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THE PROBLEMS OF CONSISTENT IFRS INTERPRETATION – THE CASE OF POLAND AND THE UK

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Purpose: The paper addresses the question whether Polish and British accounting professionals, confronted with identical IFRS excerpts, interpret probability expressions differently.

Design/methodology/approach: For the purpose of this study, a questionnaire was distributed, and a sample of accountants and auditors from Poland and the UK was asked to interpret the 'in context' probability expressions used in IFRS, establishing the threshold for the recognition of various accounting elements.

Findings: Our results indicate differences in the interpretation of probability expressions by the Poles and the British. Additionally, we show that the Polish accountants' attachment to the prudence principle affects their interpretation. However, we are not in a position to state that this principle would not affect the probability level assigned by the British accountants.

Originality/value: The paper contributes to the findings of prior studies by providing the first comparative results for Poland and the UK in the field of surveying professional judgements under IFRS. Poland, like other transition economies, offers an interesting, yet challenging area for accounting studies, because its institutional orientation is significantly different to the Anglo-Saxon origins of IFRS.

Keywords: IFRS, interpretation, professional judgement, probability expressions. **Category of the paper:** Research paper.

1. Introduction

The IFRS include a number of verbal probability expressions (VPEs) such as "probable", "expected" and "remote" which are used to determine the recognition, measurement and disclosure of various items in the financial statement. Following IAS 37, par. 14, the provision is recognized when "the necessity of expenditure containing economic benefits for the purpose of settling obligations" is probable.

Many accounting studies reported differences in the interpretation of VPEs (Simon, 2002; Doupnik, Richter, 2003, 2004; Doupnik, Riccio, 2006; Salleh et al., 2011) which may result in the same standard being applied differently (Du et al., 2016). The interpretation of VPEs used in IFRS is inconsistent to such an extent that the cross-country comparability of financial statements might be under question (Simon, 2002; Doupnik, Riccio, 2006).

With the above in mind, the paper addresses the question whether Polish and British accounting professionals, confronted with identical IFRS excerpts, interpret VPEs differently. We hypothesise that differences in the interpretation will exist. Our survey data provide partial support for our hypothesis. Considering the Polish accounting professionals' attachment to the prudence principle and their British counterparts' attachment to the true and fair view principle (TFV), we also hypothesize that the prudence principle will have a significant impact on the interpretation of VPEs by Poles. By contrast, we assume that this principle will have no impact on British accounting professionals. We found strong support for this hypothesis for the Poles and no support for this hypothesis for the British.

There is a clear distinction between the two countries we have chosen for our study. Poland is considered an example of the Continental European model of accounting (Jaruga, 2002; Winiarska, 2009), whereas the UK as clear example of the Anglo-Saxon one (Doupnik, Perera, 2009). Despite IFRS implementation, Poland, in contrast to the UK, is still heavily dominated by the prudence principle, and taxes (Kabalski, 2012).

Our paper contributes to the findings of prior studies by providing the first comparative results for Poland and the UK in the field of surveying professional judgements under IFRS. Poland, like other transition economies, offers an interesting, yet challenging area for accounting studies, because it is a post-communist economy and so its institutional orientation is significantly different to the Anglo-Saxon origins of IFRS. Furthermore, we deliver the first survey results of the prudence principle impact on the interpretation of VPEs. To the best of our knowledge, no such research has previously been carried out.

This paper provides valuable insights into the consistent application of the IFRS. Our study should provide some tentative implications for standard setters to consider in using VPEs in IFRS.

The paper is structured as follows. It starts with a development of the hypothesis, followed by a description of the methodology and results. The final section concludes.

2. Literature review and hypothesis development

It has been argued that national accounting regimes of various countries differ remarkably in accounting rules and practices (Jaggi, Low, 2000; Schultz, Lopez, 2001; Richardson, 2007) and international differences are likely to continue under IFRS (Nobes, 2006). For Poland and

the UK, the following factors may have an influence on accountants and may result in different judgements.

Firstly, whilst Poland has long been dominated by the tradition of tax rules in accounting regulations, which affects their interpretation and application (Kabalski, 2012), financial accounts in the UK are said to be mostly free from tax influences (Roberts et al., 2008).

Secondly, the Polish tradition exhibits a more codified approach to accounting regulations than the common law convention which is the basis of accountancy in the UK (Hung, Subramanyam, 2007).

