

## PROFESSIONALIZATION OF THE ACCOUNTING PROFESSION: OPPORTUNITIES AND THREATS RELATED TO CERTIFICATION. EVIDENCE FROM POLAND

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**Purpose:** The purpose of the article was to assess the attitude of accountants to the process of professionalization based on voluntary certification. As part of implementing the auxiliary objective, a list of arguments for and against voluntary certification of the accounting profession in Poland was developed.

**Design/methodology/approach:** The research project aimed at determining the current professionalization stage of Polish accountants. A survey method was used in empirical research, and followed by an in-depth secondary analysis of an open question regarding the justification of solutions that, according to the respondents, should be adopted in the future in practicing the accounting profession in Poland. The analyzed question was an extension of a closed question.

**Findings:** The obtained results indicate a problem of a large diversity in the opinions expressed by the accountants and their willingness to accept various solutions, including voluntary certification. The arguments for and against professionalization of the profession, understood as voluntary certification, were grouped. The obtained results expand the knowledge about the expectations and fears of accountants in the field of solutions for practicing the accounting profession in Poland, revealing various interests and experiences of the accounting community in Polish business practice.

**Research limitations/implications:** A limitation is no possibility to compare the conducted studies with others due to lack of this type of research in the environment and a limited number of survey questions constituting the basis for diagnosing the diversity of the accounting environment in Poland.

**Practical implications:** The research is a continuation of studies diagnosing the current status in Poland and the possibility of applying new solutions regarding the practice of the accounting profession in the future.

**Social implications:** The research results have impact on the development of the accounting profession and the market of accounting services in Poland as well as the role of accountants in sustainable economic and social development.

**Originality/value:** The research broadens the knowledge about the determinants underlying professionalization of the accounting profession. The article is a voice in the discussion on the need to prepare new solutions for the accounting profession in Poland.

**Keywords:** accountants, professionalization, accounting, deregulation in accounting profession, certification in accounting.

**Category of the paper:** research paper.

## 1. Introduction

In common understanding, the terms "occupation" and "profession" are often considered synonymous. According to sociologists and management experts, a profession is a distinct type of occupation with higher requirements and responsibilities, enjoying social recognition. Following this interpretation, a "profession" denotes a prestigious and highly esteemed occupation, requiring public trust. In Anglo-Saxon countries, the term "profession" corresponds to the French-derived term "liberal profession" (*profession liberte*). Although the boundary between profession and occupation has not been precisely defined, the characteristics of a profession may include specialized knowledge specific to a particular field, a system for acquiring and certifying qualifications, ethical codes, responsibility towards the community, prestige, and self-regulation (Gwózdź, 2013, p. 140; Richardson, 2017, p. 5). According to the functional approach (Larson, 1977 after Richardson, 2017, p. 5), a profession is a separate occupational structure, which is a way "to translate one order of scarce resources - knowledge and skills - into another - social and economic rewards" (Larson, 1977, p. xvii).

The evolution of a profession from an occupation is termed as "professionalization". It is assumed that it usually includes the following stages (Łabieniec, 2016, p. 4):

1. an occupation becomes the main or sole source of income for those practicing it,
2. entering the profession requires meeting certain requirements (e.g. education, experience),
3. organizations associating people practicing the profession are established,
4. codes of professional ethics for people associated with the profession are created,
5. practicing the profession is subject to a certain form of statutory regulation (statutory regulation or self-regulation, e.g. certification scheme or license).

What is the current professionalization stage of the accountants in Poland? With a few exceptions, e.g. in the public finance sector, Polish regulations do not define entry requirements for the profession under study, theoretically allowing anyone to become an accountant. However, in practice, education and experience are required from accountants, as evidenced by a cursory analysis of job postings in the accounting industry. Assuming that the practice in Poland has established entry conditions for the profession, the professionalization process for accountants in Poland is at the final, sixth stage from the aforementioned list. The only missing

element is the formalization of entry requirements for the accounting profession and oversight of its practice. This formalization can be performed through legislative regulation of the profession or the creation of a voluntary professional certification system with the widely accepted standards. Implementing either solution requires consultations within the accounting and business communities. Therefore, in 2022, the Ministry of Finance initiated public consultations on the future of the accounting profession in Poland. The largest organization of accountants, the Accountants Association in Poland (AAP), also participated in the consultations. AAP's Scientific Council prepared a survey, which was completed by over 3,300 accountants from across Poland between March and September 2022. This article analyzes responses to an open-ended question: "Which method of regulating or certifying the accounting profession do you propose, and please justify your answer?" The article aims at evaluating accountants' attitudes toward the professionalization process linked to voluntary certification.

