Overview of Family Business Relevant Issues

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Index

1 Introduction

In Poland, such as in other European countries the perception of family businesses is changing and they are considered an important element of national economy. Their role has been systematically increasing after 1989, when Poland had started economic transformation process aimed at building a market economy. In this period a significant increase in the number of private enterprises has been observed, many of them being family businesses. The interest in family businesses is still increasing, the issue, however, is raised mainly in scientific publications and rarely appears in public discussion. Although scientists researching entrepreneurship distinguish the concept of “family business”, it does not have an official character and therefore does not appear in any legal acts, programs or similar documents. In recent months however, the special parliamentary commission “Przyjazne Państwo” (“Friendly State”) postulated the need and will to introduce the definition of the family business. No further details have been specified so far, so it is unknown when such definition would be in force, it is however a signal of growing importance of family businesses in Poland and that authorities recognize this fact.

2 Understanding of “family businesses” in the national context

Although family businesses in Poland have been researched for some time, no official definition of Polish origin referring to them has been elaborated so far. In a survey (Popczyk, Popczyk 1999) conducted among family entrepreneurs, they specified that the family company should fulfil the following conditions: the company should belong to the family (majority of shares), family members should also be employed there; it should be a main source of income for the family; it should be succeeded among generations; family members should be involved in building a common wealth, they are responsible for the company and support it morally and financially. Researchers, however, point out some obstacles hindering the attempts to create a commonly used definition of family business (Popczyk, Popczyk 1999). There are no legal regulations referring to family businesses in Poland, they are not included in the statistics and they are usually regarded in sociological rather than legal terms. Besides that they are almost exclusively perceived as small or medium-sized enterprises, while there are also many large companies that are owned or managed by families. Another fact is that there are no traditions of family entrepreneurship in Poland due to historical and economical factors, most family companies were created after 1989 (Sułkowski 2004). Scientific interest concerning Polish family businesses has been little or none before 1989, so most definitions currently adopted by Polish researchers come from American or European literature. Researchers, however, point out that there is little need to elaborate new theoretical definitions; instead the efforts should be directed on creating a friendly legal and institutional environment for family businesses (Popczyk 2008).

Single-person companies (self-employed) may be considered a family business if other family members are involved in their activities (even unofficially) and the company is the only source of income for the family. Similar situation occurs when sole proprietors are concerned. Research show that self-employment is a typical form of ownership among Polish family enterprises (Baczko 2007).

As it had been mentioned before there are no specific legal regulations referring to family businesses. In 2005 there was a proposal to introduce a law concerning clusters of family enterprises, but it has been rejected by the parliament for various reasons, mainly some inconsistencies and unclear solutions proposed in the text. Besides that no other legal initiatives have been undertaken, apart from the proposal of introducing the definition of family business mentioned in the introduction.

Since there is almost no specific data available (especially of statistical nature) concerning the family businesses per se, they are often associated with the SMEs sector. Such approach is correct to some extent, as the vast majority of businesses in Poland are family businesses. This can however lead to over interpretation of available data, because it is impossible to precisely determine the number or character of these companies. Although some researchers use typologies adopted from foreign literature, also a typology referring to Polish family companies has been elaborated, which is presented further in the chapter 4 of this paper (Sułkowski 2004).

3 Importance of family businesses for the national economy

Family businesses are important part of Polish economy, although there is no precise data concerning their exact share. Various assumptions may be done basing on different factors, comparing to other countries one can presume that the share of family businesses in total number of enterprises would vary between 70 and 80%. Some researchers, however, are more cautious in their assumptions and give numbers closer to 50%. In Poland in 2006, small companies created 38,4% of GDP (of which 30,9% was generated by private micro companies) medium companies – 9,9% and large companies – 21,7%. There is no available data concerning share of family companies in GDP, however it may be similar to the values found in other countries, which amount to 40-65% in European Union Member States (Sułkowski 2004).

Most of the Polish companies, also family companies are small and medium enterprises. Statistical data show that in this group the vast majority are micro companies, employing less than 9 persons (95,2% in 2006). The share of family businesses in this group is probably higher than in small, medium or large-sized companies.

