej tożsamości i historii, różnych zasobach i potencjałach. To wszystko sprawia, że przygotowanie strategii rozwoju miasta i sformułowanie celów strategicznych jest zadaniem bardzo skomplikowanym i wymagającym zaawansowanych analiz i dużej odpowiedzialności. Źle skonstruowane cele powodują, że miasto zmienia się chaotycznie, bez większej spójności. Z kolei odpowiednio opracowany plan rozwoju bezpośrednio przyczynia się do zwiększenia tempa i efektywności rozwoju, a także łączy wiele aspektów w jedną spójną całość.

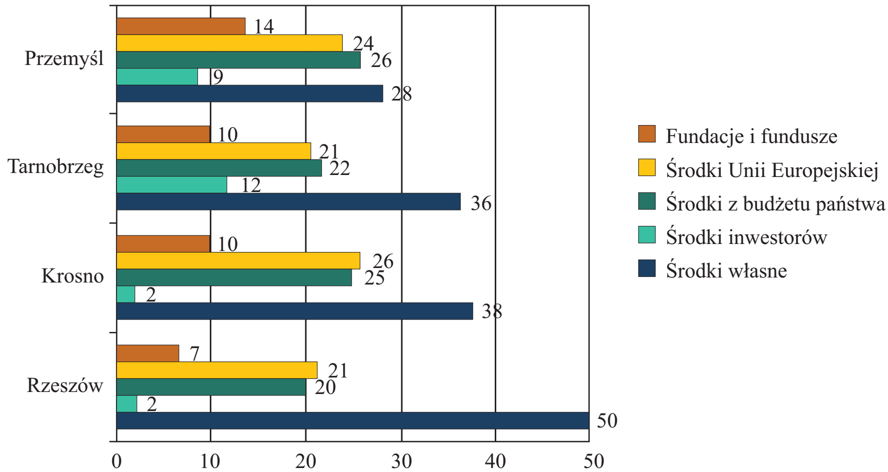
Inne pytanie dotyczyło oceny skuteczności wdrażania strategii. Z pozyskanych danych wynika, że wysoką skuteczność w realizacji przyjętych w strategii celów ma Rzeszów – uważa tak 71% mieszkańców, z kolei 29% twierdzi, że skuteczność ta była na średnim poziomie. Taki bilans kreuje pozytywny obraz realizacji założonych celów, a tym samym dobrze świadczy o zarządzaniu jednostką. Natomiast w Krośnie, Tarnobrzegu i Przemyślu zdecydowana większość ankietowanych była zdania, że realizacja ta przebiega na średnim poziomie, co może wynikać z mało widocznych efektów podejmowanych działań, a także niespójnego zarządzania miastem.

Istotną kwestią poruszaną w ankiecie było uzyskanie odpowiedzi, kto w mieście odpowiada za realizację strategii. Zarówno w Rzeszowie, Krośnie, jak i w Przemyślu większa część badanych nie ma takiej wiedzy. Z kolei w Tarnobrzegu aż 67% ankietowanych stwierdziło, że nigdy się nad tym nie zastanawiało, a 30% uważa, że nie ma takiej wiedzy. Może się to wiązać z brakiem informacji lub nieodpowiednim poinformowaniem mieszkańców o tym, kto jest odpowiedzialny za te działania.

Kolejne pytanie dotyczyło wiedzy o źródłach finansowania danej strategii (wykres 1). W każdym z badanych miast powiatowych największa część ankietowanych wskazała środki własne jako źródło finansowania strategii rozwoju. Nieco mniej badanych podało w odpowiedzi środki z budżetu państwa i środki Unii Europejskiej, a najmniej – środki inwestorów oraz fundacje i fundusze.

Kolejna kwestia dotyczyła tego, kto jest odpowiedzialny za realizację strategii rozwoju (tabela 5). Z uzyskanych danych wynika, że jest to rada miasta – tak odpowiedziało ponad 90% mieszkańców. Nieco mniej wskazań otrzymał prezydent miasta, mieszkańcy i miejskie jednostki organizacyjne. Zdecydowanie najmniej

Wykres 1. Zestawienie źródeł finansowania strategii rozwoju miasta (%)



Źródło: opracowanie własne na podstawie wyników badań.

Tabela 5. Odpowiedzialność za realizację strategii rozwoju miasta i celów strategicznych (możliwość wskazania maksymalnie 3 odpowiedzi) (%)

Wyszczególnienie	Rzeszów	Krosno	Tarnobrzeg	Przemyśl
Prezydent miasta	22,8	38,6	44,1	34,2
Rada miasta	94,9	95,0	90,2	96,6
Samorządy tworzące Miejski Obszar Funkcjonalny Rzeszowa	14,0	16,8	25,5	13,7
Mieszkańcy	44,9	40,6	53,9	55,6
Przedsiębiorcy	4,4	5,9	17,6	6,8
Miejskie jednostki organizacyjne	23,5	27,7	9,8	13,7
Instytucje kultury	2,2	9,9	9,8	3,4
Uczelnie wyższe	3,7	1,0	2,0	0,9
Organizacje pozarządowe	3,7	5,9	1,0	6,0

Źródło: opracowanie własne na podstawie wyników badań.

wskazań uzyskały instytucje kultury, uczelnie wyższe i organizacje pozarządowe. Może się to wiązać z tym, że nad strategią nie tylko pracują zarządy, lecz współtworzą ją również inne podmioty.

6. Podsumowanie

Rozwój jednostek samorządu terytorialnego zależy przede wszystkim od zdolności do określania długookresowych kierunków rozwoju, a także opracowania właściwych programów operacyjnych, alokujących dostępne zasoby konieczne do realizowania zamierzonych planów. Efektem prac planistycznych jest strategia rozwoju integrująca czynności, które pozwalają na zaprojektowanie przyszłości jednostki samorządu terytorialnego na podstawie istniejących uwarunkowań i potencjału rozwojowego.

Ważną kwestią jest systematyczna aktualizacja strategii, która pozwoli na dopasowanie założeń do wciąż zmieniających się warunków otoczenia. Strategia jest dokumentem opracowywanym na dłuższy czas, co powoduje, że pierwotne założenia mogą nie być tak istotne w danym momencie jej realizowania. Znacząca jest również kwestia faktycznego wdrażania strategii, jej założeń i celów w okresie, na jaki została ona opracowana. W całym procesie tworzenia, a później realizacji strategii rozwoju ważne jest zaangażowanie nie tylko władz miasta, ale również mieszkańców. Powinno to mieć odzwierciedlenie w ich aktywnym udziale w konsultacjach, gdyż pozwoli to na jeszcze lepsze dopasowanie strategii do potrzeb konkretnej jednostki samorządu terytorialnego.

Przeprowadzone badania pokazały, że każde z miast ma strategię rozwoju i w większości mieszkańcy pozytywnie oceniają jej przygotowanie i realizację. W ich opinii strategie rozwoju miast wpływają pozytywnie na zmiany w nich zachodzące, dzięki czemu jednostki te stają się coraz bardziej atrakcyjne, a poziom ich konkurencyjności stale rośnie. Aby zrealizować zadania i cele zawarte w tych dokumentach, ważne są środki finansowe, których podstawę stanowią środki własne, a także fundusze pozyskane z innych źródeł, takich jak budżet państwa czy też środki z Unii Europejskiej. Najlepiej przydatność i znaczenie strategii rozwoju oceniają mieszkańcy Rzeszowa.

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How inhabitants of towns with district status in Podkarpackie province assess the usefulness of their towns' development strategies

Abstract. *The aim of the article is to analyse and evaluate development strategies of four towns with district status in Podkarpackie province taking into account opinions expressed by their inhabitants. The content and implementation of each town's development strategy are generally assessed positively. According to the respondents who answered an online survey, the development strategies pursued by their towns result in positive changes, which increase their attractiveness and competiveness. The most positive opinions were expressed by inhabitants of Rzeszów, the provincial capital.*

Keywords: *development strategy, towns with district status, Podkarpackie province, inhabitants' opinions*

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Wiesława Ilnicka
WSB University in Poznań (Poland)
Faculty in Chorzów
orcid.org/0000-0002-7239-813X

Łukasz Makowski
WSB University in Poznań (Poland)
Faculty in Chorzów
orcid.org/0000-0002-1944-642X
email: lukasz.makowski@chorzow.wsb.pl

Corporate social responsibility: A case study of selected clothing companies

Abstract. *The aim of the article is to present activities undertaken by selected clothing companies with respect to corporate social responsibility. The authors provide the definition of corporate social responsibility, the main areas of a CSR strategy and its potential benefits using examples of good practices undertaken by large clothing companies that operate globally: H&M, CCC S.A., Adidas, LPP S.A. CSR policies pursued by these brands are an expression of their concern for the environment, society and the future of our planet. CSR activities undertaken by these companies contribute to their positive image, which can translate into higher sales and a competitive advantage.*

Keywords: *Corporate Social Responsibility, clothing industry, responsible fashion*

1. Introduction

Corporate Social Responsibility (CSR) is a management strategy that has emerged in response to consumer interest in activities of businesses related to cooperation with their customers, business partners, the impact of companies on the environment, treatment of their employees and the question of their support of social action (Jarczyk & Makowski, 2020, p. 9).

The premise of socially responsible business is based on undertaking such activities that take into account the aspect of responsible and honest behaviour at every stage of the company's operation. In addition, activities in the area of social responsibility become an asset in competition with business rivals, gain market advantage and attract new customers (Buglewicz, 2017, p. 7).

The idea behind corporate social responsibility for companies is to be responsible for their activities not only economically and legally, but also feel obliged to take action in order to achieve social objectives (Bartkowiak, 2011, p. 9).

CSR is a significant and increasingly popular concept, it influences the actions taken by a company, but also the economic policies of the world including the European Union. The government of the European Communities promotes CSR as an instrument of the European strategy for sustainable development, which makes the concept of corporate social responsibility even more popular (Jarczyk & Makowski, 2020, p. 9).

The European Commission has defined Corporate Social Responsibility as: "the concept that a company voluntarily takes into account social and environmental aspects when conducting its business activities and in its relations with its stakeholders. [...] companies take voluntary action to improve the lives of their stakeholders and help to ensure a cleaner environment". According to the Commission, such actions are taken because companies "are increasingly aware that responsible behaviour leads to continued business success" (Jarczyk & Makowski, 2020, p. 10). The European Commission highlights that social responsibility is not limited to meeting legal requirements in the said area, but it means caring for the environment, investing in human capital and maintaining good relations with stakeholders (Krukowska, 2010).

The World Business Council for Sustainable Development defines corporate social responsibility as: "an ongoing commitment by business to behave ethically and contribute to sustainable economic development by improving the quality of life of employees and their families, as well as the local community and society as a whole" (Jarczyk & Makowski, 2020, p. 10). This definition is complemented by the International Finance Corporation of the World Bank Group by adding that "corporate social responsibility is a commitment to contribute to sustainable development by working with employees, their families, the local community and society as a whole to improve the quality of life in ways that are good for both business and development" (Słownik, n.d.).

Another current definition of CSR is the formula in Standard PN-ISO26 000: "the responsibility of an organisation for the impact of its decisions and activities on society and the environment ensured by transparent and ethical behaviour that contributes to sustainable development, including the well-being and health of society, takes into account the expectations of its stakeholders, complies with applicable law and is consistent with international standards of conduct, and is also integrated into the activities of the organisation and practised in its relationships" (Encyklopedia CSR, n.d.).

M. Raich, S. L. Dolan, J. Klimek define Corporate Social Responsibility as "a philosophy based on an idea that a company is a social entity and as such should engage in initiatives of the local community, it is the undertaking of such decisions and actions by the company's management that contribute both to caring for the company's interests and to protecting and promoting social welfare. It is also, and perhaps above all, a corporate management concept whereby a company voluntarily integrates social and environmental interests into its strategies and actions" (Raich, Dolan & Klimek, 2011, p. 282).

There are many conceptualisations defining what corporate social responsibility is. Drawing on the above definitions, CSR can be characterised as a management strategy that:

– assumes carrying out activities for the protection of the natural environment;

– commits to taking into account the interests of employees and their families, business partners, the local community;

– helps achieve strong market positioning and growth;

– draws attention to the impact of a company's activity on society;

– emphasises clearly the importance of cooperation, honesty, and conducting forward-thinking activities.

Corporate social responsibility strategy is very popular today and, although it is voluntary, it would be difficult to find a company that does not include the implementation of CSR in its activities. Due to the development of the economy, companies can no longer just focus their activities on high quality production, low costs, finding and filling market niches. Today, customers are concerned about the treatment of employees by companies, it is important to them if a company cares for the environment, uses renewable energy sources in production and participates in community life. Today, a company that wants to mark its presence on the market and remain competitive cannot pursue a policy geared towards making the highest profit, but must first and foremost take care of its employees. This does not only mean taking care of the material aspect, as today companies do not only attract employees with a high salary, but they also do with non-financial considerations such as very good working conditions, a friendly atmosphere, health-oriented programmes, restorative meals, Multisport cards, etc. Often such programmes are offered not only to the employee, but also to their family, e.g. company picnics, subsidised family trips, cinema tickets, integration meetings.

These are all activities based on a corporate social responsibility strategy at an internal level. Parallel to it, companies carry out CSR activities at the external level. These include various actions carried out for the benefit of the local community, the construction of playgrounds or sports fields, collections, cooperation with animal shelters. By implementing a corporate social responsibility strategy, enterprises gain better contact with the external environment, participate in the life of the local community and their employees, and influence environmental protection. CSR benefits both the enterprise and its employees and the company's environment, which is why the concept is gaining in popularity.

The areas of CSR that can be introduced into a company's policy depend on its corporate character, and should be tailored to the core competencies and corporate profile.

ISO 26000 is a practical guide to the principles of responsible business and provides guidance for organisations of all types, regardless of size or location (PAPR, n.d.). It also distinguishes the following areas of corporate social responsibility:

1. **Organisational governance** – the system through which an organisation makes and implements decisions to achieve its objectives.

2. **Human rights** – due diligence, dealing with situations when human rights might be violated, avoiding complicity/assistance in unlawful activities, handling complaints, discrimination and vulnerable groups, civil, economic, social and cultural rights, fundamental principles and rights at work.

3. **Labour relations** – employment and labour relations, working conditions and social protection, social dialogue, occupational health and safety, human development and training in the workplace.

4. **Environment** – pollution prevention, sustainable use of resources, climate change mitigation and adaptation to climate change, environmental protection, biodiversity and habitat restoration.

