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Spis treści

Od Redakcji (<i>Maria Cieślak</i>)	5
Grzegorz Babicz, Władysław Balicki, Barbara Ptaszyńska Procedura idealizacji i stopniowej konkretyzacji jako metoda budowy teorii ekonomicznej	7
Maciej Popławski Zmiany w strukturze branżowej napływu bezpośrednich inwestycji zagranicznych do Polski w latach 1989-2007	29
Artem Bardas Corporate sector development in Ukraine: specifics and changes during economic recession	39
Lech Bartosik Kapitał zagraniczny w systemie bankowym Federacji Rosyjskiej	53
Bożena Nowosielska Wpływ kryzysu ekonomicznego (2007-2009) na rozwój kredytów dla konsumentów w polskim systemie bankowym	83
Tomasz Galewski Inwestycje w Green IT – moda czy oszczędność?	105
Joanna Tomaszewska Informatyczny system obsługi budżetu państwa TREZOR u dysponenta III stopnia	123
Emilia Nassalska Grupowanie krajów Unii Europejskiej dla oceny ich spójności za pomocą analizy skupień	137
Marek Dylewski Analiza pionowa i pozioma budżetu jednostki samorządu terytorialnego	153
Tomasz Kopyściański Analiza aktywności dolnośląskich gmin w zakresie emisji obligacji komunalnych w latach 2004-2009	163

Jolanta Bodzianny

Realność ochrony ubezpieczeniowej a rezerwy techniczno-ubezpieczeniowe 177

Andrzej Oryński

Wywłaszczanie nieruchomości 189

Magdalena Żurakowska

Wybrane aspekty zarządzania strategicznego w przedsiębiorstwach różnej wielkości 211

Kazimierz Banasiewicz

Społeczna odpowiedzialność przedsiębiorstw w świetle badań empirycznych 221

Ewa Rak

Perspektywy rozwoju partycypacji pracowniczej w polskich przedsiębiorstwach ... 233

Leszek Bednarz

Współczesne podejście do standaryzacji pracy 249

Maciej SzczepanikWpływ działalności związków zawodowych na wysokość wynagrodzeń
w gospodarce wolnorynkowej 263**Summaries – streszczenia** 281

Summaries – streszczenia

Grzegorz Babicz, Władysław Balicki, Barbara Ptaszyńska

A procedure of idealization and gradual concretization as a method of building economic theories

Three examples illustrate a procedure of idealization and gradual factualization. It consists in presupposing that a phenomenon under study is affected by one factor only, and in constructing a formula that excludes other factors. Next, they are gradually taken into account and the formula is modified. The first example deals with the model of transitional unemployment, the second one involves the growth in conditions of this unemployment and the third one tackles theories of foreign investments.

Maciej Popławski

The branch structure changes of the foreign direct investment inflow to Poland during 1989-2007

The article presents changes in the branch structure of the foreign direct investment in Poland during 1989-2007. With respect to the amount of foreign capital and a number of companies with foreign capital, we identify four stages: I. The strong foreign capital inflow (1989-1993); II. The intensification of the foreign capital inflow (1994-2000); III. The reduction of the FDI inflow to Poland (2001-2003); IV. Re-intensification of the foreign capital inflow (2004-2007). In particular stages, some remarkable changes in the FDI inflow to individual sections of Poland's economy (PKD-classification) could be observed. The most absorptive section was industry (50 percent of total investment), where 90 percent was attracted by manufacturing. The second mostly absorptive PKD section were trade and repair (30 percent), the third – transportation, storage and communication (11 percent), the fourth – services of real estate and businesses (10 percent), all remaining – 7 percent.

Artem Bardas

Rozwój sektora korporacyjnego na Ukrainie: specyfika i zmiany podczas recesji

W artykule analizuje się obecny rozwój sektora korporacyjnego na Ukrainie. Szczególną uwagę poświęcono ocenie wpływu ekonomicznej recesji na korporacje ukraińskie oraz na różne źródła pozyskiwania kapitału wraz z ich możliwościami zaspokajania potrzeb inwestycyjnych jednostek gospodarczych.

