

FUNDAMENTAL ACCOUNTING PRINCIPLES IN POLISH AUTHORS' PUBLICATIONS

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Purpose: This article aims to identify, systematize, and assess the scientific achievements of Polish authors on the fundamental accounting principles as well as to indicate the directions of further research in this field.

Design/methodology/approach: The study has been carried out using a structured literature review in the form of a so-called rapid review. The method of meta-analysis was also used as an aid in relation to the collection of literature assembled as a result of a systematic review. Then, the analysis of content of this collection of literature has been carried out to answer the research questions posed.

Findings: The review results indicate that the principles of true and fair view, going concern, and prudence are at the center of Polish authors' attention. Polish authors perceive and discuss the terminological inaccuracy in defining the concept of "fundamental accounting principles" and particular accounting principles. Polish researchers still have no consensus regarding the catalog of fundamental accounting principles or their hierarchy and classification. They also notice that while the going concern, substance over form, and accrual basis principles got significance, the role of the principles of prudence, matching, realization, and historical cost has decreased. The conducted analysis also shows that Polish authors consider the fundamental accounting principles concerning multiple areas of financial reporting and accounting but also go beyond them.

Research limitations/implications: The study's limitations result from the eligibility parameters adopted in the structured literature review, analyzed databases, and the author's subjectivity in the articles' qualification.

Originality/value: This article is the first comprehensive summary of the scientific achievements of the Polish authors on the fundamental accounting principles.

Keywords: structured literature review, SLR, fundamental accounting principles, Polish authors.

Category of the paper: Literature review.

1. Introduction

Accounting, which is a specific system of collecting, processing, and transmitting information, uses specific procedures, methods, and principles relating, in particular, to the valuation and presentation of data on the economic situation of an entity and its financial result (Kuzior, 2020). Due to their timeless nature, these principles are applied, albeit in varied degrees, in all accounting systems and are in some manner incorporated into legal regulations as being superior to them. They serve as the theoretical basis for accounting and have an impact on the final financial statements' credibility, integrity, and usefulness (Kuzior et al., 2018). Accounting principles are of interest not only to practitioners and standard-setting agencies but also to academic circles and theorists, including Polish ones, due to the importance of their role in providing high-quality financial information to users of financial reporting. Accounting principles are defined, categorized, hierarchized, and examined in many ways in the Polish literature on the subject regarding their impact on various areas of recording business operations and preparing financial statements. Changes in the significance and importance of individual accounting principles, as well as their implementation and interpretation, are also discussed as a result of changes in the information demands of reporting information recipients (Głębocka, 2016b; Kuzior et al., 2018). However, no publication has yet been published that comprehensively summarizes Polish publication achievements in this area. As a result, it becomes appropriate to outline the publication accomplishments of Polish authors in this field.

Therefore, the aim of this article is to identify, systematize, and assess the scientific achievements of Polish authors on the fundamental accounting principles as well as to indicate the directions of further research in this field.

Fulfilling the above-formulated goal involved answering the following four research questions:

- 1) What fundamental accounting principles have received the most attention in the research done so far by Polish authors?
- 2) How do Polish authors define and hierarchize fundamental accounting principles?
- 3) Concerning which areas of accounting and financial reporting do Polish authors raise the issue of fundamental accounting principles?
- 4) What directions of evolution of the importance and rank of individual fundamental accounting principles have Polish authors noticed?

The following section of the article describes the research approach used and then offers the findings of the meta-analysis and content analysis of the set of publications under consideration. The study ends with conclusions summarizing and discussing the acquired results and indicating future research directions. Limitations due to assumptions made in the research approach were also identified.

2. Research methods

The study was carried out using a structured (systematic) literature review (SLR), which is becoming a more widely used approach for conducting a reliable literature review in numerous fields of science (Tuszkiewicz, Maruszewska, 2021). Because a systematic literature review should, in principle, be completed by at least two researchers, and the author did the study alone, the so-called rapid review was chosen as the research approach¹.

Primarily, to identify potential references, the following three electronic databases were reviewed:

- BazEkon,
- EBSCOhost, and
- ProQuest.

The keyword “zasady rachunkowości” was input into these databases. According to the author, this phrase is specific and broad enough to allow searching for as many relevant literature articles as possible. The collected findings were then downloaded to Zotero software, which offers bibliographic source management, including organization. The bibliography of the literature gathered thus far was also evaluated in order to supplement the collection with possible positions that could be omitted while searching databases with the use of selected keyword. The collection of publications was also completed with papers already known to the author and chosen through the so-called preliminary search. Duplicates in the gathered literature were eliminated. Then, a database comprising 503 literature records was obtained (figure 1).

The next step carried out an exclusion analysis, taking into account the following eligibility parameters:

- publications is a scientific article published in a review Polish or foreign journals,
- at least one of the authors is Polish,
- article was written in Polish or English,
- fundamental accounting principles are the main or one of the main threads of publication and
- the author had access to the full text of the publication.

The exclusion analysis was divided into two stages, and diagram 1 illustrates its course. The first stage involved assessing the adequacy of titles, abstracts, and general content toward research questions. Then, literature positions were assessed for the above-specified eligibility criteria meeting. Only articles that simultaneously met all eligibility criteria entered the final a collection of publications. As a result, collection of 65 publications was obtained.

¹ R. Lenart-Gansiniec (2021) and Mazur, Orłowska (2018) write more about the structured literature review and its specific varieties.