Family businesses during the period of centrally-planned economy were not perceived as an important part of it and due to the communist ideology they were treated unfavourably. The majority of family businesses have been established after 1989, however, some companies which have been established earlier, even before the Second World War, also exist. The period after 1989 however, was the time when the vast majority of enterprises (not only family businesses) was created, and is sometimes referred to as an “explosion of entrepreneurship” (Popczyk, Popczyk 1999, Sułkowski 2004).

4 Characteristics of family businesses

There are no large-scale surveys or research concerning family businesses in Poland, so any presentation of this group of companies will have only approximate character. Presentation of family business sector in this chapter is based on three surveys conducted in Poland: the first one was conducted in late 1990s on a group of 100 family companies (Popczyk, Popczyk 1999); second one is a survey conducted on the group of 40 companies (Sułkowski 2004); the last one was conducted in 2005 on the group of approximately 200 companies participating in the conference of family businesses organized by Wyższa Szkoła Biznesu – NLU in Nowy Sącz (Lipiec 2006).

The first survey presents the picture of Polish family companies approximately 10 years after the communism had fallen and private entrepreneurship started to flourish. Surveyed companies represented the following sectors: trade – 45%, production – 35%, services – 16%, construction sector – 4% (the respective figures for private companies from the SMEs sector in 1998 were as follows: trade - 39,1%, production - 13%, services – 20% construction sector – 11,2%) . Identified organizational forms featured: sole proprietors – 60%, civil partnerships – 32% and limited liability companies – 8%. (A survey conducted by the Polish Central Statistical Office (GUS) in 2006 on the group of over 62 000 companies had identified the following structure of the ownership among them: limited liability companies – 40%, sole proprietors – 29,3%, general partnerships – 12,2%, civil partnerships – 7,7%, co-operative societies – 6%, joint stock companies – 4,5%) In case of sole proprietors other family members were employed in the company as a partner or employee. 71% of companies were founded by their owners (first generation companies), 25% were managed by owner's children (second generation), 3% were in the hands of the third generation and one company was managed by the fifth generation. 80% of the owners stated that the family character of the company is its advantage, 12% stated that it is disadvantage, 8% were undecided or stated that it could be both advantage and disadvantage. The aims of the company were set exclusively by the owner in 40% of companies, in 36% of cases by the owner after consulting other family members, 16% - together by the owner and the family, 8% - by the owner, family and employees. Only in 24% of cases the aims were officially written down in the documents. Main sources of financing the activity specified by interviewees were: own resources – 44%, bank credits – 56% (figures for SMEs sector in 1998 were respectively 46% and 50%). 68% of companies own premises and equipment, 28% owns and leases them and only 4% of companies own no property. Main barriers in development identified by the owners feature: too extensive tax burdens – 88%; lack of cheap and easily accessible sources of financing activity – 72%; too high social insurance premium – 68% (the survey has been conducted before the reform of social insurance system in Poland which took place in 1999); unclear, unstable law concerning entrepreneurship – 60%, unfavourable attitude of local and national authorities towards SMEs – 40%; lack of easily accessible, professional consulting services, also concerning family businesses – 23%. The main barriers identified by SMEs are very similar and feature lack of the sources of financing activity, high taxes and legal and administrative restrictions.

In the second survey 14 (35%) companies were micro-sized, 16 (40%) were small-sized, 6 (15%) were medium-sized and 4 (10%) were large-sized. 24 companies acted in the production sector, 8 in trade and distribution, 8 provide services. The vast majority of companies (36 – 90%) was wholly owned by one family. Almost all companies (39 – 98%) were owned by only one family. In most cases the owners are spouses and their children, less often further members of the family. In 30 companies

(75%) managers originated from the family, 10 companies (25%) employed managers from outside of the family. In 22 companies (55%) family members comprised over 50% of employees, in remaining 18 they were in minority. In all surveyed companies the development of the company had positive effect on the family that owns it. Conflicts involving different generations appeared in 8 cases (20%), however most of the surveyed companies were relatively young and were managed by the first generation of owners. The author of the survey elaborated the typology which identifies eight types of “ideal family companies” by connecting three types of criteria: strategic (aims of the family versus aims of the company), cultural (patriarchal culture versus partnership culture) and authority (owner’s authority versus manager’s authority). Secondly, he attempted to classify the surveyed companies into one of the categories:

1. **Family game** (family aims, partnership culture, manager’s authority) – company is controlled by several family members but managed by persons from outside; 1 company identified (2,5%).

