

HUMAN RESOURCES IN THE PRISON SERVICE – THE CONTEXT OF MANAGEMENT EVALUATION OF INTELLECTUAL CAPITAL

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Purpose: The main aim of the study was to capture potential differences in the level of importance of human resources, especially the intellectual resources of the prison service (PS) staff, compared to other types of resources used in the Prison Service, in relation to the perspective of the management staff. Moreover, conducted research focused on the potential issue of relationships between managers' task orientation and employee orientation and inclinations to making assessment of importance of different kinds of resources.

Design/methodology/approach: The study was based on a quantitative approach related to the measurement of level of assessment importance of resources among PS managers and their orientation for staff and the organizational tasks. The study was based on the assumption that organizational conditions can be a determinant of the formation of various assessments of the usefulness of resources for the functioning of the organization and the high assessment in area resources connected with intellectual abilities.

Findings: The results obtained indicate that PS managers show inclinations towards higher relevance estimates of human resources with an intellectual capital character than non-HR-specific resources. In addition, the results obtained suggest that organisational resources enhancing human resources may be estimated by PS managers at a similar level as human resources of an intellectual capital nature. The results did not confirm that the manager's basic inclinations in the form of task and employee orientation play a significant role in creating the assessment of human resources related to intellectual capital.

Research limitations: The results support potential effectivity of implementation of quality management (TQM), delegating authority to employees and benefits related with using learning organisation model in Prison Service. Issue of the lack of relationship between task-oriented and employee-oriented inclinations and assessment of resources implicate the need of more complex research in this area to find potential moderators.

Research implications: The limitation was the small research group, the results obtained should be additionally verified on a more representative group of officers.

Originality/value: The results support issue connected with idea of developing intellectual resources of lower-level staff and implementing management models aimed to protecting human resources in the intellectual level and in the area of building a positive atmosphere.

Keywords: Human resources, intellectual capital, Prison Service staff, task and employee orientation.

Category of the paper: research paper.

1. Introduction

The management of human resources in the era of market demands and globalised competition of companies and organisations is a key managerial competence for modern organisations. The analysis of the literature shows that the human resource management instruments applied in practice mainly apply to private sector organisations and affect the public sector to a lesser extent. Penitentiary units, as total organisations performing socially relevant penitentiary and rehabilitation activities, although they are not directly subjected to the influence of strong global competition from other organisations, also require the implementation of management mechanisms that take into account human resources, in particular resources involving intellectual capital, including knowledge and competence to perform official tasks. This seems necessary due to the targeting of socially expected changes in persons sentenced to imprisonment and the need to use the potential of human resources financed from public sources in the optimum way. Referring to this issue, it is also necessary to take into account the specific nature of the activity of the Prison Service, which shapes social reality in connection with the implementation of tasks relating primarily to the *organisation of work fostering the acquisition of professional qualifications, teaching, organisation of cultural and educational activities, physical culture and sporting activities as well as specialised impacts of rehabilitation and therapeutic activities* (Act on Prison Service). The appropriate implementation of these tasks, aimed at preventing criminal recidivism, requires effective, but also optimal use of the penitentiary staff resources, with particular attention to the aspect of intellectual capital necessary for the implementation of the distinguished tasks. Therefore, it seems justified to examine how managers assess the relevance of staff resources in terms of intellectual capital against other resources considered within the management process. In addition, it is significant what role the individual inclinations of managers in terms of task and employee orientation play in the perception of human resources regarding intellectual capital. It is worth emphasising that the potential role of management inclinations in the perception of human resources is supported by a scientific and research tradition showing the impact of management mind properties on the way tasks are carried out and decisions are taken (Nosal, 1995). Thus, it seems important to determine the extent of dependence of the perception of human resources including intellectual capital on two basic managerial inclinations underlying the management mind, i.e. task orientation and employee orientation.