For the purposes of the study, the following hypothesis was formulated: Accountants accept the need of professionalization process based on voluntary certification of the profession.

The obtained results broaden the knowledge about accounting expectations and concerns regarding the solutions related to the practice of the accounting profession in Poland. Our study is also a continuation of the research carried out so far, diagnosing the current state of practising this profession and exploring the conditions of new solutions. Our findings give a picture of expectations, but also concerns of the accountants related to the feeling of various interests.

The content of the article has been structured for the purpose of achieving the adopted goal. It has been divided into the following parts: literature review on the process of professionalization among accountants, discussion of regulations referring to the accounting profession in terms of certification obligations in Poland in the context of European requirements, empirical part in connection with the discussion and final conclusions.

## **2. The process of professionalization among accountants – literature review**

The accounting profession has been perceived differently over the years. Hońko (2022) draws attention to a certain simplification in the use of the term "accountant". From the perspective of formal qualification for professions and specialties used by the European Commission, originating in Anglo-Saxon countries, two terms describing work performed by accountants can be indicated, i.e. a bookkeeper and an accountant (Fulks, Staton, 2004; Hońko, 2022). A "bookkeeper" is the person responsible for making entries in the books, usually a lower level employee. In turn, an "accountant" is a person presenting both specialist knowledge and appropriate skills, allowing for bookkeeping and preparation of financial

statements, as well as involvement in management accounting and financial analysis (Fulks, Staton, 2004; Hońko, 2022).

However, the term accountant is commonly used to describe people who perform both areas of the accounting work. This simplification results in a distorted picture of the accounting profession, often detached from the real intellectual commitment, specialist knowledge and skills as well as responsibility. In Poland, the discussion addressing the accounting profession has been additionally strengthened by the deregulation introduced in 2014, the effects of which are the subject of research (the research of the Accountants Association in Poland, Ministry of Finance, Buszko, Ciechan-Kujawa, 2020; Ciechan-Kujawa, Szczechowska, 2018). Against this background, the question about the process of professionalization in accounting in Poland is particularly important.

T. Lee (1995) defines the term “professional” as occupations organized in institutional form, whose practitioners are committed explicitly to serve the public interest, and who offer client services related directly to an intellectually based body of knowledge. The author, referring to the example of the UK and the USA, points to the phenomenon of conflict between accountants' economic self-interest and public duty. T. Lee (1995) highlights the evolution of the accounting profession towards the externalized defenses of the professional mission. Gallhofer and Haslam (2017) emphasize the formal side of certification. In turn, Fournier (1999) describes the desired model of accounting professionalism, which is based on appropriate professional competence and control, but also takes into account the public good and social attitude.

The factors influencing the process of professionalization in accounting were addressed in many studies. West (1996) draws attention to the consequences of factors such as gender, social class, and political aspects on the process of professionalization and the professional status of accountants. Extensive literature research conducted by Yapa (2022) concerned the problem of professionalization of accounting in developing countries. Significant importance was attributed to the process of globalization. The author also indicates other determinants subjected to research, e.g. state and political ideology, religion, racial/class discrimination. He draws attention to the problem of accounting work monopolization, which appears in the research, and the role of British/international professional organizations in it (Yapa, 2016, 2022). At the same time, the author points out new aspects of the professionalization process, such as environmental accounting, competition with Western professional organizations, and accounting of government institutions.

The process of professionalization is associated with the problem of legal regulations in the field of accounting and auditing. An important role is assigned to professional organizations and entities related to them, which, as opinion-forming bodies, develop professional standards and influence legislative processes (Cooper and Robson, 2006). The attitude of the accounting community to the process of professionalization varies (Hastings, Hinings, 1970).

