

MARZENA PAPIERNIK-WOJDERA*
AGNIESZKA MATUSZEWSKA-PIERZYNKA**

**Ownership Transformations of State-owned Enterprises with Special
Consideration of Direct Privatisation in Poland
in the Years 2004–2008**

Abstract

The main goal of this article is defining the present state of the process of ownership transformations in Polish state-owned enterprises and progress in this process during the last five years. The main research hypothesis formulated in the article was verified by means of an analysis of data published by the Central Statistical Office concerning the number of state-owned enterprises covered by ownership transformations. The accepted scope of this article encompassed: concepts, objectives and methods of ownership transformation in Polish state-owned enterprises, as well as different issues connected with direct privatization by means of passing state-owned enterprises for use against payment to employee-owned companies.

1. Introduction

The main goal of this article is outlining the present state of the process of ownership transformations in Polish state-owned enterprises and progress made in this process in the years 2004–2008.

* Ph. D., University of Łódź

** University of Łódź

The process of ownership transformations of state-owned enterprises in Poland, which started in 1989 and lasts till the present day has played a vital role in creation of a market economy in this country. Due to its great importance for transformation of the economic system, this process has been receiving a constant interest in research centres, which have been carrying our studies focused on its state and progress all the time.

To achieve the above goal there has been formulated the main research hypothesis saying that direct privatization performed through passing a state-owned enterprise to an employee-owned company for use against payment is the most frequently followed method in ownership transformations of state-owned enterprises.

The process of ownership transformations of state-owned enterprises due to diversified character of its objectives is carried out by different methods, which represent ultimately a peculiar compromise between these methods (Bałtowski, Miszewski 2006, pp. 113–118). Direct privatization, which allows to transfer state-owned enterprises to employee-owned companies to be used by them against payment deserves a special attention among the applied methods of ownership transformations in these enterprises. Moreover, it seems to accomplish best social goals of this process.

The setting up of employee-owned companies – being an expression of implementing the concept of employee stock ownership plan, as it allows to realize social objectives of the process of state-owned enterprise ownership transformation – takes place along preferential principles (Bałtowski 2002, pp. 140–141). Although convenient conditions for establishing employee-owned companies have been created for employees of state-owned enterprises, which include, for example, a requirement of gathering a relatively small equity capital, this path of direct privatization comes across certain barriers in practice. The most important of these barriers seem to be limited resources for financing such investments by employees, which is due primarily to the necessity of making a payment to the State Treasury for the use of state-owned enterprises by employee-owned companies (Bukowska-Piętrzyńska 2002, p. 44).

The hypothesis formulated in this article has been verified analyzing available data of the Central Statistical Office¹ about the number of state-owned enterprises encompassed by the process of ownership changes by means of structure and dynamics indices.

¹ Data of the Central Statistical Office, which seem to be comprehensive, systematised and comparable, were used in the empirical research.

The report is composed of the following parts. The second part presents the concept, objectives and methods of ownership transformations in state-owned enterprises. The third and the fourth parts describe the present situation and the course of direct privatization against the background of applied methods in ownership transformations of state-owner enterprises. The final part sums up the effects of the carried out empirical research.

2. Main aspects of the process of ownership transformations in Polish state-owned enterprises

Ownership transformations in Poland are an integral part of the economic system change supported by stabilizing and liberalizing measures, which is possible owing to the change of socio-political system (Kaliński, Laudau 2003, pp. 369–380). Its implementation involves measures taken by the State, which aim at a comprehensive transformation of ownership relations and structures (Milewski 2001, p. 76), which could make possible a transition from the collectivistic economy to the economy with a dominant share of the private sector (Pancer-Cybulska 2006, p. 160).

Hence, ownership transformations involve:

- a) a process of changes occurring in the framework of existing ownership forms including privatization being a transformation of the public property into the non-public property of legal entities and individuals (Zwierzyńska-Bubała 1998, p. 143),
- b) a process of establishing new private companies, which can engage property and resources of employees from restructured and privatized state-owned enterprises (privatization through a new entity establishment (Ibid, pp. 164–165).

The most important goals of the state-owned enterprise ownership transformation process are economic goals such as: raising the economy's competitiveness, improving the State's economic situation or also formation and development of the capital market. However, these goals are not autonomous, but interrelated and consequently they supplement each other, as it is impossible for the State to receive higher revenues from taxes from state-owned enterprises without enhancing their effectiveness, which can require a capital-intensive restructuring.

