
Cash Recognition of Events in Accounting in the Polish Territories under the Partitions

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Abstract:

Purpose: The purpose of the article is to point out that the sources of the current reporting solutions of the regulations of individual countries lie in the history of these countries, and the cash recognition of events in the Polish lands during the period of partitions can be treated as the prototype of the principles of disclosure of cash flows in Polish financial reporting.

Design/Methodology/Approach: In addition to literature studies, the article uses the deductive method, supported by the analysis of historical texts and inference by analogy, as the primary research method. After a brief introduction to the subject, the following are presented in turn: a short literature review, a general description of the medieval practice of cash accounting in the First Enterprise of Francesco Datini in Pisa, which dates back to 1383, then features of cash recognition of events in accounting in the Polish territories under the partitions and the cash method in the accounting of the Wilanów estate at the turn of the 19th and 20th centuries. The paper ends with conclusions and directions for further research.

Findings: The paper shows, using Poland of the partition period as an example, that the roots of cash flow reporting usually lie in the specifics of a country's accounting development. Symptoms of cash-based accounting and the origins of future cash flow accounting can be traced back to the first in Polish lands more than a century before the first works on dynamic balance sheet, or pagatoric theory.

Practical Implications: The considerations may provide a foundation and stimulate further research of varying types on this important topic examining e. g. the impact of dynamic balance sheet theories on the contemporary shape of cash flow reporting or undertaking research on the effects of applying the cash principle in latifundia and landed estates, not only in Poland, but also in other countries.

Originality/Value: Symptoms of cash-based accounting and the origins of future cash flow accounting can be traced back to the first in Polish lands more than a century before the first works on dynamic balance sheet, or pagatoric theory.

Keywords: Accounting history, cash basis, balance sheet theories, cash recognition of business operations, accounting in Poland under partition.

JEL codes: N01, N93, M41.

Paper type: Research article.

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1. Introduction

Survival in the long term, both now and historically, requires an entity to both make profits and remain solvent. However, the fulfillment of the first condition does not entail the existence of the second, and vice versa. Profitable activities do not necessarily entail that the company has the required amount of cash, and activities in the course of which cash is generated may not necessarily be profitable at all.

A profitable company may suddenly find itself in serious financial trouble, unable to pay its obligations on time, while a solvent company may remain unprofitable even for a long time.

Profitability and solvency are closely related concepts. Long-term solvency depends on long-term profitability. In the long term, there is no “recipe” for obtaining cash to pay debts if a company is unprofitable. However, in the short term, profitability and solvency are not necessarily two necessary conditions for a company's prosperity.

A profitable entity in search of cash to finance growth in accounts receivable, inventory and fixed assets may accept unrealistic loan repayment terms, resulting in insolvency - due to the fact that it will not be able to pay its debts on time. On the other hand, the entity's business may be unprofitable, but the company remains solvent even for many years, because the value of accumulated cash exceeds the amount of liabilities that fall due in a given accounting period.

Receipts and expenditures are also relevant to assessing the profitability of an entity, but on a different level. The timeliness of receipts and expenditures is irrelevant from the point of view of measuring profit, unless it determines the size of the amounts of assets and liabilities, shown in the books in a given period.

Thus, for example, two business events, the sale of a machine for cash with a value of PLN 10 million and the sale of the same machine, without receiving cash, giving the recipient a loan for 5 years with an annual interest rate of 10% will be considered, from the point of view of profitability assessment, as equivalent transactions.

However, they will not be equivalent in assessing solvency, since the timing of cash receipts is significantly different. The timeliness of future inflows and outflows is therefore a *sine qua non* for solvency assessment and a criterion for distinguishing solvency and profitability problems.

Erich E. Kosiol depicts the economic processes taking place in an entity in the form of two streams flowing through the economic organism as a result of the purchase and sale transactions carried out (Kosiol, 1978, 13-14). The first stream, referred to as the stream of real goods, i.e., the tangible stream, is related to the acquisition and storage of tangible factors necessary for business.

The second stream, referred to as the financial stream, associated with the flow of cash or claims (receivables, payables, etc.) runs parallel to the material stream, although in the opposite direction.

Above considerations prompted the author to further expand the research topic devoted to the cash accounting issues in order to complement the current knowledge in the field of the accounting history. The purpose of the paper is to show the specifics of cash recognition of events in accounting in the Polish territories under the partitions.

