



## Instructions for authors

### I. General principles of submitting a manuscript in English

1. Each manuscript submitted to “Zeszyty Teoretyczne Rachunkowości” (ZTR) should be original, i.e., it should not have been published before in its current or similar form. This manuscript cannot be submitted elsewhere or be under consideration by any other publication. The author(s) of an article is (are) obliged to declare that it has not been published elsewhere and will not be submitted for consideration elsewhere if it is accepted for publication in ZTR (see **Declaration form** in the Appendix).
2. Authors should read and apply the principles applicable to authors that are included in **Principles of the publication ethics in the “Zeszyty Teoretyczne Rachunkowości”** – <https://ztr.skwp.pl/resources/html/cms/ETHICAL>
3. Papers by authors who do not have an academic degree should be recommended by the author’s supervisor responsible for his/her academic career. A letter of recommendation is required to be sent to the Editorial team at: [ztr@skwp.pl](mailto:ztr@skwp.pl)
4. The manuscript to be published in ZTR and the declarations regarding the article should be sent by the corresponding author **electronically via the ZTR website in the ICI Publishers Panel (PP)**: <http://www.ztr.skwp.pl> (please visit the *For Authors* section).
5. The author must upload two files in the ICI Publishers Panel. The first contains **the entire (complete) manuscript in an anonymous form** (without the name/names of the author(s)). The second file includes the **title page** of the article, which contains: 1. the title of the article in English, 2. author name/names, 3. author’s/authors’ affiliation in English, 4. an abstract in English, 5. Keywords in English, 6. the title of the article in Polish, 7. an abstract in Polish, 8. keywords in Polish.

**The rules for editing the title page** are below (see Section II).



## II. Rules of text editing

### Format

The text of the manuscript should be submitted as a Microsoft Word document, typed in Times New Roman.

### Article title

The title should be concisely worded. It should be in 14 pt **bold** font and centered

### Article length and structure

Articles should be between 32,000 and 44,000 characters with spaces in length. This includes all text, i.e. the structured abstracts, the main body of the paper, the references and the appendices.

The complete manuscript must contain: a title, an abstract in English, an abstract in Polish, keywords in English and Polish, an introduction, a main body divided into Arabic numbered sections (1, 2, 3, etc.) and subsections if they are applicable (1.1, 1.2, 1.3 etc.), a conclusion, references, and information about research funding, and acknowledgements (if applicable).

The word **Abstract** should be in 10-point font, **bold**. The content of the abstract, non-bold, 10 pt, spaced 1.0.

The introduction, section and sub-section titles, and conclusion should be typed in **bold**, 12 pt. The words **Abstract** and **Introduction**, and the section and subsection titles should be centered.

The introduction and the main body of the paper: Times New Roman font, 12 pt, the typescripts should be complete, spaced 1.5.

Words and terms in a foreign language should be *italicized*.

### Author details

All contributing authors' names should be added to the ICI Publishers Panel and detailed information about the author/authors provided **on the title page** of the manuscript. It may not be placed in the complete manuscript.

Authors' names must be arranged in the correct order for publication.

The author's name should be marked with \* (12 pt, **BOLD**).

If there are two or more authors, the name of the second author should be marked with \*\*, the name of the third author with \*\*\*, etc.

A footnote with an asterisk (10 pt) should give the author's title, name, and institutional affiliation (full name of the university, institute, or department), <https://orcid.org/0000-0001-xxxx-xxxx> and e-mail address; the same information about the second, third, and other authors should be given in successive footnotes marked with \*\*, \*\*\*, etc.

## Abstract

All submissions in English must include an abstract, in English and Polish, each **no longer than 200 words**. Authors from outside Poland do not need to include the abstract in Polish. This abstract will be prepared by the editors of ZTR based on the abstract in English.

The word **Abstract** should be in 10-point font, **bold**. The content of the abstract, non-bold, 10 pt, 1.0 spacing. The Polish version of the abstract (**Streszczenie**) should be preceded by **the title** of the paper in Polish (typed in **bold**, 10 pt). The content of the abstract, non-bold, 10 pt, 1.0 spacing.

The abstract should report the essential facts contained within the paper. Authors should avoid the use of personal pronouns within the structured abstract (e.g. “I identify...” is incorrect; “The article identifies ...” is correct).

The abstract should use the keywords listed below the abstract content.