Cooper and Robson (2006) emphasize that the experience of multi-national professional service firms, known as the Big 4, is not sufficiently used in the process of professionalization. They believe that these global actors can play a significant role in disseminating the right approach to the problem of professionalization, as well as its proper understanding. Accountants working in corporate structures perceive the need, or rather the indispensability, to constantly update and expand their competences, which is also associated with the possibility of promotion. The professionalization of accountants can also be seen in the context of imperialism (Annette, 2000). The author, using the example of the Association of Chartered Certified Accountants (ACCA), presented an opinion on the impact of this organization in the education and certification of professional accountants in Trinidad and Tobago. The author identifies post-colonial effects in this influence.

In the opinion of Hastings and Hinings (1970), the accountants employed by large industrial firms have a different sense of responsibility comparing to the accountants employed by small firms, smaller public offices or those in the public, voluntary or community sectors.

Korzeniowska et al. (2022) conducted research on professional reference groups among the accountants in Poland. The researchers used the in-depth interview method. Their findings are very interesting in the context of the professionalization process, and in particular the need to return to certification or partial certification. The researchers identified two professional reference groups among accountants: accountants working in accounting offices and accountants employed in enterprises who conduct accounting independently. Importantly, both groups attached great importance to the standards of the profession and taking responsibility for the reliability and credibility of information generated by the accounting system. From the viewpoint of professional norms, the respondents indicated the requirement to have appropriate competences, including knowledge. Differences occurred in the formulated mutual opinions about these groups. The opinion about accountants working in accounting offices expressed by the accountants working in enterprises was distancing. They pointed out that this group uses easy solutions, preferably those that require minimal involvement and comply with tax regulations, even if they are not optimal for companies, e.g. from the perspective of financial statements. Lower quality of work performed by this group of accountants was generally emphasized, which was justified, i.a. by lower competences, resulting, e.g., from not participating in appropriate trainings, as well as taking an attitude towards "easy solutions".

In turn, the accountants working in enterprises were perceived by a group of people working in accounting offices as applying higher standards, including ethical ones. They also pointed to their easier access to training. Such research results seem to be particularly important in the context of the need for continuous improvement of qualifications, and thus the idea of lifelong learning (e.g. Green, 2006).

Pokojska (2009) and Klamut (2012a), evaluating the opinions of the accounting community on certification, indicated an important argument for such a solution, namely making it easier for entrepreneurs to assess people employed in accounting departments, especially in the

positions requiring high qualifications. Klamut (2012b) analyzed the risk of the activity of accounting offices. As part of the internal risk, she indicated, i.a., insufficient level of intellectual capital and as a danger - insufficient qualifications of employees, tax advice burdened with errors, etc.

Another important study covering the problem of professionalization of the accounting profession was conducted by the Accountants Association in Poland (AAP) - the largest Polish professional organization of accountants, concerning the effects of deregulation of the accounting profession carried out in 2014 and the directions of further changes in the field of professionalization (AAP, 2022).

Our study can be considered as a specific continuation of the research described above. In-depth research is focused on accountants' opinions on further professionalization of the profession.

The following hypotheses were adopted: Accountants accept the need of professionalization process based on voluntary certification of the profession.

### **3. Regulations of the accounting profession in terms of certification obligations in Poland in the context of European requirements**

The essence of perceiving the accounting profession and the services it provides consists in their quality and public confidence in this line of work. Due to the deregulation of the profession in Poland in 2014, the question arises about its impact on the security of business transactions in the context of the lack of formalized requirements as to the knowledge, experience and competence acquired by accountants. For several years, a decrease in the quality of offered services has been noticed, which negatively affects the approach to the analyzed profession. Therefore, it is also worth looking into the issues of regulating the profession in the EU countries and, against this background, refer to the possibility of exploring vocational education in Poland.

Extensive research in this area was carried out by M. Michalak's team (Michalak, Walińska, Kaczmarczyk, Jastrzębowski, 2022, pp. 6-7), which verified 20 European countries, dividing them into those setting requirements for candidates in the form of appropriate regulations and the ones not imposing such requirements. Tables, figures and formulas – continuous numbering in the text.

