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Introduction to intangible anti-resources of the enterprise: an attempt at systematization of the problem¹

1. Introduction

Management is a process that involves making decisions, planning, organizing, motivating people and controlling. It is focused on the resources of the organization (an enterprise). These resources can also be classified; in classic economy, work, capital and land correspond to such resources as people, money and everything that is material (land, buildings and other facilities, machines, devices, etc.). In the 1980's, information was added to these resources; it was the first intangible asset that acquired a special meaning (equivalent to financial and human resources) and was commended to managing. The development of the resource approach forced further analyzes of intangible resources, and currently, the spectrum of their distinguishable elements is very wide. Methods of quantification, development and use of intangible resources are considered in the framework of information management, knowledge management, competence management, customer relationship management, intellectual capital management, human capital management, talent management, intellectual property management, customer knowledge management, communication and cultural diversity management etc. The common feature of the above disciplines is the concentration on intangible resources, the value of which is obvious to the organization, and which are most useful from the point of view of creating value. Meanwhile, among intangible resources are also those that are the source of various problems for the organization, decreasing its book and market value, and causing financial losses. It is such resources that will be further discussed.

The following chapter is the result of theoretical, deductive research of the essence of intangible resources that negatively affect the competitiveness of the company, its efficiency and economic results – in short, of the process of creating value. Discussed first is the essence of the company's anti-resources, and the following sections present examples of anti-resources as seen from the cross-section perspective of the most common types of the company's

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intellectual capital, i.e. resources related to human capital, to structural capital, to client capital, and to intellectual property.

2. The essence of resources and anti-resources of the organization

Based on the concept of R.E. Caves (1980), B. Wernerfelt (1984) identifies the company's resources as its strengths and weaknesses. Examples of such resources are: brand names, in-house technological know-how, employment of qualified personnel, trade contacts, machines, efficient procedures, capital, etc. (Wernerfelt, 1984, p. 172). It can be concluded that "the resource is everything that is a strength or weakness of an enterprise" (Materska, 2005, p. 2). Following this line of reasoning, one can distinguish resources that are a strength of an enterprise and contribute to the creation of positive values i.e. economic benefits (they are a source of goodwill²), as well as resources being a weakness of the company due to the fact that they do not contribute to creating value, but are a cost. They are neutral to value or decrease its potential level by not leveraging the existing opportunities (they can be a source of badwill³). The latter can be called anti-resources. Therefore, anti-resources are something that is undesirable and negatively affects the level and/or time of achieving goals. From this perspective, their positive economic value is questionable; it can be strongly decreased, zero or even negative.

Similarly to the resources of an enterprise, anti-resources can also have both a material and immaterial form. For example, a material anti-resource of a company is a machine that requires constant repairs and generates a cost that exceeds the created value, or an outdated computer system that on occasion loses irreversibly precious and useful sets of data. Typically, these irregularities are relatively easy to remove, e.g. by replacing such devices with new ones. The situation is different with intangible resources, i.e. those that have no physical and monetary form. Practically speaking, each one of these resources can become an anti-resource of the organization (depending e.g. on the configuration of strategy, organizational structure and situation in the environment). Intangible resources may therefore have a dual character, and the duality of their importance is based on the fact that an intangible resource can be perceived

² In the property approach, *goodwill* is a surplus of the value of the enterprise as a whole over the sum of individual tangible and intangible assets. In the revenue approach, *goodwill* is the company's ability to generate profits greater than the industry's average, and is expressed in money (Maćkowiak, 2005, p. 172).

³ *Badwill* is a negative value of the company, i.e. when the buyer is willing to pay much less for a given enterprise or its organized part than the estimation of acquired assets (Maćkowiak, 2005, p. 172).

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by some as valuable for the enterprise, and as a source of problems by others. The status of a given resource may also be determined as neutral from the point of view of its value for the company. However, if the resource could be a source of creating value, it becomes an anti-resource when the opportunity to gain benefits is lost. An example is given by W. Nasierowski (2018, p. 51): when the company has refined the practice of hiring based on contracts of mandate instead of permanent job contracts (which is dominant in its industry), without being unfair to employees, this is a strength of the company. However, when employees feel victimized by such practice, this method of employment becomes the anti-resource of the organization, e.g. by creating a negative image of the employer.

One may get the impression that the organization's anti-resource is a dysfunction or pathology. Indeed, these can be classified as anti-resources, but anti-resources go beyond this. Whether a resource becomes an anti-resource is determined by its position (strength or weakness of the enterprise). This is influenced by a whole range of factors, or actually their configuration (including opportunities and threats coming from the environment).