5. **Fair market practices** – anti-corruption policies, responsible political engagement, fair competition, promotion of social responsibility in the value chain, respect for property rights.

6. **Consumer relations** – fair marketing, truthful and objective information and fair contractual practices, consumer health and safety, sustainable consumption, consumer service, support and complaints and dispute resolution, data protection and consumer privacy, access to basic services, education and awareness.

7. **Community engagement and community development** – community engagement, education and culture, job creation and skills development, technology development and access, wealth and income creation, health, social investment (ISO 26000, n.d.).

Corporate social responsibility can be applied in a company both externally and internally. External activities will much more easily earn public recognition and will have a strong impact on shaping the company's image in the market; internal CSR mainly concerns treatment of company employees (Jarczyk & Makowski, 2020, p. 17). Based on the external and internal areas of CSR activities of companies, a distinction can be made into the following:

1. **Local community** – activities to support and fund local initiatives, creating new jobs, educating the public, helping local charities.

2. **Environment** – activities in the areas of environmental protection, control of pollution emissions, recycling of waste, use of innovative technologies in pro-

duction, rational use of natural resources and energy, use of raw materials with the least possible negative impact on the environment.

3. **Workplace** – respecting employees' rights, applying health and safety rules, providing employees with equal opportunities for development, training, subsidised medical care, assistance in difficult life situations, creating opportunities for work-life balance.

4. **Market** – respecting human and consumer rights, applying good marketing ethics, providing accurate and truthful information on product labels, controlling the high quality of products (Jarczyk & Makowski, 2020, p. 18).

The Table 1 shows the internal and external forms of corporate social responsibility in actions performed by companies.

Table 1. The internal and external forms of corporate social responsibility in actions performed by companies

External forms of corporate social responsibility	Internal forms of corporate social responsibility
Active participation in the life of the local community.	Social funds for employees.
Sponsorship of local events.	Investing in human capital through training and providing development opportunities for employees.
Pollution reduction.	High workstation standards, application of health and safety rules.
Saving energy.	Subsidised medical care and leisure.
Fair standards of communication and advertising.	Integration of employees and their families, organisation of meetings and company picnics.
High-quality products.	Assistance in difficult life situations.

Source: own compilation based on: (Jarczyk & Makowski, 2020, p. 18).

An enterprise that wants to be recognised by the public as socially responsible should carry out activities in all the above-mentioned areas of CSR. However, the forms and elements of the activities undertaken should be consistent with the company's profile. This will make the company effective in its actions and ensure its credibility in the internal and external environment (Kazojć, 2014).

2. CSR in the garment industry

The clothing sector worldwide is among the infamous top polluters and destroyers of the environment. A lot of water is used in the production of clothes, it is further poisoned by the chemicals used to dye the fabrics, the microfibres created in the production of artificial fabrics are hazardous to human and animal health, and the process of their complete decomposition takes several hundred years (Wiszowata, 2018). For the production of artificial silk, modal and viscose, tree felling is increasing. Intensive grazing of the animals from which wool is obtained leads to soil degradation. The situation of farm animals, which are to meet the demand for natural leather and fur in the clothing market is also tragic. A huge amount of discarded clothing fills up landfills. According to the UN, the garment industry is responsible for more than 10% of the world's carbon dioxide emissions, CO_2 is generated by the production and transport of clothing. Turnover of new collections is an ever-increasing process in clothing shops, prompting customers to replace clothes not yet worn out with new ones. The earth is being flooded by a wave of unnecessary textiles, which is exerting a destructive effect on the climate (Przemysł i Środowisko, 2021).

In addition to its disastrous environmental impact, the fashion industry also has a bad reputation when it comes to the working conditions of those employed in garment production. The fashion sector employs around 40 million people worldwide, a large proportion of whom are women. The fashion industry still has a long way to go when it comes to protecting workers and providing them with decent working conditions (Stowarzyszenie Wolnej Herbaty, 2020). Today, most clothing is produced in Asia, with factories sewing for world-famous brands located in China, Bangladesh and Thailand. The location is no accident – production costs are very low in these countries. This is largely due to the fact that the people employed in Asia to make the garments are not protected by any labour laws (Stowarzyszenie Wolnej Herbaty, 2020). Factory owners place the main emphasis on minimising costs, workers are not provided with decent working conditions, minimum wages or other labour-related privileges. Although the problem of mistreatment of sewing workers in Asia is widely known and loudly criticised, there are also companies in European countries where workers sewing clothes, work in poor conditions for "starvation wages" (Luginbühl & Musiolek, 2014).

The spread and development of the concept of socially responsible business has led apparel companies to integrate pro-social issues into their strategies and operating policies. The apparel industry could not remain indifferent to trends that shape consumer behaviour and are a source of competitive advantage. Companies operating in the market face the challenges of linking sustainability goals to the products they offer, their production processes, their financial performance, the nature of their supply chain, their employment structure and consumer expectations (Rudnicka & Koszewska, 2020).

Apparel companies around the world are focusing their activities mainly on environmental protection when implementing their corporate social responsibility strategy. In addition to individual actions, companies are increasingly expressing their willingness to work together to protect the climate and are signing voluntary declarations expressing environmentally friendly orientations. Such a document is, among others, the Fashion Industry Charter for Climate Action, which was established in 2018, on the initiative of the UN Climate Programme, and sets 16 climate targets. Clothing companies that commit to participate in this initiative are among the global leaders in the fashion industry, with the common goal of fighting for sustainable fashion and doing business in ways that combat climate change (Przemysł i Środowisko, 2021). On the basis of the Fashion Industry Charter for Climate Action, the **Climate Action Playbook** was published in September 2020**,** a kind of guide with guidelines for the fashion industry, designed with a purpose to make it easier for fashion companies to achieve climate neutrality (Oleksyn-Wajda, 2020).

Another joint initiative of the fashion industry is the Fashion Pact, announced at the 2019 G7 Summit. The pact was created under the leadership of the French company Kering, bringing together brands such as Gucci and Saint Laurent, and the French Ministry of the Environment. The document has been signed by some of the most recognisable and luxurious brands and aims to stop climate change, restore biodiversity and reduce the impact of the fashion industry on the oceans (Posełek, 2018).

Clothing companies have recognised the negative environmental impacts of the textile industry and have taken action to prevent them, and have also seen the opportunity to minimise the negative impact by developing a change in consumer habits among their customers. Clothing companies have introduced measures to educate customers on the proper use of clothing so that it retains its qualities longer, and are promoting initiatives to donate unwanted clothing to those in need. Increasingly conscious consumers want to be sure that they are not harming the environment when buying clothes. Clothing companies are launching eco-friendly and even fully or partly recycled clothes, in order to reconcile the desire to own with the feeling of being eco-friendly. Plastic bags into which shopping was packed not so long ago are not available in clothing shops today. Nowadays, the eco-conscious customer is encouraged to buy a recycled paper bag, with the added message that the proceeds from the sale of the bag support environmental protection.

Clothing manufacturers are keen to boast about their efforts in the areas of modernising production, reducing the use of raw materials, introducing new technologies tailored to extend the life cycle of products, precise quantity planning limiting overproduction and considering the market for alternative uses (COE, 2020).

3. Selected good CSR practices in the apparel industry

Companies recognised as leaders in the fashion industry are taking a number of initiatives to make their operations more environmentally responsible. Reputable brands are setting ambitious targets that include climate action and are publicly committing to achieving them within a certain timeframe.

3.1. H&M brand action on climate protection

The Swedish company H&M, which is active in the European and American markets, has committed that, by 2030 at the latest, all their products will be made from recycled or otherwise responsibly sourced raw materials. The company declares that 65% of production is already made from such materials (H&M, n.d.). Since 2010, the Swedish chain has systematically launched collections made from environmentally friendly materials such as organic cotton, linen, hemp, polyester recycled from used PET bottles and a very nature-friendly material called tencel, derived from wood cellulose, which biodegrades in just six weeks after use (Zawrzykraj, 2018). In 2013, H&M launched a huge second-hand clothing collection campaign, which was very popular. Through this campaign, H&M showed itself as a company that promotes recycling and cares about the well-being of the planet, but also encouraged its customers to refresh their wardrobes and exchange their old clothes for new ones from an environmentally friendly collection (La Mode, 2012). In November of the same year, alongside its climate-saving efforts, H&M launched an action that caused quite a stir in fashion industry – the company introduced the Fair Living Wage programme and announced that it would guarantee "fair wages" for 850,000 workers in its 750 garment factories by the end of 2018. "Fair wages", according to H&M's promises, were to be enough for workers to meet their basic living needs. The company declared that it felt a shared responsibility for low wages, the problem of overtime and unsafe working conditions, and the widespread abuse in form of physical, psychological and sexual violence in the factories (Salus, 2018). As part of its Fair Living Wage programme in 2016, H&M highlighted the need to start working on business relationships in the clothing industry, implementing better wage management systems in supplier factories, and introducing workplace dialogue training for workers and executives. H&M implemented such programmes in eight countries producing their goods (Michalak, 2017). Another of H&M's brand actions to protect the environment was the introduction of two brand new materials used in garments in 2014 – vegetable-dyed leather sourced from cows raised for organic meat production and organic silk from silkworms raised on mulberry trees (Avanti 24, 2014). 2017 was a spectacular year for H&M's brand efforts to combat ocean pollution and the problem of litter that goes into them. The company created a collection of clothes made from BIONIC polyester made entirely from plastic trash washed ashore by the seas and oceans. Next year, 2018, H&M used recycled silver from melting down old candlesticks and cutlery to work on yet another collection, and they also introduced ECONYL, a fibre created from 100% recycled old fishing nets and other nylon rubbish poisoning the oceans (Zawrzykraj, 2018). Each year brings new environmental campaigns introduced by the H&M brand:

– **bottle2fashion** – a campaign with Danon Aqua to turn plastic bottles collected in Indonesia into recycled polyester;

– **It's time to share** – a campaign to donate good, no longer used clothes to other people;

– H&M Take Care – posted on the company's website, tricks and tips on how to repair, alter and refresh your favourite clothes to make them last as long as possible.

In 2021, the H&M brand launched Innovation Stories, a new sustainability programme; from now on the company is to be even more natural and eco-friendly. Materials sourced from animal husbandry such as leather or goose down are to be replaced with plant-based alternatives (Sznyt, 2021). H&M is constantly looking for new solutions that are better for the environment, and shows customers that fashion can not only be beautiful, but also responsible.

3.2. CSR strategy of CCC S.A.

CCC S.A. is a Polish company involved in the production and sale of footwear; it is the largest retail company in Central Europe in the sector (CCC. Najnowsze informacje, 2018) Almost from the beginning, it has introduced various corporate social responsibility activities. One of the first activities in that area was to support, since 2000, cycling and volleyball teams, among which were the spectacularly successful ones, but also the ones known only to the local communities (CCC Team, 2022). In 2017, the CCC group published its first non-financial report **"Go for more – towards sustainable development",** which showed the company's social responsibility strategy for 2017-2019. The strategy was based on three sustainable development goals selected out of the seventeen ones defined by the United Nations in 2015: Responsible Consumption, Gender Equality, Climate Action (CCC Group, n.d. a).

In addition to the designated CSR strategy for 2017-2019, the CCC group decided to start cooperation with UNICEF and in 2018 it was the first Polish company to become a global partner of the fund. As part of the partnership, CCC committed to provide UNICEF with donations for three years to improve conditions and save the lives of children around the world (UNICEF, 2018). In 2020, CCC S.A. adopted a new strategy for conducting activities in the area of corporate social responsibility – the **"Sustainable Development Strategy GO.22."** – based on four strategic pillars:

1. Responsible product.
2. Environmental responsibility.
3. Responsibility towards employees.
4. Responsibility towards society (CCC Group, n.d. b).

The CCC company has been a signatory of the **Diversity Charter** since 2019, which imposes obligations to eliminate discrimination in the organisation, promote diversity, apply equal treatment policies, and places particular emphasis on the company's willingness to involve employees in its CSR policy. The CCC Group joined the partnership for the implementation of the **United Nations Sustainable Development Goals** (SDGs) and made an individual commitment, in which it confirms the implementation of specific actions steps that, in their scope, are part of achieving the selected sustainable development goals, relevant to the company's activities. In 2021, CCC was the first Polish company to sign the **Fashion Industry Climate Action Charter** (CCC Group, n.d. c). CCC also encourages its employees to work together for the benefit of local communities, for example through the "**Grant Programme**", which has been running since 2018 – it is a project for CCC employees who are open to helping and supporting those in need. By joining the programme, employees have the opportunity to receive funds to carry out their own volunteering activities (Forum Odpowiedzialnego Biznesu, 2018).

According to the assumptions of the introduced strategies, CCC S.A. aims to counteract climate change, use resources responsibly and reduce greenhouse gas emissions. Effective management of the supply chain and building lasting relationships with partners are also important elements of the implemented policy of corporate social responsibility. The company ensures that it supplies the market with safe and goodquality products. By improving its organisational culture and engaging in dialogue with employees, the company provides itself with a long-term, well-trained workforce that cares about the company's well-being (CCC Experience, 2021).

3.3. Adidas as an example of an environmentally conscious company

The Adidas brand is one of the most recognisable brands among sports footwear manufacturers. In 2014, the company pledged to improve its recycling policy and took radical steps in that direction (Adrenaline.pl, 2018). In 2015, Adidas reached an agreement with Parley for the Oceans, an environmental company that creates projects and develops strategies to protect the oceans. The brands joined forces and created a collection called **adidas x Parley –** made entirely from plastic retrieved from the ocean. The first model of the collection – the Ultra Boost shoes – went on sale in 2016, the collection was available in shops around the world and was very popular. To this day, Adidas still uses recycled materials from Parley in many of its products (Radzki, 2019). Adidas bases its environmental efforts on the **Three Loop Strategy**. The first loop means using recycled materials in production. The second is to develop materials and technologies so that the company's products can be fully recycled and the process should be simple and cheap to complete. The third loop concerns biodegradability, which means that goods with the Adidas logo are to be recycled several times, and when this is no longer possible, they should simply decompose (Sikorski, 2020). The concepts behind the first of the three loops are already being implemented, primarily through the collaboration with Parley for the Oceans mentioned above. Activities in loop two include the launch, in 2019, of the Adidas Futurecraft Loop shoes, which are made entirely from recyclable material. Moreover, Adidas has announced that it already has access to technology to process the worn-out footwear inhouse into new shoes (Wojajczyk, 2019). The implementation of the measures announced in the third loop is apparently problematic for the company – the idea of biodegradable products seems a distant future. The brand does not intend to achieve climate neutrality until 2050 (Sikorski, 2020).