Third, for Poland and the UK, national cultural values identified by Hofstede (2010) differ significantly, especially in the degree of uncertainty avoidance. These values may affect accountants at an individual level and therefore may also be relevant in their judgements (Wehrfritz, Haller, 2014).

Fourth, the research conducted by Huerta et. al. (2016) shows that the manner in which the VPEs are interpreted might also depend on the language spoken to express a given expression. Following Hall's theory (1976), English is classified as a low-context language (Copeland and Griggs, 1985), whereas Polish is a high-context one (Zieba, 2008). Low-context languages are more precise than high-context ones (Huerta et al., 2016).

Finally, the translation from English is very likely to have a significant impact on the interpretation of the phrases expressing probability (Doupnik, Richter, 2003). The standards are set and published in English, but are also applied, after translation, in numerous local languages. Translations into other languages should, ideally, reflect the same ambiguity and scope for judgement as the English language original, and result in equivalent interpretations. However some empirical research finds that interpretations of uncertainty expressions in translation differ from those of the English original (Kettunen 2017; Davidson, Chrisman, 1993). For example a survey run in Canada by Davidson and Chrisman (1993) testing anglophone and francophone accountancy students showed that uncertainty expressions they gave to the English terms and their French counterparts were not equal. More recently, Kettunen (2017) provides interview evidence about IFRS translation into Finnish that suggests that the same degree or nuance of ambiguity can often not be preserved in translation.

Based on the above discussion we posit that:

H1: Polish accounting professionals interpret the VPEs used in IFRS differently than their British counterparts.

The prudence principle has been present in Polish accounting since 1934, due to German influences when the Polish Commercial Code, based on the German one, was implemented (Helin, 2005).

During the communist era, accounting aimed at providing the information required by central planners with "no place for the concept of the fair presentation nor for the TFV principle" (Lesko, 2007, p. 57). TFV occurred for the first time in 1991 when the Regulation on Accountancy Principles presenting a number of rules included in the 4th EU Directive was

introduced. The Regulation did not contain directly the prudence principle, yet it was clear in the guidelines to the methods of assets and liabilities valuation (Kabalski, 2012).

The new Accounting Act adopted in 1994 incorporated TFV, at the same time emphasizing that all transactions must be disclosed with prudence so as not to overstate the financial result. Thus, the prudence principle and the cost valuation method remained the dominant concept throughout the Act and accounting practice as well (Lesko, 2007).

In order to bring Polish accountancy closer to the IAS, the Accounting Act of 1994 was amended in 2000, decreasing the importance of the prudence principle (Kosmala, 2005). However, studies show that Polish accountants still "deem prudence the most important principle of evaluation in accountancy and consider it a realistic image of the company rather than pessimistic" (Hońko, 2008, p. 265).

In the UK, TFV is most likely to be the commonest solution applied to accountancy by having a major impact on the valuation and information presentation in the financial statements. The prudence principle is of little importance there. It is commonly believed that a prudential approach to resource and flow valuation might infringe the principle of true information presented in the statements (Hung, Subramanyam, 2007).

Prudence (conservatism) is defined as a "differential verifiability" required for the recognition of profits compared to losses. As Laughlin and Gray (1988) state, "the prudence or conservatism convention refers to the accountant's tendency to be cautious - cautious almost to the point of pessimism." The level of conservatism shared by the accountants might affect their interpretations of VPEs as they are used to establish the threshold for the recognition of various items (gains, assets, losses, liabilities) (Doupnik, Richter, 2004).

Based on the above discussion we propose the following hypotheses:

- **H2:** The prudence principle affects the probability assigned by Polish accounting professionals. This principle is not influential on the probability assigned by British accounting professionals.
- **H21:** Polish accounting professionals require a greater degree of probability in VPEs, resulting in them recognising items which increase the financial result rather than recognising items which decrease it.
- **H22:** British accounting professionals require a lesser degree of probability in VPEs, resulting in them recognising items which increase the financial result rather than recognising items which decrease it.

3. Methodology

For the purpose of our study, we distributed a questionnaire including eleven excerpts selected from the IFRS containing the following VPEs: "probable", "not probable" and "reasonable assurance". We asked a sample of professional accountants to interpret these expressions establishing the threshold for the recognition of various accounting elements. We used a scale of 0 to 100 percent for each VPE. This approach is often used in accounting research (Doupnik, Richter, 2004; Doupnik, Riccio, 2006; Teixeira, Silva, 2009; Salleh et al., 2011; Chand et al., 2012).

