Accounting diversity: International student survey outcomes

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Abstract: The paper presents the results of the Polish-American survey focused on the problem of international accounting diversity. A survey was conducted on two undergraduate students groups taught respectively on Polish and U.S. GAAP accounting standards. The results showed that American students consider shareholders and managers as the main users of the financial statements, while Polish students think that tax authorities and managers are the main users. Both groups respect the Income Statement as important core of the financial statements. However, the Americans rely also strongly on the Statement of Stockholders’ Equity, while the Polish prefer more the Balance Sheet as a source of knowledge about the company performance. Moreover, we confirmed that cultural differences led to a different understanding of the word ‘probable’—which is more based according to the taught set of standards on a professional judgment than on the specific probability value. American students turned out to be less prudent in the area of accounting for write-offs. We also revealed that Polish and American students can have different attitudes to ethical issues in auditing—Americans showed more concern. We pointed out that the identified differences can be essential for reporting process by companies and capital groups operating not only on different accounting standards but also in different cultures.

Key words: international accounting, accounting diversity, accounting standardization, users of financial statements, comparability of financial statements

1. Introduction

One of the most recognized accounting definitions comes from D. Kieso et al. (2001). According to these authors, accounting can be defined as ‘identification, measurement and communication of financial information about economic entities to interested persons.’ This process can be realized in many alternative ways. Accounting principles are ‘human made,’ so they are discussed and constantly under revision. Companies worldwide use different accounting standards;

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the most prominent are the International Financial Reporting Standards (IFRS) and the U.S. Generally Accepted Accounting Principles (GAAP). These differences can result in significantly different amounts reported in the companies’ financial statements. For example, companies in the United States using GAAP are not permitted to report property plant and equipment at amounts greater than historical cost. In contrast, European companies using IFRS can report the same class of assets at their fair value. One can give hundreds of further examples of such differences regarding accounting for financial instruments, accounting for leases, long-term contracts, disclosures in the financial statements, etc. Furthermore, the use of the same standard often does not mean the same outcome in financial reports. Cultural factors such as knowledge, education, and acceptance of risk essentially influence the content and quality of reported data. The main goal of this paper is to illustrate the accounting diversity phenomenon with a survey conducted on Polish and U.S. students of accounting. We try to illustrate how accounting students from different cultures and standardization perceive several essential accounting issues. The outcomes, which we strongly believe, can be a signal encouraging further empirical research.

2. Accounting diversity as a subject of accounting research

It can be assumed that the existence of worldwide diversity of accounting systems is a fact that does not require any further proof but its causes and nature require explanation in a scientific sense. Although the first English-language works on this subject appeared in the 60s of the twentieth century (for example Meuller, 1967), a new direction of research in this field opened the works of Ch. Nobes (1983), G. Hofstede (1980) and S. J. Gray (1988). Ch. Nobes identified three major accounting models: the Fair Presentation/Full Disclosure Model, The Legal Compliance Model and Inflation-Adjusted Model. While G. Hofstede and S. J. Gray focused rather on national culture as a factor that affects the accounting systems, Hofstede identified four cultural dimensions that can be used to describe general similarities and differences in cultures around the world: individualism, power distance, uncertainty avoidance and masculinity. G. Hofstede (1988), basing on a review of accounting literature and practice, identified four accounting values that can be used to define a country’s accounting subculture: professionalism, uniformity, conservatism and secrecy. According to him, the accounting values of conservatism and secrecy can have the greatest relevance for the information reported in financial statements. Ch. Nobes developed his model (1998) with two explanatory factors: culture and the nature of accounting systems. According to him, the major reason for international differences in financial reporting is different purpose for that reporting (strong or weak equity-outside financing). Many authors in their later works tried to confirm or falsify the results of empirical research of these authors or add any other factors—for example Jaggi and Low (2000), Hope (2003), Marrero and Brinker (2007).

Issues on international aspects of accounting were also reflected in the Polish accounting literature. As the first Polish comprehensive studies on international accounting, and thus also the diversity of accounting systems, we can mention the book by S. Surdykowska (1999), the book edited by L. Bednarski and J. Gierus (2001), and the one edited by A. Jaruga (2002). As far as later comprehensive works are concerned an essential one seems to be a work of
Grabiński et al. (2013), including the issue of implementing in Poland IFRS. Analysis of detailed Polish studies leads to the conclusion that the authors focus on the relationship between culture and accounting—for example Kurek (2004), Koleśnik (2010), Adamek (2011) or Klimczak (2013). Good analysis of the national literature concerning this subject show K. Koleśnik and S. Silska-Gembka (2012) in their review article. The authors draw attention to the insignificant amount of empirical studies, based on Polish conditions.

