European Research Studies Journal
Volume XXVII, Issue S2, 2024

pp. 416-428

Three Decades of Accounting Regulations in Poland: Evolution and Future Perspectives

Submitted 08/09/24, 1st revision 20/10/24, 2nd revision 06/11/24, accepted 10/12/24

Anna Jurewicz[1]

Abstract:

Purpose: *The purpose of the article is to identify the most important changes that have taken place in Polish accounting regulations over the 30 years of development of the market economy in Poland. The changes are presented in the context of transition in the business environment and transformation of accounting regulations in Europe.*
Design/ Methodoloy/Approach: *The article uses the deductive method and is based on studies of accounting regulations and literature. It is mainly based on the analysis of source documents, such as the Journals of Laws. It focuses on the transformation of the Polish Accounting Act. After a brief introduction to the topic, the main changes in the Polish Accounting Act, from year 1994 to year 2024, are presented. Proposed future changes to the regulations are indicated. The article ends with conclusions and recommendations for the future development of the regulations.*
Findings: *The article presents the development and changes in Polish accounting regulations during over 30 years. The transformation of accounting is a continuous process, and Poland is currently on the threshold of another significant change in this subject. The current regulations do not keep up with the dynamically changing business environment. Especially in the area of digitalization of all aspects concerning accounting and reporting, which is based on information provided by the accounting system. Over these 30 years, business transactions have changed, new models of conducting business have emerged, which did not exist in previous years. As a result, new information needs have occurred, especially in the area of corporate social responsibility and corporate impact on the natural environment.*
Practical Implications: *The article is a basis for further research on the development of accounting regulations. Especially their connections with other Polish regulations, for example tax regulations, which have a huge impact on the digitalization of accounting in Poland. Additionally, after Poland's accession to the European Union, the greatest direct impact, on accounting regulations in Poland, has the law, which is created in the European Union for the member states.*
Originallity/Value: *The paper presents the transformation of accounting regulations in Poland over the last 30 years (1994-2024). It shows the directions of the transformation and the prospects for future changes.*

Keywords: *Polish accounting regulation, changes in accounting,, accounting history.*

JEL codes: *M41, N01, N94.*
Paper type: *Reserch article.*

---

[1]*Dr., Katedra Rachunkowości, Wydział Zarządzania, Uniwersytet Łódzki, Poland*
e-mail: anna.jurewicz@wz.uni.lodz.pl;

1. Introduction

Nowadays, financial accounting is perceived broadly, from the recording of events and their communication, to the information system, which the primary goal is to disclosue information to a wide range of stakeholders. The main goal of the system is to generate and communicate reliable as well as useful financial information in prepared statements.

To meet these requirements, accounting in Poland had to undergo a significant, multi-year and multi-stage transformation. The transformation of accounting regulations in Poland and their adaptation to the requirements of the market economy is a continuous process because the economic reality is constantly transforming due to changing market trends and emerging new models of transactions between entities conducting business activities.

All this is also influenced by the computerization of accounting (bookkeeping), the introduction of modern IT solutions and changing tax law regulations. Digitization of accounting in Poland is particularly visible when preparing, signing and submitting financial statements. Changes in tax law regulations have a direct impact on accounting e.g., through the electronic transmission and preparation of tax returns, or the introduction of electronic invoices issued by the IT system provided by the Ministry of Finance from 2026, etc.

The need to adapt national legal regulations to international standards became a fact when Poland joined the structures of the European Union. This process was preceded by many gradual changes happening after 1980, the formation of a market economy in Poland, and both economic and political changes.

Additionally, it was a difficult economic period of transformation in the 1980s - the planned economy system collapsed and, as a result of the crisis, inflation began to rise, the period 1989-1990 is considered a period of hyperinflation, which led to the exchange of money in Poland on 1 January 1995 (based on the act of July 1994, the so-called denomination). It is worth taking a closer look at the gradual evolution of Polish balance sheet law, which was a response to changes taking place on the market.

Accounting in Poland until 1989 was conditioned by the socialist system and had nothing in common with the accounting existing in Western Europe, industrialized countries based on a free market economy, during that time. In the socialized economy, accounting principles were regulated by ministerial decrees, and detailed principles for preparing financial statements were included in instructions on financial reporting (Polish Monitor 56, 1972).