After a brief introduction to the subject, the following are presented in turn: a short literature review, a general description of the medieval practice of cash accounting in the First Enterprise of Francesco Datini in Pisa, which dates back to 1383, then features of cash recognition of events in accounting in the Polish territories under the partitions and the cash method in the accounting of the Wilanów estate at the turn of the 19th and 20th centuries. The paper ends with conclusions and directions for further research.

2. Methodology and Materials

In addition to literature studies, the article uses the deductive method, supported by the analysis of historical texts and inference by analogy, as the primary research method. While a relatively small amount of scholars and researchers address the issue of the historical cash origins in accounting theory and financial reporting, there is still a need to describe and explain the impact of different approaches on the modern perception of useful financial information.

The author mainly used source materials and available scientific articles. The information obtained was analysed and compared so as to ensure its credibility and objectivity.

3. Literature Review

Even today, the choice of priority in financial reporting depends on who is considered the primary audience for the accounting system. Indeed, the information needs of different users may be different. Thus, the preferences of the target users for the value and efficiency information provided by the financial statements ultimately guide accounting. Thus, there will always remain room in accounting for a dispute over priority in financial reporting.

In recent years, the use of historical experience in building a modern, multi-faceted approach to business reporting has continued to be an important area of discussion and research in accounting. This issue involves determining the answer to a priority question: who is considered the main recipient of information from the accounting system, and financial reporting in particular.

An important historical analysis in this regard is presented by K. Bareja. The author pointed out that 'in the theories of capital, it was the perspective of the main recipient of accounting that determined the decision on reporting orientation. Balance sheet theories, on the other hand, took a specific focus depending on whether their representatives believed that the accounting system should primarily depict the use of capital at a given moment or the financial result generated in the short term' (Bareja, 2014, 35).

In other words, the focus on value in terms of the static balance sheet (Schweitzer, 1990), on efficiency in terms of the dynamic balance sheet (Schmalenbach, 1959; Świdorska 1989; Śnieżek, 2008) or on reconciling the aforementioned aspects by focusing on the organic balance sheet (Samelak, 2004) was considered to varying degrees and intensities.

The history of accounting in Poland has its faithful advocates. It is worth mentioning at least a few of them, indicating what problems they dealt with. T. Sobczak presented the contribution of selected accounting representatives to the improvement of the organization of accounting in interwar Poland (Sobczak, 2012).

Turzyński wrote about the role of accounting theory in agriculture, while pointing out the contribution to this theory of Julius Au, (Turzyński, 2010). The author not only placed Julius Au's achievements in the political and social realities of the Prussian partition, but also evaluated his theory from a contemporary perspective.

The study of S. Sojak aims to present Paweł Ciompa's (1867-1913) econometric theory of bookkeeping, associated with the banking sector and vocational education in Galicia, a territory seized by Austria as a result of the partition of Poland (Sojak, 2022). In turn, S. Sojak and M. Kowalska described the merits of Luka Pacioli's first accounting textbook, pointing out that the accounting principles described in it quickly became a widely used standard and were reproduced in books by other authors.

'Pacioli's first imitators were Italians Domenico Manzoni, Don Angelo Pietra and Matteo Mainardi, who largely duplicated the content of his textbook, but also tried to bring their own improvements to accounting. Thanks to this, the knowledge of double-entry accounting reached more and more countries and became the most universal and popular accounting method, whose simplicity and perfection allowed it to survive until the 21st century' (Sojak and Kowalska, 2015, 155).

Gierusz *at al.* (1999) emphasized that the emergence and development of accounting in Gdansk Pomerania was inextricably linked primarily to the flourishing of trade and cities and the formation of commercial capital (Gierusz *at al.*, 1999).

However, before the modern discussion of priorities in financial reporting, and before the various concepts of cash or accrual approaches to accounting events were

pushed, the cash approach to event recognition can be clearly observed not only in Poland, but also worldwide (De Roover, 1956; Aleinikov *at al.*, 2017). For example, Kuter and Gurskaya made an interesting contribution to understanding the application of the cash basis in old accounting. The paper considers the medieval practice of cash accounting in the First Enterprise of Francesco Datini in Pisa, which dates back to 1383 (Kutera and Gurskaya, 2019).