2. Definition of resources as perceived in the literature of the subject

The efficient use of resources available in any organisation requires an explanation of the concept of resources. According to the encyclopaedia of management, *a resource is one of the categories constituting the essence of the economics. It is a certain amount of something that has been collected, accumulated for future use; It is an economic quantity* (Stachowiak, 2015). Moreover, *in the economics, the terms such as resource, or inputs (e.g. machinery, raw materials, labour) is used to describe all the tangible and intangible components of the production process that are necessary for the production of goods. One of the most important economic problems is the existence of a conflict between the unlimited human needs for goods and services and the limited resources required to produce them (labour, machinery, raw materials)* (Begg, 2003). The Dictionary of the Polish Language, on the other hand, defines this term as *a certain amount of something accumulated for future use, possessed experience, knowledge, skills* (Dictionary of the Polish Language). Organisational resources are also referred to as fundamental economic units. *They can be defined as some kind of goods accumulated for use in the future. The resources of a company or organisation can take a tangible or an intangible form* (Machniewski, 2022). All of them are important, however, their importance to the organisation differs. To ensure its proper operation in its environment, every organisation should take care for development and enhancing the quality of its resources.

3. Selected classifications of resources in an organisation

Linking and coordination of all resources of an organisation is the foundation of the management process. Resources used by all types of organisations can be divided into the following types (Table 1).

Table 1.
Selected classifications of resources

Selected classifications of resources	
Classification proposed by R. Griffin: <ul style="list-style-type: none"> • Human resources - the skills, knowledge, abilities and capacities of all people employed in an organisation. • Cash resources - the financial capital that an organisation uses to fund both current and long-term activities. • Physical resources - which include, but are not limited to, raw materials, semi-finished products, office and production premises and all kinds of equipment. 	Classification proposed by B. Czerniachowicz: <ul style="list-style-type: none"> • Natural resources constitute a gift from nature and, as components of nature, they have two basic functions: they create the living environment for humans and, at the same time, represent factors in production processes. • Capital resources, on the other hand, consist of the organisation's physical resources (for example, buildings, equipment, machinery) and financial resources, both owned and obtainable by the organisation.

<ul style="list-style-type: none"> • Information resources - all kinds of useful data needed for effective decision-making (Griffin, 2004) 	<ul style="list-style-type: none"> • Human resources are the qualities of employees (physical and mental, as well as the character of an employee and his/her health and related vitality) and their competence (skills, knowledge and experience) (Czerniachowicz, 2012).
<p>Classification of resources according to Sz. Machniewski:</p> <ul style="list-style-type: none"> • Physical resources are all tangible resources, i.e. the items that enter a particular organisation. These include machinery and equipment, cars, but also commercial property, land and sometimes technology. • The organisation's resources are legal resources, the elements of which are registered trademarks, such as figurative marks, logos and names. They also include licences that allow the organisation to carry out various types of activities. • Human resources, or simply employees. They enable entities to function efficiently and strive to increase their value. People employed in organisations should have certain qualities and competence that are useful in many ways to the organisation (Machniewski, 2022). 	<p>A classification taken from the PWN scientific encyclopaedia distinguishes:</p> <ul style="list-style-type: none"> • Economic resources include natural resources, the earth (its surface, atmosphere, waters, plants, minerals, etc.). • Human resources (labour supply, education, discipline, etc.). • Capital (machinery, equipment, facilities, buildings, infrastructure). • Technology and entrepreneurship used to produce goods and services (PWN Encyclopaedia, 2024).
<p>Classification based on the Encyclopaedia of Management:</p> <ul style="list-style-type: none"> • Human resources – all our staff and all of the team's skills and experience that can be used to generate revenue for the society. • Information resources are all the data needed for the functioning of an organisation. • Financial resources are, shortly, all the money an organisation has at its disposal, whether in the form of “cash”, bonds, bills of exchange or invoices not yet paid by customers. • Tangible resources include all movable and immovable property that serve to generate income for the owner (Encyclopaedia of Management, 2024). 	<p>Classification of an unknown author:</p> <ul style="list-style-type: none"> • Natural resources - everything that mother nature has created. Goods include water, land, air or wind. • Capital resources - are items acquired by people. These usually include any tangible goods. • Human resources - a part of goods that a person is able to produce. By building relationships, an organisation can acquire any goods such as knowledge, experience or physical strength - generally the competence of a person. • Financial resources - any money raised from EU grants, banking institutions or consumers. • Tangible resources - objects that are part of an organisation. These include, for example, cars, machinery, land, real estate or business premises and even technology. • Market resources - various relations with customers and other organisations. These include, but are not limited to: the commercial brand, customers, the organisation's reputation, distribution channels, business relationships with market collaborators, licensing agreements. • Intellectual property is based on the protection of the right to information. In terms of structures, it can include licences, concessions, patents, registered trademarks or business secrets. • Organisational resources - are based on emerging technologies and company policies. They can represent a type of business ethic. • Relative resources - refer to the perception of the company by the internal (employee-management) or external (supplier-company) environment.

