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Unifying the regulation of budget accounting Ujednolicanie regulacji rachunkowości budżetowej

Abstract: *The unity of information from financial reports of economic entities from various countries in the era of globalization takes on particular importance. To achieve such information, harmonization and standardization of accounting rules in which the final result is financial reporting is necessary. The data obtained from financial reports is also the basis for appraising the authorities on the ways public funds are managed. Therefore, it is important for the included information to be reliable, credible and comparable. It can be provided by the introduction of International Public Sector Accounting Standards.*

Keywords: harmonisation, standardisation, budget accounting

Streszczenie: *Jednolitość informacji pochodzących ze sprawozdań finansowych podmiotów gospodarczych pochodzących różnych krajów w dobie globalizacji nabiera istotnego znaczenia. Aby uzyskać takie informacje, niezbędna jest harmonizacja i standaryzacja zasad rachunkowości, której ostatecznym wynikiem jest sprawozdanie finansowe. Dane ze sprawozdań finansowych są również podstawą do rozliczenia władz z gospodarowania środkami publicznymi. Dlatego tak ważne jest, aby informacje zwarte w sprawozdaniach były rzetelne, wiarygodne i porównywalne. Zapewnić to może wprowadzenie Międzynarodowych Standardów Rachunkowości Sektora Publicznego.*

Słowa kluczowe: harmonizacja, standaryzacja, rachunkowość budżetowa

Introduction

Financial information generated by a valid accounting system in a given state has a significant meaning in making operating, strategic, economic and financial decisions. Its quality and degree of processing determine the possibility of placing capital by investors, the evaluation of credit credibility of a credit recipient.

Taking into account progressive globalisation of economic processes in the modern world economy, access to financial information is crucial. It leads to the necessity to develop standards concerning accounting systems whose final product is a financial report which is the source of financial information. The entities that invest their resources in various countries can use the information concerning a particular entity in a reliable way only when the data is comparable with corresponding information characterizing the condition or financial results in other countries. A problematic issue is the regulations concerning accounting rules that are different in particular countries.

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The processes of harmonisation and standardisation of solutions of accounting systems in various countries may be the answer to a global demand for reliable and unified financial information. They include the introduction of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). The harmonisation of the rules of preparing financial reports in the private sector is followed by the harmonization of accounting in the public sector by the introduction of International Public Sector Standards.

The aim of the article is an attempt to introduce factors influencing the process of harmonisation of budget accounting.

To achieve the set goal, the following questions shall be investigated in the article:

1. How does the process of accounting harmonization take place in Poland?
2. What are the determinants of unifying budget accounting?
3. To what extent are International Public Sector Accounting Standards used on the international arena?
4. What are the advantages and disadvantages of standardization of budget accounting?

The research methods applied in the article are based on literature, legal acts and reasoning.

Harmonisation of accounting in Poland

The problem of accounting harmonisation has been a very important research subject in the accounting theory for many years and has been the subject of numerous elaborations².

Harmonisation is regarded as a process of reducing significant differences in accounting systems in various countries aiming at making the systems similar and increasing comparability of reporting information. It involves determining a set of practices of which economic entities may make a choice³.

A. Jarugowa defines harmonization to be a process of increasing comparability of financial reports by introducing a concise set of models based on common assumptions and concepts at set limits in the degree of distinctness applied in various countries⁴.

It can be stated that harmonization means the tendency to achieve the closest similarity and to ensure the agreement of solutions in all possible aspects referring to financial reporting prepared by economic entities in various countries.

² D. Adamek-Hyska, *Kierunki harmonizacji rachunkowości jednostek sektora publicznego*, [in:] A. Kostur (ed.), *Problemy harmonizacji rachunkowości*, Wydawnictwo Uniwersytetu Ekonomicznego, Katowice 2011, p. 67.

³ B. Dartwińska-Kania, *Ujednolicenie regulacji rachunkowości w skali międzynarodowej i jej główne problemy*, [in:] A. Kostur (ed.), *Problemy harmonizacji rachunkowości*, Wydawnictwo Uniwersytetu Ekonomicznego, Katowice 2011, p. 22.

⁴ A. Jaurga, *Międzynarodowe regulacje rachunkowości. Wpływ na rozwiązania krajowe*, C.H.Beck, Warszawa 2002, p. 3.

