

ABOUT THE NATURE OF BUSINESS - β -BUSINESS THEORY

ZYGMUNT MIETLEWSKI

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Abstract:

In the article, we present the algorithm that we discovered, consisting of mathematical structures - codes, which allows you to save sales costs and its critical points shorter than it is today. We emphasize the implementation value of the discovered algorithm by recommending mathematical tables based on it, which improve planning and analysis of the structure of sales costs and the determination of critical points of sale.

It is not our goal to enter into a discussion in the strict sense of the scientific value of the study with anyone, which may suggest explaining some issues related to the problem that concerns us using ontology. If we convince them to be practical, our goal will be achieved and the work will be fully appreciated. Ontologies do not necessarily have to be real entities. „They fulfill their function also when, and perhaps above all, when they ‚stimulate‘ the imagination of the researcher and thus contribute to the understanding of the studied phenomenon, and often to the creation of a new model or theory. When deepening the research, the researcher (...) uses a new model (theory) rather than the ontology that brought this model (theory) to life “. This is also the case in our case.

Keywords: β -business theory, lapidar, mathematical structure, hedg - economic history of economic activity.

Introduction

The universe is mathematical in nature. It is filled with points (stained) where the DNA has mathematical structures capable of generating information about phenomena - reality. This ability is revealed by mathematical structures when they interact with a lapidar, a sensual number, i.e. one that has been given a meaning - meaning (status). Mathematical structures, once given status, will then actualize what the senses perceive, remember, and verbally express with thought.

Lapidars (numbers of objects with special properties) and mathematical structures are the cause of past, present, and future phenomena, including us, our mind and thoughts. Discovering phenomena in the Universe by our senses is a process that consists in imposing on the mathematical structure of the phenomenon of a mathematical structure existing in the imagination of our mind. Both structures „recognize each other” when identical. Then they realize their being - a phenomenon. Likewise, we recognize ourselves in the mirror. This is the case with a small child who, by placing blocks of various shapes in the opening of the toy, adjusts their shape to the opening. From this mathematical vision of the Cosmos, the principle of eternal movement emerges - the principle of guju, which is presented to the senses in the form of a mathematical structure, has a mathematical nature, which can be verbally reduced to mathematical structures. Space, time, matter, energy, all separately and together, is information that is mathematical in nature, „made” of mathematical structures like time, matter and space. Also, what we have not discovered is also of a mathematical nature, otherwise it cannot be discovered.

Business is also of a mathematical nature! It is revealed to us by an algorithm consisting of mathematical structures - codes in which the operating costs of economic activity and its critical points are recorded for a shorter period than in the traditional paradigm of budget planning.

For the scientific community, the paradigm is „... a very general and difficult to define concept, which scientists do not question and pass it down from generation to generation without significant changes [2] „ It is „... a specific way of solving a problem that, when used in the form of models or examples, can become a rule [3].”

Bearing in mind the problem that concerns us and which we want to solve, under the term paradigm, I understand „... a set of definitions, hypotheses, statements and laws concerning a specific domain of reality, which form an objectively related and logically ordered and coherent whole [8].”

And under the term „whole”, the subject of our study, the paradigm of

traditional constitution of operating selling costs of economic activity and determining its critical points, which I call economic histories of economic activity, hedg for short. And when we talk about it (about hedg) in the future tense, we add the abbreviation „ex ante” to hedg and „ex post” when we talk about it in the past tense.

B theory - business

In the β -business theory, business is of a mathematical nature, it reveals it in mathematical structures when it interacts with a lapidar - a sensual number, i.e. a number that has been given meaning (status). The theoretical knowledge derived from this interaction about the sales cost structure and its tipping points (economic history - hedg) is consistent with empirical knowledge, and vice versa. Empirical knowledge is confirmed by theoretical knowledge. The truthfulness of the thesis can be verified by looking at the financial statements or an alternative method. All heds are constituted of the same mathematical structures, according to the same system of relations. This does not mean, however, that they imply the same empirical consequences.

