



FAIR VALUE RECOGNITION – POLISH ACCOUNTANTS PERSPECTIVE

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Abstract:

The paper aims to explore accountants' attitudes toward fair value measurements. The sample consists of Polish accountants with various working places and practical experiences. The authors assumed no difference in fair value recommendations between accountants. The authors considered a difference in the practical use of fair value models in accountants with more extended experience and the workplace. The methods of analysis of sources (literature), deductive reasoning, and survey research were used. The study used a questionnaire addressed to Polish accountants. The results confirmed that most accountants, regardless of gender, working place or length of experience, recommended a fair value method for improving the credibility of financial figures. Despite the recommendation, more experienced accountants and accountants working in accounting offices mostly use historical cost methods instead of fair value methods. It was verified by analyzing the correlation between the valuation approach and the specific solutions adopted for determining depreciation charges and valuing financial liabilities. The main restriction concerns that the quantitative study was preliminary and refers only to Polish accountants. The article fills the research gap in preferable valuation methods regarding the gender, working places and practical experiences of the person responsible for accounting.

Keywords:

fair value, accountant, gender.

JEL Classification:

M41, M42, M48

INTRODUCTION

Reliable and timely financial information is the basis of enterprise management. Accounting departments prepare information for tax purposes and make decisions by unit managers based on strictly defined accounting procedures. Financial information allows for assessing current results and provides knowledge for historical analyses and forecasts. Therefore, accounting, whether conducted through accounting offices or within the company's internal structures, is essential for the proper operation of companies. The reliability and usefulness of financial information require strict adherence to accounting policies and procedures.

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Accountants can choose valuation methods for selected assets and liabilities tailored to enterprises' needs and operating conditions. Accountants, within the limits permitted by law, may introduce simplifications. For example, in Polish accounting regulations, you can choose, among others, the historical cost method or the fair value method to measure financial assets. The choice of valuation method may result from the principle of a faithful and reliable image but may also be a consequence of introducing earnings management elements. In this regard, the literature indicates that the gender of people participating in the audit process reduces the impact of earnings management on companies' financial data (Ittonen *et al.*, 2013). Women are expected to be more likely to choose valuation methods unrelated to the earnings management process (Gavious *et al.*, 2012). Some studies indicate that women are less likely to manipulate in accounting (Abdelfattah *et al.*, 2021; Bobek *et al.*, 2015; Hossain *et al.*, 2018).

The article aims to understand accountants' perception of valuation methods based on fair value in the context of gender, professional experience, and place of practice in the accounting profession, as well as examine the correlation between recommended and actual action in terms of valuation methods used by accountants to determine the value of assets and liabilities. The sample consists of Polish accountants with various practical experiences. The methods of analysis of sources (literature), deductive reasoning, and survey research were used.

LITERATURE REVIEW

In Poland, we have equal rights and access to education for women and men (free studies for people up to 26 years of age) and to practice the accounting profession (abolition of the obligation to certify the accounting profession). The literature indicates a strong feminization of the accounting profession (Kabalski, 2021; Masztalerz, 2018). Feminization is understood as a higher share of women than men in accounting. The reasons for this situation should be sought in gender stereotypes (Cimirotić *et al.*, 2017) or cultural conditions (Kabalski & Sz wajcar, 2015). On the other hand, women have difficulties in high positions in the finance and accounting departments (Cohen *et al.*, 2020; Lupu, 2012). Although more women work in accounting professions, their share in senior positions is relatively tiny (Krambia-Kapardis & Zopiatis, 2009). It seems reasonable to verify whether the gender of accountants may influence the choice of asset valuation method.

Valuation is a crucial element of the accounting process (Aversano *et al.*, 2020; Petković & Đorđević, 2023). For the first time, we value economic events and enter the value into accounting books when they occur. The second moment of valuation is the valuation to prepare financial statements. Proper valuation in accounting affects a wide range of stakeholders, including owners, financial institutions, contractors and government institutions (Aničić *et al.*, 2023). Assets and liabilities are valued based on the historical cost model or the fair value model (Hitz, 2007). From the perspective of time and the creation of accounting rules, the oldest model for determining value was the historical cost model. For many years, historical cost was considered the best valuation method due to easy access to data. In the light of this method, assets are valued according to the prices (costs) incurred for their acquisition or production (Maroun & van Zijl, 2022). Despite the widespread use of the historical cost model, more attention has been paid to fair value measurement (Baudot, 2018; Benston, 2006; Georgiou, 2018). Accounting regulators, such as the U.S. Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IAS), are systematically replacing historical cost methods with market-based measures (Napier & Stadler, 2020). The reporting model based on historical cost is losing importance in favor of the market value model (Hitz, 2007). According to some authors, fair value provides users with information that faithfully reflects the economic essence of the transaction (Georgiou, 2018; Whittington, 2008).