Moreover, in order to achieve economic goals of the ownership transformation process it is necessary to accomplish goals of social and political character lying in the context of economic goals. After all, it is impossible to

increase effectiveness of state-owned enterprises without both raising employees' interest in effectiveness of their performance and restricting the State's intervention in their management (see: Table 1).

The diversity of goals of ownership transformations results in diversity of their methods. The following methods of ownerships transformations of state-owned enterprises² can be distinguished: commercialization, direct privatization, and liquidation for economic reasons.

Table 1. Goals of ownership transformations of Polish state-owned enterprises

goals of ownership transformations of Polish state-owned enterprises	economic goals	raising competitiveness of economy	<ul style="list-style-type: none"> - increasing effectiveness of state-owned enterprises - demonopolizing state-owned enterprises
		improving the State's economic situation	<ul style="list-style-type: none"> - financing the State budget with revenues from privatization and higher income taxes resulting from improved effectiveness of state-owned enterprises - relieving the State budget through reducing subsidies for state-owned enterprises and cutting expenditures connected with keeping the administration managing these enterprises
		formation and development of the capital market	<ul style="list-style-type: none"> - providing capital for state-owned enterprises - adapting the structure of economic units to society's needs - integrating the Polish economy with the European Union's economy and the world economy
	social-political goals	promotion of social involvement	<ul style="list-style-type: none"> - releasing mechanisms of employees' entrepreneurship and innovation-orientation, and enhancing their interest in enterprise management and its performance - creating a new economic image of society (popularization of capital ownership through implementation of the employee and citizen stock ownership plan) - forming the middle class as basis of democracy
		reduction of the State's role in the economy	<ul style="list-style-type: none"> - diminishing the impact of political ideology on performance and growth of state-owned enterprises - diminishing the State intervention in state-owned enterprises management - expanding the private sector's share in the economy

Source: author's version based on: E. Brozi 1993, pp. 32–34; A. Prusek 2005, pp. 9–15.

² There is omitted here the process of transferring agricultural enterprises to the State Treasury Agricultural Property Fund, which is carried out in accordance with Law of the State Treasury Agricultural Property Management of 19th October 1991.

Commercialization consists in transforming a state-owned enterprise into a joint stock company with the State Treasury as sole owner³ in order to privatize it⁴ through:

- taking over shares by the State in the company's increased equity capital⁵,
- selling shares of a joint stock company belonging to the State Treasury through their public offering, public auction, negotiations started on the basis of a public tender, or sale of shares in the regulated market⁶ (indirect privatization⁷),
- transferring a company's shares owned by the State Treasury to agencies, funds⁸ (National Investment Funds) or companies established for this purpose.

Direct privatization consisting in disposal of all material and non-material assets of a state-owned enterprise is carried out through⁹:

³ See: *Commercialization and Privatization Law of 30th August 1996*, Journal of Laws 2002, no. 171, item 1397 with later amendments, Article 1 part 1. Through commercialization combined with conversion of claims at the application of a state-owned enterprise's director, which could be submitted within three months from publication of the law, there were established companies with participation of creditors – see: Katner W. J. (2003), *Komercjalizacja i prywatyzacja. Komentarz*, Wyd. Prawnicze "LexisNexis", Warszawa, pp. 103–104.

⁴ See: *Commercialization and Privatization Law of 30th August 1996*, Journal of Laws 1996, no. 118, item 561, Article 3 parts 1, 2. The part of paragraph concerning commercialization for another purpose than privatization was waived as from 28th July 2006 – see: *Law about Changing the Commercialization and Privatization Law and about Changing Other Laws of 12th May 2006*, Journal of Laws 2006, no. 107, item 721, Article 1 point 1 letter b.

⁵ See: *Commercialization and Privatization Law of 30th August 1996*, Journal of Laws 2002, *op. cit.*, Article 1 part 2 point 1. Joint stock companies with the State Treasury as sole owner can be privatized through a takeover of shares in the company increased equity capital as from 15th January 2003 – see: *Law about Changing the Law about Principles of Exercising Rights due to the State Treasury, Law of Commercialization and Privatization of State-owned Enterprises and of Changing Some Other Laws of 5th December 2002*, Journal of Laws 2002, no. 240, item 2055 with later amendments, Article 2 point 2 letter a.