**Table 1.***Summary of the rules governing the accounting profession*

Country	Type of regulation	Requirements	Examination
Austria	Statutory regulation, including that of an accountant, management and a payroll accountant	No requirement for the level lib of the education profile, Practical experience 3 years and 1.5 years, Externally acquired qualifications must be confirmed by a minimum of 22.5 hours of professional work per year	yes
Belgium	Statutory provisions	Higher education requirement, work experience, exam, 200 days of internship (1000 hours) over a period of 12-36 months	yes
France	Statutory and environmental regulation, two paths: 1. Education/practice 2. Exam	Requirement of higher education, 3 years of practical experience, exam, The second path does not require directional education	yes
Portugal	Statutory delegation for a professional organization to confer authorizations	Requirement of higher education (bachelor's or postgraduate studies), 1.5 years of work experience	
Romania	Statutory delegation for a professional organization to confer authorizations	No data available	No information
Serbia	Statutory delegation for a professional organization to confer authorizations	No data available	No information
Italy	Regulation of requirements at the statutory level	Higher education, practical experience requirements and state examination	yes

Source: (Michalak, Walińska, Kaczmarczyk, Jastrzębowski, 2022, pp. 6-7).

As it follows from the above, regulations are delegated both to national authorities and are created in the form of laws, as well as to professional organizations which, based on their rank are entitled to accept candidates for the accounting profession. These countries predominantly derive their solutions from the continental accounting system, where legal regulations constitute the essence of functioning in the profession. As opposed to this approach, the Anglo-Saxon model presents greater flexibility in such requirements based on industry and environmental regulations, e.g. Great Britain, the Netherlands.

The approach of Polish legislation, as part of the accounting profession deregulation, has cancelled the certification requirement issued by the Minister of Finance and now, in order to be accepted to perform bookkeeping services, the candidate has to meet the following conditions:

- full legal capacity,
- no convictions by a final court judgment for an offence against the credibility of documents, property, business transactions, money and securities trading, a fiscal offence and offences specified in Chapter 9 (Article 76, UoR).

In addition, the entrepreneur is obliged to conclude a civil liability insurance contract for the damage caused in connection with the conducted business. In turn, there are no requirements for his education, which is left to the discretion of the person concerned (Wołujewicz, Woźniak, 2016, p. 54)<sup>1</sup>.

Since the proposal to introduce deregulation to the present, numerous concerns have been raised about the impact of deregulation on the quality of provided services and the security of business transactions (Świetla, Jonas, 2015, pp. 585-596; Klamut, 2013, pp 137-150). The issues related to the aforementioned quality were the basis for analyses also carried out by the author of the deregulation, i.e. the Ministry of Finance, which in March 2019 presented a report from a nationwide survey assessing the effects of deregulation. When asked about the qualifications and the level of knowledge presented by an accountant, 43% of the respondents indicated seniority and practice, but more than half of them noted deterioration in the quality of services, and 58% of the respondents changed their service provider as a result (Report from a nationwide survey, 2019). These results initiated a renewed discussion on the introduction of regulations for the profession.

At the moment, however, there are no guidelines for accountants to obtain certificates confirming knowledge, experience and competence. It is up to a voluntary need for education undertaken by the accountants themselves.

Currently, as part of the voluntary career path, people who want to expand their knowledge and obtain a professional certificate can use the four-stage professional path developed by the AAP.

- level I – accountant – profession code 331301,
- level II – accounting specialist (independent accountant) – profession code 241103,
- level III – chief accountant – 121101 profession code,
- level IV – certified accountant profession code 121101 (Resolution No. 757/202/2010, 2009).

Table 2 indicates entry requirements for candidates applying for individual professional levels of proficiency.

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<sup>1</sup> Since 10 August 2014, i.e. from the date of entry into force of the provisions of the Act of 9 May 2014 on facilitating access to exercise certain regulated professions (Journal of Laws, item 768).



