



Wroclaw University
of Economics and Business

ISSN 2449-9757

nr 27 • 2024

ANNUAL JOURNAL

Ekonomia XXI Wieku

Economics of the 21st Century

In the issue among others:

Ocean economy

Prevention of corruption

Code of commercial companies



Publishing House
of Wroclaw University of Economics
and Business

nr 27 • 2024

Ekonomia XXI Wieku

Economics of the 21st Century



Publishing House of Wrocław University of Economics and Business
Wrocław 2024

EDITORIAL BOARD

Giuseppe Calzoni (Università degli Studi di Perugia, Italy)

Gustav Dieckheuer (University of Münster, Germany)

Hans Diefenbacher (Protestant Institute for Interdisciplinary Research
in Heidelberg, Germany)

Winand Dittrich (FOM University of Applied Sciences, Germany)

Bogusław Fiedor (Wrocław University of Economics and Business, Poland)

Bożena Klimczak (Wrocław University of Economics and Business, Poland)

Michał Maciej Kostecki (University of Neuchâtel, Switzerland)

Jan S. Kowalski (Karlsruhe Institute of Technology, Germany)

Andrzej Matysiak (Wrocław University of Environmental and Life Sciences,
Poland)

Tomasz Mickiewicz (Aston University, United Kingdom)

Piotr Pysz (Fachhochschule für Wirtschaft und Technik,
Vechta–Diepholz–Oldenburg, Germany)

Jan Rymarczyk (Wrocław University of Economics and Business, Poland)

EDITORIAL COMMITTEE

Bogusław Fiedor – Editor-in-Chief

Sebastian Bobowski

Wawrzyniec Michalczyk – Managing Editor

wawrzyniec.michalczyk@ue.wroc.pl

+48 71 36 80 186

SUBJECT EDITORS

Sebastian Bobowski

Copy-editing: Elżbieta Macauley, Tim Macauley, Dorota Pitulec

Proof-reading: Aleksandra Śliwka

Typesetting: Małgorzata Myszkowska

Cover design: Beata Dębska

Information on submitting and reviewing papers is available on websites

www.wydawnictwo.ue.wroc.pl

<https://journals.ue.wroc.pl/e21>

This work is licensed under the Creative Commons Attribution-ShareAlike 4.0 International License.

To view a copy of this license, visit <http://creativecommons.org/licenses/by-sa/4.0/>



ISSN 2449-9757

Publication may be ordered in Publishing House:

Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu

ul. Komandorska 118/120, 53-345 Wrocław

tel. 71 36-80-602; e-mail: econbook@ue.wroc.pl

www.ksiegarnia.ue.wroc.pl

Contents

Julia Majewska: The Ocean Economy in SIDS – Environmental Taxation / Gospodarka oceaniczna w krajach SIDS – opodatkowanie środowiskowe	1
Julia Papierz: Public Procurement Rules and the Prevention of Corruption / Zasady zamówień publicznych a zapobieganie korupcji	10
Michał Łukawski: Article 299 of the Polish Code of Commercial Companies in Terms of Subject, Object and Time / Artykuł 299 Kodeksu spółek handlowych w ujęciu podmiotowym, przedmiotowym i temporalnym.....	20