Currently, the problem of comprehensive management of intangible resources and their quantification is considered primarily within the framework of the concept of intellectual capital. It should be remembered, however, that the indicated anti-resources do not create intellectual capital; they are anti-capital, which limits the process of creating value and, in consequence, reduces the value of the company. It is assumed that only "that part of intangible resources, which is used to create value is the intellectual capital of the organization" (Mikuła & Pietruszka-Ortyl 2006, p. 15).

3. The area of anti-resources of the human capital

In general, human capital can be defined as that part of the intangible resources which are at the disposal of an enterprise, the carrier of which is people, and which is used to create value. In the area of human capital, the anti-resources are the opposite of resources, and they do not contribute to creating economic benefits, but they generate losses, e.g. anti-knowledge in a personalized form, anti-skills, anti-talent, anti-leadership, anti-entrepreneurship, anti-attitudes, anti-beliefs, anti-views and anti-human capital of the team and/or the organization. Their characteristics is presented below, and the synthesis of their essence and effects of its occurrence are presented in Table 1.

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Table 1. Examples of anti-resources of enterprises in the area of human capital.

Anti-resource	The essence of anti-resource	Some of the negative effects
The area of resources of the human capital		
Anti-knowledge – elements of personalized knowledge that are made up of useless information, displaying significant gaps, which renders it incomplete, and/or obsolete, inadequate to the state of affairs.	Information that builds knowledge is inaccurate, out-of-date, incomplete, unsuitable or ambiguous, etc.	<ul style="list-style-type: none"> - making wrong decisions, - lack of decision making, - errors in the implementation of tasks, - lack of innovation, stagnation, - adopting conservative attitudes
Anti-skills – lack, limitation or loss of timeliness in relation to the desired level of professional qualification to perform an operation or a task at a sufficient level.	The ability to apply technical elements of knowledge is at an insufficient level to achieve satisfactory results.	<ul style="list-style-type: none"> - an unreasonable decision-making process, - failure to implement the decision, or partial implementation only, - limiting the process of change implementation, - errors in the implementation of tasks and operations, - conservative attitudes,
Anti-talent – a form of specific abilities that make it difficult to achieve the company's goals	Above-average ability to complicate a situation, to create interpersonal conflicts, credible rumors, etc.	<ul style="list-style-type: none"> - disorders in the social aspect of the work environment, - excess of conflicts, - reduced motivation to work
Anti-leadership – using misinformation and/or strength	Skills based on a lie, manipulation, and often unethical behavior that consolidate employees around goals that deviate from the objectives of the enterprise.	<ul style="list-style-type: none"> - creation of undesirable interest groups (cliques), - corruption, - fraud, - chicanery, - discouragement from working
Anti-entrepreneurship – lack, or limitation of activity through a behavior that hampers change and limits creativity	Lack of cognitive curiosity, of tolerance for diversity as well as ambiguity, and lack of creativity, i.e. the ability to create new ideas and solutions.	<ul style="list-style-type: none"> - adopting conservative attitudes, - employee demotivation, - lack of innovation, - lack of change
Anti-values and anti-norms – domination of the hierarchy of human values and/or organization by unethical preferences, which allows to base behavior on unethical norms.	Unethical values and norms that favor and recognize deceitfulness, deception, misinformation, chicanery, mystification, manipulation, dishonesty, deception, fraud, illegality and unlawfulness, injustice, deception, betrayal, etc.	<ul style="list-style-type: none"> - undesirable organizational atmosphere, - unethical organizational culture, - loss of key employees and clients, - damage to the image of the management and the enterprise, - groupthink
Anti-attitudes – a badly shaped relationship of a person or a group of people to something or someone, which expresses itself in a particular behavior, or lack thereof.	Lack of ability to accurately assess a phenomenon or resource resulting from cognitive problems, inadequate substantive knowledge of a given topic, or lack thereof, or acceptance of unethical values and norms.	<ul style="list-style-type: none"> - inappropriate behavior towards partners, clients, employees, management, etc., - bad organizational atmosphere, - anti-effective organizational culture, - social idleness, - groupthink

