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**POLISH RESEARCH ON ACCOUNTING ETHICS.
PREDOMINATING TRENDS
AND PIONEERING APPROACHES**

**POLSKIE BADANIA Z ZAKRESU ETYKI
RACHUNKOWOŚCI. DOMINUJĄCE TRENDY
I PIONIERSKIE PODEJŚCIA**

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Summary: Literature overview presented in this paper aims to identify and explore the main trends and pioneering approaches in Polish scientific literature on accounting ethics. Predominant approach can be characterized as: applied, empiric, praxis-oriented, legally-based and accountant-focused. Research is carried out by scientists specializing in accounting. The main trends are: focusing on two professions (accountant and financial auditor), and two spheres: book-keeping and financial statements, interpreting accounting ethics from practical point of view, as applied ethics, limiting accounting ethics to legal aspects and professional codes.

Keywords: accounting ethics, accounting theory, ethics, accounting, moral philosophy, business ethics, professional ethics.

Streszczenie: Przegląd literatury dokonany w niniejszym artykule ma na celu identyfikację i eksplorację głównych trendów oraz pionierskich podejść w polskiej literaturze naukowej z zakresu etyki rachunkowości. Dominujące podejście może być scharakteryzowane jako: stosowane, empiryczne, zorientowane na praktykę, bazujące na prawie i skupione na księgowych. Badania są prowadzone przez specjalistów z rachunkowości. Główne trendy to: skupienie na dwóch profesjach (księgowego i biegłego rewidenta) oraz dwóch sferach (księgowości i sprawozdawczości finansowej), postrzeganie etyki rachunkowości z punktu widzenia praktycznego jako etyki stosowanej oraz organicznie etyki rachunkowości do aspektów prawnych i kodeksów zawodowych.

Słowa kluczowe: etyka rachunkowości, teoria rachunkowości, etyka, rachunkowość, filozofia moralna, etyka biznesu, etyka zawodowa.

1. Introduction

The significance of ethics cannot be denied. It can be proved by problems (or even disasters) caused by lack of it. It is evident that many negative phenomena of economic, financial, social and managerial character are consequences of non-ethical behavior¹. It can be argued that financial crisis was in many aspects caused by moral crisis² and both of them resulted in growing lack of trust between individuals, professions and business entities.

The growing importance of ethics in economical sciences can be proved by growing number of monograph books and papers. They are written by ethicists, and economy researchers and business practitioners. Usually publications of philosophers focus on moral theories and those written by economy and business scientists treat of applicative aspects of specific ethics. The philosophical research is appreciated by management literature (e.g. [Oleksyn (ed.) 2013]). Moreover, there is a huge set of monographic publications linking economic, financial and managerial issues with ethics [Rybak 2004; Jasiński 2012; Gasparski 2013; Klimek 2014; Kuraszko (ed.) 2014; Boubaker, Nguyen (eds.) 2015; Dembiński 2017]. The ethical questions can be related to some international phenomena like globalization [Singer 2006], financialization [Palley 2014] and multiculturalism [Spinello 2014].

The overview presented in this paper aims to identify and explore the main trends in Polish scientific literature on accounting ethics. The motive of undertaking it has several reasons:

- declarations of people, companies and professional associations about their ethics can be encountered practically everywhere in Poland;
- the same time also complaints about meeting unethical behavior also can be heard each day.

Accounting, as a very practical and professional field, can be very ethics-sensitive. The moral or unmoral behavior in this sphere can influence professional and private lives of many people. Moreover each information of unethical behavior in accounting can destroy its image. According to the author, the first step then to really ethical accounting, lies in ethical awareness of accounting-professionals and accounting-users. Therefore the exploration of state-of-the art, the identification of main trends and pioneering approaches in Polish research on accounting ethics, will constitute the main contribution of this paper to accounting ethics.

¹ The financial crisis of 2008–2009 can serve as an example as it was deeply rooted in unethical behavior and greed, the similar problems were encountered in Poland (like Amber Gold case or Finroyal scandal or the problems of debtors whose credit was taken in Swiss francs).

² Mainly by the greed of individuals, organizations and whole markets.