Authors must structure the abstract using 4-6 sub-headings depending on the category of the paper being sent:

**Purpose** (mandatory)

**Methodology/approach** (mandatory)

**Findings** (mandatory)

**Research limitations/implications** (if applicable)

**Practical implications** (if applicable)

**Originality/value** (mandatory)

See explanation of the categories of paper in the table:<sup>a)</sup>

Paper category	Characteristic of papers	Abstract sub-headings
Research paper	Papers which report on any type of research undertaken by the author(s). The research may involve the construction or testing of a model, empirical research, or action research.	<b>Purpose</b> <b>Methodology/approach</b> <b>Findings</b> <b>Research limitations/implications</b> <b>Originality/value</b>
Literature review	This category covers papers whose main purpose is to annotate and/or critique the literature in a particular subject area. It may be a selective bibliography providing advice on information sources, or it may be comprehensive in that the paper’s purpose is to cover the main contributors to the development of a topic and explore their different views.	<b>Purpose</b> <b>Methodology/approach</b> <b>Findings</b> <b>Research limitations/implications</b> <b>Practical implications</b> <b>Originality/value</b>
Conceptual paper	The papers are not based on research but develop hypotheses. They are likely to be discursive and cover philosophical discussions and comparative studies of others’ works and thinking.	<b>Purpose</b> <b>Methodology/approach</b> <b>Findings</b> <b>Originality/value</b>

General review	Papers that provide an overview or historical examination of a concept, technique or phenomenon. These papers are descriptive or instructional.	<b>Purpose</b> <b>Methodology/approach</b> <b>Findings</b> <b>Practical implications</b> <b>Originality/value</b>
Case study	Papers that describe actual experiences within an organization in the areas of accounting, finance, or management.	<b>Purpose</b> <b>Methodology/approach</b> <b>Findings</b> <b>Practical implications</b> <b>Originality/value</b>

a) This article categorization is modeled on the division used by Emerald journals.

### Keywords

Under the abstract in English, there should be the **Keywords** (min 5 and max 8 words in English), and the abstract in Polish (**Streszczenie**) should be followed by **Słowa kluczowe** (min 5 and max 8 words in Polish).

### Basic guidelines for spelling

Papers may be written in **either** British or American English, but the styles should not be mixed.

**Examples of British English:** behaviour, labour, globalise, harmonise, organisation, standardisation, analyse, acknowledgements

**Examples of American English:** behavior, labor, globalize, harmonize, organization, standardization, analyze, acknowledgments

Large numbers must be separated by a comma, i.e., 1,000,000. It is not acceptable to write 1 000 000.

English applies a full stop (.) as the decimal separator, not a comma (,), i.e., 25.14, not 25,14

When writing values below 0, the initial 0 must be present, i.e., 0.015, not .015.

We recommend using the following format for dates consistently: 1 January 2020

### Footnotes

All footnotes referring to the text should be numbered in Arabic numerals, consecutively throughout the text, and placed at the bottom of appropriate pages - Times New Roman font, 10 pt, spaced 1.0.

### Tables

Tables should be submitted as editable text in Word or Excel format and should be numbered consecutively in Arabic numerals, with the title above the table and source indicated below the table. The text should contain a specific reference to each table (e.g. “see Table 2”). In the tables, you should use Times New Roman 10 pt, 1.0 spacing.

### Example:

**Table 1.** Example of partial deviations

Item		Explanatory variables $i$			$F = x_1 \times x_2 \times x_3$
		1	2	3	$\Delta F = 648,000$
Base variant $x_{i,p}$		4	5,000	60	$F_p = 1,200,000$
Examined variant	$x_{i,k}$	5	5,600	66	$F_k = 1,848,000$
	Project	A	B	C	A, B, C
Individual partial deviations $Ix_i$		300,000	144,000	120,000	$S = 84,000$

Source: author's own elaboration.

### Figures (drawings, charts, graphs)

Figures should be understandable without referring to the text, prepared in editable form in Excel or Corel (open) format, in black-and-white, numbered in Arabic numerals, with the title above and the source below. They may also be submitted as JPG files. Figure descriptions should have uniform font type and size. The text should contain a reference to each figure.

### Mathematical expressions

Long mathematical expressions should be formatted in MS Word equation editor using Cambria Math font. For simple mathematical formulas, a standard font may be used.

### Illustrations

Illustrations should be submitted as TIF, BMP or JPG files, with a resolution not lower than 300 dpi for required reproduction sizes or, exceptionally, in a form that enables scanning.

