

# Knowledge Management in the Implementation of the Company's Business Strategy

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**Abstract:** The aim of the study is to learn and evaluate the impact of knowledge dynamics processes on the effectiveness of the implementation of the company's business strategy project. The implementation of the changes is the result of external circumstances related to the implementation of the company's tax policy. Elements of the tax policy implemented by the enterprise are a source of both threats and opportunities, and the volatility of the tax environment in which the enterprise operates is undoubtedly a challenge for enterprises. Observation and identification of these changes is a premise and tool for effective knowledge exchange, enabling the neutralization of threats and the use of emerging opportunities, especially in the implementation of changes. In the light of the considerations presented in the study, it can be indicated that knowledge management processes allow for the observation and description of changes in the environment, indicating the justification of emerging threats and opportunities in the company's environment and the reaction of the company, in particular in terms of the implementation of the company's tax policy, which fills the gap noted research. The implication of the conducted research is that there is a significant impact of external conditions, shaped, among others, by the company's tax environment, on the implemented project of the implemented business strategy, which can be effectively used in the company management process by increasing the effectiveness of knowledge management in the company. This means that the effectiveness of knowledge management can have a positive impact on the implementation of the company's business strategy. The research methods used to achieve the assumed goal are literature studies, descriptive analysis and survey research. Empirical research was based on 250 entities implementing tax policy in terms of corporate strategy. The research was carried out in 2021. The discussed problem is important and topical due to the possibility of achieving an increase in knowledge in the company and increasing the effectiveness of project implementation in the perspective of changes in the external environment.

**Keywords:** Management of knowledge, Enterprise business strategy, Company tax policy

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## 1. Introduction

One of the key aspects of business management is to take up the challenges related to the spread of knowledge that allows the company to adapt its operations to the changing environment. Knowledge-based adjustment activities can be implemented through knowledge management processes, the purpose of which is to improve the effectiveness of the implementation and execution of the enterprise's business strategy. Knowledge management is a process during which the company, based on observation and analysis of the environment, conducts purposeful planning and control of tasks included in the implemented business strategy. As a result of the knowledge obtained, the company makes the appropriate allocation of resources allocated to the implementation of the strategy, using appropriate techniques and methods to achieve the imposed requirements within a specified time and at the specified costs. Therefore, knowledge about the implementation and implementation of the company's business strategy, caused by external and internal factors, is inextricably strategy adopted by the company. One of the key determinants of the environment affecting the company's strategy is the fiscal environment, which on the basis of feedback, manifests itself in the company's tax policy, as part of the company's business strategy.

The goal of this article is to find out and evaluate the impact of knowledge of the dynamics processes of employees and managers of companies on the effectiveness of the business strategy implementation project in terms of the impact of the tax strategy. The variability of the environment accelerates the processes of learning and integrating the available knowledge in the enterprise. What's more, the increase in knowledge determines enterprises to change, especially in the area of the implemented economic strategy. Thus, when examining the current conditions of the turbulent environment in which knowledge is managed in enterprises, one can use phrases that are not synonymous with the word stability, but on the contrary, and include: uncertainty, volatility, turbulence. The presented study refers to the impact of knowledge dynamics processes on the implementation of the management of the business strategy implemented by the company. The research was conducted on 250 entities implementing tax policy in terms of corporate strategy. The research was carried out in 2021. The basic problem addressed in the study was reduced to the search for an answer to the question whether the increase in knowledge about changes in the business environment has become the reason for the implementation of business strategy implementation projects in enterprises, implied by a change in the fiscal environment, especially in the aspect of corporate tax policy?

## **2. Management of the Company's Business Strategy and the Dynamics of Knowledge in the Changing Environment of the Company**

Business strategy management in terms of the dynamics of knowledge occurring in the process of changes in external factors of the environment is an immanent element of managing a modern enterprise (Cowan, Jonard, Özman, 2004). Knowledge dynamics in a network industry (Łęgowik-Świącik, 2021). Of particular importance for the increase in knowledge are changes caused by the management of the company's business strategy, as they can help in the search for market advantages (Brusoni, Prencipe, 2001). This means that knowledge moderates the operational and strategic elements of enterprise management, enabling the implementation of change projects in key areas of business, including the implemented strategy (Brown, Duguid, 2000).