2. **Family possessions** (family aims, patriarchal culture, manager’s authority) – company is controlled mainly by the most senior family member, but managed by persons from outside; no such companies were identified.

3. **Subdued by the family** (family aims, partnership culture, owner’s authority) – managed by informal family council, the company fulfills the aims of the family, nepotism occurs; 6 companies identified (15%).

4. **Possessions of the head of the family** (family aims, patriarchal culture, owner’s authority) – company is owned and managed by the founder or his male descendants, many family members work in the company, authoritarianism and nepotism occurs; 18 companies identified (45%).

5. **Family treasure** (company aims, partnership culture, manager’s authority) – company is controlled by many family members and managed by persons from outside, development of the company is a priority; 1 company identified (2,5%).

6. **Economic base of the family** (company aims, patriarchal culture, manager’s authority) – company is controlled by dominating family member(s) and managed by persons from outside, development of the company is a priority; no such companies were identified.

7. **Family heritage** (company aims, partnership culture, owner’s authority) – managed by the owner, company aims are priority; no such companies were identified.

8. **Emanation of the owner** (company aims, patriarchal culture, owner’s authority) – authoritarian management and control by the owner or his descendants, development of the company is a priority; 14 companies identified (35%).

The third survey was focused mainly on the roles and profiles of company owners. 78% of surveyed companies were small enterprises, which include 42% of micro companies. 22% were medium and large companies. Most interviewees were in the age of 45 or over – 38,9%, 35-45 – 22,2%, 25-35 – 25% and below 25 - 13,9% (Respective data for the SMEs owners in 2001 were as follows: age 45 an over – 31,3%, 30-45 – 40,1%, below 30 – 28,7%). 61% of the owners have completed higher education (50% – Master’s degree, 11% - Bachelor’s degree), 36% - secondary education, 3% - vocational education (Data concerning SMEs owners from 2001: higher or postsecondary education – 23,3%, secondary education – 41,9%, vocational education – 28,9%, elementary education – 5,8%). Exactly half of the companies were founded before 1989, approximately 25% of the companies were multi-generational, the oldest of them being founded in 1920s. 75% of the companies were managed by first generation of owners, 16,7% by the second, 5,5% by the third and 2,8% by the fourth generation. In 60% of cases a family member held a managerial position, in 40% of companies was a regular employee. In 53% of cases the company was owned by two family members. 93% of interviewees wanted to continue working in the family business, only 7% were dissatisfied with their job, justifying it with the will to set up an own business.

Family businesses are concentrated mostly in the traditional sectors of economy: services, small production, textile industry, construction services. Their share in high-tech sectors is low due to the fact that family businesses in most cases are unwilling to take risks and often they lack capital needed for investments (Popczyk 2008)..

There are two major problems which affect Polish family businesses (Popczyk 2008). First one is the unfavorable perception of family businesses by the society. This may be surprising, as family and family values have always been highly regarded in Poland. It turns out however, that in case of companies, their identification as “family companies” may be associated with something unprofessional, improvised. Thus, companies in many cases are reluctant to admit that they are family businesses, and rarely use the family name in the name of the business. Generally the most successful companies use family names as brands, having already established their positions on the market as reliable and trusted ones. Another problem is the succession. Young people are generally reluctant to take over their parents’ companies, instead they prefer to set up their own businesses or to work as wage-earning employees. A study among the children of family businesses owners showed that 36,6% of them is willing to succeed their parent’s company, 59,7% refused to do so, 3,7% were undecided. What is more interesting; children were generally satisfied with the business run by their parents and recognized benefits arising out of it. These results show that there may be a potential problem with succession in many Polish family companies (Popczyk, Popczyk 1999).

