

AUTOREFERAT**1. First name and last name**

Grażyna Voss

2. Diplomas and degrees held

I began my studies at the Faculty of Economic Sciences and Management of the Mikołaj Kopernik University in Toruń, where I specialised in marketing and management. I graduated in 1995 and was awarded the degree of *magister* (MA/MSc-equivalent). My thesis, titled 'Economic and Social Aspects of Rehabilitation of Handicapped Persons', was written under the supervision of *prof. dr hab.* Marek Jacek Stankiewicz.

After graduation, my scientific interests were focused around the theme of utilising financial information in the management process. In 2006, I successfully defended my doctoral thesis titled 'Summary of Changes in Consolidated Equity' and was awarded the academic degree of a *doktor* (PhD-equivalent) in economic sciences, specialising in management. I was awarded the *doktor* degree by the Council of the Faculty of Economic Sciences and Management of the Mikołaj Kopernik University in Toruń. *Prof. dr hab.* Sławomir Sojak was my doctoral thesis advisor, while *prof. dr hab.* Maria Gmytrasiewicz and *prof. dr hab.* Danuta Dziawgo acted as reviewers.

The scientific research included in the doctoral thesis was aimed at evaluating the usefulness of a new component of financial statements – statement of changes in equity - and its potential use by stakeholders in the decision-making process. Research was carried out among chartered auditors and managing personnel and was of ground-breaking nature, and in my opinion augmented the state of knowledge as to the ways in which information found in the statement of changes in equity was utilised.

Aside from formal education, in the course of my professional development I have graduated from post-graduate studies and completed a number of training courses, most notably:

- post-graduate studies in Regional and School Strategies of Development and Management in Education, at the Faculty of Humanities of the Mikołaj Kopernik University in Toruń.

- Centre of Educational Studies at the Mikołaj Kopernik University in Toruń

– Continuing professional development course titled ‘Specific nature of teaching adults’ at the Centre of Methodological Consulting and Professional Development of Teachers in Toruń.

3. Information about positions held

from 01/10/2014 and ongoing	J. and J. Śniadecki University of Science and Technology in Bydgoszcz, Faculty of Management – assistant professor at the Department of Organisation and Management
01/10/2000 – 30/09/2014	WSB University in Toruń – assistant professor at the Department of Accounting
01/09/1993 - 31/08/2011	Further Education Centre – chartered teacher, advisor on the methodology of professional training

4. Indicating the accomplishment referred to in section 16 (2) of the act on academic degrees and academic titles and degrees and titles in art. of 14th March 2003 (Journal of laws no. 65, item 595, as amended)

a) title of scientific accomplishment,

Monograph titled „Shaping Ethical Norms and the Ethical Responsibility of Accountants”

b) author, title of publication, year of publication, name of publishing house,

Grażyna Voss, *Kształtowanie norm etycznych a odpowiedzialność zawodowa księgowych* [Shaping Ethical Norms and the Ethical Responsibility of Accountants], Wydawnictwo Uniwersytetu Technologiczno-Przyrodniczego w Bydgoszczy, Bydgoszcz 2019

Reviewer: *dr hab.* Marta Nowak, prof. UE

c) Description of the scientific purpose of the above work and obtained results, including a description of any utilisation of the results.

Financial statements play a significant role in modern economy, thanks to their comparability and the scope of information found therein. The task of accounting is to provide appropriately prepared and presented financial data, required in the decision-making process in the business unit, concerning various aspects of their operation, including finances, taxes, reviews and investments. Financial statements, drawn up based on accounting ledgers, kept in accordance with rules laid down individually in each country, have a particularly significant part to play. Accurate accounting ledgers constitute an important source of information for the businesses who keep them, as well as various stakeholder groups. They contain data required to draw up financial statements, reports and declarations, also those used for statutory purposes. That is why they constitute an object of interest of managers, financiers, analysts, investors, state supervision authorities and scholars. Keeping accounting ledgers in an accurate manner compliant with ethical standards is not only significant in the micro- and macro-economic sense, but also in the social sense.

Therefore, when underlining the importance of accuracy of keeping accounting ledgers and adhering to the standards of practising one's profession, one must not limit themselves solely to legal aspects and requirements applicable as part of existing laws, found in guidelines laid down by each country, or in international accounting and financial reporting standards. Ethical norms and professional certificates that function in international regulations are also of significance, as their scope means that they affect international cooperation within non-governmental organisations that bring together various countries of the world. There have been irregularities, errors and financial fraud in keeping financial ledgers and drawing up financial statements, despite efforts made to prevent these violations and limit the risk in the field of finances and accounting, as not all businesses are subject to supervision operations carried out as part of financial reviews, tax audits or financial supervision. That is why business ethics and professional codes of ethics, drawn up as a collection of rules of conduct, are important for the continued functioning of businesses, as well as in social and professional life. Those who work in the field of accounting should maintain high ethical standards, even though adhering to those standards requires certain sacrifices. These standards also ensure that stakeholders will receive accurate and impartial information, limit the risk of making errors and protect against a situation where financial data are deliberately and consciously distorted in order to influence financial results and indicators.

Both in Poland and abroad, non-governmental organisations exist which provide support to professional accountants by drawing up norms and standards and granting professional

certificates. All these actions are a necessary part of the process of ensuring the appropriate quality of financial statements. Unfortunately, expertise and high qualifications held by employees are not always appreciated by their employers and do not directly translate to accuracy of accounting ledgers and maintaining ethical norms. Limitations imposed by provisions of the accounting act, connected with the duty to examine financial statements and deregulation of the profession with regards to providing services connected with keeping accounting ledgers do not make it easier to provide information concerning the reliability of accounting ledgers and observing ethical standards in accounting.

Summing up, the above-described circumstances prevalent on the Polish market were the basis of why I chose this topic for my postdoctoral thesis. Legitimate grounds therefore exist to investigate the barriers and determinants governing the observance of ethical rules and standards in accounting and recommend a new solutions that would allow us to obtain information on how these rules and standards are observed by businesses.

The aim of my thesis was therefore to draw up a model of a certificate of accounting ledgers that would confirm to the business unit and its stakeholders that the unit's accounts are kept in an accurate and credible manner, in accordance with norms and standards of accounting and financial reporting and rules of professional ethics in accounting. Areas of professional liability of accountants with regards to observing norms and standards of ethics were identified.

The created model may constitute a basis for implementing an innovative service in the form of awarding a certificate confirming that the ledgers kept by the business are accurate and that the business observes the rules of professional ethics in accounting. Introduction of such a certificate would fill an information gap that exists in currently applicable solutions concerning the presentation of statements and reports by businesses.

Drawing up the concept of a certificate of accounting ledgers required the completion of several following detailed objectives:

1. Showing the specificity of presenting financial and non-financial information, and the cases of violation of legal norms in force.
2. Examining the conditions in which ethical norms function and are implemented in accounting.
3. Identifying formal and substantive factors determining the use of ethical standards in business accounting.

4. Identifying determinants of unethical behaviours and actions taken by professional organisations in order to ensure the correct quality of financial ledgers.
5. Identifying expectations of employees of accounting departments and stakeholders in business units with regards to applying ethical norms in accounting.
6. Defining the scope of the certificate of accounting ledgers and criteria governing whether such certificate should be granted.
7. Identifying the method and forms of providing information about units holding the certificate.

The subject matter of research required that rules of keeping accounting ledgers be investigated and an accounting policy and legal considerations connected with the liability incurred by business units for keeping accounting ledgers in an inaccurate manner be drawn up. The research included business units which adopted rules of ethics in accounting. In order to carry out a detailed exploration of the nature of the issue, several research methods were used, including:

- analysis of literature dealing with business and accounting ethics and professional ethics in accounting,
- analysis of acts of law and standards drawn up in the form of norms and guidelines,
- analysis of secondary data published by the Financial Supervision Authority and Regional Chambers of Audit,
- analysis of data found in statistical reports of the Ministry of Justice and research carried out in Poland by units responsible for supervising businesses with regards to keeping accounts and drawing up financial statements,
- survey carried out among employees of financial and accounting departments who were also members of the Bydgoszcz branch of the Polish Association of Accountants in the years 2014 and 2017 aiming at specifying the degree of using ethical standards by Polish accountants and demonstrating the factors influencing unethical behaviours in accounting and using the non-governmental organisations' influence that can strengthen the position of accountants as a profession of public trust.
- analysis and synthesis of results.

