
The Autonomy of Public Sector Units in the Process of Formulating Accounting Policy – Evidence from Poland

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Abstract:

Purpose: To examine the autonomy of public sector entity in the development and application of accounting policy, understood as a mandatory element of the accounting system, and the perception of such independence on the part of the persons responsible for accounting in these units.

Design/Methodology/Approach: The article adopts a qualitative research approach, in accordance with the case study and survey method. The analysis incorporated data collected during a case study carried out in two Polish budgetary units (basic form of public finance sector units in Poland), the survey was completed by 35 intentionally selected entities.

Findings: The authors found that the entities surveyed show independence in the creation and development of accounting policy and practice, however, this independence is significantly limited by the interference of supervisors. At the same time, the survey shows that the persons responsible for accounting in these entities consider it desirable to increase their freedom in accounting policy development.

Practical implications: In their opinion, this will provide an opportunity to make the accounting system a tool that is more useful in management.

Originality value: Examination of public-entity accounting policy is rare in general, and virtually absent with respect to Polish entities. Thus, this work is a step to fill this research gap. The article contributes to the literature on the subject by exploring the issue.

Keywords: Public sector accounting principles, budgetary units, accounting policy, accounting practice, accounting choices, Poland.

Paper Type: Review article.

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1. Introduction

Researchers unanimously agree that the ability to choose the form of accounting policy is an essential component of the flexibility and freedom necessary to conduct business. The selection of the ingredients of assets and liabilities to be disclosed is regarded a major tool of drawing up the communication between the company and its stakeholders. However, the studies that have indicated the above facts concern mainly private sector entities and hardly ever refer to any non-profit entities.

Simultaneously, other studies indicate that although non-profit entities and companies represent different sectors and pursue different objectives, they still apply similar strategy as far as financial reporting is concerned. Therefore it can be assumed that the area of accounting policies management is subject to similar processes in case of both sectors. Thus, the authors of this article find it interesting and significant to establish the way the individuals responsible for accounting in the Polish public sector identities perceive the possibility to influence one the key elements of accounting, namely accounting policy defined as the written and applied accounting principles.

The main consequence of public sector reforms is greater emphasis on proper, since considered to be effective and optimal, management of the services provided by the public sector (Arcas *et al.*, 2016). Researchers indicate that this change entails the need to move away from the traditional role of accounting (Christiaens *et al.*, 2010).

Accounting should become a system actively supporting the persons managing public-sector entities (Carruthers *et al.*, 1991). Validity of the selection of accounting methods and tools used for valuation and presentation of assets, liabilities and financial result is emphasized (Chan, 2003). Various studies show that the assumed disclosure levels of various financial categories are achieved through:

- 1) manipulation of the accounting principles, methods and procedures, having the nature of permitted activities - including: the choices made out of the available methods of assets and liability valuation, simplifications in the valuation of balance-sheet components, simplifications in the spin-off and recording of operations,
- 2) manipulation of accounting principles, methods and procedures, usually of an illegal nature (Wiercińska, 2008; Zahra *et al.*, 2007; Schrand *et al.*, 2012).

The first strategy is equated with the so-called accounting policy, understood as a set of specific principles, conventions, rules and practices, selected accordingly to reflect the company's actual financial, income and achievement position (Walińska, 2016). The motivation behind accounting policies in entities varies, particularly in relation to the private and the public sectors (Ingram, 1984). This primarily results from the diverse management practices employed in the private and the public sectors in connection with various activity objectives of the entities in these sectors

(Almeida *et al.*, 2019). There are many studies indicating a relationship between the accounting practice and policy and the reasons identified as the main determinants of these practices - for example: the profits disclosed (Fields 2001; Zmijewski, 1981), the level of the share value (Darrough *et al.*, 2005; Aharony *et al.*, 2010), the level of the management's salaries (Wilson, 2011), the level of the cost of capital (Strobl, 2013; Johstone, 2015).

Studies addressing the public sector are far less common. Researchers point to the fact that, by its very nature, the accounting system used in the public sector is not flexible enough (Hyndman *et al.*, 2016). The goals of the accounting in public-sector entities are mainly oriented at determining the result on budgetary operation, which has caused and still causes accounting to be strongly based on the norms having the character of general law (Ezzamel *et al.*, 2014).

Other accounting tasks - for example, presentation of assets according to the principle of true and fair view - although present and discernible, have a secondary and auxiliary character (Barton, 1999). This, however, has changed in past years - at least in highly developed countries, as shown by recent studies (Goddard, 2010). It results from the observed tendency to implement the solutions used in the public sector to the private sector.

In this process, accounting is perceived as a supportive system and, sometimes, even as a system enabling implementation and conduct of a new management method referred to in the literature as New Public Management, which is oriented at implementation of efficiency, optimality and saving postulates (Adhikari *et al.*, 2016; Becker *et al.*, 2014). Moreover, accounting begins to be perceived not only as a tool supporting management but also as a managerial field itself, having impact on the behavior of internal and external stakeholders (Hyndman *et al.*, 2014).

The studies available explore the reasons behind the choices made as part of accounting policies. In the public sector, achievement of profit is not a primary goal, sometimes it is not even a secondary goal. Consequently, the motivation to manipulate the accounting principles, as to obtain the assumed level of financial results, does not seem to be strong.

Different authors, however, show their research results indicating the use of a selection of the variants available in accounting regulations, to obtain specific effects in the valuation of the financial result or in the presentation of the measures describing the result on budgetary operations (surplus/deficit) (Leone and VanHorn, 2005). As researchers show, managers of public-sector entities change the accounting policy and practice, to achieve specific metrics describing the economy of their entities, mainly prove themselves to the superiors by presenting positive effects of their work (Pilcher and Van der Zahn 2010; Ferreira *et al.*, 2013).

Researchers point to a very strong relationship between the accounting policy and practice applied and the goals pursued by entities (Dauth, 2017). This issue is particularly important for the companies operating in the private sector, because company managers have far-reaching independence in their activities. Usually, the management board's powers in accounting policy development are not limited by anything. It is different in the public sector.