The number in business

Mathematics [9] is important for people to communicate. Enrique Gracjana explains why? “A lot of people don’t like math. They usually explain their reluctance by saying that it is too abstract, as if the process of abstraction was something alien and unnatural for them. They are not right. If we didn’t use abstract thinking, we would never learn to communicate. Sometimes someone says abstract thinking is impractical. This is also not true. The more practical a method is, the more abstractions you have to use to come up with and develop it. [10]’ We owe the ancient Greeks that „... that numbers and their use became the subject of scientific inquiry.” The first ones undertook “... attempts to classify numbers and study the relationships and dependencies between them, systematizing knowledge by means of proofs and theorems. The Greeks distinguished between logistike (hence the term „logistics”), involving notation of numbers and counting, and arithmetike or number theory [11]”.

The number has been a tool for creating our vision of the world since ancient times. According to Pythagoras and his students, everything is organized by numbers - everything is a number [16]. His student, mathematician and

philosopher, Filolaos of Cretan, was to say „Everything that can be known has a number, because nothing can be imagined without numbers [17]” For Euclid, number is „something” made up of units, for Aristotle, for Plato, „number is the essence of harmony, and this is the basis of the nature of the cosmos and of man [18]. The view of Aristotle and Plato was shared and propagated by Moderatus of Hades, he also believed that „... numbers are a symbolic expression of the principle that governs the universe. To these great Greek thinkers, numbers represent conceptual entities.

In business, you can't do without numbers. Entrepreneurs need them, at least in order to plan a budget or compare the obtained sales results with the results of the competition. The resources listed in the plan must be assigned units and values expressed in money. In order to be able to compare the measurement results with each other, they must be organized. The first to introduce mathematical calculus into economics were Leon Walras and Antoine Augustyn, who developed „... a mathematical notation in the expression of general equilibrium, that is, in one of the processes that combines the analysis of supply and demand [15]”.

Lapidar

In the β -business theory, numbers represent conceptual entities when they are given meaning (status). Until this is done, the number is like a hanging empty picture frame in a gallery. It is thanks to the status granted that it becomes „something” defined - it fills the canvas with a plot. It becomes a sensual number, called a lapidar in β -business theory, a number capable of associating itself with a mathematical structure to „make” history ex post. It is from the moment the number is granted status that stories can happen and be told, the plot of which is differentiated by the size of the lapidar. The mathematical structures of all stories are always the same, because the canvas is made of the same material. The entrepreneur and stakeholders, with their decisions, apply subsequent hedg ex post threads to this canvas. All plots have their own plot (stories), are interconnected, have their entire place, for which they happened - they were created.

In its DNA, lapidar hides stories whose plot is determined by the status, e.g. a physical, economic or biological entity. The number assigned the operational risk status is lapidar hedg. In his DNA there is information about the number of fixed cost units that should be involved (ex ante) or involved (ex post) in generating the operating profit unit.

The lapidar with the operational risk status in interaction with the mathematical structure initiates the happening of history, ie the constitution of the hedg - the structure of selling costs. Lapidar lends „themselves” to the mathematical structure - their status „, become one together. In order to be able to read what is „established” in this one by the lapidar and the mathematical structure, the β -business theory uses its own language. It was necessary to create this language so that what we perceive with our senses could be verbally expressed with thoughts, dialogue with nature, so that our life could be easier.

The stimulus for the interaction of lapidar with the mathematical structure in the human dimension is stress triggered by a stressor in order to satisfy one of the human needs. In the cosmic dimension, the stimulus is the stress of Aristotle's „first mover” caused by the need to ensure that his work never reaches a state of equilibrium, because such a state always means death.