2. Awareness of accounting ethics importance in Poland

The constant increase of importance of accounting ethics problems can be observed as well. It is reflected by the fact that accounting-related occupations have the status of public trust professions. Their proper associations take various actions in order to assure ethical conduct, like issuing codes of ethics, publishing banks (elaborated sets) of moral dilemmas, providing support in ethically ambiguous situations and developing procedures applicable in situations of ethical risk. Special attention is given to accounting ethics by researchers. The increasing trend of it can be observed, especially under the criterion is a number of published monographic books. Moreover, two of them [Cieślak 2011a; Maruszewska 2014b] were presented as main research achievement for scientific promotion in habilitation procedures and were accepted as such by reviewers. That proves the subject of accounting ethics is acknowledged by Polish scientific community. Moreover, other monograph [Karmańska (ed.) 2016] was issued by Polish Accounting Association and its Professional Certification Institute. That shows the importance of ethics in accounting professionals education and human resources shaping by increasing their moral awareness and sensitivity. Additionally, one of the researchers of accounting ethics published two monographies on this topic [Garstka 2013, 2015], which proves popularity of the subject among people who study accounting, work in it and investigate it. Furthermore, it can be observed that whereas after the publication of the first book on accounting ethics [Cieślak 2011a] the next one was published after two years [Garstka 2013], from 2013 one monograph per year was introduced to the market [Garstka 2013; Maruszewska 2014b; Garstka 2015]. Moreover, in 2016 two books on accounting ethics were issued [Karmańska (ed.) 2016; Voss 2016]. Additionally, in the last decade accounting ethics became also popular subject of numerous monograph chapters and scientific papers [Cieślak 2011b; Gabrusewicz 2011; Maruszewska 2010, 2011, 2012, 2013, 2014a, c–e; Maruszewska, Kołodziej 2015, 2016; Nowak 2015a–e, 2016a–c, 2017a–c; Tatoj 2012; Wiśniewska 2012]. Therefore the increasing perception of importance of accounting ethics is highly noticeable.

3. Analysis of Polish publications on accounting ethics

Polish researchers treated accounting ethics predominantly as applied ethics [Cieślak 2011; Garstka 2013, 2015; Maruszewska 2014b; Karmańska (ed.) 2016; Voss 2016]. In their studies, they focused on tasks realized by accounting professionals and focused mainly on two groups of them: accountants and auditors. In accounting ethics monographs some general ethical [Cieślak 2011; Garstka 2013; Karmańska (ed.) 2016] and socio-economic [Maruszewska 2014b] considerations were made. The starting point for ethical consideration was constituted by activities related to bookkeeping and financial revision. The responsibility which was considered had a professional character and accountability to state (its government and agencies)

and capital-providers (shareholders, stockholders) was discussed [Maruszewska 2014b]. Other groups of stakeholders were not taken into account. The responsibility was also connected with legal aspects [Voss 2016]. Consequently, the negative outcomes of non-ethical behavior, such as frauds were presented [Voss 2016]. The thorough analysis of the rules imposed on accounting professionals was also conducted [Garstka 2015]. It emphasizes the normative aspect of accounting ethics.

The researchers of accounting ethics used different methodology and data. The main focus was on analysis of regulations and documents issued by professional associations of accountants and auditors. Also the quantitative research was conducted, usually in terms of statistical processing of multi-question questionnaire inquiry [Cieślak 2011a; Garstka 2013; Maruszewska 2014b; Voss 2016]. Interestingly, also the set of scientific essays on accounting ethics was published [Karmańska (ed.) 2016]. Moreover, the bank of accounting-related ethical dilemmas was issued. Additionally, the procedure of conduct in situation of encountering moral dilemma was formulated. Researchers also were investigating the attitudes towards accounting rules [Cieślak 2011a] and non-ethical behavior noticed by their respondents [Garstka 2013].

Summing up, the considerations of accounting ethics made by accounting investigators have predominantly practical character. Their purpose was mostly applicative. Moreover, even the titles of monographs on accounting ethics prove, that it is treated not as having its own autotelic significance, but as factor influencing quality of information generated by accounting [Cieślak 2011a; Maruszewska 2014b]. Therefore accounting researchers implicitly regard that the predominate role of ethics is to serve accounting.

Additionally, it should be stressed that monographs treating of accounting theory do not consider ethical issues [Peche (ed.) 1998; Dobija (ed.) 2014, Glautier et al. 2011] or just mention them accidentally [Hendriksen, van Breda 2002]. It was proven by meta-analysis of accounting science which resulted in many theoretical and practical conclusions but provided no evidence for importance of ethics in theoretical accounting considerations [Wachowicz 2016].

Table 1 presents different elements of Polish accounting ethics publications focusing on identification of predominant and rare, pioneering trends of research.