In 2021, the Adidas brand surprised the world with a very original idea – creating mushroom-based leather in collaboration with Bolt Threads, a biotechnology company. The popular Stan Smith sneakers are produced from Mylo, which is the name given to the "mushroom leather". The mushrooms for the material are grown on organic matter and sawdust in vertical farms in the Netherlands. The process of turning the mycelium into a soft flexible material with leather-like properties remains a secret known only to Adidas, and the selling price of the "mushroom" shoes has not been announced yet (Kostyra, 2021). By implementing climate protection measures, the brand is responding to the needs of the modern world and gaining recognition in the eyes of environmental organisations and customers. More and more famous athletes and show business celebrities decide to cooperate with the Adidas brand because of its CSR activities.

3.4. LPP S.A. and its corporate social responsibility activities

LPP S.A. is a Polish clothing company, the owner of five popular brands: Reserved, Cropp, House, Mohito and Sinsay. The company runs a comprehensive business, starting from clothing design, through production, distribution and sales (LPP, n.d. a).

From the beginning, LPP wanted to be perceived as a family business for which people are the most important asset and implemented measures to support local communities. The years 2013-2015 were a time of intensive charitable activities of the LPP company carried out in the regions where the branches of the company's headquarters operate – namely Małopolska and Pomerania. In line with the CSR strategy of the time, the company engaged in cooperation with social organisations counteracting social exclusion. The company's activities included financing holiday trips for the most needy children from Trójmiasto (Tricity) and Kraków, as well as providing financial support to the charges of the Orphan Children's Fund. At the same time, the company's owners noticed that customers pay attention to how the clothes they buy are made (Guzik & Zapart, 2017). Since 2013, LPP S.A. has been an active member of ACCORD – *The Bangladesh Accord on Fire and Building Safety. The* organisation works towards improving working conditions in the garment industry in Bangladesh, and aims, among other things, to implement solutions to ensure fire safety in factories and to train factory workers on their rights and safety (LPP, n.d. b). In 2014, LPP set up special cells for supply chain control, they operate in the Bangladesh office and in the Audit Department at the headquarters in Gdansk. Since their establishment, all suppliers have been bound by the LPP Code of Conduct. This document takes into account the provisions of the conventions of the International Labour Organisation and the Universal Declaration of Human Rights, as well as serves as a commitment to environmental care (LPP, n.d. c). In 2016, LPP reached an agreement with the **Otwarte Klatki** (Open Cages) organisation, pledged to stop using natural fur and joined the international **Fur Free Retailer** initiative**.** In doing so, the company showed its respect for consumers fighting for animal rights (Otwarte Klatki, 2016). Another CSR policy move was to join the **Responsible Business Forum** in 2017, an association which works comprehensively for sustainable development and corporate social responsibility. In the same year, LPP also joined the **Family Business Network Poland**, adopted the LPP MORE sustainability strategy for 2017-2019 and published the first consolidated report on the company's activities (LPP, (n.d. b). **LPP MORE sustainability strategy for 2017-2019** was based on four pillars: MORE SAFE – our product; MORE CARE – our employees; MORE MINDFUL – our environment; MORE ETHICAL – our principles. Simultaneously with the adoption of the LPP More strategy, the company started selling environmentally friendly clothing – **Eco Aware**. Currently, environmentally friendly collections account for almost 30% of all LPP production (Forum Odpowiedzialnego Biznesu, 2022). The following years of LPP's activity saw the continuous implementation of corporate social responsibility measures:

1. The establishment of the LPP Foundation, which is strongly committed to helping the excluded become independent, assisting the disadvantaged, protecting and promoting health, protecting the environment and promoting eco-friendly behaviour (Fundacja LPP, 2020).

2. Joining the Pomeranian Employers organisation and the partnership with the Fundusz Grantowy FIR (FIR Grant Fund) – these institutions supported initiatives contributing to social and economic change in the local environment (LPP, n.d. b).

3. Initiating activities to extend the life cycle of manufactured clothes. Launching a programme to collect used clothes in selected LPP stores, under which the company cooperates with Towarzystwo Pomocy Św. Brata Alberta (St. Brother Albert Aid Society) and donates the collected clothes to people affected by the homelessness crisis (Forum Odpowiedzialnego Biznesu, 2022).

Since 2019, LPP S.A. has been effectively joining forces with international organisations fighting the effects of the climate crisis. The company has joined the world's largest initiative bringing together businesses working for sustainable development – the **United Nations Global Compact** – the organisation operates on the basis of 10 principles established by the UN and grouped into four categories: human rights, labour standards, environmental protection, anti-corruption (Barankiewicz, 2020). In the same year, LPP was the first Polish company to join the **New Plastics Economy Global Commitment** initiative, and is also an active member of the **Polish Plastics Pact.** As a result of these activities, LPP has eliminated plastic packaging for online shipping, replacing it with recycled foil and recycled cardboard boxes; and in stationary stores plastic carrier bags have been replaced with eco-friendly ones (Forum Odpowiedzialnego Biznesu, 2022). LPP S.A. has made a committed to meet 8 of the 17 UN Sustainable Development Goals to be achieved globally by 2030; the selected goals were considered by LPP to be particularly important due to the industry type and the nature of its business (LPP, 2019). With the beginning of 2020 LPP S.A. starts the implementation of a new sustainable development strategy for 2020-2025 – **For People For Our Planet,** which is a response to the climate challenges faced by the fashion industry. The aim of the new strategy is to significantly reduce the company's negative impact on the environment, with actions to be carried out in four areas: product and production, chemical safety, plastic under control, head office buildings and sales network. The activities carried out in the selected areas include:

1. The introduction of a programme that sets out the resource reduction requirements that factories sewing for LPP must meet.
2. LPP's accession in 2020 to the Zero Discharge of Hazardous Chemicals Agreement in 2020**,** the purpose of which is implementation of best sustainable practices for chemical safety throughout the supply chain of the textile, clothing and footwear industry.
3. Receiving RDS or RWS certification for 100% of products containing feathers or wool.
4. Reducing the amount of plastic in packaging, reducing the use of single-use foil for commercial sample packaging, eliminating plastic fillers, using cardboard boxes and other recycled packaging only (LPP, n.d. b).
5. Introducing environmentally friendly standards for the construction, equipment and operation of the head office buildings and retail stores; starting cooperation with a company supplying LPP buildings with energy from renewable

sources (Reserved, n.d.). These objectives are successively being met and are to be achieved by 2025 (LPP, 2020).

Simultaneously, LPP even goes a step further and performs activities that go beyond those outlined in the strategy. In 2021, LPP becomes the first Polish company to start cooperating with **Canopy**, an organisation that has been working to protect endangered forests for more than 20 years (Retail 360, 2021). It also becomes a partner of **Cotton made in Africa**, an initiative launched by the Aid by Trade Foundation actively working to improve the working and living conditions of African cotton farmers (LPP SA, 2022a).

Principles – responsibility, honesty, fairness, mutual respect, respect for human rights – are an important pillars in the management of the company. The company has developed a number of documents and guidelines to act as signposts for employees and contractors, from whom the company requires absolute adherence to the accepted principles. Each of these documents has been published and is easily accessible not only to employees, but also to business partners and customers; such behaviour strengthens the company's transparency and credibility. LPP S.A. provides employees with opportunities for development and promotion, promotes diversity and constantly monitors the level of the gender pay gap. The company also cares about the healthy lifestyle of its employees; at its head office bicycles are available for LPP employees whose professional duties require them to move between different branches of the company. LPP also has a sports team, LPP TEAM, with running, triathlon and cycling sections. The company sponsors its members, enables them to participate in sports competitions and equips them with sportswear (LPP, n.d. c). There is an absolute ban on discrimination and mobbing at LPP S.A. The company operates a system of anonymous reporting of any situations in which these improprieties have occurred. Another important aspect of anti-discrimination is the fact that LPP employs people with disabilities (LPP SA, 2022b). LPP S.A. supports its employees with numerous benefits, the company invests in staff training, also conducts internal recruitment and defines clear career development paths. LPP promotes and appreciates the values of the employee talent development (LPP SA, 2022b). The activity of LPP S.A. is marked by continuous development and transformation into an increasingly sustainable company responding to the needs of the changing market.

4. Conclusions and recommendations

The strategy of corporate social responsibility is based on voluntariness, but nowadays every company should care about the environment in which it operates, as it makes the company's actions more eco-friendly and it gains a lot of positive public recognition. Today, to be socially responsible is something mandatory and quite obvious, which translates into investing in human resources, environmental protection, relations with the company's environment and informing the public about these activities. All this increases the company's competitive advantage and has an impact on its development.

Companies in the clothing industry, due to their reputation as the biggest polluter of the environment, place particular emphasis on implementing measures to save the planet.

The H&M brand and the LPP S.A. company systematically launch collections made from environmentally friendly materials, educate consumers on use of clothes for longer, initiate second-hand clothes collection campaigns and donate the clothes to those in need.

Alongside these efforts, H&M and the Adidas are making spectacular efforts to combat ocean pollution and materials made from recycled plastic rubbish washed ashore are used in their production process.

The Polish companies CCC and LPP place emphasis on combating climate change through responsible use of resources and reduction of greenhouse gas emissions, use of energy from renewable sources, total elimination of plastic. They also carry out extensive charitable activities, provide their employees with very good working conditions and foster positive relations with business partners.

In their corporate social responsibility activities, LPP and the H&M brands have initiated programmes to improve the working conditions of clothing industry workers in Asia. The issue of employing workers and respecting their rights in that region remains the weakest point of the whole corporate social responsibility policy in the clothing business.

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Społeczna odpowiedzialność biznesu na przykładzie wybranych firm odzieżowych

Streszczenie. *Celem artykułu jest przedstawienie działań z zakresu społecznie odpowiedzialnego biznesu prowadzonych przez wybrane firmy branży odzieżowej. W artykule omówiono istotę i obszary działania strategii CSR oraz korzyści płynące z jej realizacji na przykładzie dobrych praktyk* *podejmowanych przez duże przedsiębiorstwa odzieżowe działające na świecie: H&M, CCC S.A., Adidas oraz LPP S.A. Polityka odpowiedzialności społecznej realizowana przez wymienione marki jest wyrazem ich troski o środowisko naturalne, społeczeństwo i przyszłość naszej planety. Prowadzone działania kształtują pozytywny wizerunek firm, co w efekcie może prowadzić do zwiększenia sprzedaży i uzyskania przewagi konkurencyjnej.*

Słowa kluczowe*: społeczna odpowiedzialność biznesu, przemysł odzieżowy, moda odpowiedzialna*

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Sandra Tyrała
WSB University in Poznań (Poland)
Faculty in Chorzów
orcid.org/0000-0002-3700-2355

Agata Orwat
WSB University in Poznań (Poland)
Faculty in Chorzów
orcid.org/0000-0002-5348-9757

Łukasz Makowski
WSB University in Poznań (Poland)
Faculty in Chorzów
orcid.org/0000-0002-1944-642X
email: lukasz.makowski@chorzow.wsb.pl

Trends and sales models in e-commerce: Examples of best practices

Abstract. *E-commerce is an innovative sales model, which represents the way forward for the future of global trade. The article describes current trends in this sector using examples of best practices: the mechanism underlying the Allegro platform, the ASOS sales application, IKEA's hybrid sales model, and e-commerce technologies used by Amazon.*

Keywords: *e-commerce, e-commerce technologies, sales*

1. Introduction

Due to the continuous development of technology and the phenomenon of digital transformation, many market sectors, including trade, are transforming and undergoing a kind of evolution. E-commerce as an innovative sales model is the way forward for the future of global trade. Among other things, it is characterised by greater mobility and flexibility in creating the entire shopping process. The development of e-commerce has been significantly influenced by the change in consumer habits and preferences brought about by the COVID-19 pandemic. Online sales facilitated and still enable today an impersonal form of service, which was an effective solution to the "problem" of closed shopping malls or stationary sales outlets, as well as a form of maintaining social distance.

2. The concept, essence and role of e-commerce

E-commerce (electronic commerce), due to its broad history and the evolution of both the concept and its essence, does not have just one generally accepted definition. The literature refers to e-commerce as the process of making all kinds of transactions, including buying, selling and exchanging goods, services or information via the Internet (Skorupska, 2017, pp. 13-14). Subsequently, e-commerce can be defined as a mechanism that is based on placing an order online and payment and delivery in traditional or electronic form (Wójcik, 2021, p. 5).

In terms of the parties of interest, it is possible to distinguish four types of e-commerce:

– B2C (business-to-consumer) e-commerce – an electronic transaction between a business and a consumer,

– B2B (business-to-business) e-commerce – electronic trading between businesses,

– C2C (consumer-to-consumer) e-commerce – e-commerce with consumers on both sides, in the role of seller and buyer,

– C2B (consumer-to-business) e-commerce – e-commerce between consumer and business (Chaffey, 2016, pp. 64-65).

When discussing e-commerce, it is important to mention the platforms through which transactions can be concluded. The most popular of these are undoubtedly online shops, auction portals and virtual bulletin boards. Online shops are a particularly common solution for B2C sales. Platforms created on the World Wide Web (WWW), thanks to special software, allow the consumer to browse through the offer of a given company, add products to a virtual shopping cart and go through the purchasing process in an unattended form. The C2C sales model, on the other hand, often makes use of auction and advertisement portals such as OLX or Allegro. Users appreciate this form of virtual marketplace because of its continuous development and effort to implement safe shopping methods, for example by introducing buyer protection, different delivery and payment options.

Over the years and considering created market predictions, an upward trend in e-commerce is also visible (Chevalier, 2022). When looking into the situation of e-commerce in Poland, it is worth taking into account the increasing number of people making purchases online every year. In 2021, 77% of Polish internet users bought online (Gemius, 2021), compared to 73% in 2020 (Gemius, 2020) and 62% in 2019 (Gemius, 2019). Numerous studies conducted in recent years by statistical offices, independent institutions or companies suggest that when we talk about the importance of e-commerce in the economy, we mean its increasing importance and scale in global terms.

The COVID-19 pandemic had a big impact on the growth and increased share of online sales in 2020; it generated the global interest in online shopping due to government-imposed restrictions, including lockdowns, the consequence of which was a temporary inability to do so in the traditional form. Many companies have moved their operations to the digital space, enhancing the consumer experience and creating an environment for themselves to continue doing business by minimising the risk of corporate redundancies by providing the opportunity to work remotely.