An in-depth analysis of acts of law, ethical norms and generally accepted standards, as well as many years of experience in evaluation the accuracy of keeping accounting ledgers allowed me to formulate the following hypotheses:

H1: The rules of ethics governing the practice of their profession by persons responsible for accounting are not used to evaluate the accuracy of accounting ledgers.

H2: Accounting does not provide information about quality characteristics of financial statements in the scope of presenting, using and verifying ethical norms in accounting.

Literature dealing with the subject, legal regulations and specialist analyses of institutions and professional organisations active in the field of accounting were used to verify the hypotheses. Statistical data provided by the Department of Strategy and Deregulation of the Ministry of Justice were also used. These data were used to carry out empirical research into liability incurred for fraudulent bookkeeping under the accounting act and criminal code and criminal-fiscal code. Research concerned a period of 16 years in which courts of law passed final judgments finding defendants guilty of the offences they had been charged with. The research was of a quantitative nature and depicted the scale of the investigated phenomenon.

Own research was also carried out, demonstrating an original approach to the issue of applying ethical norms in practicing the profession of an accountant. As part of the research, surveys were sent to members of the Bydgoszcz branch of the Polish Association of Accountants. The choice of this group of respondents was dictated by the need to reach persons responsible for keeping or investigating accounting ledgers and familiar with issues found in the Code of Professional Ethics in Accounting. Survey respondents were chosen through purposive sampling, in a subjective manner that allowed for gathering information that was as comprehensive and as complete as possible. Among the reasons for this choice of method was the fact that features characteristic of certain social categories (typical individuals who meet certain presupposed criteria) were important for the research. The objective of the survey was to indicate the degree to which ethical models were applied by Polish accountants and to depict factors influencing unethical behaviours in accounting, as well as to check whether it was possible for non-governmental organisations to improve the professional position of accountants as a profession of public trust. The research is unique, innovative and had not been carried out by other authors prior to this date. The aim of the research, the hypotheses and the scope of their subject matter determined the structure of the thesis, which is composed of five chapters.

In order to provide a background for the presentation of the research problem, **chapter one** depicts the concept of responsibility both within the meaning of corporate social responsibility and the role it plays in the modern world, describing situations connected with responsibility that concern:

- incurring responsibility,
- accepting responsibility,
- holding others responsible,
- acting in a responsible manner.

The paper also explains what criminal responsibility is and the role of creative accounting in this aspect, as well as its potential effects on the economy, especially as the method of keeping accounts aimed at presenting the organizational reality has suffered significantly due to the increasing frequency with which some accountants combine their skills and unlimited imagination with creativity and gaps in existing law. Methods enumerated in the paper are only some of the techniques used by specialist accountants, and sometimes also by managers, often in collusion with auditors, in order to create the desired image of their company and to commit fraud and carry out actions that are contrary to applicable laws. The chapter also draws the reader's attention to the rules of professional ethics, methods of drawing up codes of ethics and the scope of their effect on building social trust to specific professional groups and businesses. The method of communication between a business and environment together with stakeholders under narrative accounting and the role of paradigms in accounting, particularly referring to strategic and information paradigm and satisfying different information needs of recipients, is presented.

Chapter two tackles the issue of accounting policy and rules governing the keeping of accounting ledgers. The chapter begins by presenting a description of accounting rules that apply to all businesses regardless of their size and legal and organizational form. It also discusses the accounting policy created by businesses and then adapted to their individual needs, and indicates that a correctly drawn up accounting policy allows for creating the business' image and reaching its economic goals and objectives. Ethics and professionalism of persons dealing with accounting in practice influences the implementation of accounting policy. The chapter also describes the rules of keeping accounting ledgers and implementing the process of informatisation, used in order to automate work, process information and draw up reports and summaries. The chapter also depicts quality features of useful financial information and lists requirements that must be met by correctly kept accounting ledgers in light of applicable provisions of law.

Chapter three presents abuses and irregularities concerned with keeping financial ledgers and drawing up financial statements that were described in reports drawn up by governmental and non-governmental organisations who unearthed these abuses and irregularities in the course of their supervision or review activities. Errors were found in reports

drawn up by international institutions, as well as in reports and statements of domestic institutions. Irregularities with regards to meeting legal requirements were identified both with regards to units from the public sector and units subject to the supervision of the Financial Supervision Commission. The number of irregularities and information concerning responsibility for violating provisions of law were presented based on statistical data concerning the number of final judgments passed between 2001 and 2016 in connection with accounting irregularities. The chapter also indicates that no comprehensive information about the extent and structure of the investigated phenomenon are available. Furthermore, the chapter states that the current situation must be improved and changes must be made with regards to implementing organisational and substantive supervision over the functioning of accounting departments, creating procedures concerning the execution of duties by employees of accounting departments, separating executive duties from supervision duties with regards to carrying out statutory duties connected with accounting and intensifying training (including that provided to middle and senior management) aimed at working out appropriate business attitudes, mean to counteract the negative effects of abuse and fraud in accounting.

Chapter four pertains to ethical attitudes in accounting and takes into account the importance of professional accountants in Poland and on the international market. When discussing the importance of ethical norms in the evolution of employees of financial and accounting departments, the chapter indicates that there were numerous cases where unethical behaviours occurred, specifies the determinants of such behaviours and lists barriers limiting the observance of ethical rules and areas in which they exist. It also points to solutions allowing for the creation of procedures of certifying accounting ledgers in order to improve their credibility, strengthen the role of an accountant as a profession of public trust and to provide stakeholders and market participants with information on the credibility of accounting ledgers.

Chapter five indicates the corrective action that should be taken to improve the quality of accounting ledgers and ensure their compliance with legal requirements and rules of ethics in accounting. The chapter further describes the procedure carried out in order to certify accounting ledgers and indicates which areas are subject to investigation in order to determine the credibility of ledgers and observance of ethical norms. It also specifies the scope of effective non-financial information concerning the implementation and application of ethical norms in accounting that should be presented in general purpose reports and statements.

The model of certifying accounting ledgers included the following basic fields subject to evaluation:

- professional competences of accountants,

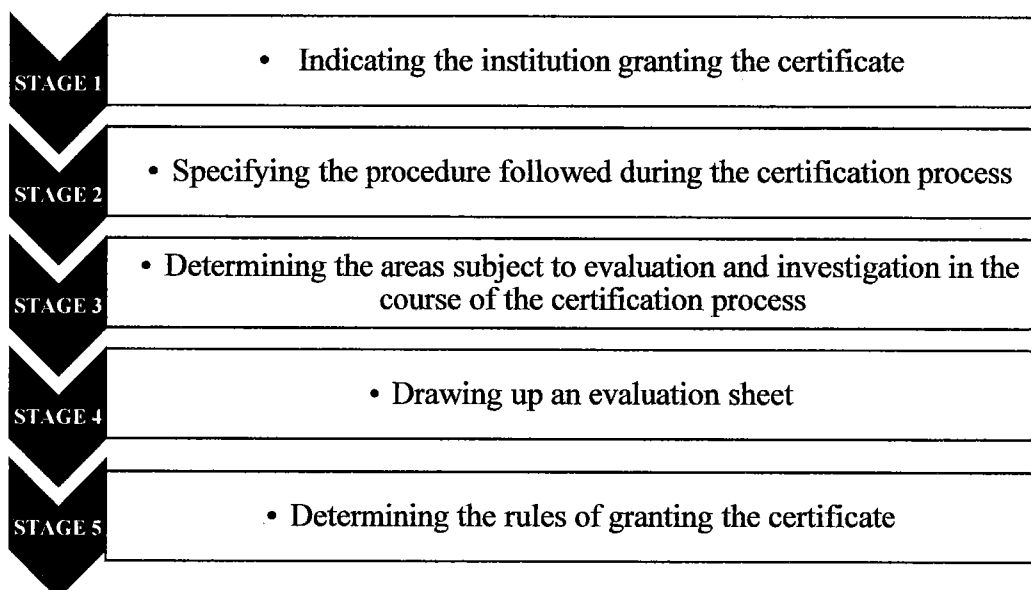
- verification of quality of work,
- professional independence of accountants connected with the construction of their professional image,
- appropriate preparation and presentation of accounting information,
- appropriate conduct towards stakeholders,
- maintaining professional confidentiality.

