

PROBLEMY IDENTYFIKACJI I POMIARU W RACHUNKOWOŚCI

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STRESZCZENIA

AREAS OF IDENTIFICATION AND MEASUREMENT IN ACCOUNTING

Summary

Accounting theory is necessary for creating accounting rules. Ability of being verified and usefulness are very important characteristics of accounting. The basic concepts of accounting are the results of the process of identifying, classifying and interpreting various phenomena.

Measurement is an important aspect of accounting theory. The measurement is defined as an assignment of numbers to the attributes or properties of the objects being measured.

In the measurement process several elements are brought together: the object itself, the attribute being measured, the measurer, counting or enumerating operations, instruments available for the measuring task, constraints affecting the measurer.

INFORMATION CREATION IN ACCOUNTANCY FOR REALIZATION OF THE BALANCED AND SUSTAINED DEVELOPMENT

Summary

Principle in sustainable development should be fulfilled as an answer for realization of such a concept in both global and local scale.

The basic information system in an enterprise which can allow to assess the realization level of the activities connected with environmental protection should be accountancy.

In the financial statements there are pieces of information connected with the environmental protection activities, however this information is diffused and difficult to identify.

That is due to the lack of standardization of the solutions in the ecological accountancy directions.

Therefore, there is the necessity of adopting accountancy information system and mainly costs accountancy which will deliver necessary information about the undertaken activities connected with the environmental protection.

WHAT IS INTELLECTUAL CAPITAL?

Summary

The main purpose of these considerations is An effort to define the meaning of intellectual capital together with presentation of the best known conceptions of the intellectual capital which could lead to one general definition.

The intellectual capital has had lots of uncertainty an incomplete definitions so far. But in the beginning of the nineties, particular during last few years, more and more attention has been paid to the problem. The beginning of a struggle towards finding a standard definition has been even noticed.

PROBLEM OF THE TANGIBLE FIXED ASSETS IMPAIRMENT ACCORDING TO THE NATIONAL AND INTERNATIONAL ACTS

Summary

The aim of this article is to present the problem of the tangible fixed assets impairment according to the national and international acts. In the first part of this paper the essence and premises of the tangible fixed assets impairment are discussed. The second part shows the accounting treatment and reporting of the tangible fixed assets impairment.

ALLOWANCES FOR REVALUATION ACCORDING TO IFRS AND THE ACCOUNTING ACT

Summary

The article deals with issue of the allowances for revaluation in accounting. It describes the kinds of allowance for revaluation, principles of their creating and the influence of the allowance for the revaluation on the balance sheet and the profit and loss account. The author characterizes Polish and international accounting regulations of the allowance which are contained in The Accounting Act and International Financial Reporting Standards.

There are two kinds of the allowances for revaluation – allowances for the impairment of assets and allowances for valuation in fair value. The allowances for impairment of assets cause decrease of the value assets, the financial result or the capital from the revaluation. Whereas the allowances for valuation in fair value cause decrease or increase of the value assets, the financial result and the capital from revaluation.

PROBLEMS OF THE RATE DIFFERENCES DURING A CIRCULATION YEAR IN THE FINANCIAL REPORTS OF AN ENTITY ACCORDING TO THE INTERNATIONAL AND POLISH ACCOUNTANCY STANDARDS

Summary

The exchange rate differences during a circulation year and on a balance day, particularly of the components of the assets and liabilities in the foreign currencies such as debts, obligations, credits, loans, monetary medium in the currency cash desk and on a currency bank accounts, financial investments, shares, bonds, monetary contributions in foreign currencies which have to cover shares in the commercial companies are the result of the performed currency transactions.

PROVISIONS IDENTIFICATION AND VALUATION PROBLEMS ACCORDING TO THE RULES OF THE INTERNATIONAL STANDARDS OF ACCOUNTING AND ACCOUNTING ACT

Summary

Provisions constitute one of the most difficult problems in accounting which business has to cope with and at the same time – their creation expresses a principle of the caution in accounting. These difficulties result predominantly from uncertainty connected with the provisions, from difficulties with identification and classification, as well as from the approximate estimation of provisions. In spite of the fact that provisions constitute a very important balance sheet item, act on accountancy does not dedicate much space to this problem and because of lack of the National Accounting Standard which would regulate this question it is necessary to make use of the International Accounting Standard No. 37. Provisions are differently interpreted in the accounting practice which is caused by their ambiguity, whereas the law on accountancy and IAS 37 understands *sensu stricto* under the notion of provisions, exclusively the provisions for the liabilities. Additionally, a particular feature of provisions, which distinguishes them from other liabilities is uncertainty concerning the deadline of their discharging or the amount of the prospective liability.