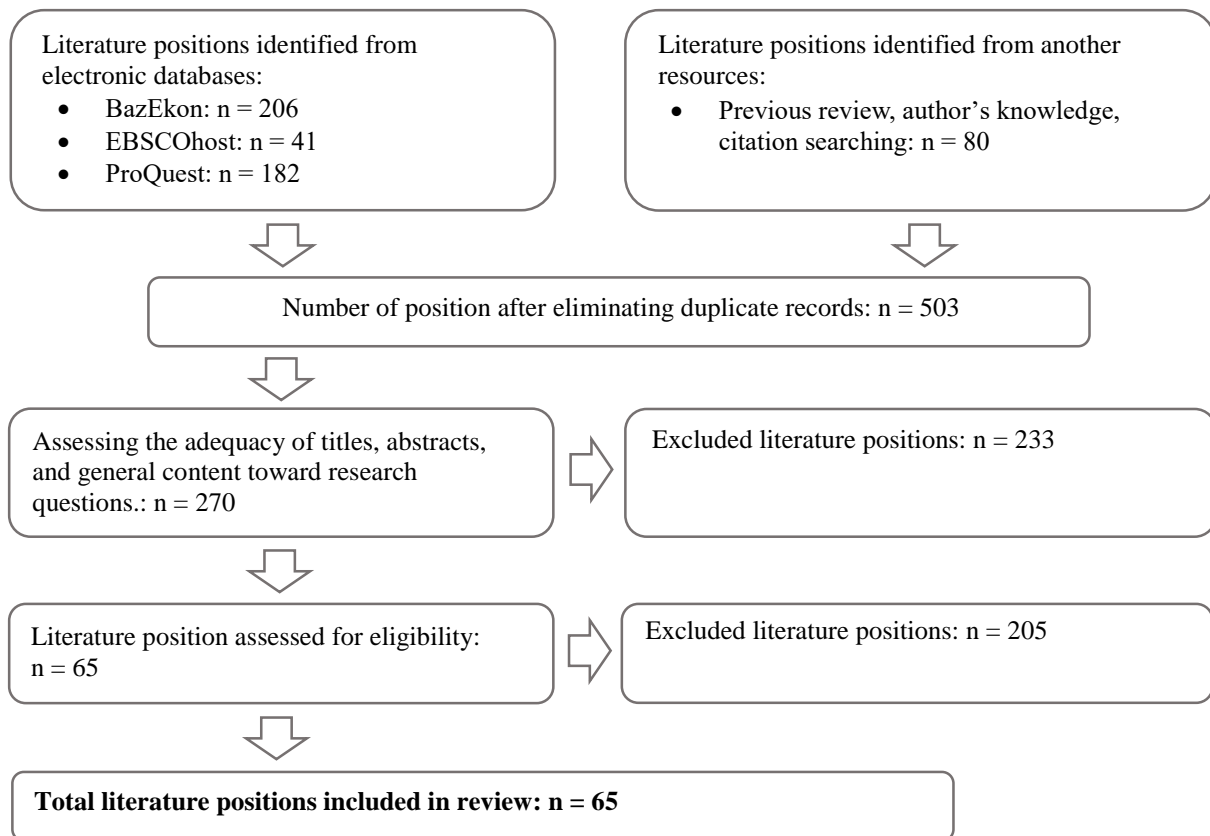


Figure 1. PRISMA flow diagram.

Source: Own study based on (Mazur, Orłowska, 2018).

3. Results – meta-analysis

The articles that qualified for the systematic literature review were analyzed using various quantitative criteria. The first one was the year of publication (figure 2).

The data presented in figure 2 show that the first article on fundamental accounting principles appeared in 2000. The most significant interest in this topic occurred in the years 2010-2011 and 2014-2018 – in this period, more than half of the articles on the issues discussed were published, including its most remarkable number in 2011. Since 2019, there has been a decrease in the number of publications relating to the analyzed topic to one publication per year, for which there is no apparent cause, as it could be due to both a decrease in interest in the topic or its "exhaustion" as well as the adopted eligibility parameters, which could limit the review's results. There were also some years in the studied period where not a single publication on fundamental accounting concepts was published – these were the years 2003 and 2020. On average, 2 to 3 publications were published annually.

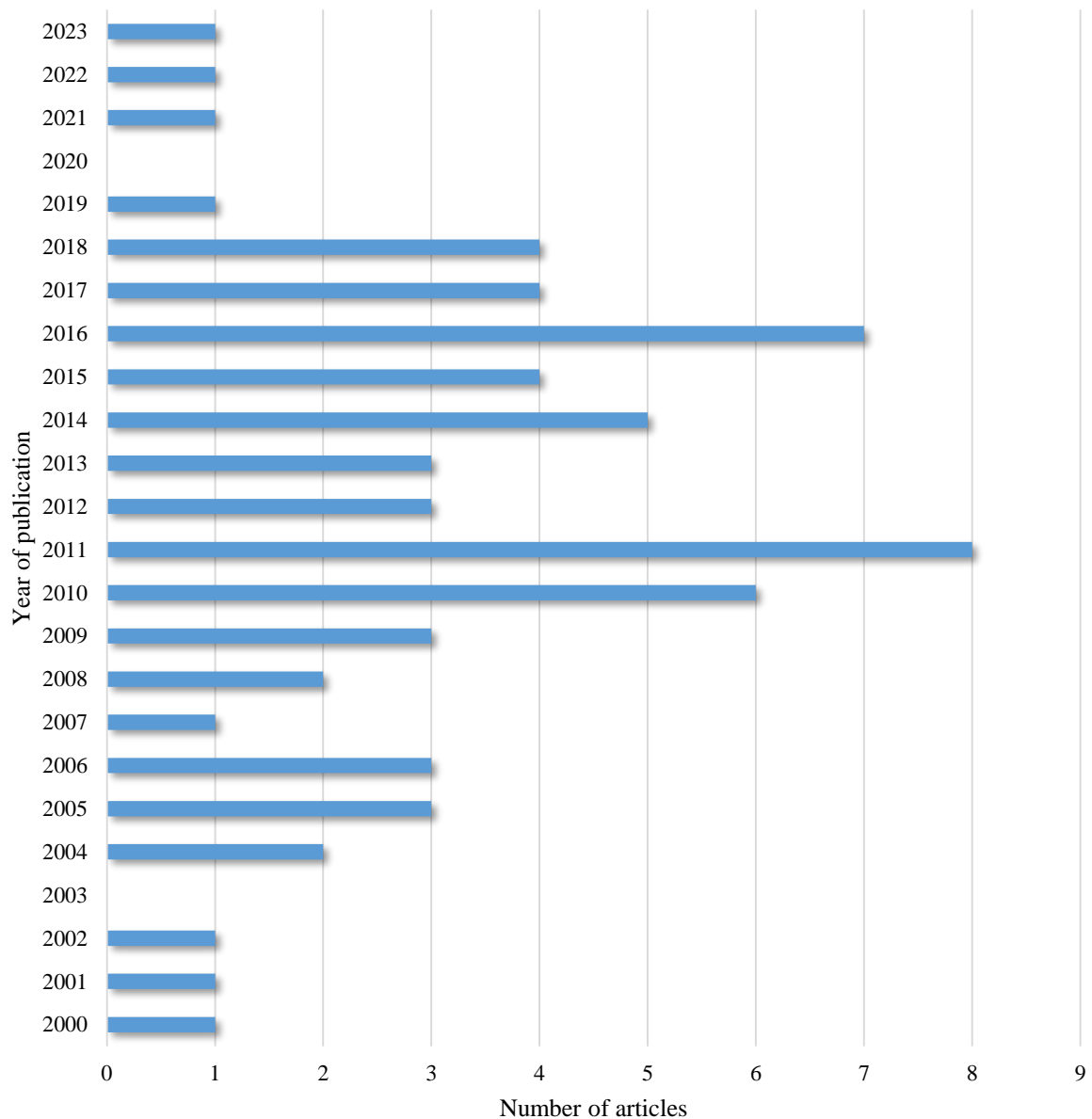


Figure 2. Number of articles published per year.