Cont. table 1.

<p>Classification from the Encyclopaedia of Management:</p> <ul style="list-style-type: none"> • Tangible resources are natural resources such as substances, energy, utilities and bioethical resources, i.e. gifts of nature that exist without human action. • Intangible resources are divided into resources embodied by people, which relate to the competence of employees and those embodied by the company. • Human resources are among the most important factors in a business entity, as employees influence the smooth functioning of the company and its market success. 	<p>Classification by M. Gorynia:</p> <ul style="list-style-type: none"> • Primary resources - the philosophy of the entrepreneur and the opportunities to accumulate in the company the know-how and capital necessary for the operation. • Secondary resources include: tangible production factors, human resources, innovation, distribution channels, the way the company is organised and information resources. • Resulting resources - image (and in particular brand awareness), the buyer's attitude (attachment) to the product, and barriers to PSitching customers to other suppliers (Gorynia, 2000).
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Source: Own study based on the literature indicated.

Based on the analysis of the table created above, the fact, already noted at the beginning of the 20th century, that human resources are the most valuable asset of any organisation, has been confirmed. The management of people, including their resources should therefore aim to exploit these opportunities and reduce the risks. Employees with their capacity, knowledge, experience and motivation to work are the strongest discriminator for any organisation. Possessing of such unique resources requires their appropriate management. The operation of any organisation has always required the management of human resources, since the organisations themselves, the environment and the people themselves have changed. So, it is impossible to disregard the fact that important human resource issues are the subject of management decisions made in the management process. The issues described above may be of interest to managers of modern organisations as well as to managers who do not always have the capacity to seek advice from specialists in human resource. These managers will be able to operate more effectively in the specific field when they have a better understanding of the rational foundations of HR policies and practices, their functioning in the organisation and the overall benefits they contribute to the organisation and employees.

4. The specific role of human resources related to intellectual capital in the Prison Service

The consideration regarding the specific role of human resources concerning intellectual capital for the effective functioning of the Prison Service emerges in relation to the analysis of numerous specific characteristics and functions of this organisation, which requires from officers a variety of abilities and characteristics and personal capacities, often unrelated to each other. Due to that, it not easy to recruit or shape an optimal candidate constituting a human resource that meets the expectations of this organisation. First of all, it should be noted that the Prison Service is a uniformed formation which is strictly hierarchical and therefore operates to

a large extent on the basis of a mechanistic management model. Consequently, a high level of discipline and adherence to strict norms regarding contacts with superiors and subordinates and other officers is required of its members. At the same time, it should be observed that the Prison Service, despite the presence of a management model with mechanistic characteristics, demonstrates elements of a model with characteristics of an educational organisation. It can be seen in its activities aimed at analysing errors and problem situations that arise, as well as at the level of investing in the professional development of the penitentiary staff. Thus, it should be noted that officers, in addition to being disciplined and rigid in their professional rationale, are expected to be ready to learn new skills, as well as to find solutions to problem situations on their own, to acquire competence. These abilities are not necessarily consistent with the qualities contributing to functioning on a subordinate basis in a hierarchical structure. In addition to the indicated lack of coherence of the expectations of the formation towards its members, it is necessary to emphasise the specific mission of the Prison Service related to the protection of society, humanitarian treatment of inmates and their rehabilitation. These three overarching dimensions related to the mission of the Prison Service indicate that officers are expected to have a particular sensitivity oriented towards social needs related to security, but also the needs of inmates and the need to influence their positive change in the social functioning dimension. The latter element is related to the need for officers to have competence that can lead to the fulfilment of the objective of imprisonment, namely the ability to trigger the convicts' willingness to cooperate in the formation of their socially desirable attitudes, in particular, the sense of responsibility and the need to respect the legal order¹. The accomplishment of such a high-level goal requires not only specific skills, but also a high long-term commitment and persistence in the tasks performed. It is also worth emphasising that activities aimed at bringing about a positive change in the functioning of another person require a particular ethical and emotional sensitivity. Taking into account such a wide range of predispositions and competences, as well as attitudes and knowledge resources that Prison Service officers should be gifted with, which, given their orthogonality, may be difficult to obtain simultaneously in individual members of the organisation, managers should demonstrate particular sensitivity towards human resources, including those relating to intellectual capital, and thus strive to protect and promote them. The conditions of operation and the expectations of the service should mean that the complex structure of various positive personal qualities and capacities desired by organisations should cause managers to tend to a particularly high evaluation of human resources, especially those related to intellectual capital, in relation to other resources relevant to the management process.