Managers of public-sector entities do not have full freedom in their management, which particularly applies to financial management (Bucior and Żurawik, 2019). Although the rules limiting the independence of public-sector entities vary in different countries, they always have strong impact on the information system in particular, including accounting.

The main purpose of the work is to examine the perception of the independence in the creation of accounting policy and practice by local-government budgetary units, which are the basic type of entities operating in the Polish public sector. The authors were primarily interested in whether such independence exists in the opinion of accounting officers, whether it is needed, and whether it should be modified. This study is sort of an introduction to the Authors' further activity in the area. Ultimately this activity is to determine the scope of independence in local-government organizational units, which will be possible after conduction of quantitative research based on the criteria developed for the needs of the current qualitative research.

Studies on the above-described issue addressed in relation to Polish local governments are rare and very limited - which is described broader in the further part of the work. As such, by exploring the issue, this study constitutes a contribution to the literature on the subject, which in the Authors' opinion, is important for the functioning of this important field.

2. Theoretical Background and Literature Review

The main legal act regulating the functioning of public-finance-sector entities in Poland is the Act of August 27, 2009 on Public Finance (hereinafter referred to as AoPF). According to Article 9 of the Act, these entities include, among others: public authorities, local-government units and their associations, budgetary units, local-government budgetary establishments, executive agencies, budgetary-economy institutions, state special-purpose funds and others.

These entities differ in terms of the scope of activity, the manner of managing public funds, and the legal form. Local-government budgetary units play an important role in the functioning of the public-finance sector. These are entities without legal personality, operating in accordance with the statute specifying, among others, their name, seat and subject of activity. The basis of their financial management entails a financial plan (income and expenditure plan). Article 11 of the AoPF indicates that these entities cover their expenses directly from the budget, while the income

obtained is paid to the state budget or the budget of an appropriate local-government unit.

An exception here are the budgetary entities conducting activity specified in the Act of December 14, 2016 - Educational Law. They can accumulate funds from sources specified in Article 11 of the AoPF, on a separate bank account, and then use them to finance property and current expenses, for the purposes indicated by the donor or for property renovation or restoration. Local-government budgetary units, subject to separate acts, create, merge and liquidate the constitutive bodies of local-government units.

Accounting constitutes an important area of local-government budgetary units' functioning. It covers the generation of information regarding the accumulation and the spending of cash as well as presentation of information about property resources, the sources of its origin, the income and the costs. It therefore consists of two important and intertwining elements pertaining to:

- 1) budget implementation,
- 2) registration of the economic events reflecting the functioning of the budgetary unit.

As such, accounting of these entities is an area subject to numerous national and international regulations, which include:

- 1) The Accounting Act of September 29, 1994;
- 2) Ordinance of the Minister of Development and Finance of September 13, 2017 on accounting and chart of accounts for the state budget, budgets of local government units, budgetary entities, local-government budgetary establishments, state special-purpose funds and state budgetary entities having their headquarters outside the Republic of Poland (hereinafter referred to as the Ordinance on Budgetary Unit Accounting, OoBUA);
- 3) Ordinance of the Minister of Finance of December 7, 2010 on the method of conducting financial management of budgetary units and local-government budgetary establishments;
- 4) Ordinance of the Minister of Finance of March 2, 2010 on the detailed classification of income, expenses, revenues and expenses as well as funds from foreign sources;
- 5) International Accounting Standards;
- 6) International Financial Reporting Standards.

Within the meaning of Article 2 of the Accounting Act (hereinafter referred to as AA), local-government budgetary units are accounting entities, but not all provisions of the Act apply to them. Pursuant to Article 80, local-government units and their associations, local and state budgetary units, local-government budgetary establishments, as well as state special-purpose funds shall not apply the provisions

of Chapter 5 - 'Financial statements of an entity', Chapter 6 - 'Consolidated financial statements of capital groups' and Chapter 7 – 'Audit and Publication of financial statements'. Other regulations indicated in the Act may however be applied by them, subject to areas regulated by special provisions, which include the above-mentioned Ordinances of the Minister of Finance and Development.

Other regulations indicated in the AA, however, may be applied by them, subject to areas regulated by special provisions, which include the above-mentioned Regulations of the Minister of Finance and Development³. They present detailed rules for the recording of budget implementation, valuation and records of individual groups of assets and liabilities as well as budgetary-unit reporting. Attention should be paid to the differences between the AA regulations and those indicated in the Ordinances, which pertain to:

- 1) the defining of fixed assets,
- 2) the simplifications in the area of accumulated depreciation and amortization of fixed assets and intangible assets,
- 3) the simplifications within the scope of fixed asset valuation and updating,
- 4) the rules for creation of revaluation write-offs on receivables,
- 5) recognition of accruals in accounting books,
- 6) the chart of accounts,
- 7) financial statements.

The next group of regulations are international regulations, which include the International Accounting and Financial Reporting Standards. Article 10 paragraph 3 of the AA explicitly indicates that, in matters not regulated by the Act, when adopting accounting principles (policy), entities may apply the national accounting standards issued by the Accounting Standards Committee. In the absence of an appropriate national standard, entities may apply International Accounting Standards. Additionally, guidelines have been created since 2000, which arise through adaptation of the International Accounting Standards, taking into account the specific conditions of the public sector.