3. Trends in e-commerce

Acquiring customers, building a lasting relationship and retaining them, requires a high degree of flexibility in adapting to changing market conditions and following emerging trends. E-commerce makes it possible to personalise a brand's communication with greater precision and to reach those who, due to a strong sense of their individuality – as a person and as a consumer – are precisely looking for a "tailor-made" brand. It is therefore worth pointing out universal, global trends that have worked and are working on a large scale in the online sales model.

One of the key trends is the idea of sustainable development, which aims to find a balance between economic growth and care for the environment (Mierzejewska, 2015, p. 5). Increasing consumer awareness of the impact of business activity on human living conditions has led to the emergence of the term corporate social responsibility (CSR). This strategy is based on leaning towards values that are important from an ethical perspective for market participants. The concept implies taking responsibility for the actions taken by companies whose interests affect society itself and have an impact on the condition of the environment (Janeczek, 2016, pp. 7-9). The idea of sustainability resonates in the media, consumer communication, but also in brand dialogue. According to a survey conducted by the Pew Research Center, as many as 77% of Generation Z in the United States say that addressing climate change is a major issue for them, including 37% who say it is the most important issue of all (Pew Research Center, 2021). This data shows that sustainability issues are an important part of their lives, which also translates into putting environmental focus on their own and others' choices – including the decisions concerning brands of which they are current or potential customers.

The implementation of multiple e-payment options can also be considered a trend. It is important to provide various forms and models of payment to allow customers to find solutions that suit them best. Quick online transfers, payment in instalments or even postponement of payment are nowadays elements of competitive advantage not only against traditional trade, but also determine the choice of a particular e-shop by consumers. The aforementioned generation Y and Z, characterised by their openness to new technologies and their desire for innovative, fast and simple means of payment, facilitates creation of more and more unconventional methods of payment. In view of the increasing share of mobile sales among econsumers, it is important to provide mobile payment methods such as Google Pay or Blik – a mobile payment product developed by Polish Payment Standard company (Kiełacz, 2021, pp. 458-459).

When discussing e-commerce trends, one cannot forget about the essence of CX (Customer Experience), i.e. all the experiences of the user, who is also a customer of the brand, before, during and after the shopping process, across all channels and touchpoints (Dziegieć, 2016, pp. 268-269). CX is the response to the needs of Y and Z generation members, i.e. customers who are aware, hungry for information and self-reliant along their purchasing paths. They value convenience of use, decision-making and influence over almost every element of their interaction with a brand; the fact that a product meets their need is just not enough for them. At this point, it is worth mentioning the concept of the pro-consumer, created by Alvin Toffler – which was coined as a combination two words – producer and consumer and which directly illustrates the characteristics of generation Y (Blazevich, 2021, pp. 21-22). Generation Z, on the other hand, is enriched with strong needs and desires, centred around the experience of the purchasing process and the sense of authenticity of the brand they choose. Knowing the characteristics of these two largest stakeholders in the e-commerce market, it is important to ensure that in the process, their positive experiences are maximised and the amount of negative ones successively reduced. Taking the Customer Experience approach into account is a trend that should be incorporated into brand and business development strategy if you want to be at the forefront of the race for customers. It is worth starting by getting to know the customer thoroughly, identifying all the points of contact, creating a customer journey map, all with the idea in mind that the journey should be light and pleasant – so that only positive experiences are recorded in the customer's memory and it all stays there for a long time (Wisłocka, 2021, pp. 408-409).

Increasingly, e-businesses are beginning to pay much more attention to automation in its broadest sense, which makes it possible to streamline almost every online process. Automation can be used to support marketing actions and the sales process and fill in the lead gap, i.e. the space between the advertising action that generated the lead (potential customer contact data) and the expected transaction. Modern customers are less susceptible to advertising content which, as it seems, is no longer able to influence them strongly enough to lead directly to a sale. Advertising measures allow them to get to know a company, to build awareness, while they need time to thoroughly verify it and prepare for a purchase. It is worth mentioning now the concept of lead nurturing – that is, the process of preparing a potential customer to make a purchase, often referred to as the nurturing and maturing stage. The way to handle this part of the sales funnel, is to send informative and educational messages that will interest the consumer. Marketing automation, in the process of lead nurturing, can be used to guide the lead along the sales funnel and lead to a conversion, maintain the relationship and contact with the customer or influence how some specific and desired information about the company is presented to the customer. Automation facilitates a kind of navigation of the consumer in the purchase funnel. Starting from the stage of an unconscious need to the purchase of a specific product. Such a scheme, allows the consumer to be effectively prepared for purchase, without overwhelming them by the amount of information and applying strictly sales messages, thus leading to a win-win situation.

4. Selected e-commerce good practices

With reference to the sustainability trend, you should bring into focus green logistics. Caring for the environment, production and transport procedures can and will soon become the main factors affecting the modern e-consumer's choice of brand. Global aspects that lie in the area of concern for generation Y and Z include reducing carbon emissions, increasing the use of renewable energy sources, recycling or, above all, creating products from better and fewer materials. One of the good practices feasible for a company is to use sustainable packaging. This packaging can be either single-use and recyclable or reusable. In Mirosław Ciesielski's report *E-commerce and Fintechs. A system of interconnected vessels*, it was shown that people are willing to order from online shops much more often if the product packaging is ecological and made of renewable materials (Ciesielski, 2020, p. 20). It is important to remember that every form of consumption creates waste, still it is crucial to create packaging that protects the product, for example with a cardboard filler to stabilise it, thus fulfilling its primary function while not contributing to a negative environmental impact.

It is also a good solution in e-commerce to introduce the possibility of purchasing by instalments. This type of payment method is becoming increasingly popular among e-consumers. It contributes to increased value of the shopping cart and, in addition, it makes customers purchase goods more frequently. By creating an instalment plan that is convenient for consumers, we make goods or services affordable for them at a bargain price, even if they had not previously had any purchasing plans. Instalment purchase puts less of a burden on the consumer's wallet each time, so it is an increasingly used convenient form of payment. The introduction of this solution in an e-shop does not usually involve additional costs for the retailer. It is also worth considering introducing the deferred payment option, pioneered by the Swedish fintech (financial technology – in this context, it is a company providing financial services via the Internet) Klarna, and offered in Poland today by PayU or by the fintech PaypPo. It is based on the buy now – pay later model. According to data collected by Fintek.pl, up to 400,000 Polish consumers follow such a shopping pattern, while forecasts suggest that this still fledgling market in Poland has high potential for growth (Tomaszewski, 2020). This form of payment has a direct impact on building customer loyalty, as more than half of the customers who used this solution once, return to the shop that offered it. Moreover, when young consumers can postpone their payments or spread them into instalments, they are more likely to complete their purchases and thus contribute to minimising the common phenomenon in the e-commerce sector, known as shopping cart abandonment (PRNews, 2020).

Bearing in mind how every element of a shop's furnishings or its development influences the customer's experience of the purchasing process, the same (if not even greater) care should be taken of it in any e-store. E-merchandising is nothing but an element of the Customer Experience, focusing on designing the usability of the website, refining its intuitiveness, but also creating the concept of product presentation, communication or general messages influencing the customer's motivation to purchase. A fine-tuned e-merchandising strategy makes it possible to create a kind of comfort zone on a company's website or in social media, which in turn, positively affects the customer experience. Through the way the products are displayed, the amount of information available and important from the customer's perspective, the arrangement of elements on the website, the ease of finding one's way around, the company is able to evoke in the customer the need to buy. The following ways of presenting a product are common in e-commerce: photos, videos, 3d presentations, descriptions and recommendations. Equally important from the consumer's perspective are the first few photos showing the product, the possibility to add an item to their watchlist, its name, price, highlighted availability of colours or configurations. In addition to the product, it is worth focusing on appropriately designed banners or other forms of content highlighting, including navigation banners, hints and shopping cart banners; for example, for up-selling, a place for social proof (a section: others have bought, bestseller) (Dziegieć, 2016, pp. 277-279). All this influences the purchasing decisions of the modern consumer, considering the fact that the online space offers limited options to influence all the customer's senses. Consistency of communication, content that is aesthetically pleasing for the recipient, navigation through the process and answering any customer questions that arise, even before they are asked, are nowadays an essential factor in gaining the customer's attention and trust, and thus, through a corresponding increase in conversion and consumer return rates, determines the success of the e-store. Therefore it is worthwhile to invest in customer insight and development, as up to 86% of shoppers are willing to pay more for a better Customer Experience (Kulbytė, 2022).

In today's world, we often deal with customers who want more than ever to be treated individually. In order to meet their requirements, it is first necessary to know them well; to know why they are interested in a particular product, to know their preferences regarding the purchase items as well as the process itself, but also to be aware of their concerns – not only as consumers but also as individuals. With this knowledge, the company is able to create a lasting, personal relationship with customers, based on their wants and needs. Personalisation is a huge stimulant for shopping motivation, which gives the feeling of receiving a "just for me" offer. It is very good practice to personalise email communications, for example with newsletters. Each message sent responds to a specific need of the consumer, relates to the history of their behaviour on the company's website or corresponds to their purchasing choices, and all of this is possible because of online activity tracking systems and marketing automation. Consumer data analysis can help to make content better tailored to customer needs and generate value for the customer, in the right place and at the right time through the right channels. There are several forms of e-mail marketing. Newsletter – an informative message, usually with non-sales content, providing additional value to the recipient. Newsletter-catalogue – referred to as an electronic form of a news-sheet, sales-oriented, presenting a store's product range, including, for example, special offers, containing products of interest to the consumer. Mailing – also used for sales purposes. Its greatest advantage is that messages can be sent not only to e-mail addresses from our own database, but also using the services of external database providers and sending messages to a specific group of recipients whose data we do not have. A followup message (a reference to something) in the form of an autoresponder – used to trigger a desired action in the consumer, such as providing feedback after a purchase. The trigger for an autoresponder can be the time that has elapsed since a particular event, in the case of the example mentioned above – the number of days since the purchase (Sala, 2016, pp. 183-187). In the time of intense competition that exists in the digital world, personalisation is an effective arsenal in the battle for customers, so it is worth using it if a company's goal is not only customer acquisition, but customer loyalty – personalisation is a distinguishing feature that will strengthen the relationship.

When mentioning good practices in e-commerce, it is worth looking at how they are used by global companies operating in this area.

5. The e-commerce mechanism of the Allegro platform

Allegro is an auction portal that was initially used for so-called "garage sales", i.e. single transactions between individual customers on an auction basis. The service grew fast in popularity due to the continuous development of the platform, but also because some unconventional ideas were implemented at its very beginning. One of them, which can certainly be regarded as the spark of success, was the signing of an agreement with the Onet.pl web service to promote Allegro auctions there. Today, Allegro is a giant among shopping platforms, with 22 million customers using its services each month and 135,000 sellers placing their offers (Allegro, n.d. a).

To understand the success of the brand, one should look at the entire mechanism which is the foundation of the Allegro platform. The customer has been at the heart of the portal from the very beginning and the **Buyer Protection Programme** has been implemented as a solution to meet customer needs. Its introduction in 2004 led to increased transaction security and provided a guarantee of fulfilment of contractual obligations between the seller and the consumer.

Another good example is **Monety Allegro**, Allegro's loyalty system, in which buyers collect points for concluded transactions, and collected points can later be used as a form of payment within the platform. It is worthwhile to mention the Allegro **Smart!** programme, which, among other things, gives the customer an opportunity to save on delivery costs. Paying a subscription fee of PLN 49 for annual access to the Allegro Smart service or PLN 10.99 as a monthly payment (Allegro, n.d. b), any user, making a purchase for a minimum of PLN 40 in a specified store, is provided with a free delivery service by courier or direct delivery to Allegro One Box machines, parcel machines and pick-up points, as well as can return the ordered goods free-of-charge. According to the Gemius 2020 report, low delivery costs are one of the key factors in choosing an online store by a customer to make a purchase (Gemius, 2020). Data presented by Allegro shows that to date, the Allegro Smart! programme has helped the platform's customers to save almost PLN 4 billion in free returns and deliveries, and this, combined with some additional benefits of programme participation, such as pre-ordering or making credit purchases with zero interest, has contributed to the increase in number of users of the service and increased their willingness to use it.

It is also worth looking into the **Allegro Pay** service; it provides users with a solution to spread their payments in instalments or postpone them for up to 30 days (Allegro, n.d. c). Thus, the service allows customers to take advantage of the buy now – pay later option, which is highly valued among consumers nowadays.

An important advantage from the point of view of the shopping experience is the **personalisation of communication** and its automation. Every registered Allegro user who has agreed to receive marketing content receives emails with personalised content from the platform. Among other things, Allegro uses email marketing to reduce the occurrence of the so-called cart abandonment. When there are unpaid products in the shopping cart and the user leaves the platform or closes the application, Allegro sends a message to the user's e-mail inbox, which addresses the recipient by the name provided during account registration and contains thumbnail photos of the products from the auction and a button, after click-ing on which the customer is redirected to a page where they can complete their order and pay for it.

Product suggestions of potential interest to customers are yet another example of the use of personalised communication with users and its automation on the Allegro platform. Allegro's algorithms are able to process data concerning the user's choices at a certain time, their shopping preferences or even products they have previously searched for, and thus make another list of offers attractive to the recipient of the message.

Worth examining are also the specific measures taken by Allegro in the above-mentioned areas during the COVID-19 pandemic. One of them was the introduction of the “Smart! na Start” [Smart at the Start] offer, making it possible to have five free deliveries as part of the offer (Allegro, 2022, p. 51). According to Allegro's report; those who chose to take part in the free promotion at that time, subsequently decided to continue with a paid subscription in the programme later. The introduction of the promotional offer was an important factor while fighting for customers at a time when online sales were basically the only possible and safe way to purchase goods comprehensively.

Allegro also used the pandemic period to encourage much older people to shop online. Those previously unaccustomed or even unaware of the possibility of shopping in a different form than the traditional one, had the opportunity to use the “Allegro Helpline for Senior Citizens” created specifically for this purpose, with a task to help them to go through the entire shopping process, from setting up an account stage to making payments. Thus, through the effective implementation of measures aimed at creating a safe space for the elderly and attempting to eliminate in their minds the limitations and uncertainties brought about by the Internet; Allegro has blazed these trails and opened up the elderly to new opportunities related to the digitalisation of shopping process, thus earning the trust of this age group for its shopping platform.