The volatility of the business environment, visible especially in 2021, when companies experienced changes resulting from the COVID-19 pandemic or the war in Ukraine, implies new knowledge about the instability of the environment and the need to implement projects adapting the company's business strategy to the challenges of the economic environment (Kerzner, 2021). Variability of conditions, which is characteristic of a modern economy characterized by the frequency of changes with a significant scope and effects, which is generally referred to as turbulence (Brown, et al, 2008). According to some economists, the best state is achieving equilibrium, i.e. stability of the system, and this most likely stems from humanity's desire to eliminate fears such as uncertainty or moments of instability (Tiganas, 2011).

The volatility of the economic environment caused by changing conditions, and the related uncertainty observed in economic realities, implying instability at the same time, are features related to the functioning of enterprises, visible especially in the economic strategy implemented by enterprises. These features are related to the functioning of enterprises and economies of all countries. An interesting observation in this matter is presented by C. Tiganas, who states that humanity has never made progress in stable conditions, on the contrary, when instability, crises, uncertainty and tension ruled the world markets, humanity reached the next level of development (Tiganas, 2011). In general, it can be said that instability becomes a generator of knowledge, and equilibrium, or perfect stability, may mean the lack of factors for creating new knowledge. This means that when everything is stable and all variables are constant, the knowledge algorithm is stationary (North, Kumta, 2018, p. 38-39).

The ability to implement change projects is classified as a dynamic intangible resource (Bontis, Nick, 1999). Dynamic capabilities are the organization's ability to intentionally create, enhance or modify baseline capabilities (Bratianu, 2007). According to Teece, dynamic capabilities are high-level competencies that determine the company's ability to integrate, build and reconfigure internal and external resources and competencies in response to the changing business environment (Teece, 2007). The essence of these abilities is not only the possession and use of resources, but also their development and renewal, which are possible thanks to organizational learning processes (Łęgowik-Świącik, 2021). In turn, Zollo and Winter emphasize that dynamic capabilities are learned and enduring patterns of collective action through which an organization systematically creates and modifies operational routines in order to improve efficiency (Zollo, Winter, 1999). Thus, dynamic capacities reflect the possibilities of changing or reconfiguring the existing substantial capacities, which refer to the resources and capabilities used in operational activities and serve to achieve efficiency within the existing activities (Venczel, et al, 2021). Thus, the basic component of the dynamic capabilities of the organization is the organization's ability to change (Haas, 2018). This means that organizations have a specific configuration of resources, knowledge, structures, processes and procedures that enable efficient design and implementation of not only a single change project, but a whole bundle of changes.

In conclusion, the concept of an organization's ability to implement a change project is based on the existing knowledge of the concept of continuous change and includes the effective management of single change projects with a clearly defined beginning and end, as well as the management of a change project that is related to each other or running independently next to each other (Haas, 2018).). Moreover, this ability applies to the various forms, sizes and types of changes introduced in the organization. The effective implementation of knowledge management in the field of change is therefore a critical factor for all organizations that want to survive and succeed in a competitive and changing business environment (Lawle, Worley, 2006; Wit, 1988). Therefore, the ability of the organization is understood as a "meta-opportunity" that enables the company to remain competitive in a very unstable and unpredictable business environment (Strambach, 2008).

### **3. Quantification of events Affecting the Variability of the Environment**

The organization's ability to implement changes, especially in the area of knowledge management, is a construct that solves a specific conflict between change and stabilization, between exploitation and exploration, because it assumes making changes and effectively maintaining daily activities at the same time (Meyer, Stensaker, 2006). The literature on the subject identifies many events affecting the volatility of the environment, which prevent or partially hinder the normal economic activity of enterprises, and although they may not happen at all, if they do occur, they have huge consequences and, above all, require an immediate reaction of the company's managers (Takagi, Varajao, 2019). Situations that threaten the continuity of long-term business operations that require the implementation of a change project include:

- natural disasters (earthquakes, tsunamis, typhoons and hurricanes, floods, volcanic eruptions or pandemics),
- disasters caused by inappropriate human activity, wypadki spowodowane niewłaściwym użyciem produktów lub usług, niewłaściwym projektowanie produktu,
- accidents caused by improper use of products or services, improper product design,
- terrorism,
- cyber attacks and other IT incidents,
- breaking the law or accounting fraud in connection with the financial crisis (Kagaya, 2013).