Although many valuable monographies and papers on accounting ethics were published last decade in Poland, they do not present any theory of accounting ethics. Most of them focus on applicative aspects. They emphasize legal issues. Moreover, consider occupational ethics of two only professions: accountants and certified auditors. They do not investigate other positions (like management accountant specialists, controllers, internal auditors) nor other spheres (such as management accounting, controlling, nor performance measurement). Pioneering aspects in accounting ethics research should be seen in linking accounting and moral philosophy theories,

Table 1. Predominant and pioneering trends in Polish research on accounting ethics

Element	Predominating approach	Pioneering approach
Subject	<ul style="list-style-type: none"> • awareness of and attitudes towards codes of accounting ethics [Cieślak 2011; Garstka 2013] • education [Cieślak 2011; Maruszewska 2010, 2013; Wiśniewska 2012] • unethical behavior [Maruszewska 2012; Garstka 2013; Karmańska (ed.) 2016] 	<ul style="list-style-type: none"> • measuring ethics [Skoczylas, Niemiec (eds.) 2016] • application of general ethics to accounting [Nowak 2015a, b, c, 2015d, 2016c, 2017b, c] • accounting in sustained development theory [Gabrusewicz 2011]
Method	<ul style="list-style-type: none"> • literature overview [Cieślak 2011] • legal analysis [Voss 2016] • empiric research based on numerical data collected via questionnaires or surveys [Cieślak 2011] 	<ul style="list-style-type: none"> • psychological experiment [Maruszewska, Kołodziej 2016; Maruszewska 2017]
Result presentation	<ul style="list-style-type: none"> • statistical data elaboration and presentation [Cieślak 2011; Voss 2016] • description of rules of codes of ethics [Garstka 2015] 	<ul style="list-style-type: none"> • scientific essay [Karmańska 2016]
Related spheres	<ul style="list-style-type: none"> • law [Voss 2016] • economics [Maruszewska 2014b] 	<ul style="list-style-type: none"> • psychology and sociology [Maruszewska, Kołodziej 2015; Nowak 2016b]
Accounting theory versus practice	<ul style="list-style-type: none"> • accounting practice [Cieślak 2011; Garstka 2013; Karmańska 2016] 	<ul style="list-style-type: none"> • accounting theory [Wachowicz 2016]
Moral philosophy (ethics) theory versus praxis	<ul style="list-style-type: none"> • applied ethics [Garstka 2013, 2015; Maruszewska 2012, 2014b; Voss 2016] 	<ul style="list-style-type: none"> • theory [Nowak 2015a, b, 2017a]
Accounting sphere	<ul style="list-style-type: none"> • financial accounting, financial revision, bookkeeping [Maruszewska 2014e; Nowak 2015a, 2016a] 	<ul style="list-style-type: none"> • performance measurement, managerial accounting and budgeting [Maruszewska, Kołodziej 2016; Maruszewska 2017; Nowak 2015b, e, 2016b]
Accounting profession	<ul style="list-style-type: none"> • accountant (bookkeeper), financial auditor [Maruszewska 2014; Nowak 2015a, 2016a; Voss 2016; Garstka 2013, 2015] 	<ul style="list-style-type: none"> • internal auditor [Tatoj 2012], • controller or management accounting specialist [Nowak 2015d]
Most important accounting stakeholder	<ul style="list-style-type: none"> • government [Cieślak 2011; Voss 2016] • capital owners [Maruszewska 2011, 2014b] 	<ul style="list-style-type: none"> • stakeholders [Nowak 2015b]
Responsibility	<ul style="list-style-type: none"> • professional [Karmańska (ed.) 2016; Garstka 2015] • legal [Voss 2016] 	<ul style="list-style-type: none"> • moral [Nowak 2015c, 2017b]

Source: own elaboration.

elaboration of theoretical background for accounting ethics, analysis of professions other than accountants and financial auditors.

4. Concluding remarks

Research on accounting ethics conducted in Poland remained predominantly local. Most of empiric data was conducted on domestic respondents, most of general subjects, such as accounting ethics in education was related to local learning programs and mainly focused on accounting ethics education at Polish universities. Predominant approach to accounting ethics can be characterized as applied, praxis-oriented, legally-based and accountant-focused. Research is carried out by scientists specializing in accounting. There are no publications on this subject matter by moral philosophers.

The presented literature overview can be concluded by identification of research gap. It lies in lack of research on Polish accounting ethics in international and multicultural context. Moreover, there is still lack of monograph books on matters such as ethics of controllers, management accountants as well as ethics of other accounting stakeholders (such as data-providers who supply accounting with information or as managers who use accounting information). As long as accounting research is focused on separate professions, spheres and documents, the high-level accounting ethics cannot be ensured.

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