If photographs are included in the text prepared using Word text editor, they should also be supplied as separate TIF, BMP or JPG files, with a resolution not lower than 300 dpi.

Illustrations must be numbered consecutively in Arabic numerals and have a caption above and source indicated below the illustration. The text should contain references to all illustrations (photographs).

## References

References to other publications should be in the Harvard style. Bibliographic references should be placed in the text, at the end of a sentence, giving in parentheses the author(s) name(s) without forenames and the year of publication, separated by a colon, e.g. (Burzymowa, 2008); (Kowalski, Nowak, 2010). If numbers of pages or chapters are supplied, the format is: (Gierusz, 2004, p. 25), (Nowak, 2004, chapter IV).

Where a quotation is used in the text, it should be done as in the following:

According to Jaruga (2010, p. 40), “management accounting comprises techniques and processes oriented to preparation and communication of financial and non-financial information to assist managers and employees in making better decisions and steering the organisation as a whole.”

Kaplan and Cooper (2000, p. 111) claim that “motives for adopting ABC systems can be easily explained.”

When a reference is made to a work by three or more co-authors, the format is: (Smith et al., 1990, p. 38) or: According to Smith et al. (1990, p. 38), [...].

The reference list (**References**) at the end of the article should provide surnames and initials of first names of all authors cited.

Referencing several works simultaneously: the publications should be mentioned alphabetically (by surname of the first author).

Several works by the same author should be separated using a comma, e.g. (Zawada, 2007, 2018, 2019).

The individual publications of various authors should be separated using a semicolon, e.g. (Burski, 2001; Jaruga, Nowak, 2010); (Burski, 2001, 2019; Jaruga et al., 2014).

Referencing another author cited within the work: should be mentioned only in the text itself, in the **References**, only the read work should be listed; works should be separated using a semicolon, e.g. (Kowalski, 2001; after: Nowak, 2002).

When referring to pages in a publication, use p. (page number) for a single page or pp. (page numbers) to indicate a page range. Page numbers should always be written out in full, e.g. pp. 254-258, not pp. 254-8.

When references are made to documents, acts of law, standards, and other regulations, they should be placed in the text in parentheses in a shortened way, giving 1–3 initial words of the title and the date of issuance [e.g. (Międzynarodowe

Standardy, 2019), (Ustawa o biegłych rewidentach, 2009, art. 3)], and a full description of the document, act of law, or standard referred to should be given in the reference list. The full title of a document, act of law, standard, etc. can be given in the text if it is justified by the structure of a sentence.

### Format of the reference list

Submissions must include a reference list in alphabetical order (titled **References**), using the style guidelines below. **References** should be placed after the text, font size 10 pt, single-spaced for each entry.

The author's name should be followed by the date of publication in parentheses, as in (2001), and the title in italics; items for which authors are not named, such as legal regulations, should be italicized; titles of journals should be in inverted commas.

Where a DOI is available, this should be included at the end of the reference.

### Examples

For books	<p>Surname Initials (year), <i>title of book</i>, publisher, place of publication.</p> <p>Mattessich R. (1995), <i>Critique of accounting: examination of the foundation and normative structure of an applied discipline</i>, Quorum Books, Westport, London.</p> <p>Jarugowa A., Malc W., Sawicki K. (1990), <i>Rachunek kosztów</i>, Państwowe Wydawnictwo Ekonomiczne, Warszawa.</p>
For chapters	<p>Surname Initials (year), <i>chapter title</i>, [in:] editor's surname initials (Ed. or Eds), <i>title of book</i>, publisher, place of publication, page numbers.</p> <p>Karmańska A. (2004), <i>Szkic cech rozwoju rachunku kosztów i ich analizy w polskiej literaturze w okresie gospodarki centralnie sterowanej</i>, [in:] Gmytrasiewicz M., Karmańska A. (eds), <i>Polska szkoła rachunkowości</i>, Szkoła Główna Handlowa w Warszawie, Warszawa, pp. 253–264.</p>
For journals	<p>Surname Initials (year), <i>title of article</i>, "journal name", volume issue, page numbers.</p> <p>Meier J-H., Esmatyar W., Sarpong C. (2019), <i>Business partner vs. bean counter. Do the personality traits of accounting students meet contemporary business requirements?</i>, "Zeszyty Teoretyczne Rachunkowości", 104(160), pp. 103–127, <a href="https://dx.doi.org/10.5604/01.3001.0013.4358">https://dx.doi.org/10.5604/01.3001.0013.4358</a>.</p> <p>Sojak S. (2001), <i>Teoria ograniczeń a ceny transferowe</i>, "Zeszyty Teoretyczne Rachunkowości", 6(62), pp. 90–105.</p>