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Anti-conviction – a belief towards someone or something leading to an incorrect assessment of reality.	Thought models that are improper, obsolete or inadequate to reality, formed on the basis of useless (e.g. wrong) information, or ignorance.	<ul style="list-style-type: none"> - creating an undesired organizational atmosphere, - anti-effective organizational culture, - accepting and supporting inappropriate views and adopting behaviors inappropriate to the situation
Anti-views – a fixed ideology relating to the one and only proper behavior (course of action) of employees and/or the organization in a given situation.	A course of conduct or belief that is considered right in relation to the source of the problem, which deviates from the confirmed reality/truth (modern theory and practice).	<ul style="list-style-type: none"> - false views dominating over knowledge and behaviors, - incorrect assessment of the problem and its sources, - wrong decisions
Anti-human capital of the team and/or the organization – lack of adjustment to the company's goals, of complementarity, of appropriate differentiation and of adaptation and redundancy of some components of the human capital of the team and/or organization.	Lack of proper selection and configuration of the team's human resources and/or the entire organization in terms of matching and diversification, adaptation, complementarity of individual intellectual capital, and thus their mutual supplementation and common areas.	<ul style="list-style-type: none"> - gaps in knowledge, skills, relationships, etc. - groupthink, - group polarization, - social idleness

Source: Own study.

Knowledge has been recognized as one of the most important factors of economic growth (Gao, Li & Nakamori, 2003, p. 3) and is currently regarded as a key resource of every organization. The importance of knowledge for organizational performance, and its effective management, seems to be widely accepted in most of the temporary management literature (Andreeva & Kianto, 2012, p. 4). This resource is the basis for the operation of any enterprise. It is used to create visions and concepts of operation, for creating and producing technologies, products and services, for problem solving and implementation of current tasks. "There are no new ideas without knowledge" (Łukasik 2011, p. 97).

Knowledge should be logical, and therefore based on reason, achieved through a conscious assessment and justified by means of logic and reasoning, with an appropriate degree of detail, so as not to promote excessive generalization (cf. Poskropko, 2017, p. 38). Knowledge is a dynamic process of human justification of personal faith in the truth (Nonaka & von Krogh, 2009, p. 639). In practice, there is often an irregularity between the confirmation of knowledge and a conviction about its truthfulness.

Anti-knowledge may be characterized, among others, by inaccuracy, obsolescence, incompleteness, inadequacy of the situation or ambiguity. The consequence is the decision-maker's uncertainty, adopting conservative attitudes or making a wrong decision.

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Skills is one of the basic elements of human competence that determines the ability to perform a task or activity (an operation). For example, there's the skill of reading, writing, using tools (e.g. a computer keyboard, software, a camera, or a power tool), the skill of collecting and interpreting information, or creating ideas. Skills are an element of knowledge, although they are often separated. For example, there's "the ability to use knowledge", which makes sense in relation to codified knowledge – e.g. the ability to read a diagram of an electrical system. Skills as an element of knowledge is adopted, e.g. by G. Probst, S. Raub and K. Romhardt (2002, p. 35), who wrote that knowledge is all information and skills used by individuals to solve problems. I. Nonaka and H. Takeuchi (2000, pp. 83-84) include skills among the technical elements of hidden knowledge. In contrast, as part of the division of knowledge into declarative and procedural, skills are included in procedural knowledge (knowing the "how"). Knowledge of one's own rights is one thing, and the ability to defend it is the other. R.A. Webber expressed the relationship between knowledge and skills as follows: "Knowledge (science) without skills (art) is useless or dangerous. Skill (art) without knowledge (science) means stagnation and inability to convey the message" (Webber, 1990, p. 14). Lack of proper skills leads to a failure to use knowledge, or to completing an action in an improper way, becoming a weakness of the organization. Therefore, lack of skills that correspond to the situation, or skill inadequacy, can be considered as an anti-resource, which may lead to economic, and other losses.

Anti-talent is related to a situation when the outstanding talents of a person are not directed at achieving the assumed goals, when they prevent their achievement, or lead to negative effects. Analytical skills in the attempt to solve the problem, and the stubbornness of the manager, which in some circumstances may be the basis for success, can otherwise slow down the decision-making processes, hamper taking effective actions, demotivate people, etc.

Leadership is considered as a process as well as a quality, and hence a set of attributes assigned to people. Leaders are defined as persons influencing the behavior of others without using force, or persons who are accepted by other people in this role (Griffin, 2017, p. 554). Anti-leadership associated with human capital will therefore be a set of human traits that first and foremost:

- 1) make one a leader, but one doesn't lead people to achieve the goals set, positive for the enterprise; on the contrary, it has negative consequences for the company,
- 2) causes submission to a person who enforces behavior through the use of force,
- 3) causes the lack of managerial certainty and thus lack of leadership.