Source: own study.

Most papers (approximately 92%) were published in Polish language and in Polish journals. Only 5 articles were published in English, of which 4 papers appeared in Polish journals (2 articles in the “Zeszyty Naukowe Uniwersytetu Ekonomicznego w Poznaniu”, 1 article in “Financial Sciences. Nauki o Finansach”, and 1 article in the “Olsztyn Economic Journal”) and one paper in a foreign journal (“European Accounting Review”). Table 1 presents a detailed breakdown of the number of papers in individual journals.

Table 1.
Breakdown of the number of articles in individual journals

Journal name	Number of articles
Polish journals	
Zeszyty Teoretyczne Rachunkowości	19
Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu	8
Studia Ekonomiczne	6
Zeszyty Naukowe. Uniwersytet Ekonomiczny w Poznaniu	6
Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie/Akademii Ekonomicznej w Krakowie	4
Finanse, Rynki Finansowe, Ubezpieczenia	3
Studia Oeconomica Posnaniensia	3
Zeszyty Naukowe Uniwersytetu Szczecińskiego. Finanse, Rynki Finansowe, Ubezpieczenia	2
Other (which contain 1 publication)	13
Foreign journals	
European Accounting Review	1

Source: own study.

The data shown in Table 1 indicate a general dispersion of articles on fundamental accounting principles among various scientific journals. The unsurpassed dominance of “Zeszyty Teoretyczne Rachunkowości” in terms of the quantity of articles published is also obvious – about every third item in the evaluated literature was published there. In quite distant second place are “Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu”, which published around 12% of the articles. The third place is taken *ex aequo* by “Studia Ekonomiczne” and “Zeszyty Naukowe Uniwersytetu Ekonomicznego w Poznaniu”, which published nearly 9% of the publications. In the remaining journals, the vast majority (as many as 73% of the journals) published one article.

A. Kaczmarczyk and I. Kumor published the largest number of articles on fundamental accounting principles. The first author released 4 publications and the second author – 3 publications (including one in collaboration with L. Poniatowska). The remaining authors published one or two articles.

Table 2 presents the results of the analysis of the affiliation of the authors of the publications qualified for the systematic literature review. The first three research centers, which lead in the count of articles on fundamental accounting principles, are sequentially Poznań University of Economics and Business (17% of publications), Wrocław University of Economics and Business (14% of publications), and the University of Economics in Katowice (12% of publications). The last two of the above-mentioned academic centers were indicated as affiliation by the earlier mentioned authors with the largest amount of published articles, respectively A. Kaczmarczyk and I. Kumor. There was also one article in the studied literature collection whose author did not provide affiliation and one whose author identified a foreign affiliation (i.e. School of Management and Languages, Heriot-Watt University, Edinburgh).

Table 2.*Breakdown of the affiliation of the analyzed articles' authors*

Affiliation	Number of articles
Poznań University of Economics and Business	11
Wrocław University of Economics and Business	9
University of Economics in Katowice	8
University of Lodz	6
Krakow University of Economics	5
SGH Warsaw School of Economics	4
University of Gdańsk	4
University of Szczecin	4
Warsaw University of Life Sciences	2
Other (from which authors published only 1 article)	12
No affiliation	1

Source: own study.

The results of the quantitative analysis of the Polish authors' publications collection on the fundamental accounting principles show a general dispersion of articles among various scientific journals and academic centers. They also indicate domination of articles written in Polish and published in "Zeszyty Teoretyczne Rachunkowości".

4. Results – content analysis

When analyzing the content of the collection of Polish authors' publications on fundamental accounting principles, the nature of the articles was first examined. This examination showed that up to fifty articles were strictly theoretical, and only two were strictly empirical. The remaining part (13 articles) are publications of an intermediate character - they include both a developed theoretical part and an empirical part enriching the conclusions resulting from it. Moreover, one of the articles classified as strictly theoretical presented the main assumptions and conclusions resulting from the author's previously defended dissertation.

The next step of the content analysis of the set of publications qualified for the systematic literature review allowed for identifying fundamental accounting principles that remain the center of the Polish scientific community's attention. Table 3 presents the breakdown of the articles that treat on particular fundamental accounting principles. This table also includes the division of articles into three groups, i.e. theoretical, empirical and theoretical-empirical.

Table 3.*Breakdown of the articles on particular fundamental accounting principles*

