

STUDIA PRAWNO-EKONOMICZNE

Summary / Streszczenia

PRAWO – THE LAW

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THE DEREGULATION OF THE PROFESSION OF A TAX ADVISER AS VIOLATION THE INTEREST OF THE TAXPAYER

(Summary)

Tax advisers are professional attorneys of the taxpayer which into the brave and lawful way have to defend the interest of the taxpayer, appearing in tax proceedings. This profession constitutes the example of the profession of the public confidence which representatives have great experience and knowledge in the interpretation of the tax law. Along with the this year's amendment of the tax counseling laws about the tax consulting a question whether the deregulation of the profession of a tax adviser doesn't cause worsening the legal situation of the taxpayer appears (whether isn't threatening his business). It is worthwhile in addition making analysis of the notion "interest of the taxpayer" which in tax regulations is acting as the general clause. The author is thinking as changes in traineeships, of examination process of candidates for tax advisers will influence the protection in the future "of interest of the taxpayer". They state, that moving in of the decontrol act is violating the principle of the certainty of the fiscal law as well as a doubt is arousing in taxpayers as for competence of tax advisers which got authorized according to new provisions. According to the author's facilitating the access to the profession of the public confidence with the detriment of the interest of the taxpayer is acting to the disadvantage of the professional self-government. As the demand *de lege ferenda* a need of repealing decontrol regulations and conducting new discussion on the parameters of the tax consultancy was recognized in the context of the fuller realization of the interest of the taxpayer.

Keywords: tax adviser, tax counseling, taxpayer's interest

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TAXATION AS AN INSTRUMENT OF ENVIRONMENTAL POLICY

(Summary)

This paper provides an overview of key economic issues in the use of taxation as an instrument of environmental policy. This article presents the concept of the ecological tax reform as the process of shifting the tax burden from employment, income and investment, to pollution and waste. This paper reviews the theoretical problems of ETR like double dividend hypothesis. The purpose of this article is to show the variety of green taxes in EU Member States and the Polish tax solutions applied in this regard.

Keywords: environmental tax reform, environmental taxes, double dividend hypothesis

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**PROMETHEISM AND CONCEPTION OF INTERMARIUM IN POLITICAL
AND LEGAL PRACTICE AND DIPLOMACY OF THE SECOND POLISH REPUBLIC**

(Summary)

The Author demonstrates the influence of prometheism and the political, legal and institutional conception of Intermarium and the diplomacy of the interwar Poland as a necessary provision of the security against the aggression of the former invaders. In the first place author presents the definitions of prometheism and Intermarium. He describes the impact of the most important, political and legal ideas in Poland before World War II. To do so the Author presents a dispute between the National Democracy, the political group of Marshal Józef Piłsudski and the environment of the youth conservatives. Representatives of national thought postulated the creation of a unified state in terms of ethnic. They were sceptical about building the Central and East European block. In turn, Piłsudski's environment and youth conservatives proposed the creation of a strong alliance between states of Central and East Europe. In the same time they supported the independence movements in the Soviet Union. Author also points out an example of the "Grabski Education Act" and the activities of the Eastern Institute in Warsaw. In this context, he analyses the impact of prometheism and the conception of Intermarium on the legal and institutional life of the Second Polish Republic. In the last part of the article he presents the polish diplomatic efforts in the first years after Poland regained independence. These diplomatic attempts were aimed to create a coalition of countries in Central and East Europe. The main purpose of this coalition was to defend the common interests of the new states against the Russian and German threat.

Keywords: Intermarium, prometheism, Second Polish Republic

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**THE ISSUES OF THE SUBJECT PARTY IN THE STATUTE
OF THE INTERNATIONAL CRIMINAL COURT IN LIGHT OF THE VIEWS
OF THE REPRESENTATIVES OF LEGAL DOCTRINE AND PRACTICE**

(Summary)

In conclusion, the desire to commit an act would not change the ascertainment that the act should be committed with direct intent will, however, impact the intent and the burden of the act by satisfying additional subjective elements. Only art. 30 of the ICC Statute is an exception presenting the definition of “mental element”, though it is perceived differently by the doctrine representatives from different countries. The concept by O. Triffterer has not won worldwide recognition among the supporters of the theory that there should be applied the provision stipulating otherwise than art. 30 of the ICC Statute and those who do not recognise the difference between “*Tatbestand*” and “*mens rea*”. It seems that the Triffterer’s concept has not been approved as, allegedly, the principles of criminal responsibility should be distinguished from the crime definitions within the ICC jurisdiction. Taking into account the ICC experience, a conclusion may be drawn that art. 30 is applied when there are no other specific provisions relating to mental element in the regulations of the ICC Statute, the Elements of Crime or customary law.