Companies were required to prepare a balance sheet and income statement, and the acts (journals) about general accounting principles did not devote much attention to presenting financial information. Until 1989, the presentation of financial information was not considered as essential.

Financial statements were a combination of accounting and state statistics, the addressees of the reports were offices, superior enterprises, banks (Kudert and Nabiałek, 2000). The problem of presenting information for the needs of investors had no place in a centrally controlled economy.

Accounting adopted in Poland after World War II until 1989 included (Kudert and Nabiałek, 2000), accounting records, i.e., registration of events, cost accounting, which was used for description, not for management control and financial reporting, which was a combination of accounting and state statistics at the macroeconomic level. Due to the transformation process taking place in Poland and the transition to a market economy, it was necessary to introduce different accounting regulations.

In 1991 such regulation, about the principles of accounting, was issued by the Minister of Finance (Journal of Laws 1991, No. 10, item 35). This regulation introduced a number of principles included in the 4th Accounting Directive of the European Union (Jarugowa and Maryniuk, 2006, 49-50).

However, it did not fulfil its role because it was a transitional solution, often divergent from other regulations and did not allow for the creation of a universal accounting system for all entities operating on the market. "The Regulation of 15th January 1991 was an executive act in relation to certain acts relating to socialized enterprises, the budget and taxes. At the same time, the provisions of the pre-war Commercial Code, concerning, for example, accounting for capital companies, were gaining importance again, both sources were not fully consistent." (Jarugowa, Skowroński, 1994, 8).

2. Literature Review

The inspiration for writing the article was an analysis of the literature, especially in relation to taxation and accounting in Poland and comparisons with international standards, and the issue of the increasing scope of disclosures in the financial statements. The most important literature items in relation to this article are source documents in the form of legal acts -amendments to the Polish Accounting Act.

In terms of the transformation of accounting regulations, Brzezin wrote accurately "Accounting in the 20th century was shaped by the influence of charts of accounts (...) accounting in the 21st century will develop as a system regulated by international standards" (Brzezin, 2002, 75). Such a transformation is clearly visible in Poland, where over the past 30 years, international standards have had an increasing influence on accounting regulations.

In these years, the scope of information disclosures in the financial statements increased, the concepts of social and environmental accounting appeared. It should be remembered that the main goal of the accounting system in an entity is to generate and communicate reliable and useful financial information for a wide range of users.

Reports (Meigs and Meigs, 1987) are diverse and directed to different recipients, e.g., financial statement– officially published, directed mainly to investors, banks, clients, employees etc., (financial accounting), reports for tax purposes – intended for tax offices (tax accounting), reports for the management (management accounting) and other e.g., for government agencies granting licenses or permits.

In modern accounting, emphasis is placed on the disclosure and presentation of financial information. A company should present the internal and external effects of its activities, and the information included in the financial statement should also contain information about company's relations with employees, clients, suppliers, local community, tax authorities, etc. (Idzikowska, Sobańska, Szychta, and Walińska, 2004). The basic purpose of the system is to disclose information (Giętkowska, 2002).

Recently, the scope of disclosures has been expanding because transparency of the enterprise's operations is becoming desirable, hence the concept of "full disclosure" of financial information.

Changes in the disclosure model are the result of the impact of, among others: legal regulations, standards, supervisory institutions, requirements imposed on the enterprise by users of financial statements and reports, and implementation of ethical business principles in enterprises (Marcinkowska, 2004).

It is considered that the evolution of external reporting of enterprises is aimed at increasing number of disclosures, which is based on the idea of "sustainable development" of the world. This idea first appeared in 1987 in the Brundtland Report for the World Commission on Environment and Development (Borys, 2005, 353).

These theories justify the need for transparency of business operations, emphasize the company's place in society and its responsibility towards broadly understood recipients. Such transformation is also visible in the changes of the Polish Accounting Act, which are presented later in the article.

3. Methodology

The article uses a deductive method, and is mainly based on analysis of source documents like Journal of Laws, additionally, the author used available scientific texts. The paper focuses on the transformation of Polish Accounting act during years 1994–2024.

The proposed future changes of the regulations are pointed. The paper ends with conclusions and question marks about future development of the Polish regulations in scope of accounting.

