The article text together with figures, references and abstracts should contain between **20 000 and 30 000 signs, space characters included (½–¾ of the publisher's sheet)**, After acceptance by the editors, the authors of articles found to exceed that length will be charged PLN 200 fine for each additional 5,000 characters. The articles which fail to comply with editing standards will be rejected or sent back for correction to the author. MS Word, written in English or in Polish.

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Abstract in English: 1000–1200 signs, space characters included. (Times New Roman, 10 pt, single inter-line spaces). The abstract must contain the following:

- Objectives - The aim and object of research
- Methods – Research methods, methodology
- Results – the most important data and correlations
- Conclusion – result interpretations and conclusions drawn from the research

   Keywords: written in English, up to 5 keywords (Times New Roman, 10 pts)

Abstract in Polish: the same guidelines as with the abstract in English (Times New Roman, 10 pts)

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JEL classification: up to 5 codes from the Journal of Economic Literature (JEL) (www.aeaweb.org) (Times New Roman, 10 pts)

Introduction without being numbered.
   The introduction should contain at least the aim of the article.

1. Subtitle

1.1. Another level of a subtitle, e.g. 1.1.

The text of the article: Times New Roman 12 pts., interlinear spaces 1.15, justified, paragraph indentation 0.5 cm.

Footnotes should be included within the text in square brackets according to the Harvard system. They are supposed to contain the surname of the author/authors and the year of publication after a comma without the page numbers[1], e.g. [Morales, 2012, s. 12-15] or without page numbers [Morales, 2012]. In the attached references, in turn, a complete description of a single reference without the page numbers must be provided. In cases where a reference points not to a specific publication, but for example, to data from an institution, we should write it as follows: [PKO, 2016] – no links! The address in the references section will be preceded by that reference marker, which is followed by the title of a page / subpage / specific document and then, after a comma, the link and access date. Where the author refers to the same publication as in the previous number(s), he should apply the same format, using the final version of the periodical.

Mathematical and statistical formulas used should be numbered according to the example provided below (font 10). When preparing the formulas, choose the Microsoft Equation Editor in the Object type.

$$\Delta S_i = \frac{s_t - s_{t-1}}{s_{t-1}} \cdot 100\% \quad [1]$$

Table 1. Title of the table (font 10)

Text in a table: Times New Roman 9 pts, interlinear spaces 1.

Header row	Column 1	Column 2	
Font inside the table 9			
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Tables and figures should be centred in relation to the margins. The title of the figure should be placed below the figure itself. The same procedure applies to the tables. Numbering of figures and tables is done separately and continuously for the entire text. **Figures must be editable**! and can be created in: jpg, .bmp, .tiff, Corel, Exel, etc. (minimum 300 dpi). Each graphic object (figure) must be delivered in a separate file. **Figures may not be created in Word.** Font in figures: Arial Narrow 9 pts. The figures must be prepared exclusively in grey shading. If there is a large number of data in Excel, patterns instead of colours are supposed to be used. When copied figures, e.g. scans are used, the authors must pay attention to their readability and quality.

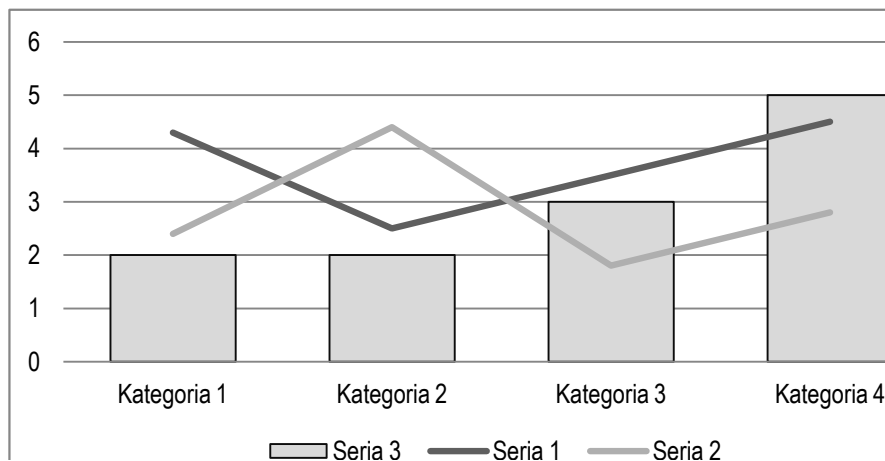[1] In the case of direct quotation.

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Conclusions without being numbered.

Acknowledgements

This section should contain information on people / institutions, if any, that helped to prepare the article.

Sources of financing

This section should contain information on the sources of financing, i.e. private funds, scholarships, funds from the National Centre for Science and others. Each source of financing should contain the research project number and / or the full name of the programme and donor institution.

References

References should be written according to the examples listed below (Times New Roman 9, text justified). References should be written in an alphabetical order.

Wolfe D. B., Snyder R. E., 2003, *Ageless Marketing. Strategies for Reaching the Hearts and Minds of the New Customer Majority*, Dearborn Trade Publishing, Chicago.
Jönsson C., Devonish D., 2008, *Does Nationality, Gender, and Age Affect Travel Motivation? A Case of Visitors to the Caribbean Island of Barbados,* Journal of Travel & Tourism Marketing, Vol. 25(3-4).

Morales A., 2012, *Understanding and interpreting tax compliance strategies among street vendors*, [in:] *The ethics of tax evasion. Perspectives in theory and practice*, ed. R.W. McGee, Springer, New York.

Marciniak-Neider D. (ed.), 2011, *Rozliczenia międzynarodowe*, Polskie Wydawnictwo Ekonomiczne, Warszawa.

Pasquali V., Arides T., 2013, *The Happiest Countries in the World*, Global Finance, http://www.gfmag.com [accessed: 17.07.2013].

While using the Internet sources, we kindly ask to provide the author and title of the study and/or the name and address of the website together with a complete date of accessing the file or data [accessed: dd.mm.yyyy – the date of accessing the information/data).

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