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## THE PLACE OF REGULATORY ACCOUNTING IN THE ACCOUNTING SYSTEM

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## MIEJSCE RACHUNKOWOŚCI REGULACYJNEJ W SYSTEMIE RACHUNKOWOŚCI

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**Summary:** The objective of this article is to define the role of regulatory accounting and its place in the accounting system in the period of gradual decomposition of accounting into financial and management accounting. The following research methods have been adopted: critical literature review, analysis of legal acts, observation as well as action research on the example of an entity applying regulatory accounting in practice. The conclusions drawn in the elaboration suggest that despite its specific and distinctive character, regulatory accounting is part of a unified accounting system as far as science is concerned; whereas it is part of financial accounting as far as business practice is concerned.

**Keywords:** accounting system, regulatory accounting, financial accounting, management accounting.

**Streszczenie:** Celem artykułu jest próba zdefiniowania roli rachunkowości regulacyjnej i jej miejsca w systemie rachunkowości, w okresie postępującej jej dekompozycji na rachunkowość finansową i rachunkowość zarządczą. W opracowaniu wykorzystano metody badawcze takie jak: krytyczna analiza literatury, analiza aktów prawnych, obserwacja, jak i badanie poprzez działanie, na przykładzie podmiotu stosującego rachunkowość regulacyjną. Konkluzje opracowania skłaniają do stwierdzenia, iż rachunkowość regulacyjna mimo swojej specyfiki i odmienności, na płaszczyźnie nauki stanowi element jednolitego systemu rachunkowości, natomiast na płaszczyźnie praktyki gospodarczej jest częścią rachunkowości finansowej.

**Słowa kluczowe:** system rachunkowości, rachunkowość regulacyjna, rachunkowość finansowa, rachunkowość zarządcza.

### 1. Introduction

Accounting is considered a discipline of science that stems directly from business practice. The double entry method was widely used owing to its usefulness in

running a larger company, especially if transactions were spread over a longer period of time and the number of transactions was systematically increasing. The industrial revolution that broke out at the turn of the 19<sup>th</sup> and 20<sup>th</sup> centuries caused the double entry method to achieve widespread popularity. New accounting fields started to emerge (such as cost accounting and balance sheets) along with their analysis and interpretation. The name “bookkeeping” was no longer reflecting the scope of interest of this knowledge area and thus the name “accounting” has started to gain popularity [Brzezina 1995].

Currently, the unity of the accounting system is under discussion in the context of its advancing decomposition into financial accounting and management accounting. The objective of this article is to define the role of regulatory accounting and its place in the accounting system. The first part of the elaboration is concerned with the definitions and understanding of the accounting system offered by the relevant literature. The second part elaborates on the nature of regulatory accounting and attempts to place it within the accounting system. The paper argues that despite its specific and distinctive character (presented with the example of its application on the market of universal postal services), regulatory accounting is not yet another element that has arisen from the decomposition of the accounting system but fits into today’s approach towards the role and function of accounting as a unified system operating in a company.

The concept of regulatory accounting was coined in legal acts regulating the market of telecommunication services [European Commission 1998]. The obligation to carry out regulatory accounting also emerges in the context of regulation of other services, e.g., universal postal services, transport services or energy provision services. A universal service is affordable and provided in a coherent (i.e., the standard is uniform) and uninterrupted manner that does not discriminate any of the social groups. The process of rendering universal services, including the price and manner of provision, is subject to regulation by the public authorities whose aim is to ensure effective provision of these services since their specific character may make it impossible on the free market.

## 2. Unity of the accounting system

The literature on accounting offers numerous definitions of this science and practice, which clarify its nature. S. Skrzywan [1971, p. 22] defines accounting as a special kind of registry reflecting business activity and property-related circumstances of an enterprising entity. It is intended to create numerical basis for decision-making on various management levels. Whereas E. Burzym [1977, p. 3] defines accounting as a universal, flexible, and entity-oriented information and control system determined by the balancing method which is a cognitive method inseparably related to the system and allows creation of a numerical image reflecting the emergence, division, and flow of values and the resulting settlements between entities.

