



Editorial Requirements

1. Author(s) full name preceded by academic title/position, affiliation (name of university/institution), **ORCID is mandatory for all authors and co-authors**, e.g.:

Dr Iwona Rafałąt, Assistant Professor at West Pomeranian Business School in Szczecin,
ORCID <https://orcid.org/0009-0009-8905-9175>

2. Title of the article in Polish.
3. Abstract in Polish specifying the theses presented in the article; maximum 10 lines, font size 9 pt, single spacing, e.g.:

Abstract: The article presents a critical analysis of the concept of Unconditional Basic Income (UBI) as an instrument to combat poverty and social inequalities. The author discusses the idea of unconditional benefits for citizens in definitional, historical, European, and Polish contexts. A significant part is devoted to ideological discourse and debates on the financial, social, and moral dimensions of such support programs. Ultimately, the author definitively rejects the UBI concept as not only harmful and irresponsible but also unrealistic in terms of public finance burden.

4. 5–7 keywords in Polish – single words or phrases corresponding to the content of the paper. Proper nouns may be used. Keywords should not be too general (e.g., economy, management, globalization, e-learning), e.g.:

Keywords: quality improvement, urban communication, customer satisfaction

- Introduction, which must:
 - present the rationale for the topic,
 - clearly and precisely define the aim of the study, its scope, and any hypotheses or research questions,
 - indicate the research methods used.
- The entire article should be written in the third person.
- Standardized text in A4 format, 2.5 cm margins. No page numbering.
- Text editor: Word. Font: Times, 12 pt, length 10–15 pages (including abstracts in Polish and English, footnotes, and bibliography).
- Do not format text – titles, quotes, or other text – using style galleries. Do not use style sets, colors, fonts, or paragraph spacing from other documents.

- Line spacing: 1.5 lines.
- Texts in tables, charts, figures, captions, and footnotes, abstracts: font size 9 pt.
- Title of table, chart, figure, etc., and source below the material, according to the pattern:

Table 1. Table title without period

Source: own elaboration.

13. Tables, charts, figures – clear and linked to their source for possible editing.
14. **Tables, charts, and figures should be provided:**
 - embedded in the article in the appropriate place,
 - additionally as **editable source files** (e.g., Word, Excel) or high-quality graphic files (e.g., PNG, JPG).

Each object should be saved as a separate file, named according to its numbering in the text (e.g., Table_1, Figure_2).
15. When referring to data in a table or figure, please use the pattern:
(see Table 1, Figure 2).
16. Footnotes should be used as end-of-page references, maintaining a consistent bibliographic style. Abbreviations like *Ibidem*, *op. cit.* are allowed.

Example of citation order:

“T. Żyro, Wstęp do politologii, PWN, Warsaw 2006, p. 14, DOI: 10.1000/abcde12345”

For electronic documents: author, title, source, access information.

17. For sources with a DOI, it must be provided. If a publication does not have a DOI, the author provides a URL or access information according to bibliographic standards.
18. Conclusions (final part of the article) should include, in addition to a summary of the discussion, final remarks, recommendations, and possible directions for further research.

19. At the end of the article:

- Title in English
- Abstract in English, e.g.:

Summary: The article presents the foundation of the budgetary act adopted by the government for the year 2016. The first part focuses on theoretical aspects related to the essence and meaning of the budget and budgetary act. The last part summarizes the macroeconomic situation and fiscal policy (planned revenues and expenditures) and assesses their impact on the financial economy in Poland.

- Keywords in English, e.g.:
Keywords: public finances, budget, budget law, macroeconomic situation, fiscal policy
- Bibliography arranged alphabetically by author's surname; list only publications cited in the article (without page numbers), with DOI numbers.

Do not separate books, articles, legal acts, etc., but apply the structure below for each category of sources:

Books:

Surname, I.: Book Title (if applicable, edition), Publisher, Place of publication: year.

<https://doi.org/...>

Surname, I. (ed.): Book Title (if applicable, edition), Publisher, Place of publication: year.

<https://doi.org/...>

Journal articles (print version):

Surname, I.: Article Title. Journal Title, volume (issue, year), first page–last page. DOI (if available)

Journal articles (online version):

Surname, I.: Article Title. Journal Title, volume (issue, year), first page–last page. DOI (if available) or Retrieved from: URL (if no DOI).

Legal acts:

Act of 4 February 1994 on Copyright and Related Rights (Journal of Laws 1994, No. 24, item 83, as amended).

Websites:

Title/Institution/Surname, I.: Title, (year). Retrieved from: URL

If no publication year is available, provide the access date: (year n.d.), Retrieved: URL

Reports and studies:

Institution/Surname, I.: Title (number), Publisher, Place of publication: year.

Newspaper articles (print):

Surname, I.: Article Title. Newspaper Title, (year, day, month), first page–last page. DOI (if available)

Newspaper articles (online):

Surname, I.: Article Title. Newspaper Title, (year, day, month), first page–last page. Retrieved from: URL or DOI (if available).

20. Articles should be submitted electronically (email): fir@zpsb.pl

21. Submission of the article constitutes the author's consent to its publication in *Firma i Rynek* and the assignment of a DOI.

For questions or doubts, please contact the Editorial Office: fir@zpsb.pl