Prior to commencing the creation of rules governing the granting of certificates to accounting ledgers, an analysis had to be carried out based on the following questions:

1. What requirements should be met by the institution granting the certificate?
2. What will the certification process look like?
3. What areas will be evaluated and investigated during the certification process?
4. What mechanisms will be used to examine and correct errors?
5. For how long will the certificate be valid and how will information on businesses holding the certificate be made available?
6. How will the business holding the certificate inform its stakeholders about the certificate and observance of ethical rules?

Answers to the above questions became the basis for drawing up the procedure (diagram 1) concerning the improvement of quality of accounting ledgers and observance of rules found in the code of professional ethics in accounting.

Diagram 1. Procedure of the certification process

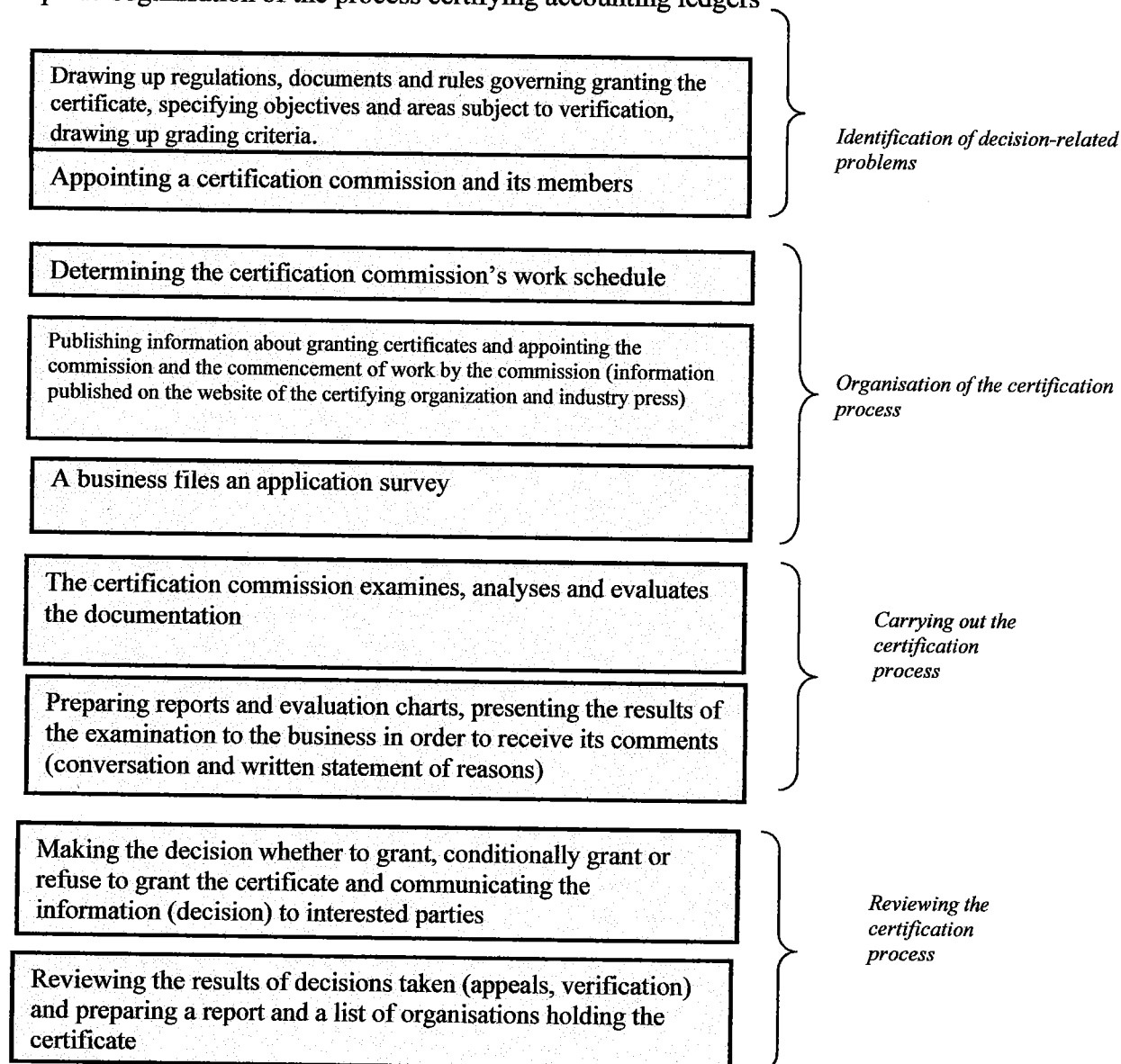


Source: own work.

CP

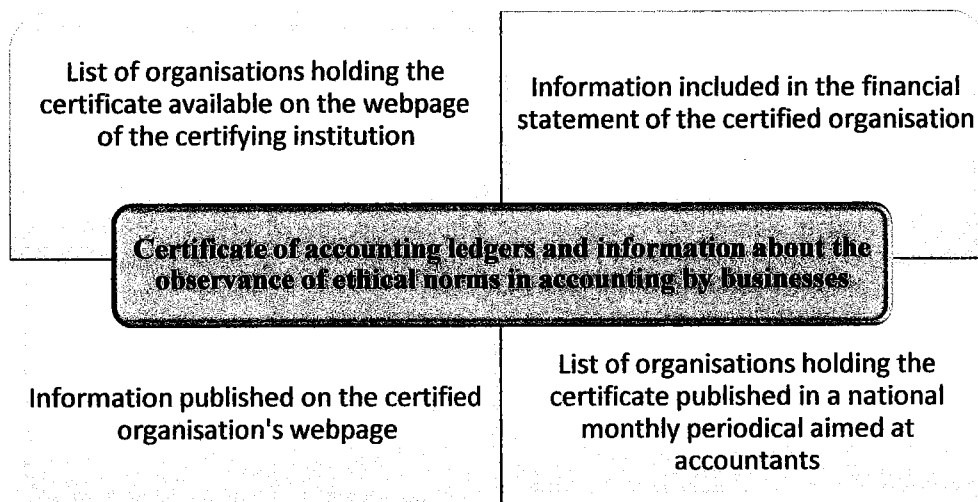
The above allowed inter alia to draw up the process of certifying accounting ledgers (graph 1), work schedule of the commission responsible for certifying accounting ledgers, tools allowing for speeding up the certification process, including the evaluation sheet – containing areas subject to review and evaluation in the course of certification, and employee's self-evaluation sheet – concerning the observance of rules of professional ethics in accounting and the scope of disclosure of information concerning the accounting ledgers certificate and observance of ethical norms in accounting (diagram 2).

Graph 1. Organisation of the process certifying accounting ledgers



Source: own work.

Diagram 2. Scope of disclosure of information concerning organisations holding an accounting ledgers certificate and observing rules of ethics in accounting



Source: own work.

The final part of the thesis sums up the research process and formulates the following application conclusions:

1. The responsibility in the scope of keeping accounting records and presenting statements has a legal dimension and results from conditions included in acts. In this scope there are no references to responsibility in an economic and ethical dimension.
2. Narrative accounting and reporting constitutes a new information and communication area of entities and simultaneously offers opportunities for violating ethical standards and creating unethical behaviours.
3. In contemporary economy, professional ethics in accounting plays an increasingly important role. Observing its ethical and moral rules and values should characterise persons dealing with accounting including those working in financial and accounting departments. It allows an ongoing diagnosing of appearing threats in connection with violating norms and promoting ethical behaviours and good practices.
4. General guidelines included in international standards and in the accounting act allow using creative solutions in accounting – best adapted to a given entity, complying with the principles of law, but against the spirit of regulations and ethical norms.
5. The number of final convictions in respect of breach of a rule of law in the scope of keeping accounting records and creating financial statements indicates the necessity

to improve the situation and formulate recommendations for managers. In the author's opinion, the following changes should primarily be introduced:

- substantive and organisational supervision concerning accounting departments functioning should be introduced,
 - procedures allowing appropriate document circulation, the scope of record work, the timetable of financial statements and the rules of archiving documents should be developed,
 - executive and control functions should be separated in the scope of implementing statutory obligations in accounting,
 - the participation in trainings should be improved (including management's), which will allow developing appropriate business attitudes aiming at preventing negative effects in the scope of accounting abuses and deceptions.
6. The presence of unethical behaviours persons working in financial and accounting departments have to deal with is not incidental.
 7. The determinants having an impact on unethical behaviours include: the influence of persons in charge on subordinates, management's emphasis on obtaining the best results and indicators.