4. Developmnet of Polish Accounting Regulations 1994-2024

Accounting as a language of business regained its rightful position in Poland thanks to the Accounting Act adopted in 1994 (Journal of Laws 1994, No. 121, item 591), which replaced the regulation issued in 1991, and fundamentally changed the approach to accounting. The Act was binding for all entities, introduced a template for the annual financial statement considering the specifics of banks and insurers, unified accounting principles, enabling the creation of a universal accounting system (Jarugowa and Martyniuk, 2006, 50).

The Act was based on the 4th (78/660/EEC), 7th (83/349/EEC) and 8th (84/63/EEC) EU Directives, and also introduced many solutions taken from the IAS, including the cash flow statement (Jarugowa and Martyniuk, 2006, 50). This Act was still relatively easy to apply, most accountants had no problems using it in practice, but it was not modern enough to meet the requirements of changing economic conditions and the growing number of complex transactions between entities operating on the market.

The Act of 1994 has been amended numerous times, the most important of which was the one made in 2000 and 2001 (Journal of Laws 2000, No. 113, item 1186, and 2001, No. 102, item 1117). The amandements clearly brought Polish regulations closer to international standards (IAS) in terms of definitions, concepts and assumptions, as well as classification and valuation of individual transactions. It introduced, among others, regulations concerning financial instruments, financial leasing, impairment, long-term construction services, etc.

For specified entities was introduced the requirement to prepare a statement of changes in capital, to calculate deferred tax – considering the balance sheet approach to this tax. (Jarugowa and Martyniuk, 2006, 54). In addition, the changes concerned the income statement, e.g., in the scope of referring to the result of long-term contracts or significant modifications to the presentation of a profit and loss account, including the introduction of two methods of presentation and calculation, i.e., the nature of expense method and the function of expense method, while increasing the amount of disclosed information. In addition, entities were given the possibility of preparing cash flows using the indirect or direct method.

The changes provided the foundation for the current national legal solutions concerning accounting and set the direction for approximating national solutions to international accounting standards. The changes in regulations were so significant that they forced the necessity to prepare the transformation balance sheet notes as on 01.01.2002.

The opening of the books on 01.01.2002 had to be done already in accordance with the new act, and their closing on 31.12.2002. The data „should be adjusted to the new scope of information and the new layout of the data in the financial statements" (Announcement No. 17/DR/2001, 2001). After this amendment, the need to prepare so many transformation notes and a radical change in the philosophy of preparing financial statements in Polish business practice has never arisen until now.

The year 2004 was a breakthrough, as Poland joined the European Union, and in terms of accounting regulations, the year brought two significant amendments, which placed increasing emphasis on adapting Polish regulations to international accounting standards and the dynamically changing reality of business, also resulted in an increase in the number of disclosures included in the additional information to the financial statements.

The amendments of April (Journal of Laws 2004, No. 145, item 1535) and August 2004 (Journal of Laws 2004, No. 214, item 2153) introduced many modern solutions modeled on international financial reporting standards and on the modernized EU Accounting Directives. The scope of mandatory disclosures was also significantly increased and the obligation to prepare consolidated financial statements in accordance with IAS/IFRS was adopted for listed companies starting from the financial statements prepared for 2005 (according to regulation European regulation No. 1606/2002/EC about application of international accounting standards).

Other companies meeting the conditions specified in the Act were given the right to choose the form of reporting, and it depends on the resolution of, for example, the Shareholders' Meeting whether the statement is prepared in accordance with the Accounting Act or in accordance with IAS/IFRS. This introduced EU regulations directly into the Polish legal system and caused financial statements in Poland to be prepared either in accordance with national regulations or in accordance with international accounting standards.

This solution resulted in the lack of comparability of these financial statements because they are prepared based on different principles. Along with the introduction of solutions modeled on IAS to the Accounting Act, the necessity arose to integrate financial and management accounting. The problem of integrating both accounting subsystems was pointed out by Sobańska already in 2002 (Sobańska, 2004, 107).

Since 2004, along with the introduction of IAS/IFRS regulations to financial accounting, there has been a need to combine both accounting subsystems financial and management accounting, into one integrated system. The amendment to the Accounting Act in 2008 (Journal of Laws 2008, No. 208, item 1540, Journal of Laws 2008 No. 63, item 393, No. 223, item 1466) increased the number of additional disclosures, clarified some statutory definitions and contributed to further deepening the convergence of Polish and international accounting regulations.