⁶ See: *ibid*, Article 33 part 1.

⁷ Direct privatization allows to sell without payment shares belonging to the State Treasury to local self-government units, as well as transfer them to another company in exchange for shares in the increase equity capital – see: *Prywatyzacja przedsiębiorstw państwowych w 2008 r.* (2009), Central Statistical Office, Warszawa, p. 26.

⁸ Based on Law of National Investment Funds and Their Privatization of 30th April 1993.

⁹ See: *Commercialization and Privatization Law of 30th August 1996*, Journal of Laws 2002, *op. cit.*, Article 1 part 2 point 2, Article 39 part 1.

- sale of a state-owned enterprise to a private investor¹⁰,
- contribution in kind of a state-owned enterprise to a joint stock company made by the State¹¹,
- transferring a state-owned enterprise for use against payment to a company, which was joined by over a half of its employees¹² (employee-owned company).

Liquidation of a state-owned enterprise for economic reasons¹³ consists in selling its assets in order to secure claims of creditors. Assets remaining after liquidation can be sold or transferred as a contribution to a company (Surdykowska 1996, p. 146).

Thus, due to the fact that commercialization preceding direct privatization boils down to having disposal of shares of joint stock companies with the State Treasury as sole owner, it seems to be meeting better the necessity of establishment and development of the capital market than direct privatization basing on assets of state-owned enterprises. Simultaneously, direct privatization allows to introduce, to a greater extent, the concept of employee stock ownership plan leading to the setting up of employee-owned companies and reduce the State's influence on management organs of entities established in this way.

This diversity of methods according to which ownership transformations take place in Poland is, however, a result of not only diversity of objectives in this process but also of existence of state-owned enterprises varying with regard to their size and economic-financial situation. Consequently, commercialization and direct privatization are reserved only for enterprises with a good economic and financial standing, with commercialization encompassing large enterprises and privatization – small and medium-sized ones. In turn, liquidation takes place in small and medium-sized enterprises, which due to their bad financial standing do not have chances to operate any further (Grzeszczyk 1997, p. 61, 68).

Moreover, selecting a method of ownership transformations taking into account the size and economic-financial standing of a state-owned enterprise is justified well enough by the necessity of creating favourable conditions for its ownership changes.

¹⁰ See: *ibid*, Article 48.

¹¹ See: *ibid*, Article 49, 50.

¹² See: *ibid*, Article 51 part 1 point 1.

¹³ In accordance with State-owned Enterprise Law of 25th September 1981.

3. Scale of direct privatization in comparison with the remaining ownership transformation methods

By the end of 2008 the process of ownership transformations covered 5,809 enterprises in Poland¹⁴ (see: Table 2).

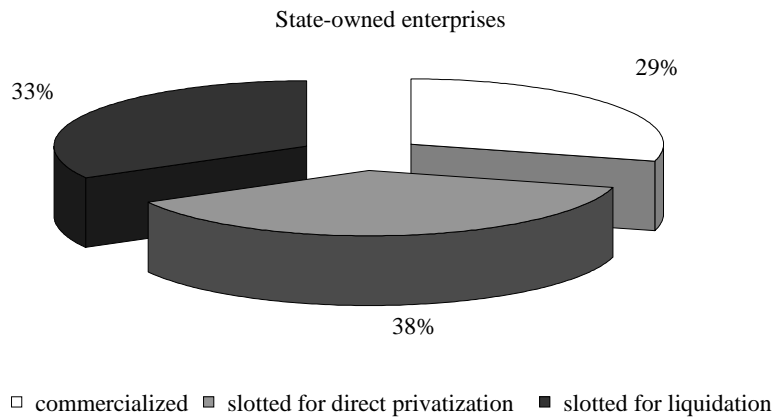
Table 2. State-owned enterprises covered by ownership transformations till 31st December 2008

		Item	Number
State-owned enterprises		covered by ownership transformations:	5,809
		- transformed into joint stock companies	1,701
		privatized indirectly	388
		- slotted for direct privatization	2,184
		privatized directly:	2,105
		•sold	504
		•contributions to companies	230
		•given for use against payment	1,317
		•mixed way	54
		- slotted for liquidation	1,924
		liquidated	1,073

Source: author's version based on: *Prywatyzacja przedsiębiorstw państwowych w 2008 r...*, Table 1, p. 43; Table 8, p. 50.