The oldest typology of crises allows us to distinguish two groups. The first is crises caused by natural causal relationships. The second group is related to crises caused by human activity (Otola, 2013). In addition, B. Rike distinguished three groups of crises: natural, related to human activity and social (Rike, 2003). The presented classification criterion does not fully reflect the reality in which enterprises currently operate. I.I. Mitroff and M.C. Alpaslan attempted to classify contemporary threats and crises. The classification of threats to enterprises presented by these authors resulted from the analyzes of crises. The discussed authors stated that in the 1980s, crises were mainly caused by the occurrence of typical hazards, while in the 1990s, crises caused by atypical and natural hazards prevailed (Mitroff, Alpaslan, 2003).

The year 2021 is the time of the development of the pandemic related to the COVID-19 virus and the war in Ukraine, which led to a collapse in demand in many industries (e.g. the hotel or catering industry). The above considerations show that both opportunities and threats are the result of an event or a combination of events that occurred at a given moment in time (Meadows, et al, 2022). During the pandemic, enterprises are forced to develop skills and develop systems and processes to quickly use, monitor and predict sudden changes in the environment (Łęgowik-Małolepsza, 2022) and recognize the dangers and opportunities brought by chaos. Therefore, the next step should be a wise, accurate and firm reaction of people managing the enterprise (Kotel, Caslione, 2009), which can be called a change management project.

Survival of an enterprise on the market, especially in terms of changes in the environment, is the result of constant continuous change, including through change management projects in the area of owned (broadly understood) resources (Hartung, 2011). The concept based on the implementation of knowledge management is creative destruction, it consists in the continuous internal revolutionizing of economic structures as well as existing technologies and production methods, the constant destruction of the old ones and the continuous creation of new, more effective ones (Caballero, 2010). As a result of changes in the environment observed in 2021, the technologies, processes and resources used so far become inadequate to the changing environment (World Economic Outlook, 2020). This process means that some enterprises that are not able to effectively manage knowledge in the field of change are unable to survive in a changing environment (Leybourne, Sainter, 2012).

In conclusion, it is worth noting that the process of implementing knowledge management in the field of changes in the environment requires comprehensive knowledge by people managing the company about events affecting the variability of the environment. The aging of production methods, product distribution channels, or knowledge in the field of fiscal regulations for the functioning of enterprises is now faster than even a few dozen or even a few years ago. Therefore, the ability to identify events affecting the variability of the environment will affect the process of implementing knowledge management in the field of changes in the business strategy implemented by enterprises. Moreover, the turbulence of the environment affects the company, requiring decision-makers to manage change knowledge in order to plan, organize, motivate and control change processes, as well as neutralizing emerging threats and taking advantage of emerging opportunities.

#### **4. Research Methodology**

Triangulation of research methods was used to achieve the assumed goal. In the theoretical part, the method of analysis and criticism of the literature was used. It allows to present a new approach to the assumed goal of the study and to indicate the relevance and novelty of the adopted solutions. The method of literature analysis and criticism makes it possible to present the complexity and essence of the described problem (Coombs, Holladay, 2009). The method of descriptive analysis was used to describe the research methodology adopted in the research conducted in this study. The method of descriptive analysis allowed for the presentation of activities, standards and rigors, which are the basis for formulating conclusions from the conducted research (Gibbert, 2008). In order to obtain an answer to the research question, the method of qualitative research, i.e. a survey, was used. Conducting survey research is empirical in nature, as it enables the analysis and evaluation of the studied phenomena (Zainal, 2007). Due to the fact that the examined variables were mainly qualitative variables (measured on a nominal and ordinal scale), the chi-square test of independence was used to examine the strength and, possibly, the direction of the relationships between the variables. The chi-square test of independence requires that the expected counts in all cells of the contingency table are greater than or equal to 5. If this assumption was not met, then Fisher's exact test was used. The contingency analysis research methodology (including the conditions of its applicability) is described in detail in the literature (Howell, 2006).

#### **5. Description of the Research**

The sampling frame was the databases of medium and large enterprises, taking into account the records contained in the Bisnode commercial database. Enterprises were randomly selected from a database of approximately 1 million records. Then, the CATI Support computer system randomized subsequent telephone numbers for enterprises from the sampling frame. The sampling scheme was probabilistic - simple random selection.

The course of the research included the following stages:

- development of survey questionnaires,
- preparation of a database of enterprises from which enterprises will be selected for research. From each selected company, one manager and one specialist from the accounting and tax department will be surveyed,
- implementation of 250 interviews with management proportionally in medium and large enterprises,
- conducting 250 interviews with specialists from accounting and tax departments in the same enterprises,
- preparation of a merged database of respondents' answers to questions contained in research questionnaires,
- carrying out quantitative analyzes of the obtained data using the PS IMAGO package and the Excel spreadsheet.

