Abstract. The article presents methodical requirements for the restructuring programme in the context of strategic management and shaping of strategic forms. The author described the corporate restructuring model as a basis for transformations designed to achieve a knowledge-based organisation. The author attempted to address the following question: How should the knowledge management model be perceived in modern companies? Furthermore, the importance of organisational forms in the corporate restructuring process was underlined.

Keywords: controlling method, budgeting, organization

MODELOWANIE PROCESU RESTRUKTURYZACJI

Streszczenie. W niniejszym artykule przedstawiono metodyczne uwarunkowania programu restrukturyzacji w kontekście zarządzania strategicznego oraz modelowanie form organizacyjnych. Omówiono model restrukturyzacji organizacyjnej jako podstawę przemian w kierunku organizacji bazującej na wiedzy. Starano się odpowiedzieć na pytanie: Jak należy postrzegać model zarządzania wiedzą we współczesnym przedsiębiorstwie? Podkreślono znaczenie form organizacyjnych w procesie restrukturyzacji przedsiębiorstwa.

Słowa kluczowe: metoda kontrolingu, budżetowanie, organizacja
1. Introduction

The notion of a model generally means a simplified projection of a complex object\(^1\). The model arrangement can help to understand its existing and complex stance, i.e. its structure, operation and development. In order to be able to boast any scientific values, the modelling results should be verified by means of a simulation\(^2\).

As new systems tend to become more and more complex, the systems responsible for their designing have to face ever growing requirements. One intends to find new designing techniques which would allow to shorten the designing process in question and achieve top-quality designing solutions. One of essential opportunities in terms of designing is to have recourse to modelling techniques. The essence of modelling lies in presenting a genuine phenomenon in a simplified way. The genuine phenomenon is understood as a scrap of the reality within the scope of existing or future, real physical objects or processes. The model is an abstract pattern, a reflection of a genuine phenomenon achieved by means of ignoring the features which are not a subject of our attention. The model, being a substitute for the genuine phenomenon, is less complex that the reality it tends to reflect. Thus, it is easier to apply models for the scientific or design purposes. The model is therefore a qualitative, quantitative or qualitative and quantitative manifestation of the original phenomenon, which allows to pattern and comprehend – examine essential features of interdependencies between researched factors. It is a compromise between one’s strive for faithful representation of a fragment of the researched reality (as regards to taking into consideration the greatest possible number of factors) and its representation possibilities (the more factors a model takes into consideration, the more difficult it is to establish a model, assess it and draw relevant conclusions). One can notice that the simpler the model is, the more abstract it is. As the model becomes closer to the reality, there appear more and more influence factors, while the model becomes difficult to control. Hence, in order to establish a model, one should apply simplifying assumptions and constraints which will always provoke a discussion on the ‘model versus reality’ relationship.

The sense of modelling manifests in the fact that a model is more comfortable for examining than a genuine phenomenon, without a need to cover excessive costs. As far as modelling is concerned, two issues are especially significant:

- a purpose for which a given model is created,
- reciprocal correlations between features of the model and the ones of the genuine phenomenon\(^3\).

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The purpose for which a given model is created determines the model’s arrangement and a level of its simplification. While creating a model, we ignore some features for the benefit of putting an emphasis on the others. The purpose of abstracting, perceived as the most essential element of modelling, is to separate inessential (as regards to the modelling purpose) features from the essential ones, i.e. the features which are subject to scientists’ interest and research. A level of simplification of a genuine phenomenon’s features for the benefit of modelling is affected by reciprocal correlations between particular qualities of the said phenomenon. It cannot be allowed to discard a feature which is strongly correlated with features being researched by us, since it would result in creation of an incorrect model. Modelling is generally based on the theory of isomorphism, i.e. mutual homogeneity of physically heterogeneous phenomena. It helps to reproduce or represent real phenomena and objects by means of isomorphic models which vary from real occurrences in terms of their physical character. An analogy is a certain kind of correspondence between phenomena. Analogies are used in every field of human activity, including designing. While breaking down a complex research problem into simpler problems, it is often easy to notice an analogy between the current problems and problems which have already been solved, or an analogy between other classes of problems.

Models are characterised by some specific features which reflect models’ nature. The said features are the following:

- hypothetical character: a model is a ‘supposition’ that an original, presented in a simplified way, is its adequate representation,
- subjectivism: a model is a representation of an original to the extent determined by needs,
- relative simplicity: a model is a simplification aiming to reduce the number of values contained in the model and dependencies between them, as well as to decrease the form of the dependencies in question,
- diversity: there co-exist various models of the same original destined for different purposes; this co-existence is indispensable as it allows to embody the original from different points of view.