It is true what theoreticians claim [Littelton, Zimmerman 1962, p. 10] that a theory should be seen through the prism of practical experiences of the accountants as it was formulated on the basis of experience and provides logical explanation of the surrounding economic reality. Such an approach is consistent with the action research trend, which is the preferred method for producing management accounting theory by, e.g., R.S. Kaplan [1998, 1984]. K. Most [1977, p. 28] views accounting theory as an integral element of science encompassing a systematized collection of concepts and methodological rules that are independent from the practice. E.S. Hendriksen [1982, p. 28] defines accounting theory as a collection of rules understood in a broad sense, which are logically interrelated and created for the purpose of compiling a general reference basis allowing to evaluate the accounting practice and define the directions of the development of new procedures and solutions. The goal of the theory of accounting is to supply a collection of rules (paradigms) that serve to develop and assess accounting in practice.

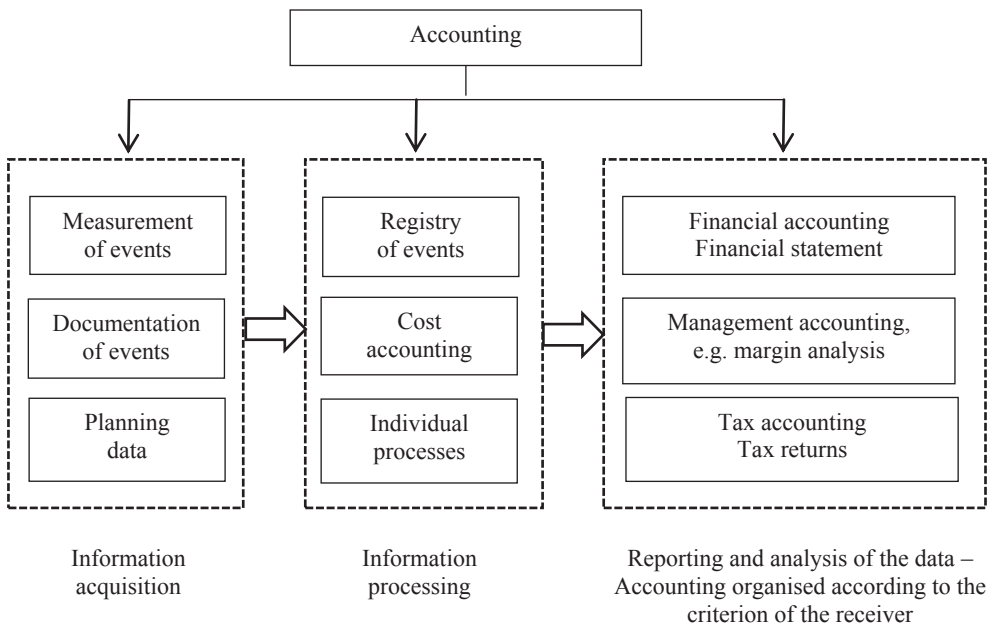
Along with the development of the systemic approach in the theory of management, accounting has begun to be understood and defined as an information system. The American Accounting Association has given quite an accurate wording to the definition of accounting, which claims that accounting is a process of identification, measurement, and transfer of economic information that allow the receivers of the information to formulate opinions (judgements) and make decisions. In other words, accounting is a process of supplying information that help managers make reasonable decisions. This definition is identical with A. Jaruga's approach [1995, p. 8] that treats accounting as an information system serving the users to make business decisions. A similar understanding is expressed in the definitions offered by B. Micherda and A. Jaklik [1992, p. 8] who highlight universality and flexibility of the information-control system of accounting.

There are many elaborations in the Polish literature, whose authors have reviewed the definitions of accounting [Brzezina 2000; Turyna 1997]. The definitions of accounting, which propose that it is an information system, stress the role of accounting as a practical system adopted in a company. However, accounting is also understood as a science, which was indicated by, among others, A. Jaruga [1991, p. 13] who claims that accounting is a science owing to its methodology and an applied science due to its goal orientation. The significance of accounting as a practical (applied) science was also highlighted by I. Sobańska [2009, p. 65] who believes that accounting has been developing for hundreds of years along with the changes in the conditions under which entities operate as well as the increase in the dynamics of the environment, scientific and technological progress, and at the same time taking into account the cultural aspects of countries or regions of the world. Thus it may be stated that accounting is a science since it has its own theory, concepts, measurement rules, and a balancing method in the cognitive respect.