**Table 2.***Entry requirements for candidates applying for qualification levels in the AAP certification*

Level	Professional title	Education	Documents confirming experience
And	Accountant – Accounting Assistant	at least medium	not necessary
II	Accounting Specialist	at least average	a certificate of qualification in the field of the first level, obtained after the examination ending the education conducted by the Association or: the title of accounting technician or: another form recognized by the education provider as equivalent
III	Chief Accountant	higher or medium	a qualification certificate obtained after the examination at the end of education conducted by the Association in the field of the second cycle or: accounting certificate entitling to perform bookkeeping services, issued by the Ministry of Finance or: a master's degree with a specialization in accounting or a bachelor's degree with a specialization in accounting, obtained at a university whose study program has been recognized by the Main Professional Examination Board as meeting the requirements (accreditation of the Association) or: a master's degree or a bachelor's degree and a completed test in the scope of requirements specified for the second cycle, carried out by the education provider
IV	Chartered Accountant	higher or medium entitling to enter higher education	a certificate of qualification obtained after the examination at the end of education conducted by the Association in the field of level III (chief accountant) or: passed test in the scope of requirements specified for the third qualifying level, conducted by the education provider, as well as: having practice in the field of accounting: - at least two years in the case of higher education, - at least five years in secondary education.

Source: Authors' compilation based on: Appendix No. 1 to the resolution No. 732/111/2009 of the Main Board of the AAP of 20 July 2009. Regulations of qualification requirements and professional practice for the purposes of certification of the accounting profession.

The prerequisites indicated in the Table are the basis to start training within specific levels. The first level requirements, i.e. to become an accountant, cover the following:

- basics of financial accounting with elements of professional ethics,
- selected public law issues.

In the case of the second-cycle course entitling to use the title of an accounting specialist, these are:

- financial accounting with elements of professional ethics,
- tax law,
- selected problems of labor law, social security and economic law.

A chief accountant (third level) is required to acquire such issues as:

- advanced financial accounting with elements of professional ethics and IT technology - based on the Accounting Act, Polish Accounting Standards, IFRS and tax law,
- cost accounting, management accounting and financial management basics,
- financial statements and their analysis,

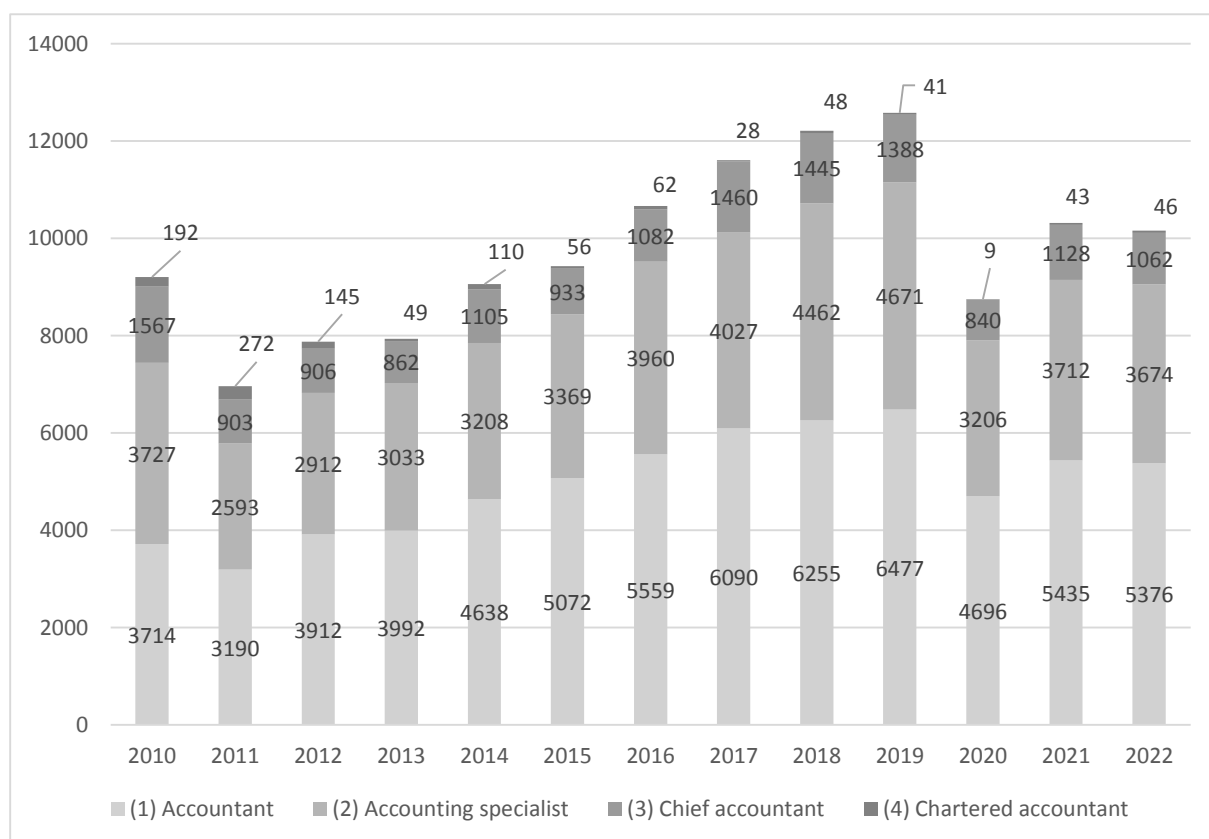
- tax law, taking into account current case law and interpretations,
- business law, selected issues.

