

**PROBLEMY HARMONIZACJI RACHUNKOWOŚCI**

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Wersją pierwotną „Studiów Ekonomicznych” jest wersja papierowa

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# **STRESZCZENIA**

## **DOMAINS AND FACTORS OF HARMONIZATION**

### **Summary**

In the past accounting, auditing and financial reporting standards were oriented primarily to national markets. Today these standards need to be promulgated for global transactions. Capital market based national systems are better suited to global use than are the systems of countries which use other arrangements such as the bank system or the combine system or the like.

A system of comparable, uniform and high-quality financial reporting is fundamental to efficient allocation of capital resources. There are many factors of harmonization and international convergence.

## **UNIFICATION OF THE ACCOUNTING REGULATION ON THE INTERNATIONAL SCALE AND ITS MAIN PROBLEMS**

### **Summary**

The study has on the aim recapitulation of the process of unification the regulation of accounting in the whole world and the identification of basic problems of unification the accounting regulation.

## **INTERNATIONAL ACCOUNTING STANDARDS AND INTERNATIONAL FINANCIAL REPORTING STANDARDS, AS A DISPLAY OF STANDARDIZATION PROCESS IN ACCOUNTING**

### **Summary**

The process of globalization in world's economy is going on and on, which face lawmakers a question of harmonization of documented process' records. According to inner and outside factors this process develops in every country differently, that makes the unification process more and more harmful.

International organization, that are composed of high level practical and theoretic accounting specialist from many countries, are grounded course of such process. Results of their work are International Financial Reporting Standards and their interpretation, that are known as IFRIC. Both are obliged to use in European Union.

## **DEVELOPMENT OF ACCOUNTING IN THE LIGHT OF THE CONVERGENCE OF INTERNATIONAL LEGISLATION**

### **Summary**

Progressive process of economic and financial globalization is carried out mainly by the gradual liberalization of capital, goods and services and labour flows between different regions and countries of the world. Increasing standardization and harmonization of accounting provides a higher degree of order in the global world. Implied to international legislation International Accounting Standards and International Financial Reporting Standards are intended to facilitate international transactions through the transparency of the comparability of financial statements of companies of countries with different socio-economic and legal conditions. Global trends of global accountancy standards institutionalization mean that the developing process of convergence requires a thorough look at the objectives and principles of accounting. The European Union activities put emphasis mainly on updating and developing Conceptual Frameworks, and obtaining adequate convergence of accounting principles in countries which are developmentally and culturally different requires a profound review of the rules.

## **DIRECTIONS IN ACCOUNTING HARMONISATION OF PUBLIC SECTOR ENTITIES**

### **Summary**

The aim of the paper is to discuss the conditions for accounting harmonisation in the public sector within the European Union. The paper focuses on the definition of 'accounting harmonisation' and it attempts to outline the process of accounting harmonisation in the public sector and the establishment of the international accounting standards for the public sector. In addition, it describes the current status of accounting in the Polish public sector as well as the selected directions for its harmonisation.

## **IMPACT OF NATIONAL AND INTERNATIONAL REGULATIONS ON THE SCOPE OF ENVIRONMENTAL ACCOUNTING INFORMATION SYSTEM**

### **Summary**

Environmental information provided by an information system of environmental accounting plays an important role in making informed decisions related to the reduction of environmental costs in the business, in reducing environmental risks, optimize the use of natural resources, etc.

Form, shape and quality of the information presented depends on the Polish and international regulations especially with respect to accounting and environmental protection.

The article presents selected acts indicating the necessity of integrating environmental considerations and highlights the need for harmonization and standardization of legislation on the principles of the creation and presentation of environmental information.

## **THEORETICAL ASPECTS OF ACCOUNTING INFORMATION SYSTEMS**

### **Summary**

The aim of this article is to present some of theoretical aspects accounting information systems. We considered the major characteristics of corporate accounting information systems. Traditionally, corporate accounting information systems were grounded in what has often been called a „value driven approach” – that is an approach in which the management of financial outcomes such as profitability, levels of shareholder dividend, gearing and other financing issues. An alternative approach is an approach that has often been called an „events based approach”, one which advocates that a company should focus on managing relevant business events or sequence of events as opposed to managing values in financial statements. Such an approach not only supports a business „multi – stakeholder” view rather than the „single – stakeholder” view, but also acknowledges the shortcomings of conventional notions of accounting and accounting information systems. This paper describes the consequences of the „value driven approach” and the „events based approach”.

## **DIFFERENCES OF THE INFORMATION CONTENTS OF FINANCIAL REPORTS MADE OUT ACCORDING TO MSR/MSSF AND US GAAP**

### **Summary**

Two essential systems of the bookkeeping exist about supranational character international standards of the bookkeeping and American standards of the bookkeeping.