There is no unified model of contemporary accounting in the relevant literature. No major differences are observable among the researchers in terms of the scope of

accounting with respect to the scale of a company’s operation, where small entities usually make use of retrospective accounting (registering) while medium-sized and large enterprises integrate retro- and prospective accounting (with the latter understood as planning) [Brzezin 1995, p. 18]. However, possible classification of accounting according to the criterion of the receiver of information is not established in the research community. Some authors reject the above-mentioned division into financial and management accounting [Dobija 1997; Sojak 2011, pp. 280, 281; Paszula 2010; Gmytrasiewicz 2009; Walińska 2014] owing to the lack of scientific basis for it. Other authors accept it as didactically useful [Dobija 1997; Paszula 2010] or treat it as a marketing element in accounting [Gmytrasiewicz 2009]; others still consider it a pragmatic convention adopted for the functional division of accounting [Micherda 2014, p. 195]. However, there are also authors who see a scientific justification for distinguishing financial accounting and management accounting as scientific disciplines [Sobańska 2012]. I. Sobańska claims that there is a possibility to decompose accounting into financial accounting and management accounting based on the systems theory and the situational theory.

It appears that the unity of the accounting system should be examined on two levels that are presented in Figure 1. On the theoretical level, accounting is undoubtedly a uniform and integrated system where economic reality is measured in accordance with the same rules and methods.



**Figure 1.** Systemic approach to accounting

Source: own work.

As rightly observed by E. Walińska [2014], accounting is an integrated, universal, and complementary system and therefore may not be part of any other discipline or management or finance science since as a whole – a single system of measurement and communication of information about business activity of an entity – it serves these disciplines and uses their achievements (so matching its subsystems to different disciplines – management accounting to management sciences and financial accounting to finance – is not substantiated).

Whereas as far as practical application of accounting is concerned, it seems justified to use a division according to the recipient of information and hence to isolate financial accounting and management accounting, and sometimes even tax accounting (with elements of economic statistics). The above division fits well into the framework of carrying out and fuller fulfilment of the most important function of accounting, that is, supplying information. Some authors point out that information-related needs of external users become equal with the information-related needs of internal users and thus the retrospective approach gets intertwined with the prospective one; while simultaneously dovetailing strategic management with the external environment compels special attention [Walińska 2014]. It is appropriate to note, however, that even if these trends are progressing, it may not be expected that a single piece of financial information could be created to satisfy the needs of all stakeholders. The most fundamental barrier to that is the intended use of information and its sensitivity. In practice, information asymmetry between external and internal users is inevitable due to protection of business secrets, if for no other reason.

### **3. The nature of regulatory accounting**

The term “regulatory accounting” may be defined as a special type of accounting that is carried out in line with the guidelines of a regulatory body. Regularly accounting is intended to produce more detailed information in contrast to the level of detail obtained through the application of the accounting law. Within the framework of regulatory accounting, areas of the service provider’s activity are marked off in such a way that a possibility to analyse financial information about selected areas of their business activity is ensured. Isolation of some areas of accounting is intended to prevent the use of a dominating position of the service provider with respect to the buyer of services and detect dishonest subsidization of the performed services. The term cross-subsidization should be understood as covering the costs of one type of activity or related to one group of service receivers with the revenue generated by another type of activity or from a different group of receivers. In practice, an enterprise assumes dominance when its economic position is so strong that it acts as it finds suitable while paying no attention to other competitors, clients, and consumers [Jaag 2014, pp. 266, 267]. In order to limit the influence of the dominant entity, the model of full liberalisation has been adopted on the market of postal services in the member states of the European Union, though its forms

vary [Eckert 2010, pp. 1231, 1252]. The liberalisation of the market is intended to increase the effectiveness of the operator designated to perform universal services [Iturralde, Quiros 2008; Quiros 2011], which influences price-related and territorial availability of the services.