Keywords: *dolus directus*, *dolus eventualis*, special intent, specific intent, *Tatbestand*

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**THE SPECIFIC LEGAL AND PRACTICAL ISSUES RELATED TO A POWER OF ATTORNEY GRANTED
TO REPRESENT A CONSORTIUM IN A PUBLIC PROCUREMENT AWARD PROCEDURE –
ARTICLE 23(2) OF THE PUBLIC PROCUREMENT LAW**

(Summary)

This article introduces the specific principles of granting a power of attorney and representing the consortium members jointly competing for a public procurement – according to the article 23(2) of the Public Procurement Law (PPL), economic operators jointly competing for the public procurement appoint an attorney-in-fact to represent them in the public procurement award procedure or to represent them in the procedure and conclude an agreement on public procurement. Under the art. 14 PPL the relevant provisions of the Civil Code (CC) are applicable in this regard. The most important of these principles may be summarized as follows: 1) a power of attorney should be granted in a standard written form (but it has not to be in a separate document or a joint document signed by all consortium members); 2) it should be of at least generic nature and at least an authorization, granted by all entities in a consortium, for an attorney-in-fact to perform on their behalf actions in the public procurement award procedure and – possibly – to sign an agreement on public procurement, must arise from it; 3) several attorneys-in-fact of the same scope of the received authorization may be appointed; 4) pursuant to art. 26(3) both, a defect in the form of lack of earlier appointment of an attorney-in-fact, as well as performing this action improperly may be retrospectively validate; 5) despite the undeniable order arising from art. 23(2) PPL, one should opt for the possibility that the consortium members may compete for a public procurement awarding despite failure to provide contracting authority a power of attorney document granted to one of them or a third party, and even without granting of such power of attorney; 6) it is possible to change an attorney-in-fact during the procedure; 7) the separate issue is the representation of consortium members during the procedure to which the provisions of the Civil Procedure Code (CPC) shall apply; economic operators' attorney-in-fact appointed pursuant to art. 23(2) PPL may be an attorney-in-law of the entities forming the consortium only if it meets the requirements set out in art. 87 CPC and this is separately for each consortium member.

Keywords: consortium, power of attorney, public procurement award procedure

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THE ADMISSIBILITY OF SETTLEMENT OF THE DISPUTES ON SETTING ASIDE OR ANNULMENT OF THE COMPANY BODIES' RESOLUTIONS BY THE ARBITRAL TRIBUNAL

(Summary)

Commercial companies' disputes is the category of disputes often being a subject to arbitration. However, their characteristic feature is particular degree of complexity. That is mainly because of the complicated structure of the entities that could be involved into the arbitration proceedings. As for the parties to the proceedings, it has to be indicated that shareholders, company itself, and – which is still a matter of controversy – bodies of the company, members of those bodies and third parties can take part in the dispute before the arbitral tribunal.

The purpose of this essay is to consider whether bodies of the company (and its members) may be the party to the arbitration agreement and therefore – the party to the arbitration proceedings, in case such situation happens to occur.

The principal issue to be analyzed are possible procedural consequences of the subscription of bodies and its members into arbitration agreement, in particular, if the principal subject of the dispute is setting aside or annulment of the resolution of the company body .

