

In memoriam

Value Seeker

Kazimierz Kuciński

The essay is dedicated to Prof. Andrzej Herman (1949-2016), founder and editor-in-chief of *Kwartalnik Nauk o Przedsiębiorstwie*. The Author recalls the scientific achievements of Andrzej Herman, and emphasizes his significant role in the search for and initiation of new research directions in the Polish science.

Practical theory

Comments on the theory of inequality

Stanisław Kowalczyk

The scale of economic and social inequalities in the contemporary world is increasing steadily. This applies both to the inequalities that exist between the countries and regions of the world, but also, even to a greater extent, to inequalities in individual countries. The size of these inequalities may lead to the destruction of the entire global system. Neither the linear theories, nor the cyclical theories of socio-economic development completely explain this phenomenon. Thus, the Author considers the need for a different theoretical approach, and argues for the need to develop a new theory – the theory of inequality.

Economic and social inequalities and objectives of social enterprise

Ewelina Florczak

The functions of social enterprises in the economy in the context of socio-economic inequalities are discussed in this article. At the beginning, the Author presents disparities in the socio-economic development in accordance with T. Piketty approach. The analysis of the problem of inequalities is conducted on the basis of assumptions of social market economy and social entrepreneurship. The Author assumes the thesis that social enterprises, due to their specific functioning play an important role in reducing the areas of socio-economic disparities at the level of local and regional development.

Role and place of the public sector in the modern economy

Halyna Savina, Iuliia Gryshaieva

The public sector still occupies an important place in the market economy countries. The article is analyzed the role of the public sector of the items contribution to the GDP and employment (in relation to private enterprises). The study showed no indication optimum state participation in the economy. It has been proven that the desirability of the operation of publicly owned enterprises can be considered only in comparison of these processes in different countries from the point of view of their influence on economic progress; moreover, the participation of the public sector not can be optimally fixed once and for all, because the economy is always carried out a dynamic process of redistribution of property between the public and private sectors. It was found that the market economy is still impossible without the state support, but its role should not extend beyond the level of necessity.

Importance of axiology in creation of a new paradigm of economics

Jolanta Żukowska

In the rapidly evolving contemporary reality, searching for new values becomes natural. This also applies to economics. The article is a voice in the discussion on the thesis, promoted by A. Herman, on the need to strengthen the position of axiology in economics and management. To this end, the Author carries out an analysis of the selected philosophical currents. In her opinion, in relation to economics, such research should include: cultural differences, creative individualities, creative conditions, creation of a system, common values of the subject, social sensitivity, respect for the environment and restoration of its natural resources.

Notes on the margin

Social inequalities versus economic growth in theory and practice

Monika Bąk

With respect to the current problems of development of the global economy and programming of economic growth of individual countries, the issue of social inequalities is an increasingly important subject addressed by scientists (not only economists, but also representatives of other social sciences, and interdisciplinary studies), as well as practitioners and social and economic policy decision-makers. A significant Polish voice in this debate is the book by Grzegorz Malinowski, entitled *Nierówności i wzrost gospodarczy. Sojusznicy czy wrogowie*. The context of contemporary research carried out in the scope of social inequalities is diverse and covers many scientific disciplines, at some points seemingly distant from economics. However, the multidisciplinary relations and impact on the level of inequalities of non-economic factors, as well as their importance for economic development should be emphasized.

Management workshops

The impact of transfer pricing on corporate income tax settlement

Danuta Kozłowska-Makóś

Transfer pricing is one of the instruments of management of a capital group, allowing for, among others, transferring of income and profits to selected groups of stakeholders. The aim of the article is to analyse and evaluate the relation between the formation of transfer pricing and the corporate income tax liability of the enterprise. The article includes elements of policy on transfer pricing formation in complex capital structures and their verification in economic practice.

Development prospects for innovations on the market of payment services

Dorota Ślażyńska-Kluczek

Due to technological progress, numerous innovations in the form of new instruments and channels allowing for making payments emerge on the market of payment services. The article presents an analysis of the concept of innovation, and moves on to the analysis of the payment services market in terms of possibility of introduction of new solutions. It identifies the development potential of modern payments, mainly in relation to the development of mobile devices (smartphones) and the prospects for the introduction of iBeacon as a channel allowing for paying for goods and services.

Reports, research, good practices

Capacity building in developing and transitional economies – transport sector

Ignacy H. Chrzanowski

Transport is a key element in the economy of each country. Therefore, it is the area of research that allows for evaluation of development potential and institutional capacity of the entire economy. The main aim of the article is to draw attention to the fact that the correct functioning of the transport system does not depend solely of the adequate funding of infrastructure, but on building its development potential. Based on examples of problems of the countries of Central and Eastern Europe and some developing countries, the Author proves that the desire to reduce poverty in the post-communist countries would not be effective, if the most urgent problems related to the transport industry were not resolved during the transition period.

Knowledge-intensive services sector in Poland against EU

Joanna Samul

This a Knowledge-Intensive Business Services are a significant source of job growth, value added creation and competitiveness in the modern knowledge-based economy. In years 2008-2013 Poland was characterized by more than 25% increase in the number of enterprises in the KIBS. Thus, the main aim of the paper is to analysis of the state of the KIBS sector and to identify the growth opportunities for companies based on intensive use of

knowledge through literature review and analysis of statistical data on the sector.