The highest - IV professional level - a certified accountant can be awarded to a person who passes exams in the area of:

- advanced financial reporting with elements of professional ethics and IT technology,
- financial management - selected issues,
- management accounting,
- tax settlements – selected issues.

In the latter case, the respective qualification may also be awarded to a person holding the post-doctoral academic degree (habilitation), which exempts from taking examinations. The award of the chartered accountant qualification is preceded by the candidate's taking an oath, and in order to maintain it in the future, it is necessary to participate in continuing education (Resolution No. 732/110/2009, 2009).

As part of the professional certification path for accountants, the AAP issued over 126,000 certificates in the years 2010-2022. The number of people obtaining certificates is lower because many people have chosen to obtain several certificates. Information on the number of certificates obtained, broken down into individual certification levels, is presented in Fig. 1.



**Figure 1.** Number of the AAP certificates issued in 2010-2022.

Source: Authors' compilation based on: The AAP training activity reports.

#### **4. Pros and cons of the accounting profession certification – analysis of the research results**

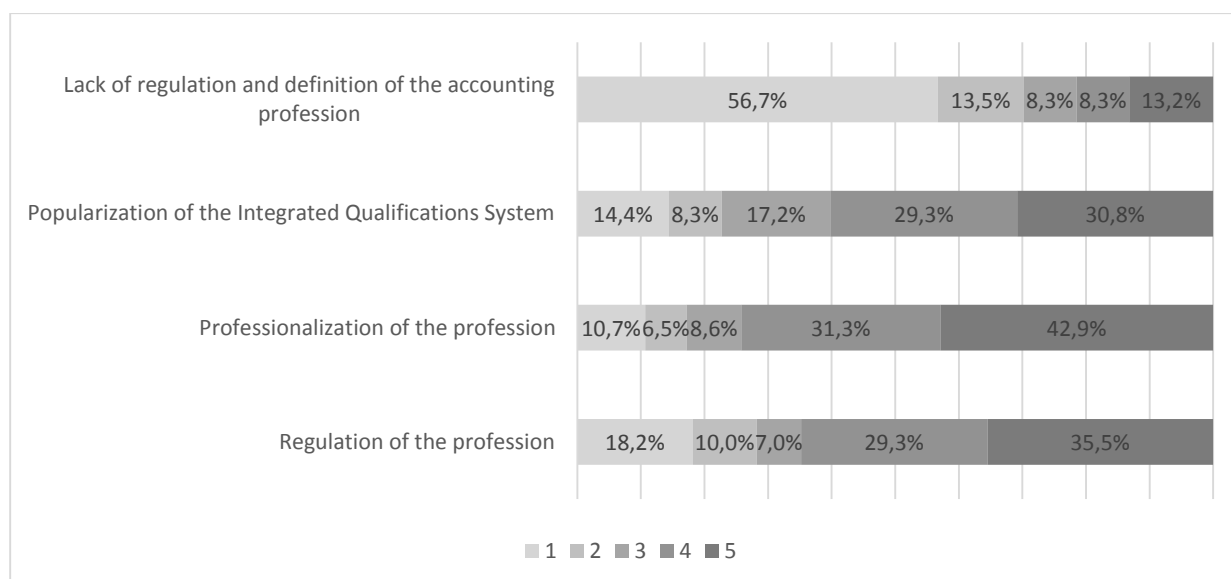
The survey was conducted by the AAP's Scientific Council between March and September 2022. The survey was prepared using an online form (MS Forms). Attendees of courses, webinar participants, and the AAP members were encouraged to complete the survey. A broad promotional campaign resulted in 3,307 responses from the accountants across all regions of Poland. The survey included 10 closed-ended questions, 5 open-ended questions, and a demographic section. The consolidated survey results are available on the AAP's website. Closed-ended questions used a 5-point Likert scale. Responding to the closed-ended questions was optional.