Fundamental accounting principle	Theoretical articles [T]	Empirical articles [E]	Theoretical-empirical articles [T/E]	Number of articles
True and fair view	Artienwicz (2008), Bereźnicka (2016), Burchart & Soldevila de Monteys (2017), Cieciora (2011), Garstecki (2012), Grzegorek (2005), Gut (2011), Janus (2011), Jezierska (2008), Kaczmarczyk (2011), Kaczmarczyk (2015), Kociołek (2019), Krasodomska (2010), Krzywda (2007), Kumor (2014), Matuszak (2013), Michalak (2004), Nierzwicka (2001), Nowak (2014), Remlein (2010), Rówińska (2016), Rówińska & Zadora (2012), Sawicka (2009), Sikorska (2005), Soczówka (2000), Spoz (2015), Świetla (2011), Walińska (2002), Walińska & Jędrzejewski (2009), Wrona (2006)		Ignatowski (2017), Kaczmarczyk (2018), Kaczurak-Kozak (2011), Kosmala (2005), Piechocka-Kałużna (2018), Stępień (2014)	Total 36, including: T: 30 E: --- T/E: 6
Going concern	Baran (2006), Bereźnicka (2016), Burchart & Soldevila de Monteys (2017), Czupryńska (2017), Głębocka (2016a), Grzegorek (2005), Jezierska (2008), Koczkar (2017), Kondraszuk (2011), Krzywda (2006), Krzywda (2007), Kumor (2014), Kumor (2016), Nowak (2010), Remlein (2010), Rówińska & Zadora (2012), Soczówka (2000), Szmerekietta (2004), Świetla (2011), Walińska (2002), Walińska & Jędrzejewski (2009), Wierzbińska (2012), Wrona (2006), Zuchewicz (2009), Zyznarska-Dworczak (2010)		Chrostowska (2023), Kaczmarczyk (2018), Kaczurak-Kozak (2011), Piróg (2016), Stępień (2014), Szczepankiewicz (2013a), Szczepankiewicz (2013b)	Total 32, including: T: 25 E: --- T/E: 7
Prudence	Baran (2006), Bareja (2018), Bereźnicka (2016), Burchart & Soldevila de Monteys (2017), Głębocka (2016b), Grzegorek (2005), Hońko (2010), Jezierska (2008), Kaczmarczyk (2011), Kaczmarczyk (2021), Kociołek (2019), Krasodomska (2010), Krzywda (2007), Kumor (2014), Łazarowicz (2015), Michalak (2004), Remlein (2010), Rówińska & Zadora (2012), Sawicka (2009), Soczówka (2000), Szmerekietta (2004), Świetla (2011), Walińska (2002), Walińska & Jędrzejewski (2009), Wierzbińska (2012), Wrona (2006)	Klimczak & Michalak (2014)	Kumor & Poniatowska (2018), Łakomiak (2010), Stępień (2014)	Total 30, including: T: 26 E: 1 T/E: 3

Cont. table 3.

Accrual basis	Baran (2006), Bereźnicka (2016), Grzegorek (2005), Jezierska (2008), Koczar (2017), Kondraszuk (2011), Krzywda (2006), Krzywda (2007), Kumor (2014), Maćkowiak (2014), Remlein (2010), Soczówka (2000), Szmerekietta (2004), Świetla (2011), Walińska (2002), Wierzbińska (2012), Wrona (2006)	Klimczak & Michalak (2014)	Kumor & Poniatowska (2018), Łakomiak (2010), Stępień (2014)	Total: 21 , including: T: 17 E: 1 T/E: 3
Matching	Bereźnicka (2016), Burchart & Soldevila de Monteys (2017), Grzegorek (2005), Jezierska (2008), Krzywda (2007), Kumor (2014), Remlein (2010), Rówińska & Zadora (2012), Sawicka (2009), Soczówka (2000), Świetla (2011), Walińska (2002), Wierzbińska (2012)		Gos & Hońko (2016), Kumor & Poniatowska (2018), Łakomiak (2010), Stępień (2014)	Total: 17 , including T: 13 E: --- T/E: 4
Materiality	Baran (2006), Burchart & Soldevila de Monteys (2017), Jezierska (2008), Koczar (2017), Krzywda (2007), Soczówka (2000), Szczepańska (2015), Szmerekietta (2004), Świetla (2011), Wierzbińska (2012), Wrona (2006)	Gos (2022)	Kaczurak-Kozak (2011), Kumor & Poniatowska (2018), Stępień (2014)	Total: 15 , including: T: 11 E: 1 T/E: 3
Consistency	Bereźnicka (2016), Burchart & Soldevila de Monteys (2017), Jezierska (2008), Kasperowicz (2011), Krzywda (2006), Krzywda (2007), Remlein (2010), Soczówka (2000), Szmerekietta (2004), Świetla (2011), Walińska (2002), Wierzbińska (2012)		Kaczurak-Kozak (2011), Stępień (2014)	Total: 14 , including: T: 12 E: --- T/E: 2
Substance over form	Baran (2006), Jezierska (2008), Koczar (2017), Krzywda (2007), Remlein (2010), Sawicka (2009), Świetla (2011), Walińska (2002), Walińska & Jędrzejewski (2009), Wierzbińska (2012)		Łakomiak (2010)	Total: 11 , including: T: 10 E: --- T/E: 1
Periodicity	Jezierska (2008), Soczówka (2000), Świetla (2011), Wrona (2006)		Kumor & Poniatowska (2018)	Total: 5 , including T: 4 E: --- T/E: 1
Non-compensation	Burchart & Soldevila de Monteys (2017), Jezierska (2008), Krzywda (2007), Świetla (2011)		Stępień (2014)	Total: 5 , including: T: 4 E: --- T/E: 1
Cash basis	Grzegorek (2005), Koczar (2017), Maćkowiak (2014), Soczówka (2000)			Total: 4 , including: T: 4 E: --- T/E: ---
Realization	Jezierska (2008), Krzywda (2007), Szmerekietta (2004)		Łakomiak (2010)	Total: 4 , including T: 3 E: --- T/E: 1

Cont. table 3.

Individual valuation	Krzywda (2007), Szmerekieta (2004)		Stępień (2014)	Total: 3, including T: 2 E: --- T/E: 1
Historical cost	Jezierska (2008), Kumor (2014), Szmerekieta (2004)			Total: 3, including T: 3 E: --- T/E: ---
Economic entity	Koczar (2017), Soczówka (2000), Wrona (2006)			Total: 3, including T: 3 E: --- T/E: ---
Objectivity	Rówińska & Zadora (2012), Szmerekieta (2004)			Total: 2, including: T: 2 E: --- T/E: ---
Primacy (applicable in Germany)	Krasodomska (2010), Szmerekieta (2004)			Total: 2, including: T: 2 E: --- T/E: ---

Source: own study.

The first most frequently described, analyzed, and cited fundamental accounting principle is the true and fair view principle, which appears in as many as 36 articles, i.e., in more than half of the articles included in the investigated publications' set. This is not surprising because – as it is indicated by many authors referring to it, including M. Nierzwicka (2001) and N. Artienwicz (2008) – this principle is primary and is the main concept of accounting identified with its purpose, which is to generate objective and trustworthy information about an economic entity. This principle appears in 30 theoretical articles and 6 theoretical-empirical articles. Discussing this principle, the Polish authors point out (among others) the lack of consensus in defining and translating this principle into Polish². They also present its definition in a broader and narrower sense and refer to difficulties in applying this principle.