The guidance as to regulatory accounting was also defined in relation to the provision of universal services. Regulatory authorities have measures at their disposal, which allow them to impose an obligation on the designated operators to hold separate registry within their internal accounting systems so that each service and product forming a universal service is clearly distinguished from one another, in particular to enable calculation of the unit cost. Implementation of separate accounting within the framework of the regulatory accounting system consists in marking off equity, liabilities, revenues, and costs of an enterpriser as if each type of business activity were carried out by a different entrepreneur.

As far as universal services are concerned, regulatory cost accounting as one of the elements of regulatory accounting assumes particular significance. Cost accounting is a process of identification, collection, calculation, and processing of cost information [Świdorska (ed.) 2017, p. 25]. Cost accounting as an element of regulatory accounting enables an enterpriser to determine costs related to rendering services – separately for each service. A system of cost calculation regulated by the law is intended to ensure that service providers apply fair, objective, and transparent criteria to assigning costs to services when acting under the obligation to adopt the cost-oriented pricing approach [Raulinajtys-Grzybek 2012, p. 265].

In order to ensure calculation of the cost of each universal service, it is necessary to implement appropriate cost accounting that would make it possible to identify the cost of each service and to determine it precisely. The relevant literature indicates that activity-based costing is frequently applied [Blagojevic et al. 2013, 2010; Kujacic et al. 2015]. The problem of the quality of estimation is especially relevant for the calculation of common costs in companies operating as a network, which usually assume the role of operators rendering universal services.

A comparative analysis of regulatory accounting and financial accounting as well as management accounting is provided in Table 1.

The characteristics of regulatory accounting indicate that in theoretical terms it fits perfectly within the accounting system as a science. It makes use of the same rules, tools, and instruments. In practical terms, the receiver's of information (i.e., the regulator's) expectations are quite specific, although essentially limited to the isolated area of cost accounting. Though a necessity to alter the rules for registering events in financial accounting (i.e., appropriate account analytics) might exist, the main focus rests on the appropriate quality of cost accounting and unit cost calculation. Despite the fact that in the economic practice, a company unit subject to regulatory accounting is usually isolated (such as in telecommunication companies) or remains within the area of management accounting (as with postal services), analysis of the

**Table 1.** Comparison of financial, management, and regulatory accounting

Criterion	Financial accounting	Management accounting	Regulatory accounting
Receivers of information	Mainly external	Internal	External – Regulators, Clients
Legal regulations	Acts of Law	None	Instruction offered by the obliged entity
The level of detail of data	Synthetic regarding the whole	Detailed in various areas of the entity's activity	Very detailed with respect to cost accounting
Character of information	Precise, synthetic, compliant with the rules	Quick, useful, purposeful	Precise, verifiable, compliant with the instruction
Time frame	Past data	Past and prognostic data	Past and prognostic data
Reporting	Compliant with statutory requirements	Adjusted to the recipient's needs	Very precise and arising from the instruction
Adopted rules	Uniform rules arising from the principles of accuracy and honesty	Discretionary rules, useful in supporting decision-making processes	Described in detail in the instruction agreed upon with the regulator
Frequency	Statutory periodization	Discretionary; according to the need	Statutory periodization
Type of data to be reported	Data ad valorem	Data ad valorem and non-financial quantitative data	Data ad valorem
Type of control	Revision and external audit	Type of control in itself	Revision and external audit
Position in the structure	Separate unit	Separate unit in bigger entities, a functional unit in smaller ones	Usually units within management accounting (controlling) or a separate unit
Adopted approach	Deterministic	Probabilistic	Deterministic

Source: own work.

attributes provided in Table 1 allows for classifying regulatory accounting as financial accounting understood in broad terms.

