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What the Polish Economic Society (PTE)** Was and Is to Me

Introduction

From 1958 to 1963, as a student at a secondary technical school of economics specializing in foreign trade, I participated in vocational knowledge competitions, known as interschool contests. The jury members included university faculty members and the presidents or vice presidents of two professional associations: the Polish Economic Society (PTE) and the Accountants' Association in Poland (SKwP). It was then that I met some extraordinary, wonderful professors: Włodzimierz Boerner, Wincenty Styś, and Lesław Adam. Professor Adam was a colorful figure. I still remember his lecture, "The State Budget and the State," which concluded with the statement: "The state budget consists of budget sections, chapters, and

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** My reflections concern the PTE Wrocław Branch and the National Board of the Polish Economic Society.

paragraphs, so that the masses don't know where the money went." From Professor Wincenty Styś's speech, I remember the words: "Economics is not a green meadow for donkeys to graze on." Professor Styś, in the opinion of my teacher at the technical school of economics (a student of his), was a wizard of economics. I eagerly awaited subsequent editions of the professional competition—or, rather, the meetings with Professor Lesław Adam, which were full of humor and anecdotes from life at Jan Kazimierz University in Lviv. Professor Styś shared with us students his experience as a Rockefeller Foundation Fellow from 1932 to 1934 and spoke about Cambridge. It was fascinating. These meetings inspired me to pursue economics. At Wroclaw University of Economics and Business (then the Higher School of Economics), the academic staff were predominantly members of the Polish Economic Society and/or the SKwP.

My Intellectual Adventure with the Polish Economic Society (PTE) from 1963 to 1989

Looking back on my years of professional experience, I would venture to say that the members of the PTE, most of whom were academics at universities in Wrocław, primarily the University of Economics (then the Higher School of Economics, the Academy of Economics) and the University of Wrocław, created a world distinct from everyday reality. They provided us students with an invaluable sense of distance from the realities of the socialist economy. It was a world of values—essential to human life. These values, as a framework for our thoughts, beliefs, behaviors, and actions and, in my opinion, comprising the science and education system, enabled us to survive. I would venture a further statement: I owe to my teachers from the secondary technical school of economics (mostly students of lecturers who were members of the Polish Economic Society) and to academic teachers belonging to the Polish Economic Society and the SKwP an appreciation of the power of science; the courage that sometimes brings justice, but usually requires a long wait; and, above all, the wisdom that comes with life experience, as well as the patience and moderation born of self-discipline.

This raises the question: how did the members of the PTE pass on the above-mentioned values—to us students? We were members of research groups mentored by academic teachers from Wrocław universities who were also members of the PTE or the SKwP. They assigned us various office tasks, including the preparation of training materials, and so on. We worked as volunteers and were given the opportunity to participate in various meetings and training sessions, primarily in so-called open lectures. What motivated this student activity? I often asked myself what the PTE and SKwP meant to the students? The years 1963–1989 were the era of the command economy, with economic policies that emphasized form over substance, which was reflected in legal regulations that posed difficulties for economists in business practice. Open lectures and training sessions on financial or tax law took a different, critical approach to the assumptions adopted by the legislature, which attracted not only students. Members of the Polish Economic Society and the SKwP jointly conducted training sessions in the areas of costs, profitability, and efficiency. These were new economic concepts for the students, because in a planned economy, it was quantity—or the plan—that constituted the basic measure of efficiency, rather than financial results, i.e., profit. The category of profit belonged to the vocabulary of so-called "bourgeois economics." Another economic parameter of economic activity—costs—was not used as a decision-making criterion. The important thing was not the price at which the economy was managed, but how much was produced.

Thus, lectures at the PTE were treated as a reward in the form of economic education that extended beyond the curriculum. The second half of the 1960s was a time of "learning" about J. Schumpeter's theory of economic development and innovation within the Austrian school of economics, as well as about fixed and variable costs, profitability measures, etc. Lectures were given by former employees (from before World War II) of Jan Kazimierz University in Lviv and Jagiellonian University, people with a gift of extensive theoretical knowledge and professional experience, for example, in the functioning of the stock exchange, etc. For me—as a pupil, student, and academic teacher—the PTE was a breeding ground for human resources, a place to ask various questions about the national and international economy. It was also a place to obtain answers about the complexities of management. The members of the PTE were and are outstanding scholars and economic practitioners. Generational and civilizational changes have not changed the uniqueness of the PTE. Someone may ask what entitles me to say that the PTE's activities were and are unique. In my opinion, I am entitled to this statement by being an active member of the Polish Economic Society (since 1969) and a member of its statutory oversight body, i.e. the National Audit Committee (since 2010), which evaluates the substantive and financial activities of the Polish Economic Society.