The second place took the going concern principle, which appears in 32 articles, including 25 of a theoretical nature and 7 of a theoretical-empirical nature. The Polish authors that refer to this principle investigate mainly the premises suggesting the risk of losing the entity's ability to perform operations, including those related to the COVID-19 pandemic. E. Walińska and S. Jędrzejewski (2009) also raised the issue of the suitability of accounting principles applicable in the balance law for those entities that are no longer capable of continuing their operating activities. B. Zyznarska-Dworczak (2010) pointed out that although both in "The Conceptual Framework for Financial Reporting", International Accounting Standard (IAS) 1 "Presentation

² The true and fair view principle originates from British commercial law (see N. Artienwicz (2008), R. Ignatowski (2017), and A. Spoz (2015)).

of Financial Statements”, and Polish Accounting Act the going concern principle plays a crucial role, those regulations place this principle differently in relation to the other principles. This first regulation defines the going concern principle as the “fundamental premise of financial statement preparation and presentation” while the last two generally position this principle on the same level as other principles and qualitative characteristics of financial statements.

The third place took the prudence principle, which appears in 30 articles, including 26 theoretical, 1 empirical, and 3 theoretical-empirical. The articles on this principle primarily discuss the turbulent evolution of its application over the years (especially in the International Financial Reporting Standards (IFRS)) and its current role in accounting and financial reporting. A. Kaczmarczyk (2021) highlights the visible marginalization of this principle in the Polish Accounting Act in the accounting of micro- and small entities and its “degradation” in the International Financial Reporting Standards from a superior principle to a feature supporting the neutrality and credibility of financial statements. K. Bareja (2018) points out the selectivity currently occurring in IFRS in applying this principle, which is related to the simultaneous functioning of the fair value valuation model for some assets and the historical cost model for others.

The collection of the Polish authors’ publications was also examined in terms of thematic areas in which the authors described fundamental accounting principles. It was assumed that a given article might be classed under more than one theme. As a result, 12 main thematic areas and 26 detailed thematic areas were identified. Table 4 shows the breakdown of the articles that relate to those particular themes with the division of articles into three groups, i.e., theoretical, empirical, and theoretical-empirical.

Table 4.

Breakdown of the thematic areas considered in the context of fundamental accounting principles

Thematic area		Theoretical articles [T]	Empirical articles [E]	Theoretical-empirical articles [T/E]	Number of articles
Fundamental accounting principles	General definition, terminology	Artienwicz (2008), Cieciora (2010), Garstecki (2012), Grzegorek (2005), Krzywda (2006), Krzywda (2007), Kumor (2014), Łazarowicz (2015), Matuszak (2013), Nowak (2010), Nowak (2014), Remlein (2010), Sikorska (2005), Soczówka (2000), Spoz (2015), Szczepańska (2015), Wierzbińska (2012)		Gos & Hońko (2016), Ignatowski (2017), Kosmala (2005), Piechocka-Kałużna (2018)	Total 21, including: T: 17 E: --- T/E: 4

Cont. table 4.

	Hierarchy, classification and relations	Baran (2006), Bereźnicka (2016), Grzegorek (2005), Janus (2011), Jezierska (2008), Kaczmarczyk (2011), Koczar (2017),		Stępień (2014), Szczepankiewicz (2013a)	Total 21, including: T: 18 E: --- T/E: 2
	Hierarchy, classification and relations	Krzywda (2006), Krzywda (2007), Kumor (2014), Remlein (2010), Szczepańska (2015), Szmerekietta (2004), Świetła (2011), Walińska (2002), Wierzbińska (2012), Wrona (2006), Zuchewicz (2009)			
	History and evolution	Artienwicz (2008), Bareja (2018), Bereźnicka (2016), Głębocka (2016b), Hońko (2010), Jezierska (2008), Kaczmarczyk (2021), Kociołek (2019), Koczar (2017), Łazarowicz (2015), Maćkowiak (2014), Nierzwicka (2001), Remlein (2010), Sikorska (2005), Spoz (2015), Walińska (2002), Walińska & Jędrzejewski (2009), Wierzbińska (2012)		Gos & Hońko (2016), Ignatowski (2017), Kosmala (2005) Piechocka-Kałużna (2018)	Total: 22, including: T: 18 E: --- T/E: 4
	Various countries	Burchart & Soldevila de Monteys (2017), Koczar (2017), Kaczmarczyk (2011), Kaczmarczyk (2021), Krasodomska (2010), Sikorska (2005), Szmerekietta (2004)	Klimczak & Michalak (2014)	Kosmala (2005), Piechocka-Kałużna (2018)	Total: 10, Including T: 7 E: 1 T/E: 2
Financial reporting	Essence and purpose	Baran (2006), Janus (2011), Kaczmarczyk (2011), Krzywda (2006), Matuszak (2013)			Razem: 5, w tym: T: 5 E: --- T/E: ---
	Qualitative characteristics	Baran (2006), Bareja (2018), Cieciora (2011), Głębocka (2016b), Janus (2011), Kaczmarczyk (2021), Kasperowicz (2011), Krzywda (2006), Krzywda (2007), Nowak (2014), Remlein (2010), Rówińska & Zadora (2012), Sikorska (2005), Szczepańska (2015), Świetła (2011), Zuchewicz (2009), Zyznarska-Dworczak (2010)	Gos (2022)	Piechocka-Kałużna (2018)	Razem: 19, w tym: T: 17 E: 1 T/E: 1

Cont. table 4.

	Information expectations of financial statements users	Baran (2006), Bereźnicka (2016), Jezierska (2008), Matuszak (2013), Remlein (2010), Rówińska & Zadora (2012), Spoz (2015), Wrona (2006)		Piróg (2016)	Total: 9 , including: T: 8 E: --- T/E: 1
	Valuation in general	Bareja (2018), Bereźnicka (2016), Głębocka (2016b), Hońko (2010), Matuszak (2013), Michalak (2004), Rówińska (2016), Rówińska & Zadora (2012), Spoz (2015), Zyznarska-Dworczak (2010)			Total: 10 , including T: 10 E: --- T/E: ---
	Fair value valuation	Bereźnicka (2016), Rówińska (2016), Rówińska & Zadora (2012), Wierzińska (2012)			Total: 4 , including T: 4 E: --- T/E: ---
	Accruals and deferrals			Gos & Hońko (2016), Kumor & Poniatońska (2018)	Total: 2 , including T: --- E: --- T/E: 2
	Revenues			Łakomiak (2010)	Total: 1 , including T: --- E: --- T/E: 1
	Financial result	Hońko (2010), Kasperowicz (2011), Rówińska (2016), Rówińska & Zadora (2012)		Stępień (2014)	Total: 5 , including: T: 4 E: --- T/E: 1
	Non-current assets held for sale			Kaczmarczyk (2018)	Total: 1 , including T: --- E: --- T/E: 1
	Goodwill	Kumor (2014), Sawicka (2009)			Total: 2 , including T: 2 E: --- T/E: ---
	Leasing	Janus (2011)			Total: 1 , including T: 1 E: --- T/E: ---

Cont. table 4.