6. Asos sales app

Founded in 2000, Asos is an online sales platform whose founders began their ebusiness by offering customers lower-priced products advertised on television. Today it operates as a fashion retailer with range including clothing items from various independent brands. E-commerce Asos directs its marketing content as well as all communication to their largest customer segment represented by Generation Z members. This generation is the largest group of customers in the entire e-commerce market, so creating a mobile app and designing the entire sales strategy with them in mind is an integral part of developing a competitive edge to win e-customers over.

The Asos sales app seems to be a good example of transferring almost all the functionalities that the modern consumer expects from a simple and enjoyable shopping experience. **The ability to filter products** by brand, size or type of garment, **to sort offers according to** figure type or even the company's responsibility to the sustainability trend – all this makes it possible to browse through a wide range of products limited to those that meet the consumer's expectations in various aspects, thus reducing the time spent on finding the perfect one.

When discussing beliefs shared by the platform's customers, one cannot leave out the concept of inclusivity, which is constantly communicated in Asos' promotional materials, in the content available on the website or even in the direct presentation of products. The models, who display a given product on the website and in the brand's mobile app, are people who deviate from the commonly accepted canons of beauty; this sends a clear message that fashion is accessible to all – no matter who you are or what you look like. Additionally, Asos establishes cooperation with people with disabilities in its promotional campaigns, thus drawing a lot of attention to the problem of designing clothes that are not adapted to people with illnesses and special needs.

Referring further to the way of presenting products beyond the purely ideological aspects, it is worth looking at the method of **e-merchandising** in the Asos app. Some of the products are also shown in video format, allowing the potential customer to see how the item of purchase looks on people of different body types or, for example, check how garments fit and behave during movement. Visualising the product in a more real and physical form is a solution that significantly facilitates the consumer's purchasing decision. The inclusion of a ratings section under a specific offer is a practice that is equally closely linked to a more authentic representation of a product. When a buyer decides to express an opinion on a purchased item, it goes into a dedicated section. Ratings submitted by users of the Asos sales app can include not only a description of their impressions and observations about the purchase, but also photos of them wearing bought products, information on their size fit or a subjective assessment of the fabric quality.

The use of artificial intelligence (AI) is an important factor improving Customer Experience in the purchasing process done through the sales app. Using the Asos mobile app, it is possible to search by an image uploaded to the system while looking for similar or identical products. The entire process is based on the use of so-called product attributes (features), which are extracted from images using convolutional neural networks. The combined attributes allow products to be classified and thus, after analysing the image; point to their counterparts. The use of artificial intelligence and machine learning seems to be a priority for the company in their effort to improve the shopping experience of app users.

In the context of machine learning and data processing, the use of algorithms to create so-called purchase recommendations should not be underestimated. The suggestions are based on the system processing of information about the customer's interactions with different products, frequency in their purchases, and then classifying them as similar. In this way, it is possible to detect a certain correlation between different products and qualify them as interconnected and compatible; this is how recommendations are created, and they are likely to be the ones which will appeal to a user interested in one of the recommended products.

Asos' e-commerce innovation is based on a consistently executed sales strategy and technological development. Taking the right action and displaying values in accord with the brand's mission and vision translates into high consumer loyalty to the brand. Tailoring almost every action to the needs of users, as well as quick and understanding contact with customer service via social media and *Live Chats*, undoubtedly makes going through the entire purchasing process easier and faster. Transparency and truthfulness that generation Z so particularly values in the context of their decisions and choices are also the two hallmarks responsible for the success of the brand and its sales app. An important role in the choice of this platform as a shopping site is the strong emphasis placed on responsible action by Asos and its FWI (Fashion with Integrity) programme which follows the policy of using recycled or so-called sustainably grown materials for packaging or production of clothes.

The key to gaining a competitive advantage and avoiding the crippling effects of the pandemic was to expand the product range and take over a few well-known brands, especially in the UK market, such as TopShop. Moreover, new delivery and payment options have been added, such as the Buy now – pay later (BNPL*)* facility. A lot of focus was placed on developing the customer's shopping experience by investing in data infrastructure, personalisation based on machine learning and improving customer service. Thus, in 2021, Asos managed to achieve a 22% increase in total sales and a 13% year-on-year increase in its active customer base (ASOS, 2021, p. 6).

7. IKEA's hybrid sales model

The Dutch company IKEA initially offered mail order of catalogue goods, a few years later the first stationary furniture store was established, followed by the launch of a website. Since 2008, the company has remained one of the largest furniture retailers in the world. The company's current sales model combines traditional and digital trade. The restrictions of the COVID-19 pandemic had a significant impact on the introduction of the change. An additional order-and-collect service at pick-up points was implemented for customers to minimise the risk of face-to-face contacts.

A free IKEA mobile app has been made available for users of Android or iOS devices to make shopping easier, create a shopping list that the user can return to later, check product availability and track orders. The use of **an omnichannel strategy** ensures that logged-in users can access the created shopping cart on any device. The app features inspirations showcasing functional and stylish interior designs for every budget. As the statistics show, the app attracts more users of the younger generation, who are more likely to shop online. The mobile version of the IKEA Family card provides club members with access to special discounts, discount codes and purchase history. The introduction of the IKEA app has consequently helped to increase the share of online sales to 29% globally. To date, the app has been downloaded more than 10 million times and has earned an average 4.8 star rating based on users' reviews.

Innovative ***augmented reality*** technology has been implemented in the free IKEA Place app available for iOS and selected Android models. The technology combines a picture of physical reality with a three-dimensional virtual image having the true-size dimensions of products such as an armchair, a table or a bookcase, and its precision allows one to see the structure of textiles and the way light will fall on a piece of furnishing. The user can change the interior style, colours, arrangement and then save the visualisation image or immediately make a purchase on the IKEA website. In addition, the app has a *visual search* option that allows the user to find items in the IKEA database that are similar to those already owned by the user.

In order to increase sales, the IKEA online shop has used and continues to use cross-selling, which involves offering complementary goods to the main product or related goods. For example, by adding a chest of drawers to the shopping cart, a suggestion of related products, the customer might not have been aware of, automatically pops up.

Environmental **protection** is an important matter for the company, which is why the Circular Hub Online service offering products at a reduced price has been introduced. The goods offered within this service have been on display or have some minor defects that do not prevent them from normal use and sometimes they are the last pieces of a selected range. On the website, the customer selects the nearest stationary shop, reads a description and looks at a photo of the product, then makes a reservation, which lasts 24 hours, and finally goes to the shop to collect and complete the transaction.

IKEA is recognised as a pioneer in the implementation of the global **sustainability strategy**: "People & Planet Positive". Currently, the company has six wind farms in Poland, generating around 394 GWh of energy, which satisfies the company's entire demand in the country. Over the past few years, IKEA has phased out disposable plastic products, created numerous campaigns and practical guides on sustainable consumption, pursuing its strategic goal of transforming the company into a circular, climate-friendly business.

The biggest impact on the digital transformation of the business came when the restrictions caused by the coronavirus outbreak kept consumers at home. The business moved entirely online and went from 7% revenue in the ongoing crisis to almost 50% of the budget planned for the entire period, all happened due to creativity and action that was taken quickly and in an out-of-the-box manner. Despite the challenges related to the uncertainty caused by the pandemic, the company recorded a 9% increase in sales between 2020 and 2021. In times of uncertainty, protecting employees, business, community and maintaining stability proved to be the main challenges the company faced. The pandemic demonstrated the high level of competence of the crisis management department, as the company successfully managed to reorganise its operations in a very short time and transformed from a traditional trade to an ecommerce model, using innovation.

8. E-commerce technologies used by Amazon.com

Amazon.com made its debut in 1995 as an online bookstore, but quickly expanded its product range to include white goods, DVDs, furniture and much more, thus, becoming an ecommerce leader serving customers worldwide. The company owes its success to careful analysis of market trends, planning and execution of its development strategy and development of its own technological innovations. In 2021, the amazon.pl website was made available to Polish users. The platform can be accessed directly through the website and mobile application.

Amazon has pioneered a number of innovations to support the growth of e-commerce, including popularising free shipping and returns, which has encouraged sceptical shoppers to buy online, and introducing customer reviews, which helps shoppers to decide what to buy. One of the company's biggest innovations has been the introduction of the one-click purchase option, which involves setting the default payment method and delivery address once this information has been entered for the first time; and from that point on, every following order is placed quickly and easily.

Amazon, aiming to attain the status of one of the most customer-oriented companies, provides their customers with tools to check the status of their order, make a quick return or exchange products. In addition, consumers can take advantage of the annual Amazon Prime **loyalty programme**, which guarantees free and fast delivery of unlimited number of products, without the requirement of reaching a minimum amount. Delivery to the selected pick-up point, parcel machine or straight to the customer's home, takes place the next day or in some cases, goods are delivered on the day of placing the order. An additional advantage of Amazon Prime over membership schemes offered by competitors is access to unlimited entertainment in the form of popular films and series, TV shows and free computer games. Amazon Prime also grants access to the best deals all year round and the deals connected with the annual shopping holiday known as Prime Day (Amazon, n.d.). Professionally designed, easy to understand and cost-effective loyalty programmes develop a habit and turn customers into returning buyers.

It is important to note that they were also the first to introduce **personalised recommendations** on their online store website using an artificial intelligence algorithm and *machine learning,* which enables them to accurately analyse and predict consumers' shopping preferences and helps customers to find products and persuade them to make a purchase. Recommendations are based on users' past interactions, their purchases and ratings. The use of personalised recommendations is a factor that improves the user experience. From a business perspective, the use of personalisation increases the number of page views, maintains engagement, improves click-through rates and reduces bounce rates. The proprietary Amazon Personalize tool is used to develop recommendation solutions; it automatically makes data analysis, selects algorithms, chooses and optimises a model that generates recommendations in real time. According to its annual revenue reports, the company has seen a steady increase in sales since 2004, between 2020 and 2021 this was an increase of 21% (Statista Research Department, 2022). The company's continuously developed recommendation system integrated into the customer's purchasing process, which accounts for a considerable proportion of sales, is a significant contributor to such high sales figures.

In order to ensure the best possible user experience with the platform and to facilitate a smooth shopping process, the platform draws on the expertise of ***User Experience*** (UX) and ***User Interface*** (UI) specialists. The UX used by Amazon includes the following facilities: the aforementioned recommendations of similar products, easy navigation within the application and search for products, a drop-down menu that, unlike other online shops, has a description for each section, which helps to streamline the user's selection. The UI is the part of the user experience that concerns the creation of interfaces focused on appearance, styles, colour selection and visual elements; in general it is aimed at shaping the layout and designing an easy navigation path. By design, the interface is simple and so the application is easy to use. Other features used in the user experience path include scanning a code or photo to find products, voice search with the introduction of an Echo Dot device which has a built-in voice assistant, a developed customer service procedure and prompt answers to customer questions (Pal, 2020).

In 2007, the company launched its own digital wallet, **Amazon Pay,** which allows you to complete a purchase quickly using your Amazon account without having to enter your personal details and shipping address for the order. UX and

UI designers have gone to great lengths in developing the wallet so that it can be used just like other mobile payment apps (Arcoya, 2021).

In the face of growing volatility due to the pandemic, the company sought to apply innovative solutions that supported customers while encouraging service use. Amazon prioritised goods needed for daily living: food, personal care products, health products and merchandise and accessories needed for remote work from home. At the same time, sellers' offers were verified to ensure that no one artificially raised prices on basic need products, e.g. face masks. Moreover, Amazon created a separate section for groceries called Amazon Pantry, delivering common consumer goods to the customer's doorstep, and the online e-commerce store also became an online grocery store (Amazon, 2020).

9. Conclusions and observations

Following e-business trends that prove to appeal to its consumers is an important part of an e-commerce company's development strategy. When starting out in e-commerce, it is worth looking at what other market players have done and analyse what works and attracts users, and what should be avoided. Good practices that develop a habit and turn customers into returning buyers, such as loyalty programmes or personalised recommendations, have a positive impact on the shopping experience of consumers and strengthen their loyalty to the retailer. An attention-grabbing platform that is, at the same time, not complicated to use further streamlines the purchasing process. The problem of inability of making a physical contact with the product is resolved by using innovative technologies such as augmented reality, which combines an image of the real world object with a three-dimensional virtual image; the customer, supported with the visualisation, becomes attached to the thought of owning the product and decides to complete the purchase more quickly.

Undoubtedly, e-commerce is a part of the market that grew rapidly during the COVID-19 pandemic and gained many new followers in a short period of time. The vast majority of consumers who have benefited from online shopping continue to follow this shopping trend. The extra assistance provided to senior citizens by Allegro has opened the door to new opportunities for them and now, not only the younger generation will buy online, but also some senior citizens will be among them. During the time of social isolation, e-commerce platforms also evolved into online grocery stores, as such were the demands of that time. This confirms the considerable resilience of this model to risk, as it is possible to modify operations efficiently depending on the risks involved.

It is important to remember that e-commerce is not the ideal form of commerce for all industries, but due to the dynamic growth of this market and the development of shopping trends and preferences, it is worth considering starting your business online, as the Internet is already heading towards becoming a leading sales channel and not just an alternative to its traditional form.

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Trendy i modele sprzedaży w handlu internetowym na wybranych przykładach

Streszczenie. *Handel internetowy to innowacyjny model sprzedaży, który stanowi przyszłościowy kierunek rozwoju w światowym handlu. W artykule opisano aktualne trendy w tej dziedzinie na przykładzie wybranych dobrych praktyk. Opisano mechanizm funkcjonowania platformy Allegro, aplikację sprzedażową ASOS, hybrydowy model sprzedaży firmy IKEA, a także technologie wykorzystane przez platformę Amazon.*

Słowa kluczowe*: e-commerce, technologie e-commerce, sprzedaż, handel internetowy*

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Aleksandra Sówka
WSB University in Poznań (Poland)
Faculty in Chorzów
orcid.org/0000-0001-5028-9031
email: 4leksandrasowka@gmail.com

Transfer pricing and local file documentation from the perspective of tax law

Abstract. *Transfer pricing is an important issue for related companies and their accounting. Capital groups use transfer pricing to share revenue or as a form of control. However, tax authorities have recognised the risk of related companies using transfer pricing for tax avoidance. Therefore, the topic of transfer pricing is inextricably linked to the Arm's Length Principle and the market value of transactions as such. To counteract possible tax avoidance, rules have been established to control transactions that may lead to such abuse, both domestically and internationally. The objective of the case study described in the article is to demonstrate that transactions between affiliated entities, and more specifically the sale of programming services by ABC PL to its parent company was made according to the Arm's Length Principle. The transfer pricing applied in the transactions made in 2020 was analysed by accounting for applicable regulations, including changes introduced in 2019 by the amendment of the Corporate Income Tax Act.*

Keywords: *transfer pricing, corporate tax, related parties, market price, comparability analysis, arm's length principle, transfer pricing analysis*

1. Introduction

An important issue for related companies and their accounting is transfer pricing, which performs certain functions in a capital group such as the income distribution function and the control function. However, along with the opportunities provided by transfer pricing for capital groups, tax authorities have recognized in it the risk of tax avoidance by related parties. Therefore, the topic of transfer pricing is inextricably linked to the principle of market price and the concept of marketability of transactions as such. With the emergence of the possibility of tax avoidance, there have also emerged rules for the control of transactions that can lead to such abuses both domestically and internationally.