For many years, the matching principle supported the historical cost method—which involves offsetting expenses against revenue. The need for more objective measurement criteria stems from the growing concern in recent times about the objectivity of gains and losses (Aremu & Owolabi, 2023).

Historical cost is a concept based on objective premises, the value of economic transactions. This valuation is not based on data of a transaction that has already occurred and does not include planned, expected future economic benefits. The concept of historical cost is criticized by investors who accuse it of a lack of information about the current value of resources. We can agree with this view because the longer the time horizon, the less useful information about the historical value of, for example, assets may be. From the point of view of investor decisions, the concept of historical cost is less useful. Investors think more about the future and future earnings than about historical and already realized profits. The main advantages of valuation based on fair value include the fact that it considers market expectations regarding future cash flow. The main disadvantage of the fair value concept is the reliability of the measurement, which is based on expectations and forecasts (Hitz, 2007).

The main advantages of fair value include:

- enhanced relevance and transparency in financial statement,
- reflecting current market conditions and economic realities,
- facilitating better decision-making for investors and stakeholders.

In recent years, when we faced crises, whether caused by financial institutions or viruses, the issue of valuation adequacy in the conditions of economic crisis returned. Crisis conditions verify the validity of using different valuation concepts: historical or fair value. No clear position exists on which approach better reflects reality in crisis conditions. It is assumed that in a period of uncertainty, fair value better reflects the current situation than historical cost. Historical cost only represents past states (Laux & Leuz, 2009). Fair value is more timely and allows more effective decision-making (Liao *et al.*, 2021).

On the other hand, historical cost may be more appropriate during an economic crisis because it is not susceptible to manipulation and changes in estimates. Particularly in macroeconomic uncertainty, estimating fair value may prove difficult and involve a high risk of reliable estimation. The usefulness of fair value is limited because markets are illiquid (Bhat *et al.*, 2011). Benson points out the example of Enron, namely that fair value is mainly responsible for the company's failure (Benston, 2006).

METHODOLOGY

The study was conducted from September to November 2022. Members of the Association of Accountants in Poland (AAP) were invited to participate in the study. The research survey was sent by e-mail to AAP members. Sixty-three members of the Association of Accountants in Poland took part. Forty-eight respondents were women, and 15 were men. The next group of respondents included people dealing with accounting and associated with Facebook groups. Twenty-three people responded to the link to the survey, 18 of whom were women and 5 were men. Table 1 presents the research sample grouped by gender and working place (accounting office or other places, e.g. Accounting Department in companies).



Table 1. Data sample by gender and workplace.

Workplace	Female	Male
Accounting office	26	10
Other	40	10
Total	66	20

Table 2 presents the sample group by gender and working experience.

Table 2. Data sample by gender and experience.

Years	Female	Male
1-10	28	11
11-20	17	5
21-...	21	4
Total	66	20

Based on the answers obtained, it can be concluded that the accounting community is highly feminized. In the survey, we assessed accountants' attitudes toward fair value measures in the context of gender, experience, and the workplace. Each respondent provided answers regarding gender (male or female), professional experience in accounting (measured by the number of years worked), and place of profession (accounting office or accounting department in a company). We expect that the answers provided by respondents will allow us to assess recommendations regarding the use of fair value in accounting by women and men with different professional experiences. We also expect that the responses of accountants from accounting offices will differ from those of accountants from corporate accounting departments in terms of using fair values in accounting. In our opinion, this fact may result from simplifications in accounting in small business entities that accounting offices service. The Polish Accounting Act introduces simplifications for small entities (Czaja-Cieszyńska & Mućko, 2022).

In the survey, respondents answered 16 questions, which were divided into recommended solutions in a selected area and actual practices, including 6 concerning fair value used to value assets and liabilities. Data collected in the survey were subjected to statistical verification using deductive reasoning (research method).