Accounting diversity remains still a vital research question, especially in times of standardization and globalization. To achieve goals of this article, we refer closer to Ch. Nobes and R. Parker (1995), who identified seven explanatory factors for accounting diversity:

– legal systems,
– providers of finance,
– taxation,
– the accounting profession,
– inflation,
– theory, and
– accidents.

Legal systems are founded on different premises. First of all, we can distinguish the common law system relying upon a limited amount of statute law and systems of codified law based on Roman Law. In the countries with common law systems, specific accounting rules are often established by the profession or by an independent non-governmental body rather than by government or parliament (Doupnik and Perera, 2014). The discrepancies cause different attitudes towards following strict regulations (for example, following accounting standards), risk of making errors (which is crucial issue in accounting), feelings of justice, and so on. As far as the providers of finance are concerned, in countries where the main sources of financing are families, banks, or the state, there is probably less pressure on public accountability and information disclosure. This kind of investor usually nominates directors and some board members and is able to obtain information and affect decisions. Furthermore, general differences in financial statement orientation can be observed (for example, stockholders can be more interested in income statements and banks in cash flow). Taxation can also have a great impact on published financial statements. In some countries—financial statements prepared on the basis of domestic accounting standards should differ slightly in these for tax reasons. In others, adjustments greatly matter. In the first group of countries, tax regulation can determine accounting choice (e.g. choice of depreciation method) and lead to the loss of information value of reports. Also, tax evasion activities can strongly distort the quality of financial statements (Górowski, 2003). The strength and competence of the accountancy profession can influence a lot of accounting and audit procedures, but it seems to be strongly combined with other factors; for example, the lack of a substantial body of private shareholders and public companies can mean that the need for auditors is much smaller. The accounting professional bodies can also promote and enact some ethic standards. The next factor causing international accounting is inflation. In countries experiencing chronic high rates of inflation it is often necessary to adopt special accounting rules adjusting historical cost numbers. For example, one of the International Accounting Standards, IAS 29 Financial Reporting in Hyperinflationary Economies, focuses on these matters. The reliability of the
accounting measurement of fixed assets is particularly vulnerable to the impact of inflation (Grabiński, Kędzior and Krasodomska, 2013). The next factor, theory, can be a bit debatable. Some authors, for example, Doupnik and Perera (2014), omit this factor. Nevertheless, the fact is that every accounting system tries to support the solutions applied with a consistent theory. It can be argued that, today, the conceptual frameworks promulgated by accounting standards setters like FASB or IASB serve as theories which strongly determine accounting practices worldwide. Many other influences have been at work in shaping accounting practices. These are sometimes called ‘accidents’. For example, the crisis in the U.S. or Enron and WorldCom scandals shaped accounting regulations and practice. In this context, political factors can also be mentioned. Political and economic ties can encourage or enforce the transfer of accounting frameworks from one country to another.

Based on these and other criteria, researchers have tried to distinguish the accounting models and identify country clusters that share similar accounting orientation. One of the most simple models of R. Nair and W. Frank (1980) distinguished between four models: the British Commonwealth Model, Latin American Model, Continental European Model, and United States Model (Nair and Frank, 1980). Since then, more specific models have been prepared (e.g., D’Arcy, 2001; Nobes, 2004; Radebaugh, Gray and Black, 2006). Several models and factors included in these show that, in spite of the progressive accounting standardization, it cannot be reasonably expected that accounting diversity worldwide will disappear.

3. Indications of international accounting diversity in the Polish-American survey

In order to illustrate empirically the hypothesis of significant differences in accounting systems, a study was conducted. The study is a kind of introduction to further research, and the data it produces cannot be perceived as fully representative data. The survey was conducted in October 2014 among two groups of students. The first research group consisted of 66 undergraduates in the last year of the accounting and controlling programme at the Cracow University of Economics. The second group consisted of 36 last year undergraduate students in accounting at one of Chicago Business Schools in the United States. The study plans of both universities differ a lot but both groups of students completed at least Accounting Principle and Financial Accounting courses—so they should be familiar with basic accounting issues. The American courses of accounting were based on U.S. GAAP while Polish students were taught mainly based on Polish Accounting Act (which differs significantly from IFRS). The questionnaire was administered and then discussed in the classroom as a learning exercise. Respondents anonymously answered five questions. The survey was conducted in both countries in English and includes the following questions:

1. Who is in your opinion the most important user of the companies’ financial statements?
   Rank the five groups (from 1—most important, to 5—least important)
   - Tax Authorities (IRS) …… (1–5)
   - Shareholders …… (1–5)
   - Banks …… (1–5)
2. Your company is manufacturing cigarettes and was taken to court by one of its customers for causing lung cancer. The plaintiff is demanding $1,000,000 in compensation. You want to reflect the risk of future payment on your Balance Sheet and Income Statement. You should:
   a) record provision (Dr. expenses and Cr. liabilities) for $1,000,000,
   b) record provision for $500,000, or
   c) do nothing and wait for the trial.

3. You are a CEO of a middle-sized listed company. You hire an external auditor company. Three auditors have worked all day in your office, and you invite them for dinner to a restaurant and pay $350. In your opinion:
   a) there is no ethical problem in this case,
   b) you can have dinner with your auditors, but your company shouldn’t pay for it, or
   c) you should not try to meet your auditors outside of the company when they are preparing the report.

4. The Company Alpha became aware that one of its customers may go bankrupt. The set of accounting standards that the company uses requires you to write-off (which means decrease assets and profits) the whole accounting receivable when it is probable that the customer will not pay it. Your analyst estimates that a probability of bankruptcy and not paying the debts is 55%. In that case, based on the accounting standards that the company uses, you would:
   a) record the write-off or
   b) not record the write-off because the probability is still too small.

5. You want to buy some shares in a Chinese company manufacturing runners’ shoes. You are not familiar with the business and want to evaluate the investment only on the basis of the financial statements analysis. It costs $100 for each of the reports: Balance Sheet (B), Income Statement (IS), Cash Flow Statement (CF), and Statement of Stockholders’ Equity (SSE). Which reports would you buy?
   If you had only $100, you would buy (please circle one of the four):
   B   IS   CF   SSE
   If you had only $200, you would buy (please circle two of the four):
   B   IS   CF   SSE
   If you had only $300, you would buy (please circle three of the four):
   B   IS   CF   SSE

The first question concerns the users of financial statements. Respondents indicated (Table 1), in their opinion, the most important user of information disclosed in the financial statements. According to Polish students, the key readers are tax authorities, and in contrast,
American students indicated shareholders. For both groups, managers are in the second place and of lesser importance were government organizations.

Table 1. The key users of the companies’ financial statements in the opinion of Polish and American students

<table>
<thead>
<tr>
<th>Users</th>
<th>Points</th>
<th>Rank</th>
<th>Polish students</th>
<th>American students</th>
<th>Polish students</th>
<th>American students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax authorities</td>
<td>109</td>
<td>1</td>
<td>1</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shareholders</td>
<td>181</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td>200</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government</td>
<td>340</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managers</td>
<td>160</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Authors’ own elaboration.

The study confirms the discussion in literature regarding differences between Anglo-Saxon (where shareholders are the main user group) and Continental (banks and institutions) accounting systems, but still it is surprising that the tax authorities are at the top of the Polish students ranking. It can be claimed that also historical factors can influence the outcomes. In the past in communist Poland, financial reports were mainly a source of statistical data used for centralized planning purposes by all powerful government. Although we surveyed young Polish students born after Poland’s transition from communism to market economy, the submissive attitude towards the government seems to be ‘inherited’ by the new generation. Oddly enough, the young Polish students answers are not consistent with the currently taught standards (both domestic Polish and IFRS). Meanwhile, in the U.S. the students indicated that the main recipients of the information are shareholders, which is due, among other things, to the significant role of capital markets in the U.S. and is consistent with the accounting education content. This difference can be a source of serious confusion within international organizations where employees were educated in different cultures.

Another issue tested was the role of judgments in creating provisions for future payments. As it is clear from Table 2 below, only 8% of the Polish students would create such a provision, while as much as 38% would do it in the U.S. This example illustrates the importance of the legal system for the recognition of similar events in the financial statements: students differently estimated the probability of future cash outflow for payment of the compensation. This means that almost a third of each group would have acted differently. The discrepancy can probably be explained by the differences in the legal systems of both countries. In Poland, unlike in the United States, the probability of obtaining compensation in the described case is very unlikely.
Table 2. The need to create provisions according to Polish and American students

<table>
<thead>
<tr>
<th>Answer</th>
<th>Number of answers</th>
<th>Of total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Polish students</td>
<td>American students</td>
</tr>
<tr>
<td>Record provision for $1,000,000</td>
<td>4</td>
<td>10</td>
</tr>
<tr>
<td>Record provision for $500,000</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Do nothing</td>
<td>61</td>
<td>16</td>
</tr>
<tr>
<td>Total</td>
<td>66</td>
<td>26</td>
</tr>
</tbody>
</table>

Source: Authors’ own elaboration.

