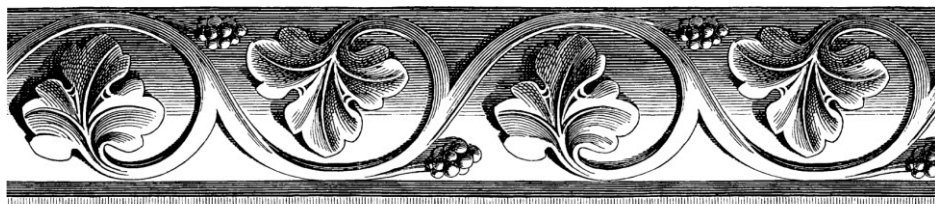


# ANNALES

UNIVERSITATIS MARIAE CURIE-SKŁODOWSKA

## REDAKTORZY NACZELNI SEKCJI

A	MATHEMATICA	Stanisław Prus
B	GEOGRAPHIA, GEOLOGIA ETC.	Monika Olga Wesołowska
F	HISTORIA	Wiesław Bondyra
FF	PHILOLOGIAE	Monika Gabryś-Sławińska
G	IUS	Małgorzata Łuszczynska
H	OECONOMIA	Paweł Mariusz Pasierbiak
I	PHILOSOPHIA – SOCIOLOGIA	Lesław Hostyński
J	PAEDAGOGIA – PSYCHOLOGIA	Ryszard Bera
K	POLITOLOGIA	Maria Marczevska-Rytko
M	BALCANIENSIS ET CARPATHIENSIS	Krystyna Trembicka
N	EDUCATIO NOVA	Małgorzata Karwatowska



# ANNALES

UNIVERSITATIS MARIAE CURIE-SKŁODOWSKA

SECTIO H

## OECONOMIA



VOL. LIX, 1

2025

---

UNIWERSYTET MARII CURIE-SKŁODOWSKIEJ  
ISSN 0459-9586

CHIEF EDITOR  
PAWEŁ MARIUSZ PASIERBIAK

SECRETARY  
ANNA JAŃSKA

SCIENTIFIC BOARD

IHOR ALIEKSIEIEV, „Lviv Polytechnic” National University Institute of Economics and Management, Ukraine  
MILAN ČUPIĆ, University of Kragujevac  
JUDIT CSÁKNÉ FILEP, Budapest Business University, Hungary  
BART DEBICKI, Towson University, USA  
SUSANA AMALIA DE JUANA ESPINOSA, Universidad de Alicante, Spain  
KRZYSZTOF JAJUGA, Wrocław University of Economics, Poland  
TOMASZ MICKIEWICZ, Aston University, United Kingdom  
HELMUT PERNSTEINER, Johannes Kepler University Linz, Austria  
KONGKITI PHUSAVAT, Kasetsart University, Bangkok, Thailand  
HALUK SUMER, Marmara University Faculty of Business Administration  
IGOR TODOROVIC, University of Banja Luka, Bosnia and Herzegovina  
JERZY PIOTR WĘCŁAWSKI, Maria Curie-Skłodowska University, Poland

Thematic Editors

ORHAN CENGİZ (Economy)  
TOMASZ KIJEK (Economy)  
AGNIESZKA KARMAN (Management)  
JINHEE YOO (Management)  
JOLANTA MAŁGORZATA SZOŁNO-KOGUC (Finance)  
MARIUSZ KICIA (Finance)  
FELIZIA ARNI RUDIAWARNI (Finance)  
SILVI ASNA PRESTIANAWATI (Finance)  
REMEDIOS HERNÁNDEZ-LINARES (Entrepreneurship)  
ROBERT ZAJKOWSKI (Entrepreneurship)  
TERESA HANNA BEDNARCZYK (Insurance/Investments)  
BOJAN SRBINOSKI (Insurance/Investments)  
TOMASZ BIAŁOWAŚ (International Economics)  
YOO-DUK KANG (International Economics)  
MARCIN LIPOWSKI (Marketing)  
OLEH KARYY (Marketing)  
ARKADIUSZ KIJEK (Statistical Editor)  
IMRAN ASLAN (Statistical Editor)

The journal is published online  
[www.oeconomia.annales.umcs.pl](http://www.oeconomia.annales.umcs.pl)

The journal is indexed in:

BazEkon, BazHum, Biblioteka Narodowa, CEEOL, CEJSH, CrossRef, DOAJ, EBSCO CEEAS  
ERICH PLUS, FATCAT, Google Scholar, Index Copernicus International - Journal Master List  
Library of Congress, ROAD, Scilit, ZBW/ECONLIT

PROOFREADING IN ENGLISH  
MARTA KASPRZAK

COVER AND TITLE PAGES DESIGN  
JERZY DURAKIEWICZ

TYPESETTING  
MARCIN WACHOWICZ

ISSN 0459-9586

PUBLISHED BY WYDAWNICTWO UNIWERSYTETU MARII CURIE-SKŁODOWSKIEJ  
20-031 Lublin, ul. Idziego Radziszewskiego 11, tel. (81) 537-53-04  
e-mail: [wydawnictwo\\_sekretariat@wydawnictwo.umcs.lublin.pl](mailto:wydawnictwo_sekretariat@wydawnictwo.umcs.lublin.pl) [www.wydawnictwo.umcs.eu](http://www.wydawnictwo.umcs.eu)

Sales Department: tel./faks 81 537-53-02  
Internet Bookstore: [www.wydawnictwo.umcs.eu](http://www.wydawnictwo.umcs.eu)  
e-mail: [wydawnictwo@umcs.eu](mailto:wydawnictwo@umcs.eu)

## *Table of Contents*

ADAM ADAMCZYK, SŁAWOMIR FRANEK Analysis of Determinants of Corporate Income Tax Revenues in Poland . . . . .	7
ORHAN CENGIZ, AGNIESZKA PARLIŃSKA Is Military Expenditure Still Important for Economic Growth? Case for the Bucharest Nine (B-9) Countries . . . . .	21
GRACJAN CHROBAK Perspectives of the Influence of the Listed Companies' Financial Indicators on a Share Price to Sales Revenues Ratio during the Wave III, V and VII of the SARS-CoV-2 Pandemic in Poland . . . . .	37
SŁAWOMIR CZETWERTYŃSKI, JAKUB MARCINKOWSKI, MAŁGORZATA MARKOWSKA, ANDRZEJ SOKOŁOWSKI The Pandemic and the Perception of Streaming Portals by Polish Viewers . . . . .	55
PAULINA KRÓL Non-Ferrous Metals Market – a Bibliometric Analysis . . . . .	91
FARAN LATIF Implementation and Progress of Telemedicine in Poland: Comparative Analysis with EU Member States . . . . .	113
OLGA MOMOT, WIOLETTA GRZENDA The Ability of Households to Repay Financial Liabilities in the Face of Unscheduled Events: Insights from the COVID-19 Pandemic . . . . .	131
RENATA PŁOSKA Accessible Cruise Tourism – a Case Study of Carnival Corporation & plc . . . . .	153
KAMIŁA RADLIŃSKA Seasonal and Cyclical Employment Fluctuations. An Example of Employment Adjustments in the Industrial Sector of Central and Eastern European Countries . . . . .	173
JOANNA TRĘBSKA, OLGA SZOŁNO Determinants of Expenditure Planned According to the Stabilizing Expenditure Rule. Evidence from Poland . . . . .	193