Correlations between ordinal or quantitative variables (when the conditions for using parametric tests were not met) were performed using the Spearman rho coefficient, which informs about the intensity of the relationship and its direction - positive or negative. The obtained value ranges from -1 to 1, where (-1) means a perfect negative correlation and (1) a perfect positive correlation. The analysis was performed using the IBM SPSS 26.0 package with the Exact Tests module - exact tests. All relationships/correlations/differences are statistically significant when $p \leq 0.05$.



RESULTS AND DISCUSSION

Regarding the recommendation for fair value methods, accountants were asked to respond to the following statements: I believe that in accounting, fair value measures increase the reliability of financial information.

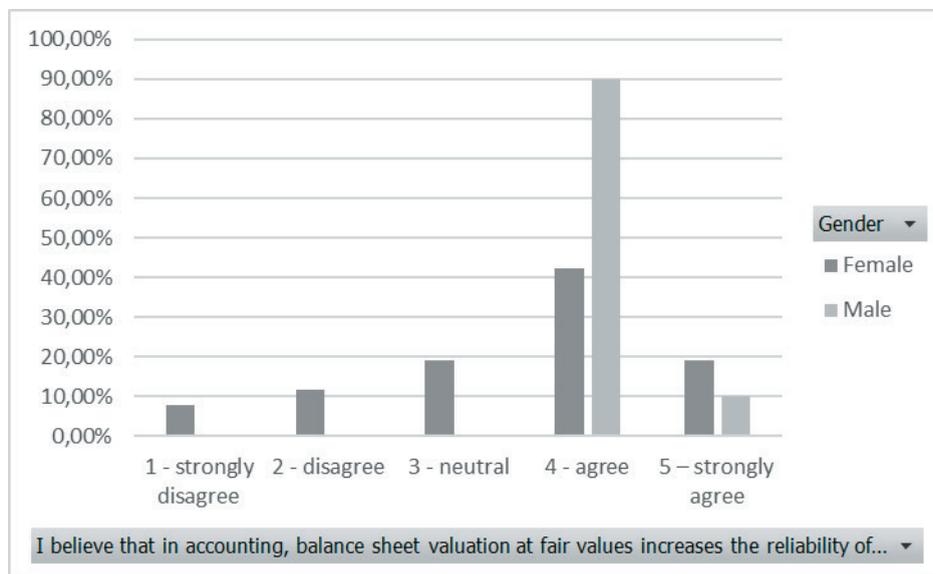
Respondents could answer the following: 1 – strongly disagree, 2 - disagree, 3 - neutral, 4-agree, 5 – strongly agree. The study was conducted separately based on professional experience (1 - up to 10 years, 2 - between 11-20 years and 3 - over 21 years) and the place of practicing the accounting profession (accounting office / other).

Regarding the practical implications for fair value methods in accounting, accountants were asked to respond to the following statements: When establishing the accounting policy, I choose/would choose the fair value methods for assets or liabilities measures.

Respondents could answer the following: 1 – never, 2 - sometimes, 3 - mostly, and 4 - always. The study was conducted separately based on professional experience (1 - up to 10 years, 2 - between 11-20 years and 3 - over 21 years) and the place of practicing the accounting profession (accounting office / other).

Figure 1 presents the results of the responses regarding the recommendation by accountants working in accounting offices to use fair values. It can be noticed that both women and men in this group of accountants mostly believe that the use of fair values increases the credibility of financial information.

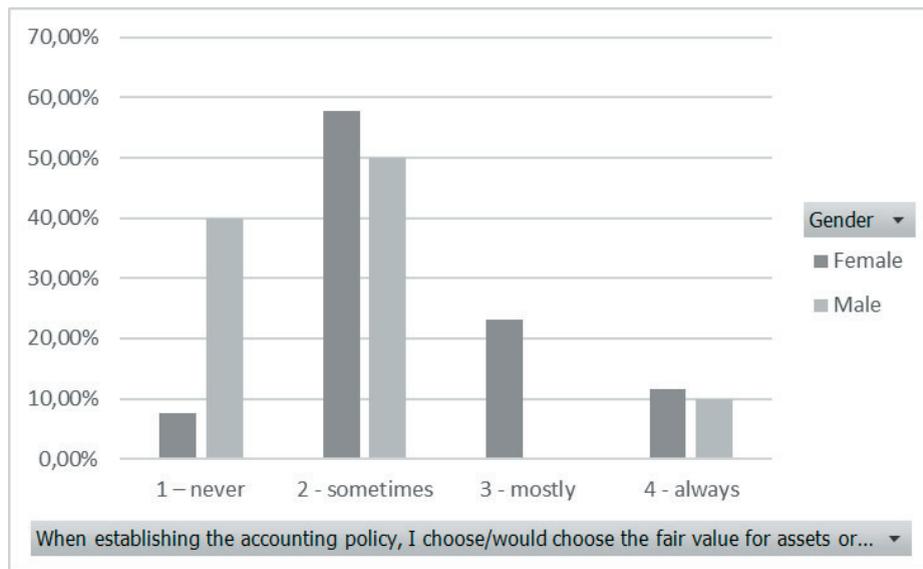
Figure 1. Fair value recommendation, accountants working in an accounting office.