This study analyzes three questions from the survey questionnaire presented to the respondents. The respondents' task was to evaluate each statement relating to a given problem in the surveyed enterprise based on a 5-point Likert scale: from 1 - "completely disagree" to 5 - "completely agree".

#### **6. Results of the Conducted Empirical Research**

The aim of the study is to learn and evaluate the impact of knowledge dynamics processes on the implementation of the company's business strategy. As a result of the analysis of the data obtained on the basis of the questions contained in the questionnaire, the answer to the research question was obtained, whether the implementation of the tax policy is included in the company's business policy.

Table 1 presents the results of surveys focusing on the tax strategy treated as an element of the business strategy of enterprises. It was assumed that the answers confirming that the tax strategy is an element of the company's business strategy will be graded 4 and 5, with the scale of ratings indicating a large range between belief (score 5) and rather belief (score 4). In the group of all respondents, the summed answers "yes" gave the result of 80.4%, which means that the majority of respondents agree with the statement that the tax strategy is part of the business strategy of enterprises.

However, there is a significant difference in the assessments made by managers and specialists in accounting and tax departments. Based on Table 1, we can conclude that 68.8% of specialists are of the opinion that the tax strategy is an element of the company's business strategy, while over 92% of managers in the surveyed

enterprises share the above opinion. Equally numerous is the group of surveyed specialists from accounting and tax departments compared to managers who do not see the relationship between the tax policy and the implemented business strategy of the company. Then, the relationship between the size of the company and the implementation of the tax strategy as an element of the company's strategy was examined.

**Table 1: Tax Strategy as an Element of Business Strategy of Enterprises**

The implementation of the tax strategy is part of the company's business strategy		
Rating	manager	specialist
1	3	4
2	1	7
3	16	67
4	25	78
5	205	94

Source: Own elaboration.

**Table 2: Company Size and the relationship Between the Tax Strategy and the Company's Business Strategy %**

The implementation of the tax strategy is included in the company's business strategy		
Rating	medium enterprises	large enterprises
1	1,4	0,0
2	1,6	0,0
3	16,7	14,3
4	20,4	28,6
5	59,9	57,1

Source: Own elaboration.

Analyzing the respondents' answers to the question whether the implementation of the tax strategy is included in the company's business policy, the following conclusions can be drawn: 3% of respondents from medium-sized companies indicated that the relationship between the implemented tax policy and business policy is weak or very weak, compared to 0% of respondents from large enterprises. According to 16.7% of respondents from medium-sized companies, compared to 14.6% of respondents from large companies, they do not perceive tax policy as an element of the company's business policy. For 80.8% of respondents from medium-sized enterprises, compared to 85.7% of respondents from large enterprises, they identify tax policy as an element of the company's business policy.

Due to the indicated structure of assessments of strategic goals for the implementation of the tax strategy from the point of view of all and individual respondents (management and specialists from accounting and tax departments), table 3 presents respectively.

**Table 3: Strategic Goals for the Implementation of the Tax Strategy in the Enterprise in %**

Strategic goals for the implementation of the tax strategy				
Rating	optimization of tax burdens	increasing the efficiency of the entire enterprise	impact on cooperation with related entities	minimization of the tax risk
1	3,8	4,0	23,0	3,6
2	4,0	2,4	4,8	2,6
3	14,8	12,8	12,0	11,0
4	27,4	30,2	18,4	28,6

Strategic goals for the implementation of the tax strategy				
Rating	optimization of tax burdens	increasing the efficiency of the entire enterprise	impact on cooperation with related entities	minimization of the tax risk
5	50,0	50,6	41,8	54,2

Source: Own elaboration.

- Considering the assessment of the strategic goals of the implementation of the tax strategy, issued by all respondents, it is possible to conclude that (Table 3):
- the impact on the optimization of tax burdens is weak or very weak, according to 7.8% of respondents, 14.8% do not see the impact, compared to 77.4% of respondents who consider the impact important or very important.
- in the opinion of 6.4% of the respondents, the increase in the efficiency of the entire enterprise is small, 12.8% of the respondents do not see the impact, 80.8% of the respondents stated that this impact is significant.
- according to 27.8% of respondents, the tax strategy does not affect cooperation with related entities, 12% of respondents do not have a specific opinion, 60.2% of respondents indicated a significant relationship between the tax strategy and cooperation with related entities.
- according to 6.2% of respondents, the tax strategy has no impact on minimizing tax risk. 11% of the respondents have no opinion on this subject. 82.8% of respondents are of the opinion that the tax strategy significantly affects the minimization of the company's tax risk.