For publication with no author or editor	<i>Title of publication</i> (year), publisher, place of publication.  <i>Information for Better Markets. New Reporting Models for Business</i> (2003), Institute of Chartered Accountants, London.
For published conference proceedings	Surname Initials (year of publication), <i>title of paper</i> , [in:] Surname Initials (Ed.), <i>Title of published proceeding</i> , publisher, place of publication, page numbers. e.g. Szychta A., Dobroszek J. (2016), <i>Perception of management accounting and controlling by Polish authors in publications in 1990-2016</i> , [in:] Alver J. (Ed.), <i>Proceedings of the 5th International Conference on Accounting, Auditing and Taxation (ICAAT 2016)</i> , series: Advances in Economics, Business and Management Research, Atlantis Press, pp. 450–467, <a href="https://dx.doi.org/10.2991/icaat-16.2016.45">https://dx.doi.org/10.2991/icaat-16.2016.45</a> .
For encyclopedia entries with author and editor/editors	For authored entries please refer to book chapter guidelines above.  Epstein M. J. (1996), <i>Management accounting</i> , [in:] (Eds) Chatfield M., Vangermeersch R., <i>The History of Accounting. An International Encyclopedia</i> , Garland Publishing, Inc., New York & London, pp. 392–395.
For newspaper articles (authored)	Surname Initials (year), <i>article title</i> , “Newspaper”, date, pages.  Orłowski W. (2019), <i>Ekonomia upokorzona przez altruistów</i> , „Rzeczpospolita. Plus Minus”, 29-30 czerwca 2019, pp. 6–7.
For archival or other unpublished sources	Surname Initials (year) if these data are known, <i>title of document</i> , unpublished manuscript, collection name, inventory record, name of archive, location of archive.  <i>Okólniki w sprawach finansowych, listy wypłat należności za komorne</i> , zespół „Przełożony Starszeństwa Żydów”, Archiwum Państwowe w Łodzi, sygn. 2392, k. 10–12.  <i>The Nachman Zonabend collection</i> , Archives YIVO Institute for Jewish Research, New York, Record group no. 24, Microfilm MK 537, Folder no. 531.
For act of law or standard	Full description of act of law or standard should be given.  Ustawa z dnia 29 sierpnia 1997 r. <i>Prawo bankowe</i> , Dz.U. 2019, poz. 2357.

If an author (authors) has (have) two or more references, the letters a, b, c, etc. should be added after the date of publication to distinguish them, e.g.:

Cooper R., Kaplan R.S. (1992a), *Activity-based systems: measuring the costs of resource usage*, “Accounting Horizons”, 6, September, pp. 1–13.

Cooper R., Kaplan R. S. (1992b), *From ABC to ABM*, “Management Accounting”, November, pp. 54–57.



### Internet sources

Internet sources should be listed separately, after the literature list, under the heading **Internet sources**. Where references are made to texts on the Internet, full bibliographical details should be given, i.e. author (if named), title, website address and access date, e.g.:

*IASB publishes IFRS for SMEs* (2009), News Press Release, 09 July 2009, <http://www.iasb.org/News/Press+Releases/IASB+publishes+IFRS+for+SMEs.htm> (accessed: 9 July 2015).

Sveiby K.E. (2001), *Methods for measuring intangible assets*, [http://www.sveiby.com/articles/Intangible Methods.htm](http://www.sveiby.com/articles/Intangible+Methods.htm) (accessed: 18 October 2019).

### Research funding

Authors must declare all sources of external research funding in their article. Appropriate financing statements should be included after the list of **References** or **Internet sources** (12 pt, 1.5 spacing).

### Acknowledgments

People who have provided support but not contributed to the research should be featured in the acknowledgments section. Times New Roman font should be used (12 pt, 1.5 spacing).

### Attachments

If an attachment needs to be attached, it should be placed at the end of the article. Times New Roman font should be used (10 pt, 1.0 spacing).