The above-mentioned concept proves that particular elements of the organisational model are complementary to a great extent. Taking into account other approaches mentioned herein and related to the organisation modelling, one should bear in mind that in case of modelling the enterprise’s restructuring processes, the scope of modelling is always determined by:

- particular restructuring goals and ensuing scope of changes within the enterprise,
- general principles and methodological guidelines as regards to organisational changes to be implemented.

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2. Method-related conditions of restructuring programme in the context of strategic management

Strategic management of the enterprise, under conditions of constant changes, requires to review current approaches. One should take into account a few essential issues, namely:

1. Research conducted in the USA and Germany has shown that the necessity for strategic planning is more pressing in bigger enterprises than in smaller ones.

2. To facilitate decision-making processes for managers, some methods were developed, especially in the USA. The methods in question are used for assessing the attractiveness of particular branches for a given company – they are known as portfolio management methods.

3. Apart from the strategy for a whole company, there is also a need for more detailed strategies for particular activity areas, known as strategic activity areas or strategies of activity profiles – fields or field-related business strategies. Activity-profile strategies refer to independent organisational units within the scope of the activity, which units are regarded as strategic business units.

4. Within the enterprise, there can also occur functional strategies (marketing-related, financial, production-related, personal, product-related, research and development related, etc.).

5. Within the scope of particular functional strategies, there are also substrategies (price strategy, advertisement strategy – for the area of marketing; employees’ appraisal strategy – the HR area).

Nowadays, a strategic reorientation (a strategic shift) is a relatively common occurrence, connected with a revaluation, or even a rejection of the ongoing strategy. With reference to the foregoing, there occurs the necessity to develop a new dynamic approach to strategic management, which approach allows to formulate a strategy in line with opportunities and innovations. The current concept of strategic planning needs to be supplemented by processes for achieving and maintaining a competitive advantage, by means of dynamic approach to the strategic management. The question should be posed whether strategic planning is feasible under unpredictable future conditions?

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The organisation fluctuates between stability and instability, generating determined but changeable behavioural patterns. We are on the verge of chaos. Managers have two solutions – either to resign from strategic planning, or to reproduce thinking and behavioural logic from the past. Both solutions are wrong. The process of succeeding does not involve having the right people, appropriate tools or role models, but it does involve having the right strategy – J. Trout. Today, companies must be able to transform much faster than the environment which surrounds them – Roland Berger. Creating a strategy adjusted to challenges of the 21st century requires to take all necessary actions, namely:

1. To replace development strategies by an activity model or a business model. The solution in question releases managers from their obligation to forecast and make a plan for the entire business activity in an ordered, systematic and systemic way.
2. To shift one’s interest from radical choices to emerging strategies and chances. The latter, combined with a perfect organisation and cell-related effectiveness allows the company to adjust quickly to changes.
3. In unpredictable situations, we are looking for a success by means of portfolio restructuring, i.e. through mergers, take-overs and capital alliances.
4. The process of success restoring is perceived as the strategic regeneration skill, which is the ability to introduce changes before the changes become unavoidable. This is a kind of anticipative change.

For innovative companies of the 21st century, strategy does not correspond to any formal planning, but to intuition. Strategies are defined but partly, at the intuitive level; they become more elaborate afterwards. Harold Geneen in his work entitled “Management” offers a perfect illustration of the issue in question: “This is a three-sentence course on business management. You read a book from beginning to end. You run a business the opposite way. You start at the end, and then you do everything you must to reach it.” In the assumed situation, i.e. facing the unpredictability of the environment, a question arises which of the following solutions should be employed:

1. An approach based on a new formula of the planning school, which means searching for a rational way to build a strategy within the difficult environment by means of emphasising the stage of strategic analysis and scenario-based forecasting.
2. A proposal to replace planning techniques by wisdom, expertise and experience which allow to indicate seemingly intuitive trends of the enterprise’s development. The trend in question is characteristic of the resource school.