The purpose of this article is to introduce the issue of transfer pricing, which is a multi-faceted and individual issue for each company and even a single transaction. Transfer pricing requires knowledge not only of the law, but also the ability to look at the transaction under study in a broader context, taking into account all possible factors that may affect its terms. The realization of this goal in this work is achieved by presenting the transfer pricing analysis for the transaction of the provision of programming services by a daughter company to its parent company and establishing the market conditions to which the results on the examined transaction are compared.

2. The assumption of transfer pricing and its regulation

2.1. Concept, functions and types of transfer pricing

The concept of transfer pricing first appeared in the context of econometric analysis, or more precisely, it was used by Jack Hirshleifer in the 1960s. Transfer prices were to be used in a model to determine the equilibrium point between the marginal cost of selling a branch and the marginal gross profit of acquiring it (Wołosz, 2013, pp. 303-313). Initially, transfer prices were identified with the individual domestic branches of a given company. They indicated the price of goods and services between branches and were mainly used for management accounting. Through globalisation, on the other hand, they became what we associate them with today – related parties in the international market (Fałkowski & Lewandowski, 2017, p. 12). It is globalisation within capital markets that has resulted in the emergence of multi-entity multinationals, which are often interconnected not only in terms of capital but also in terms of organisation (Mioduchowska-Jaroszewicz, 2011, p. 154).

The international consensus on transfer pricing is the 1995 Organisation for Economic Co-operation and Development (OECD) Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (hereinafter: OECD Guidelines). The OECD defines transfer prices as the prices charged by companies for goods, services or intangible assets from subsidiaries or other related companies at which the company transfers goods and intangible assets or provides services to related companies (Wyciślok, 2014). It is worth noting that the OECD Guidelines are the international basis for taxpayers and tax institutions in transfer pricing valuation and documentation (Litwińczuk, 2017, p. 427).

Within the European Union, the EU Joint Transfer Pricing Forum was also set up to find practical solutions to problems arising from the application of the arm's length principle, particularly within the EU. It defines the concept of transfer pricing as the prices at which a company sells physical goods and intangible goods to, or provides services to, its associated enterprises (*Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on the EU Joint Transfer Pricing Forum in the period April 2009 to June 2010*). The communications issued by the EU Joint Transfer Pricing Forum refer to the OECD Guidelines, which the environment takes as overriding.

As a result of Poland's accession to the OECD in 1996, transfer pricing regulations in Poland had to be adapted to the OECD requirements. This was done through a modification of Article 11 of the Corporate Income Tax Act (hereinafter: CIT Act), which came into force on 1 January 1997. The modification introduced definitions of relationships and possible methods of estimating income of related parties. It also introduced a statutory delegation to create a regulation of the Minister of Finance to develop a procedure for estimating income based on the OECD Guidelines.

Currently, following the amendment of the Corporate Income Tax Act in 2019, we define transfer pricing as the financial result of the terms and conditions established or imposed as a result of existing relationships, including the price, remuneration, financial result or financial ratio (CIT Act, art. 11a 1(1)). Transfer pricing is important for state tax institutions, but the Polish Tax Ordinance Act does not define transfer pricing.

In addition to the above definitions of transfer prices proposed by legal acts or documents published by international organisations, in the literature we can find transfer prices defined as "the prices set by multinational corporations in so-called intracorporate exchanges i.e. in export-import transactions between subsidiaries and their parent company" (Najlepszy, 2012, p. 284) or "the price set by a selling plant, department or subsidiary of a multinational enterprise for a product or service supplied to a plant, department or subsidiary of the same enterprise" (Mika, 2020, p. 3).

Thus characterised, transfer prices perform certain functions. First and foremost, they perform an income allocation function within capital groups. Transfer prices can be used to allocate income of individual group entities among themselves affecting the profit of the group as a whole. This leads to the specification of a separate tax optimisation function, which consists of raising income in related parties domiciled in a country with a relatively low-income tax rate or increasing costs to reduce the gross financial result, thus lowering income tax in countries with a high-income tax rate. It is worth mentioning, that transfer pricing does not affect the global profit earned by related companies (Schederwald & Misey, 2015, p. 117). When related parties incur above-average costs or receive above-average revenues from an activity due to the distribution of the processes that make up the activity from which they derive revenues, transfer prices may have a redistributive function to appropriately allocate the costs incurred to the revenues received. In addition, transfer prices can perform a control function by being able to compare the efficiency of a group entity with planned standards and norms. This makes it possible to control the level of costs incurred by related parties. Transactions between unrelated parties look quite different; due to the conflicting interests of each party, they seek through negotiations to establish terms that are an acceptable compromise for both parties (Felis & Szlęzak-Matusewicz, 2014, p. 283). This type of transaction cannot be attributed to the above-mentioned functions, as the third perspective which is that of the group as a whole does not emerge.

Types of transfer pricing (Mika, 2020, p. 6):

– cost-based – in which the price is based on the sum of the total cost of producing the object of transfer and plus a market-based profit mark-up, this type is most common in the United States, Canada, Japan or Australia,

– market-based – in which the price is based on a market benchmarking exercise on the basis of market players in the same industry, it can be observed mostly in countries that introduced transfer pricing provisions into their legislation at the turn of the 1980s and 1990s,

– negotiated – where fixed prices aim to optimise the group's profit by allocating income between different tax jurisdictions, this type is most at risk of being challenged by the tax authorities and the assessment of an additional sanctionable tax liability.

2.2. Transfer pricing regulations

The first reference to the issue of transfer pricing as a tool for shifting the tax burden between countries was published by the OECD (Dmowski, 2006, p. 44). After many revisions and additions to subsequent documents, the 1995 OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations were created. These have become the source of national transfer pricing regulations around the world and provide the basis on which, in case of ambiguity about an individual approach, any doubts are resolved due to their lack of contradiction with local law (Bany, 2012, pp. 21-23).

Another international source of information on transfer pricing is the Base Erosion and Profit Shifting (BEPS) project developed by the G20 and OECD leaders. The BEPS project deals with the arm's length principle for intangibles, capital or risk and other high-risk transactions in Actions 8-10. Action 13 deals with transfer pricing documentation and reporting by country.

The EU Joint Transfer Pricing Forum was established within the European Union as an advisory body to the European Commission on transfer pricing issues. The Forum publishes communications proposing solutions to transfer pricing issues within the EU. Since 2002, when it was established, it has met 53 times until 2019.

The EU Joint Transfer Pricing Forum has also developed the DCT UE, which is a Code of Conduct on transfer pricing documentation for EU associated enterprises. It contains the implementation of partially centralised transfer pricing documentation allowing for the creation of consistent documentation for a multinational group of EU-based companies. The standardised documentation is to include core documentation that contains relevant information for all member countries and country-specific documentation (*Resolution of the Council and the Representatives of the Governments of the Member States meeting within the Council of 27 June 2006 concerning a Code of Conduct on transfer pricing documentation for associated enterprises in the European Union*).

Polish transfer pricing legislation has changed many times over the years, especially after Poland joined the OECD countries. This paper has been prepared based on the legal status for 2020 covering the changes introduced by the amendment of the CIT Act in 2019.

Legal acts governing transfer pricing in terms of statutory regulations for legal entities:

– Act of 15.02.1992 on corporate income tax (Journal of Laws 2020, item 1406 as amended).

– Act of 11.03.2004 on tax on goods and services (Journal of Laws 2020, item 106 as amended).

– Act of 29.08.1997 Tax Ordinance (Journal of Laws 2020, item 1325 as amended).

– Act of 10.09.1999 Fiscal Penal Code (Journal of Laws 2020, item 19 as amended).

Legal acts regulating transfer pricing in terms of regulations for legal entities:

– Regulation of the Minister of Finance of 21.12.2018 on corporate income tax transfer pricing (Journal of Laws 2018, item 2491 as amended).

– Regulation of the Minister of Finance of 21.12.2018 on transfer pricing documentation for corporate income tax (Journal of Laws 2018, item 2479 as amended).

– Regulation of the Minister of Finance of 21.12.2018 on transfer pricing information for corporate income tax (Journal of Laws 2018, item 2487 as amended).

– Regulation of the Minister of Finance of 21.12.2018 on the manner and procedure for the elimination of double taxation in the case of adjustment of profits of related parties with respect to corporate income tax (Journal of Laws 2018, item 2474 as amended).

– Regulation of the Minister of Finance of 28.03.2019 on the determination of countries and territories applying harmful tax competition in the field of corporate income tax (Journal of Laws 2019, item 600 as amended).

In addition, an important legal act on transfer pricing is the announcement of the Minister of Finance of 21.12.2018 on the announcement of the type of base interest rate and margin for the purposes of transfer pricing for personal income tax and corporate income tax (M.P. 2018, item 1286 as amended). Taking into account the normative acts mentioned above, the legal system in force in Poland is abundant in transfer pricing regulations.

2.3. Related entities within the meaning of Polish legal regulations

The CIT Act defines related parties in Article 11a (1)(4) as:

a) entities of which one entity has significant influence over at least one other entity, or

b) entities over which it has significant influence:

– the same other entity or

– a spouse, relative or relative by affinity up to the second degree of the natural person exercising significant influence over one or more entities, or

c) an unincorporated company and its members, or

d) taxpayer and its foreign permanent establishment, and, in the case of a tax capital group, the capital company composing it and its foreign permanent establishment.

This definition of related parties includes the concept of 'exercising significant influence', which the CIT Act defines in Article 11a (2):

Exercising significant influence as referred to in section 1(4)(a) and (b) of the CIT Act means:

1. owning directly or indirectly at least 25%:

a) shares in the capital or

b) voting rights in the controlling, constituting or management bodies, or

c) shares or rights to participate in profits or assets, or the equivalent thereof, including units and investment certificates, or

2. the actual ability of a natural person to influence key business decisions of a legal person or unincorporated entity, or

3. being married or having a relationship of kinship or affinity up to the second degree.

The most common links in economic practice are capital links, which can be divided into direct and indirect. An entity is only deemed to be related by capital when the shareholding is 25% or more, so when considering direct and indirect capital relationships, this condition must first be met. A direct relationship is one where there is directly significant influence over another entity, in accordance with the criteria set out above in this subsection. An indirect relationship, on the other hand, means having significant influence on a business entity not directly, but through the control of another entity that has involvement in the capital or exerts significant influence on the entity at the level required for it to be recognised as a related party within the meaning of the criteria shown in the CIT Act.

An example of a direct relationship is a relationship between a parent company and a daughter company, where the parent holds at least 25% of the shares in the daughter company. Indirect linkage, on the other hand, occurs in the case of a grandmother company and a granddaughter company, where the linkage is identified by the linkage of both the grandmother company and the granddaughter company to the mother company (Gąsiorkiewicz & Monkiewicz, 2019, p. 21). For example, the grandmother company owns 100 per cent of the shares in the daughter company and the daughter company owns 25 per cent of the shares in the granddaughter company, resulting in a direct link between the grandmother company and the daughter company, between the daughter company and the granddaughter company also a direct link and between the grandmother company and the granddaughter company an indirect link.

As of 1.01.2019, an anti-abuse clause in the Tax Ordinance Act regarding the recognition of entities as related entities was introduced with the amendment of the legislation. The clause considers as related entities those whose ownership structures and related entities have been created and placed in the structure only to break the chain of relations (Jamroży, 2018, pp. 25-26). The Fig. 1 shows the types of relationships that can occur between entities.

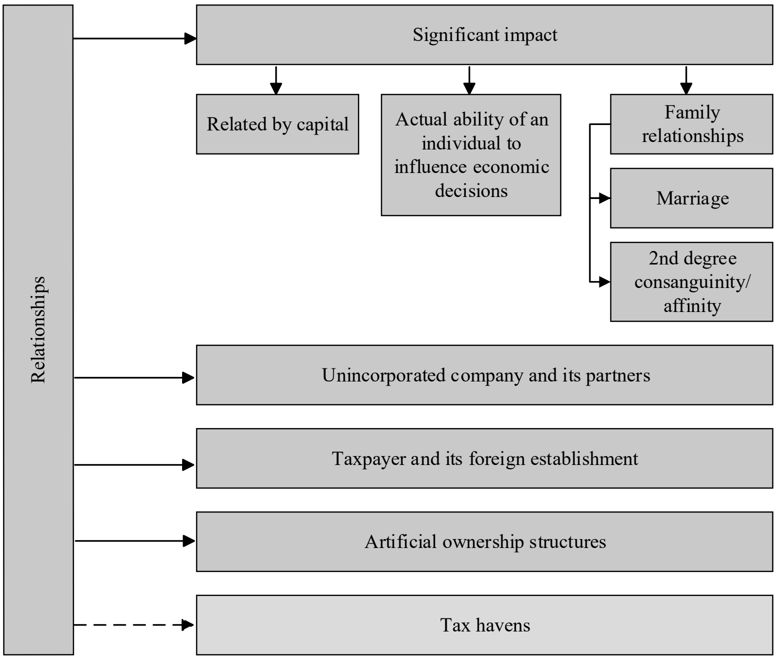

Fig. 1. Types of relationships between entities

Source: Mika (2020, p. 58).

The graphic illustrates the possible types of relationships that may exist between economic operators. In the case of personal links, we can distinguish between the exercise of influence by natural persons, through their prominence in the strategic decisions of the economic entity, and family links resulting from marriage, affinity or kinship. Capital ties, on the other hand, refer to having an involvement in the capital at a sufficient level to be considered as giving the right to exercise significant influence on the economic entity. Other types of links are those of an unincorporated company and its partners, which is the case of a civil, general or limited partnership, a taxpayer and its foreign permanent establishment, and artificial ownership structures, despite their creation precisely to break the chain of links. Artificial ownership structures are considered to be manipulation of the ownership structure and corporate-ownership. Transactions carried out with tax havens, although they do not constitute nexus in the *strict sense*, also constitute nexus within the meaning of the legislator when the statutory limits are exceeded.