The problem discussed in the thesis is undoubtedly complicated, as the modern management system requires that both financial and non-financial information are used, as they are vital to determine the value of indicators used to evaluate the results of own business units and results of other businesses. Macro-, micro-economic and social importance of credibility of accounting ledgers and observance of ethical norms in accounting should be subjected to further research. As a result of research described above, a model of certificate which will fill in an information gap with regards to businesses which keep accounting ledgers and the ability to evaluate the accuracy of these ledgers and the observance of ethical rules in accounting.

The monograph attempts to present a holistic conceptualisation of certification of accounting ledgers. The concept used of certifying accounting ledgers described in the monograph may be used to evaluate the accuracy of accounting ledgers, responsibility for keeping ledgers and presented financial information, in the context of rules and standards of accounting and legal considerations, including tax law and ethical standards.

Results of research allowed for the formulation of conclusions and recommendations that can be used as the basis for introducing a new area of certification in accounting.

The concept of certification of accounting books will allow for a better evaluation of ethical conduct of employees of accounting and financial services, for a strengthening of the position of an accountant as a profession of public trust and its autonomy. It will provide support for this group of employees against pressure from upper management in order to ensure the accuracy of accounting ledgers and observance of all rules found in legal regulations and codes of ethics. On the other hand, introducing the certificate would constitute a source of information for all stakeholders and market participants.

Implementing a system of certifying accounting ledgers may ensure a high quality of accounting ledgers and observance of ethical norms in accounting. It will allow for defining and supervising methods and conditions of keeping accounting ledgers at all stages of the accounting process based on legal regulations applicable to a given (certified) business unit.

In the accounting ledger certification system, procedures should apply to all stages of work performed by employees of accounting and financial departments – starting from the moment that accounting is organized in the business unit and moving on to creating required documentation with regards to keeping ledgers, drawing up statements and other reports and declarations, including declarations required to make statutory settlements. Furthermore, procedures should include behaviours required by ethical norms found in codes of ethics. The certificate would serve as confirmation of a high level of professional competences, but would also protect stakeholders from certain negative events resulting from irregularities and infringement of legal regulations.

Benefits connected with granting the certificate include creating an effective tool used to control whether legal regulations are observed with regards to bookkeeping among business units; the certificate would also constitute a source of information concerning the accuracy of accounting ledgers and observance of ethical standards both for the business unit subject to certification and its clients and other stakeholders. The certificate may in many situations constitute a guarantee when choosing a client, it may also pave the way to begin cooperation with new companies. It may constitute an additional trump card and make it easier for its holder to seek EU funding and bank loans or aid in business negotiations. Especially in case of foreign clients, the certificate would constitute a confirmation issued by a professional non-governmental institution that a given business keeps its accounting ledgers in an accurate manner and observes ethical standards, and would serve as an additional source of information.

Introducing the certificate may result in the increase of awareness in the field of accounting and finances, improve the independence of accountants and increase public trust in

the profession. It might therefore lead to an improvement in organizational order within a business unit, improve its prestige and image among customers and clients, which might in turn lead to significant financial benefits.

Current changes in legal regulations will result in the decrease in the number of businesses whose financial statements will be subject to an investigation of a chartered accountant, which might lead to a deterioration of quality of statements and information presented therein, therefore in the author's opinion certification of accounting ledgers will allow for retaining the quality of information and providing reliable information. The certification process is widely used in various branches of industry all over the world. Employees working in finance and accounting departments hold certificates that confirm their professional competences; these certificates play a significant role in recruitment and promotion processes. However, no such certificates exist with regards to accounting ledgers; such certificates could act as the business' name card and would confirm to stakeholders that the business maintains accuracy and reliability with regards to its accounting operations. Implementing certificates would be of significant benefit to both certified businesses and other stakeholders.

Conclusions resulting from the thesis open up perspectives of further research into the standards governing the practice of the profession of an accountant, identify new hazards and areas that should be subjected to supervision procedures in order to ensure that the profession is practiced in a reliable and professional manner. I intend to tackle these issues as part of my further scientific and research work.

5. Scientific and research activities

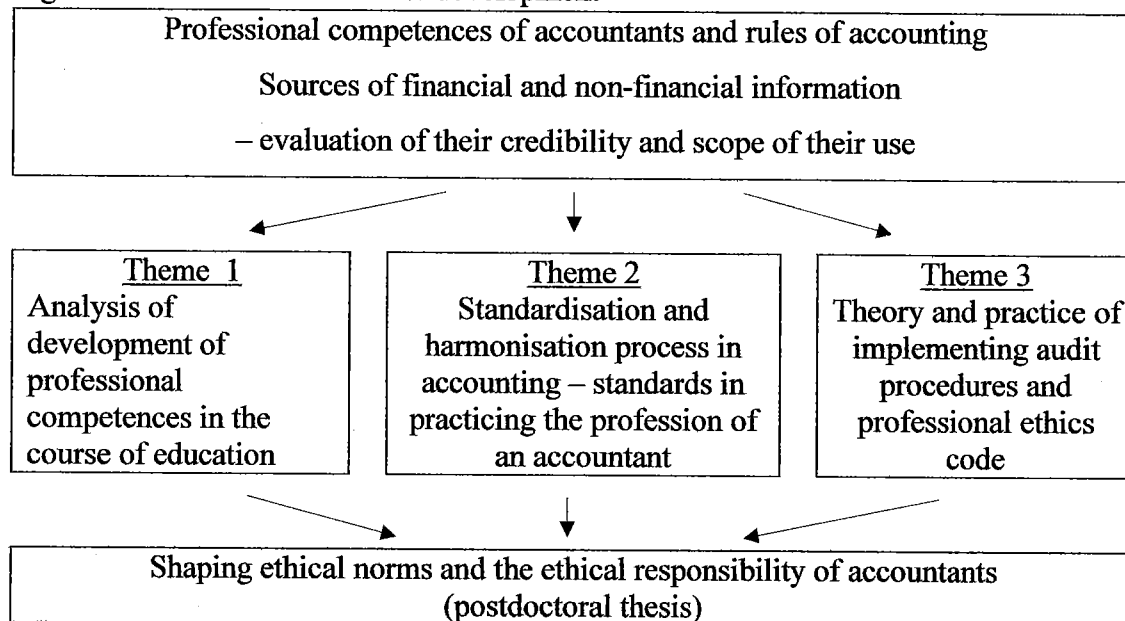
My current body of scientific and research work includes 99 published papers (all created after defending my doctoral thesis), including 31 papers published in English in foreign periodicals and materials from international conferences. I participated in 109 scientific conferences and was able to deliver papers at 58 of them, 20 of which were international conferences.

The end of the 20th century saw the initiation of many dynamic changes in the environment in which businesses operate; due to economic, political and social circumstances organisations operating both in domestic and global markets were forced to change the way in which they operated, thought and were managed. The scope of changes was further increased by information about financial fraud, which came to light in the 1980s and 1990s. It turned out

that classic methods of management were becoming less and less useful in such fields as management of human and financial resources. Due to this, my scientific interests from the very start of my scientific development were focused on issues connected with rules of accounting and more specifically the rules governing the practicing the profession of an accountant and the reliability and comparability of financial information presented in financial statements of business units. The main directions of my research included keeping ledgers, generating financial statements and the professional competences of employees of accounting departments, exercised within the context of specific standards and norms of professional ethics of accountants. The body of work presented in this summary, created after I had been awarded my doctoral degree, is concentrated around three basic research themes (fig. 1).

The first theme is connected with the analysis of development of professional competences during the education process. The second theme focuses on the process of standardisation and harmonisation in accounting – standards governing the practice of the profession of an accountant. The third theme concerns procedures and codes of conduct as the determinant of credibility of financial information. My research into the rules governing the practice of the profession of accountant and implementing ethical standards is a monograph titled ‘Shaping ethical norms and the ethical responsibility of accountants’, wherein I attempt to make a comprehensive evaluation of the standards governing the practice of the profession of an accounting and their effect on the accuracy of bookkeeping and credibility of financial information.