The International Public Sector Accounting Standards Board (IPSASB) is an institution that creates and publishes the International Public Sector Accounting Standards. The Standards can be applied by authorities at a state, a regional and a local level, as well as by their organizational units. In the literature on the subject,

³*The need to comply with both the balance-sheet law and the special rules has been widely commented in the literature (Adamek – Hyska, 2011 b, p. 8, Cellary 2010, p. 2, Gaździk et al., 2018, p. 5, Filipiak 2009, p. 150, Winiarska, Kaczurak-Kozak 2010, p. 66, Kaczurak-Kozak 2016, p. 75, Szewieczek A., Tkocz-Wolny K.:2017, p. 82, Tkocz-Wolny K.: 2016, Zysnarska: 2010, 2016, p.75.). The authors point out the problem of applying specific accounting principles, which at the same time partially or completely omit the overriding accounting principles.*

the need to standardize public-sector accounting at an international level has been widely commented (Ellwood and Newberry, 2016; Manes Rossi, Cohen, Caperchione, and Brusca, 2016; Lapsley, Mussari, and Paulsson, 2009; Aggestam, Pontoppidan, and Brusca, 2016; Dabbicco, 2015; Gomes, Fernandes, and Baptista Da Costa Carvalho, 2015; Mnif Sellami and Gafsi, 2019).

Attention is drawn to the fact that out of the 26 standards, 25 are based on the accrual principle and only one on cash accounting. In public-sector accounting, a shift away from the use of the cash method has therefore been noted, in favor of accrual accounting for the events expressed in accounting books. For many European Union countries, and in particular for those that currently use cash accounting only, implementation of an accrual accounting system would mean a major reform (Report from the Commission to the Council and the European Parliament: Towards the implementation of harmonized public sector accounting standards in Member States, 2013)

Pursuant to Article 4 paragraph 3 of the AA, accounting policy, which all economic entities, including those operating in the public sector, are required to define, constitutes an important element of accounting. It is a concept that in the literature is interpreted in various ways. In Poland, it was introduced in 1966 by W. Brzezin as one of the three components of accounting, i.e., science - politics - practice. The model is based on the division of accounting into three elements as well as on indication of the relationships between them.

Accounting policy is understood here as the entire sphere of accounting normalization, which through legal provisions, methodological directives and standards indicates the principles of accounting functioning and accounting record maintenance in a given country, in a given period (Brzezin, 1995) – it thus has a macroeconomic dimension. 2

Over time, this author clarified the definition of accounting policy, dividing it into a macropolicy, which "sets a certain accounting model in a given country or creates patterns for forced or voluntary imitation through: laws, standards, methodological directives" and a micropolicy, understood as "the shaping of financial statements in accordance with the objectives set by the entity owner, but within the applicable accounting regulations and standards" (Brzezin, 2000). Karmańska (2010), on the other hand, defines as many as three dimensions of accounting policy:

- the global dimension - a set of concepts, principles, methods and detailed accounting solutions common to a group of countries;
- the macroeconomic dimension – is based on the concept of developing a legal order that is binding in a given country in terms of the scope of generating the reporting information widely used by various stakeholder groups in economic practice;

- the macroeconomic dimension - "the range of concepts, methods, principles, rules, recommendations and solutions selected for use at the microeconomic level, related to the accounting of each economic entity required to keep it".

The author points out that each business entity, guided by the desire to provide a reliable and faithful picture of its financial and property situation, determines its microeconomic accounting policy while respecting - through the use of an accounting macropolicy - the standards of the balance-sheet law inscribed in the economic governance of a given country (Karmańska, 2010).

Most authors, however, perceive the concept of accounting policy from a microeconomic perspective. According to Jarugowa and Walińska (1997), accounting policy "is the use by an enterprise, for preparation of financial statements, of specific rules, conventions and practices selected appropriately to reflect its actual financial position". Hendriksen and van Breda (2002) define it similarly as "a set of accounting standards, opinions, interpretations, rules and regulations used by enterprises in financial reports".

Wohe (1990 in: Sawicki 1998) describes accounting policy as all decisions that are aimed at shaping such items as the financial result, the liabilities, the assets indicated in the reports, as to optimally implement the enterprise's economic assumptions. The measure used in this policy entails appropriate application of the legal provisions that allow the choice between different ways of proceeding. Similar understanding of the issue has been expressed by Kieso and Weygandt (1992), who note that "an entity's accounting policy is a strict accounting rules and methodology that are currently used and considered most appropriate to provide a genuine financial statement of an enterprise".

The International Accounting Standard 8 'Accounting principles (policy), Changes in Accounting Estimates and Errors' defines accounting policy as "specific principles, methods, conventions, rules and practices adopted by the entity in preparing and presenting financial statements". The Polish-balance sheet law, however, defines it as "the solutions allowed by the Act, selected and applied by an entity, including those specified in IAS, ensuring the required quality of the financial statements".

Analyzing the above definitions, the following conclusions can be drawn⁴:

- 1) by implementing an appropriate accounting policy, management can affect the appearance and the content of the information presented in the financial statements, and thus affect the recipients of this information;
- 2) when implementing an accounting policy, all methods and practices permitted by legal provisions may be used;

⁴See: S.M. Saudagaran (2009), M.W.E. Glautier and B. Underdown (1997), A. Kinserdala (1995), Kabalski (2009).

- 3) an entity's accounting policy should fairly reflect the its financial and property position.

The literature on the subject distinguishes two basic forms of accounting policy: the material and the formal ones (Sawicki, 2007; Dratwińska-Kania, 2016). Material accounting policy involves influencing the value of assets and liabilities and the amount of the financial result recognized in the annual report. It indicates the possibility of using the so-called selection rights addressing the balancing and valuation methods, and mainly refers to (Czubakowska, 2009) the following:

- 1) property, plant and equipment,
- 2) intangible assets,
- 3) financial fixed assets,
- 4) other assets, i.e. receivables and claims, cash, securities held for trading, accruals,
- 5) equity,
- 6) reserves,
- 7) other liabilities, i.e. long-term and short-term liabilities.

Formal accounting policy deals with the structure as well as the grouping, the recognition and explanation of the items in financial statements. It also includes profit distribution.