INFLUENCE OF RESERVES ON BANK FINANCIAL RESULT

Summary

Still growing level of Polish economy and development of its institutions increase the banks' dependence on the domestic and foreign finance markets. Easy accessible, on time and properly detailed information decreases risk of activity and raises the competition of a bank.

The information about reserves and the risk, that bank is exposed to is the indispensable information in order to manage the bank effectively.

ACCOUNTING PRINCIPLES AND PRESENTATION OF RECOURSE CLAIM IN INSURANCE COMPANY'S FINANCIAL BOOKS AND FINANCIAL STATEMENT

Summary

The article describes the insurance companies' accounting principles of recourse claim. Insurance companies are obliged to present the estimated recourse claim as an element of the liabilities.

The issue described here is not sufficiently presented in the subject literature. There are various practices of the recourse claim presentation in the financial books and financial statement, which results in different presentation of some balance sheet and profit and loss statement items. Some general principles must be placed in companies' accounting policy.

The accounting solutions of recourse claim can be applied as facilities of the accounting policy in the insurance companies.

COST OF GOODS MANUFACTURED – ESSENCE, MEASUREMENTS PROCEDURES AND ACCOUNTS

Summary

Cost of goods manufactured is one of the most important valuation parameters used in accounting. True and fair presentation of the financial situation of an entity is influenced by the proper valuation of cost of goods manufactured which is essential in setting the accounting standards.

The article presents the definition of cost of the goods manufactured and its accounts.

PROBLEMS OF ACTIVITY – BASED COSTING MODEL BUILDING

Summary

The activity – based costing system is a still evolving conception. A great deal of progress which has occurred in this field made possible serious increase in successes with ABC implementation. Activity-based costing provides important information that integrates with a broad number of applications. However, the quality of data generated by this system is determined by proper ABC construction.

The costing system adapted to the specific business requirements allows processes to be better performed and decisions to be better made as well as enables other managerial methods to be more effective. However, bad ABC model design and architecture will lead to very poor results. Therefore, the process of designing the proper ABC structure demands specialistic knowledge.

This article contains information about weight of the general principles and methods in the process of building proper model. We can find there a presentation of the basic rules which influence efficiency of the system and main information about the ABC conception.

The author of this article has focused attention on the problems connected with creating the effective ABC models.

CHARACTERISTIC OF INCOMES AND COST PROJECT UNDER PUBLIC-PRIVATE PARTNERSHIP

Summary

Public-private partnerships is defined as an arrangement between public sector and private sector entities which provide public infrastructure, facilities and related services. The most successful partnerships draw on the strengths of both the public and private sector to establish complementary relationships. The typical partnerships involve identifying and appropriately allocating risk, sharing the responsibilities and associated rewards, and accessing resources (capital, infrastructure and skills) which otherwise would not have been available to the public sector standing alone.

This paper includes presentation costs and incomes of project under the public-private partnership. This characteristic is a necessary element of the financial analysis under public-private partnership. In the article incomes and cost are present in a group: operation incomes and costs, incomes and cost of financing activity and other incomes and costs.

RELATIONS OF THE INTERNAL AUDITING WITH THE INTERNAL CONTROL AND EXTERNAL IN THE ENTITIES OF THE PUBLIC FINANCE SECTOR

Summary

Internal auditing was introduced in Polish organizations of public finance only in the 21st century (on January 1st 2002). World-wide, on the other hand, contemporary internal auditing has been applied for longer time. Its beginning dates for THE mid-20th century, that is foundation of The Institute of Internal Auditors in USA in 1941, foundation of The European Court of Auditors in 1977.

The professional contemporary internal auditing in Polish organizations of public finance operating in dynamic and complex environment, both external and internal, has great importance for providing the right information for the management systems and is responsible for a number of very complex tasks, including increasing performance and supporting in forecasting unfavorable events and providing advice in neutralizing their effects.

Basing on the professional and legal regulations in the field and international and the domestic literature the paper presents the idea of the contemporary internal auditing in 21st century, in relation with the internal control and external auditing. The field of knowledge has been sorted out, the terms of the internal auditing, internal control and external auditing have been defined. The borders, similarities, differences and opportunities for the cooperation have been presented.