In parallel to the changes described above, in 2001, based on the regulation of the Minister of Finance, the Accounting Standards Committee was established, its primary goal is to issue national accounting standards (Journal of Laws 2021, item 1566). Since its establishment, the Committee has issued a number of national accounting standards (NAS) and stances about the practical application of the provisions of the Polish Accounting Act.

It should be noted that the application of NAS or stances is not required by law in Poland, but they constitute a valuable extension of the provisions of the Accounting Act, and they are, at the same time, a determinant of good practices in financial accounting.

In terms of changes to the Accounting Act in the coming years, attention should be paid to the trend of increasing disclosures and expanding the scope of financial statements for large entities, while at the same time introducing simplifications and limiting the number of information contained in financial statements for micro and small entities, which reflects the trend in international regulations.

Firstly to the Accounting Act was introduced a definition of micro entities (Journal of Laws 2014, item 1100) and simplifications for these entities in terms of both the recognition of certain categories in the books and disclosure in the financial statements and the scope of information, in comparison with the one previously applicable to all entities (besides banks and insurance entities), was significantly reduced.

Secondly to the Act was introduced the concept of a small entity (Journal of Laws 2015, item 1333) for which many simplifications were also provided e.g.: in the recognition of specific categories in the books and significant simplifications in the presentation of the financial statements. Micro and small entities disclose a significantly reduced amount of information in their financial statements, and their financial statements do not consist of all the elements required from other entities.

The scope of information in the report of a small entity is greater than that of a micro entity. The above amendments introduce new regulations from Directive 2013/34/EU. Further provisions of the Accounting Act were added in 2015 and concerned the payment report, which was also based on Directive 2013/34/EU.

The regulations concern the disclosure of information about payments made by the extractive industry and entities involved in logging forests to the government/state administration. Specified entities are required to prepare a report on such payments made in a given financial year if a single payment or the sum of related payments exceeds the amount specified in the Act. The payment report (also consolidated) is prepared as of the balance sheet date on the same date as financial statement.

Transparency of the activities of entities on the market has become required in many areas, which has led to an increase in the scope of information disclosed in financial statements and the emergence of additional reports (e.g., payment report), which supplement the financial statement.

It is believed that extracting minerals from unstable regions of the world, such as Africa, “can play a role in intensifying and perpetuating violent conflicts,” hence the need for risk mitigation in this area, especially in the case of “diamonds, financial transparency in extractive industries, and endangered plant and animal, including timber” (Joint Communication to..., 2014).

In 2016, an amendment to the Polish Accounting Act was issued (announced in 2017, Journal of Laws 2017, item 61), which introduced the obligation to report non-financial data from reports starting on 1 January 2017. The change was the result of another implementation in Poland of the European provisions (2013/34/EU). The aim is to increase the transparency of social and environmental information as part of corporate social responsibility. In 2017 (Journal of Laws 2017, item 61), a specific financial report template for non-profit organizations etc. was also added.

The year 2024 brought further adjustments, i.e., the introduction of the obligation to prepare an income tax report by entities defined in the Act (Journal of Laws of 2024, item 619). Multinational enterprises are required to prepare this report by countries. The introduced provisions are based on Directive (EU) 2021/2101, which amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.

According to the assumptions, public disclosure of information about taxes has to exert pressure on multinational enterprises not to transfer profits from one country to another in order to reduce the tax burden, but to pay taxes where the actual revenues are earned, which is in line with the concept of corporate social responsibility. Now, the next amending to the Accounting Act and other acts is waiting for implementation (Draft of act…, 2024).

The expected date of entry into force is 2025 (for most of the new provisions).The draft assumes a change in the thresholds for identifying micro and small entities, introducing new definitions of medium and large entities. The new definitions were introduced in connection with the implementation of sustainable development reporting into the Act. This reporting was developed based on the idea of sustainable development, which assumes the integration of its three aspects: environmental, social responsibility and corporate governance.

This framework also includes modern theories of the enterprise, e.g., the theory of social responsibility, stakeholder theory, legitimization theory, etc., (Borys, 2005, 353). These theories justify the need for greater transparency of the enterprise's operations, emphasize the position of the enterprise in society and its responsibility towards broadly understood recipients.

The concept related to this approach was created earlier because on 30 May 2001 the European Commission issued a recommendation on the disclosure of information about the natural environment in annual financial statements and annual reports of entities (Borys, 2005, 357).