¹⁴ Without state-owned farms included to the State Treasury Agricultural Property Fund.

Figure 1. State-owned enterprises covered by ownership transformations till 31st December 2008



Source: author's presentation based on Table 2.

From among 5,809 state-owned enterprises covered by ownership transformations: 1,701 (29.3%) were transformed into joint stock companies, 2,184 (37.6%) underwent direct privatization, and liquidation proceedings for economic reasons were commenced in 1,924 (33.1%). Thus, it means that direct privatization was the method of ownership transformations most frequently used (see: Table 2, Figure 1).

The commercialization process led to establishment of 1,647 companies including 1,633 joint stock companies with the State Treasury as sole owner¹⁵, of which 388 (23.8%) were privatized indirectly. From among 2,184 state-owned enterprises slotted for direct privatization 2,105 (96.4%) were privatized. 265 companies with equity participation of the State Treasury and 1,560 employee-owned companies were set up on the basis of assets of enterprises privatized directly and those liquidated¹⁶. The liquidated enterprises represented 55.8% of all entities to be liquidated for economic reasons.

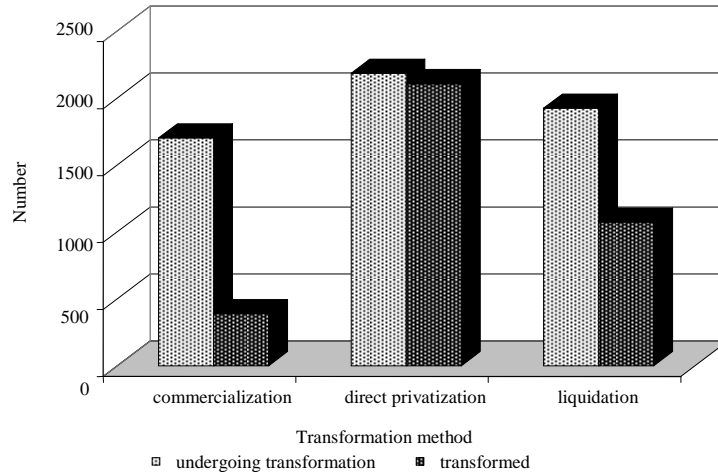
Thus, direct privatizations, which can take place within a relatively short time, proved to be the most effective method of ownership transformations. Meanwhile, a much smaller effectiveness of commercialization is due not only

¹⁵ See: Prywatyzacja przedsiębiorstw państwowych w 2008 r., op. cit., p. 23.

¹⁶ See: ibid, Table 10, p. 52.

to that fact that it requires more time than direct privatization but it also involves setting up joint stock companies of the State Treasury for other reasons than privatization alone (see: Table 2, Figure 2).

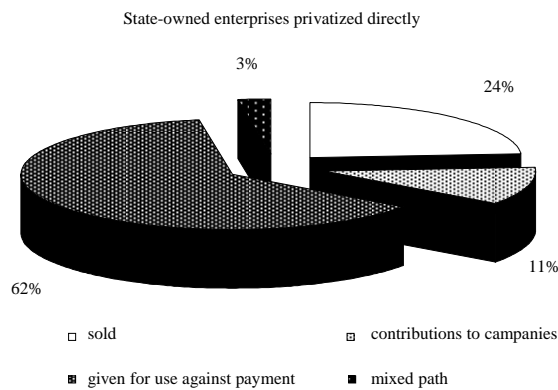
Figure 2. State-owned enterprises privatized by 31st December 2008



Source: author’s presentation based on Table 2.

From among 2,105 state-owned enterprises privatized directly, 62.6% were given for use against payment, which means that it was the most common direct privatization path (see: Table 2, Figure 3).

Figure 3. State-owned companies privatized directly till 31st December 2008



Source: author’s presentation based on Table 2.

As of 31st December 2008, there were 254 state-owned enterprises in Poland with 57.1% of them undergoing bankruptcy or liquidation proceedings, 1.6% were in the course of direct privatization, and 14.6% applied for commercialization¹⁷.