**Papers which do not conform to these guidelines will be returned to the authors.**

### Submission of declarations

The declarations regarding article should be sent **electronically via the ZTR website in the ICI Publishers Panel**: <http://www.ztr.skwp.pl>

**In the event of a necessary correction of the declaration regarding an article, it should be sent by traditional mail:**

prof. dr hab. Anna Szychta (“Zeszyty Teoretyczne Rachunkowości”)

Katedra Rachunkowości

Wydział Zarządzania

Uniwersytet Łódzki

ul. Jana Matejki 22/26

90-237 Łódź, Poland

or as a scanned document attached to an e-mail at: [ztr@skwp.pl](mailto:ztr@skwp.pl)

### III. Principles of reviewing, accepting and preparing articles for publication

1. All scientific manuscripts submitted via the Publishers Panel ICI electronic system undergo a preselection procedure conducted by the ZTR Editorial Team. The editor in charge of the article assesses the text for relevance to the journal's objectives and scope, checks for plagiarism (using the SimilarityCheck anti-plagiarism tool in ICI's PP system), and applies the requirements specified in the **Instructions for authors**. Manuscripts that do not meet the preliminary criteria are rejected at this stage. The initial review process usually takes 3–7 business days.
2. Pre-qualified texts are subjected to a double-blind review process (the author does not know the names of the reviewers, and the reviewers do not know the author's name) by two reviewers who specialize in the subject area of the article. If the reviewers give two extreme opinions, the article is forwarded to a third reviewer.
3. In the reviewing process, reviewers and authors are personally and professionally independent of each other, i.e., they must not be employed by or affiliated with the same scientific unit. Reviewers cannot be current members of the ZTR Editorial Team.
4. Reviewers are required to complete the review within 3–4 weeks via the publication panel used by the Editorial Team. In exceptional cases (e.g., when the electronic publication panel does not work periodically), the reviewer may prepare the review in an editable version on the provided form in MS Word (see: [Instruction for reviewers](#)).
5. The review of the article for ZTR includes two parts. The first section of the reviewer's opinion contains information to be seen only by the Editorial Team. The second section contains a detailed evaluation of the submitted paper and the reviewer's recommendation: ● accept ● accept with minor revisions ● accept with major revisions ● reject.
6. Papers are reviewed in accordance with the uniform evaluation criteria included in the review form. The following criteria are taken into account: the alignment of the title and content of the article with the thematic scope of the journal, the accuracy of the abstracts in Polish and English, coherence between the title of the article with its content and purpose, the research methods utilized, the presentation and documentation of research, the depth of exploration of the research topic, the originality of the concept (considerations), contribution to the existing state of knowledge, use of the literature on the subject, completeness of bibliographic references, and linguistic correctness.
7. Reviewers are responsible for identifying and including in the review any publications that the author should have cited but did not, as well as providing the Editorial Team with information about unauthorized borrowing, suspected plagiarism, or self-plagiarism.

8. Submissions that have received negative opinions from two reviewers or one negative and one "requires major revisions" are not accepted for publication.
9. Papers that receive two widely differing opinions, e.g., "accept" or "accept with minor revisions" and "reject" are evaluated by a third independent reviewer.
10. Authors should correct the article within the deadline indicated by the managing editor. In justified cases, this deadline may be extended but should not exceed three months from the date of receipt of the review.
11. Authors of articles evaluated by reviewers as requiring improvement are asked to take into account the reviewers' comments in the revised version of the article. Authors correcting the texts according to the reviewers' comments are also asked to post in the PP system, along with the corrected version of the article, separate, anonymous information about the changes made to the text (response to the review).
12. In the event that one or both reviewers formulated significant comments in the review, the revised version of the article will be reviewed again. It shall be carried out by one or both reviewers who evaluated the original version of the article in accordance with their opinions expressed in the review in the first round of evaluation.
13. The decision to qualify or not to accept the article for publication is made by the Editorial Team after receiving the final revised version of the article from the author(s). The decision takes into account the comments and suggestions contained in the reviews and whether the article now meets the substantive and editorial requirements.
14. The last issue of ZTR of a given year contains the list of reviewers. This list is also available on the journal's website (see: [Reviewers](#)).
15. Articles using complex statistical or econometric methods are reviewed by the ZTR statistical editor, a scientific expert in the field. The statistical editor prepares an opinion, which is forwarded to the author(s) to make additions and changes to the article, if necessary.
16. Articles accepted for publication must be provided by the author(s) in the form of editable files (.doc, .docx).
17. Articles accepted for publication are subject to substantive and linguistic editing.
18. Editors reserve the right to make title changes, abbreviations, and editorial corrections in the article in accordance with ZTR's requirements.
19. Editors cooperate with the author(s) on an ongoing basis in the process of the editorial development of the article.