When determining the scope of accounting policy, the AA indicates that "an entity should have documentation which describes, in Polish, its adopted accounting principles (policy), in particular the principles (policies) related to:

- 1) determination of the financial year and the reporting periods covered by it;
- 2) the methods of measuring assets, liabilities, and equity, and determining the financial result;
- 3) the manner of keeping the books, including at minimum:
 - a. a corporate chart of accounts which lists general ledger accounts, the adopted principles of event classification, the principles of keeping subsidiary ledger accounts and their linkages with the general ledger accounts;
 - b. a list of the books of accounts and, in the case of computerized books of accounts, a list of all the data files composing the books of accounts on electronic data media, with specification of their structure, mutual linkages and their function in the entire book of accounts structure and in data processing;
 - c. a description of the data processing system and, in the case of computerized books of accounts, a description of the computer system, a list of programs, procedures or functions, depending on the software structure, along with a description of the algorithms

and the parameters, as well as the logical data protection principles, in particular the methods of protecting the access to data and the data processing system, as well as specification of the software version and the date when it was first launched for use;

4) the system protecting data and its files, including accounting documents, books of accounts and other documents constituting the basis for accounting entries".

The AA also notes that when developing an accounting policy, an entity should follow the overarching accounting principles, such as the going concern, the continuity, the materiality and the prudence principles.

Analyzing the above scope of accounting policy, it can be stated that it indicates both the material-policy area, which includes, among others valuation of assets and liabilities and the method of determining the financial result, as well as specifies the mandatory scope of the formal policy, regarding, among others, the determination of the financial year or the manner of keeping accounting books.

As previously mentioned, local-government budgetary units, in addition to the provisions of the AA, must apply specific accounting principles, which are regulated by the OoBUA of September 13, 2017. The first area concerning material accounting policy, i.e. the methods for valuation of individual components and liabilities, requires local-government budgetary units to apply different valuation principles for such components as: fixed assets, intangible assets, receivables and liabilities, accruals. The scope of specific valuation regulations is presented in Table 1.

Table 1. *Special accounting principles of asset and liability valuation for budgetary entities, as per the Ordinance of the Minister of Development and Finance of September 13, 2017*

No.	Regulation scope	Content	Source:
1.	Fixed assets	<ul style="list-style-type: none"> • The fixed assets owned by the State Treasury or by local-government units, received free of charge on the basis of a competent body's decision, may be valued at the value specified in that decision • The initial value of fixed assets and the amortization write-offs made so far are subject to updating in accordance with the principles set out in separate regulations, while the results of the updating are referred to the fund 	<p>§6</p> <p>§7.5</p>
2.	Depreciation / amortization of fixed assets and intangible assets	<ul style="list-style-type: none"> • Fixed assets and intangible assets are amortized or depreciated. Depreciation or amortization write-offs are made according to the principles adopted by the entity, in accordance with the provisions of the Accounting Act. When determining the amortization or depreciation principles, an entity may adopt rates 	§ 7

		<p>specified in the Act of February 15, 1992 on corporate income tax (Journal of Laws 2016, item 1888, as amended) or rates specified by a superior entity or the management board of a local government unit.</p> <ul style="list-style-type: none"> • The following can be one-time depreciated by being written off in the expenses in the month of acceptance for use: <ul style="list-style-type: none"> ○ books and other library collections; ○ teaching aids; ○ clothing and uniforms; ○ furniture and rugs; ○ livestock; • Land and cultural assets are not depreciated. • Entities exempt from corporate income tax can depreciate and amortize fixed assets and intangible assets once for the entire year, whereas entities settling corporate income tax for periods other than monthly periods - once for a given period. 	
3.	Receivables and liabilities	<ul style="list-style-type: none"> • The value of receivables is updated in accordance with the Accounting Act. • Receivables revaluation write-offs: <ul style="list-style-type: none"> ○ which are related to expenditures of the state, European funds and local-government-units budgets are included in the results on other non-cash operations, ○ which are related to the funds created on the basis of statutes are charged to funds ○ are made not later than as at the balance-sheet date. • Interest on receivables and liabilities, including those to which the provisions on tax liabilities apply, are recognized in the books of account at the time of their payment, but not later than on the last day of the quarter, in the amount of the interest due at the end of this quarter. • Receivables and liabilities denominated in foreign currencies are measured not later than at the end of the quarter, in accordance with the rules in force at the balance-sheet date. 	<p>§10</p> <p>§11</p> <p>§12</p>
4.	Assets and liabilities	<ul style="list-style-type: none"> • Assets and liabilities expressed in foreign currencies are valued no later than at the end of the quarter, in accordance with the rules in force at the balance-sheet date • Entities in liquidation value assets according to the principles set out for entities continuing operations, unless the provisions on entity liquidation state otherwise. 	<p>§12</p> <p>§13</p>

5.	Accruals	• Entities do not make accrued expenses resulting from the obligation to perform future employee benefits, including retirement benefits.	§14
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Source: Own study.

Another important area of accounting policy pertains to the way books are kept. Article 15 of the OoBUA of September 13, 2017 assumes that when establishing the chart of accounts, the following principles should be obeyed:

- 1) the scope of the accounts indicated in the chart of accounts should be treated as the standard number of accounts, which may be limited if the accounts are used for accounting of the business operations not present in the entity or establishment, or be supplemented with appropriate ones that apply in the entity;
- 2) the chart of accounts for a budget of a local-government entity may be supplemented, in a justified case, by appropriate accounts of the chart of accounts for budgetary entities and local-government budgetary establishments;
- 3) the accounts indicated in the chart of accounts included in the Annexes to the Ordinance may be divided into two or more synthetic accounts;
- 4) the chart of accounts should take into account the arrangements of the administrator of the budgetary part or the management board of the local-government entity, which concern the principles of grouping the economic operations relevant for the type of activity;
- 5) the company's chart of accounts should allow preparation of financial statements, budget reports or other reports.

In the case of budgetary units, it is also important that the chart of accounts is developed in such a way as to take into account the specificity of the way certain categories are recognized, in relation to (Winiarska and Kaczaruk-Kozak, 2018):

- 1) the recognition of revenues and expenses on the date of their payment, regardless of the annual budget to which they relate;
- 2) the recognition of all settlement stages that precede the payment of receivables and expenses, whereas regarding the expenses and costs - also the involvement of funds;
- 3) the calculation and recording of interest on late payments - no later than once every quarter;
- 4) the valuation of the assets and liabilities expressed in foreign currencies - at the end of each quarter.