Keywords: arbitration, dispute, resolution, commercial companies

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**GLÓWNE ZMIANY W SYSTEMIE SAMORZĄDU TERYTORIALNEGO NA WĘGRZECH
PO NOWELIZACJI USTAWY ZASADNICZEJ.**

(Streszczenie)

W dniu 1 stycznia 2012 r. na Węgrzech weszła w życie nowa Ustawa Zasadnicza, która wprowadziła m.in. istotne zmiany w zakresie samorządu lokalnego. Przedstawiona analiza odnosi się do węgierskiego ustroju samorządu terytorialnego i zawiera ocenę skutków zmian w zakresie kompetencji organów samorządu terytorialnego, ich struktury organizacyjnej oraz środków nadzoru. Zasady dotyczące samorządu lokalnego są uregulowane w ustawie organicznej, której zmiana wymaga większości 2/3 głosów w Zgromadzeniu Krajowym. Jest to ustawa organiczna CLXXXIX z 2011 r. o samorządzie terytorialnym Węgier.

Słowa kluczowe: węgierska Ustawa Zasadnicza, węgierska ustawa organiczna o samorządzie terytorialnym, węgierski samorząd terytorialny, ustawa zasadnicza

EKONOMIA – THE ECONOMICS

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PERSONAL AND CORPORATE INCOME TAX RATES IN THE EUROPEAN UNION AND SELECTED TAX HAVENS AND FOREIGN DIRECT INVESTMENT

(Summary)

Tax competition is defined as the use of tax policy that will allow to maintain or increase the attractiveness of a particular territory for business location. Tax competition is used especially by the relatively under-developed countries, as foreign capital inflow gives them the possibility to implement modern technology, new management methods or to increase exports. One of the effects of tax competition is the formation of tax havens, countries or territories using preferential tax rates in order to gain capital from abroad. Comparative analysis of the income tax rates in the EU countries and certain tax havens shows that despite the progressive reduction of the rates of these taxes in the EU, the phenomenon of tax competition is still very strong, and the position of tax havens as countries with relatively low or very low taxes seems to be unthreatened. Conducted empirical studies, however, show that tax competition does not significantly affect the volume of foreign direct investment, and the amount of the nominal rate of corporate income tax is not critical to the decision of potential investors. Favorable investment climate is not determined only by the properties of the tax system, but it also depends on other factors. Therefore relatively highly developed countries should increase their efforts to intensify competition for capital through the use of factors other than low taxes, for example political stability, relatively low labor costs, transparent and unambiguous legislation supporting the development of business, simple procedures to enable start a business and promoting the development of entrepreneurship, good cooperation with local and central authorities, the development of road infrastructure and telecommunications / internet, highly skilled workforce and quality of land for investment.

Keywords: tax competition, tax havens, personal income tax (PIT), corporate income tax (CIT), foreign direct investment (FDI)

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DEMOGRAPHIC VARIABLES IN MODELS OF CONSUMER DEMAND

(Summary)

This article presents a general theoretical model of consumer demand formulated by W. Welfe. An analysis shows the changes occurring in the disposable income, the average number of people, the average number of households, total expenditure and expenditure on food by households belonging to different socio-economic groups in the years 1993–2011. The linear models of development trends and cause and effect models were used in the analysis.

Keywords: household budgets, income, expenses, demographic variables

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IS INFLATION IN POLAND A PURELY MONEY PHENOMENON?

(Summary)

The purpose of this article is to verify a hypothesis according to which inflationary processes in Poland in the last years have been a monetary phenomenon. The paper shows a comparison of the rate of inflation and the basic dynamics of monetary aggregates in the Polish economy in the years 1996–2012. Moreover, using additional data on economic growth, a simple economic model based on the traditional equation of exchange of goods was built and verified. On this basis, the hypothesis about the monetary nature of Polish inflation during the explored period was negatively verified. Among reasons for that state of affairs, a decrease in the velocity of money and, occasionally, the impact of controlled prices and supply factors on inflation were indicated.

Keywords: monetary inflation, demand inflation, controlled price, velocity of money

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THE ANALYSIS OF VALUATION PRINCIPLES OF MEDICAL SERVICES IN THE FRENCH HEALTH CARE SYSTEM

(Summary)

In many countries, including Poland, there is a problem associated with *disadvantages of valuation methods* of medical services that affect the poor efficiency of health care financing system. In the literature, it is estimated that one of the best methods of valuation is system based on the Homogeneous Groups of Patients. In this system all treated patients are classified, based on selected clinical characteristics into patient groups which consume the resources of the hospital in a similar manner. Such a system already exists in many European countries. In some of them the basis for valuation of medical services are the cost data accumulated in hospitals. One of such country is France. The aim of this article is to analyze the valuation principles of medical services, especially in the hospitals, that are applied in the French health care system. Particular attention was paid to the characteristics of the French health care system and the French system of Homogeneous Groups of Patients GHM, which is the base for the valuation of medical services in hospitals. This article also describes the process of collecting cost data needed to determine the cost weights and the pricing rules for calculating the GHM tariffs at the central level.