The research is based on the data of the preserved cash registers, which is *Entrata e Uscita*. The authors carried out the analysis of the transactions on the cash inflows and outflows over equal time periods. Particular emphasis was given to the procedure for balancing *Entrata e Uscita*.

Kuter and Gurskaya (2019) found that, despite the absence of the cash account, it is impossible to state that in the First Datini Enterprise the cash transactions were registered outside the system of double-entry bookkeeping. It can be proved by the fact that the account book intended to register the cash flows, *Entrata e Uscita*, contained the cross-references on every cash deal to the corresponding entries in the Memorial or the General Ledger.

The authors identified the mechanism for cash accounting, i.e., the way the medieval accountant used to keep the records of cash inflows and outflows, as well as to determine the cash balance. They stated: ‘in contrast to the cash accounting system in Avignon, where the cash receipts were reflected in the accumulated sums over one or several days and each entry of cash disbursements was written down in one certain amount, including its alignment with the transaction date, in the Pisan enterprise of Francesco Datini both every cash income and every cash expenditure were carefully entered into “*Entrata e Uscita*” (Kuter and Gurskaya, 2019, 252).

The procedure for determining the cash balance in the first reporting period in the enterprise in Pisa resembles the analogous to it algorithm, which took place in Avignon. Yet, this one had its own peculiarities. In *Entrata* the cash receipts total was calculated, under which there was put the page-by-page total of the cash disbursements.

After that the accountant was balancing the income and the expenditure parts of the cash-book by explaining the reasons for the occurred difference. Kuter and Gurskaya concluded their deliberations by stating, that in the early companies in Pisa belonging to Francesco Datini the cash accounting system was quite developed and complex.

In Poland the subject of capturing events in the accounting of former manors and *latifundia* has received considerable attention from Olewnik-Gajewska. The author described the history of the Wilanów estates until 1938 and all elements of the balance sheets of the estates and interests of Count Adam Branicki during the period in question (Olewnik-Gajewska, 2019).

In the next article, the author analyzed the financial reporting of landed estates in interwar Poland, as units engaged in economic activities of an agricultural nature. She subjected selected documents of landed estates to a comparative analysis and confronted them with the current legal regulations (Olewnik-Gajewska, 2020a; 2020b).

In another publication, relevant to this article, Olewnik-Gajewska analysed cash accounts, cash register balance sheets, ledgers, and traced their connections in terms of cash flow disclosure in the accounting of the Wilanów estates (Olewnik-Gajewska, 2022).

4. Cash Recognition of Events in Accounting in the Polish Territories under the Partitions

It was not only German accounting that contributed to the development of the cash-based approach in accounting over the centuries (see further e.g., Mattessich, 2003). In Poland, for example, the first symptoms of cash-based accounting can be traced in the Polish lands more than a century before the first works on dynamic balance or pagatoric theory appeared.

The year 1795 is historically recognised as the beginning of the period known as "Poland under partition", which means that after more than 800 years of existence, Poland disappeared from the map of Europe for 123 years. Of course, 123 years is a conventional period (counted from 1795), as Poland had already been partitioned in 1772, when the first of the three partitions of Poland took place (the second and third were carried out in 1793 and 1795 respectively), when the territory of the Polish-Lithuanian Commonwealth was divided between neighbouring states: Russia, Austria and Prussia.

The partition borders were changed in 1807, when the Duchy of Warsaw was created as a result of the Napoleonic Wars. In 1815, it was transformed into the Kingdom of Poland, formally bound to Russia by a personal union. Thus, 82% of the pre-partition territory of the Polish-Lithuanian Commonwealth found itself within Russia's borders. Poland remained partitioned until 1917, and in 1918 the Second Republic, Lithuania and the Free City of Gdańsk were established on its territory. 11 November 1918 is recognised as Independence Day in Poland.

In 1786, an eight-volume work was published in Siemiatycze by the Voivode of Raclawska, Duchess Anna Jabłonowska: *Ustawy dla dobr moich rządców* (Laws for the administrators of my property). The second volume of the work contained guidelines for what is known in Old Polish as "the collection of monetary surplus". The same volume also contained a form of the "Report of cash revenue and costs" and many specimens of tables, i.e., detailed registers for collecting cash data on, among other things, taxes, equipment, inventories, rents, leases, brewery and distillery production (Śnieżek, Turzyński, and Wiatr, 2016).