	Long-term contracts	Kasperowicz (2011)			Total: 1, including T: 1 E: --- T/E: ---
	Transactions between affiliates	Gut (2011)			Total: 1, including T: 1 E: --- T/E: ---
	Impairment of assets	Michalak (2004)			Total: 1, including T: 1 E: --- T/E: ---
Accounting and financial reporting of specific entities	Entities providing long-term services	Kasperowicz (2011)			Total: 1, including T: 1 E: --- T/E: ---
	Entities from the public sector	Maćkowiak (2014), Soczówka (2000)		Kaczurak-Kozak (2011)	Total: 3, including T: 2 E: --- T/E: 1
	Entities from the heating sector			Łakomiak (2010)	Total: 1, including T: --- E: --- T/E: 1
	Entities from the real estate sector			Chrostowska (2023)	Total: 1, including T: --- E: --- T/E: 1
	Entities from the tourism sector	Czupryńska (2017)			Total: 1, including T: 1 E: --- T/E: ---
	Entities from the sector of higher education		Gos (2022)		Total: 1, including T: --- E: 1 T/E: ---
	Micro-, small, and medium-sized enterprises	Kaczmarczyk (2015), Kaczmarczyk (2021), Spoz (2015)		Stępień (2014)	Total: 4, including T: 3 E: --- T/E: 1
	Integrated reporting	Szczepańska (2015)			Total: 1, including T: 1 E: --- T/E: ---
	Accounting policy	Kasperowicz (2011), Kondraszuk (2011), Krzywda (2006), Spoz (2015), Szmerekietą (2004), Świetła (2011)		Kaczurak-Kozak (2011)	Total: 7, including T: 6 E: --- T/E: 1

Cont. table 4.

Risk of losing the entity's ability to perform operations and its financial reporting consequences	Czupryńska (2017), Głębocka (2016a), Kumor (2016), Nowak (2010), Walińska & Jędrzejewski (2009), Zuchewicz (2009), Zyznarska-Dworczak (2010)		Chrostowska (2023), Piróg (2016), Szczepankiewicz (2013a), Szczepankiewicz (2013b)	Total: 11 , including: T: 7 E: --- T/E: 4
Financial statements' audit	Kaczmarczyk (2011), Kumor (2016), Rówińska (2016), Zyznarska-Dworczak (2010)		Chrostowska (2023), Szczepankiewicz (2013a), Szczepankiewicz (2013b), Piróg (2016)	Total: 8 , including: T: 4 E: --- T/E: 4
Earnings management	Artienwicz (2008), Garstecki (2012), Kaczmarczyk (2011), Kociołek (2019), Michalak (2004)			Total: 5 , including: T: 5 E: --- T/E: ---
Accounting as a system	Kaczmarczyk (2015), Rówińska (2016), Rówińska & Zadora (2012), Spoz (2015), Świetla (2011), Wrona (2006)			Total: 6 , including: T: 6 E: --- T/E: ---
Role of legal accounting standards	Nowak (2014), Sikorska (2005), Walińska (2002)		Piechocka-Kałużna (2018)	Total: 4 , including: T: 3 E: --- T/E: 1
"Revenue-expense" and "balance-sheet" approaches	Bareja (2018), Głębocka (2016b), Jezierska (2008), Matuszak (2013), Rówińska (2016), Sawicka (2009)		Gos & Hońko (2016), Kumor & Poniatowska (2018)	Total: 8 , including: T: 6 E: --- T/E: 2
Other	Czupryńska (2017), Grzegorek (2005), Gut (2011), Kondraszuk (2011), Nierzwicka (2001), Szczepańska (2015), Szmerekiet (2004)	Klimczak & Michalak (2014)	Stępień (2014)	Total: 9 , including: T: 7 E: 1 T/E: 1

Source: own study.

As shown in Table 4, in the context of the fundamental accounting principles, the authors highlight the issue of defining both the concept of "(fundamental) accounting principles" along with certain principles, and the use of various terminology to define them. The discussion is conducted primarily about the true and fair view principle (as has already been indicated) but also, to some extent, to the prudence principle, which, for example, is also called the principle of prudent valuation or mercantile prudence (Wrona, 2006). Moreover, K. Bareja (2018) points out that introducing a new wording of this principle into IFRS in 2018 resulted in some definitional confusion. In her opinion, the term "prudence principle" should only be used with

the traditional understanding of this principle, and it is hard to call this new definition a principle, because caution is more a personal characteristic.

Polish researchers also present their own classification and hierarchy of fundamental accounting principles or those resulting from applicable accounting regulations or the literature they have studied. The links between particular accounting principles are also analyzed. For example, K. Świetła (2011) refers to a certain competitiveness that occurs between the prudence principle and the matching principle when an entity selects valuation methods as part of its accounting policy, and Z. Wierzbińska (2012) points to the conflict between the prudence principle and the accrual basis. It should also be noted that the lack of unanimity in the Polish authors' catalog of fundamental accounting principles that E. Jezińska has already noticed in 2008 is still visible. The reasons for this state of affairs could be the constantly continued evolution in application and the role of particular accounting principles.

The evolution of accounting principles mentioned above is also a part of the Polish scientific community's debate. For example, N. Artienwicz (2008), K. Kosmala (2005), M. Nierzwicka (2010), M. Sikorska (2005), and A. Spoz (2015) present the sources and development of the true and fair view concept in both Polish and European accounting regulations. They also analyze the current multidimensionality of this concept. K. Bareja (2018), M. Głębocka (2016b), A. Kaczmarczyk (2021), E. Łazarowicz (2015), and T. Kociołek (2019) discuss the directions of changes in applying the prudence principle and its contemporary and future role in accounting and financial reporting. They highlight that the traditionally understood prudence principle (i.e., indicating not to overstate the value of assets and revenues and not to understate the value of liabilities and costs) is marginalized, and IFRS has given it a new wording referring to caution while making estimates in conditions of uncertainty. On the other hand, they emphasize that the valuation of assets at values lower than their historical cost remains in these standards. It can also be noted that Polish researchers hold opposing views on the implications of evolution in the prudence principle application. For example, E. Łazarowicz (2015) states that limiting the application of this principle is right since financial statements prepared with the use of this principle do not provide useful information to its users, and the standards setters should give freedom to economic entities as to the degree of the use of the classically understood prudence principle. However, M. Rówińska and K. Zadora (2012), although indirectly because referring to the effects of the increased importance of fair value measurement, which is contrary to the prudence principle, indicate that this state of affairs constitutes the destruction of the methodological foundation of accounting. Therefore, there should be an entire agreement with the statement of T. Kociołek (2019) that the prudence principle is one of the most controversial and debatable fundamental accounting principles.