When defining the accounting policy of a local-government budgetary unit, managers should take into account the rights specified in the AA as well as comply with the regulations specified in the OoBUA of September 12, 2017. Additionally, consistency of the accounting principles that are applied to same-type transactions as well as their continuity are important here. A change in accounting policy may occur when the information contained in the financial statements, regarding the impact

transactions, other events and conditions have on the financial position, the financial result or the cash flows of the entity, will become more useful and reliable (IAS, 2008, points 12-13).

3. Research Questions and Methodology

The review of the literature as well as the considerations included in previous chapters show that a research gap exists regarding the studies on the accounting policy of Polish budgetary units. Assuming that this issue deserves researchers' interest, the approach present in the literature, according to which qualitative approach is justified for recognition of a concept or a phenomenon that was not covered by a significant amount of research or when such research is scant (Creswell, 2009), should be adopted.

This is all the more justified, because a view exists in the literature, which the authors agree with, that the existing research on the accounting policy and practice in the public sector is too largely based on quantitative survey methods, which may deform the proper picture of the reality examined (Van Helden, 2016). Detailed observation-based case studies, combined with partially structured interviews, should be the answer to this problem. This call constitutes part of the general interest in qualitative accounting research, for better understanding of individual accounting practices that are aggregated into group behavior (Hall, 2016; Ryan, 2002).

For these reasons, a qualitative-research strategy was chosen for the study. According to Creswell (2009), in qualitative studies, researchers formulate and seek answers to research questions, not hypotheses. Therefore, the following research questions (RQ) have been posed, which are aimed at achievement of the basic goal of this work:

RQ1: Are the budgetary units surveyed independent in development of their accounting policy and practice? and if so

RQ1: To what extent are the budgetary units surveyed independent in the development of their accounting policy and practice?

RQ3: Do the persons responsible for accounting in the entities surveyed believe that they should be independent in the shaping of the accounting policy, and to what extent should such independence be exercised?

Qualitative research requires multiple data sources and data triangulation, as to increase the reliability of the study, while any case-study finding or conclusion is more convincing and accurate if it is based on several different sources of information (Yin, 2014). To meet this requirement, the study was carried out on the basis of 2 methods:

- 1) focus group interview,
- 2) survey method.

The data used for analysis was acquired from the following sources:

- 1) the surveyed entity's statute,
- 2) the surveyed entity's accounting policy (as a formal document),
- 3) statement of turnover and balances,
- 4) financial statement,
- 5) the ordinance implementing the surveyed entity's current accounting policy,
- 6) partially structured interviews with the persons responsible for accounting in the entities surveyed.

In the first stage, group interviews were conducted with the staff of budgetary units, the characteristics of which are presented in Table 2.

Table 2. *Characteristics of the budgetary units examined*

	BU1	BU2
type of unit	municipal	county
kind of the activity	municipal office	county office
number of subordinate units	3	1
number of employees	68	121
number of employees of the accounting department	6	15
external accounting audit in the last 3 years	Tak	Tak
number of employees interviewed/position	2: Chief Accountant/Accountant	2: treasurer/Chief Accountant

Source: Own elaboration.

The informers were asked the following questions:

- 1) Assess the independence (including its level) an accounting policy development, where accounting policy is understood as a mandatory document referred to in Article 4 of the Accounting Act.
- 2) Who influenced the content of the entity's accounting policy?
- 3) If the content of the accounting policy has changed, who formally and informally decided about it?
- 4) Do you think that entities should shape their accounting policy on their own, and if so why?

In each case, 2 people were interviewed, while an individual interview lasted about 30 minutes. Both individuals from a given entity were questioned separately, which enabled triangulation of the information obtained.

The research procedure assumed that the data collected during the partially structured interviews would be the primary data used. The analysis of this data was to provide answers to the research questions. The data obtained from the interviews was triangulated, owing to the possibility of comparing two persons' statements, as

described further in this work. The results of the research are presented in the next part of this article.

4. Results

The criteria for assessment and analysis of the cases considered concerned the perception of a budgetary unit's independence in accounting policy and practice development and implementation, worded as follows:

C1 The budgetary unit's statute and the documents specifying the unit's size (RB28, RB70).

C1A The surveyed entity's size - the number of employees, the level of annual expenses.

C1B Are there references to the accounting policy in the statute - if so, which ones?

C2 Accounting policy understood as a document formally specifying the accounting principles adopted and applied.

C2A By what act was this document implemented?

C2B Who signed the document?

C2C How many elements / sections / chapters make up the document?

C2D Is the document complete / transparent / understandable / clear?

C2E Is the document valid (compliance with current regulations)?

C3 Statement of turnover and balances for 2018-2019.

C3A Does the chart of accounts comply with the provisions of the accounting policy?

C3B Were the accounting policy provisions observed during the recording of the operations in the financial period - verification based on three selected sub-criteria:

C3B1 Grouping of fixed assets into 'basic' and 'other'

C3B2 Revaluation write-offs on budget revenues

C3B3 Exclusion of low-value components from the scope of fixed assets

C4 Financial statement

C4A Was the statement complete and prepared in accordance with the rules set out in the accounting policy - assessment against selected sub-criteria:

C4A1 grouping and valuation of fixed assets

C4A2 valuation and presentation of receivables and short-term liabilities

C5 Partially-structured interview

C5A Occurrence and scope of independence in accounting policy and practice development (RQ1, RQ2)

C5A1 Who developed the content of the accounting policy?

C5A2 Were there indications / pressures / suggestions from outside the entity regarding the content of the accounting policy?

C5A3A Who had influence on the content of the accounting policy?

C5A3B What did the influence on the content of accounting policy involve?

C5A3C How do you assess this influence - justify your position?

C5A4 Has the accounting policy been modified in the last 2 years (2018-2019)?

C5A4A What was the reason for modification?