Standardization means applying identical or similar practical rules⁵. Using the same accounting rules by economic entities is called unification. Unification of regulations is connected with rejecting the possibility of the occurrence of different legal regulations in particular countries.

The aim of unifying the accounting on an international scale is:

- the reduction of ways of reporting presentation of the activity of enterprises working on various markets,
- the increase of comparability of financial reports of enterprises from various countries.

After the Second World War, the command and control system of management developed in Poland. It was not conducive to the development of accounting in practice. It limited the functions of accounting mainly to recording tasks. It was the only tool for the supervision over nationalized undertakings. In the conditions of a directive management and lack of interest in effective management, there was no need for supporting the decision-making process with a reliable economic balance and there was no need for credible information constituting the basis of the economic balance⁶.

It was only in 1990 that changes in the political system initiated changes in accounting. It resulted in the publication of the regulation concerning accounting rules, which became valid in 1991. Pursuant to the regulation, a unified layout of a balance sheet and a profit and loss account was introduced, different for small and large companies.

Progressing changes in Poland which concerned the development of the private sector, the increase in the number of companies based on the commercial law, the creation of the capital market and the inflow of foreign capital created the necessity for further modification of Polish accounting. The solution to that need was the Accounting Act of 1994 as well as all the regulations. Under the Act, accounting in Poland was of statutory character. The act was based on IV and VII Directives of the European Union on consolidated financial statements, their preparation, publication and research as well as on the basis of International Accounting Standards and the International Standards on Auditing⁷.

The above legal act was subjected to numerous amendments. Over time, it was noticeable that there were loopholes and deficiencies. The situation led to the necessity to conduct radical changes in the law and the changes were introduced and adopted in November 2000. The new law became applicable as a two-step process: single variations were introduced at the beginning of 2000, other changes - in 2002. One of them was the possibility for units to apply national accounting standards in cases not regulated by the law. When there were no national accounting standards, International Accounting Standards should be used⁸.

⁵ S.T. Surdykowski, *Rachunkowość międzynarodowa*. Kantor Wydawniczy Zakamycze, Kraków 1999, p.73.

⁶ A. Buczkowska, *Harmonizacja i standaryzacja rachunkowości w Polsce*, Zeszyty Naukowe Uniwersytetu Szczecińskiego no 387, Prace Katedry Rachunkowości no 24, Szczecin 2004, p. 17.

⁷ L. Bednarski, J. Gierusz (ed.) *Rachunkowość międzynarodowa*, PWE, Warszawa 2001, p. 56.

⁸ Ustawa z 29 września 1994 r. o rachunkowości (Dz.U. 2013 poz.330, z późn. zm.).

Another step to harmonize accounting in Poland was Poland's accession to the European Union. It forced partnerships listing securities on stock exchanges of The European Economic Area and drawing up consolidated accounts to comply with the EU provisions in terms of regulations concerning International Accounting Standards.

Consecutive amendments to the Polish balance sheet law introduced:

- an obligation to draw up consolidated accounts by banks and issuers of securities admitted to trading on one of the regulated markets of countries of the European Economic Area according to International Accounting Standards and International Financial Reporting Standards,
- a possibility to draw up consolidated accounts by issuers of securities that are going to request for admission to trading on one of the regulated markets of countries of the European Economic Area
- a possibility to draw up consolidated accounts by the lower level parent, members of the Capital Group in which the higher level parent entity draws up consolidated accounts in accordance with International Accounting Standards and International Financial Reporting Standards.

Under the idea of creating the rules of international accounting, the National Committee of Accounting Standards were formed. The organization was established in Poland in 2001. Its tasks are to issue National Accounting Standards, review and update existing standards, analyse International Accounting Standards and EU directives. So far 9 issues of National Accounting Standards have been published.

Standardisation of budget accounting

Budget accounting is diverse both in particular countries and on the international scale. The rules of evaluating the assets, information on financial transactions and economic operations in budget and financial reports are recognized in various ways. The element linking the public sector accounting of European countries is the application of the cash and accrual based principles as well as a strong demand for generating comparable information included in financial reports⁹.