¹ Based on an extract from Article 67 § 1 of the Executive Penal Code - ...to trigger in the convicted person the willingness ... to cooperate in the formation of his socially desirable attitudes.

5. Task and employee orientation vs. human resources assessment

The role of managers' task and employee orientation may be important in the formulation of their judgement concerning the relevance of human resources, with consequent implications for the overall management process. This issue seems to have a broad justification within cognitive psychology emphasising that cognitive attitudes, orientation and mental inclinations play an important role in the formulation of judgements concerning reality. This issue has been very well confirmed empirically, whether within research showing the role of subliminal stimuli in influencing the formulation of judgements of suprathreshold stimuli (Zajonc, 1968) or within the cognitive approach to personality, showing the role of beliefs and personal theories of the world in shaping judgements and interpretations of events (Epstein, 2003). A very precise account of the way in which beliefs affect the area of event appraisal, which seems to be applicable to the functioning of the managerial mind in terms of resource appraisal, is apparent in the *concept of coping through assigning meaning* (Park, Folkman, 1997). This concept appears to be applicable in explaining management judgements and decisions due to the fact that management functioning is associated with a constant struggle with problem situations requiring preventive activities. The manager constantly has to make decisions related to the organisation's problem situations. As part of this process, he/she is expected to cope by solving the organisation's problem situations. His or her decisions require referring to personal theories of reality, which are aimed at interpreting and reinterpreting the facts in order to achieve the organisation's objectives while optimally deploying resources, especially those concerning employee competence, to avoid their deterioration.

6. Survey procedure

The research objective refers to determining potential differences in the assessment of the materiality of human resources associated with intellectual capital for management in the Prison Service in relation to other resources. Furthermore, an additional research objective is to determine whether management inclinations including task orientation per employee affect the way human resources relating to intellectual capital are assessed. The survey was based on a recorder using two tools: UMCS Management Styles Questionnaire and a questionnaire survey of own construction allowing to measure the assessment of the relevance of intellectual capital in the form of well-educated PS officers and other resources used in the Prison Service not strictly of HR-type.

Questionnaires were completed using the paper-and-pencil method. Participation in the survey was anonymous and voluntary. The survey procedure covered 41 officers from different penitentiary units acting as directors and deputy directors (14) and managers (16) and shift commanders of the security department (11) during the training period at the AWS Uniform Campus in Kalisz. Officers aged between 34 and 53 were surveyed.

7. Research methods

The *UMCS* Management Styles Questionnaire consists of 18 *items* concerning the manager's orientation towards the organisation's task and the orientation towards the organisation's employees. This questionnaire is used to identify the predominant management type in the form of democratic, autocratic, club, depleted and liberal styles based on measuring the intensity of both more primary orientations. In this survey, the questionnaire was used only to identify the level of intensity of these primary inclinations underlying the determination of the predominant management style of managers. This strategy of interpreting the results of the questionnaire was adopted due to the fact that the study conducted was of a preliminary, causal nature and was intended to reveal the role of the manager's most basic mental inclinations in terms of the assessments formulated towards the resources used in the management process. A 4-degree scale was used in the questionnaire, abandoning the scoring method proposed in the original version that reduced the suggested scales to dichotomous dimensions. This procedure made it possible to reinforce the differentiating aspect in the measurement of variables involving inclinations towards task and employee orientation.

8. Results and conclusions

As part of the descriptive analysis of the data, findings were obtained on the mean values and standard deviations of the variables studied in order to carry out a preliminary assessment of their distributions. Tables number 2 and number 3 present the means and standard deviations of the individual indicators relating to the resources distinguished and the intensity of inclinations, including task orientation and employee orientation.

Table 2.