In Poland, the questionnaire was sent to accountants and auditors selected during obligatory training courses offered by the National Chamber of Auditors. The training centres were selected randomly. Official Polish translations of the IAS excerpts were used. The English version of the questionnaire was e-mailed to members of the ACCA and ICAEW who work in accounting and auditing companies selected randomly from the website www.auditregister.org.uk. The authors' intention had been to address a group of respondents of the same or similar size target group, and since a number of the forms did not reach all of the reference group, a new selection was required.

Because VPEs are used in particular IFRS in different contexts, both for the measurements of items resulting in a financial result increase or decrease, the respondents' approach to the prudence principle is expected to have an impact on how they are interpreted.

The point estimates of probability expressions were summarized using mean, standard deviation. To find out whether the probability extent for events resulting in a financial result increase differs substantially from the probability extent for events resulting in its decrease, the Wilcoxon signed rank test was applied.

4. Results

Responses

Table 1 presents the response rates and respondent profiles.

Table 1.

Sample characteristics

Subject	Number o	f persons	No data		
Subject	Poland	THE UK	Poland	THE UK	
Questionnaires mailed:	984	995			
Study sample Total:	332	75	-	-	
Response rate:	33.74%	7.54%	-	-	

Profiles of Respondents							
Gender:	-		2	12			
– female	236	9					
– male	94	54					
Occupation:			14	22			
 auditor/chartered accountant 	183	36					
 financial director, chief accountant 	60	7					
– księgowy							
– other ¹	75	10					
An ACCA qualification	37	11	23	24			
Professional experience in a multinational	80	8	21	21			
company							
Application of the IFRS in their work:			12	21			
– regularly	61	17					
 occasionally 	190	25					
– never	69	12					

Cont. table 1

Source: Own elaboration.

To determine whether the profiles of respondents affected their interpretation of the VPEs the U Mann Whitney, Kruskal Wallis and Spearman's rank correlation tests was conducted. The analyses showed that only for IAS 16, par. 7 (for Poland and the UK) did the older and more experienced respondents give the highest probability extent for the given standards (p < 0.05). In the UK none of the remaining factors had an impact on the probability assessment.

Test of H1

Table 2 presents the results of the interpretation of VPEs.

Table 2.

Mean level of probability assigned by Polish and British accounting professionals for VPEs used in the IFRS

IAS or IFRS/Par.	Polish translation	POLAND N = 316/332		English	THE UK N = 54/75		p-value
		Μ	SD	expressions	Μ	SD	-
	Group 1: Resulting	in measuren	nent of ite	ms increasing tl	he financial r	esult	
12/24	jest prawdopodobne	63.81	23.80	is probable	65.06	16.24	.95
16/7	istnieje prawdopodobienstwo	67.82	23.61	is probable	63.55	18.02	.08
20/7	nie istnieje wystarczajaca pewność	61.38	27.84	reasonable assurance	71.67	17.71	< .05
38/57	prawdopodobne	64.68	23.91	probable	66.29	15.11	.81
Group 2: Resulting in measurement of items decreasing the financial result							
12/36	nie jest prawdopodobne	47.79	28.80	is not probable	50.07	19.42	.29
36/12	prawdopodobne jest	55.25	23.64	are expected	66.67	18.16	<.001
37/14	prawdopodobna jest	56.27	24.07	is probable	62.35	17.45	<.05

Source: Own elaboration.

¹ This group includes lower rank accountancy employees.

The Polish equivalent of the English expression "is probable" covers a number of phrases: "istnieje prawdopodobieństwo", "jest prawdopodobne", and "prawdopodobne jest", the meanings of which are equal and convey the same sense as the one used in the original term. However, the expression "reasonable assurance" indicates "nie istnieje wystarczająca pewność", which literally translated into English means "no reasonable assurance". Although the meaning is the same, the Polish translation appears to be a contradiction of the phrase used in the original language version.

Moreover, in IAS 36 par. 12, the English phrase "are expected" has been translated to mean the same as "is probable" ("prawdopodobne jest"). Yet, following research findings (Doupnik, Richter, 2004), the phrase "are expected" has the value of a higher level of probability than "is probable".

The findings show that the statistically significant differences in determining the level of probability by accounting professionals in Poland and the UK were noted in three out of seven analysed IAS excerpts. Poles assigned a significantly lower level of probability than the British. The most significant differences referred to those expressions whose translation was not a very strict meaning of the phrases used in the original version (IAS 20/7 and IAS 36/12).