International standards of the bookkeeping, MSR (International Accounting Standards, IAS) are backing the system of the Continental bookkeeping up with their conceptual assumptions. Orientated to the market and credit institutions, they prefer the stability of the business activity, they are based on a detailed codification of the balance law in relation to principles, methods and techniques of the bookkeeping, structures of information financial reports, the principle of the precedence of the law over facts, the conservatism and the carefulness, dense connecting the balance law with tax law etc. American standards of the bookkeeping (Generally Accepted Accounting Principles, US GAAP) are backing the bookkeeping of the Anglo-Saxon type up with their conceptual assumptions. A real and faithful financial image of the company as a superior purpose are taking bookkeeping on, they will be well up to the capital market and investors, they are establishing the dominance of content over the form and regulations of the balance law, they prefer the risk in the business activity.

## **PROBLEMS OF THE VALUATION OF THE ASSETS OF A BANKRUPT ENTERPRISE IN THE LIQUIDATION STAGE**

### **Summary**

The bankruptcy of enterprise especially in scope of valuation of assets and reflect in financial statement should be identified on the basis of information result from accounting.

The provision in Poland in this scope need harmonization and complement. The globalization is the source of new challenging, which accountant should rise.

## **DILEMMAS OF COMPRISING BIOLOGICAL ASSETS IN THE LIGHT OF BALANCE REGULATIONS AND INTERNATIONAL ACCOUNTING STANDARDS**

### **Summary**

The base for agricultural activity is composed of biological assets whose role is decisive for the opportunities of growth and development. In the business practice, the way of valuation of the possessed biological assets depends upon their type and also upon the fact whether a business unit is obliged to make reports in compliance with the International Accounting Standards. According to the IAS No. 41, „Agriculture”, the notion of fair value, based on market price, is the dominating factor in valuation of biological assets. The Act on Accounting does not highlight the issues characteristic for biological assets and that is why, it is necessary to settle the questions divergent in this respect in relation to the International Accounting Standards No. 41.

## **INFLUENCE ON THE MEASUREMENT AND RECOGNITION OF THE FINANCIAL RESULT IN THE LIGHT OF INTERNATIONAL REGULATIONS**

### **Summary**

In the last twenty years-characterized by the dynamic development of the capital and financial markets and the economy of many countries a demand for the full, current, comparable and reliable information about the material and the financial status as well as the financial results of the economic units has been increasing. The article presents the development of the Polish accounting and its influence on the principles of the recognition and the measurement of the financial result of the economic unit.

## **FINANCIAL RESULT OF THE CAPITAL GROUP IN THE CONSOLIDATED FINANCIAL REPORT**

### **Summary**

Information about profit or loss of business activity is one of the most important financial figures indicated financial situation of capital group. The principles of estimation of financial results in capital group based on International Accounting Standards and International Financial Statements Standards and Polish accounting law are different. The result of this difference is diversity in amount of profit or loss in capital group in consolidated financial reporting. This article indicates and explains differences in principles concerned with financial results i capital group.

## **THE PROBLEM OF SEPARATION FIXED AND VARIABLE PRODUCTION COSTS IN COAL MINES**

### **Summary**

According to the binding law some entities are bound to exclude idle capacity costs from costs of goods manufactured. The article presents an example of a coal mine as an entity with such a specific production that it seems to be questionable or even impossible to define the interdependence between the scale of production and the amount of total costs and what's more the amount of the idle capacity costs.

## **DIRECTIONS OF FINANCIAL REVIEW HARMONIZATION IN THE EUROPEAN UNION**

### **Summary**

Spectacular bankruptcies of industrial giants in the USA and Europe at the beginning of the 21st century accelerated works of European Commission over financial review harmonization in the EU, through introducing actions in order to strengthen investors' trust towards the capital market and increasing public trust towards the functions of

financial review. The article describes basic directions of harmonization contained in the 2006/43/WE directive concerning the following matters: qualifications and acceptance of skilled auditors, professional ethics and independence, standards of financial review, providing the quality of review works, controlling the units of public benefits and local and international cooperation.

## **HARMONIZATION OF APPROACH TO INTERNAL AUDITING AND INTERNAL CONTROL IN POLISH ORGANIZATIONS OF PUBLIC FINANCE IN DOMESTIC AND INTERNATIONAL REGULATIONS**

### **Summary**

Professional, contemporary and modern internal auditing and internal control were introduced obligatory in Polish organizations of public finance on January 1st 2002.

Internal control functioned as financial internal control in years 2002-2009, on the other hand, it functions as management internal control since early 2010.

Basing on professional and legal (international and domestic) regulations in the field and literature the paper presents the idea of professional, contemporary and modern internal auditing and internal control (financial/management internal control) in Polish organizations of public finance and development (evolution, changes), which took place during the last eight years.

Moreover, the paper shows that contemporary internal auditing and internal control in Polish and foreign organizations of public finance operating in dynamic and complex environment, both external and internal, have great importance for providing right information for management system and they are responsible for a number of very complex tasks, including increasing performance and supporting in forecasting unfavorable events and providing advice in neutralizing their effects. Professional and modern internal auditing and internal control in Polish and foreign organizations of public finance are integral systems of research, estimation and improvement management efficiency.

This main purpose of this paper is to present the level (the degree) of harmonization of approach to internal auditing and internal control in Polish organizations of public finance in domestic and international regulations.