## IV. Corrections and retractions

1. The Editorial Team considers retractions, corrections, or expressions of concern in line with [COPE's Retraction guidelines](#).
2. When a serious error is found in a published article, or a significant part is considered invalid (for instance, the theoretical part is identical to another published text), or it includes confidential information or dishonestly uses another work, the text will be deleted from the issue (the electronic version), and the information about the reason (e.g., fraud, plagiarism) will be provided.
3. Should an error be revealed to be the fault of the author, a correction will be published.
4. If an error arises from the editorial side – at the stage of the editorial development of the article, computer typesetting, or publication – the journal will publish a correction along with a relevant statement and apology from the Editorial Team.

## Appendix

### Declaration form for authorship to the scientific journal “Zeszyty Teoretyczne Rachunkowości”

.....  
Place, date

No.	Author's / Co-author's first name and surname	E-mail	Contact details (full traditional address and phone number)
1.			
2.			
3.			
4.			

I/We\* hereby declare that the text .....

.....  
(the Text) submitted for publication in “Zeszyty Teoretyczne Rachunkowości” (ZTR), issued by the Research Council of the Accountants Association in Poland,

- 1) has not been published and will not be published elsewhere if accepted for publication in ZTR;
- 2) is the result of my/our\* own work, and I/we\* have the exclusive copyrights to the Text, with the following contribution of individual authors:

No.	Co-author's first name and surname	Affiliation (current employer)	Estimated percentage contribution to the paper	Own contribution (co-author's involvement with the article, e.g. author of the concept, theses, methodology, empirical research etc.)
1.				
2.				
3.				
4.				

Moreover, upon publishing the Text in ZTR:

- 3) I/We\* transfer to ZTR Editor on a free-of-charge basis our entire copyrights to the Text with regard to publication in ZTR, and other available fields of exploitation, in particular to:
  - (a) public dissemination on electronic data carriers,
  - (b) dissemination via the Internet,

- (c) commercial and free-of-charge circulation of the original Text and its copies, both as hard copy and in electronic format, including lending, and leasing the original Texts or its copies,
- 4) I/We\* transfer to ZTR Editor derivative copyrights on a free-of-charge basis,
- 5) the above transfer of copyrights is not subject to any geographical or time constraints.

Where research used in this paper was funded by domestic or foreign institutions or organisations, it is indicated by relevant reference in the text or in the acknowledgements.

**When the Author/Authors withdraw from the journal an article reviewed without any negative opinions, the costs of the processing and editorial preparation incurred until the date of withdrawal shall bear the Author/Authors.**

.....  
.....  
.....  
Co-authors' signatures

\* *Delete where not applicable.*



**Stowarzyszenie Księgowych w Polsce**  
**Biuro Zarządu Głównego**  
ul. Górnośląska 5  
00-443 Warszawa

### Informative Clause

1. The Administrator of Personal Data (ADO) is the Main Board Office of the Accountants Association in Poland (Office), ul. Górnośląska 5, 00-443 Warsaw.
2. A Data Protection Inspector (DPO) has been appointed in the Office, who can be contacted at: iod.skwp@buiskwp.pl.
3. The personal data provided by you in the above statement will be processed in order to conclude and execute a civil law contract or to take action at the request of the person whom the data relate to before the conclusion of the contract (pursuant to the Article (6) paragraph (1) point (b) of the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (GDPR), as well as in order to fulfill a legal obligation, especially in the field of insurance, taxes, accounting or data archiving – pursuant to Article (6) paragraph (1) point (c) of the GDPR.
4. Personal data will be processed for the period necessary to comply with the applicable law in the field of archiving documentation and to secure any civil law claims.
5. Personal data may be disclosed to ADO employees and associates, as well as entities providing services to the administrator based on the services ordered and in accordance with the entrustment agreements concluded.
6. Rights of the person whose data is processed:
  - you have the right to access your data and rectify it, limit processing, delete, transfer data, or object to their processing.
  - you have the right to lodge a complaint to the supervisory body if you believe that the processing of personal data violates the provisions of the GDPR.
 Providing your personal data is voluntary and is a condition for concluding the contract.
7. Please be advised that your personal data will not be processed in an automated manner and will not be profiled.

.....  
*Date and legible signature of the person whose data is processed*

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*Date and legible signature of the person whose data is processed*

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*Date and legible signature of the person whose data is processed*

.....  
*Date and legible signature of the person whose data is processed*

Recipient of the statement on behalf of the Office

.....  
*Date and signature*