In the practice of accountants working in accounting offices, there is a tendency to use accounting principles based on the historical cost method more often than fair values (Figure 2).

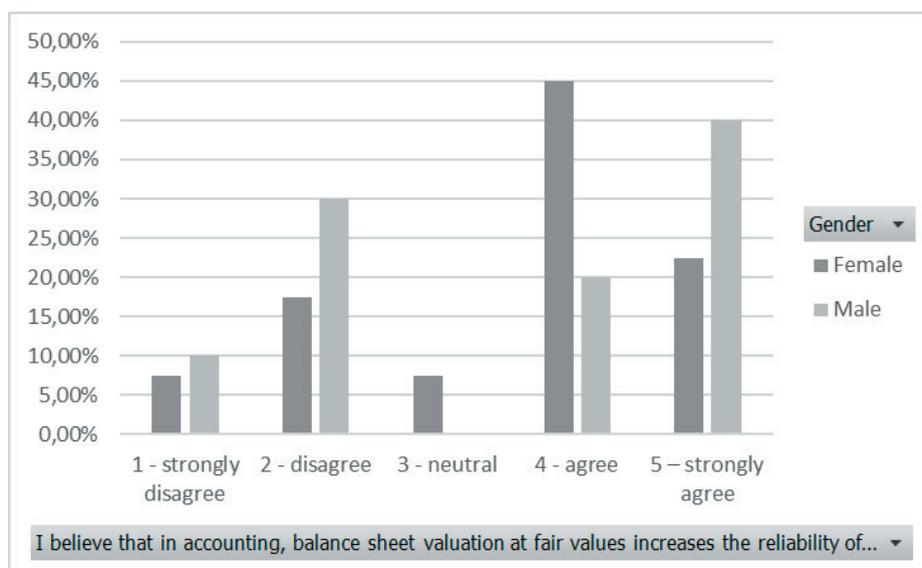


Figure 2. Fair value in practice, accountants working in an accounting office.



Companies that establish their accounting departments may have more significant information needs. In these departments, documents are posted on an ongoing basis and financial information is created as needed. It may mean that accounting department accountants will often use models based on fair values due to the specific nature of the companies' operations. Figure 3 presents the responses of accountants in companies' accounting departments regarding their recommendations for the usefulness of fair value in accounting.

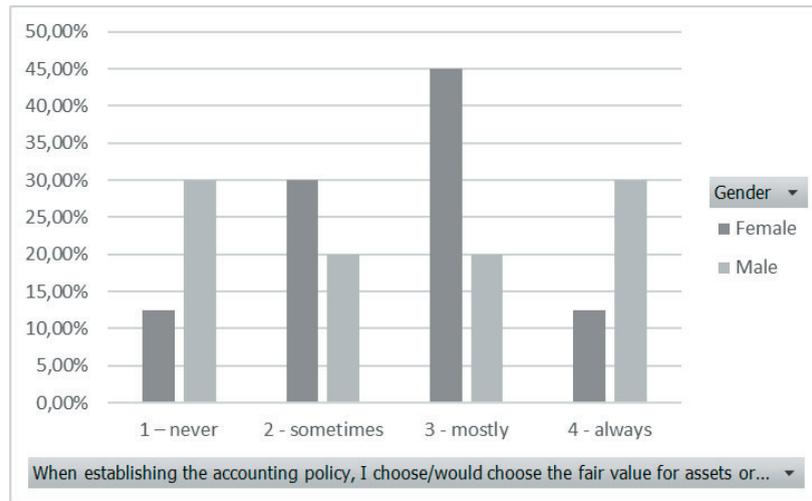
Figure 3. Fair value recommendation, accountants working in places other than the accounting office.