W. Gos and S. Hońko (2016), in turn, focus on the evolution and current meaning of the matching principle. They point out that although this principle is not explicitly mentioned in IFRS, it functions in accounting practice, and this is evidenced by (among others) the significant amounts of accrued expenses and deferred revenues in the companies' financial statements they investigated.

E. Jeziarska (2008), M. Remlein (2010), and Z. Wierzbińska (2012) consider the impact of general changes in accounting on the overall accounting principles. They indicate, among others, that the role of the principle of going concern, accrual basis, and substance over form has increased. In contrast, the role of the prudence principle, matching principle, realization principle, and principle of historical cost has decreased. They also state that the true and fair view principle is still important. However, it has a slightly different dimension due to the increasing use of estimated values in accounting, which may cause difficulties in maintaining data reliability. The main reasons for this state of affairs are – apart from the increase in the use of estimated values – focusing on the investors' informative needs who expect information about the future and reorientating the purpose of financial reporting from the revenue-expense approach to the balance-sheet approach.

The scientific output of Polish authors on the fundamental accounting principle also includes publications on accounting principles' functioning in other countries and in international comparisons. For example, J. Koczar (2017) describes the fundamental accounting principles applicable in the Russian accounting system after the political transformation, A. Szmerekieta (2004) presents the accounting principles applicable in Germany and their hierarchy. A. Kaczmarczyk (2021), J. Krasodomska (2010), T. Kociołek (2019) identify disparities in the hierarchy of accounting principles between countries with a continental accounting system and those with an Anglo-Saxon accounting system. They point out that the prudence principle is most significant in the former, whereas the true and fair view principle is crucial in the latter.

Another identified thematic area is broadly understood financial reporting. Within this topic, almost one-third of the articles analyze the fundamental accounting principles concerning the qualitative characteristics of financial statements, including the relationships between particular principles and features and the latter's impact on the former.

The critical thematic area was also the issue of the objective of general-purpose financial reporting and the information expectations of financial statement users, the inclusion of which is one of the factors determining the accounting principles evolution.

Further, valuation, including the controversial fair value valuation, is a hot topic among Polish scientists. Ten theoretical papers address broad valuation concerns, and four theoretical articles address valuation using fair value. These publications show a discrepancy in the opinions of Polish authors on the compliance of fair value with certain fundamental accounting principles.

Within the financial reporting theme, Polish authors also analyze and describe the fundamental accounting principles with regard to the recognition, valuation, and presentation of specific reporting items (including accruals and deferrals, revenues, financial result, non-current assets held for sale, goodwill), the effects of specific transactions (including leasing, long-term contracts and transactions between affiliates) and the impairment of assets, which is a manifestation of the prudence principle application. Polish scientific achievements related to the fundamental accounting principles also include publications on accounting and financial reporting of specific economic entities, including entities providing long-term services, entities from the sector of public, heating, real estate, tourism, higher education, and micro-, small, and medium-sized enterprises. One of the Polish authors, M. Szczepańska (2015), discusses the importance of the materiality principle from the point of view of integrated reporting in socially responsible companies.

Accounting policy is another important topic covered in seven articles, six of which are entirely theoretical and one of which is theoretical-empirical. According to A. Spoz (2015), selecting rules from among the alternatives permitted by balance law is one of the main areas of risk associated with the true and fair view principle application because it is connected with subjectivity and requires appropriate professionalism. A. Krzywda (2006) and A. Kasperowicz discuss changes in accounting policy regarding adherence to the principle of consistency, ensuring financial statement information's comparability. T. Kondraszuk (2011) proposes a comprehensive approach to creating an accounting policy that can (among the others) contribute to ensuring the entity's ability to perform operations.

Another central issue area frequently covered by Polish authors is the problem of an entity's ability to perform operations. This problem is discussed in 11 publications, 7 of which are theoretical and 4 are theoretical-empirical. In this respect, Polish authors mainly detect and describe events and conditions indicating the risk of losing the entity's ability to perform operations and present the rules of their presentation in financial statements. E. Walińska and S. Jędrzejewski (2009) state that accounting principles are, by definition, inappropriate for entities that have lost the ability to continue their operation activity. They indicate that in such entities, the prudence and matching principles lose meaning and should be replaced by true and fair view concept and substance over form principle. According to E. Chrostowska (2023), A. Piróg (2016), E.I. Szczepankiewicz (2013a), and B. Zyznarska-Dworczak (2010), in determining the validity of adopting the going concern assumption the statutory auditor plays a significant role.

The statutory auditor's role is another crucial thematic area in which Polish authors analyze the fundamental accounting principles. This topic is discussed in 8 articles, including 4 theoretical and 4 theoretical-empirical. M. Rówińska (2016) points out that the goal of a statutory auditor's audit of financial statements is to check that they were created under the true and fair view principle. A. Kaczmarczyk (2011), by contrast, states that a statutory auditor is not responsible for the detection and prevention of broadly understood earnings management

practices that are contrary to the true and fair view principles because this responsibility rests with the entity's director.

The aforementioned broadly understood earnings management is also under Polish authors' discussion in the context of the fundamental accounting principles – to this issue refer 5 theoretical articles. D. Garstecki (2012) contends that ambiguity of the true and fair view principle, resulting from the lack of its explicit definition and some arbitrariness in its interpretation, fosters aggressive accounting. T. Kociołek (2019) and M. Michalak (2004) point out that, on the one hand, maintaining the prudence principle mitigates earnings management aimed at showing overly optimistic performance of an entity in its financial statement. On the other hand - as they indicate - this principle could be used as an instrument of “earnings smoothing” and showing an overly negative entity's financial performance.