Mathematical structures in the theory of β - business

In the β -business theory, mathematical structures are mathematical formulas (formulas) that constitute phenomena appropriately marked with symbols - economic categories and relations between them determined by mathematical operations. Each mathematical structure is an autonomous algorithm. Depending on the real number introduced into the algorithm, the algorithm will generate a result determined by this number, which is another phenomenon perceived by our senses. The condition that the number gets the privilege of being a lapidary.

The mathematical structure, lapidar and algebraic operations enable the existence of a being - a phenomenon. This is possible due to the mind's ability to abstract, abstract and communicate with itself, with the metaphysical and physical world. Mathematical structures subordinated to an abstract system of rules fulfill two functions. The function of the depository of theoretical knowledge and the function of a normative model for empirical knowledge. Theoretical knowledge is an ideal normative model for empirical knowledge, this is a social fact referring to this normativity.

Empirical knowledge has its promoter, theoretical knowledge. In light of the above, hedg ex ante performs the function of the depository of theoretical knowledge and, at the same time, the normative model for hedg ex post, it is its beginning. History cannot be described or interpreted, as long as the mathematical structure will not interact with the lapidar, nor will it form with it a common intimate set of schemas of values proper to the nature of this set. In

the case of hedg ex post, these are the histories (nature) of costs (fixed, variable and others) constituting the whole - the structure of costs of sales revenues. Algebraic operations are the source of communication exchange within the mathematical structure, beyond it and the lapidar. They colonize mathematical structures that meet the requirements of universalization just like individual ones, without depriving them of the normative meaning previously assigned to a single structure.

Mathematical structures are single mathematical rules. They have their first cause, Aristotle's „first mover.” Our mind is the prime cause of any abstract being - an idea. His potential manifestation of being. The mind triggers thinking resulting in an abstract status. Were it not for the existence of the mathematical structures of the „first mover” and the thinking ability of our mind, discovering and creating unreal (abstract) and real (empirical) beings would not take place. How this does integrated mechanism work? Is it similar to that of a small child who watches the world around him? Instinct triggers the urging to meet basic needs. By observing repeated events, the child notices and remembers the relationship between the instinctively triggered expectation and satisfaction. Without realizing it, it triggers a learning process which is then improved.

As soon as the child realizes the connection between the instinctive cause and the result resulting from this cause, he gives them symbols that make it possible to distinguish individual phenomena. Their mixing is fun, it breeds creativity. Over time, the child discovers that playing with phenomena that he initially gave his own articulations satisfies his curiosity about the repeatable result. This is how the rules of the game are born.

As a child interacts socially with other children and adults, his and others' articulations evolve towards consensus over time. From then on, this consensus becomes the language of social communication. This language is enriched with new linguistic symbols every moment. Moreover, he is intuitively aware of their functions. Each symbol becomes an actor to whom the child assigned a specific role.

Mixing the roles by a child creates not only the dramaturgy of the entire play, but also understanding, i.e. the message it carries. Over time, the child's intuition is exchanged for consciously undertaken actions. From instinctive articulation of an unconscious need to a conscious need. From that moment on, the child enters the world of metaphysics. His mind itself „produces” abstractions and makes them beings. In this way, events appear that surprises us. The child thus manifests to the environment that he is an innovator, interpreter, imitator, integrator, which makes him an equal adult. In adults, abstractions produced

by the mind are often the product of the moment - the source of the stimulus (impulse) is not realized. We are pleased to understand and solve the problem that was most likely the stimulus.

And just like in the case of a child, the incubation of abstraction must go through a process of innovation, interpretation, imitation and integration in order to become a being (to be). All this is due to social and normative communication. The first one signals such a need. The second concerns activities related to granting abstraction a status, being a being. Does a metaphysical and ontological phenomenon or groups of both phenomena communicate with each other in a similar way as described? What is the role of our mind in this „communication”? To answer these questions, we will resort to epistemological relativism.