The next surveyed issue was an ethical one. We asked about the attitude to an informal relationship between employees of the audited company and its external auditor. The two groups perceived ethical dilemmas differently. The majority of Polish students did not perceive inviting auditors for a meal as an ethical problem, provided the auditors would pay for themselves. In turn, American students (69%) who probably demonstrate higher ethical standards in this regard would not invite the auditor for dinner during the audit (Table 3). This can cause problems in the accounting practice. For example, in processing the accounting data from foreign departments or subsidiaries, one should first assess data credibility.

Table 3. Inviting external auditors for dinner as an ethical problem

<table>
<thead>
<tr>
<th>Answer</th>
<th>Number of answers</th>
<th>Of total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Polish students</td>
<td>American students</td>
</tr>
<tr>
<td>There is no ethical problem</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td>Auditors pay for themselves</td>
<td>41</td>
<td>4</td>
</tr>
<tr>
<td>Meeting with auditors is unethical</td>
<td>16</td>
<td>18</td>
</tr>
<tr>
<td>Total</td>
<td>66</td>
<td>26</td>
</tr>
</tbody>
</table>

Source: Authors’ own elaboration.

Table 4 summarizes the responses regarding the necessity of recording bad debts write-offs. The estimated by experts 55% probability of uncollectible receivables is perceived by 85% of the U.S. students as too low, while among the Polish students such a point of view is shared by only 55% of the respondents. It should be mentioned that both Polish
Accounting Act and the U.S. GAAP do not specify in the terms of a numerical limit when something is ‘probable’—it is rather a matter of a professional judgment. It is a good example of how cultural differences have led to a different understanding of the word ‘probable’. As it is shown by empirical research, this word in different languages and cultures assumes different degrees of probability (Doupnik and Richter, 2004). It can be taken for granted that the Polish teachers suggest to the students the term ‘probable’ should comply with IFRS ‘more probable than not’—which suggest probability greater than 50%, while research suggests that American accountants require the likelihood of occurrence to be in the range of 70 to 90 percent before recognizing the contingent liability (Doupnik and Perera, p. 181). Thus, also in this section of the survey we can find a confirmation of the existence of significant differences in the behaviour of accounting students arising from different legal and educational systems.

Table 4. Recognition criteria for bad debts write-offs

<table>
<thead>
<tr>
<th>Answer</th>
<th>Number of answers</th>
<th>Of total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Polish students</td>
<td>American students</td>
</tr>
<tr>
<td>Record write-off</td>
<td>30</td>
<td>4</td>
</tr>
<tr>
<td>Do not record</td>
<td>36</td>
<td>22</td>
</tr>
<tr>
<td>write-off</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>66</td>
<td>26</td>
</tr>
</tbody>
</table>

Source: Authors’ own elaboration.

The last question concerned the usefulness of the parts of financial statements from the point of view of a potential shareholder. Students were asked to choose only one report, and the majority chose the Income Statement. This report was selected by 46% of US students and 49% of Polish students. Also, approximately 30% of the respondents from both countries chose the Balance Sheet, and the lowest number of students asked for the Statement of Stockholders’ Equity (3%–5%). A slightly different situation occurred when there was a choice between two reports. While most respondents from both groups also selected the Income Statement (81% of American students and 94% of Polish students), in the second place, Polish students chose the Balance Sheet (59%) and American students rather chose Cash Flow (65%). In contrast, with a choice of three reports, only 20% of Polish students chose the Statement of Equity. Among American students, the answers were more varied, and each of the reports has been selected by more than 60% of the people participating in the poll. Most of students also chose the Income Statement and Cash Flow. It follows that in Poland less attention is paid to the Statement of Shareholders’ Equity, while in the U.S. it is considered an important source of information. This supports the hypothesis that U.S. accounting is generally ‘shareholder oriented’ and this is consistent with the answers given to the first question.
Table 5. The significance of the individual parts of the financial statements for potential investors