Most accountants in accounting departments, regardless of gender, believe that fair value contributes to increasing the credibility of financial information (Figure 3). The practice of accountants employed in accounting departments also indicates the use of fair values in their current work (Figure 4).



Figure 4. Fair value in practice, accountants working in places other than accounting office.



Based on Figures 1 and 3, it can be concluded that most accountants, regardless of gender and place of employment, recommend methods based on fair values. The specificity of their work in accounting offices or departments determines the use of valuation methods based on fair values. Accountants in accounting offices use fair values less often in their work.

The second area of the study concerns the impact of the length of service in the accounting profession on the recommendation of valuation methods based on fair values and the use of valuation methods based on fair values in practice. The research sample was divided into three groups: up to 10 years of work experience, between 11 and 20 years of work experience and over 21 years of work experience.

Figure 5 presents the responses regarding the recommendation to use fair values in the group of accountants with the shortest work experience (up to 10 years). It can be assumed that these people have relatively recently completed finance and accounting studies and know valuation methods based on fair values. It can be noticed that the majority of accountants, regardless of gender, recommend the use of fair values in accounting (Figure 5).

Figure 5. Fair value recommendation, accountants with up to 10 years experience.

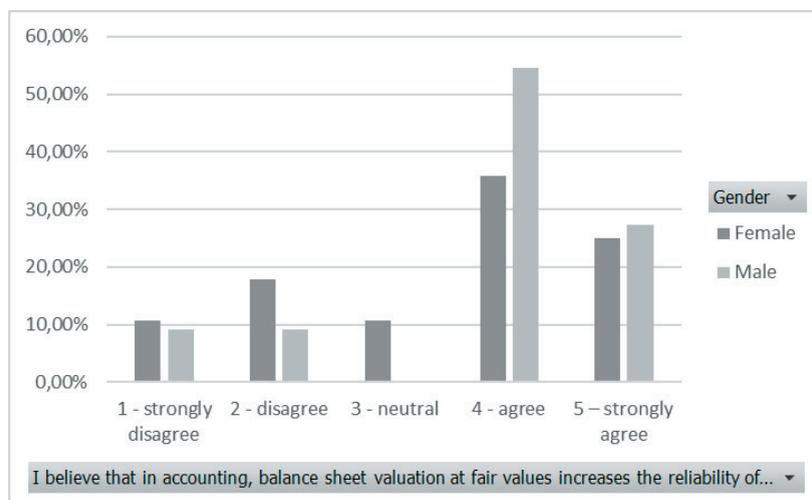
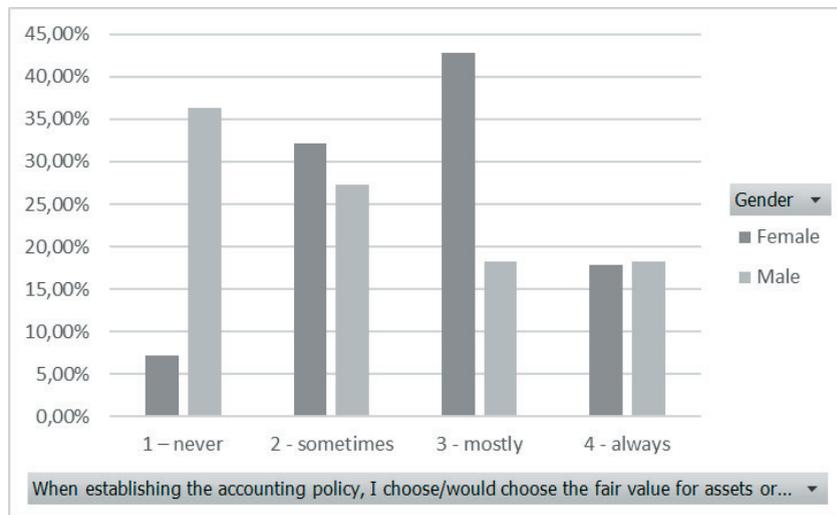