- C5A4B Who initiated the modification?
- C5A4C Who was the author of the changes in accounting policy?
- C5B Legitimacy of independence in creating accounting policy (RQ3)
- C5B1 Should entities be able to independently develop their accounting policies?
- C5B1A What and who limits this independence?
- C5B2 What are the benefits of independence?
- C5B3 What are the disadvantages of independence?

During the interview, a questionnaire was used, which was completed by the researcher during the interview. The triangulation of the evidence that should occur owing to the collection of different evidence on the same research matter (Scapens 1990) was obtained by selection of evidence from the same source but from different persons - the interview was conducted in accordance with the same structure, regardless of the two persons in a given entity. Additionally, the results were analyzed by two researchers, initially independently and then jointly. Final conclusions were agreed on during a discussion.

The results of the study are presented in Tables 3 (document analysis), 4, 5 (interview). A total of 4 people were interviewed - 2 from each entity. In the first case, person # 1 was the chief accountant and person # 2 was an independent accountant. In the second entity, the first person was the treasurer (official responsible for the overall financial management) and the second person was the accountant.

Table 3. Document analysis

Criterion	case 1 – municipal unit / the municipal office	case 2 – municipal educational unit
C1A	the unit employs 52 persons, 2017 expenditures amounted to PLN 125 million	the unit employs 10 persons, 2017 expenditures amounted to PLN 980 thousands
C1B	no	no
C2A	The accounting policy was introduced by an internal act (director's order)	The accounting policy was introduced by an internal act (management order)
C2B	the order was signed by the director of the unit	the order was signed by the head of the unit
C2C	the document consisted of 5 chapters (the chart of accounts, general accounting principles, principles of asset and liability valuation, principles of cost accounting and financial result determination, other principles)	the document consisted of 3 chapters (the chart of accounts, principles for valuation of fixed assets, other principles)
C2D	positive document features: complete, up-to-date; negative features: an excess of information (for example: the presence of obvious information resulting from the legal provisions - "Accounting books consist of a diary,	positive document features: complete; negative features: lack of some arrangements (for example – the method of exchange differences settlement; no reference to the settlements of the costs of basic operating activity), content layout not very transparent

	a statement of turnover and balances of the general ledger accounts ..."), language not very understandable, reformatized.	
C2E	yes	lack of update on the value of the fixed assets subject to single depreciation write-offs
C3A	yes	yes
C3B1	yes	yes
C3B2	write-downs of receivables were made in the period analyzed, but to a small extent	no write-offs of receivables were made in the analyzed period
C3B3	exclusion of low-value components from the scope of the fixed assets was made in accordance with the accounting policy	exclusion of low-value components from the scope of fixed assets was made in accordance with the accounting policy
C4A1	grouping and valuation of fixed assets was carried out and disclosed in the balance sheet in accordance with the provisions of the accounting policy	grouping of fixed assets was made in accordance with current rules, despite the lack of an appropriate entry in the accounting policy
C4A2	valuation and presentation of short-term receivables and liabilities was carried out and disclosed in the balance sheet in accordance with the provisions of the accounting policy	valuation and presentation of short-term receivables and liabilities was carried out and disclosed in the balance sheet in accordance with the provisions of the accounting policy

Source: Own elaboration.

Table 4. Interview results – case 1

Criterion	person 1	person 2 (only differences in relation to person 1)
C5A1	the entity independently prepared the accounting policy and the policy changes are the sole responsibility of the chief accountant	
C5A2	the content of the policy was not externally imposed nor consulted with anyone	The policy was in line with the standard used in the commune and fully in line with the ordinance of the Minister of Finance
C5A3A	not applicable	
C5A3B	not applicable	
C5A3C	not applicable	
C5A4	yes	
C5A4A	change in regulations	
C5A4B	Chief Accountant	
C5A4C	Accountant	Chief Accountant
C5B1	yes	
C5B1A	yes	
C5B2	Quick response to changes in regulations; ability to adapt the accounting to the entity's internal needs	The possibility of system development, expansion of the cost accounting with a functional layout
C5B3	none	Greater responsibility

Source: Own elaboration.

Table 5. Interview results – case 2

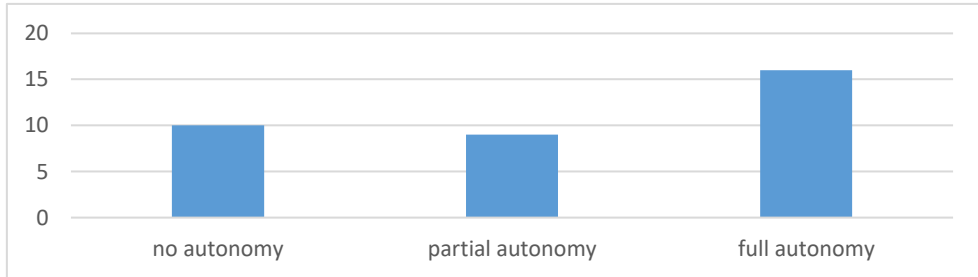
Criterion	person 1	person 2 (only differences in relation to person 1)
C5A1	the entity has prepared its own accounting policy, subject to the following	The entity, but its independence is limited because it is necessary to use the template used in the commune
C5A2	The content of the policy was developed in accordance with the template used for all organizational units subordinate to one trustee - the template is of an informal nature	Template-based policy
C5A3A	Treasurer of the commune	A person from the accounting department at the municipal office
C5A3B	an informal municipal pattern should have been adopted; changes in it were however possible, potentially far-reaching	Obligation to use a template - probably only minor changes that do not go deep into the matter are possible - e.g. additional cost cross-sections cannot be used
C5A3C	Influence is reasonable – unification of the accounting principles in municipal units	Influence is too great, it would be better to free the accountants
C5A4	yes	no
C5A4A	change of regulations	
C5A4B	Chief Accountant	
C5A4C	Accountant	
C5B1	yes	yes, to the widest extent possible
C5B1A	Direct supervision should have impact, as to standardize the accounting information	The trustee should be able to define common rules, so data from different units can be compared
C5B2	Possibility of policy correction after regulation changes	
C5B3	Possibility of making a mistake	This could potentially lead to reduction or disappearance of transparency

Source: Own elaboration.