<table>
<thead>
<tr>
<th>Answer</th>
<th>Number of answers</th>
<th>Of total (%)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Polish students</td>
<td>American</td>
<td>Polish students</td>
<td>American students</td>
</tr>
<tr>
<td></td>
<td></td>
<td>students</td>
<td></td>
<td></td>
</tr>
<tr>
<td>One report</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>20</td>
<td>8</td>
<td>30%</td>
<td>31%</td>
</tr>
<tr>
<td>Income Statement</td>
<td>32</td>
<td>12</td>
<td>49%</td>
<td>46%</td>
</tr>
<tr>
<td>Cash Flow</td>
<td>12</td>
<td>4</td>
<td>18%</td>
<td>15%</td>
</tr>
<tr>
<td>Statement of Stockholders’ Equity</td>
<td>2</td>
<td>2</td>
<td>3%</td>
<td>8%</td>
</tr>
<tr>
<td>Two reports</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>39</td>
<td>9</td>
<td>59%</td>
<td>35%</td>
</tr>
<tr>
<td>Income Statement</td>
<td>62</td>
<td>21</td>
<td>94%</td>
<td>81%</td>
</tr>
<tr>
<td>Cash Flow</td>
<td>28</td>
<td>17</td>
<td>42%</td>
<td>65%</td>
</tr>
<tr>
<td>Statement of Stockholders’ Equity</td>
<td>3</td>
<td>5</td>
<td>5%</td>
<td>19%</td>
</tr>
<tr>
<td>Three reports</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>54</td>
<td>20</td>
<td>82%</td>
<td>77%</td>
</tr>
<tr>
<td>Income Statement</td>
<td>66</td>
<td>21</td>
<td>100%</td>
<td>81%</td>
</tr>
<tr>
<td>Cash Flow</td>
<td>65</td>
<td>21</td>
<td>98%</td>
<td>81%</td>
</tr>
<tr>
<td>Statement of Stockholders’ Equity</td>
<td>13</td>
<td>16</td>
<td>20%</td>
<td>61%</td>
</tr>
</tbody>
</table>

Source: Authors’ own elaboration.

4. Accounting diversity—possible consequences for multinational companies

Accounting diversity can create serious problems with respect to the multinational entities. Problems caused by accounting diversity can impact on various stakeholder groups, including management, owners, potential investors, banks, bondholders, government agencies, and business partners. A good example could be an American parent company with Polish subsidiaries. The issue primarily concerns the quality and utility of the financial information generated by the enterprises engaged in international operations where financial statements are prepared according to different accounting standards. Translation of accounting data from one standard to another, for example, to prepare consolidated financial statements, is difficult and often generates significant errors. This is because the company’s accounting system
(e.g., chart of accounts, ledger, adjustments) must be organized in advance to collect the data needed to fulfill the obligations imposed by a particular standard.

In such a situation, it is necessary to collect information in different sections, use different methods of valuing assets and liabilities, prepare financial statements according to different patterns, and make various disclosures in the financial statements. The complex process may cause problems with the optimal allocation of resources by the parent company. It is also important to retain staff members who are familiar not only with the different standards of reporting but are aware of culture driven accounting differences. Another important issue is the comparability of the financial statements. It is obvious that the financial statements based on different standards are not comparable; one cannot compare the value of proceeds and property or derive it from financial ratios. International companies face the problem of comparing results and financial position to competitors or have difficulty in assessing the financial situation (e.g., liquidity or indebtedness of its customers).

Similar problems are associated with evaluation of the financial situation of an entity that is subject of a takeover. In the case of Poland and other Eastern European countries, especially in the initial period of transformation, statements prepared in accordance with local standards were considered rather useless by potential investors from Western countries (Doupnik and Perera, 2014), (Grabinski, Kedzior and Krasodomska, 2014). However, the difficulty was in the lack of understanding of the existing regulations in those countries and the lack of confidence in them rather than the total lack of value in those reports.

A similar problem may relate to raising capital in the foreign markets. Accounting is a kind of ‘language’ through which a company communicates with the market; if that language is incomprehensible, the company may have trouble in attracting new shareholders and debt-holders or borrowing from foreign banks. Such difficulties can inhibit the company’s development and expansion. Similar problems can occur in the communication within an international company or a capital group. Planners usually use, at least to some extent, the ‘professional judgment’ when preparing budgets and forecast. Differences in education, culture, and language can result in different understanding and interpretation of the particular accounting procedures. As already mentioned, a good example is the definition of the word ‘probable’. It is critical because the evaluation of the probability of an event is the basis for many accounting procedures. A similar situation may occur with more or less conservative approaches to risk.