Fig. 1. Main themes of scientific development



Source: own work.

Theme 1 Analysis of development of professional competences in the course of education

The first theme of scientific development that can be distinguished within my body of scientific work comprises research papers characterising the development of professional competences in the course of education, taking into account formal, extra-formal and non-formal education. These papers were developed in conjunction with other works forming part of the theme concerning the process of standardisation and harmonisation in accounting – standards of practicing the profession of an accountant. The research was largely connected with work carried out under research grant no. UDA-PO KL.04.01.01-00-284/11, titled ‘PI – new model of education – recognising the effects of extra-formal and non-formal education in higher education in the field of management’, where I hold the position of the project’s research manager; the project was funded by the National Centre of Research and Development. This theme in my development includes the following papers:

1. *Uznawanie efektów kształcenia pozaformalnego i nieformalnego w szkolnictwie wyższym – ujęcie modelowe* [Recognising the Effects of Extra-formal and Non-formal Education in Upper Education – a Model Approach]. WSB Gdańsk, Gdańsk 2015 (co-author R. Drewniak, R. Musiałkiewicz, P. Prewysz-Kwinto).
2. Education and Occupation Activities in Poland in the Light of Long-life Learning and Recognition of Learning Outcomes. International Academic Conference on Education, Teaching and E-learning, Czech Republic, Prague 2013 (co-author D. Walczak).
3. *Metoda projektu według oceny słuchaczy kierunków ekonomicznych. Wyniki badania ankietowego* [Project Method According to the Assessment of Students of Economics-related Specialties. Survey Results.] OECONOMICA 72, Wydawnictwo Uczelniane Zachodniopomorskiego Uniwersytetu Technologicznego w Szczecinie, Szczecin 2013 (co-author P. Prewysz-Kwinto).
4. *Współpraca sektora MSP ze środowiskiem akademickim – wyniki badania ankietowego* [Cooperation between the SME Sector and Academia – Survey Results]. [In:] *Uwarunkowania rynkowe rozwoju mikro, małych i średnich przedsiębiorstw* [Market Conditions Influencing the Development of Micro, Small and Medium Enterprises], Mikrofirma 2013, Wydawnictwo Naukowe Uniwersytetu Szczecińskiego, Szczecin 2013 (co-author P. Prewysz-Kwinto).
5. Implementation of the Process of Recognising Education Effects Obtained in Non-Formal and Informal Education System in Higher Education Institutions in Poland.

Journal of Educational & Social Research, MCSER PUBLISHING, ROME-ITALY, Rome 2013, ISSN2239-978X (co-author P. Prewysz-Kwinto).

6. Recognition of Non-formal and Informal Learning Outcomes: The Use of an Organizational Model in Practice of Universities in Poland. International Review of Management and Business Research Academy of IRMBR (co-author R. Drewniak).
7. *E-learning w ocenie studentów kierunków ekonomicznych. Wyniki badania ankietowego.* [E-learning as Evaluated by Students of Economics-related Specialties. Survey Results.] OECONOMICA 67. Wydawnictwo Uczelniane Zachodniopomorskiego Uniwersytetu Technologicznego w Szczecinie, Szczecin 2012 (co-author P. Prewysz-Kwinto).
8. *Efekty kształcenia – normy etyczne w rachunkowości* [Learning Outcomes – Ethical Standards in Accounting], Prace Naukowe Akademii Ekonomicznej we Wrocławiu, 2017

In that period of time I also actively participated in academic conferences, where I presented the following papers:

1. International Academic Conference on Education, Teaching and E-learning, Ministry of Education Youth and Sports Czech Republic, Prague the Czech Republic 17th -18th October 2013. A paper entitled *Education and Occupation Activities in Poland in the Light of Long-life Learning and Recognition of Learning Outcomes.*
2. 3th International Conference on Human and Social Sciences, Mediterranean Centre of Social and Educational Research (MCSER), Rome Italy, 20th – 22nd September 2013. A paper entitled *Implementation of the Process of Recognizing Education Effects Obtained in Non-Formal and Informal Education System in Higher Education Institutions in Poland.*
3. *Dydaktyka w naukach ekonomicznych*, [Didactics in Economic Sciences]. Katedra Ekonomii Menedżerskiej i Rachunkowości Zachodniopomorski Uniwersytet Technologiczny w Szczecinie, 3rd December 2013. A paper entitled *Uznawalność efektów pozaformalnego i nieformalnego kształcenia według opinii studentów studiów licencjackich kierunku zarządzanie – wyniki badania ankietowego.* [Recognition of Learning Effects Obtained in Extra-formal and Non-formal Education According to the Assessment of Students of Management Undergraduate Studies – Survey Results].
4. *Dydaktyka w naukach ekonomicznych*, [Didactics in Economic Sciences]. Katedra Ekonomii Menedżerskiej i Rachunkowości Zachodniopomorski Uniwersytet Technologiczny w Szczecinie Instytut Rachunkowości Uniwersytet Szczeciński, 2nd December 2014. A paper entitled *Ewaluacja w procesie dydaktycznym na przykładzie*

uznawalności efektów kształcenia pozaformalnego i nieformalnego [Evaluation in Educational Process Illustrated with the Example of Recognition of Learning Effects Obtained in Extra-formal and Non-formal Education].

5. Forum Jakości [Quality Forum] „Profil praktyczny – Pierwsze lata doświadczeń; Polska Komisja Akredytacyjna, Wyższe Szkoły Bankowe, [Practical Profile – First Years of Experience, the Polish Accreditation Committee, WSB Universities], Toruń 9th June 2015. A paper entitled *Uznawanie efektów kształcenia pozaformalnego i nieformalnego w kształceniu na poziomie wyższym – doświadczenia Wyższej Szkoły Bankowej w Gdańsku z realizacji projektu innowacyjnego* [Recognizing Learning Effects Obtained in Extra-formal and Non-formal Education in Higher Education – the Experience of WSB University in Gdańsk in Implementation of an Innovative Project].

Papers constituting part of this theme focused on the evaluation of shaping professional competences through various forms of education. In papers discussing this theme, connections between knowledge, skills and social competences required in the process of education and employment were put to test. In particular, combining formal, non-formal and extra-formal education in order to increase competences and engender the professional development of employees was tested.

In the monograph entitled ‘Recognising the effects of extra-formal and non-formal education in upper education – a model approach’, constituting the final product of the scientific grant, a model process of recognising the effects of training was drawn up. In order to create the above process, research was carried out that allowed for the evaluation of recommendations of the European Union with regards to the implementation of the recognition process and the analysis of previous experiences in the implementation of this process by selected countries (United Kingdom and Finland). The next stage required to draw up this model was to carry out a survey among 1000 students of management from selected universities in Poland; focus group interviews were also carried out among candidates seeking admission to studies and another survey was carried out among a group of employers. Consultations were also made with deans and senior academic staff members. The aim of this research was to determine the level of awareness of the possibility of recognising the effects of non-formal and extra-formal education, identify the needs concerning the recognition of non-formal and extra-formal education, determine whether it would be possible to introduce a system of recognising the effects of extra-formal and non-formal education in management studies and obtaining opinions as to the manner of measuring competences gained in an extra-formal system.

The project was divided into 7 tasks (stages):

1. Comprehensive diagnosis.
2. Drawing up an initial version of the model (final product).
3. Testing the product.
4. Analysis of the actual effects of testing the product.
5. Drawing up the final version of the model.
6. Propagating the product (model).
7. Evaluation of the project and product.

Completing the above tasks aided in drawing up the final version of the model of recognising the effects of extra-formal and non-formal education, made up of three parts:

- legal model,
- organisational model,
- tool model.

The legal model includes the *lex lata* with regards to confirming the effects of learning and a draft resolution of the senate of a higher education institution concerning the confirmation of effects of learning.

The organisational model includes a resolution of the senate concerning the regulations governing the recognition of effects of education, dean's administrative order concerning the regulations governing the recognition of effects of education and concerning the appointment of a commission dealing with the recognition of effects of education.