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The resource-related concept of the strategic management is established on the assumption saying that the management of strategic resources and skills, and their proper application are a key factor for success of the enterprise. In the unpredictable world, the organisations that make use of their collective wisdom, combined with business research and data collection, are prepared in the best way for changes. Thus, **man, his skills and motivation are treated as a strategic ability.**

The following dilemmas are therefore to be resolved by managers:

- what approach should be employed to adjust the enterprise to the new reality?
- whether the process of strategic reasoning is either a rational and deductive process or a creative activity requiring imagination?
- whether making of strategic decisions requires either to train managers in procedures pertaining to rational reasoning supported by scientific methods, or to opt for non-conventional creative solutions which intuition suggests?\(^\text{13}\)

There is nothing wrong with the fact that the theory of the strategic management is treated as a sack of ideas and conceptions. Perhaps this concept is not attractive from the scientific point of view, however, sticking to it as the only correct approach may be perilous for the enterprise. Within the scope of the strategic management, one has to face a series of uncertainties. Brilliant scientists hold the opinion that one should strive for a new organisational paradigm – perspectives for the development of the strategic management, with an emphasis given to\(^\text{14}\):

- environmental uncertainty,
- method deficiency,
- information barriers.

One should seek opportunities for the enterprise’s development among its internal factors. The enterprise is treated as a set of resources and competencies. What is essential is to manage them adroitly. It is necessary to develop a new organisational model for the enterprise, which would cover rules advocated by researchers and managers, and used for recognising and describing the organisational reality. The model should also compose of rules for formulating cognitive and pragmatic methods which can shape competencies and principles for managers’ activity. In the operational layer, the restructuring process is formulated by means of a restructuring programme. Premises of the restructuring programme should be developed in consideration of conditions reigning both in external and internal environment of the enterprise\(^\text{15}\).


\(^{15}\) Ibidem.
A strategy is selected in accordance with the enterprise’s development pace, its anticipated goals to be achieved, costs which the enterprise is able to cover. If the enterprise’s development pace is rapid, then radical restructuring strategies should be applied. The restructuring programme should include:

- an analysis report and evaluation of the enterprise’s strategic situation, along with a diagnosis\(^\text{16}\),
- an undertaking’s design which is a main document for implementation of changes in the enterprise; the design is created on the request of the enterprise’s manager,
- a type of a business plan, based on a selected restructuring strategy,
- a vision of the enterprise’s future condition, freed from current problems and hazards,
- long-, middle- and short-term action plans, destined to ensure that the vision comes alive.

The restructuring programme can be drawn up by the enterprise’s employees – in this case the programme generally lacks radicalism and contains substantive errors, or by \textbf{external specialists} – in that case the programme boasts its higher quality and comprehensiveness, facing at the same time difficulties connected with its implementation, since the enterprise’s staff protests against radical changes. \textbf{Mixed teams} consisting of employees and external consultants should be preferred, as this solution:

- will guarantee a suitable substantive level of the restructuring programme and operation of a mixed research-project team,
- will help to convince the enterprise’s staff about the necessity of suggested changes.

The structure of every restructuring programme should be based on a root cause of the enterprise’s unsatisfactory situation. The programme allows to outline the scope of desired changes, which scope is called \textit{subjective scope of restructuring}\(^\text{17}\).

### 3. Modelling of organisational forms\(^\text{18}\)

The model of organisational restructuring, owing to solutions contained therein, essentially responds to modern global challenges, and allows a hard coal mining company to formulate a global strategy and functional strategies (in defined areas), accompanied by solutions which take into consideration ever-changing managing conditions. The model of organisational restructuring is also an instrument applied for a continuous development of the hard coal


\(^{17}\) Ibidem, p. 88.

mining company through, among others, flexible selection of functional areas subjected to organisational restructuring, along with the management support system. An important role is played by an area of informational resources, which, if used effectively, favours identification of opportunities and hazards, supports implementation of strategic management methodology and introduces elements of managerial handling of information – being one of the most essential conditions for successful fulfilment of the enterprise’s mission and goals, and constituting a considerable element of its non-tangible resources.

3.1. Model of organisational restructuring as the basis for changes towards knowledge-based organisations

How should the model of the knowledge management system be perceived in the modern company? Deliberations pertaining to the subject should be initiated by clarifying the notions of intellectual capital and social capital, and by considering their potential influence on the arrangement of the knowledge management model. Intellectual capital includes human relations within the enterprise, that is: cognitive capital (common vocabulary, language and convictions), competencies (knowledge, skills), innovativeness, entrepreneurship, motivation. On the other hand, social capital refers to such social features like trust, standards and bonds which may contribute to the improvement of social competencies through facilitating co-ordinated actions. Alike other types of capital, social capital is productive; it allows to achieve certain targets which otherwise would not be attainable.