The solution to the puzzle from the perspective of epistemological relativism involving the thinking of our mind is this. The secret is in the DNA of „that one” ie the mathematical structure and the lapidar, „ONI” make this one. Without this unification of both phenomena into one, they would remain in a lifeless state. They would be just a strange abstraction with communication potential, waiting endlessly for the first mover.

The communication potential is manifested by arithmetic operations, and iteration belongs to them. Lapidar, a number object with a specific status, introduced into mathematical structures (algorithms), after performing appropriate algebraic operations, reveals an encoded history - a number or a set of numbers. They can go back or be turned back to the algorithm. The process may repeat itself until the iteration is exhausted, or the result of the last one becomes the „first cause” to iterate through the next mathematical structure. The final result of the iteration will confirm or not that our way of acting and thinking is consistent with what we see and feel - it will verify our hypothesis. Self-regulating iterations evolve towards the claim of the truth about history, the identity of which is shaped in relation to its abstraction, i.e. a metaphysical image. This is how we know and understand the being of being in both metaphysical and ontological dimensions.

Often, as a result of algebraic operations, a result that is diametrically different from the previous one appears. A result that would not produce the original result if the iteration was reversed. The truth of what the senses recorded at the entrance to the mathematical structure with what they recorded at the exit, the result of the last iteration, is not confirmed. Why? We suspect that from the last iteration a mathematical structure degenerates or becomes an impulse for the action of another. The process of building / expanding (colonizing) autonomous sets of structures that eventually integrate into one is launched. In the future, they will

manifest their identity through being. They will make sense of the first iteration and their identity. It is the result of stabilization of iteration or deprivation of its dynamics - the vitality of algebraic operations. This new being can almost instantly revive other mathematical structures and, through them, legitimize new beings.

Imagine we built a circle / sphere field algorithm. The task is to increase the area of the circle / (volume of the sphere) by iteration by entering numbers from 1 to 10. After ten, the iteration works in the opposite direction. After reaching the number 1, iteration reverses again and so on tenfold. The image of the iteration is the alternately increasing and decreasing circle area / (sphere volume) - the field / sphere pulsates regularly. Now imagine an algorithm for computing the area of a circle / (volume of a sphere). The task is to increase the area of the circle / volume of the sphere by iterating ten times the radius from 1mm to 10 mm, increasing it each time by the root of the number two. Iterating is done in a loop. After the number ten plus the root of the number two, like all the previous ones, the iteration works the other way round, back to the beginning. After starting a new iteration, subsequent inversions, the iteration image is the circular surface / (sphere volume) pulsating irregularly. This is because the iteration results are different each time. The system pulses irregularly and vibrates.

Economic history of economic activity - hedg

The economic history of a business (hedg) covers the operating selling costs of a business and its critical points. It is an economic category that expresses the future / past effects of the activities of the entrepreneur and his Stakeholders, the relations between them reflecting their decisions. Hedg ex post, in order for it to materialize, become a being, entrepreneurs must appear on the market scene and their Stakeholders, among them the number one - the customer!

Hedg ex ante (theoretical being) is a scientific truth - an axiom, hedg ex post (empirical being), a developed result of the intuition and experience of the entrepreneur and his stakeholders. Understanding the „message” of hedg ex ante is possible thanks to a mind capable of not only perceiving reality, but also creating it, of „producing” abstract beings and their transformation into real beings. Hedg ex ante is the beginning of a network of relations coordinating the intuitive and legal actions generated by the entrepreneur and stakeholders - a reference point for hedg ex post (lived history). Relationships that are normative and social. Normative - hedg ex ante determines the identity of hedg ex post. Social - hedg ex post meets the expectations of market participants. The distance between hedg

ex ante and hedg ex post will significantly decrease and come closer to the ideal when actors, entrepreneurs and stakeholders keep their agreements - they will not compromise business ethics.