2.4. Market price principle

For tax purposes, the method for determining the terms and conditions for transactions between related parties has been standardised and is based on the *arm's* length principle. This principle implies that related parties, being together in one group, are, for tax law purposes, independent entities obliged to apply arm's length prices in their mutual transactions. The OECD Model Convention confirms this approach by stipulating that related parties should use each other's prices at the level at which independent parties would set them between themselves (Gąsiorkiewicz & Monkiewicz, 2019, p. 32). The Polish legal system has also introduced the application of the arm's-length principle, and this is treated precisely in Article 11(1) of the CIT Act.

The origin of the arm's-length principle is the so-called *separate entity approach,* which is the concept of separating entities for tax purposes. Tax law has a fictitious assumption that entities in a capital group are independent economic entities and therefore apply market prices in their mutual transactions (Wiśniewski, 2012, p. 63). This becomes the basis for transfer pricing analysis, where a comparability analysis is performed. It consists of comparing the terms and conditions of a transaction between independent parties in the market to those of a controlled transaction. During the comparison, it is necessary to ensure that there are no significant differences between the transaction under review and the data collected from the market, and if these are unavoidable make the necessary adjustments.

3. Methods used in transfer pricing and local and group transfer pricing documentation

3.1. Determinants of the choice of transfer pricing verification methods

An essential element of preparing transfer pricing documentation, once we recognise the documentation obligation, is the choice of the method we will use in our transfer pricing analysis. Due to the lack of one perfect method of verifying the marketability of the transfer price and the fact that the activity and situation of each business entity is specific, the legislator proposed a catalogue of methods to choose from, as well as allowed, when justified, to use other methods than those listed in the CIT Act.

However, the choice of method should not be made in a random or unreflective manner. Pursuant to Art. 11d (3) of the CIT Act, when selecting a method, particular consideration should be given to the conditions that have been established or imposed between related parties and the availability of information necessary for the correct application of the method, as well as the specific criteria for its application. The Transfer Pricing Forum has developed relevant Recommendations on the hierarchy of application of transfer pricing verification methods and selection of the most appropriate method, which include a catalogue of recommended factors worth taking into account when selecting a transfer pricing verification method. The Transfer Pricing Forum recommends taking into account, inter alia (*Rekomendacje Forum Cen Transferowych…*, 2019, p. 4):

– the strengths and weaknesses of a particular method,

– the appropriateness of the method under consideration in the context of the nature of the transaction in question as determined by functional analysis,

– availability of data on the part of the taxpayer,

– the availability of reliable data (in particular, uncontrolled comparative data) needed to apply the method; for example, whether gross margin data is available to apply the resale price method,

– the degree of comparability between the controlled and uncontrolled transaction including the reliability of comparative adjustments made to eliminate material differences between them,

– contribution of the parties to the transaction: whether the parties make a valuable contribution to the controlled transaction or contribute intangible assets,

– type of activity or whether, for example, it is highly integrated.

– whether the good being resold has been processed,

– the time difference between the purchase and resale of a good.

In summary, the choice of method should be preceded by an in-depth review of the company's internal data as well as reliable data that are obtainable from the market. Furthermore, the choice of method, according to § 2(3)(a) of the Regulation on corporate income tax transfer pricing documentation, should be supported by a concise justification of the choice. This means that the taxpayer must support the choice of a particular method with objective arguments but is not required to address each method and justify its rejection in the course of selecting the verification method.

3.2. Transaction methods

Transactional methods are characterised by their simplicity due to the fact that they involve directly comparing the price resulting from a controlled transaction to the price set between independent parties resulting from a market situation (Wyciślok, 2014, p. 90). Transaction methods include the cost-plus method, the resale price method and the comparable uncontrolled price method.

The common part of all these methods is the comparability analysis factors, specifically:

– the characteristics of the object of the transaction,
– the entity's economic strategy,
– the economic conditions surrounding the conclusion of the transaction,
– the course of the transaction, taking into account the functional analysis,
– the terms of the transaction agreed between the parties.

Transactional methods are among the most direct verifications of the marketability of a documented transaction and therefore the most desirable. However, these methods require data that meet demanding criteria that do not occur on a daily basis in business practice.

The transaction methods are cost-plus, resale price and comparable uncontrolled price methods.

3.3. Trading profit methods

Transactional profit methods are used when transactional methods cannot be applied, for example due to the lack of comparable transaction data between independent parties. The absence of an obligation to ensure a high level of comparability of the subject matter of the transaction and to perform a detailed comparative analysis translates into the high popularity of these methods.

Transaction profit methods involve determining the value of income, based on the profit expected by the entity involved in the transaction. They are used to determine profits arising from transactions controlled by related parties. Given the above, transactional profit methods are characterised by higher subjectivity than transactional methods (Świetla, 2005, pp. 173-174).

The transactional profit methods are the profit-sharing method and the net transactional margin method.

3.4. Local transfer pricing documentation

According to the conditions under which the documentation obligation arises, it is the responsibility of the taxpayer to prepare local transfer pricing documentation in order to prove that the documented transaction was carried out on an arm's length basis. In this respect, the legislator imposes certain requirements and indicates the information that should be presented in the documentation. It is mandatory to include such items as:

– description of the related party,

– a description of the transaction including a functional analysis detailing the functions performed, the assets involved and the risks incurred in the transaction, as well as a description of the terms of the transaction, the actual execution of the transaction with a presentation of the related cash flows (Kaniewska-Środecka, 2018, pp. 103-104),

– a transfer pricing analysis including a benchmarking or compliance analysis,

– financial information (CIT Act, Article 11q).

However, the general nature of the description of the elements of transfer pricing documentation described in the Act required, in practice, clarification of exactly what information and to what extent should be included in the documentation. The Regulation on corporate income tax transfer pricing documentation was therefore published.

In accordance with the aforementioned Regulation, the description of the related party should include a description of the management structure and organisational chart of the related party, a description of the related party's core business indicating the subject matter of the business with information on which geographic markets it is carried out, a description of the industry and market environment with an indication of the key competitors, a description of the business strategy and relevant information in the event of the transfer of economically significant functions, assets or risks in the tax year or preceding that year.

The description of the transaction, on the other hand, should include the subject and type of the controlled transaction, information about the related parties involved in the transaction in terms of: name and registered office or place of management, Taxpayer Identification Number or other identification number, information about the subject of the activity conducted and the type of relationship that exists between it and the taxpayer. In addition, the description of the transaction should include a functional analysis within which intangible assets whose involvement results from the functions performed by the parties to the transaction should also be described (Nykiel & Strzelec, 2014, p. 129), the assumptions and method of calculation of the transfer price, the value of the transaction, the documents relating to the transaction and the agreements or tax interpretations, if they have been issued and relate to the documented transaction.

Within the scope of the transfer pricing analysis, the following information should be included: the method applied and reasons for its choice, indication of the party tested or the transaction to be tested, a description of the benchmarking or compliance analysis, depending on the approach applied, and a reference of the result on the transaction to the result of the analysis. By financial information, the legislator means the approved financial statements and the allocation of individual financial data relating to the documented transaction to the individual items of those statements.

In addition to the local transfer pricing documentation, taxpayers are obliged to submit a declaration that treats that they have prepared local transfer pricing documentation and that the nature of the documented transactions is market-based (TP Advisory, 2019, p. 26). This declaration, together with the documentation, must be submitted by the end of the ninth month after the end of the financial year in which the documented transactions took place (BDO, 2018, pp. 2-3).

4. Documentation and analysis of transfer pricing on the example of ABC PL Sp. z o.o.

4.1. Basic information about ABC PL Sp. z o.o.

The data of the entity for which the template of the local transfer pricing documentation with transfer pricing analysis is presented are exemplary data modelled on a real market entity in order to reflect as closely as possible the economic reality of transfer pricing.

ABC PL Sp. z o.o. (hereinafter: ABC PL, the Company, the Taxpayer) is part of a capital group consisting of two entities: ABC PL and the parent company ABC US Ltd. (hereinafter: ABC US). ABC US's activities are focused on the provision of computer software on an individual basis to end customers, as well as the distribution of proprietary ERP software on the US market. In contrast, the activities of ABC PL are oriented exclusively towards the provision of programming services on behalf of the parent company ABC US. The Taxpayer's financial year is a calendar year, and in this paper the year documented will be 2020.

ABC PL operates on the IT market. The scope of activities undertaken by the Company includes the provision of programming services for individual products offered by ABC US. ABC PL provides programming services exclusively for the parent company – ABC US. The Company employs a Management Board responsible also for the coordination of projects and programmers providing the services in question.

4.2. Stages and methodology of local documentation research

4.2.1. Basic information about the entities involved in the transaction

The core business of ABC US is to develop, produce, publish and distribute software under its own brand.

For the tax year 1.01-31.12.2020, ABC US directly held 100% of the shares in ABC PL, so ABC PL and ABC US are related parties within the meaning of Article 11a (1)(4) of the CIT Act.

4.2.2. Description and functional analysis of the transaction

The documented controlled transaction is the sale of programming services by ABC PL to ABC US, the value of which in the documented period amounted to PLN 9,710,165.63.

Documents related to the transaction include invoices issued by ABC PL to ABC US in connection with the provision of programming services in 2020 and an executed service agreement between the parties to the transaction.

The functional analysis aims to identify the individual functions, assets and risks that are involved by the parties to the transaction in order to recognise their functional profiles. The functional analysis of the transaction for the sale of programming services carried out indicates that ABC PL acts as a service provider, while ABC US acts as a service recipient.

4.2.3. Result of ABC PL and comparison with the result of the comparative analysis

In order to verify the market value of the transaction for the sale of programming services by ABC PL (also referred to as: the tested party), the net transaction margin method was chosen, using external data.

As part of the analysis, the net mark-up on sales indicator (indicator WF05 indicated in the Transfer Pricing Information Regulation) was used. The choice of the above profitability indicator for the analysis of comparative data is due to the fact that it is a measure that objectively assesses the operating profitability of companies engaged in service activities (the type of activity carried out by the tested party).

For the purpose of comparing the Company's performance to market data, a transfer pricing analysis was carried out. The results of the analysis are presented in the Table 1.

Table 1.Statistical measures of net sales mark-ups achieved by entities with activities comparable to those of the test site in 2017-2019 (%)

Name of entity/statistical measure	2017	2018	2019	Cumulative results*
Code Concept Sp. z o.o.	47.93	38.85	13.18	32.00
Droids On Roids S.A.	–5.92	23.48	30.26	19.01
Selleo Labs Sp. z o.o.	37.07	26.60	16.85	24.87
Nomtek Sp. z o.o.	5.14	21.31	13.20	13.95
Avra Sp. z o.o.	–1.77	2.81	b/d	0.78
Leanforge Sp. z o.o.	26.05	22.45	22.23	23.42
Bpolnet Sp. z o.o.	14.36	20.55	–6.34	9.18
Minimum value	–5.92	2.81	–6.34	0.78
Lower quartile	**1.68**	**20.93**	**13.19**	**11.56**
Median	14.36	22.45	15.03	19.01
Upper quartile	**31.56**	**25.04**	**20.88**	**24.14**
Maximum value	47.93	38.85	30.26	32.00

* Cumulative results were calculated as the ratio of the sum of the profits of the years analysed to the sum of the operating costs of the years analysed.

b/d – no data available

Source: own elaboration based on financial data of sample entities.

The interquartile range defined for the cumulative net sales mark-ups achieved by the entities in the sample is between 11.56% and 24.14%, with a median of 19.01%.

In order to compare the results of the market margin determined in the transfer pricing analysis to the Company's results, aggregated financial data from the financial statements were used. The financial statements are an available and reliable source of data on the basis of which the aggregated result on the business activity conducted by ABC PL can be reliably determined. It should be emphasised that the use of the result on the entire activity is justified due to the fact that the activity conducted by the company ABC PL is of a homogeneous nature and the analysed controlled transaction is closely connected with the basic activity of the Taxpayer, which is the provision of programming services. At the same time, the Company does not have the possibility of any other reliable separation of financial data related to the analysed controlled transaction. ABC PL's financial results for the financial year 1.01-31.12.2020 are presented in the Table 2.

The interquartile range of net sales mark-ups for the period 2017-2019 for independent entities based in Poland engaged in activities that can be considered comparable to those of the tested party ranges from 11.56% to 24.14% with a median of 19.01%. Therefore, the Company's net sales mark-up in the analysed

Table 2. Net charge on sales of ABC PL company in the financial year 1.01-31.12.2020

Item of the P&L	Financial data [PLN]
A. Net revenue from sales [and equals]	9 710 165.63
B. Operating costs	8 347 831.77
C. Change in products	0.00
D. Cost of products manufactured for the entity's own use	0.00
E. Profit (loss) on sales	1 362 333.86
Net sales charge [E/(B – C – D)]	16.32%

Source: own study based on financial data of ABC PL company.

transaction (16.32%) is within the market range determined on the basis of the transfer pricing analysis performed.

The above is based on the assumption that the data analyses allow the determination of approximate market volumes of prices or profitability ratios. Therefore, it is assumed that any price point or ratio falling within the range derived from the analysis is a market point. Moreover, also the OECD Guidelines indicate that any point falling within the market range, is a market value. (OECD Guidelines, paragraph 3.62: "where the range comprises results of relatively equal and high reliability, it could be argued that any point in the range satisfies the arm's length principle").

5. Conclusion

Transfer prices, which are the prices agreed between entities related by capital and persons, should in principle be created on an arm's length basis, i.e. the same as would be agreed between unrelated parties. These prices are of interest to the tax authorities, not only domestic, but also foreign, due to possible manipulation of transfer prices and unfair setting of their levels. Sometimes these prices are used to avoid taxation in groups of entities, some of which are foreign entities. This happens by transferring income to companies based in countries where they are subject to a lower income tax rate.

The transfer pricing analysis requires a multi-faceted approach focusing on both general and descriptive information, such as an analysis of the market in which the taxpayer operates, but also specific and numerical information, such as financial data of comparable entities operating on the market. The effect of the analysis was the creation of an interquartile range, which is at the same time a market range in which the result of ABC PL was entered, thus confirming the market nature of the examined transaction.