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In general, entrepreneurship "is an activity leading to the development and creation of new values" (Moczyłowska, 2017, p. 55). More broadly, "the entrepreneurial mechanism lies in self-creation through discovering and freeing primarily one's creative and innovative abilities that will bring new, original and valuable effects (products, services, new properties, ideas, changes, methods, etc.)" (Makowiec & Pietruszka-Ortyl, 2017, p. 15). Anti-entrepreneurship is the opposite of entrepreneurship. Taking into account the characteristics of entrepreneurs juxtaposed by J. M. Moczyłowska (2017, p. 55), an anti-entrepreneur will be a person who doesn't provide certainty of working conditions, who doesn't coordinate, is inconclusive, non-innovative and non-creative. It should be added that such a person can limit the creativity and involvement of their subordinates, and will see ambitious employees as a threat to the stability of the organization and their own position.

Anti-values and anti-norms, but also anti-leadership, may be the result of a non-reflective practice of "making money" and often individualistic, pathological ethics. If the system of values and norms of the enterprise has been dominated by anti-values and anti-norms, then such a situation may be particularly dangerous when a fundamentalist decision-making system (i.e. based on a system of values and norms) is used (Wojczak, 2002, p. 322). As a consequence, recognition of unethical values and norms can lead to a significant reduction of the company's competitiveness and loss of market share and revenues. An example of this are American companies, which in the 1980s used heavily persuasive advertising to force customers into thinking in line with given patterns and recognizing their products as superior, necessary in everyday life and essential to purchase. Customers, however, would not have been manipulated, recognizing the quality, optimum price and credibility of the Japanese electronics and automotive industry. Later research has shown that this attempt to manipulate resulted in a loss of ca. 20% of profits (Gabryśová, 2002, pp. 36-37).

Together with anti-knowledge, anti-values and anti-norms create special conditions for the realization of anti-beliefs, anti-views and anti-attitudes. An anti-conviction can be, e.g. the conviction that the product's market success depends mainly on its quality and advertising. Meanwhile, "even a perfectly crafted device is unlikely to meet the customer's needs if the knowledge obtained from the seller, or included in the user's manual turns out to be insufficient to use the purchased product" (Jasik, 2002, p. 60). An example of an anti-conviction is also the opinion that it is possible to eliminate the face-to-face meetings with people using information technology. Such conviction results in an anti-view on how to organize people's work to make

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their performance as high as possible, i.e. to create spatial barriers and limitations, to control the flow of people in office buildings, to limit the possibility of direct conversations, to pay per amount of click on the keyboard, etc. Unfortunately, this pathological view can still be found among managers and employers. Another conviction, characteristic for the Polish organizational culture (Mikuła, 2010, p. 72), is the belief that there's lots of time to take action in order to achieve future goals. This factor is undesirable as it slows down the promptness of human actions and creates time management problems.

Human capital of a team or organization is a configuration of resources that create individual intellectual capital of each of the employees working for this organization. After directing (by setting goals) and linking it with other organizational resources, this capital activates the organization's activities for creating value. To a large extent, the scale of the obtained value depends on the mutual matching and structure of connections between all resources participating in the operation. In order to achieve the effect of synergy coming from human capital, it is necessary to properly select its elements and the desired shape of relations between them. Individual intellectual capital that creates the human capital must be complementary to one another (e.g. to avoid gaps in knowledge or skills) and supplement, or even exceed the capacity to achieve the assumed goals. This also means the occurrence of common (overlapping) resources of knowledge, skills and abilities. At the same time, human capital must be diversified and adjusted to the requirements of the objectives and tasks, and also adapted, which means mutual tolerance of people. Anti-human capital is mainly a situation when:

- human capital components have gaps that cause lack of mutual complementation thereof (imagine a situation when a high-class surgeon-oncologist team is at the surgical table, with a patient ready for surgery, but there is no anesthesiologist in the team, nor anesthetic, circulating and auxiliary nurses),
- there are no required relations between the components of human capital, which undermines the possibility of comprehensive. or proper use thereof (e.g. the team of physicians participating in an operation has no leader responsible for the team's work and the course of surgery).