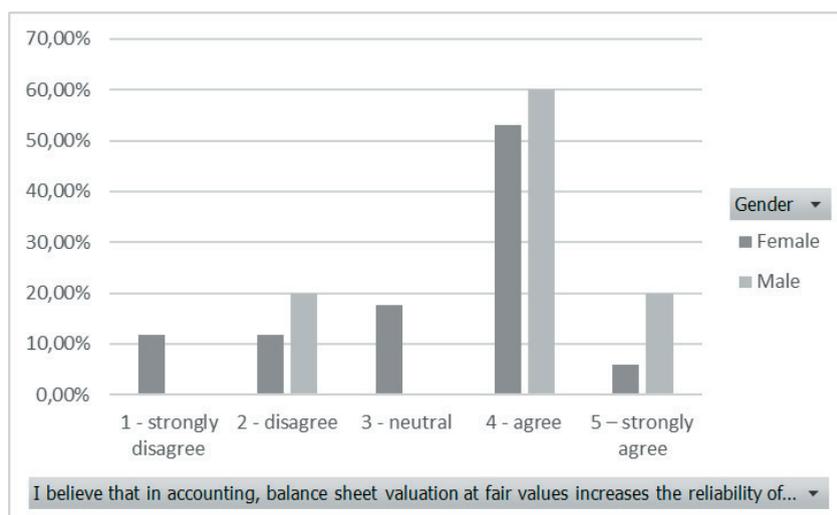
Figure 6 presents respondents' answers regarding using fair values in practice. While most men do not use fair values in practice, most women do or would use methods based on fair values.

Figure 6. Fair value in practice, accountants with up to 10 years experience.



As the length of service increases, the recommendations of accountants regarding fair value as a valuation tool used to present financial data better do not change (Figure 7). Most accountants who have between 11 and 20 years of accounting experience believe that fair value increases the credibility of financial information.

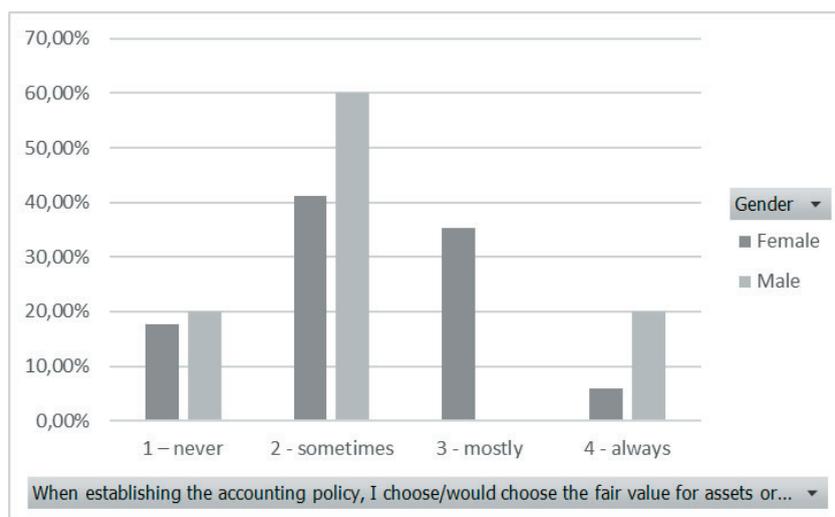
Figure 7. Fair value recommendation, accountants with experience from 11 to 20 years.



As the period of professional experience in accounting increases, the practice of using fair values in accounting changes. Most accountants, women and men, do not use fair values in their professional practice, but use valuation methods based on historical cost (Figure 8).

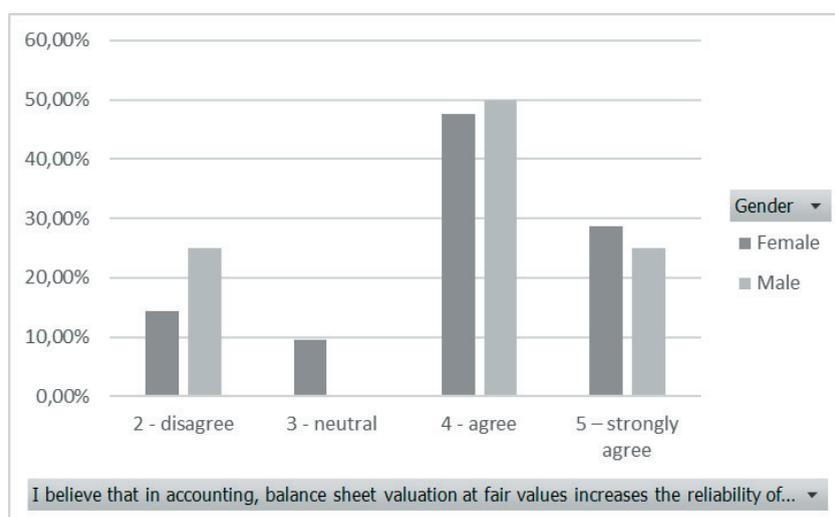


Figure 8. Fair value in practice, accountants with experience from 11 to 20 years.