Based on the broad concept of corporate social responsibility, the idea of corporate governance has been developed. These trends influenced the issuance of new or amendments to existing regulations in the European Union, which in turn had a direct impact on the amendment of the Polish Accounting Act. In Poland, the Ministry of Finance is currently working on the Accounting System Reform project, with particular emphasis on digitalization.

The project aims to adapt the Accounting Act to business practice and the ongoing digitalization. Deficiencies in the Act have been noted in relation to new IT technologies, both in the area ofbookkeeping, inventory, and other important financial and accounting processes (Report: Review of …, 2023, 10). As part of the work, a report on the review of the Accounting Act was prepared in March 2023, the report is a summary of phase II of the Project. The summary presents conclusions and identifies areas that should be changed or subject to further analysis.

The most significant issues concern the organization and structure of the entire accounting law in Poland, and in this respect, various scenarios of changes in the future are possible. The second essential topic is the application of International Financial Reporting Standards in Poland and the clarification of these provisions (Report: Review of …, 2023, 10). "As part of the work of Phase II of the Project, 200 areas for discussion were identified, grouped into 11 thematic groups of a similar nature (Analysis of the..., 2023, 12)."

It was recommended to change the structure of the act so that it contains only assumptions and requirements at a general level (similar to Directive 2013/34/EU), and detailed regulations should be included in individual accounting standards issued as regulations. In this approach, the National Accounting Standards (NAS) would be mandatory (with exceptions) and issued as regulations (Analysis of the…, 2023, p. 15).

However, for selected types of entities, Sectoral National Accounting Standards would also be applicable, issued as regulations (the proposed sectors to be regulated are banks, insurance companies, reinsurance companies, investment funds, brokerage houses and cooperatives, and additionally the recommendation indicates that the real estate industry, leasing companies, loan companies, factoring companies and non-governmental organizations (including non-profit foundations and public benefit organizations) should be considered). "For each horizontal standard and each sector-specific standard, a single, separate set of guidelines (NAS guidelines, application guidelines) will be issued by the Accounting Standards Committee (ASC), which will provide guidance on how to best apply the provisions of the standard. These guidelines will not be legal but will only be auxiliary” (Analysis of the…, 2023, p. 15).

The ASC will initiate the creation of new standards and changes to existing ones, in addition, the Minister of Finance also should have the right to issue regulations. In Poland, this will be a significant change in the concept and structure of the Accounting Act. If the recommended changes are adopted, it is likely that an entirely new Accounting Act will be issued in the following years.

5. Conclusions

Currently, financial accounting in Poland is regulated by both legal and environmental regulations, including the Accounting Act, the provisions of the Securities Commission, the regulations of the Minister of Finance, the National Accounting Standards, the Directives of the European Commission, the International Accounting Standards (IAS/IFRS), and others (Jaruga, Nowak, and Szychta, 2001, 37).

Financial statements, in addition to typical elements such as the balance sheet and the profit and loss account, include others, including non-financial data. The elements of a basic financial statement, according to the Accounting Act, are: an introduction to the financial statements; a balance sheet; a profit and loss account (two methods to choose from); a statement of changes in equity; a cash flow statement (direct or indirect method); additional information and explanations, management board activity report (for specific entities), while a micro entity includes in the financial statement only general information, a simplified balance sheet, a simplified profit and loss account (nature of expense method) and a limited scope of additional information to the balance sheet.

A small entity has a wider scope of disclosures than a micro entity, it prepares: an introduction to the financial statement, a simplified balance sheet, a simplified profit and loss account (two methods to choose from) and additional information and explanations (with fewer details than large entities).

In Poland — over the last 30 years, there has been a real evolution of accounting regulations. The most considerable changes concerned the scope of information disclosures in the financial statement and the addition for specified entities requirements of preparation of additional reports such as a report on payments to public administration, an income tax report or sustainable development reporting, the last one will be implemented gradually after 2024.

At the same time, the scope of disclosures for micro and small entities has been limited. As part of the ongoing project to review the Accounting Act changes were recommended, they have a broad scope and concern various areas of the Act, both its structure, in connection with other legal acts regulating accounting issues in Poland, and possible changes to the applicable financial statement templates.