Considering the purpose of this article, analyzing responses to the following open-ended question is particularly significant: "Which method of regulating or certifying the accounting profession do you propose, and please justify your answer." The question served as a comment to a closed-ended question where the respondents could assign numbers from 1 (completely disagree) to 5 (completely agree) to one of the following response options:

1. lack of regulation and definition of the accounting profession (maintaining the current state),
2. popularization of market qualifications within the Integrated Qualifications System (ZSK) (defined qualifications entered into the register, ministerially supervised),
3. professionalization of the accounting profession (voluntary professional certification, certificates issued by the state institutions or professional organizations),
4. regulation of the profession (certain activities would be reserved for the authorized accountants only, and authorizations would be granted by the state authorities),

The summary of responses to the above closed-ended question is presented in Figure 2.

As shown in Figure 2, the most preferred option for change is the introduction of voluntary certification as part of the professionalization of the accounting profession. The sum of responses 4 and 5 for professionalization is 74.2%, and for regulation is 64.8%. It should be explained that the respondents could select multiple response options.



**Figure 2.** Answers to the closed-ended question regarding the professionalization of the accounting profession.

Source: own elaboration.

472 individuals responded to the open-ended question, where accountants could justify their position (i.e., 14.3% of respondents). It is worth noting that those who chose to provide their justification were more skeptical about the professionalization of the accounting profession (Table 3).

**Table 3.**

*Summary of responses from the respondents who chose to justify their position on the closed-ended question (n = 472)*

Response option	Disagreement (1+2)	No opinion	Support (4+5)	Total
Lack of regulation	60.6%	7.1%	32.3%	100%
Popularization of IQS	31.1%	15.1%	53.8%	100%
<b>Professionalization of the profession</b>	<b>26.2%</b>	<b>8.9%</b>	<b>64.9%</b>	<b>100%</b>
Regulation of the profession	39.6%	6.8%	53.6%	100%

Source: Authors' compilation.

The analysis of responses to the open-ended question allows for the formulation of arguments for and against the professionalization of the accounting profession, understood as voluntary certification. Supporters of certification emphasize that regulating the profession would enhance the quality of accounting services, increase client trust, raise wages, and protect against the actions of incompetent "pseudo-experts". The supporters' arguments are as follows:

- Certification would raise the prestige of the accounting profession, positively impacting its image.
- Certification would ensure professionalization manifested in high-quality accounting services.
- Increased trust of clients in certified accountants, allowing for the elimination of incompetent individuals.

- Specified entry requirements (education or exams) would eliminate incompetent individuals, increasing trust in accountants.
- Many accountants continually update their knowledge, so documenting training would not be an additional burden.
- Voluntariness enhances professionalism and offers a choice to entrepreneurs.
- Ongoing qualification verification should be established.
- Quality of regulations would improve - certification would frame the professional development of accountants.
- Certification would ensure that working accountants are qualified and appropriately educated, ensuring reliability and financial security of transactions.
- Certification would encourage continuous professional development among those in the field and may attract new individuals to the profession.
- Certification would introduce oversight of the profession by appropriate authorities, potentially eliminating individuals lacking adequate knowledge from the market.
- Certification could reduce the number of low-quality accounting offices, to the benefit of clients.
- Prevention of financial abuse: Certification would help limit financial abuse and fiscal errors, positively impacting the public interest.

Among opponents of the professionalization of the accounting profession, the following arguments are repeated:

- Fear of excessive bureaucracy due to oversight by the state authorities or professional associations.
- Limitation of competition: Some opponents believe that the profession regulation could limit competition and lead to higher service prices.
- Exams and training related to certification may generate additional costs for accountants and entrepreneurs.
- Certification may hinder newcomers to the field with skills and experience but lacking certificates.
- Certificates do not always guarantee the quality of accounting services.
- The market verifies the quality of accounting services, obviating the need for exams or certificates.
- Concern about the continuous need for qualification improvement due to certification requirements.
- Lengthy experience and practice are more important than possessing a certificate.
- Due to frequent changes in tax and accounting regulations, the opponents of certification fear that regulating the profession will pose a challenge to implement and hinder accountants' work.