The last group of accountants includes people with the most extended education, over 21 years. Similar to the previous professional experience ranges, in this group, most accountants, both men and women, recommend methods based on fair values (Figure 9).

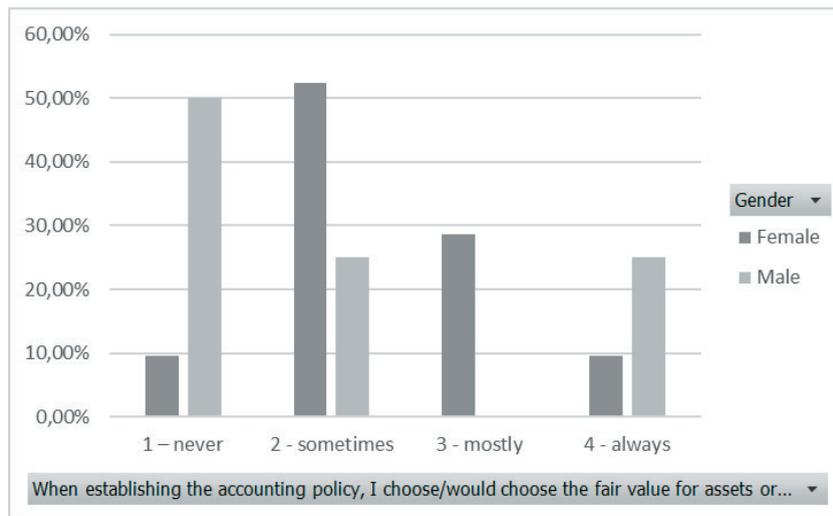
Figure 9. Fair value recommendation, accountants with over 21 years of experience.



As professional accounting experience increases, accountants are less likely to use fair values despite their recommendation that they accurately reflect the value of assets and liabilities (Figure 10).



Figure 10. Fair value in practice, accountants with over 21 years of experience.



The fact that the model based on fair values is limited in accounting practice may result in tax authorities often questioning these valuations. Fair values mainly result in discrepancies between the data for determining income tax and the reporting data published in financial statements.

Since the study did not show that gender may impact the recommended and adopted valuation solutions, the group of respondents was assumed to be homogeneous in the further study. As part of the study, the relationships between the approach to balance sheet valuation at fair values and its application in specific situations (determining depreciation charges and valuation of financial liabilities) were verified in the context of the credibility of financial information. The results of the study are presented in Tables 3 and 4.

The correlation analysis of respondents' answers regarding the use and recommendation of valuation at fair values was conducted on a group of people associated with the Accountants Association in Poland. This limitation results from the fact that these people have confirmed qualifications in the scope of performing in the accounting profession.

Table 3. The correlation analysis in relation to the recommended solutions for the use of fair value.

	I believe that in accounting, balance sheet valuation at fair values increases the credibility of financial information.	When determining depreciation charges for fixed assets, I recommend comparing the balance sheet value with the recoverable value.	I recommend the amortized cost method to evaluate financial liabilities at the balance sheet date.
I believe that in accounting, balance sheet valuation at fair values increases the credibility of financial information.	1,000		
When determining depreciation charges for fixed assets, I recommend comparing the balance sheet value with the recoverable value.	0,468**	1,000	
I recommend the amortized cost method to evaluate financial liabilities at the balance sheet date.	0,295*	0,563**	1,000

** Significant correlation at the level of 0.01

* Significant correlation at the level of 0.05



Based on the results presented in Table 3, it can be stated that people who believe that fair value increases the credibility of financial information recommend the valuation of financial liabilities at the amortized cost method and also recommend recoverable values for the valuation of fixed assets. There is also a positive relationship between recommending fair values for the valuation of fixed assets and financial liabilities.

Table 4. The correlation analysis with the solutions used in practice in the use of fair value.