In 6 theoretical articles, Polish authors, while analyzing fundamental accounting principles, also discuss the concept of accounting as a system with its specific features, goals, and canons developed over the years. According to M. Rówińska (2016) and M. Rówińska and Zadora (2012), maintaining these canons, consisting mainly of valuation based on historical cost and using the “revenue-expense” approach when preparing financial statements, has to ensure compliance with the superior true and fair view principle.

Legal accounting standards also play an essential role in ensuring compliance of the information presented in financial statements with the fundamental accounting principles. 4 articles refer to this issue, including 3 of a strictly theoretical nature and 1 of a theoretical and empirical nature.

In the Polish scientific output, fundamental accounting principles are also discussed in the context of the two existing approaches to financial reporting that are at issue, i.e., the already mentioned “revenue-expense” approach and the “balance-sheet” approach. This problem is discussed in 8 articles, including 6 theoretical and 2 theoretical-empirical. While Polish authors unanimously indicate that the matching principle is crucial in the “revenue-expense” approach, there are some contradictions in their views about the prudence principle. E. Jezierska (2008) and Ł. Matuszak (2013) state that the prudence principle is also typical for the “revenue-expense” approach. On the contrary, K. Bareja (2018) indicates that according to this approach, financial result should only reflect realized revenues and costs and, therefore, should not include those resulting from maintaining the prudence principle. That is why this author locates this principle on the border of these two accounting approaches.

Table 4 also highlights the thematic area named “Other”, within which Polish authors discuss fundamental accounting principles regarding (among the others) the tax law (Gut (2011), Nierzwicka (2001), Stępień (2004)), corporate social responsibility (Szczepańska (2015)), company management (Kondraszuk (2011)), the value relevance of earnings (Klimczak, Michalak (2004)), education in accounting (Grzegorek (2005)), and economic theories and management theories (Czupryńska (2017), Szmerekieta (2004)).

5. Discussion and conclusions

The content analysis of the collection of Polish authors' publications on fundamental accounting principles carried out in point 4 of this article allowed to answer the research questions posed in the introduction and thus fulfill the goal of this article.

Answering the first posed research question (*what fundamental accounting principles have received the most attention in the research done so far by Polish authors?*), it should be stated that Polish research considerations focus primarily on the overarching concept of true and fair view and also on the principles of going concern and prudence. Slightly less attention is paid to such principles as accrual basis, matching, materiality, consistency, and substance over form. The least attention received the principles of periodicity, non-compensation, cash basis, realization, historical cost, economic entity, individual valuation, and objectivity.

Concerning the second posed research question (*how do Polish authors define and hierarchize fundamental accounting principles?*) it should be pointed out that:

- Polish authors perceive and discuss the terminological inaccuracy in defining the concept of “fundamental accounting principles” and the principles of true and fair view and prudence, which results from the following premises:
 - there is no single catalog of the fundamental accounting principles, and this is due to their constantly continued evolution, simultaneous application of several different regulations in one country, and still existing differences between different countries;
 - the true and fair view principle, which originates from British commercial law, is differently translated into Polish and could be understood in both a narrow and broad sense;
 - the new wording of the prudence principle introduced by the International Accounting Standard Board in 2018 argues with the traditional understanding of this principle;
- there is no consensus in the Polish scientific community on the hierarchization and classification of the fundamental accounting principles – one presents their own, the other cites other authors, and the other refers to the applicable legal acts and standards on accounting. This could also be due to the ongoing evolution of fundamental accounting principles, the simultaneous application of numerous separate legislation in one country, and the disparities between countries.

In response to the third research question (*concerning which areas of accounting and financial reporting do Polish authors raise the issue of fundamental accounting principles?*), it should be noted that Polish authors analyze the fundamental accounting principles primarily in the context of the purpose of the financial reporting (including within the “revenue-expense” and “balance-sheet” approaches), qualitative characteristics of financial statements, information expectation of the financial statements users, and issues connected with the

valuation, including fair value measurement, in regard to which Polish authors have different opinions on its compliance with certain fundamental accounting principles. Financial audit and broadly understood earnings management are two other crucial aspects of accounting and financial reporting discussed in the context of fundamental accounting principles. The problem of an entity's ability to perform operations was also a vital point of reference.

Addressing the fourth research question (*what directions of evolution of the importance and rank of individual fundamental accounting principles have Polish authors noticed?*), it should be emphasized that:

- the true and fair view principle still remains a leading concept in accounting, even though in practice – as Polish researchers indicate – there may be difficulties in maintaining the reliability of financial data in the event of a significant increase in estimated values;
- the going concern, substance over form, and accrual basis principles got significance;
- the role of the principles of prudence, matching, realization, and historical cost decreased;
- the importance and rank of remaining fundamental accounting principles remain generally unchanged.

Polish authors point out that the main reasons for the above state of affairs are the orientation of financial reporting towards the information needs of investors, the increased importance of fair value, and the “balance-sheet” approach. Their assessment of the current direction of the importance of particular accounting principles varies.

The results of the systematic literature review conducted in this article show that the scientific achievements of the Polish authors on the fundamental accounting principles are extensive – the authors broadly discuss these principles, pointing to their definition, hierarchy, and evolution, as well as the visible manifestations of their application in financial statements. Theoretical studies dominate and are supported by empirical research only in a few cases. The significant complexity of this issue is also noticeable – Polish authors unanimously agree on some issues while expressing different views on others. The presence of this topic in many different areas of accounting and financial reporting is also evident.

This research has several limitations. First, due to the eligibility criteria used, the amount of literature position included in the examined collection of articles was limited. Second, this study has not considered non-serial publications and dissertations and only concentrated on three electronic databases chosen by the author, without considering some of the largest databases, such as Google Scholar. Additionally, this study is limited by the author's subjectivity in the articles' qualification.

Based on these limitations, it could be suggested that future research could analyze articles available in larger electronic databases or include non-serial publications and dissertations. The analysis could also be conducted not only on Polish authors' achievements but also on some broader scientific community or even on international comparisons.

Other directions of future research on the fundamental accounting principles arise from this article's findings – a conducted structured literature review showed that there is a general lack of supporting theoretical considerations with empirical research. Thus, future studies could analyze the application of the fundamental accounting principles with the use of – depending on the needs and specifications of the examined issue – qualitative or quantitative methods. Further discussions could also take a closer look at those principles whose rank and importance have changed (i.e., increased or decreased) in recent years but were not at the top in the popularity ranking among Polish researchers - i.e., the principles of accrual basis, substance over form, matching, and realization.

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