Introduction

Entrepreneurial activity is a fundamental factor in the economic, social and cultural development of individual countries, regions and local systems. In individual sectors, economic activity develops in various forms, under the influence of the implementation of specific control instruments, the quality of human capital and the conditions occurring in the structure of spatial systems. This issue is referred to by the works of individual authors presenting the results of research on selected examples of conditions and sizes of economic activity.

Among the important conditions that affect economic activity are legal instruments that can lead both to stimulate the growth of the company and affect its recession. This subject is referred to by research on the opinions of entrepreneurs expressed in surveys on the assessment of the tax system. As a result of the research, the lack of stability of tax regulations was emphasized, which additionally burden entrepreneurs with many new administrative activities. In addition, legislative activities of tax authorities aimed at closing the tax gap were discussed (Joanna Nakonieczny, Renata Nesterowicz). An important factor influencing the functioning of business activity are the sources of its financing. In the construction sector, the situation is particularly specific, as it is characterized by high volatility of the financial situation of companies, including: general contractors, subcontractors, material manufacturers and wholesalers. Based on the example of five construction companies listed on the Warsaw Stock Exchange, the method of assessing the construction industry by banking and insurance institutions, as well as the possibilities of obtaining access to guarantees and external financing were presented (Renata Nesterowicz, Joanna Nakonieczny). The use of social media in marketing activities has a significant impact on increasing the efficiency of enterprises' operations. Based on the surveys, it was found that small companies most often communicate with the market through: Facebook, Messenger and Instagram, WhatsApp and YouTube, while they did not use Snapchat and WeChat (Magdalena Gorzelany-Dziadkowiec, Krzysztof Firlej).

An important issue of entrepreneurial development is the moral level of future business leaders. This is referred to by a study conducted on a sample of 1385 students of management and related faculties from Poland, Bulgaria, Italy, Taiwan and the United States, paying attention to the declared state of religiosity. The research shows that students from Central and Eastern European countries have a lower level of moral development than people from developed countries. It was found that people declaring higher religiosity also have a higher coefficient of moral development than people declaring lower religiosity (Marek Pawlak). It was assumed that the issues of entrepreneurship should be conducive to the formation of ethical attitudes in the field of space management and in the socio-economic space. Against this background, an analysis of entrepreneurial characteristics and organisational skills, as well as the importance of the set goal in the implementation of business ventures was made. An illustration of this is the presented analysis of the socio-economic implications of the Christian faith and entrepreneurship based on

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the example of Saint M.M Kolbe. It was assumed that this figure could be a model for entrepreneurs and managers (Monika Borowiec-Gabryś). A review of the literature on social entrepreneurship was also carried out, referring to the view of the man – including the entrepreneur – and the economy, pointing to the nature of entrepreneurship (Monika Golonka, Anna Rychlik).

The degree of tourist attractiveness of the city is significantly influenced by the perception of the quality of its space. This assumption was verified on the basis of assessments of the Nowa Huta district (Poland) made by its permanent residents, as well as residents of Krakow and the surrounding area. As a result of a survey conducted on a group of 400 people, it was found that the district is known to the majority of respondents. In the opinion of permanent residents, it is assessed positively, while other people assess it as a gray, dangerous and feared district. Certain stereotypes developed mainly in the past had a significant impact on the current assessment of the attractiveness of the district (Michał Żemła, Rafał Woronkowicz). Assuming that tourist functions are an important element in the development of the city, research on the assessment of the competitiveness of the city of Szczyrk (Poland) during the COVID-19 pandemic was presented. Based on the analysis of pilot studies, it was found that this function significantly affects the attractiveness of this city and it was emphasized that as a result of the pandemic intensifying in the future, the tourism sector in this city may be at risk (Martyna Cader, Julia Gorzelany).

In socio-economic and cultural life, the role of women is increasingly emphasized, who, along with the progressive process of change, take up higher and higher positions in the structures of corporations or companies as well as in the structures of political and administrative power. The work on the entrepreneurial behaviour of women in Wałbrzych (Poland) refers to this issue. Analysing the entrepreneurial decisions of the city's residents, attention was paid to their potential and the types of companies established (Agata Buczak).

The possibilities of stimulating business activity in the future are significantly influenced by students' professional practices, which are an important segment of the education process, especially in foreign companies. In the work, it was assumed that in addition to deepening general knowledge, they are aimed at acquiring practical skills necessary for future professional work. The analysis was based on the results of own research carried out in four schools with different educational profiles (construction industry, tourism industry and beauty industry). Students completed internships in companies in Vilnius, Klaipeda (Lithuania) and Prague (Czech Republic). It was found that they are mainly interested in acquiring specific professional skills and opportunities to improve their knowledge of a foreign language, with particular emphasis on professional vocabulary (Anna Iwacewicz-Orłowska).

As we enter the information society phase, digital transformation plays a fundamental role, changing the functioning of individual economic entities, institutions, including universities and households. Against this background, an evaluation of the activities of the entrepreneurial university was undertaken. Particular attention was paid to its technological digital transformation, potential and changes in educational methods. In the light of the self-assessment resulting from the survey, a good assessment of the potential and level of entrepreneurship of the surveyed university was indicated (Izabela Czaja, Tomasz Kafel).

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In the final work, based on the example of Szczecin (Poland) and Berlin (Germany), the role of the vicinity of cities in terms of opportunities to stimulate economic development was discussed. The importance of mutual relations between them in the past and their impact on the developing economic exchange and social and cultural relations were pointed out (Jacek Rudewicz, Krzysztof Sala).

This volume also continues the idea of teachers and representatives of companies and institutions sharing experiences regarding the modernisation of the content and methods of entrepreneurship education. In this respect, the "Entrepreneurship on the board" Package was presented. It was created as part of the project "Game to start! Entrepreneurial education of youth with the use of educational board game", implemented by the Association for the Promotion of Financial Education together with the National Bank of Poland as part of the economic education program. Also discussed are the attached lesson plans and methodological guide, which may be new teaching aids for teachers and students (Katarzyna Kołodziejczyk).

We invite you to develop this interesting research issue and share the achieved results in our journal. We assume that only education and an educated attitude of entrepreneurship on appropriate moral models are a guarantee of developing the activities of individual economic entities, institutions, households, as well as political activity, which in consequence will contribute to the social, economic and cultural development of various scales of spatial systems.

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