Keywords: hospital, valuation of medical services, Homogeneous Groups of Patients GHM, hospital costs

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UNEMPLOYMENT BENEFITS, RESERVATION WAGES AND WAGES OBTAINED

(Summary)

Unemployment benefits are benefits paid during the job search. The impact of these benefits on the labour market is not clear. It is often stated in the literature that one of the basic channels of impact of unemployment benefits on the labour market is based on the reservation wage. This paper attempts to answer the question whether the reservation wages in Poland are changing under the influence of unemployment benefits. The survey was conducted based on individual data from the Polish Labour Force Survey (BAEL). The results confirm the influence of the benefits system, both on the reservation wages and on the wages obtained after the job search. Unemployment benefits in Poland raise the average reservation wages for job seekers, and this effect persists even after the end of the benefit period. Job seekers who receive unemployment benefits obtain slightly higher wages than other unemployed.

Keywords: unemployment, employment, unemployment benefits, reservation wage, wage

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DECOMPOSITION OF CHANGES IN UNEMPLOYMENT IN THE COUNTRIES OF CENTRAL AND EASTERN EUROPE IN THE YEARS 2004–2013

(Summary)

The aim of the paper is to determine the impact of demand and supply factors on changes in unemployment rates in the countries of Central and Eastern Europe in 2004–2013. In other words, the paper focuses on the decomposition of changes in unemployment rates in the countries studied.

The analyses conducted indicate that the importance of employment rates and professional activity rates for the formation of the unemployment rates in the countries of Central and Eastern Europe in the period analysed was correlated with the state of the economy. In the times of prosperity, i.e. in 2004–2008, the strong decline in unemployment rates in all the countries was mainly due to an increase in employment rates. On the other hand, in the years 2008–2010 (the period of the global crisis) a strong rise in unemployment rates in all the countries was the result of a sharp fall in employment rates.

Keywords: unemployment, determinants of unemployment, employment

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INFLUENCE OF GRAVITY EFFECT AND CAPITAL-LABOUR RATIO ON THE DIVERSITY OF LABOUR PRODUCTIVITY IN EU COUNTRIES

(Summary)

The aim of the research is to conduct a statistical analysis of the influence of so called gravity effect and capital-labour ratio on regional diversification of labour productivity in 28 EU countries between 2000 and 2012. The analysis is based on a macroeconomic concept of Cobb-Douglass production function extended by mentioned before gravity effect. We assume (*per analogium* to Newton gravity law) that gravity effect which joins two countries is directly positively related to economic potential of both countries and reversely related to the squared geographic distance between them. Hence, countries with strong economic potential and close borders, have stronger economic influence on each other, than countries with low economic potential with big distance between them.

The work consists of a description of diversification of gravity effect, capital-labour ratio and labour productivity in EU countries from 2000 to 2012. Moreover, the a statistical analysis of the influence of gravity effect and capital-labour ratio on labour.

Keywords: gravity effect, labour productivity, capital-labour ratio, production funktion

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THE ROLE OF FOREIGN WORKERS ON THE LABOUR MARKET IN POLAND

(Summary)

The phenomenon of labour migration and the demand for foreign workers is one of the points of interest of researchers specialized in contemporary issues of the labour market. Negative demographic trends and changes in the size of labour resources, projected for the future, force us to reflect on the present and future role of foreigners in the national and regional labour markets. The aim of this paper is to present some results of research on the role of foreigners on the Polish labour market and to attempt to answer the question whether they are complementary or substitute to the Polish labour resources.