The above-mentioned collection of tables constitutes, in the author's opinion, the prototype of the cash flow report, obviously still far from the currently accepted formula, but laying the foundations for the contemporary 'Cash Flow' report using direct method.

Another, besides the work of Duchess A. Jabłonowska, a printed monument to Polish accounting is *Instruktarz ekonomiczny dla ludzi będących w służbie gospodarskiej*, ("An economic manual for people in the farm service") which appeared in print in Warsaw in 1786 by Duke A.I. Ogiński. By 'latifundia management' he meant the measurement (quantitative and valuable), control and steering of resources and cash flows to ensure that the owner's intentions were realised, and communicating (providing reports) on actions taken (Pawlik, 1915, 259).

As "general rules for the management", A.I. Ogiński recommended, among other things, the provision of information on cash flows through the sending of reports, based on data included in the records (Pawlik, 1915, 260-261). Prince A.I. Ogiński recommended that special attention should be paid to the manner in which revenue (equivalent to receipts) were recognised: (Pawlik, 1915, 261). The accrual principle was not in use in those days.

For the purposes of the management of the magnate's farm, internal reporting was used, comprising two basic types of information: accounts and summaries. In the *sumario*, it was recommended, among other things, to show in the third, the most detailed, part of the *sumario*, an analytical list of cash flow items (Śnieżek, Turzyński and Wiatr, 2016).

The last part of the summary sheet could be regarded as a kind of cash report, whose detailed items of inflows and outflows, appropriately grouped and aggregated, constitute nothing more than a type of cash flow statement, using the direct method. In fact, it is difficult to expect to find in Partition period accounting typical guidelines for preparing a cash flow report presented in an indirect formula (Śnieżek, Turzyński and Wiatr, 2016).

In the Polish lands, in cash accounting of the Partition period, special attention was paid to contracts for the use of assets, providing cash flows (Turzyński, 2011). An analysis of the literature on the subject indicates the significant role of agricultural accounting in former Poland in the evolution of cash flow recognition methods in the 19th century in farm practice.

As an interesting example, the cash methods of cash flow recognition in the accounting of the Wilanów landed estate at the turn of the 19th and 20th centuries (due to the large area and diverse economic activities carried out within the Wilanów estate) can be cited here.

5. The Cash Method in the Accounting of the Wilanów Estate at the Turn of the 19th and 20th Centuries

Analysing the development of agricultural accounting in former Poland, one can additionally point out that cash flows were recorded according to the cash method in the accounting of the Wilanów estate at the turn of the 19th and 20th centuries. This can be clearly seen when comparing previous research achievements in this field, legal regulations of the time and source materials. Among the archival materials, the so-called cash accounts from the period 1892-1914 form the basis for further consideration (Olewnik-Dejewska, 2022).

It is worth noting the large area and varied economic activities carried out within the Wilanów estate determining its organisational structure in the 19th century and its production and commercial character. Cash flows remain the focus of interest for the owners, who were the primary recipients of information from the Wilanów accounting 'system' at the time (the oldest balance sheet of the Wilanów estate, found in the resources of the Wilanów Economic Archive, dates from 1797 (Main Archive of Historical Records, Account of the Wilanów General Treasury from 1794-97).

Source materials in the form of cash accounts are the starting point for considering the cash flow of the Wilanów landed estate in the period under analysis. The primary source for research into the history of Wilanów are the file resources of the Wilanów Economic Archive, held at the AGAD in Warsaw, which comprises 42 series, within which mainly records of an administrative and economic nature have been collected (Olewnik-Dejewska, 2022).

In the financial reports of the Wilanów estate drawn up in the period 1892-1914, two basic elements can be distinguished - the cash account and the cash balance sheet in the terms of cash register. The cash account presented receipts and expenditures by activity and the overall financial result of the estate. The cash balance sheet, on the other hand, took the form of a detailed cash report (Banaszkiewicz, 2019).

Both the cash account and the cash register balance sheet were prepared separately for manors (including, for example, brickyards and ponds), peat bogs, fisheries, forests, victualling or distilleries, and then the data were aggregated into a single summary statement, since from the farm owner's point of view the most important information was the cash flow within his entire estate. This regularity did not change at the turn of the 20th century.