Anti-human capital may be the result of employees quitting, or a poor selection or shortage of staff (e.g. as a result of the adopted policy of cutting labor costs). An unfavorable condition of the human resource may result in gaps in knowledge, skills or abilities, gaps in relationships, or similar unfavorable results of the lack of intangible resources. A special

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situation may be selecting staff who have uniform skills, or deficiencies, in relation to work requirements. This may result in a lack of adequate diversity of individual intellectual capital. However, a shortage of staff may cause excessive workload and lack of time to perform assigned tasks. As a result, the human capital does not fulfill its functions, and thus becomes an anti-resource.

A special occurrence of anti-human capital is e.g. groupthink, which is striving for the unanimity of a group. This is the effect of knowledge gaps and/or anti-attitudes and anti-norms (when the norm of conformity of views dominates over the realistic assessment of alternative directions and over open presentation of differences in opinions or unpopular points of view (Robbins, 1998, p. 181)). The consequence may be wrong decisions.

4. The area of anti-resources of the structural capital

The company's strategy is one of the basic components of its structural capital. However, it may turn out to be an anti-resource if it causes waste in company resources, loss of market position, takeover, bankruptcy, or development opportunities. Among the strategies that should be avoided W. Nasierowski (2018, pp. 87-88) mentions:

- the "me too" strategy – i.e. copying the strategy, which has proven successful for another enterprise, but in different conditions. In this situation, the strengths of the enterprise are unlikely to be used;
- the "thieving magpie" strategy – which involves taking over clients of other companies through frontal attacks, e.g. by lowering prices, increasing expenditures on advertising. This strategy can lead to a long-lasting, weakening war between competitors;
- the strategy of "entrusting" – when the analysis of the effects of applying a strategy has been replaced by the conviction that "we will make it somehow" and that "some" solutions will be found regardless of the development of the situation;
- the blind man's strategy – which is based on a belief that the idea of a product or technology is brilliant, although it is not. The consequence is the reduction of profits;
- the strategy of bouncing – which is based on constant testing of opportunities to develop new opportunities at all costs, which requires a thorough change of strategy. As a rule, due to high capital requirements, these strategies are only partially implemented, which results in distraction and wasting resources;

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- the strategy of "great successes" – which is based on striving to achieve great market success with no consistent actions towards it. Such a situation arises when the company has arrived at a great market success and instead of leveraging it, wants to immediately achieve another. Unfortunately, the attempt to replicate the first success is not always effective due to a situation change;

- the strategy of "excessive competitiveness" – arises when two companies with comparable market power compete with each other excessively increasing their spending on research and development, service and advertising, which increases costs and decreases profits.

The strategies of the functional level of the company, e.g. in the area of marketing, human resources management or knowledge management, may also become anti-resources. Taking marketing behavior of enterprises in Poland as an example area of considerations, one can observe a tendency to continuously acquire new customers in the absence of actions and concerns with respect to current clients (e.g. by neglecting and not compensating customers' complaints). In the 1980's, however, the necessity to adopt appropriate proportions between the use of offensive and defensive marketing was pointed out. For example, C. Fornell and B. Wernerfelt (1987, p. 337) emphasized that in the face of growing competition, the maturing of industries or shrinking markets, it is increasingly difficult to achieve offensive goals. The cost of generating a new customer can significantly exceed the cost of maintaining an existing one. Because a low level of growth and highly competitive markets are becoming more and more common characteristics of many industries, the strategy of defense marketing is becoming more and more important. Instead of trying to gain new clients or encourage brand changes, defensive marketing focuses on reducing the number of customer churn and brand switching. This means that the goal of a defensive marketing strategy is to minimize customer turnover (maximize customer retention) by protecting products and markets from competition. In this situation, savings in a marketing offensive are often high enough to compensate for the additional costs associated with compensating for customers' complaints, even if the compensation exceeds the product's margin. This promotes building relationships with existing clients.

The internal dimension of structural capital resources is primarily reflected in the organization of the course of various types of processes. Erroneous organization of internal processes related to both material and non-material resources may lead to an increase in operating costs, a decrease in product quality, waste of resources, gaps in information and knowledge (and consequentially, in wrong decisions), etc. An erroneously implemented process

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of leadership may result from the undesirable qualities of people who are supposed to be leaders in the company. Dysfunction can also consist of errors in the organization of knowledge transfer processes in an enterprise, e.g. when the knowledge obtained from customers is not made available to employees of the enterprise. The anti-resource in this area is the ill-conceived application of the knowledge protection strategy and limiting the access of employees of different departments to the codified knowledge contained in databases. This situation is illustrated by the results of pilot studies conducted by M. Komańda and M. Sowa (2014, p. 88), who identified that as many as 27% of their respondents (employees) did not have access to such information stored in the IT system, and 8% were unable to take positions on this issue.