5. Conclusions

The multiplicity of factors affecting the accounting systems in individual countries makes it impossible to achieve uniformity of the accounting practice. The lack of uniformity has a significant impact on the quality and informational value of the financial statements. Hence, it is important to further research of the associated issues and to look for similarities and differences between countries.

A survey conducted among Polish and American students has revealed substantial differences in determining who is perceived as a core group of users of the financial statements: American students indicated shareholders and managers while Polish surprisingly chose tax
Accounting diversity: International student survey outcomes

authorities and managers. It is not clear what are the reasons for the discrepancy. One should take into consideration historical factors or a specific characteristic of the educational process in Poland. We also found that for both groups the Income Statement is the core part of the financial statements. Moreover Polish students are slightly more ‘Balance Sheet’ orientated and they attach far less attention to the Statement of Stockholders’ Equity as a source of information about the companies’ performance than their U.S. counterparts. We also observed different attitude towards the ethical conflict of interest and perception of risk in the accounting procedures. Knowing these differences, one should identify the issues that may arise in processing of the financial data in the international environment.

In addition, our survey demonstrated how different systems of civil law can affect the value of the reserves disclosed in the financial statements. More interesting and convergent with the conclusions of other researchers is the observation that the cultural differences led to a different understanding of the word ‘probable’ by the American and Polish students. A different application of the ‘professional judgement’ gave different results for the two groups of students. This calls for further clarification of the concepts used by the accounting standards and harmonization of the educational systems. American students appeared to be less prudent in the process of income measurement.

These preliminary results seem to be interesting enough to encourage academics to undertake a further, deeper empirical research in this field with the participation of Polish students, accountants or auditors in the international environment.

References

Różnorodność systemów rachunkowości – wyniki międzynarodowego badania ankietowego z udziałem studentów

Abstrakt: W artykule przedstawiono wyniki polsko-amerykańskiego badania ankietowego dotyczącego zagadnienia międzynarodowego zróżnicowania rachunkowości. Badanie zostało przeprowadzone na dwóch grupach studentów studiów pierwszego stopnia. Na podstawie otrzymanych wyników można stwierdzić, że studenci amerykańscy postrzegają akcjonariuszy i menedżerów jako głównych użytkowników sprawozdań finansowych, podczas gdy polscy studenci wskazują na organy podatkowe i menedżerów. Obie grupy uważają także rachunek zysków i strat za sedno sprawozdań finansowych. Amerykanie w większym stopniu niż Polacy doceniają znaczenie zestawienia zmian w kapitale własnym, z kolei dla polskich studentów większe znaczenie mają różnice w zakresie podatkowym i prawu. Analiza porównawcza pokazuje, że obie grupy studentów mają podobne percepcje rachunkowości, lecz istnieją odmienne itemView: W article presented the results of a cross-cultural survey on financial reporting differences. The study was conducted among two groups of students from first-year courses. Based on the obtained results, it was found that American students view shareholders and managers as the main users of financial statements, whereas Polish students point to tax authorities and managers. Both groups consider the income statement as the main part of financial statements. Americans place a greater emphasis on changes in shareholders’ equity, whereas for the Polish students, differences in taxation and law are more significant. The comparative analysis shows that both groups of students have similar perceptions of accounting, but there are some differences.
czenie niż dla ich amerykańskich rówieśników ma bilans jako źródło informacji przydatne do oceny kondycji finansowej przedsiębiorstw.

Ponadto potwierdzone zostało, że różnice kulturowe doprowadziły do innego rozumienia słowa „prawdopodobne” przez amerykańskich i polskich studentów. Pojęcie to na gruncie obu standardów rachunkowości, według których kształceni są studenci, należy doprecyzowywać, uwzględniając profesjonalny osąd; jego zastosowanie w obu grupach doprowadziło do odmiennych rezultatów. Amerykańscy studenci wyказali się mniej konserwatywnym podejściem w zakresie tworzenia odpisów aktualizujących wartość należności.

Dodatkowo wyniki ankiety sygnałizują różne podejście do zagadnień etycznych w auditingu – Amerykanie przywiązują do tej kwestii większe znaczenie. Należy zwrócić uwagę, że zidentyfikowane w badaniu różnice mogą być istotnym zagadnieniem w procesie przygotowania sprawozdań finansowych przedsiębiorstw i grup kapitałowych stosujących nie tylko różne standardy rachunkowości, ale działających w ramach różnych kultur.

Słowa kluczowe: rachunkowość międzynarodowa, standardy rachunkowości, użytkownicy sprawozdań finansowych, porównywalność sprawozdań finansowych