Z. Malara presents the enterprise’s learning process in the form of knowledge loop of an intelligent enterprise. The process in question should take into consideration the occurrence of predictions based on prior experiences, with simultaneous systemising and capitalising of the knowledge, while the latter is supposed to be a foundation for issuing future decisions and actions. Knowledge management is an effective process of learning, connected with searching for, using and disseminating knowledge (explicit and implicit). The process, employing appropriate technologies and cultural environment, is aimed at enhancing the organisation’s intellectual capital and effectiveness. What needs to be underlined is the fact that knowledge management should be of utilitarian character, the latter being understood as a practical approach, closely connected to the effectiveness of knowledge management processes within all areas of the enterprise’s activity. The management in question also determines the level of the enterprise’s competitiveness. Knowledge management is designed to ensure a smooth flow of information and knowledge between all members of the organisation. In numerous papers, authors enumerate the following positive results (intended as goals of the concept implementation) of putting the knowledge management programmes into practice:

• increase in innovations of productive, technological, organisational and corporate character,
• deliberate achievement and exploitation of external sources of knowledge (customers, clients, competitors, co-operators),
• better understanding of customers’ needs and expectations,
• anticipation and shaping of customers’ needs and expectations,
• increase in profit as a result of rapid pace of introducing new products and services into the market,
• shortening of manufacturing cycle in terms of state-of-the-art products,
• reinforcement of information bonds between employees (speed, availability, updated information),
• open communication between employees (informal meetings, sharing knowledge and ideas, free and frank discussion, insightful atmosphere),
• enhancement of creativity, provision of opportunities for thinking creatively and formulating bold solutions,
• improvement in speed and quality of decision-making processes,
• reinforcement of information bonds, as well as intellectual and emotional bonds between employees,
• recruitment of employees with great intellectual and professional potential,
• emphasis on continuous education and development of employees,
• more flexible organisational structure (collectivity, lesser formalisation, changeable scopes of tasks and responsibilities, decentralisation of decisions)\textsuperscript{21}.

Technical complexity characterising contemporary manufacturing and managing systems entails the need to acquire a higher level of knowledge necessary for employees. \textbf{The most essential tools for knowledge management include:}

• document management systems,
• workflow systems,
• groupware systems,
• intranet – internal communication network using IT tools,
• corporate portals – allow to exchange information,
• data warehouses – easily accessible, comprehensible databases,
• decision-supporting systems, expert systems\textsuperscript{22}.

\textsuperscript{21} Ibidem, p. 41.
New technologies contributed to the development of knowledge-based economy, where enterprises more and more often endeavour to create intelligent organisations. The model of the knowledge management system should be a tool supporting the transformation of a learning organisation into an intellectual one. To fulfil it, one should answer the following two questions:

1. Are we able to predict the continuity of the enterprise’s activity and manage our development effectively?
2. Is partial improving of the enterprise effective in the long-term perspective?

Basic determinants of successful learning within the organisation are the following:

- systems thinking,
- individual professionalism,
- organisational culture,
- development of a general vision,
- group learning.

Currently, one may deal with knowledge process outsourcing, which means the outsourcing of knowledge management processes to an external entity. However, this approach has many opponents among top executives. Will the knowledge process outsourcing become a basis factor affecting the shape of the contemporary model of knowledge management? Advantages and disadvantages of the approach in question can be presented as follows:

**Disadvantages of the process:**

- doing away with a basic resource for the enterprise, that is with knowledge,
- in contemporary enterprises, knowledge management becomes a rudimentary process,
- outsourcing of core activities may result in the occurrence of a so-called „zeroing” of the enterprise internal structures. This may bring about the annihilation of the enterprise (demolition, termination of activity).

**Advantages of the process:**

- releasing owners of enterprises from their obligation to deal with basic and ancillary processes,

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• greater specialisation requires to outsource some areas of the enterprise’s activity (nowadays, it is difficult to achieve comprehensive knowledge in terms of a given discipline),
• virtualisation of business activity makes one transfer basic and ancillary activities to co-operators, in compliance with customers’ various needs,
• keeping basic and ancillary processes within the parent company may, in the long term, turn out to be too costly,
• transferring basic processes to middle-size enterprises makes the enterprise’s operation more flexible, as the bureaucratic machine is released from hierarchised arrangements and decisions (e.g. Airbus, Siemens, Philips).