Among state-owned enterprises covered by ownership transformations, 47.9% were entities engaged in manufacturing, 17.0% – in construction, 11.5% – in trade and repair services, and 8.7% – in transport, warehousing and communications. Entities operating in manufacturing dominated with regard to their number in each group of privatized enterprises, with most of them among all privatized state-owned enterprises undergoing direct privatization. The share of enterprises dealing with transport, warehousing and communications was much smaller, although they ranked second with regard to the number among all state-owned enterprises passed in the form of contributions to companies by the State in the course of direct privatization (see: Table 3).

¹⁷ See: *ibid*, p. 40.

Table 3. State-owned enterprises covered by ownership transformations till 31st December 2008 according to PKD sectors

Item		total	PKD sectors				
			manufacturing	construction	trade and repair services	transport, warehousing and communications	
State-owned enterprises	covered by ownership transformations	number	5,809	2,889	985	668	505
		share [%]	100.0	49.7	17.0	11.5	8.7
	privatized indirectly	number	388	304	28	16	16
		share [%]	100.0	78.4	7.2	4.1	4.1
	privatized directly:	number	2,105	798	473	346	171
		share [%]	100.0	37.9	22.5	16.4	8.1
	- sold	number	504	228	79	81	48
		share [%]	100.0	45.2	15.7	16.1	9.5
	- contributions to companies	number	230	146	26	19	33
		share [%]	100.0	63.5	11.3	8.3	14.3
	- given for use against payment	number	1,317	412	354	235	86
		share [%]	100.0	31.3	26.9	17.8	6.5
	liquidated	number	1,073	383	192	172	120
		share [%]	100.0	35.7	17.9	16.0	11.2

Source: author's own version based on: *Prywatyzacja przedsiębiorstw państwowych w 2008 r...*, Table 2, p. 44; Table 4, p. 46; Table 8, p. 50.

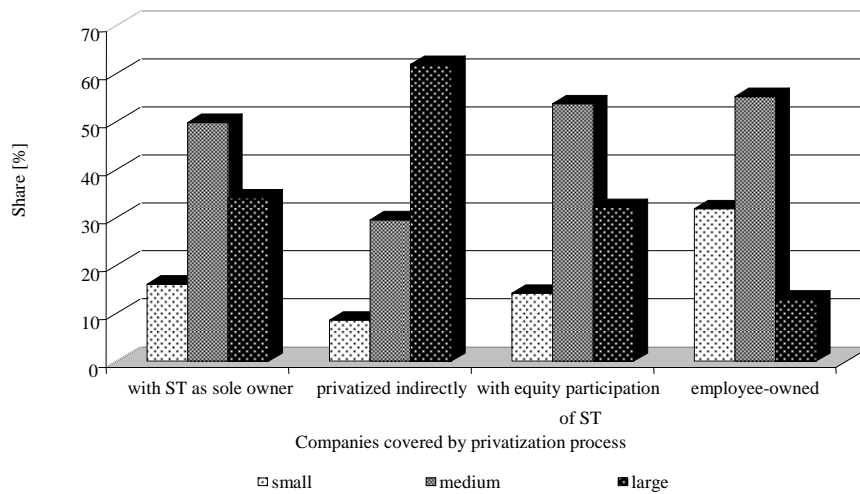
Table 4. Enterprises covered by privatization according to size (as of 31st December 2008)

Item		Share [%]		
		small	medium	large
Companies covered by privatization process	with State Treasury as sole owner	16.1	49.8	34.1
	privatized indirectly	8.6	29.5	61.9
	with equity participation of State Treasury	14.2	53.7	32.1
	employee-owned	31.8	55.2	13.0

Source: author's version based on: *Prywatyzacja przedsiębiorstw państwowych w 2008 r...*, Table 15, p. 57.

Among enterprises covered by privatization, which carried economic activity at the end of 2008, small and medium-sized enterprises represented a minority only among enterprises privatized directly¹⁸. What is more, over 50.0% of companies with participation of the State Treasury and employee-owned companies were medium-sized units (see: Table 4, Figure 4).

Figure 4. Entities covered by privatization process according to size (as of 31st December 2008)



Source: designed on the basis of Table 4.

Joint stock companies with the State Treasury as sole owner and companies privatized directly, which were a result of the carried out privatization, were primarily large manufacturing companies. Companies with equity participation of the State Treasury and employee-owned companies belonged, in turn, to the sector of small and medium-sized companies, which results from the fact that particular ownership transformation methods were assigned to enterprises of different sizes.

