

- Simplify taxation legislation and orient it to economical development.
- Overcome mental barrier and create mood for taxation and financial accountings' rational harmonization, so that mobilizing budgets revenues won't be interrupted.

Keywords in English

Tax Administration, temporary and constant differences, harmonizing.

Used literature

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DOES REALLY RELIGION MATTER? POLISH-NORWEGIAN CROSS-CULTURAL STUDIES ON YOUTH ATTITUDES TOWARD WORK ETHICS

The main goal of this work is a presentation of the catholic and protestant social teaching and its evolution regarding the labor and business issues.

For the explanation of relations between individuals and their Institutional environment researchers commonly perform an analysis on *micro*, *meso* and *macro* level of analysis (Gryffin, 2002; Walczak-Duraj, 2002; Carrol, 1991). Summarizing this approach, we can say that the *micro* level of analysis present employees relation to their company, the *meso* level shows company's relation to its employee, and the *macro* level presents company's relations to its business entities and other stakeholders. The *macro* level of analysis, in fact, is a level of Corporate Social Responsibility (CSR). It defines moral duties that go beyond the law or economic obligations that companies have towards environment (Carrol, 1991; Akerman, 1975).

The work ethics has been discussed since ages and became the main issue in Christian Ethic. The Holy Bible (Rdz 3, 17-19; Rdz 2,15; 1 Tm 6, 10), Church Fathers: Clement of Alexandria (1995), saint Augustine (1995), Benedict from Nursia (1995), Cyprian (1995) and Thomas Aquinas (1995) and later the Protestant thinkers and popes created the foundations for ethical meaning of work duty in the Christian doctrine.

Sola Fide – the key principle for protestants means to practice the faith alone (Morrison, 2006) with the maxima *Ora et labora* played the crucial role in formulating the duties for employee and employer. This kind of ethos became a key interest for Max Weber who formulated the concept of protestant ethics (Weber, 1994). If we compare the Weber's concept with basics of Business Ethics we can say he described the *micro* (employee) and *meso* (employer) level of analysis.

On the other hand, *Consilia evangelica* (Morrison, 2006), which means to worship the Lord together, collectively became the key principle for Catholics. This principle creates the role of the Church as a community for people of faith. In fact, this particular principle has influenced the meaning of Catholic work ethics. That influence can be found in Popes Encyclicals and it was explained and discussed by Michael Novak (Novak, 1993). The foundation of Catholic work ethics is based on an action consistent with common good. Comparing that with basics of business ethics we can say that Catholic ethics describes the company duties towards its stakeholders what means it describes the *macro* level of analysis (CSR).

A brief analysis of the concepts of Max Weber and Michael Novak can lead to a conclusion that they are in opposition to each other. In fact, we can say that the concepts of Protestant ethics and Catholic ethics seems to be compatible and they together create the strong foundation for the principles of business ethics.

In current work this theoretical analysis is confronted with research that was carried on quota-random sample of 900 Norwegians (Protestants) and 1359 Poles (Catholics) aged 16-18. The main goal of these studies was to investigate the ethical expectations regarding employees and their institutional environment.

The analyzed variables concerning opinions towards ethics on three levels of analysis *micro* level, *meso* level and *macro* level. If the theoretical assumptions are appropriate, Protestants should show higher expectations towards employees (*micro* level) and Catholics in the *macro* area responsible for CSR.

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FRAMING SOCIAL RESPONSIBILITY IN SEMI-PERIPHERAL COUNTRIES: THE CASE OF POLAND

As a result of a series of historical events in the twentieth and twenty-first centuries, contemporary capitalism celebrates the emergence of a human whose ontological self-definition is that of an independent entrepreneur (Beck 2005). In the “Life-World” order, the status of humanity is no longer determined by a mere transfer of emphasis from freedom to coercion, but a shift towards an individual, intentional and planned self-employment. Most of the concerns of private life and