This model contains additional information concerning the list of subjects included in the recognition process, composition of the recognition commission, list of documents concerning the basis for receiving pass marks in a given subject and a schedule of activities of the recognition commission. The model also includes basic documents drawn up by candidates seeking admission to studies (application form, self-assessment sheet) and instructions for candidates (with sample documents, including a syllabus containing information required by candidates and a sample certificate issued by an employee to confirm the effects of non-formal education).

The tool model describes the effects of education received during 1st level studies with a specialisation in Management and contains model tests concerning selected subjects. These components may be used by recognition commissions when a decision on recognising the effects of education with regards to a given subject cannot be made based on the documents provided by the candidate.

All components of the model constitute a coherent and complete whole and may be implemented at the university. Special attention should be paid to legal and organisational solutions that due to their character allow for the implementation of the recognition process in all types of higher education institutions, both during 1st and 2nd level studies.

The possibilities afforded by the process of recognition of effects of extra-formal and non-formal education include the ability to attract a larger number of candidates to seek admission to studies on the one hand, and on the other should contribute to a better cooperation between academia and business practice.

The *model of recognition of the effects of extra-formal and non-formal education in higher education* is an innovative and unique solution, ready to be implemented during at higher education institutions. It also meets the expectations of all participants in this process.

In the implementation of the project and drawing up the process of recognising the effects of extra-formal and non-formal education, particular attention should be paid to the fact that the subject of accounting is of greatest interest to candidates due to allowing them to combine theoretical knowledge and practical skills. Among candidates seeking admission, basics of accounting were the most popular subject, and application documents allowed for the issuing of a positive documents verifying the effects of education in respect of 86.7% of candidates.

The paper titled *Cooperation between the SME sector and academia – survey results* draws the reader's attention to the fact that higher education institutions do not always prepare their graduates for professional work in their chosen specialisations, which forces them to expand and supplement their education, as well as continue to expand their knowledge and skills and specialist preparation. Another important element of the research is the determination of the needs and expectations of the SME sector with regards to education services and coming to an agreement with regards to rules governing cooperation in obtaining, expanding and updating the professional competences of employees.

Other papers dealing with this theme analyse the development of professional competences in formal training using various methods of education. Neither e-learning nor project method were met with great interest from participants in the survey. Most respondents would prefer that education take place in the form of lectures or exercises. The results of some research carried out as part of this theme do not unequivocally prove the effectiveness of all forms of education in the process of developing professional competences. However, it appears

necessary to combine theoretical knowledge and practical experience, further enhanced by specialised training, allowing employees to obtain professional competences required to carry out various duties in their professional activities, in particular taking into account individual expectations of employees and the inability to implement existing competences in the performance of new tasks and changing circumstances of the job market and the economy. Reflections made in the course of research concerning the first theme of my body of work convinced me to tackle the issue of a comprehensive evaluations of standards of practicing the profession of an accountant and professional liability of accountants in my doctoral thesis.

Theme 2: Standardisation and harmonisation process in accounting – standards in practicing the profession of an accountant

The second of the above-mentioned themes of my scientific development concerned to process of standardisation and harmonisation in accounting, shaping the norms of practicing the profession and influencing the scope of presenting financial information of various segments of presented statements and reports. The use of rules and conceptual assumptions in accounting constitutes the basic component of performing the professional duties of an accountant. Employees of accounting departments are required to utilise the standards governing the practice of their trade as the basis for presenting accurate and credible information to all stakeholders.

Initial research in this area was carried out in connection with research grant no. POKL 04.01.01-00-126/06 (where I held the position of project manager), named 'IAC/IFRS in publicly traded companies listed on the Warsaw stock market – evaluation and use', and was later continued as part of statutory tasks of the university. In several papers I tackled issues connected with the use of accounting standards. Ruminations concerning the use of international financial reporting standards as a standard professional practice can be found in the following papers:

1. *Stosowanie MSR przez spółki akcyjne notowane na GPW w Warszawie – wyniki badania ankietowego.* [Use of IAC by Publicly Traded Companies Listed on the Warsaw Stock Market – Survey Results.] Rachunkowość Nr 10/2012 (co-author P. Prewysz-Kwinto).
2. *Wykorzystanie MSSF 13 wycena w wartości godziwej w polskich przedsiębiorstwach – wyniki badania ankietowego, Współczesne problemy rachunkowości w teorii i praktyce.* [Use of IFRS 13 to Assess Fair Market Value by Polish Businesses – Survey Results.

- Contemporary Problems of Accounting in Theory and Practice.] Wydawnictwo Uniwersytetu Warmińsko-Mazurskiego w Olsztynie (co-author P. Prewysz-Kwinto).
3. *Nieruchomości inwestycyjne w świetle Międzynarodowych Standardów Rachunkowości, Zawartość informacyjna polityki rachunkowości* [Investment Real Property in the Context of International Accounting Standards, Information Content of Accounting Policy]. Wydawnictwo KUL, Lublin 2012.
 4. *Wartości niematerialne i prawne w polskim przemyśle wydobywczym* [Intangible Assets in Polish Extractive Industry], Prace naukowe Uniwersytet Ekonomiczny we Wrocławiu Nr 373, Branżowe problemy rachunkowości i podatków (co-author P. Prewysz-Kwinto).
 5. Assets Held for Sale and Discontinued Operations–Evaluation of Liquidity–Determination of Ratio–or Necessity of Adjustment. Eurasian Journal of Economics and Finance 3 (1) 2015 (co-author P. Prewysz-Kwinto).
 6. *Segmenty operacyjne w sprawozdaniach finansowych spółek giełdowych – porównywalność czy różnorodność informacji.* [Operational Segments in Financial Statements of Publicly Traded Companies – Comparability or Diversity of Information.] Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu nr 388, Teoria rachunkowości, sprawozdawczość i analiza finansowa, Wrocław 2015 (co-author P. Prewysz-Kwinto).
 7. Investment Property in the Financial Statements of Capital Groups Listed on the Warsaw Stock Exchange. EUROPEAN JOURNAL OF ECONOMICS AND BUSINESS STUDIES, January – April 2016 4(1) (co-author P. Prewysz-Kwinto).
 8. Issues Related to the Use of International Financial Reporting Standards by the Largest Joint-stock Companies Listed on the Warsaw Stock Exchange, TRANSCOM 2013. University of Žilina (co-author P. Prewysz-Kwinto).

In that period of time I also actively participated in academic conferences, where I presented the following papers:

1. 61 Ogólnopolski Zjazd Katedr Rachunkowości [National Convention of Accounting Departments], Katedra Rachunkowości Uniwersytetu Warmińsko-Mazurskiego w Olsztynie, Lidzbark Warmiński, 22nd – 24th September 2014. A paper entitled *Wykorzystanie MSSF 13 Wycena w wartości godziwej w polskich przedsiębiorstwach – wyniki badania ankietowego* [Using MSSF 13 A Fair Value Measurement in Polish Enterprises – Survey Results].

2. XV Międzynarodowa Konferencja Naukowa Normy Rachunkowości NO-RA 2014 [15th International Academic Conference Accounting Standards NO-RA 2014], Uniwersytet Ekonomiczny we Wrocławiu, 4th – 5th November 2014. A paper entitled *Wartości niematerialne i prawne w polskim przemyśle wydobywczym* [Intangible Assets in the Polish Extractive Industry].
3. 14th EBES Conference – Barcelona, EBES Eurasia Business and Economics Society, Barcelona Spain, 23rd - 25th October 2014. A paper entitled Assets Held for Sale and Discontinued Operations vs. Evaluation of Necessity of Adjustment?
4. ICSS IX 9TH INTRENATIONAL CONFERENCE ON SOCIAL SCIENCES, University of Zagreb, Dubrovnik Croatia, 8th – 9th April 2016. A paper entitled Investment Property in the Financial Statements of Capital Groups Listed on the Warsaw Stock Exchange.
5. Ogólnopolski Zjazd Katedr Rachunkowości [National Convention of Accounting Departments], Uniwersytet Ekonomiczny w Poznaniu, 20th – 22nd September 2017. A paper entitled *Koszty finansowania zewnętrznego w świetle międzynarodowych reulacji rachunkowości na przykładzie wybranych grup kapitałowych na GPW w Warszawie* [The Costs of External Financing in the Light of International Accounting Regulations Illustrated with the Example of Selected Capital Groups Listed on the Warsaw Stock Exchange].