¹⁸ Small enterprises are entities with fewer than 50 employees, medium-sized enterprises – up to 250 employees – see: *Law of Economic Activity Freedom of 2nd July 2004*, Journal of Laws 2007, no. 155, item 1095, Articles 105 and 106.

4. Progress in direct privatization in the years 2004–2008 in comparison with other ownership transformation methods

Between 2004 and 2008 ownership transformations took place in 404 state-owned enterprises, which represented about 7.0% of all enterprises covered by this process by the end of 2008 (see: Table 5).

Table 5. State-owned enterprises covered by ownership transformations in the years 2004–2008*

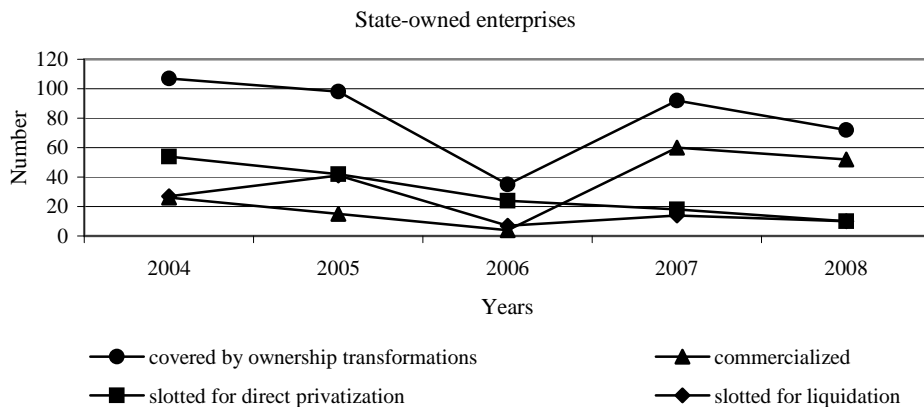
Item		Years					
		2004	2005	2006	2007	2008	
State-owned enterprises	covered by ownership transformations:	number	107	98	35	92	72
		dynamics	x	91.6	35.7	262.9	78.3
	- transformed into joint stock companies	number	26	15	4	60	52
		dynamics	x	57.7	26.7	1500.0	86.7
	privatized indirectly	number	8	6	5	24	10
		dynamics	x	75.0	83.3	480.0	41.7
	- slotted for direct privatization	number	54	42	24	18	10
		dynamics	x	77.8	57.1	75.0	55.6
	privatized directly:	number	56	38	23	13	16
		dynamics	x	67.9	60.5	56.5	123.1
	- sold	number	26	15	14	8	9
		dynamics	x	57.7	933	57.1	112.5
	- contributions to companies	number	14	5	4	1	1
		dynamics	x	35.7	80.0	25.0	100.0
	- given for use against payment	number	16	18	5	4	6
		dynamics	x	112.5	27.8	80.0	150.0
	- slotted for liquidation	number	27	41	7	14	10
		dynamics	x	151.9	17.1	200.0	71.4
	liquidated	number	53	36	27	21	28
		dynamics	x	67.9	75.0	77.8	133.3

* dynamics – previous year = 100

Source: author's own version based on: Prywatyzacja przedsiębiorstw państwowych w 2003 r..., Table 8, p. 41; Prywatyzacja przedsiębiorstw państwowych w 2004 r..., Table 5, p. 36; Prywatyzacja przedsiębiorstw państwowych w 2005 r..., Table 5, p. 36; Prywatyzacja przedsiębiorstw państwowych w 2006 r..., Table 5, p. 43; Prywatyzacja przedsiębiorstw państwowych w 2007 r..., Table 5, p. 46; Prywatyzacja przedsiębiorstw państwowych w 2008 r..., Table 1, p. 43, Table 8, p. 50.

The number of state-owned enterprises covered by ownership transformations tended to drop in the years 2004–2006. The drop in 2006 was, however, bigger than in 2005, and it was the biggest in the case of enterprises slotted for liquidation for economic reasons – their number increased in 2005 in comparison with 2004. In 2007 the process of ownership transformations covered twice more state-owned enterprises than in 2006, and in 2008 – 21.7% less than in 2007. The increment in the number of state-owned enterprises transformed into joint stock companies in 2007 was, however, bigger than the number of such enterprises slotted for liquidation for economic reasons, and the corresponding drop in 2008 was smaller. The number of state-owned enterprises slotted for direct privatization in the years 2007–2008 tended to decline. In as much as the number of state-owned enterprises slotted for direct privatization in 2006 was bigger than the number of enterprises commercialized and slotted for liquidation, in the years 2007–2008 the number of commercialized state-owned enterprises exceeded the number of such enterprises slotted for direct privatization (see: Table 5, Figure 5).