#### **4. Regulatory accounting of a postal operator**

On the market of universal postal services, regulatory accounting and cost accounting for regulatory purposes are carried out by a designated operator. The operator that has been designated in a given country is obliged to render universal postal services up to a certain standard of quality, affordability, and territorial accessibility [Calzada 2009; Mirabel et al. 2009; Gautier, Poudou 2014]. Separate registry is run as part

of regulatory accounting, which enables assignment of an operator's revenues and costs to each universal service and the services that universal services are composed of as well as the outstanding postal services and business activity, and accepting, sorting, transferring, and delivering packages. Regulatory accounting is carried out on the basis of consistently applied and objectively justified rules governing accounting for revenues and costs in order to allow verification of internal transfers [Rozporządzenie... z 6 maja 2013]. The purpose of cost calculation is for the designated operator to estimate unit cost of each universal service so that it is possible to identify unit costs of accepting, sorting, transferring, and delivering packages in particular. Data acquired through regulatory accounting allow to estimate the effectiveness of these services as well as net cost of a universal postal service in a given country [Rodriguez, Storer 2000; Jaag, Trinkner 2011; Borowiec 2013].

A designated operator is obliged to draw up and submit the following projects in a given accounting year to be approved by the market regulator (i.e., the Office of Electronic Communications):

- 1) instructions applicable to regulatory accounting containing a description of the method of revenue and cost assignment, which is adopted by the designated operator; and
- 2) a description of the calculation of costs, which delineates the way unit cost of each postal service is calculated.

The regulator agrees upon the submitted projects with the designated operator and approves them by way of issuing a decree. In case there is no agreement with respect to the above-mentioned projects, the President of the Office of Electronic Communications may introduce changes in the submitted documentation or refuse to approve it, if found to be in disagreement with the statutory rules for keeping accounting books [Ustawa z 29 września 1994] and statutory requirements [Ustawa z 23 listopada 2012, Art. 104]. Within the framework of regulatory accounting, an analogous process is in place with respect to the obligation to draw up a project describing the method of net cost calculation and submit it for approval to the President of the Office of Electronic Communications [Rozporządzenie... z 6 maja 2013, Art. 120].

From the point of view of the regulator, the fundamental aim of regulatory accounting is to ensure appropriate quality of the calculation of unit costs of universal postal services, which serve as basis for setting prices. Accounting and calculation of the costs of universal services are based on the premise of causality and effectiveness of business. For the purpose of calculation of costs incurred by Poczta Polska that is a designated operator on the market of universal postal services, activity-based costing (ABC) is applied, which consists in assigning all the operating costs to services in accordance with the method of fully allocated cost.

The designated operator hands over to the President of the Office of Electronic Communications an annual report on regulatory accounting containing, in particular, the outcome of unit cost calculation for each universal service, which is verifiable within 6 months following the end of an accounting year by an independent official



auditor. The annual report on regulatory accounting along with the auditor's opinion are subject to publication on the website of the Office of Electronic Communications within 8 months following the end of an accounting year. What is more, the designated operator is obligated to submit the approved regulatory accounting instructions and description of the method of cost calculation for publication on the website of the Office of Electronic Communications.

## 5. Conclusions

Regulatory accounting applicable on some regulated markets uses two fundamental qualities of a contemporary accounting system, that is universalism and flexibility. The universality of accounting is reflected in the possibility to take into consideration the specific conditions in which entities operate as well as the capability of serving different functions, and performing detailed tasks. The elasticity of accounting manifests itself through the option of providing information at different levels of detail. These issues are regulated to the greatest extent in legal acts concerning universal telecommunication and postal services.

The elaboration contains a review of the definitions of accounting in the context of the unity of the accounting system. Regulatory accounting has been characterized in this light and its application on the market of universal postal services is presented as an example. The conclusions drawn in the elaboration suggest that despite its specific and distinctive character, regulatory accounting is part of a unified accounting system as far as science is concerned; whereas it is part of financial accounting as far as business practice is concerned.

The paper characterizes the attributes of regulatory accounting in the context of the whole accounting system, where regulatory accounting is understood as a special system of financial accounting carried out in line with the guidelines issued by a regulator. The fundamental quality of this system is accounting segregation allowing to isolate accounting items according to the business type. Additionally, as far as universal services are concerned, the obligation to calculate the cost of each service separately assumes particular significance, which takes place in line with the description of the method of cost calculation approved by the regulator. The estimated net cost of a universal service in each member state of the European Union may be subject to refinancing by state authorities.

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