A particular lack of comparable information was noticeable at the time of the global financial crisis. A huge gap in the information concerning the public debt was identified. To dispose of it, EU authorities decided to change and unify the system of information concerning public finances. The changes were to cover accounting and reporting of the public sector as well as to be based on unified and obligatory European standards i.e. European Public Sector Accounting Standards (EPSAS). The standards were based on International Public Sector Accounting Standards – IPSAS¹⁰.

⁹ D.Adamek-Hyska, *Kierunki...* op. cit., p. 70.

¹⁰ W.A. Nowak, *Ku standaryzacji rachunkowości sektora publicznego w Unii Europejskiej*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu no 388, Teoria rachunkowości, sprawozdawczość i analiza finansowa, Wrocław 2015, p. 149.

IPSAS were first published in 2000. There were only 8 of them in the beginning. The list extended over subsequent years. Nowadays there are 38 standards based on the accrual principle and one concerning financial reports drawn up in accordance with the cash principle (Table 1). Using the standard should result in ensuring transnational comparability of financial reports drawn up based on the cash principle¹¹.

Table 1. The list of IPSAS

Standard number	Name
IPSAS 1	Presentation of Financial Statements
IPSAS 2	Cash Flow Statements
IPSAS 3	Accounting Policies, Changes in Accounting Estimates and Errors
IPSAS 4	The Effects of Changes in Foreign Exchange Rates
IPSAS 5	Borrowing Costs
IPSAS 6	Consolidated and Separate Financial Statements
IPSAS 7	Investments in Associates
IPSAS 8	Interests in Joint Ventures
IPSAS 9	Revenue from Exchange Transactions
IPSAS 10	financial Reporting in Hyperinflationary Economies
IPSAS 11	Construction Contracts
IPSAS 12	Inventories
IPSAS13	Leases
IPSAS 14	Events after the Reporting Date
IPSAS 15	Financial Instruments: Disclosure and Presentation
IPSAS 16	Investment Property
IPSAS 17	Property, Plant and Equipment
IPSAS 18	Segment Reporting
IPSAS 19	Provisions, Contingent Liabilities and Contingent Assets
IPSAS 20	Related Party Disclosures
IPSAS 21	Impairment of Non-Cash-Generating Assets
IPSAS 22	Disclosure of Financial Information about The General Government Sector
IPSAS 23	Revenue from Non-Exchange Transactions (Taxes and Transfers)
IPSAS 24	Presentation of Budget Information in Financial Statements
IPSAS 25	Employee Benefits
IPSAS 26	Impairment of Cash-Generating Assets
IPSAS 27	Agriculture
IPSAS 28	Financial Instruments: Presentation
IPSAS 29	Financial Instruments: Recognition and Measurement
IPSAS 30	Financial Instruments: Disclosures
IPSAS 31	Intangible Assets
IPSAS 32	Service Concession Arrangements: Grantor
IPSAS 33	First-time Adoption of Accrual Basis IPSASs
IPSAS 34	<i>Separate Financial Statements</i>
IPSAS 35	<i>Consolidated Financial Statements</i>
IPSAS 36	<i>Investments in Associates and Joint Ventures</i>
IPSAS 37	<i>Joint Arrangements</i>
IPSAS 38	<i>Disclosure of Interests in Other Entities</i>

Source: www.ifac.org/publications-resources, Access date: 5th August 2016.

¹¹ A. Zysnarska, *Rachunkowość budżetowa w świetle koncepcji prawdziwego i wiernego obrazu*, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2010, p. 40.

International Public Sector Accounting Standards are created on the basis of International Accounting Standards and International Financial Reporting Standards. Applying accounting standards concerning the public sector creates an enormous opportunity to increase the comparability of data both internally and externally. As far as the internal aspect is concerned, there is a possibility to compare the state economy and the economy of self-governments. On the external level, standardization would create an opportunity to conduct credible evaluation of the effectiveness of activities of governments and the evaluation of economic situations of particular countries¹².

It should be emphasized that standardization of the public sector accounting will be a long-term process. International Public Sector Accounting Standards have no binding legal value forcing European countries to accept them unconditionally. It is confirmed by K. Winiarska's publications¹³. The IP-SAS Board encourages applying the created standards or at least to harmonize national rules with them.