Averages and standard deviations for indicators used in the assessment of materiality of resources

No.	Name of resources	Arithmetic mean	SD
1.	Well-educated PS officers	6.00	1.18
2.	PS officer-friendly IT systems that effectively support their work (record-keeping, financial, HR, etc.)	6.22	0.85
3.	Good working/service atmosphere	6.48	0.78
4.	Recruitment processes to ensure hiring of competent PS officers	5.73	1.34
5.	Periodic performance appraisals of PS officers with feedback	4.87	1.29
6.	Incentive schemes for PS officers	6.22	1.01
7.	Relations with the local environment where the PS entity operates	4.82	1.71
8.	Implemented management methods, e.g. through quality (<i>TQM</i>)	4.92	1.31
9.	Delegation of authority to employees by PS managers	5.14	1.35
10.	Government grants earmarked for the PS	5.43	1.53
11.	EU programmes targeting the PS	5.32	1.54
12.	Other financial capital from external sources	5.04	1.68
13.	Broadly understood investment	5.24	1.48
14.	Buildings, equipment, vehicle fleet	5.56	1.34

Source: own study.

Table 3.

Averages and standard deviations for management orientation indicators

No.	Type of orientation	Arithmetic mean	SD
1.	Task orientation	23.43	2.528231
2.	Employee orientation	21.67	3.39

Source: own study.

In order to identify in detail the specific nature of the variables analysed, the *Shapiro-Wilk* normality test was performed. It showed that both variables from the area of management orientation obtained distributions that do not deviate in a statistically significant way from the correspondence with the Gauss curve. On the other hand, as regards the group of variables from the area of assessment of resource materiality, results were obtained indicating that their distributions do not conform to a standard distribution. Considering the foregoing, non-parametric tests were used in the statistical analyses conducted. In order to capture potential differences between the level of materiality assessment of human resources in the form of well-educated PS officers and the levels of materiality assessment of other resources used in the Prison Service, the *Wilcoxon* test was applied. On the other hand, *Spearman R* test was used to detect the presumed relationship between the level of management orientation and the level of human resource materiality assessment. Table 4 presents the results of the *Wilcoxon* test verifying the issues of potential differences between the level of assessment of the materiality of resources in the form of well-educated officers and the levels of assessment of the materiality of other resources not qualified as human resources.

Table 4.

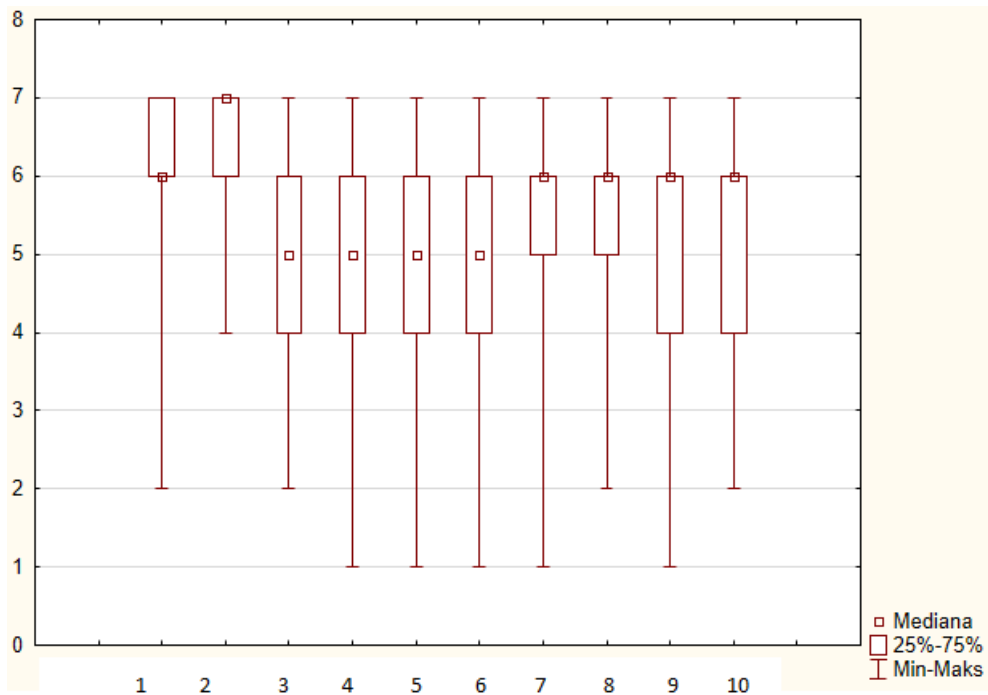
Differences between the level of assessment of materiality of resources as Well-educated PS officers and the levels of materiality of resources not classified as human resources

