

MANAGEMENT OF PROCESSES IN AN INDIVIDUAL COMMERCIAL ACTIVITY

The aim of this article is to present selected processes, which take place in an individual commercial activity (sole business activity) and make the entrepreneur aware of the business position he is in, addressing the management of processes in his or her own company, through the analysis of the current situation. The article refers to such notions as, among others, individual commercial activity - it is the characteristic of the notion together with reference to journals of laws in force in Poland. Additionally, both advantages and disadvantages of conducting individual business activity are highlighted. Such definitions as a process, process management, self- assessment, process mapping or standardization were described and explained in the particular chapters. What is more, the article presents the problem of analyzing the current process management system, as well as explains the process of correcting errors. It was written, first and foremost, for entrepreneurs who conduct their own commercial activity and it touches upon the issue of business processes that take place in a company, as well as the standardization of organizational process, including their upsides and downsides. The chosen subject matter of process management can also find application in different types of companies. The article was prepared according to an order, which should be observed with a view to managing processes in a company effectively.

Keep in mind that economic activity is gainful activity which can be divided due to the nature of the work: manufacturing, construction, trade, services, etc. In contrast, an entrepreneur within the meaning of the Act is a natural person, legal person and an organizational unit without legal personality, which the law recognizes the distinct ability legal - performing on their own behalf activity. For entrepreneurs shall be treated as shareholders of civilians in the scope of their business. In this the abstract cite a few characteristic for the Polish market forms of conducting business with examples of the advantages and disadvantages of conducting such enterprises.

Micro-enterprise. Based on these criteria entrepreneur who in at least one of the last two fiscal years: employed on average less than 10 employees and achieved an annual net turnover from sale of goods, products and services and financial operations not exceeding the PLN equivalent of EUR 2 million or total assets in its balance sheet at the end of one of these years did not exceed the PLN equivalent of EUR 2 million.

Small businessman. For a small enterprise is an enterprise, which in at least one of the last two fiscal years: employed on average less than 50 employees and achieved an annual net turnover from sale of goods, products and services and financial operations not exceeding the PLN equivalent of € 10 million or total assets its balance sheet at the end of one of these years did not exceed the PLN equivalent of EUR 10 million.

The average entrepreneur. A medium-sized enterprise is an enterprise, which in at least one of the last two fiscal years: employed on average less than 250 employees and achieved an annual net turnover from sale of goods, products and services and financial operations not exceeding the PLN equivalent of EUR 50 million or total assets its balance sheet at the end of one of these years did not exceed the PLN equivalent of EUR 43 million.

Large enterprise - this is a company which does not qualify for any of the above categories of enterprises.

Selected obligations of entrepreneurs in Poland.

The trader is obliged to comply with certain provisions of the law for the exercise of economic activity, in particular concerning protection against threats to human life, health and public morality, as well as environmental protection. If the special rules are required to have appropriate professional rights in the performance of a particular type of business, the entrepreneur is obliged to ensure that economic

activity had been performed directly by the holder of a holding of such professional rights. Entrepreneur introducing the goods to trading on Polish territory is obliged to publish on the product, its packaging, label or instruction information in Polish comprising: an entrepreneur's company and its address, the name of the product, other indications and information required under separate regulations.

Keeping the company in the form of individual activity has both its strengths and weaknesses, so it is worth to consider all pros and cons.

Table 1

Selected advantages and disadvantages of running an individual commercial activity in Poland

Benefits	Defects
<p>Independence in making decisions related to running a business</p> <p>No complex structures, and thus the possibility of flexible management and very rapid implementation of new ideas</p> <p>Low costs of registering and running a business</p> <p>Simple accounting rules and ease of changes in capital</p>	<p>Full responsibility for the company's commitment - this means that the resulting long a person who will have to pay the same</p> <p>The inability to build a large organization - from the person established in the success of the company (individual company rarely hires employees). With that is also linked to work after hours or lack of leave</p> <p>Not good taxation of natural persons (settling up with the tax office have to subtract 19%, 30% or 40% of its revenues from the base, where sp. z o.o. and S.A. 28%)</p>

Source: own study based on internet

It should be remembered here that process management is a very important part also in other types of business. In Poland stands out as other legal forms of activity, they are: Partnerships (partnership, general partnership, professional partnership, limited partnership) as well as capital companies (limited liability company, joint-stock company). In these types business process management must be carried out by qualified personnel. Knowledge and experience is the key to the smooth functioning of each company.

It is concluded by the means of a chapter dedicated to the assessment of effectiveness after introducing the guidelines included in this article. It helps the entrepreneurs learn how effective process management in a company is. What is of key importance is finding a recipient of the article, so an entrepreneur who conducts an individual commercial activity, however, enterprises of a different character can also effectively make use of the information the article contains. The article teaches owners of companies how to effectively implement process management in their own commercial activity. By the means of quoting the chosen, however, crucial problems of the subject matter of process management as well explaining them, the entrepreneur has the right to understand and to become aware of the stage of process management that he is currently on. For more information, see the entire article.