There are several factors that distinguish family companies from the others. Firstly, the family companies are mostly created and managed by their owners from the very beginning, which means that they have more emotional approach towards them, especially when the family name appears in the name of the company. This often results in providing higher quality of services than other comparable non-family companies, the reason for this is the will to protect the good name of the family. Profit, especially in short-term period is not the only aim of such company; it is rather calculated on safe and stable growth. It is important, because family companies are often main or the only source of family income. This also means that they are more cautious and generally unwilling to take risk. Creativity and innovation are not the most important features, stability and safety are preferred. They tend to act on domestic market, only the most successful ones try to act on foreign markets. The other issue is the choice of employees – family companies tend to hire family members, regardless of their qualifications. This is connected with the approach that puts the good of the family before the good of company and employees that are not family members. This can lead to situations when decisions being made could not necessarily be rational from economical point of view, but would be influenced by the family. The family companies are also less likely to use services of external consulting companies.

Lack of specific data concerning family businesses may result from the fact that this group is not officially distinguished from other companies. The only available data come from surveys, usually conducted on the small scale, there is no official statistical data. Annually published reports referring to SMEs sector in Poland do not have any information on the share of family businesses in the economy, number of employees etc. The main statistical office also does not have any data concerning this category of enterprises. Increasing interest in family businesses may lead to the change of this status in the future, at present moment however, available “hard” data is rather poor.

One Polish study (Sułkowski 2004) identified strengths and weaknesses of Polish family companies. Strong factors include: high level of entrepreneurship of the owner (founder) and other family members employed in the company; significant role of family values which are the factor for motivating the family members and increasing the level of solidarity, especially when the company is acting under family name; high level of trust and involvement of family members in solving problems of the company; vision of the company is created by the family, good cooperation between family members and other employees; the possibility of “preparing” a successor for managing the company. The weak factors and threats include: possible problems with succession after owner’s death; possibility of authoritarian style of management; reluctance to employ people who are non-family members (especially managers); opposition of the family to loose or share the control over company with non-family members; lack of appropriate experience in managing the company; not equal treatment of employees from the family and others (preferences in remuneration, managerial positions, division of duties); conflicts between family and non-family members; nepotism; blocking promotion of non-family members; putting the good of the family before the good of the company. The other study (Popczyk, Popczyk 1999) identified similar strengths and weaknesses. Additional strong sides of family companies identified in this study are: lack of superior staff and strict statute – possibility of dealing with family problems during working hours; support from other family members; the possibility of consulting company-related issues during informal family meetings. Other identified weak sides feature: no division of time between working and private hours – longer working hours; possibility that conflicts in the company will be transferred to the family life; difference of opinions between individual family members concerning future company development. Authors, however point out, that features that are strength of one company may be the weakness of the other and vice versa.

5 Institutional actors and their strategies, policies and initiatives

Currently there is no widely accepted and recognized organization or association grouping together family businesses in Poland. Some attempts have been undertaken, but either they failed or they have relatively small impact. There are no government initiatives or institutions aimed specifically at family companies sector, which may be the result of the lack of distinction of such entities in Polish law. The identified initiatives/institutions are presented below.

Actor 1

	Explanation
institutional features	
name of the actor	**Family Business Network Polska (Family Business Network Poland)**
nature of the actor	☐ government ☐ employers' organisation ☐ support service provider (information, advice, education) ☐ research centre ☒ network/family business specific organisation – **private organisation created by private University** (Wyższa Szkoła Biznesu - National-Louis University w Nowy Sącz) ☐ others, namely:
address	Spacerowa 181 A, 33-113 Zbylitowska Góra
telephone	+48 18 44 99 100
web-page	http://www.biznesrodzinny.pl/fbnpolska.html
e-mail	kontakt@biznesrodzinny.pl
content based features	
type	☐ fiscal regulation/tax law ☐ labour law/social security law ☐ company law ☐ awareness raising measures ☐ corporate governance codes, family governance, family protocols, family constitution, family council, family assembly or similar ☐ education/training measures ☒ information/advice ☐ business transfer support instruments ☐ financial support ☐ marketing ☒ networking ☒ others, namely: apprenticeships in family companies
objective	Mission is defined as: "We create tradition, support generations and build strength of family businesses in Poland"