Hedg ex post (end of told story) is not possible without hedg ex ante (beginning of story), both form a whole. They bind a value that is not a simple sum of the effects between the initial state (hedg ex ante) and the final state (hedg ex post), and the resultant of the relationship between them. Hedg ex ante is a prerequisite for hedg ex post, and when it does, it remains there.

Hedg ex ante becomes it when the lapidar is granted the status of operating costs of selling economic activities. From that moment on, hedg ex ante appears to us as a metaphysical entity. Something absent, let alone become present at the moment of becoming, to be finally present, i.e. hedg ex post. This becoming is a process that is triggered by the trader's decision making process about becoming an ex post hedg.

Common to both stories, ex ante and ex post, is the harmony that connects them. Thanks to this bond, when lapidar is given the appropriate status, hedg ex ante reveals itself to what is hidden in it, and hedg ex post can start to happen. Acting until it becomes history, and that the beginning of another story or it becomes non-existence.

Hedg ex post is a response to customer needs - a product, service, commodity, the result of relations created by the entrepreneur and his stakeholders. At the beginning of the chain of this story is hedg ex ante, the „zero” point. This is where hedg ex post started its story. More specifically, the entrepreneur began to manifest his power.

Stories, as is the case with hedg, have always found themselves inside a number (metaphysically). When a number „becomes” a lapidar, it is the key to deducing from mathematical structures everything that will happen or has happened. It reveals history, it manifests its being. In the case of business history, it is a kind of matrix of all possible hedges. „Casts” differ in blemishes, the characteristics of each individual, which is a single hedg. Only in the abstract world are there hedg that is identical, in the real world it is unlikely.

Hedg carries the mind from the world of metaphysics to the world of real beings (empirical beings). He, and only he, gives hedg existence. It combines single hedg and different hedg collections into a network. In this network, each hedg, even before disclosing its being (existence) in the real world, influences Stakeholders' decisions concerning the existence or existence of other hedges. The time, at which the hedg ex post will happen, ie the story fill is over, is the pivotal reference

for her hedg ex ante which has „triggered” the clock that measures this time. This enables us to track the „becoming” of hedg ex post. We can reproduce this „becoming” endlessly, and retrace it again when the need arises.

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Summary

Information is a special type of organizational resource. It influences its image and contributes to its culture. It contributes to its success or failure. It is a material for decisions made by management that implements its mission and vision. In enterprises, an important source of information is the structure of selling costs (budget). When planning selling costs, a company uses a large amount of data (this is also information), the reliability of which is often difficult to verify. Likewise the sources they come from. The less data an entrepreneur and his managers need to create a sales cost structure and determine its critical points, the greater the probability that this planning will be an entrepreneur-friendly process. Hence the question, is it possible to plan the operating cost structure of an economic activity and determine its critical points with the use of less economic data than is currently the case? We looked for the answer in mathematics; we found a numerical object, an ontological singularity those stores ex ante and ex post hedg history when the number (numerical object) is given meaning (status). We called this number a lapidar. This particular property of lapidar, the accumulation and storage of knowledge (history), is particularly interesting. It is because of this property that we have given business (economic activity) the status of a mathematical entity in the ontological sense in order to mathematize this idea, and then perform mathematical instruments for the design, analysis and evaluation of the structure of selling costs and determining its critical points.

In the β -business theory, reality (phenomena) is formed by single mathematical structures and relations between them based on a joint bond. The bond connects

and holds in one place the common ontological plane for mathematical structures and lapidary. Together, they constitute reality in its most intimate and profound structure. This bond can be reconstructed. It manifests itself with the plot of the story, the sum of the causes and effects of decisions made by market participants gathered in one place, for a specific moment. Stories differ from one another, instead of isolating themselves from the rest; they put themselves in a potentially infinite web of relationships. It is not the „different story” that each story is, and the difference between each story and all the others is their difference, not being „different” history.

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Contact:

dr inż. **Zygmunt Mietlewski**, prof. WSS
Wyższa Szkoła Społeczno-Ekonomiczna
w Gdańsku