The external dimension of structural capital resources is reflected in network relations based on interpersonal business relations. In the internationalization process, they bring benefits in the form of: knowledge about new markets, identification and using new market opportunities, developing resources and skills needed for internationalization, reducing transaction costs, risk and uncertainty, guarantees for transactions (by which obsolete companies can gain credibility), and access to the network in other countries (Ratajczak-Mrozek, 2015, p. 117). Enterprises concentrating their activities in the international area often ignore the importance of relations with domestic entities. Meanwhile, as M. Ratajczak-Mrozek points it, "interpersonal relations rooted in the domestic market allow to recognize international opportunities..." (2015, p. 123), and "strong rooting in domestic relations is a way to reduce the risk for small and medium-sized enterprises that are related to foreign partners by providing a degree of protection in the event of sudden termination of relations with a foreign customer, or enabling flexibility in terms of delivery" (2015, pp. 123-124).

In terms of external relations, the company's specific anti-resources are relationships between people with tendencies to use lies, chicanery, frauds, collusions, etc. The foundation of these anti-relations is contact established by people who have unethical values and norms, and therefore these anti-relationships are secondary in relation to the anti-resources inherent in human capital. The consequence may be illegal transactions, speculations, corruption, secret cooperation with competitors or business intelligence. Unethical activities and their effects are summarized in Table 2.

Nowadays, local business stakeholders (e.g. local communities, local governments, local administration officials) and virtual stakeholders (various types of communities) are

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particularly sensitive spheres of the company's impact. The emergence of anti-resource relations in this area can effectively block the enterprise's initiative, or even its operation.

Table 2. Unethical activities and their possible consequences.

No.	Actions	Consequences
1.	Inadequate and unreliable fulfillment of contracts.	Violation of material and intangible benefits of partners and clients, and exposing them to losses, introducing an atmosphere of distrust.
2.	Lies or inappropriate passing of data to external bodies: shareholders, financial institutions, exchanges or offices.	Transaction losses (in investments, loans, commercial contracts) and cooperation losses (in deliveries, urgent orders), creation of an atmosphere of caution and increased control.
3.	Speculation or acting for third parties.	Diminishing the company's resources, losses in the products or equipment, creating an atmosphere of concern.
4.	Collusion	Hampering the activity and profit making by other enterprises, damages to own projects, creating atmosphere of great caution and lack of cooperation.
5.	Fraud, chicanery	Capture of property or financial resources, creating an atmosphere of anxiety and lack of commitment.
6.	Corruption	Obtaining preferential treatment at the expense of others, diminishing the company's own resources, and unfair elimination of competition.
7.	Providing confidential or secret information about a company or people.	Increased profits of other enterprises, loss of position in the industry, decrease of internal trust and cooperativeness.
8.	Illegal transactions	Losses incurred by the parent company or cooperating companies, creating an atmosphere of distrust.
9.	Hidden cooperation with competitors	Decrease in market share, loss of position, decline of internal morale.

Source: Kłós, 2002, p. 18.

Examples of anti-resources of an enterprise in the area of structural capital are presented in Table 3.

5. The area of anti-resources of the client capital

The client is anyone who pays for the purchase of goods and services produced by the company. These are both individuals and institutional clients (schools, hospitals, wholesalers, retailers, etc.) (Griffin, 2017, p. 83). The company's clients create its client capital, the value of which depends not so much on the number, as on the sum of benefits they are willing to provide to the company in exchange for using its products or services (Miłucha, 2006, p. 96). M. Adamska (2014, p. 133) points out that the company's future benefits resulting from the cooperation with the client depend on the trust and loyalty to the brand and on the quality of service, which translates to the image of the producer/service provider. Of course, benefits of

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acquiring and retaining the customer also determine the costs of customer acquisition and maintenance.