In the second stage of the research, the survey method was used. Targeted selection was used, with the aim of gathering detailed information on the research problems posed. The respondents were employees of financial departments of budgetary units from people from the Pomeranian Region. The survey was made available through Google forms during the period 05-06 2022. There were 35 responses.

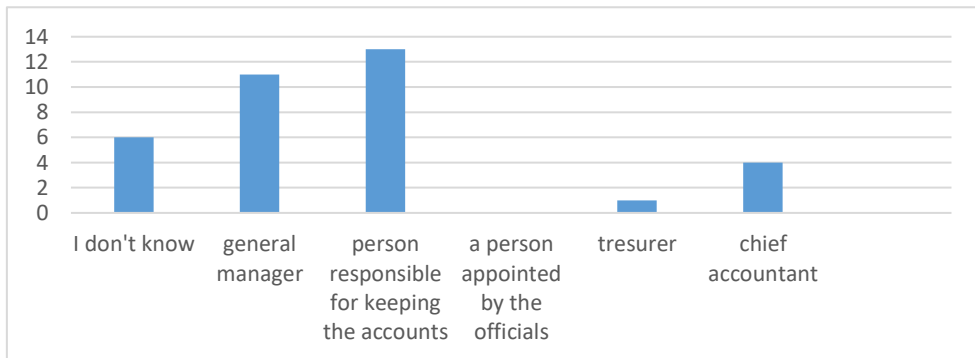
The questionnaire consisted of 11 questions. The first part was a metric, where information was obtained about respondents and the units they represent. These were employees of accounting departments, employed in the positions of an accountant, an independent accountant or chief accountant. They represented local government budgetary units (16 people), governmental (central) budgetary units (10) and in 9 cases cultural institutions.

In the substantive part of the survey, the first thing that was asked was to assess the autonomy in forming an accounting policy understood as a mandatory document referred to in Article 4 of the Accounting Act. The results are presented in Figure 1.

Figure 1. The autonomy in forming the accounting policy by the survey answers

Source: Own elaboration.

Lack of independence was reported by nearly 30% of respondents, while 16 – full independence in creating accounting policy. Partial independence was declared by 9 people, who mostly rated its level at 3 (4 people) or 4 (4 people), on a five-point scale, where 1 meant little independence and 5 - slightly limited independence. The next key question was who has an impact on the content of the accounting policy. The results are shown in Figure 2.

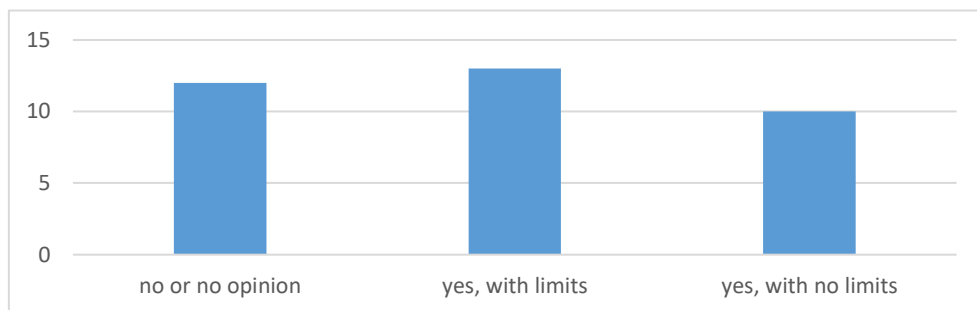
Figure 2. Persons influencing the content of the entity's accounting policy by the survey answers

Source: Own elaboration.

According to the respondents' answers, in the surveyed entities the most often influenced the shape of the accounting policy were people keeping accounting books (in 13 units) and the head of the unit - deciding about it in 11 entities. The chief accountant (4 people) and the treasurer (1 person) were also indicated. In no entity did the person appointed by the administrator of the budgetary parts have any influence on the content of the accounting policy.

The answer to the question whether entities should independently shape their accounting policy – which should be considered particularly important – is presented in Figure 3.

Figure 3. *Should entities independently shape their accounting policy – the survey answers*



Source: Own elaboration.

The remaining questions correctly repeated the findings on the relevant issues raised during the interview and concerned the scope and manner of changes to the entity's accounting policy.

5. Discussion, Conclusions and Limitations

Two municipal budgetary units were examined: the municipal office and an educational unit. They differed in terms of size, expressed on the one hand by the number of employees, and on the other by the level of annual expenditure. The first case - the municipal office - employed 52 people in the period analyzed, while the expenditures amounted to PLN 125 million. Employment in the educational unit was 10 people, while the value of the expenses incurred - 980 thousand PLN.

During the study, the key documents associated with the accounting policy of municipal budgetary units were first analyzed. In both entities, no reference to the accounting policy was found in the entity's statute. It was introduced by an internal act - the director's order. In the case of the municipal office, this document consisted of 5 chapters, regarding: the chart of accounts used in the entity, the general accounting principles, the principles of asset and liability valuation, the principles of cost accounting and financial result determination, and other principles.

When analyzing the qualitative features of the document (its completeness, transparency, comprehensibility, clarity and timeliness), it was found that it meets the requirements of completeness and timeliness, whereas attention was paid to the excess of information regarding the obvious provisions resulting from legal regulations. In the second entity, the accounting policy only included the chart of accounts, the valuation of fixed assets and a description of other principles. This document can be considered complete, however, it lacked some arrangements regarding, for example, the methods of accounting for exchange differences or the methods of accounting for the costs of basic activity.

The layout of the content presented was assessed as not very transparent and attention was paid to the lack of updates regarding the value of fixed assets, which may be covered by a one-off depreciation write-off.