	When establishing the accounting policy for a selected company to evaluate assets and liabilities, I choose or would choose to value assets or liabilities at fair values.	In my practice, I take into account or would take into account the recoverable value when determining depreciation charges.	In my practice, I value or would value financial liabilities at the balance sheet date using the amortized cost method.
When establishing the accounting policy for a selected company to evaluate assets and liabilities, I choose or would choose to value assets or liabilities at fair values.	1,000		
In my practice, I take into account or would take into account the recoverable value when determining depreciation charges.	0,584**	1,000	
In my practice, I value or would value financial liabilities at the balance sheet date using the amortized cost method.	0,372**	0,641**	1,000

** *Significant correlation at the level of 0.01*

* *Significant correlation at the level of 0.05*

Table 3 presents the recommendations of accountants regarding fair value valuation. Table 4 shows their professional practice, i.e. whether they apply the recommended principles. Based on Table 4, it can be stated that people establish accounting policies using valuation methods based on fair values. In their practice, they use the estimated recoverable value of fixed assets and measure liabilities using the amortized cost method.

CONCLUSIONS

The study aimed to check whether gender, place of work and professional experience impact companies' accounting decisions. The survey analyzed accountants' approach to the valuation of assets and liabilities in relation to the declared and applied solutions. We asked Polish accountants about their recommendations and practices regarding fair value measurements. Additionally, statistical methods were used to examine the correlation between the accountants' approach to fair value measurement in the context of the reliability of reporting information and its application in determining depreciation charges (asset valuation) and financial liabilities (liability valuation).

Based on the research results, one can conclude that most accountants, regardless of gender, place of work and professional experience, recommend fair value valuations. However, the analysis of professional practice and valuation principles used by accountants indicates that historical cost valuation is often chosen by accounting offices and accountants with long experience. On the one hand, this may result from simplifications that can be used by small entities that commission accounting services from accounting offices. On the other hand, more experienced accounting professionals see the risks associated with earnings management.



Research results show a positive relationship between accountants' recommendation of fair value for liabilities and fixed assets valuation and their belief that it provides better credibility for financial figures. In their practice, there is also a positive relation between using fair value for liabilities and fixed assets valuation. The same positive relation is indicated in accountants' recommendations and the practice.

The study is preliminary, and the analysis of the results covers only 6 of the 16 questions asked of respondents. The study's main limitation is that the sample group comprises only Polish accountants.

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METOD FER VREDNOSTI – PERSPEKTIVA POLJSKIH RAČUNOVOĐA

Rezime:

Cilj istraživanja je ispitivanje iskustva računovođa u vezi korišćenja metoda fer vrednosti. Uzorkom su obuhvaćene poljske računovođe na različitim radnim mestima i sa različitim radnim iskustvom. Autori su pretpostavili da među računovođama nema razlike u preporukama vezano za korišćenje fer vrednosti. Autori su ispitivali razliku u praktičnom korišćenju modela fer vrednosti kod računovođa sa različitim radnim iskustvom i zavisno od radnog mesta. Pri tom su korišćeni metodi analize izvora literature, deduktivno zaljučivanje i na kraju ispitivanje pomoću sprovođenja odgovarajuće ankete. Istraživanje je sprovedeno pomoću upitnika poslatog različitim računovođama u Poljskoj. Dobijeni rezultati su potvrdili da većina računovođa, bez obzira na pol, radno mesto ili dužinu radnog iskustva, preporučuje korišćenje metoda fer vrednosti u cilju povećanja kredibiliteta finansijskih izveštaja. Uprkos preporukama, većina iskusnih računovođa i računovođa angažovanih u računovodstvenim agencijama većinom koriste istorijski metod umesto metoda fer vrednosti. To je potvrđeno sprovedenom korelacionom analizom između pristupa proceni i specifičnih rešenja usvojenih za utvrđivanje amortizacije i procenu finansijske pasive. Osnovno ograničenje istraživanja se svodi na činjenicu da je istraživanje preliminarno i da se odnosi isključivo na računovođe u Poljskoj. Istraživanje istovremeno popunjava prazninu u istraživanjima koja se odnose na korišćenje metoda procene vrednosti zavisno od pola računovođa, radnog mesta i praktičnog iskustva računovođa.

Ključne reči:

fer vrednost,
računovodstvo,
pol.

JEL klasifikacija:

M41, M42, M48