In addition, many issues have been identified that need to be clarified, changed or sorted out. It appears that this will be the largest amendment to the Act of all those to current date, or an entirely new Act with the recommended new structure will be created (which seems more likely). Consideration should be given to linking accounting regulations with tax regulations, which have a significant impact on the organization of accounting, its digitalization and tax reporting generated from the accounting system.

The significant impact of tax regulations also concerns accounting documents, which are the basis for accounting entries. At the same time, the Ministry of Finance focuses on tax law and here the overriding issue is to make enterprises to pay taxes where they actually earn income, without shifting income to other more favorable tax jurisdictions.

In this respect, further adjustments to financial reporting are planned, in addition to the existing income tax report. In Poland, accounting is also significantly influenced by regulations concerning various industries and regulations concerning entities listed on the stock exchange. The current Accounting Act, on the one hand, seems too simplified and therefore not adapted to business requirements, including digitalization, and on the other hand, other regulations contained in it are too detailed.

Increasing the amount of detailed information can be positively assessed up to a certain point, beyond this point, further detailing brings a negative effect of blurring the image of the enterprise as a whole. Excess information can cause difficulties in assessing its significance for future activities and development prospects of the enterprise.

Excess information should be appropriately "filtered" and aggregated so that correct conclusions can be drawn as to the effects achieved by the enterprise. The question arises whether information recipients (stakeholders) without preparation (knowledge) in the field of finance and accounting can correctly assess the information provided to them?

6. Further Research

The paper provides a foundation for further research on accounting regulation development in Poland. Especially in the scope of connection with other regulations, for instance tax regulations, which have a considerable impact on digitalization and structure of the accounting in Poland. The dualism of Polish regulations, the application of both international standards and national regulations, significantly affects the comparability of financial statements.

A very interesting topic of research work is also the proposed significant changes in accounting regulations in the future and their impact on accounting in practice. How do recipients of financial information (stakeholders) provided by accounting assess the current scope of disclosure of information contained in the financial statements?

References:

Analysis of the Target State and Proposed Solutions. Reform of the Accounting System with Special Regard to Digitalisation, Project Id: Reform/SC2022/132, 2023, Available at: https://www.gov.pl/web/finanse/modernizacja-ustawy-o-rachunkowosci.

Borys, G. 2005. Środowiskowe aspekty zawartości rocznego raportu i rocznego sprawozdania finansowegospółki. In: T.Kiziukiewicz (red.), Rachunkowość w zarządzaniu jednostkami gospodarczymi, Uniwersytet Szczeciński, Akademia Rolnicza, Szczecin.

Brzezin, W. 2002. Standaryzacja rachunkowości w świetle teorii rachunkowości. In: Gierusz, J., (red.), Jerzemowska, M., (red.), Martyniuk, T., (red.), Rachunkowość wobec procesów globalizacji, Uniwersytet Gdański, Gdańsk.

Commission Delegated Directive (EU) 2023/2775 of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as Regards the Adjustments of the Size Criteria for Micro, Small, Medium-Sized and Large Undertakings or Groups.

Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU as Regards Disclosure of Income Tax Information by Certain Undertakings And Branches.

Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 Amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as Regards Corporate Sustainability Reporting.

Directive 2013/34/EU of The European Parliament And Of The Council of 26 June 2013 on the Annual Financial Statements, Consolidated Financial Statements and Related Reports of Certain Types of Undertakings, Amending Directive 2006/43/EC of the European Parliament and of the Council and Repealing Council Directives 78/660/EEC and 83/349/EEC.

Giętkowska, D.E. 2002. System informacyjny controllingu w zarządzaniu przedsiębiorstwem. In: Gierusz, J., (red.), Jerzemowska, M., (red.), Martyniuk, T., (red.), Rachunkowość wobec procesów globalizacji, Uniwersytet Gdański, Gdańsk.

Idzikowska, G., Sobańska, I., Szychta, A., Walińska, E. 2004. Współczesne tendencje rozwoju nauki i praktyki rachunkowości. In: Wilmańska-Sosnowska, S., (red.), Rola nauk o zarządzaniu w kreowaniu społeczeństwa opartego na wiedzy, UŁ, Łódź.

Jaruga, A.A., Nowak, W.A., Szychta, A. 2001. Rachunkowość zarządcza. Koncepcje i zastosowania, Społeczna Wyższa Szkoła Przedsiębiorczości i Zarządzania w Łodzi, Łódź.