When analyzing the surveyed entities' statements of turnover and balances, it can be seen that the records were kept on the accounts indicated in the accounting policy. Appropriate grouping of fixed assets into basic and other assets was made. Exclusion of low-value components from the scope of the fixed assets as well as valuation and presentation of receivables and short-term liabilities was consistent with the provisions of the accounting policy. It was noticed, however, that in the period analyzed, receivables write-off were only made at the municipal office - to a small extent, inadequately to the level of overdue receivables. The educational unit did not make any write-offs of receivables.

The surveyed entities' financial statements were analyzed in terms of their completeness and compliance with the rules set out in the accounting policy, paying particular attention to the grouping and valuation of fixed assets as well as the valuation and presentation of short-term receivables and liabilities. At the municipal office, the grouping and valuation of fixed assets as well as the valuation and presentation of short-term receivables and liabilities was carried out and disclosed in the balance sheet, in accordance with the provisions of the accounting policy.

In the municipal educational unit, the grouping of fixed assets was made according to current rules, despite the lack of an appropriate entry in the accounting policy, but the valuation and presentation of receivables and short-term liabilities was carried out and disclosed in the balance sheet, in accordance with the provisions of the accounting policy.

The next stage of the research entailed partially structured interviews regarding the occurrence and the scope of independence in accounting policy and practice development and modification.

In the case of the municipal office, the entity independently prepared its accounting policy, while policy changes were the sole responsibility of the chief accountant. Its content was not imposed by the outside nor consulted with anyone. At the same time it was consistent with the standard used in the municipality and the Regulation of the Minister of Development and Finance. The changes in it were dictated by the change of law and were initiated by the Chief Accountant. According to the persons interviewed in the first entity surveyed, entities should be able to independently create their accounting policy, which would result in:

- 1) quick response to changes in legal regulations,
- 2) the ability to adapt accounting to the internal needs of the organization,
- 3) development of an accounting system,
- 4) extension of the cost account with a functional layout.

The benefits that can be obtained when increasing the level of independence in accounting policy development have been confirmed by the opinion expressed by one of the interview participants: *I believe that independence in the field of accounting policy is crucial in the improvement of our accounting. We participate in various courses and trainings in which the role of the system's information function is emphasized, and the possibilities of new cost accounting models are showed. This cannot be implemented, if it is not possible to freely shape the accounting system.*

Among the drawbacks of independence, only the increase in the level of responsibility was indicated. The results of the interviews conducted in the municipal educational unit showed that the entity independently created its accounting policy, but this was significantly limited by the need to use the template created for all organizational units subordinate to the trustee. The people from the accounting department in the commune and its Treasurer had therefore the main influence on its content.

The respondents' opinions regarding the extent of the influence on the shape of the accounting policy were divided. One person expressed an opinion that it is reasonable, as it is to result in a unification of the accounting principles used in municipal budgetary units. The second person assessed that this influence is too great and that the entity should be given more freedom in this respect. In the period audited, modifications in the entity's accounting policy were only introduced in connection with the changes in legal regulations. The changes were initiated by the Chief Accountant, while the modifications were introduced by the Accountant.

The opinions of the people from the educational budgetary unit, regarding independent development of the accounting policy, were consistent. Both believed that entities should be able to do so, with the a certain extent of administrator's limitation power, as to ensure comparability of data from different entities. In their opinion, one benefit of increased independence would be the possibility of an ongoing correction of the accounting policy, due to changes in legal regulations.

One person noticed that: *It is obvious to me that I should have the decisive voice in the matters of the principles applied by the unit. I am responsible for accounting. I am required to be correct, provide the right information at the right time..*

Among the disadvantages of increasing the independence when shaping the accounting policy, attention was drawn to the possibility of making a mistake or reducing or losing transparency.

Research results show that the budgetary units examined consider themselves independent, although some evidence indicates that this independence is not full. Thus, the answer to RQ1 should be affirmative. The response to RQ2 is more complex, but in general the study shows that the level of independence is high.

In addition, all the informers emphasized the importance and significance of independent accounting policy and practice development. One informant pointed out that *“At the university, we were taught that accounting entails more than just bookkeeping. It should be a system supporting the persons managing a given unit in the activities improving efficiency and the saving of public-fund spending. Only how should I change the system if I am above all expected timeliness in the budget reporting and absolute compliance with the budgetary discipline. Nobody asks why the value of fixed assets in the balance sheet is so low even though a large number of them is used.”*. This allows to refer to RQ3 - independence in the eyes of informants should be complete and limited only by the requirements of stakeholders.

The results of the survey generally confirm the above-formulated conclusions from the case study. It particularly concerns the perception of the importance of independence in the creation of a single accounting policy. This weight is noticed both in individuals experiencing independence and in subjects where there are deficiencies in independence.

According to the author, independence increase could contribute to beneficial effects in terms of the manner and the quality of accounting operations. This is indicated by the statements expressed by persons responsible for accounting.

The author takes into account the high probability that these statements are a little exaggerated and in fact it is difficult to expect a sudden increase in the quality of the data generated by accounting after the introduction of full until/entity independence. Improvement of the functioning of accounting in public-sector entities, however, is only possible by combining the freedom in system development with the actions of the persons managing entities, who force accounting to provide appropriate management information.

As all scientific studies, the research presented in this article has limitations. First, the research is based on a double case study. Therefore, the results cannot be generalized as those representing the status in other budget units. This paper, however, was not intended to examine the scope and the importance of independence in accounting policy development in the entire set of public-sector entities in Poland. To this end, this set should be subjected to a broader and deeper quantitative study.

The author intend to do so, which will allow formulation of conclusions of more general significance. Secondly, the four informers selected for the interview may have had personal prejudices that could potentially distort the results, despite the use of source document analysis and triangulation. Elimination of this restriction will be possible if, in future research, the personal data sources are expanded both in quantitative and qualitative terms, as to minimize the risk of bias. Finally, the contribution provided by this study is focused on independence in accounting policy, without exploring the importance of this independence in terms of the functioning of

accounting. This issue in the author's opinion should also be taken into account in future reseaech.

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