Keywords: foreigners, labour demand, complementary, substitute

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ELECTION STRATEGIES IN THE LIGHT OF CHOSEN VOTING MODELS

(Summary)

Nowadays, the politicians' behavior is a matter of interest not only for political scientists but also economists. Conducted analyses are mostly based on formal models. Although the created models are imperfect, they have an important element of a positive analysis. The purpose of this article is to present selected voting models and their conclusions for election strategies. This article discusses three models: median voter model, probabilistic voting model and a model of partisan politics. The first model is widely known concept and is treated as an introduction to the characteristics of the next two models. Two further models are now frequently used concepts in political economics, which tries to explain the behavior of politicians and its influence on the society and economy. If it is possible to determine the preferences of the median voter, the politicians will behave opportunistically and adapt programs (economic policy) to the voters. There is a complete convergence of election programs. In opposite situations (preferences of the median voter cannot be determined) divergence of election programs may appear.

Keywords: median voter model, probabilistic voting, partisan politics, election

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REGIONAL DIVERSIFICATION OF RETURNS TO EDUCATION IN EUROPE

(Summary)

The main aim of the paper is estimation of the Mincer equation parameters for European countries. The Mincer equation describes the impact of years of schooling and the work experience to the wages. The estimates of that equation were obtained using cross-section data for selected European in 2002 and 2010. Obtained results show huge differences returns to education in European countries. It seems that countries with better labor market outcomes can be characterized by lower rates to education. The variation of estimated rates stayed unchanged in analyzed period.

Keywords: returns to education, Mincer equation, human capital

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BALANCED SCORECARD AS A TOOL TO SUPPORT CORPORATE GOVERNANCE

(Summary)

The paper focuses on Balanced Scorecard as a tool to support corporate governance. The authors explain the nature of corporate governance and BSC and its role in enterprises developmental strategy. Basic corporate governance mechanism are also presented in this paper as well as benefits of BSC implementation.

Keywords: Balanced Scorecard, Corporate Governance, enterprise strategy

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**PRODUCTIVITY AND INTERNATIONALIZATION OF ENTERPRISES
IN THE LODZ PROVINCE. IMPLICATIONS FOR ECONOMIC POLICY**

(Summary)

Enterprises from the Lodz region which have been internationally active between 2005 and 2011 were generally more productive than those active only locally. When it comes to productivity, the best results were achieved by direct investors, importers (of investment and intermediate goods) and exporters. Productivity determined internationalization through FDI and imports. In case of exports there was no such relationship, known as self-selection and confirmed in many other studies. Aspects not included in the study have been deemed as decisive for becoming an exporter. Involvement with international markets was also the source of synergy, since operators who were internationally present in a multitude of platforms achieved the highest level of productivity in the region. They were also usually larger businesses with longer track record, often internationally owned, which better coped with the crisis in 2009–2011. They were also more rarely influenced by political affiliations of any kind. However, it would be difficult to clearly point to specific industries preferred by international players. The region did not have any specific specialization profile. Regional government should strive for having the biggest possible population of internationally present enterprises. It means it should offer preferences to potential exporters, importers and investors, regardless of the size of the business and its sector of activity. The purpose is best served by creating favorable conditions for enterprises and horizontal aid schemes.

Keywords: internationalization, productivity, selection, Lodz Province

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EFFECTS OF FISCAL POLICY AT LOW INTEREST RATES – LITERATURE OVERVIEW

(Summary)

The aim of this paper is to present a review of literature concerning the effectiveness of fiscal policy in terms of nominal interest rates closed to zero. According to the recent studies, when the zero lower bound is binding, the effectiveness of fiscal expansion (measured by fiscal multipliers) increases. Moreover, the impact of fiscal policy is stronger the more accommodative monetary policy is.

Keywords: fiscal multipliers, fiscal policy effectiveness, liquidity trap

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**IMPROVEMENT OF THE FINANCIAL STATEMENTS AS A TOOL
FOR EFFECTIVE CORPORATE GOVERNANCE**

(Summary)

The paper is devoted to the problems of the financial statements changes aimed at improving the efficiency of corporate governance. It presents key modifications – both already introduced and proposed – with regard to the form and content of financial statements. In addition, the directions of non-financial (narrative) reports, starting with the Management Commentary and ending with an integrated reporting are presented.

Keywords: financial statements, business report, integrated reporting, corporate governance, board of directors