Before making a decision pertaining to outsourcing of ancillary functions, it is necessary to assess the risk connected with losing of the enterprise’s operational qualities. It does not change the fact that outsourcing is a dynamic factor for the development of modern enterprises. One should bear in mind that corporation’s consistency and operational qualities can be maintained by employing a proper strategy as regards to a vision, mission and responsibility towards the environment. Within the scope of knowledge-based economy, a basic factor determining the competitiveness does not just mean having productive resources at one’s disposal, - it also involves being able to access and use them.29 As far as knowledge management is concerned, one of its priorities involves establishing and making use of the banks of data and skills, which every employee has at his/her disposal.

Intellectual organisations30 become especially important when competing with rivals, as the organisations are able to come up quickly with ingenious solutions, while the latter may be a reply to the conditions of the environment changed as a result of social and economic system. A particular asset of the intellectual organisation encompasses effective knowledge management and abilities in terms of intellectual capital accumulation. Although knowledge is reflected in all aspects of the enterprise’s activity, it is mainly used within the scope of organisation, technology and production31.

R. Borowiecki holds the opinion that restructuring has recently become deeply rooted in the development of today enterprises. The need to introduce changes arises from the necessity to continuously improve effectiveness, while the requirement for permanent restructuring is

a natural consequence of the information paradigm pertaining to the enterprise’s activity\textsuperscript{32}. The paradigm in question manifests in the achievement of restructuring objectives, while the said objectives reflect themselves in enhanced competitiveness of the enterprise, improved adaptability and flexibility of the enterprise’s activity, the finest possible integration of activities, creation of a modern organisational culture along with innovative attitudes\textsuperscript{33}. The importance of the informative resource area – which is one of elements of the organisational restructuring model – for the process of creating an intelligent organisation, has been recognised by W.M. Grudzewski and I.K. Hejduk. The researchers maintain that the process of implementing intelligent enterprises into economic practice requires to develop, within the scope of organisation and management systems, communication based on IT networks of LAN type (Local Area Network), on intelligent terminals which create the Internet and use other databases\textsuperscript{34}. Activities, set forward within the scope of the organisational restructuring model, and pertaining to modelling of informative resources introduce modern and massive processing of data and information, application of expert systems in terms of production, marketing, sales and finances (e.g. integrated systems of production management). The said concept of informative system favours integration of all aspects of the enterprise’s activity.

With reference to the foregoing, the model of organisational restructuring manifests in a preliminary stage of creating an intelligent organisation in compliance with the resource-based view\textsuperscript{35}, already know from the strategic management. According to the strategic management, knowledge hidden in the key abilities can provide the enterprise with a durable competitive advantage. In terms of changes, particularly important for setting foundations of an intellectual organisation is the reorientation of, e.g., hard coal mining companies towards task-based activities (project management method), supplemented by diversification of rigid organisational structures and opportunities pertaining to improved flexibility of employment as regards to the needs of the labour market.

\subsection{Organisational forms in the process of the enterprise’s restructuring}

The globalisation of the world economy forces enterprises to introduce changes to management systems and rigid organisational structures to the benefit of more flexible ones. Single-plant enterprises are a basic legal and organisational form of conducting the business


\textsuperscript{35} Ibidem, p. 16.
activity. Nowadays, the opportunities to develop organisations within their rudimentary scope of activity – i.e. focusing solely on a single business or national market – are exhausting. The organisational structure and the form of the enterprise’s activity that have been so far regarded as the most optimal ones, should evolve towards a transparent structure consisting of just a few hierarchical layers. In functional enterprises, there occurs a profound division of labour, whereas the processes, especially intra-functional ones, are rarely the subject of interest. The process-oriented enterprises tend to depart from the fragmentary division of organisations, with the purpose of treating globally all activities covered by the processes taking place in particular organisational units.

Disadvantages of functional organisations:

- monotony and its influence on performance and quality,
- within a determined function, there occur only these processes which are necessary for the fulfilment of a given function,
- lack of process identification,
- lack of ordered and systematic modelling, and of process management,
- lack of employees in charge of processes and process teams,
- process chains are broken by boundaries of functional areas (subsidiaries, ‘department-islands’ of processes at different levels),
- managers fail to discern final results, which are of importance to customers,
- emphasis is put on the interior of the organisation and not on customers who determine the enterprise’s further prosperity,
- the management is usually concentrated on the parts of the processes,
- there exists a real danger of blurring the responsibility for final results of the enterprise’s activity.