Przeprowadzono też porównawczą analizę gospodarstw domowych, banków, rynku kapitałowego i budżetu państwa jako źródeł dostarczania kapitału dla krajowych korporacji. Uważna analiza wskaźników sektora korporacyjnego i rynku giełdowego wskazuje na trend odnowy gospodarki w ostatnich trzech miesiącach 2009 r. Podkreślono również powody niskiej atrakcyjności inwestycyjnej Ukrainy, rozważając zmiany legislacyjne dotyczące korporacji i wskazując najważniejsze luki w ustawodawstwie. Sektor ukraińskich korporacji jest mocno zależny od dostępności pieniądza, ograniczonego przez słaby dostęp do zagranicznych rynków kapitałowych i ubóstwo krajowych banków pożyczkowych.

Lech Bartosik

Foreign capital in the Russian Federation's banking system

This article refers to the foreign capital's participation in the Russian Federation's banking system and concentrates on banks controlled by that capital. The author brings forward arguments for and against foreign capital's participation in the banking system, referring both to theory and research results. A current state of Russian banking and the influence of the foreign capital controlled banks are presented. The percentage of the aforementioned banks in the system is not large in comparison to many other post-socialist countries – it does not exceed 20 percent. According to the author, it will not increase significantly in next several years due to the reasons presented in the article.

Bożena Nowosielska

Influence of economic crisis (2007-2009) on the growth of consumer loans in Polish banking system

A recent economic crisis started in the US but very quickly has spread to other countries. This paper presents the influence of economic and legal environment on the growth of consumer loans extended by Polish banks. The attempt to identify the prospects of further loan expansion in the Polish banking system subject to the domestic economic environment was made.

Tomasz Galewski

Investments in Green IT – trendy or economical?

Green IT includes different solutions that aim at limiting the negative impact of ICT on the environment. The initial, “marketing” phase of Green IT development has ended and many companies have realized that environmental investments in IT departments can result in lower energy costs and other savings. However, some companies invest in Green IT only because of the “fashion” or the law regulations. The paper presents the current phase of Green IT development, i.e., technologies, tools and solutions aimed at reducing energy used by a widely defined IT sector and at the increased recycling of electronic products. For several years, Green IT has been regarded as one of the major trends in IT market.

Joanna Tomaszewska

TREZOR information system supporting the state budget services used by a 3rd degree administrator

The TREZOR information system (called after the French trésor, i.e., a treasure, or a bank vault) supporting the state budget aims to enforce the budgetary principles concerning transparency, openness and liquidity of public finances. The main goal of the implementation of the system is a quick information exchange between budgetary funds administrators and Minister of Finance concerning:

- state budget planning, whose aim is to draft a budget act and budget by-laws,
- state budget execution, including transfers of funds for expenses to administrators, management of state budget liquidity and carrying out state budget accountancy,
- budgetary reporting, i.e., preparing and distributing periodic reports of the state budget administrators concerning state budget execution,
- preparing reports for management including all the reports concerning state budget planning and execution.

Emilia Nassalska

Grouping of the EU member states by selected indicators of socio-economic development with the use of cluster analysis

The aim of the study is to group the European Union member states by the indicators of socio-economic development. The authoress has chosen to analyze inter alia the following indicators: the indicator of government debt, the female employment rate, the long-

term unemployment rate and the poverty threat indicators. Clusters have been obtained by means of a hierarchical method (agglomerative clustering) and a partitional method (k-means clustering). Three cases (A, B, C) were identified. The selected research tool should facilitate the assessment of the social cohesion in the European Union.

Marek Dylewski

Vertical and horizontal analysis of local government budget

In the article, a vertical and horizontal analysis as a tool of a preliminary analysis are presented. The main object of the paper is to demonstrate the role and possibilities of using the analysis of local government budget during management and decision making processes. Presented topical area concerns a scope of financial statements as a source of data analysis. Conclusions concentrate on how to use the results of the vertical and horizontal analyses in a local government management practice.

Tomasz Kopyściański

The analysis of Lower-Silesian communes' activity in issuing municipal bonds during 2004-2009

The purpose of the article is to analyze and assess the level of communes activity in municipal bonds issuance. The article is based on the research carried out in communes of the Lower Silesian region. Obtained data are presented with regard to the value of issuance, number of issuers, as well as part in structure of local debts. The results of the research indicate that Lower-Silesian communes have substantially grown their interest in raising funds through municipal bonds. Issuers consider these instruments as an efficient way to obtain a relatively low cost financing for their local projects.