Jarugowa, A., Martyniuk, T. 2006. Komentarz do ustawy o rachunkowości, Rachunkowość – MSR/MSSF-Podatki, Ośrodek Doradztwa i Doskonalenia Kadr Sp. z o.o., Gdańsk.

Jarugowa, A., Skowroński, J. 1994. Rozwój polskiego prawa rachunkowości, Rachunkowość.

Joint Communication To The European Parliament And The Council Responsible sourcing of minerals originating in conflict-affected and high-risk areas Towards an integrated EU approach /* JOIN/2014/08 final */, 2014. Available at: http://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:52014JC0008.

Journal of Laws 1991, No. 10, item 35. Rozporządzenie Ministra Finansów w sprawie prowadzenia rachunkowości z 1991 roku.

Journal of Laws 1994, No 121, item 591. Ustawa z dnia 29 września 1994 r. o rachunkowości, pierwotna wersja.

Journal of Laws 2000, No113, item 1186. Ustawa z dnia 9 listopada 2000 r. o zmianie ustawy o rachunkowości.

Journal of Laws 2001, No102, item 1117. Ustawa z dnia 23 sierpnia 2001 r. o zmianie ustawy o rachunkowości oraz niektórych innych ustaw.

Journal of Laws 2008, No 208, item1540, Ustawa z dnia 18 października 2006 r. o zmianie ustawy o Krajowym Rejestrze Sądowym oraz niektórych innych ustaw.

Journal of Laws 2008, No 223, item 1466 Ustawa z dnia 21 listopada 2008 r. zmieniająca ustawę o zmianie ustawy o rachunkowości.

Journal of Laws 2008, No 63, item 393, Ustawa z dnia 18 marca 2008 r. o zmianie ustawy o rachunkowości.

Journal of Laws 2014, item 1100 Ustawa z dnia 11 lipca 2014 r. o zmianie ustawy o rachunkowości.

Journal of Laws 2015 r. item 1333. Ustawa z dnia 23 lipca 2015 r. o zmianie ustawy o rachunkowości oraz niektórych innych ustaw.

Journal of Laws 2021, item 1566, Rozporządzenie Ministra Finansów z dnia 28 listopada2001 r. w sprawie zakresu działania i sposobu organizacji Komitetu Standardów Rachunkowości.

Komunikat nr 17/DR/2001 Ministerstwa Finansów z dnia 5 października 2001 r. w sprawie sposobu wykazania niektórych danych w sprawozdaniu finansowym za rok 2002, Dz.Urz.M.F. Nr 9 poz.66.

Kudert, S., Nabiałek, J. 2000. Opodatkowanie i rachunkowość w Polsce. Elementy porównawcze z prawem niemieckim i standardami międzynarodowymi. Wydawnictwa Prawnicze PWN, Warszawa.

Marcinkowska, M. 2004. Roczny raport z działań i wyników przedsiębiorstwa. Nowe tendencje w sprawozdawczości biznesowej. Oficyna ekonomiczna, Kraków.

Meigs, W.B., Meigs, R.F. 1987. Accounting. The Basis for Business Decisions. McGraw-Hill Book Company, USA.

Monitor Polski 56,1972, poz.299 i 300, Zarządzenie Ministra Finansów z dnia 23.11.1972r. w sprawie ogólnych zasad rachunkowości jednostek gospodarki uspołecznionej.

Projekt ustawy z dnia 17 kwietnia 2024 r. o zmianie ustawy o rachunkowości oraz niektórych innych ustaw (nr z wykazu prac legislacyjnych UC14). Available at: https://www.gov.pl/web/premier/projekt-ustawy-o-zmianie-ustawy-o-rachunkowosci-oraz-niektorych-innych-ustawy.

Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the Application of International Accounting Standards.

Report: Review of the Accounting Act in Poland, Reform of the Accounting System with Special Regard to Digitalisation Project Id: Reform/SC2022/132, 2023, Available at: https://www.gov.pl/web/finanse/modernizacja-ustawy-o-rachunkowosci.

Sobańska, I. 2004. Potrzeba integracji rachunkowości zarządczej i rachunkowości. finansowej w praktyce jako efekt zmian zasad sporządzania sprawozdań finansowych w Polsce i krajach Unii Europejskiej, Zeszyty Teoretyczne Rachunkowości, t.18(74), SKwP, Warszawa.