Advantages of functional organisation:

- use of top-class experts,
- use of specialist machines and appliances in particular functional divisions,
- improved quality,
- clear division of responsibilities,
- significant transparency.

The process organisation is the highest form of organisational development, whereas internal organisational units are created on the basis of economic processes\textsuperscript{40}.

Advantages of the process organisation:
- lack of ‘free economic spaces’ within the enterprise,
- customer-oriented approach is reinforced in the whole enterprise,
- reduction of hierarchical links,
- flexible attitude towards changes,
- motivational system oriented to customers and process performance,
- specialisation means enhancing the process organisation’s abilities, up to its multi-functionality.

Disadvantages of the process organisation:
- less effective use of the enterprise’s resources due to their fragmentation into processes,
- necessity to pursue time-consuming, horizontal coordination of the activity,
- the system cannot cover the whole activity of the enterprise,
- employment of additional staff may be required,
- access to resources and knowledge sharing are hindered.

3.3. Mixed forms – matrix organisation

This is a combination of elements typical for functional and process structures, which treats both dimensions equally. On the one hand, one can notice the customer-related approach, whereas, on the other hand, there exist functions’ competencies. The process management requires to take into consideration the double subordination and plentitude of crossing points for functions and processes\textsuperscript{41}. In the matrix (hybrid) organisation, one should take into account:\textsuperscript{42}
- functional units which prepare resources for particular processes, and perform on them some determined services,
- responsibility for resources lies with managers of functional units,
- responsibility for process results lies with process managers,
- motivational system should be applied in case of a process manager and functional manager,
- the enterprise should be divided into responsibility centres (cost centres, profit centres),
- conflicts between functional cells and processes.

The application of process and hybrid organisations requires considerable promptness to introduce changes, and notably a shift in awareness and the enterprise’s organisational culture. The employment of this type of organisation is particularly important in enterprises operating on the project-management basis.

Considering the above-mentioned approaches pertaining to organisation modelling, one should bear in mind that in case of modelling of restructuring processes, the scope of the restructuring in question is outlined by: specific restructuring objectives and ensuing scope of changes to be introduced in the enterprise, general rules and method-related guidelines for the implementation of organisational changes. What is important here is to maintain an individual approach to every restructuring action, with the assumption that there is no single and universal model of restructuring process, which would be useful for all enterprises and in all situations.

Considering the systems approach (which defines the organisation), one should focus on seven areas of the enterprise’s activity, also defined as ‘principal areas’, which were treated as the most essential frames for diagnosing. The key areas are the following:43

- marketing and sales area,
- production area,
- human resources area,
- tangible resources area,
- financial resources area,
- organisational resources area,
- informational resources area.

Consequently, the area mentioned above should be the basic elements of the modelling of the enterprise’s activity within the scope of restructuring process.

4. Summary

In the modern world, objectives of the enterprise must be more comprehensive, and thus we face the evolution of the enterprises, which evolution is aimed at automatisation and flexibility44. With reference to the foregoing, the diagnosis is the starting point to formulate strategies for the enterprise’s development. Therefore, the diagnosis should be carried out by interdisciplinary teams which consist of competent professionals and experienced practitioners selected among and beyond the enterprise’s specialists. An essential thing is to invite to the teams those specialists who boast wide experience in organising and managing, as well as expertise in other disciplines needed for establishing the said diagnosis. In this case,

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43 Ibidem.
management and leadership must attempt to meet a series of conditions as to make possible the fulfilment of goals in the most effective way. Relationship between management and leadership is of key importance here. It is necessary that every organisation knows what tasks should be performed by its manager, what responsibilities should be assigned to its leader, and what should be the common area for both roles.\(^{45}\)

It is not possible to create a single restructuring model which would be suitable for every enterprise. While preparing a restructuring programme, although one uses similar operating rules, more detailed solutions depend on the specific character of the enterprise in question. Questions pertaining to anticipated dimensions of restructuring and a scope of business activity to be affected: they will all depend on a kind and influence of factors which triggered the process in question; as well as on the restructuring goal. The restructuring process can cover the whole enterprise or its greater part. One cannot forget that restructuring is a comprehensive and continuous process, designed to restore, maintain or improve the enterprise’s competitive advantage on the market.\(^{46}\)

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