Figure 5. State-owned enterprises covered by the process of ownership transformations in the years 2004–2008

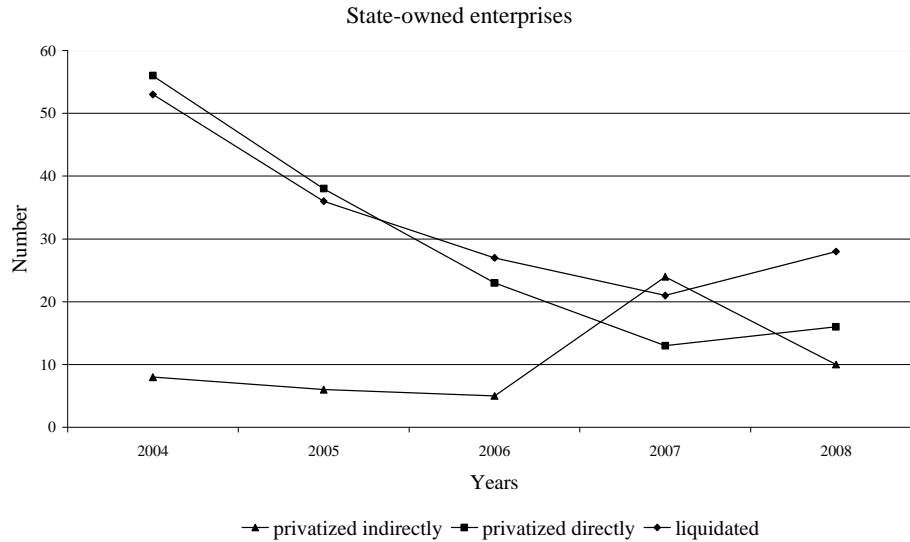


Source: author's presentation based on Table 5.

Over the years 2004–2006 the number of state-owned enterprises privatized directly and indirectly and liquidated for economic reasons tended to decline. The decline in 2006 was smaller than in 2005 in the case of state-owned enterprises privatized indirectly and liquidated. In 2007 the number of state-owned enterprises privatized directly and liquidated for economic reasons dropped and in 2008 it rose. Starting from 2006 the number of directly

privatized enterprises was smaller than the number of those liquidated, although in 2007 it was also lower than the number of indirectly privatized enterprises (see: Table 5, Figure 6).

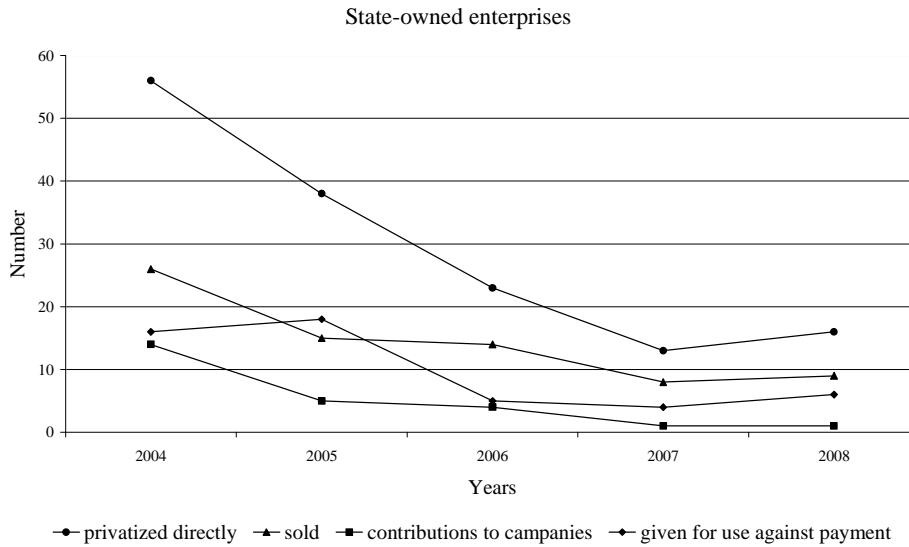
Figure 6. State-owned enterprises privatized in the years 2004–2008



Source: author's presentation based on Table 5.