Comparison of the resources in the form of Well-educated officers with the resources:	n	T	z	p =
PS officer-friendly IT systems that effectively support their work (record-keeping, financial, HR, etc.)	24	119.00	0.89	0.38
Good working/service atmosphere	22	54.00	2.35	0.02*
Recruitment processes to ensure hiring of competent PS officers	23	96.00	1.28	0.20
Periodic performance appraisals of PS officers with feedback	33	43.00	4.24	0.01*
Incentive schemes for PS officers	22	103.00	0.76	0.45
Relations with the local environment where the PS entity operates	28	51.00	3.46	0.01*
Implemented management methods, e.g. through quality (TQM)	29	34.50	3.96	0.01*
Delegation of authority to employees by PS managers	27	60.00	3.10	0.01*
Government grants earmarked for the PS	24	65.00	2.43	0.02*
EU programmes targeting the PS	26	75.00	2.55	0.01*
Other financial capital from external sources	27	62.50	3.04	0.01*
Broadly understood investment	27	74.50	2.75	0.01*
Buildings, equipment, vehicle fleet	24	86.00	1.83	0.07

Legend: n - number of ranks, T - t-test value, z-test value, probability level (level of statistical significance) - $p < 0.05$ - * was assumed.

Source: own study.

The results obtained indicate that there are statistically significant differences between the level of assessment of the materiality of human resources in the form of well-educated officers and the non-qualified human resources in the form of: Good work/service atmosphere, Periodic performance appraisals of PS officers..., Relations with the local environment..., Implementation of a management method e.g. through quality (*TQM*), Delegation of authority to employees by PS managers, Government subsidies earmarked for the PS, EU programmes targeting the PS, Other financial capital from external sources, Broadly understood investment. On the other hand, the existence of differences in the level of assessment of the materiality of resources in the form of Well-educated PS officers and the assessment of resources including: PS officer-friendly IT systems, Recruitment processes ensuring the employment of competent PS officers, Motivation systems for PS officers, Resources in the form of buildings, equipment, vehicle fleet. In order to approximate the specific nature of the differences detected, it is appropriate to analyse Figure 1, which illustrates the distribution of the variables that showed statistically significant differences in the level of assessment of their significance in relation to the variable related to the level of assessment of the significance of Well-educated officers.



Legend: 1 - Well-educated officers; 2 - Good working/service atmosphere; 3 - Periodic performance appraisals of PS officers...; 4 - Relationships with the local environment...; 5 - Implemented management methods...;

6 - Delegation of authority to employees by PS managers; 7 - Government subsidies allocated to the PS; 8 - EU programmes targeted at the PS; 9 - Other financial capital from external sources; 10 - Broadly understood investment.

Figure 1. Distribution of the level of materiality assessment of resources found to show statistically significant different levels of materiality from the resources in the form of Well-educated officers.

The analysis of the above figure indicates that the resources of Well-educated officers (1) are assessed at a higher level of materiality than resources including: Periodic performance appraisals of PS officers... (3), Relationships with the local environment (4), Implementation of a management method e.g. through quality - TQM (5), Delegation of authority to employees by PS managers (6), Government subsidies allocated to the PS (7), EU programmes targeted at the PS (8), Other financial capital from external sources (9), Broadly understood investment (10). At the same time, it should be stressed that among the resources not strictly related to human resources, only Good atmosphere at work (2) showed a higher level in the assessment of its materiality than the resources in the form of Good education of officers.

The results obtained indicate that managers of penitentiary units show inclinations towards a higher estimation of the materiality of human resources related to intellectual capital than resources which are not qualified as human resources. However, exceptions to this consideration can be identified if the result is considered showing that Good education of officers was rated lower in terms of materiality than Good working atmosphere. Referring to this result, it can be emphasised that the Good working atmosphere is created by human resources based on recruitment processes targeted at recruiting officers with correct social and emotional competence. In the same way, it can be specified that this resource, although related to the functioning of the organisation as a whole, is at the individual level the effect of