## 7. Discussion

The main objective of this study was to learn and assess the impact of knowledge dynamics processes on the effectiveness of the implementation of the company's business strategy, taking into account the impact of the fiscal environment. As expected, the increase in managers' knowledge of the business conditions of the surveyed enterprise has an impact on the implementation of the business strategy in the fiscal environment. Therefore, the chi-square test of independence was used to test the strength and, possibly, the direction of the relationships between the variables, because it allows the variables that were qualitative variables to be tested with the theoretical (expected) distribution that would occur if the variables were independent. The contingency coefficient used for variables measured on a nominal scale was used to assess the strength of the relationship between the variables. If the value of this coefficient is 0, it means that the variables are not related (the variables are not related). A value close to 1 means that there is a very strong relationship between the variables (Howell, 2006).

**Table 4: Significance Tests of the Relationship Between the Company's Tax Strategy and the Company's Business Strategy by the Company's Management and by Tax Specialists**

Grupy pracowników a:	Statistics Chi-square	df	Asymptotic materiality (two-tailed)	Statystyka Fisheya	Exact materiality (two-sided)
<b>The implementation of the tax strategy is included in the company's business strategy</b>	104,459 <sup>a</sup>	4	0,000	108,207	0,000

a) unfulfilled assumption of the chi-square test of independence, so that the expected numbers in all cells of the contingency table are greater than or equal to 5

Source: Own elaboration.

When juxtaposed with the data contained in Table 4, the relationship between the tax strategy as a support for the company's business strategy in the analyzed areas, and groups of employees (specialists from accounting and tax departments) and management is noticed. Research results that the research results are taken into account between teachers, employees, specialists from accounting and tax departments, and the management's knowledge of the implementation of the tax strategy as a business strategy of the enterprise. Following scientific research, there is a gap in the perception of the role of the company's tax strategy in the company's business

strategy between management and specialists. This gap means that the knowledge management of management and specialists cannot use the convergent business strategy of the company, taking into account the dichotomy of understanding the business strategy of cooperation at the level of management and specialists.

The implication of the study is the software for acquiring knowledge from the implementation of business policy in the company in the field of fiscal environment. It is a source of knowledge about both threats and opportunities, but it controls the changes that are required for people managing the surveyed enterprise.

## **8. Conclusion**

The goal of this article was to find out and evaluate the impact of knowledge dynamics processes on the effectiveness of the implementation of the company's business strategy project. In light of the considerations presented in the article, it can be pointed out that there is a research gap between the understanding of business management processes by management and professionals, in terms of the implementation of the company's business strategy, and the implemented tax policy of the company.

The literature studies shows that there is a need to acquire new knowledge in the field of elimination of the dichotomy of perception of phenomena related to business management, in particular in the implementation of the adopted business strategy in the company in terms of tax strategy.

Their observation and analysis is a source of knowledge in the field of business management, especially with regard to the search for solutions in eliminating the cognitive gap in the identified difference in the perception of the implementation of the business strategy of the enterprise by management and professionals in terms of implementing a tax strategy.

Surveys conducted showed that the knowledge gained from the analysis of the understanding and implementation of business strategy by managers and professionals, influences the management processes of the company.

It can be assumed that the process of knowledge dynamics positively influences the effectiveness of the implementation project of the company's business strategy, of which an important element is the tax policy implemented by the company.

A recommendation for the surveyed companies could be closer cooperation in transferring knowledge of the implemented business strategy of the company between management and specialists. This should contribute to increase the efficiency of the company's management processes, mainly by improving the effectiveness of the implemented business strategy, the understanding of which, especially in a turbulent environment, acquires significant importance from the field of business management.

The considerations presented are important and timely, as the environment turbulence observed especially in recent times, creates risks and opportunities. The ability to manage the flow of knowledge of the implemented company business strategy, can significantly increase the efficiency of business management.

The contribution to the management sciences is the growth of knowledge in knowing the dichotomy of the business strategy implementation between management and specialists, the effective use of which is an expression of the effective use of knowledge for business management, especially in the implementation of business strategy in terms of the company's tax policy, constituting an important element of the company business strategy.

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