The number of state-owned enterprises privatized directly in the years 2004–2006 tended to decline. However, the decline in 2006 was smaller than in 2005. Meanwhile, the biggest decline was recorded in the case of enterprises given for use against payment, the number of which rose in 2005 in relation to 2004. In 2007 the number of enterprises, which were sold, transferred to joint stock companies as contributions in kind and given for use against payment dropped, and in 2008 – excluding enterprises transferred to joint Stock companies as contributions in kind – it rose. Starting from 2006 the number of state-owned enterprises given for use against payment was smaller than the number of sold units (see: Table 5, Figure 7).

In recent years both direct privatization – as the most effective method of ownership transformations and transfer of enterprises for use against payment – as the leading path of direct privatization – have lost their momentum.

Figure 7. State-owned enterprises privatized directly in the years 2004–2008

Source: author's presentation based on Table 5.

The biggest number of state-owned enterprises was involved in ownership transformations during the early stage of the privatization process and after 1997, when the new Privatization Law came in force¹⁹. A slow down in the process of ownership transformations of state-owned enterprises occurred after 2004²⁰, which was primarily due to the fact that there were missing Polish legal regulations in the field of privatization, which would make allowances for the European Union's rigorous principles concerning public assistance²¹. Solution of the problem²² in 2006 caused that the number of state-owned enterprises covered by ownership changes rose in 2007. However, a year later as a result of the economic crisis, which discouraged investors from investing in the capital-

¹⁹ Law of Commercialization and Privatization of State-owned Enterprises came in force on 30th August 1996. It waived the earlier Law of State-owned Enterprise Privatization of 13th July 1990.

²⁰ Poland joined the European Union on 1st May 2004.

²¹ See: Lewandowska I. (2006), *Łatwiejsza komercjalizacja przedsiębiorstw*, 'Rzeczpospolita', 17.07.2006, no. 3891, C3.

²² The Council of Ministers' *Decree about public assistance provided in privatization processes* of 25th April 2006 came in force on 2nd June 2006.

intensive privatization (*Kierunki rozwoju prywatyzacji...*, 2009, pp. 2–4), the number of privatized state-owned enterprises declined again.

5. Conclusion

By the end of 2008 the process of ownership transformations covered 5,809 state-owned enterprises. The most frequently used privatization method was direct privatization characterized by the biggest effectiveness. However, the role of this method similarly to the method of passing state-owned enterprise to employee-owned companies for use against payment being the leading path of direct privatizations tended to decline in the years 2004–2008.

The causes of this situation should be sought in changes in the legal regulations concerning direct privatization through passing a state-owned enterprise for use against payment, which occurred in 2004 when Poland joined the European Union. These changes resulted in an increase of the interest rate on an unpaid part of the value of assets of a state-owned enterprise, which affected negatively the amount of financial obligations carried by employee-owned companies towards the State Treasury for using assets of state-owned enterprises.

The worsening of conditions, in which employee-owned companies – established to take over state-owned enterprises for use against payment – could operate and develop diminished the attractiveness of this privatization path and, consequently, discouraged employees of state-owned enterprises from establishing them.

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Streszczenie

PRZEKSZTAŁCENIA WŁASNOŚCIOWE POLSKICH PRZEDSIĘBIORSTW PAŃSTWOWYCH ZE SZCZEGÓLNYM UWZGLĘDNIENIEM PRYWATYZACJI BEZPOŚREDNIEJ W LATACH 2004–2008

Zasadniczym celem artykułu jest określenie bieżącego stanu procesu przekształceń własnościowych polskich przedsiębiorstw państwowych oraz jego przebiegu w ciągu ostatnich pięciu lat. Weryfikacja sformułowanej w opracowaniu głównej hipotezy badawczej została dokonana w oparciu o analizę danych Głównego Urzędu Statystycznego dotyczących liczby przedsiębiorstw państwowych objętych procesem przekształceń własnościowych. W kontekście przyjętego zakresu tematycznego przedstawiono pojęcie, cele i metody przekształceń własnościowych polskich przedsiębiorstw państwowych oraz problematykę związaną z prywatyzacją bezpośrednią realizowaną w drodze oddania przedsiębiorstwa państwowego do odpłatnego korzystania spółce pracowniczej.