

## References to literature

- **for quotations - the name of the author in brackets shall be placed after the quotation, followed by a comma, then the year of publication and page number:**

*"As a result, various economic organisations are established based on cooperation or integration of economic units of the same or different sectors, and then the development of new forms of links between food economy sectors (those are direct links - integrating ones)" (Woś, 1996a, p. 54).*

- **If the source is referred to without a quotation, the author's name and year of publication shall be given:**

In a recent paper, Jajuga (2007) demonstrated that .....

An important feature of the food economy complex is the organization of integration... (Woś, 1996b)

- **when referring to a reference item with two authors, their names shall be given in brackets and the year of publication shall be given after the comma: Should a student receive a failing grade for the answers to the questions drawn or the discussion on the dissertation, the Deputy Dean shall set a second, final date for the diploma examination** Costs, as an economic category, express the value of labour in cash... (Czerwińska-Kayzer, Florek, 2019).
- **when referring to a reference item with three or more authors, the name of the first author and abbreviation "et al" shall be given in brackets, followed by a comma and the year of publication:**

Profitability threshold analysis enables... (Czubakowska et al., 2013).

- **when referring to research by multiple authors, the names and years of publication of individual items shall be given in brackets in chronological order**

In economic literature, the concept of liquidity has various meanings (Waśniewski, Skoczyła, 1996; Sierpińska, Jachna, 2007; Bieniasz, Gołaś, 2007).

- **if an item under editorship is referred to, the name of the editor and the year of publication shall be given**

The second group of funding sources... (Cebrowska, 2007).

**The aforementioned quotation rules apply to both non-serial publications and scientific journal entries.**

- **When referring to legal acts (law, regulation) and statistical yearbooks, the title or beginning of the name of the legal act or yearbook, year, number and item shall be given in brackets.**

Cash includes... (*Accounting Act, Dz. U. / Journal of Laws / of 2019, item 351*).

The principle of prudent valuation applies to the method of... (Article 7, *Accounting Act, Dz. U. /Journal of Laws/ of 2019, item 351*).

The essence of local self-government is to perform tasks... (*Act on the allocation of duties ...*, Dz. U. / Journal of Laws / of 1990, No. 34, item 198).

The total area of Poland is 31,267.00 hectares (*2015 Statistical Yearbook of Poland, Statistics Poland, Warsaw, 2016*).

- **when the reference is made to information from a website where the title of a study is given, the title or a part of the title of the study and the year of publication shall be given in brackets in the text of the paper. In turn, the list of references shall also include the website address (Annex 3).**

In 2009, the income of auxiliary farms amounted to... (*Functioning of institutions...*, 2013).

- **when referring to information from a website where no author or title of the study is provided, the website address and date of access shall be given in brackets in the text of the paper (Annex 3).**

The real breakthrough in the Cooperative's history, which initiated its transformation from a local plant to a market leader, was the introduction of the..., which was completely unknown at the Polish market at the time, in 1992 ([www.piatnica.com.pl/historia](http://www.piatnica.com.pl/historia), accessed: 08 March 2020).

- **digressive footnotes concerning remarks and insights of the author that are supplementary to the main considerations or additional explanations to the main text shall be placed at the bottom of the page;**

e.g. An example of this state of affairs is the development of current and quick liquidity according to the farms' economic size (ESU).

The concept of the ESU (European Size Unit) – the economic size of a farm, must be explained in a footnote.

### **Indirect quotation**

If an author wants to reference a publication to which she / he had no direct access and only know it from a third source, he / she should provide information about both the primary source (author and year of publication, or only the year of publication if the author's name appears in

the text), and the secondary source. However, the bibliography section should only include the secondary source (the one which the author used).

e.g. (Wolska, 1978, for: Cebrowska, 2007)