Considering the above, the first hypothesis may be partially supported.

Test of H21

To test H2₁, a comparison of the mean level of probability was conducted for the Polish equivalent expressions of the English "probable" used in the IAS excerpts resulting in the measurement of items increasing or decreasing in the financial result (Table 3).

Table 3.

Comparison of mean level of probability assigned by Polish accounting professionals for the "probable" expression resulting in an increase or decrease in the financial result

Comparison of IAS/IFRS (N = 316/332)		-	Consistence with our	Z	p-value
items increasing the financial	items decreasing the financial		expectations		
result - mean level of probability	result - mean level of probability				
12/24 - 63.73	36/12 - 55.25	>		-4.80	.000
16/7 - 67.51	36/12 - 55.14	>	yes	-7.26	.000
38/57-64.74	36/12 - 55.01	>	-	-6.56	.000
12/24 - 64.05	37/14 - 56.27	>		-4.98	.000
16/7 - 67.85	37/14 - 56.37	>	yes	-6.68	.000
38/57 - 64.51	37/14 - 56.47	>		-5.58	.000

Source: Own elaboration.

The Poles indicated a higher level of probability for items resulting in an increase in financial result than for items resulting in a decrease. These differences occurred in all comparisons and were statistically significant. Thus, we are in the position to state that the prudence principle affects the level of probability indicated by the Poles.

Test of H2₂

To test H2₂, an analogous comparison was carried out as in the Polish case. However, the results for IAS 36 par. 12 were not considered because in the English version, the phrase "are expected" was used instead of "probable". Table 4 presents the results.

Table 4.

Comparison of mean level of probability assigned by British accounting professionals for the "probable" expression resulting in an increase or decrease in the financial result

Comparison of IAS/IFRS			Consistence	Z	p-value
Resulting in measurement of	Resulting in measurement of		with our		
items increasing the financial	items decreasing the financial		expectations		
result - mean level of	result - mean level of				
probability	probability				
12/24 - 65.69	37/14 - 62.35	>		-1.73	.08
16/7 - 64.65	37/14 - 62.35	>	no	-0.97	.33
38/57 - 66.30	37/14 - 62.35	>		-2.34	<.05

Source: Own elaboration.

The results are not as clear as in the Polish case. They indicate that in all comparisons, the British – contrary to our expectations – determined a higher level of probability for items resulting in an increase in the financial result than for items resulting in a decrease. However, only in two cases were these differences statistically significant. Thus, there are no grounds for a statement that the prudence principle does not affect the level of probability indicated by the British.

5. Conclusion

The results indicate the differences in the interpretation of VPEs by Poles and the British. In four out of eight examined IAS excerpts, Poles determined a significantly lower level of probability than the British. These findings allowed H1 to be partially supported. The results of our research are in line with those obtained by Doupnik and Richter (2003, 2004), Doupnik and Riccio (2006), Chand et al. (2012), and Hu et al. (2013). Additionally, those authors determined inconsistent interpretation of VPEs between respondents coming from different countries.

The analyses show that Poles assigned a higher level of probability for items resulting in an increase in the financial result than for items resulting in a decrease. It is consistent with their attachment to the prudence principle. Contrary to our expectations, the British did not require a lower level of probability to recognize items resulting in an increase in the financial result than items resulting in its decrease. Therefore, we are not in a position to state that the prudence principle would not have an impact on the probability level assigned by the British. The most significant differences referred to the interpretation of VPEs whose translation did not truly reflect the English meaning. Our study, however, did not allow us to state whether the differences were the effect of the translation from English into Polish, or of a different understanding of the core of the given words and phrases used by individuals speaking different languages. Finding answers to these questions calls for more research.

This study is subject to some limitations. First, the results may be biased by the fact that most of the respondents were statutory auditors/chartered accountants. However, in both the British and Polish samples, the position held did not affect the accounting judgments made by respondents, which reduces the probability of such a bias in our results. Future research should extend the investigation to financial statements preparers, who may take a different view of accounting decisions than statutory auditors/chartered accountants. Another limitation of our study that needs to be recognized is the small sample size of British accounting professionals, which may have limited the generalizability of the results. Finally, the use of a number of different IFRS excerpts may have resulted in participants not being aware of the practical outcomes of their accounting judgments, especially if they do not frequently apply them at work. Hence, their decisions might have been different if they had been made in real-life work situations.

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