Table 3. Examples of anti-resources of an enterprise in the area of structural capital

Anti-resource	The essence of the anti-resource	Some negative effects
The area of structural capital		
Anti-strategy of an enterprise – a strategy containing unfavorable goals, poorly defined business directions and/or resource allocation.	The strategy effectively counteracts the possibility of using the company's strengths.	- losses in resources, - loss of market position, - acquisition by another company, - liquidation
Functional anti-strategies – erroneous selection of functional strategies in relation to the company's environment and financial situation.	Lack of balance between offensive and defensive strategies, erroneous selection of functional strategies in relation to the general strategy of the enterprise.	- losses in resources, - loss of market position, - loss of reputation
Anti-processes – internal processes with dysfunctions.	Lack of observance of the principle of the shortest path, duplicating processes and activities, restriction of access to knowledge resources, etc.	- increase of costs, - prolonging the task execution time, - errors in the implementation of tasks, - poor quality of work results
Anti-relationships – disturbed interpersonal relationships with the external environment.	Relationships with limited mutual interaction and one-sided interest, dishonest intentions, lack of trust.	- lack of opportunities to develop business on the domestic market, - limiting the possibilities to internationalize operations, - limiting the benefits of leveraging strategies
Anti-systems – systems that are not adapted to the enterprise's needs, or installed accidentally, or on the basis of unreasonable decisions.	Lack of mutual reconciliation of the elements of the enterprise management subsystems, lack of the desired level of integration of internal computer systems.	- waste of financial resources, - difficulties in the implementation of processes, low efficiency, - wrong decisions

Source: Own study.

Similar to other intangible resources of an organization, client capital can also be transformed into an anti-resource; for example, a customer who brings value to the company can start impairing it by creating only costs. The reasons for the anti-client resource to originate may vary. Most often, the culprit is company itself, which, e.g. sells products or provides low quality services, neglects after-sales service, does not accept complaints, nor responds to customer comments and requests⁴. As a result, the client resigns from further contacts with the

⁴ The research conducted among the clients of service enterprises regarding their level of satisfaction (Jackiewicz, Czech & Barcik, 2010, p. 57) shows that:

- the cost of acquiring a new client is five times higher than the cost of winning the loyalty of an existing customer,
- an increase in customer loyalty by 5% leads to an increase in company turnover by 15%,

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company, which is often left unaware of the situation and proceeds with the costly activities towards the client in order to retain him. Of course, the consequences may be more acute, e.g. loss of customer loyalty and him taking action against the company. The client then starts complaining to consumer rights' protection institutions, posting unfavorable comments on websites, informing his friends about irregularities that have occurred and discouraging them from using the company's products or services. Certainly, the consequences can be even more far-reaching and severe. An example of this is actions of a client of one of the German tour operators offering trips and foreign holidays in Poland. Since the company rejected his complaint, the client set up a website describing his situation and enabled visitors to post their negative experiences with this company. With a large number of posts, the website was positioned very high; the page rose to rank first on the Google search list (above the official website of the company). Each existing or potential customer could read the comments of unhappy customers describing malpractice of the company before entering its official website. As a result, the company had lost a significant number of customers, permanently disappeared from the list of major players in the tourism industry in Poland and has not recovered from this failure so far. The main reason for this situation was the policy of the managerial staff towards the clients, and their arrogance, i.e. first and foremost, the anti-human resource. On the other hand, it caused the anti-client resource to arise.

Examples of anti-resources of an enterprise in the area of client capital are presented in Table 4. Depending on the size of the anti-resource, the consequences of all of the indicated examples may be: reduction of company revenues and increase of costs related to marketing and public relations, brand building, legal proceedings, penalties and lawsuits, launching new products to the market and building the company's image. The result may be a loss of a competitive position. Other possible consequences are disciplinary sanctions for employees, their dissatisfaction, mutual blaming and internal conflicts, deterioration of the atmosphere at work, departure of key employees to other companies, including competition.

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- one dissatisfied customer discourages nine more people from the company,
 - one satisfied customer recommends the company to three more people,
 - the cost of winning back a customer lost due to dissatisfaction with the provided services is 12 times higher than the cost of acquiring a new customer.

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6. The area of intellectual property anti-resources

"Intellectual property is the knowledge accumulated by the enterprise and possessed by its employees, which is public and protected by law" (Gierańczyk 2010, p. 76). Like other intangible resources, anti-resources may also appear in the area of intellectual property. The below examples relate to contracts, industrial property and copyright.