Each controlled transaction is a specific transaction that should be considered individually. The documentation of transfer pricing should best reflect the nature of the transaction, the reasons for setting the price at a particular level, the market context and effectively argue the validity of the recognition of the transaction as an arm's length transaction for the tax authorities. Given the extensive spectrum of possible transactions between related parties and the impact on the activities of these entities, the issue of transfer pricing may be relevant for sole proprietorships as well as joint stock companies.

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Ceny transferowe i ich dokumentacja z perspektywy prawa podatkowego

Streszczenie. *Ceny transferowe to ważne zagadnienie dla przedsiębiorstw powiązanych i ich rachunkowości. Pełnią one określone funkcje w grupie kapitałowej, np. funkcję podziału dochodu czy funkcję kontrolną. Organy podatkowe dostrzegły jednak ryzyko związane ze stosowaniem cen transferowych – unikania opodatkowania przez podmioty powiązane. Dlatego temat cen transferowych jest nierozerwalnie związany z zasadą ceny rynkowej i pojęciem rynkowości transakcji jako takim. Aby przeciwdziałać unikaniu opodatkowania, ustanowiono zasady kontroli transakcji, które mogą prowadzić do takich nadużyć, zarówno w kraju, jak i za granicą. Celem przedstawionego w artykule studium przypadku jest wykazanie, że transakcje pomiędzy podmiotami powiązanymi, a konkretnie sprzedaż usług programistycznych przez spółkę ABC PL, odbywały się na zasadach rynkowych. Ceny transferowe stosowane przez ABC PL w 2020 r. zostały przeanalizowane z uwzględnieniem obowiązujących przepisów, w tym zmian wprowadzonych w 2019 r. w wyniku nowelizacji ustawy o podatku dochodowym od osób prawnych.*

Słowa kluczowe*: ceny transferowe, podatek od osób prawnych, podmioty powiązane, cena rynkowa, analiza porównawcza, zasada ceny rynkowej, analiza cen transferowych*

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- tables should be referenced in the text by their number rather than expressions such as "above" or "below" (e.g. *cf. Table 1*, not: *see table above/below*)
- do not include blank cells
- any abbreviations used must be expanded below the table

4. Figures, photos and graphics
- editable (formats: *.jpg, *.tif or *.xls)
- photographs – supply source files (preferably *.tif); minimum resolution: 300 dpi
- all figures should be numbered consecutively using Arabic numerals
- for any artwork that has already been published elsewhere, indicate the original source (or otherwise state Source: *own research*)
- apply no lettering in white against black background, whether in bold or italics, and no black fills or excess frames
- if the figure is referenced in the text, use its number rather than expressions such as "above" or "below" (e.g. *cf. Fig. 1*, not: *see figure above/below*)
- provide explanations of any abbreviations used

III. Body text
- margins: 2.5 cm each
- continuous throughout the text, using Arabic numerals, placed at the bottom of page (footer)
- typeface: Times New Roman, 12 pts
- line spacing: 1.5 line
- highlights or emphasis: apply **bold** print
- foreign (non-vernacular) words and expressions: *italicized*
- people's names: give full name (including all given names and last name) at first mention; for any further references – quote last name only
- abbreviations and acronyms: when first used, give the complete phrase (name), including its abbreviation in brackets; onwards – use abbreviation only

IV. In-text citations – APA style (see: APA reference guide, https://www.scribbr.com/apa-style/apa-seventh-edition-changes/)
- are placed within the text and include the author's surname and year of publication:
  Jafari (2003) or: (Jafari, 2010)
- Direct quotes should also contain the page number:
  Jafari (2003, p. 24) or: (Jafari, 2003, p. 24)
- **In the case of two and three authors,** all surnames should be listed with either „and" or „&" placed before the last one:
  Smith and White (2018)… or: (Smith & White, 2018)

  Beggs, Ross and Goodwin (2008)… or: (Beggs, Ross, & Goodwin, 2008)
- **In the case of more than three authors** – only the first author's surname should be given, followed by „et al.":
  Jafari et al. (2018)… or: (Jafari et al., 2018)
- **If the author/editor is unknown**, the first few words of the reference should be used:
  – **if this is the title of a book, periodical or report**, it should be italicised:
  (*Guide to citation*, 2020)

  – **if this is the title of an article, chapter or a website,** it should be placed in quotation marks:
  ("APA Citation", 2020)
- Citing multiple works:
  – **by the same author**:
  Jafari (2015, 2017, 2020) or (Jafari, 2015, 2017, 2020)

  – **by two or more authors**, they should be listed alphabetically by the first author:
  (Jafari & Black, 2010; White, Green, & Brown 2020)

  – **if the author published multiple works in one year,** each work should be cited with consecutive letters of the alphabet following the year, e.g.:
  (Jafari, 2014a, 2014b)
- **Other references containing any additional comments or explanations**, **references to legislation**, court rulings and decisions, as well as links to websites that are provided outside the main body of the text must be numbered consecutively and placed at the bottom of the page (as footnotes) using 10 pts font with single line spacing
- **Citing secondary sources** (only in exceptional cases):
  Jafari (2010) as cited in Black (2016) or (Jafari, 2010, as cited in Black 2016)

V. Reference list
A reference list should be ordered alphabetically by first author's / editor's surname or by title, in the case of works whose author/editor is unknown, and in the case of authors with multiple works, they should be listed chronologically by year of publication.

- **Referencing a journal article**

The basic format is: Author surname, Initial(s)., (Year), Article title (not italicised), Journal title (italicised), Volume (italicised) (issue or part number), page numbers, DOI:

Oppermann, M. J. (2000). Tourism Destination Loyalty. *Journal of Travel Research*, *39*(1), 78-84. https://doi.org/10.1177%2F004728750003900110

- **Referencing a book**

The basic format is: Author/Editor surname, Initial(s)., (copyright year), *Book title* (italicised), edition number (in brackets). Publisher. DOI or URL:

Kotler, P., Bowen, J. T., Makens, J., & Baloglu, S. (2017). *Marketing for Hospitality and Tourism* (7th ed.). Pearson Education. https://doi.org/10.1177%2F0047287507303976

- **Chapter in an edited book**

The basic format is: Surname of the chapter's author, initial(s)., Copyright year, Chapter title (not italicised), In, Editor initial(s)., Surname + (Ed.) or Editor initial(s)., surnames (separated by "&") + (Eds.), *Edited book title* (italicised), edition number and page range (in brackets). Publisher. DOI or URL:

> Scott, N. R., & Le, D. A. (2017). Tourism Experience: A Review. In N. R. Scott & J. Gao (Eds.), *Visitor Experience Design* (2nd ed., pp. 30-52). CABI. https://doi.org/10.1080/10645578.2016.1144023

- **Referencing an e-book**

> Mitchell, J. A., Thomson, M., & Coyne, R. P. (2017). *A guide to citation*. https://www.mendeley.com/reference-management/reference-manager

- **Referencing a chapter in an e-book**

> Troy, B. N. (2015). APA citation rules. In S. T. Williams (Ed.). *A guide to citation rules* (2nd ed., pp. 50-95). https://www.mendeley.com/reference-management/reference-manager

- **Referencing an entire website created by a corporation, institution or group**

Use the following format: Corporation/group/organization name. (year website was last updated/published, month day if given). Title of website. URL:

> WHO (2014, November 14). World Health Organization. https://www.who.int/

- **Referencing a single web page**

Use the following format: author surname, initial(s). (year, month day). Page title (italicised). Site name. URL:

> Mitchell, J. A., Thomson, M., & Coyne, R. P. (2017, January 25). *APA citation. How and when to reference*. https://www.howandwhentoreference.com/APAcitation

Wymogi edytorskie

I. Objętość manuskryptu – do 1 arkusza wydawniczego wraz z rysunkami i tabelami (40 tys. znaków ze spacjami, tj. ok. 20 stron). Rozmiar jednego załącznika nie może być większy niż 20 MB.

II. Wymagane pliki

1. Część główna manuskryptu – bez danych identyfikujących autorów (w formacie Word):
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- zwięzłe i rzeczowe streszczenie po angielsku i polsku, od 150 do 300 słów, przygotowane zgodnie ze strukturą:
  – cel
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- słowa kluczowe po angielsku i polsku (do 8 słów)
- kody JEL – kod 1; kod 2; kod 3 (maksymalnie 3 kody, według strony American Economic Association https://www.aeaweb.org/econlit/jelCodes.php)
- wstęp
- tekst główny podzielony na rozdziały opatrzone tytułami
- zakończenie (wnioski)
- bibliografia

2. Strona tytułowa manuskryptu, dane autorów (w formacie Word)
- imię i nazwisko autora
- stopień/tytuł naukowy
- afiliacja
- numer ORCID
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3. Tabele (w formacie Word)
- ponumerowane, opatrzone tytułem oraz źródłem (np. opracowanie własne)
- z odwołaniem w tekście (np. *zob. tab. 1*, a nie: *zob. tabela poniżej/powyżej*)
- każda rubryka wypełniona treścią
- skróty użyte w tabeli – objaśnione pod nią

4. Ryciny, zdjęcia, wykresy itp. (*.jpg, *.tif lub *.xls)
- edytowalne, rozdzielczość zdjęć min. 300 dpi
- opatrzone numerem oraz źródłem (np. *opracowanie własne*)
- pozbawione napisów: półgrubych, wersalikami, białych na czarnym tle, czarnych wypełnień, dodatkowych ramek
- z odwołaniem w tekście (np. *zob. rys. 1*, a nie: *zob. rysunek poniżej/powyżej*)
- z objaśnieniem użytych skrótów

III. Tekst główny
- marginesy: 2,5 cm z każdej strony
- numeracja stron – ciągła, u dołu strony
- czcionka Times New Roman z polskimi znakami, 12 pkt
- odstęp między wierszami – 1,5 wiersza
- wyróżnienia – pismem półgrubym
- słowa obcojęzyczne – kursywą
- nazwiska użyte po raz pierwszy – pełne imię i nazwisko, kolejne przywołanie – samo nazwisko
- skróty – za pierwszym razem pełny termin, a skrót w nawiasie; dalej – tylko skrót

IV. Przypisy bibliograficzne – według stylu APA 7 (zob. reference guide APA, https://www.scribbr.com/apa-style/apa-seventh-edition-changes/)
- Umieszczone w tekście, zawierają nazwisko autora i rok publikacji:
  Jafari (2003) lub: (Jafari, 2010)
- Cytowanie dokładne tekstów wziętych w cudzysłów:
  Jafari (2003, p. 24) lub: (Jafari, 2003, p. 24)
- **Cytowanie dwóch i trzech autorów** – podajemy nazwiska wszystkich autorów, a przed ostatnim wstawiamy „and" lub „&":
  Smith and White (2018)… lub: (Smith & White, 2018)
  Beggs, Ross and Goodwin (2008)… lub: (Beggs, Ross, & Goodwin, 2008)
- **Cytowanie więcej niż trzech autorów**:
  – podajemy nazwisko pierwszego autora i „et al.":
  Jafari et al. (2018)… lub: (Jafari et al., 2018)
- **Brak nazwiska autora/redaktora** – podajemy kilka pierwszych słów tytułu pracy:
  – jeżeli jest to **tytuł książki, periodyku lub raportu** – kursywą:
  (*Guide to citation*, 2020)
  – jeżeli jest to t**ytuł artykułu, rozdział lub strona internetowa** – w cudzysłowie:
  ("APA Citation", 2020)
- **Cytowanie więcej niż jednej publikacji**:
  – **jednego autora**:
  Jafari (2015, 2017, 2020) lub (Jafari, 2015, 2017, 2020)
  – **dwóch i więcej autorów** – należy je wymienić w kolejności alfabetycznej:
  (Jafari & Black, 2010; White, Green, & Brown 2020)
  – **jeśli autor wydał w danym roku więcej niż jedną publikację,** to po dacie należy dodać kolejne litery alfabetu, np. (Jafari, 2014a, 2014b)
- **Przypisy objaśniające, polemiczne, uzupełniające tekst główny** – numerowane kolejno i umieszczone u dołu strony, czcionka 10 pkt, interlinia pojedyncza.
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V. Bibliografia

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- **Artykuł w czasopiśmie**

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Oppermann, M. J. (2000). Tourism Destination Loyalty. *Journal of Travel Research*, *39*(1), 78-84. https://doi.org/10.1177%2F004728750003900110

- **Pozycja książkowa**

Zawiera: nazwisko autora/redaktora, inicjał imienia, rok praw autorskich, tytuł książki (kursywą), numer wydania (w nawiasie), wydawnictwo, DOI lub URL:

Kotler, P., Bowen, J. T., Makens, J., & Baloglu, S. (2017). *Marketing for Hospitality and Tourism* (7th ed.). Pearson Education. https://doi.org/10.1177%2F0047287507303976

- **Rozdział pracy zbiorowej**

Zawiera: nazwisko autora rozdziału, inicjał imienia, rok praw autorskich, tytuł rozdziału (prosto), In, inicjał imienia, nazwisko redaktora + (Ed./Eds.), tytuł pracy zbiorowej (kursywą), numer wydania i zakres stron (w nawiasie), wydawnictwo, DOI lub URL:

Scott, N. R., & Le, D. A. (2017). Tourism Experience: A Review. In N. R. Scott & J. Gao (Eds.), *Visitor Experience Design* (2nd ed., pp. 30-52). CABI. https://doi.org/10.1080/10645578.2016.1144023

- **E-book**

Mitchell, J.A., Thomson, M., & Coyne, R.P. (2017). *A guide to citation*. https://www.mendeley.com/reference-management/reference-manager

- **Rozdział z e-booka**

Troy, B.N. (2015). APA citation rules. In S.T. Williams (Ed.). *A guide to citation rules* (2nd ed., pp. 50-95). https://www.mendeley.com/reference-management/reference-manager

- **Cały portal internetowy korporacji/grupy/organizacji**

Zawiera: nazwę korporacji/grupy/organizacji. (rok ostatniej aktualizacji, dzień miesiąca, jeśli podano). Tytuł portalu internetowego. URL:

WHO. (2014, 14 listopada). World Health Organization. https://www.who.int/

- **Pojedyncza strona internetowa**

Zawiera: nazwisko, inicjał autora. (rok, miesiąc, dzień). Tytuł artykułu (kursywą). Tytuł portalu internetowego. URL:

Mitchell, J.A., Thomson, M., & Coyne, R.P. (2017, January 25). *APA citation*. *How and when to reference*. https://www.howandwhentoreference.com/APAcitation