involvement of individuals with desirable personal qualities in the organisation (and therefore, it is a consequence of access to adequate human resources). It should be emphasised that the statement concerning the managerial inclinations to a higher estimation of the materiality of the resources in the form of Well-educated officers in relation to other resources (not related to human resources) does not fulfil the results showing the failure to register a higher level of assessment of the resources in the form of Well-educated officers from the resources concerning: PS officer friendly IT systems, Recruitment processes to ensure recruitment of competent PS officers, Incentive systems for PS officers, Resources in the form of Buildings, equipment, vehicle fleet. However, the lack of a higher assessment of the materiality of Good education of PS officers in relation to these resources should be explained by the fact that these resources probably play an important role in strengthening human resources also concerning the preservation of intellectual capital. It should be emphasised that good working conditions resulting from financial and material aspects are factors that can indirectly be used by organisations to protect and promote the human resource dimension and also the intellectual capital of the staff.

Regarding the question of potential relationships between the predispositions of Prison Service managers to be task oriented and employee oriented and the assessment of the materiality of human resources in the form of Well-educated officers, it was found that there was no basis for the existence of a relationship between these categories of variables. The lack of expected correlations indicates that the basic inclinations present in the mind of a manager do not play a significant role in the assessment of the human resource materiality of intellectual capital. Therefore, it cannot be excluded that further research should consider more complex constellations of variables framing management functioning that may play a role in terms of assessing intellectual capital and thus determining inclinations to manage it.

9. Discussion

The survey confirmed that human resources focused on intellectual capital are assessed at a higher level of significance by persons fulfilling management roles than non-human resources, which include: Periodic appraisals of PS employees and officers..., Relationships with the local environment..., Implementation of management methods e.g. through quality (*TQM*), Delegation of authority to employees by PS managers, Government grants dedicated to PS, EU programmes targeted at PS, Other financial capital from external sources, Broadly understood investment. At the same time, it was shown that resources not *strictly* referring to human resources, but associated with them, such as: PS friendly IT systems, recruitment processes ensuring employment of competent PS officers, incentive systems for PS officers, Buildings and equipment and vehicle fleet did not obtain a different level of materiality

assessment in the sense of statistical significance of differences, from the resources in the form of Well-educated officers. The failure to register differences in this respect indicates that some of the organisational, material and financial resources may be assessed by managers at a similar level of importance as the human resources related to intellectual capital. At the same time, it should be noted that their relevance may be determined by the fact that, in the opinion of managers, they represent factors that can be used in the management process to promote and protect human resources and intellectual capital. In particular, the issue of user-friendly software to support the work of staff, or recruitment processes to ensure the recruitment of competent PS officers, Incentive systems for PS officers, or some material resources can be directly used to strengthen human resources, and thus can be assessed at a similar level of materiality as human resources involving intellectual capital.

It is also important to note that a result was obtained indicating that the organisational resources in the form of a Good working atmosphere obtained a higher level of materiality for management than the resources concerning Well-educated officers. This result indicates that managers show a very general inclinations to evaluate the human resources relating to intellectual capital higher than other resources, and there may be deviations from this rule in particular in terms of particularly sensitive areas of organisational functioning. The high evaluation of the resource: Good working atmosphere by the management of penitentiary units, which exceeds the materiality of the competence dimension, may be determined by the management awareness of the significant psychosocial burden on officers, which may affect the loss of human resources. This issue has found empirical confirmation and has been presented in the works of, among others, H. Machel and J. Zagórski (1995) and A. Piotrowski (2011). It should not be ruled out that persons fulfilling management roles aware of the psychosocial risks associated with the professional role of a Prison Service officer may show tendencies to be particularly attentive to organisational resources in the form of a good atmosphere at work, as they constitute a special kind of resources directly affecting the protection of human resources in a broad sense also in terms of the protection of intellectual capital. It should not be excluded that managers, due to their awareness of the burden of psychosocial factors on the staff, tend to evaluate the aspects responsible for psychosocial well-being above the competence aspects. This is a very interesting result, but it requires further empirical investigation.

Regarding the issue of the lack of relationship between task-oriented and employee-oriented inclinations and the level of assessment of the materiality of intellectual capital in the form of Well-educated, more complex models of management mind orientation should not be ruled out as part of further research with the use of moderating variables. This seems reasonable taking into account the interaction-related specific nature of the relationship between variables depicting the psychosocial functioning of the human being, including a manager in the organisation.

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