The aim of papers tackling this theme was to analyse and identify the rules and standard used by accountants and their effect on the practice of their profession and disclosing financial information to stakeholders, in the context of the increasing globalisation of the market and implementation of international solutions aimed at standardising financial reporting.

The paper titled ‘Use of IAC by Publicly Traded Companies Listed on the Warsaw Stock Market – Survey Results’ evaluated the possibility of an effective implementation of changes made to international accounting standards in order to ensure the correct drawing up of financial statements. Results of the survey showed that updating and implementing new standards requires changing the accounting policies used by business units and their rules governing the drawing up of financial statement. These changes result in the need to provide training to employees of accounting and financial department and lead to further modifications in management accounting, controlling and adaptation of accounting software.

The next paper, ‘Use of IFRS 13 to Assess Fair Market Value by Polish Businesses – Survey Results’, evaluates the use of one of the methods of valuation used in accounting,

namely the fair value valuation. This concept is an ambiguous one and its use is connected with a combination of various methods of valuation. The aim of the article was to identify the areas in which fair value is used and doubts expressed by employees of accounting departments in connection with the use of this method. Research carried out in connection with the paper indicated that the fair value valuation method is one of the most popular methods of valuation, but the changes that have been implemented into the application of this method have not been described in detailed in literature and no model solutions exist that might be implemented by individual units and employees of accounting departments. Creating model practical solutions would allow accountants to verify the solutions they use and make sure that the solutions that they themselves had created were correctly devised and used.

The aim of the next article, 'Investment Real Property in the Context of International Accounting Standards', is to evaluate the use of various methods of valuating investment real property and their influence on the image of a business as depicted in its financial statement. The analysis carried out as part of the paper indicates that the choice of accounting rules strongly affects the creation of the business' economic situation. Choosing the method of valuation may positively or negatively reflect the financial and asset situation of the business, the selected method also affects the business' accounts and presentation of financial information. This requires both accountants and users of financial statement to have good knowledge of the rules that were applied.

Further papers ('Intangible Assets in Polish Mining Industry', 'Assets Held for Sale and Discontinued Operations–Evaluation of Liquidity–Determination of Ratio–or Necessity of Adjustment', 'Operational Segments in Financial Statements of Publicly Traded Companies – Comparability or Diversity of Information', 'Investment Property in the Financial Statements of Capital Groups Listed on the Warsaw Stock Exchange', 'Issues Related to the Use of International Financial Reporting Standards by the Largest Joint-stock Companies Listed on the Warsaw Stock Exchange') focused on the ability of businesses to select from a wide variety of rules and standards used in accounting and create an accounting policy based on those rules and standards. It was found that general rules found in conceptual designs and international standards had become the main determinants in applying individual solutions, and furthermore they indicate that accounting is of a universal and evolutionary nature. The process of constant change occurring in norms and standards means that employees of accounting departments need to possess appropriate professional competences and update them, and continue educating themselves throughout their careers.

Scientific papers that I consider to be part of the second theme (Standardisation and harmonisation process in accounting – standards in practicing the profession of an accountant) mainly focus on the evaluation of development and changes resulting from the process of globalisation and the effect of international circumstances on the standards of practicing the profession of an accountant, through using surveys. The research indicates that there is a great variety of rules and methods used in the process of valuation and recording and presenting financial information. The need to implement individual solutions in business units is evidence of similarities in how accountants carry out their duties, but does not mean that accountants use identical solutions. Research carried out as part of this theme have helped to identify the use of varied solutions and the need to constantly adapt methods and tools to the changing regulations applicable to accounting, and indicated the general character of standards of practicing the profession, as well as the varied nature of work carried out by accountants and diverse set of qualifications held by accountants. It inspired me to commence research into the theme of professional liability of accountants.

Theme 3: Theory and practice of implementing audit procedures and professional ethics code

A third theme of scientific research can be identified in my body work, concerning the creation and implementation of procedures and codes of conduct as effective tools in creating and presenting financial information and practicing the profession of an accountant. Of particular interest were risk areas connected with practicing the profession.

The following papers can be included in my body of work relating to this theme:

1. *Audyt w jednostkach gospodarczych zaliczanych do sektora małych i średnich przedsiębiorstw* [Audit in Business Units from the SME Sector], Rachunkowość audyt i kontrola w zarządzaniu. Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2011.
2. *Rachunkowość kreatywna – ukryty program edukacyjny* [Creative Accounting – a Hidden Educational Program], Przedsiębiorczość w warunkach globalizacji. Uniwersytet Pedagogiczny w Krakowie, Warszawa – Kraków 2011.
3. *Środki europejskie i ich prezentacja w sprawozdaniu finansowym* [European Funds and Their Presentation in Financial Statements], Ekonomiczne i prawne uwarunkowania i bariery redukcji deficytu i długu publicznego. LEX a Wolters Kluwer business, Warszawa 2011 (co-author P. Prewysz-Kwinto).

4. *Organizacja księgowości w MSP – obszary ryzyka* [Organisation of Accounting in SMEs – Risk Areas], Strategiczne zarządzanie mikro, małymi i średnimi przedsiębiorstwami. Tom II, Uniwersytet Szczeciński, Szczecin 2012.
5. *Ujmowanie i wycena instrumentów finansowych a odpowiedzialność społeczna* [Reporting and Valuating Financial Instruments Versus Social Responsibility]. OECONOMIA, Uniwersytet Marii Curie Skłodowskiej, Lublin 2012 (co-author B. Kołosowska).
6. Audit of EU funds – Control of Eligible Cost. Public Finances – Administrative Autonomies. Universitas- Gyor nonprofit Kft., Gyor 2012 (co-author M. Mosionek-Schweda).
7. Ethics of a Chartered Auditor as one of the Areas of Business Ethics. Globalizacja a jej Socialno-Ekonomiczne Dosledky '12, Žilinska Univerzita v Žiline, Žilina 2012.
8. *Zintegrowane systemy ewidencyjne, przyszłość rachunkowości i sprawozdawczości – założenia, zasady, definicje* [Integrated Registration Systems, the Future of Accounting and Reporting – Assumptions, Rules, Definitions]. Kierunki zmian prawa bilansowego w Polsce, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2013. Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu nr 313 (co-author P. Prewysz-Kwinto).
9. Accounting Policies in Polish and International Legal Regulations. International Science Index. WASET, Zurich, Switzerland, 2015 (co-author P. Prewysz-Kwinto).
10. *Rola i zadania audytu wewnętrznego w zarządzaniu przedsiębiorstwem* [The Role and Tasks of Internal Audit in Managing a Business]. Technika Transportu Szynowego 12/2015 Instytut Naukowo-Wydawniczy „TTS” Radom.
11. *Rola audytu wewnętrznego w sektorze publicznym i prywatnym, wyniki badań w zakresie problemów wdrażania i korzyści z wykonania audytu wewnętrznego* [The Role of Internal Audit in the Public and Private Sector, the Research Results in the Area of Issues of Implementing and Benefits from Internal Audit Execution] Studia Prawno-Ekonomiczne, Łódzkie Towarzystwo Naukowe, 2017 (co-author J. Ciak)
12. *Przestrzeganie zasad etycznych w rachunkowości w ocenie kierowników jednostek*. [Observing Rules of Ethics in Accounting as Evaluated by Heads of Business Units] „STUDIA OECONOMICA POSNANIENSIA”. Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, 2016.