The PTE and the National Audit Committee (KKR)

The PTE, like any organization engaged in economic activity, despite being an NGO, has legal personality. The PTE is a voluntary association of

eminent scholars and business practitioners and owes its existence to their commitment. The Society's two-hundred-year history has roots in the Kraków—Lviv region (more on this in the publication "The Polish Economic Society and Its Predecessor Institutions in the Service of Economic Sciences," edited by M. Bochenek). It is worth emphasizing that the Society's activities are based on norms stemming from legal regulations and established custom. The overarching principle is social solidarity, stemming from the maxim that the greatest gift one can give to another is one's free time. Members of the Society base their activities on social assistance—volunteering. Presidents, vice presidents, members of the Management Board, and others do not receive remuneration for their work (although since 2018, legal regulations have permitted the payment of remuneration for the Society's Management Board). The overarching principle of the Society's activities stems from the Constitution of the Republic of Poland. It aims to ensure that citizens, regardless of their beliefs, have equal rights to actively participate in public life, express diverse views, and pursue individual interests. It also entails respect for the Society's traditions and legacy, thus ensuring generational continuity in the Society's activities. The goals and forms of the Society's activities stem from the aforementioned principle and tradition and are outlined in the Society's Statute. The Society's Statute is an internal legal regulation, prepared on the basis of applicable legislation, with which the Society must comply, just like any other organization conducting operational (statutory, paid, unpaid, and commercial), financial, and investment activities. The Society is obligated to settle its accounts with public authorities, including the Tax Office (tax settlements) and the Social Insurance Institution (SII) (employment settlements). Furthermore, the Society—as a participant in economic transactions—is obligated to settle various obligations such as perpetual usufruct of real estate, etc.

The Society's Articles of Association define, in specific provisions, the legal obligations of the Society and its oversight body, the National Audit Committee, on which I have served since 2010—first as Vice Chairperson from 2010 to 2015 and then as Chairperson from 2015 to 2026. For the purposes of settlements with public authorities and commercial transactions, the PTE maintains accounting records at the Office of the PTE National Management Board, with the assistance of an independent accountant and using IT technology, including for settlements with public authorities and business entities. Legal regulations, including the Accounting Act, the Associations Act, and the Articles of Association, define the obligations and responsibilities of the National Audit Committee and the National Management Board (KKR and ZK PTE, respectively).

The primary responsibility of the KKR is to oversee the PTE's activities on the "economic map," i.e., to identify the key factors underlying decisions made by the PTE Management Board (including the Board itself as the strategic level of the PTE) that impact the financial condition and public image of the Society. The KKR (the Chairwoman or another member of the KKR) participates in meetings of the PTE Management Board, and thus in the decision-making process. The KKR identifies the risks associated with decisions made by the PTE Management Board throughout the financial year and formulates opinions and recommendations. It also examines the financial statements and the Society's substantive activities, and the KKR must document its assessment in a resolution approving the relevant reports. By auditing the PTE's accounting records, the KKR examines their compliance with applicable accounting, tax, and public-benefit legislation, as relevant to the PTE's legal status, as well as their reliability. This concerns the correct application of accounting principles and policies, e.g., the accrual basis, documentation of transactions, the cash basis, the presumed going concern assumption, etc. The scope of this work—reviewing accounting records and examining financial and substantive reports from 2010 to 2026—entitles me to state that the PTE was and is a unique organization. Its uniqueness stems from the fact that its operational (statutory) activities are carried out "cost-free"—members of the Management Board do not receive remuneration for the time spent working on behalf of the PTE, including such demanding tasks as raising funds for its statutory activities. I would venture yet another statement: the Polish Economic Society has been carrying out its statutory activities in an exemplary manner, as documented in substantive reports. Examples include the Economic Knowledge Contest, held since 1987; the new "Economics in Practice" competition, launched in 2025, "Thursdays at the Economists"; publications such as the Nobel Laureates in Economics series; and the quarterly magazines *Ekonomista* and the *PTE Bulletin*. Together, these initiatives testify to the Society's traditions of conducting such activities. The Congresses of Polish Economists are outstanding recurring events organized by the PTE. The commitment of the members of the PTE National Management Board and the staff of the Office of the Board, representing the tactical level of the organization, is what underpins the PTE's distinctive character.