- Introducing certification may result in closing the professional market and a lack of interest in the profession.
- Deregulation of the accounting profession increased service availability, benefiting entrepreneurs.

Many respondents fear that certification would necessitate re-acquiring authorizations for individuals with ministerial certificates issued before 2014. Some respondents assume that professionalization would involve reinstating ministerial certificates as before deregulation. These certificates were issued indefinitely, and their holders were not required to document continuous professional development. Many individuals opposing certification presuppose that it would cover all accountants, including those handling simplified tax records.

## 5. Discussion

Our results partially confirm the adopted research hypothesis. The vast majority of accountants (over 74%) perceive the need to professionalize the profession and combine this process with professional certification, which is consistent with the formulated hypothesis. However, in-depth analyzes based on an open question regarding the grounds for the presented open-ended opinions justifying this result show a lower score. Among the respondents justifying their position, 64.9% were in favor of professionalization.

However, the interpretation of this result is more complex, as only 14.3% of the respondents chose to answer the open question. This may indicate the reluctance of the respondents to justify their opinion or the lack of specific arguments. At the same time, the findings indicate a differentiated approach of the accounting community to the problem of solutions concerning the practice of the profession in the future. More than half of the respondents accept the adoption of the IQS (60.1%) and the regulation of the profession, meaning that some activities would be reserved only for authorized accountants, and authorizations would be granted by the state authorities (64.8%).

The open question was answered by 53.85 and 53.6%, respectively. It is worth emphasizing that only 21.5% of respondents were in favor of no regulation, but this group was definitely active in presenting their arguments - 32.3%.

Our findings indicate a diversified approach of accountants to solutions concerning the practice of the profession. These results are similar to the conclusions drawn by Korzeniowska et al. (2022) and Hastings and Hinings (1970), on the diversity within the accountants' community, their attitudes and opinions. Klamut (2012b) points to one of the reasons for such differentiation in relation to accounting offices.

Klamut (2012a) presents arguments for the certification of accountants, proposing the introduction of one "universal" certificate. Some of the arguments presented by the author are consistent with those provided in the answers to the open question in our research. This applies in particular to the perspective of the employers. Our research confirmed the adopted hypothesis in a general scope, but at the same time indicates the complexity of the problem and the need to conduct further research in order to develop new solutions regarding the practice of the accounting profession in Poland. The obtained results revealed the diversification of interests and attitudes among accountants, and this requires more detailed research focused on the arguments for and against specific solutions. We plan to continue research in this direction using the interview and experiment method.

## 6. Conclusions

The research we conducted allowed us to assess the attitude of accountants to solutions in the field of practicing the profession in the future, including the process of professionalization closely related to voluntary certification. Based on the obtained research results, two main conclusions can be drawn. The first concerns the process of professionalization. The vast majority of respondents positively assessed the professionalization of the profession through voluntary certification. However, not much less accepted such solutions as regulating the profession and adopting the IQS. In our opinion, this indicates a strong need to move away from the current state, but at the same time it indicates a positive attitude of the majority of respondents to various solutions within the framework of abandoning the deregulation of the profession. The results obtained by us broaden and deepen the knowledge about the attitude of the accounting community to solutions related to the practice of this profession, in particular to professionalization by means of voluntary certification. The analysis of the answers to the open question concerning the arguments for and against the indicated solutions gives a picture of expectations, but also concerns of the accountants related to the feeling of various interests.

The research is another step towards diagnosing the current state and the direction of changes from the point of view of perception of accountants. For this reason, our study is a voice in the discussion on the need to prepare new solutions regarding the practice of the accounting profession in Poland.

With regard to the conducted research, limitations can be indicated. The most important is no possibility to compare the obtained results with the results of other studies, which is due to the lack of this type of research. The second limitation is the limited number of survey questions regarding the diagnosis of the diversity of the accounting environment in Poland. In the next stages of research, we intend to explore this problem.

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