13. Financial Analysis and Bankruptcy Risk Identification Model Used by Companies Operating in Poland – Empirical Study Results. EUROPEAN JOURNAL OF ECONOMICS AND BUSINESS STUDIES, September - December 2015 3(1).
14. Professional Ethics in Accounting as Assessed by Managers of Entities, International Editorial and Advisory Board, European Journal of Economics and Business Studies, ISSN 2411-9571, 2018

In that period of time I also actively participated in academic conferences where I presented the following papers:

1. VII Konferencja Międzynarodowa Uwarunkowania Rynkowe Rozwoju Mikro i Małych Przedsiębiorstw MIKROFIRMA 2011 [7th International Conference Market Conditions of the Development of Micro and Small Enterprises MIKROFIRMA 2011], Katedra Finansów Przedsiębiorstwa Wydział Zarządzania i Ekonomiki Usług Uniwersytet Szczeciński Szczecin – Bornholm, 9th -12th May 2011. A paper entitled *Audyt – zielona księga* [Audit – a Green Paper].
2. VIII konferencja z cyklu Rachunkowość – Zarządzanie – Globalizacja nt. „Rola audytu i kontrola w zarządzaniu” [8th Conference as a Part of Accounting – Management – Globalisation Series on “The Role of Audit and Control in Management], Katedra Rachunkowości Wydział Zarządzania Uniwersytet Łódzki, 26th – 27th May 2011. A paper entitled *Audyt w jednostkach zaliczanych do sektora MSP* [Audit in Units Belonging to the SME Sector].
3. Ogólnopolska konferencja naukowa Polityka rachunkowości a jakość sprawozdań finansowych [The National Academic Conference Accounting Policy and the Quality of Financial Statements], Katedra Bankowości i Katedra Rachunkowości KUL, Katedra Finansów i Rachunkowości Politechnika Lubelska, Katedra Finansów i Rachunkowości Wyższa Szkoła, Lublin 2nd December 2011. A paper entitled *Nieruchomości inwestycyjne w świetle Międzynarodowych Standardów Rachunkowości* [Investment Property in the Light of International Accounting Standards].
4. ICFA 2015 – International Conference on Finance and Accounting, WASET - World Academy of Science Engineering and Technology, Zurich Switzerland, 13th – 14th January 2015. A paper entitled Accounting Policies in Polish and International Legal Regulations.

5. Rachunkowość Warta Poznania, Uniwersytet Ekonomiczny w Poznaniu, 16th – 18th March 2016. A paper entitled *Wykorzystanie norm etycznych w ocenie kierowników jednostek* [The Use of Ethical Standards as Assessed by Managers of Entities].
6. Konferencja „Innowacyjne gospodarka a etyka zawodowa w rachunkowości” [A Conference on “Innovative Economy and Professional Ethics in Accounting], Stowarzyszenie Księgowych w Polsce, Polskie Towarzystwo Ekonomiczne i Pracodawcy Pomorza i Kujaw, Bydgoszcz 25th April 2017. A paper entitled *Przestrzeganie norm etycznych w rachunkowości w ocenie kierowników jednostek i pracowników księgowości* [Observing Ethical Standards in Accounting as Assessed by Managers of Entities and Accounting Staff].
7. II Ogólnopolska Konferencja Naukowa Współczesne Wyzwania Finansów i Rachunkowości [2nd National Academic Conference Contemporary Challenges Facing Finance and Accounting], Uniwersytet Szczeciński Wydział Zarządzania i Ekonomiki Usług, Państwowa Wyższa Szkoła Zawodowa w Koninie, Konin, 27th -28th April 2017. A paper entitled *Normy etyczne w teorii i praktyce rachunkowości* [Ethical Norms in the Theory and Practice of Accounting].
8. 14th International Conference on Social Science, Goethe University Frankfurt, Frankfurt Germany, 2nd – 3rd March 2018. A paper Professional Ethics in Accounting as Assessed by Managers of Entities.

Papers concerning this theme tackled the issue of organisation of accounting in business units, applying the procedures of internal audit and risk areas connected with work performed by accountants, and focused on a business unit's accounting policy which constitutes a process of choosing specific accounting procedures and risk factors connected with concepts of managing human resources and intellectual capital. They also pointed to the role and importance of choosing tools – computer software – as innovative technologies, their advantages and drawbacks and the scope of possibilities in the process of generating, entering and processing data in accounting, as well as the ability to carry out reviews and archive data. Some of the papers underlined the role and importance of ethical norms as rules of professional conduct. The articles titled ‘Observing Rules of Ethics in Accounting as Evaluated by Heads of Business Units’ and ‘Professional Ethics in Accounting as Assessed by Managers of Entities, International Editorial and Advisory Board’, indicated – based on surveys – that rules found in the professional ethics in accounting may be infringed by both employees of accounting departments and managing personnel. Irregularities are mostly the result of pressure exerted by

supervisors on their subordinates, attempts to cover up previous mistakes, fear of losing one's job, intent to create the business' financial result, pressure from management to generate the best possible economic results and rates, as well as lack of criminal sanctions for unethical behaviour. Where improper action is not negatively perceived by the business environment, the temptation to breach the code of ethics increases, especially if the reason for the breach is fear of losing one's job or the chance of obtaining significant financial gain.

Papers dealing with this theme verified procedures of creating, implementing and applying tools aimed at ensuring accurate bookkeeping and correct generation of financial information, in accordance with applicable international and domestic standards. Research considered part of theme no. 3 helped me to choose the issue of the use of codes of professional ethics in accounting as the topic of my postdoctoral thesis. The issue of ethical norms became an important component of evaluating how an accountant practices their profession.

6. A synthetic summary of the postdoctoral candidate's body of scientific and research work

A synthetic list summing up my scientific and research achievements in areas specified by the legislator can be found in the below table.

Table: Synthetic summary of the postdoctoral candidate's scientific achievements

I	List of publications constituting scientific accomplishments referred to in section 16 (2) of the act on academic degrees and academic titles and degrees and titles of 14th March 2003 (Journal of laws no. 65, item 595, as amended)	
1.	Grażyna Voss, <i>Kształtowanie norm etycznych a odpowiedzialność zawodowa księgowych</i> . [Shaping Ethical Norms and the Ethical Responsibility of Accountants] Wydawnictwo Uczelniane Uniwersytetu Technologiczno -Przyrodniczego w Bydgoszczy, Bydgoszcz 2019 r. (monograph)	
II	List of other published scientific works (not included in the accomplishment listed in section I) and scientific performance indicators	
No.	Scientific papers	Number of publications
1	Monographs	4
2	Chapters in monographs and peer-reviewed compilations (in Polish)	4
3	Publications in periodicals and scientific journals (total/ in Polish/ in English)	91/61/30
4	Edited compilations (in Polish)	1

5	Science-popularising publications (in Polish)	2
Total		101
Other evaluation criteria concerning the postdoctoral candidate's scientific and research achievements		
Criteria		Result
1	Total impact factor according to the Journal Citation Reports (JCR) list, according to year of publication	-
2	Number of citations of publications according to Web of Science (WoS)/ Harzing's Publish or Perish/ Google Scholar h-index Google Scholar	-/111 5
3	Total number of points according to the system of the Ministry of Science and Higher Education	531
4	Leading international and domestic research projects and participating in such projects: Leading domestic projects	2
5	International and domestic awards for scientific activity:	4 (nagrody rektora)
6	Giving lectures at international and domestic thematic conferences (in total, including international/domestic)	58/38/20
III	Body of work in the field of education and promotion of science and information of the postdoctoral candidate's participation in international cooperation	
1	Participation in European programs and other international and domestic programs	-
2	Active participation in international and domestic scientific conferences – announcements (total/domestic/international)	2/1/1
3	Leading and participating in projects carried out in cooperation with scientists from other Polish and foreign centres and in cooperation with businesses Series of training courses titled 'Task-based budgeting in the public administration in 2012', carried out at the behest of the Ministry of Finance (2012) Series of training courses „Success through export”, carried out at the behest of the Bydgoszcz Industrial Cluster (2014)	2
4	Participating in drafting committees and scientific councils of periodicals	1
5	Membership in international and domestic scientific organisations and associations (total/ domestic/foreign)	3/1/2
6	Accomplishments in the field of promoting science or art: original programs BA/BSc-equivalent degree in finance and accounting Post-graduate studies Original syllabuses	 1 2 20
7	Academic supervision over students: Supervisor of BA/BSc-equivalent theses Supervisor of engineering theses Supervisor of MA/MSc-equivalent theses	204 1 19

8	Academic supervision over doctoral candidates as a scientific supervisor or auxiliary supervisor	-
9	Scientific visits to foreign or domestic scientific or academic centres	1
10	Drawing up expert opinions or other analyses at the behest of other institutions: Scientific expert opinions for courts (confidential) Forensic expert opinions for courts (confidential)	1 6
11	Participation in expert teams and competition juries	2
12	Reviewing publications in international and domestic periodicals	3 (domestic)

Source: own work.

Toruń 29.04.2019.

Grażyna Ross