	Explanation
content based features	
initiation	Date of implementation – 2005
contents/description of the initiative/measure	Organization of conferences, seminars and workshops aimed at supporting family businesses in management practices, solving problems of internal and external nature, forum of information exchange between family businesses.
user based features	
eligibility criteria/target group	Family companies (details not specified)
source of funding	☐ EU-funds ☐ national funds (governments) ☒ membership fees ☐ others, namely:
costs for participants/members	Annual fee: 330 Euro + VAT (22%)
performance based features	
evolution	The initiative seems to be inactive for some time, there is little reference to it in Polish internet and there is no reference to it on the FBN main website.

Actor 2

	Explanation
institutional features	
name of the actor	**Family Business Evergreen**
nature of the actor	☐ government ☐ employers' organisation ☐ support service provider (information, advice, education) ☐ research centre ☒ network/family business specific organisation – **private company** ☐ others, namely:
address	ul. Chmielna 5/7, 00-021 Warszawa
telephone	cell phone: +48 501 15 22 20
web-page	http://fbe.pl/
e-mail	Contact form: http://fbe.pl/?page_id=7
content based features	
type	☐ fiscal regulation/tax law ☐ labour law/social security law ☐ company law ☐ awareness raising measures ☐ corporate governance codes, family governance, family protocols, family constitution, family council, family assembly or similar ☐ education/training measures ☒ information/advice ☐ business transfer support instruments ☐ financial support ☐ marketing ☒ networking ☐ others, namely:
objective	Mission is defined as: "Support and development of family businesses by providing them with tools which allow them to solve their strategic challenges."
initiation	Date of implementation – 2005
contents/description of the initiative/measure	Organization of conferences, seminars, workshops, mediations, consulting services, publications. The services are individually tailored for each company which suits their present challenges.
user based features	
eligibility criteria/target group	Family companies (details not specified)
source of funding	☐ EU-funds ☐ national funds (governments) ☐ membership fees ☐ others, namely:
performance based features	
evolution	The initiative seems to be inactive for some time, the last references on the web page (organization of a conference concerning family business in Poland) come from June 2006.

Actor 3

	Explanation
institutional features	
name of the actor	**Inicjatywa Firm Rodzinnych (Initiative of Family Companies)**
nature of the actor	☐ government ☐ employers' organisation ☐ support service provider (information, advice, education) ☐ research centre ☒ network/family business specific organisation (including interest groups/representative organisations/lobbies) - please provide information how these are organised (public, private, NGOs, NPOs etc.) – **private association** ☐ others, namely:
address	Smolna 14/7, Warszawa
web-page	www.firmyrodzinne.pl
e-mail	info@firmyrodzinne.pl
content based features	
type	☐ fiscal regulation/tax law ☐ labour law/social security law ☐ company law ☐ awareness raising measures ☐ corporate governance codes, family governance, family protocols, family constitution, family council, family assembly or similar ☒ education/training measures ☒ information/advice ☐ business transfer support instruments ☐ financial support ☐ marketing ☒ networking ☐ others, namely:
objective	The aim is defined as: “Integration, support of development, help in solving specific problems of family companies (succession, conflicts and development of staff), exchange of experiences, promotion of the idea of economic freedom, law-observing state, civic society and ethical standards.
initiation	The initiative is not yet active.
contents/description of the initiative/measure	The initiative is aimed at supporting and stimulating family companies in Poland and creating a friendly economic and social environment for entrepreneurship. The planned scope of activities is very wide; however at the beginning it will concentrate on exchange of ideas and initiatives, organization of seminars conferences and trainings. The First Academy of Family Companies is planned to take place in October 2008. At present moment a membership declaration is available on the website.