Jolanta Bodzianny

The solvency of insurance companies and technical provisions

Solvency is critical to all insurance markets. Every insurance company is required to maintain financial solvency. An insurance company is solvent if it is able to fulfil its obligations under reasonably expected circumstances resulting from all contracts.

There are some economic requirements regarding the solvency of insurance companies, especially the requirement to hold "adequate" technical provisions for insurance

risks. Technical provisions constitute the liabilities with regard to obligations that result from contracts signed by insurance company. For these reasons, technical provisions should be calculated carefully in order to ensure that they are sufficient.

The solvency of insurance companies depends on their technical provisions.

Andrzej Oryński

Property expropriation

Expropriation allows the state to assume property rights through an administrative decision in the interest of entities gaining those rights. It is an exceptional proceeding that requires compensation and only becomes an option when there is no legal route of assuming property ownership in the interest of the public good.

The range principles and procedures of expropriation as outlined in the Administrative Code are subject to judiciary control. Expropriation is slowed down public good. In order to minimize particularly severe damages resulting from delays in road building, the Act outlines certain rules of preparing and carrying through investments that simplify procedures, shorten time limits and curb the abilities of opposing entities to block or lengthen expropriation proceedings.

Magdalena Żurakowska

The organization of strategic management in small and large companies

The paper describes the companies' alternatives to organize strategic management and the differences between small and large enterprises organizing this process. The processes of internationalization, globalization and aggressive competition increasingly challenge business entities operating in the market. Only effective, efficient and deftly organized strategic management systems may secure the functioning in such a market and let companies benefit from economies of scale.

Kazimierz Banasiewicz

Internal corporate social responsibility as one of company's success factors

The main purpose of this article is to describe the relationship between a company's success and its internal corporate social responsibility. It is done by a case study that de-

scribes five small Polish enterprises. Attention is focused on personal resources as the nearest field of interest of entrepreneurs.

A preliminary analysis of empirical research carried out by the author into the causes and consequences of which organizational and legal form was chosen by a company provides material for further studies of this particular field's relevance for internal corporate social responsibility as a factor of company's success.

Ewa Rak

Prospects for the development of employee participation in Polish enterprises

A growing interest in the concept of employee participation has been shown by Polish companies for several years. Knowledge and experience of individual people, even senior managers, are not sufficient to make right decisions. Thus, an increasing role is played by teams of employees, with the task to accurately assess the situation and select the best alternative of action. The success of participation requires some changes in all spheres of the organization, including awareness and attitudes of employees. While considering the prospects of participation, we should first clarify the very notion of participation, specify the conditions necessary for the existence of participation and the barriers to this process, and show what effects are brought by the inclusion of workers in decision-making process, both positive and negative.

Leszek Bednarz

A modern approach to standardized work

A work standard completely defines all aspects of a task, an operation or a process. Standards may be of different types and set at different levels of aggregation, from a system standard for education to detailed standard operating procedures (SOP). The article aims at presenting a new approach to work standardization and proving that a modern understanding of standardization is necessary and beneficial to any organization, not just in the technical aspect, but also in terms of widely perceived management of firm's total resources. This requires a good understanding of standardization's nature, forms, sources, evolution, and also of the conditions that need to be satisfied so that the desired effects could be achieved by modern enterprises.

Maciej Szczepanik

**The influence of trade unions' activity on the level of wages
in a free market economy**

The purpose of this article is to analyze the influence of labour unions' activity on the level of real wages in a free market economy and to compare the degree of this activity between labour markets in Poland and other countries (USA, member countries of the UE). The subject of the analysis is mainly the level of wages in a whole economy rather than individual wages and salaries. The article is divided into four main parts. In the first part, legal aspects of trade unions' existence in Poland are described. The influence of trade unions' activity on the wages and salaries of employees, who are covered by collective agreements, is presented in the second part. Next, the influence of labour unions' activity on the general level of wages is described in the third part of the paper. In the last part, some other aspects of trade unions' activity are presented. In the end of the article, the comparison of trade unions' activity in Poland and other EU member countries is made.