An analysis of the annual reports of selected landed estates from the beginning of the 20th century (Olewnik-Dejewska, 2020,) indicates the popularity of creating cash register balances, which were *de facto* detailed cash register reports on a monthly basis. The annual balance sheets of the Wilanów estate's cash register presented here found their counterpart in the accounts of the Nieborów estate.

The balance sheet of the Nieborów estate's cash register for the year 1906-1907 also presents the cash register's receipts and disbursements on a monthly basis. The conformity of the final balance of the cash register with the actual state was confirmed with appropriate stamps and signatures (Kłusek, 2020, 51-55).

In the light of the conducted research, it should be concluded that the implementation of the concept of monetary perception of economic operations in the accounting practice of the Wilanów estates at the turn of the 20th century was ahead of theoretical achievements and legal regulations (Turzyński, 2016, 271-275). This is probably to be linked to the organisational structure of the unit, the functions of accounting and the specificity of agricultural activities.

Due to the putting of the goods under management and the turnover of agricultural crops, the owner was primarily interested in the value of the cash generated during the year. Research on economic manuals in the 18th and 19th centuries indicates that the cash treatment of economic operations in agricultural accounting in old Poland has a longer tradition.

The preparation of cash balances at the beginning of the 20th century, also in other landed estates, confirms the need for detailed control of cash on farms. The nomenclature and content of the documents analysed point directly to the perception of the balance sheet in pagatoric terms. The analysis of the annual reports of the Wilanów estates from 1892 to 1914 proves that the need and the idea of implementing the cash method existed in practice more than 100 years earlier.

In Olewnik-Dejewska's opinion, the analysed documents, together with the economic manuals, constitute a prototype for the recognition of cash flows in a contemporary manner (Olewnik-Dejewska, 2022). Although it is difficult to find a cash flow statement in the current sense in the analysed cash accounts and balance sheets, it should nevertheless be emphasised that the historical form of cash accounting of economic operations should be treated as the foundation of the modern concept of cash flow reporting.

6. Conclusion

Over the past two decades, a substantial body of academic research on cash flow reporting and presentation effects has developed. These studies have generated a number of findings that should be of interest to the wide range of academic researchers and practitioners. The structure and scope of information on the entity's financial position and performance, presented in different forms and in the light of different accounting principles, are evolving with the needs of their users and with the capabilities of financial and accounting and computer systems.

Loyd C. Heath writes in his research monograph *Financial Reporting and the Evaluation of Solvency*: 'for many years accounting professionals and financial

analysts have been asking the wrong question: How to classify assets and liabilities to determine the true amount of working capital, instead of [...] the broader and more fundamental question: What information is needed to assess the solvency of an entity, and what is the best way to communicate that information to users of financial statements?' (Heath, 1978).

To sum up, the paper shows, using Poland of the partition period as an example, that the roots of cash flow reporting usually lie in the specifics of a country's accounting development.

Symptoms of cash-based accounting and the origins of future cash flow accounting can be traced back to the first in Polish lands more than a century before the first works on dynamic balance sheet, or pagatoric theory.

7. Further Research

As early as the 1980s, A. Jarugowa wrote: "within the framework of financial management accounting, methods of mapping the structure of cash flow and fund flow and their liquidity have been developed - largely thanks to pagatoric theory" (Jarugowa, 1984).

The development of the international accounting history movement, from a stakeholders' perspective, receives impetus from various sources around the globe, including accounting history associations and special interest groups in various countries or regions, and from journals and conferences. It may stimulate further research of varying types on this important topic, in particular:

- Historically, the recognition of events on a cash basis has a long tradition in accounting, having been used much earlier than the accrual basis. The modern view of an entity's operations through the prism of cash flow is therefore well established in accounting. This article shows the recognition of events according to the cash basis in the former Poland of the partition period.
- It may stimulate further research of varying types on this important topic, in particular:
 - examining the impact of dynamic balance sheet theories (Murphy and Most, 1959; 1965) on the contemporary shape of cash flow reporting;
 - undertaking research on the effects of applying the cash principle in latifundia and landed estates, not only in Poland, but also in other countries (Sargiacomo *at al.*, 2012),
 - a comparison of various dynamic balance sheet theories and an indication of the similarities and differences to determine the impact of historically based

accounting approaches and principles on the various elements of the financial statements.

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