Table 4. Examples of an enterprise's anti-resource in the area of client capital

Anti-resource	The essence of anti-resource	Some negative effects
The area of resources of the client capital		
An anti-client with conflicting standards	The standards recognized by the customer are contradictory to the declared or actual values of the company. This may result from ethnocentricity of the management staff who come from a cultural circle that is different from the culture prevailing in the target market. This may be due to the client's cultural sphere, in which acculturation is hampered, or only preliminary.	<ul style="list-style-type: none"> - does not use the company's products and services, - speaks against the company, both informally and formally, - demands the company's withdrawal from the market, - discourages current customers from purchasing, - discourages potential customers from purchasing
A dissatisfied anti-customer	Feels dissatisfied due to irregularities in the product, price or customer service.	<ul style="list-style-type: none"> - the customer stops purchasing, - creates and spreads a negative image of the enterprise (creates negative market rumors), - discourages current customers from purchasing, - discourages potential customers from purchasing, - damage to the company's image, - weakening of brand(s) strength
A disloyal anti-customer	Due to failed expectations the customer ceases to be loyal to the company and starts purchasing other brands.	<ul style="list-style-type: none"> - the customer stops purchasing, - the customer switches to another company and uses its products or services, - the customer can start building loyalty to another brand or company
A community of anti-clients	A dissatisfied and disloyal client or group of clients acts to build a local or internet community in order to be detrimental to the company (submit a class action, inform potential and current clients about business malpractices, report to the consumer rights protection office, etc.). The goal may be to obtain redress or satisfaction, discredit the company and its management, change the company's behavior	<ul style="list-style-type: none"> - publishing information about malpractices of the enterprise, - the need for making rectifications and activating public relations actions, - loss of current and potential customers, - damage to the company's image, - weakening of brand(s) strength

Source: Own study.

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Agreements concluded between business partners relate to the type of an exchange; nowadays, they are usually in writing. Contracts include two elements (Macaulay, 1963, p. 56):

- rational planning of transactions with prudent securing of many future unforeseen expenses,
- the existence or use of actual or potential penalties related to the size of the exchange or the need to compensate for a lack of action.

Errors in the contract, in one or both of the aspects, may consequently result in significant financial sanctions for the company, or other negative consequences.

In business, an important area of intangible resources is the so-called industrial property. It includes invention patents, utility models, industrial designs, trademarks, trade names, geographical indications and layout designs of integrated circuits. Legal protection of these resources is based on an administrative decision of a competent office, and the proof of ownership is a patent document, a registration certificate or a protection certificate. Obtaining industrial property rights ensures that the eligible entities have exclusive economic exploitation property and prohibition rights that allow effective prosecution of any infringements (Dereń, 2007, pp. 50-52). In general, industrial property should naturally bring economic benefits to its owner. However, in a situation where the created solution is useless or, e.g. a license agreement has been constructed so that these benefits are null, or translate into losses, this resource should be counted as one of anti-resources. In extreme cases, the solutions created and protected by law may be harmful to the environment and cause litigation and result in compensation.

Copyright is another important area of intellectual property. It can also become an anti-resource, e.g. when the knowledge presented in a study is useless, or after verification, it turned out to be dangerous. The consequence may be not only financial damages, but also loss of reputation. This happened, e.g. to economists who created works favoring the socialist system; in Poland, these studies were deemed useless after 1989.

Examples of anti-resources of an enterprise in the area of intellectual capital are presented in Table 5.

Table 5. Examples of an enterprise's anti-resource in the area of intellectual property

Anti-resource	The essence of anti-resource	Some negative effects
The area of intellectual property anti-resources		
Anti-contracts - poorly structured contracts between business partners	Determination of unfavorable exchange arrangements and characteristics of the exchange: unrealistic quantity, size, quality,	- financial loss, - loss of reputation, - loss of clients, business partners, - exclusion from the network

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	time, etc., determining sanctions inadequate to losses.	
Anti-patents	Patents for useless, unnecessary, harmful and dangerous solutions.	- financial losses resulting from the implementation of research and development works, - financial losses incurred by patent proceedings, - image and financial losses as a result of court proceedings and awarding damages, - discouragement of employees
Anti-copyrights	Copyrights to obsolete works, depicting unnecessary or untrue knowledge (verified as ineffective or incorrect), or harmful.	- loss of the company's image, - the possibility of financial losses resulting e.g. from the need to pay compensation

Source: Own study.

7. Conclusion

The notion that "intellectual capital becomes more and more important for a modern enterprise as it can significantly affect the competitive advantage, constituting its basis, or support for other sources of competitive advantage" (Walczak 2010, p. 8) remains relevant. On undertaking the management of intangible resources, however, one must not forget about their forms that are counterproductive to creating value. In extreme cases, these resources may lead to the collapse of the enterprise, therefore, it is necessary to increase their knowledge. One ought to build theoretical knowledge of intangible anti-resources of the organization, and to classify them. Empirical studies should be carried out, the purpose of which will be to determine the scope and impact of the anti-resources on the competitive and economic situation of enterprises.

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