	Explanation
user based features	
eligibility criteria/target group	Family companies, which are defined as: “company or sole proprietor of any legal form in which the majority or all of its capital is in the hands of the family, at least one family member holds a managerial position or has a significant influence on the management staff and intends to keep the company in the possession of the family”. However, every company or institution willing to support the aims of the initiative is welcomed to participate.
source of funding	☐ EU-funds ☐ national funds (governments) ☐ membership fees ☐ others, namely: subsidies, donations, profits (from contracts, economic activity)
performance based features	
evolution	The initiative is at the starting point, according to the information on the website it has been officially registered in the beginning of May 2008. It did not start any official activity at this moment. As of May 2008, about 20 members are listed on the website.

There are no specific legal regulations regarding family businesses, however due to the specific character of family businesses the problem of succession is in their particular interest. Polish succession law is not considered a barrier in succession.

	Explanation
content based features	
name of the strategy/initiative/ regulation	**Ustawa z dnia 28 lipca 1983 r. o podatku od spadków i darowizn (The Act from 28 July 1983 Concerning Tax on Successions of Inheritance and Donations)**
type	☒ fiscal regulation/tax law ☐ labour law/social security law ☐ company law ☐ awareness raising measures ☐ corporate governance codes, family governance, family protocols, family constitution, family council, family assembly or similar ☐ education/training measures ☐ information/advice ☐ business transfer support instruments ☐ financial support ☐ marketing ☐ networking ☐ others, namely: succession law
objective	Regulation of rules concerning taxation of estates succeeded within closer and further family.
initiation	1983 – present
contents/description of the initiative/measure	The Acts states that the first persons entitled to succeed the inheritance are the nearest family members: spouse (at least a quarter) and children. This means that if one child is designated by the testator to be the main successor, this has to be stated in the testament. Relatives other than mentioned above, must pay the tax depending on their degree of relationship and the value of the inheritance. The tax might be a problem only if succeeding person was not closely related to testator (such situations occur rather rarely).

6 Future issues

A serious challenge may be the change of the perception of Polish family businesses by the society. As it had been mentioned before, the image of family companies is rather unfavourable. The fact that may result from it is that many young people are unwilling to succeed the companies of their parents, being more eager to work on their own. Some kind of advertisement campaign aimed at improving the social perception and reinforcing the value of the family company could be launched. The problem is, however, that there is no official and widely recognized organization or association grouping family businesses that could initiate, coordinate and finance such initiative.

Demographic changes also play an important role in the future development of family businesses. After Poland joined the EU, many people left the country looking for jobs abroad (up to 2 millions of people according to some estimates). Some people have chosen to emigrate permanently, others however plan to come back, many of them are willing to establish their own businesses. This, combined with many opportunities of support for existing or newly created SMEs (including the support from structural fund) may result in large number of newly established enterprises, many of them being family businesses. This may be also connected with the unwillingness of young people to take over their parent's companies – they seem to be more interested in working on their own.

As far as public policy regarding family businesses is concerned, the idea of creating new laws aimed specifically at this sector may seem to be controversial. First, family businesses are not homogenous, the companies belong to many sectors and have different forms of ownership. Secondly, although the vast majority of family businesses are micro and small-sized companies, also medium and large ones exist. Laws aiming at micro companies do not necessarily be helpful for large enterprises. If such law was to be created, the differences in size of family companies should be taken into account and a precise definition of a "family company" should be created to prevent the possibility of abuse. It is also disputed whether it is necessary to legally distinguish family businesses from other companies and provide them with any kinds of special treatment. More just way seems be the introduction of changes in the existing law and creation of conditions for family companies in which they could compete with other entities on equal rights. Changes that could positively affect family companies include e.g. simplification in changing the organizational structure or legal status, may be a problem at present time. Because some family companies have problems with the succession, a database of potential partners should be created to facilitate contacts between companies. It could be managed by public or private (e.g. bank) entity. Law concerning succession of companies within the closest family is not considered a problem and therefore there is no need to change it.

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