Development of standards is promoted and financed by organisations such as the International Monetary Fund, the World Bank and the government of the developed countries. After the analysis of issues connected with the introduction of IPSAS on the international arena, it seems that presently over 60 countries use, or prepare the standards as a basis for producing financial reports. However, none of the EU countries has adapted IPSAS completely. A partial application or initiation of the procedure of switching from the cash accounting to the accrual accounting can be noticed in particular areas of the public sector. In Germany, International Public Sector Accounting Standards are applied in the Ministry of Finance, the police, the Ministry of Foreign Affairs, the Ministry of Justice, Job Centres and local administration. In Slovakia, the standards were applied in the Ministry of Finance and the Ministry of National Defence¹⁴. IPSAS were also introduced completely or partially by such organizations as: the Organisation for Economic Co-operation and Development (OECD), the North Atlantic Treaty Organisation (NATO), the United Nations (UN) or the European Commission. The last organisation mentioned above implemented the standards to the full extent. It was created by the aims which should be fulfilled by the accounting system of the European Union. Firstly, the accounting should provide information concerning the degree of the implementation of the budget to the European Parliament, the Council of the European Union and nationals of Member States¹⁵. Another objective is to present financial statements including the balance sheet for a given year which is a descrip-

¹² D. Adamek-Hyska, *Kierunki...*, op.cit., p. 72.

¹³ K. Winiarska, M. Kaczurak-Kozak, *Rachunkowość budżetowa*, Wolters Kluwer, Warszawa, 2010, p.50.

¹⁴ K. Garbiński, M. Kędzior, *Międzynarodowe Standardy Rachunkowości Sektora Publicznego*, [w:] B. Micherda (ed.), *Ewolucja prawnych rozwiązań współczesnej rachunkowości*, C.H. Beck. Warszawa 2009, p.150.

¹⁵ D. Grybauskaite, D. Devlin, *Nowy system rachunkowości UE*. Luksemburg: Urząd Oficjalnych Publikacji Wspólnot Europejskich, 2008, p. 28.

tion of the financial situation of the Union including assets and liabilities at the end of the accounting year¹⁶.

In Poland, the interest in accounting standardization in the public sector is also noticeable. It is partly the result of changes concerning particular accounting principles introduced in 2006. Under those provisions, budgetary units and budgetary companies started to draw up, apart from the balance sheet, a profit and loss account in a comparative version and a statement of changes in the unit fund. The result of the changes was to make budgetary accounting move closer to the accounting applied in the private sector and to the stock accounts based on the accrual principle and on canonical reporting principle¹⁷.

Another reason why standardization of budgetary accounting became so interesting results from the fact that during the Polish Presidency in the EU Council the so-called Six Pack i.e. the Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States was implemented. It defined detailed rules for budgetary frameworks of the Member States. It was necessary to ensure the Member States' compliance with the obligations under the Treaty on the Functioning of the European Union with regard to avoiding an excessive government deficit¹⁸.

The rules included in the directive relate to seven areas. One of them is accounting, in relation to which, it was written: 'functioning a complete and reliable accounting in all subsectors of the sector of public finance is a precondition for achieving a high quality statistical data, comparable within the European Union'¹⁹. That is why the authorities of the sector of public finance have a responsibility to ensure the proper functioning of the system of public finance involving bookkeeping, internal control, financial reporting and audit²⁰. The system should be different from a statistical data system whose instruments are results of public finance and from prognostic and budgetary activities concerning the future of public finance. The regulation is to enforce the application of the accepted rules in all subsectors of public finance, whereas the independent financial audit conducted by Polish Supreme Audit Office, Regional Accounting Chamber or private audit companies is to encourage and stimulate people to apply the best international practice.

The accounting system functioning in Poland generates financial information strictly focused on the needs of authorities and administration bodies. It seems natural to agree with W. A. Nowak²¹ that the information received from the accounting system functioning in this way is hardly neutral and it reduces its economic value. The solution to the problem seems to be the introduction of accounting standards of the public sector fully based on the accrual principle.

¹⁶ Ibidem, p.. 28.

¹⁷ D. Adamek-Hyska, *Kierunki...*, op. cit., p. 76.

¹⁸ M. Kaczurak-Kozak, Charakter Międzynarodowych Standardów Rachunkowości Sektora Publicznego i ich przydatność – opinie. *Zeszyty Naukowe Uniwersytetu Szczecińskiego no 765, Finanse, Rynki Finansowe, Ubezpieczenia*, 61, t. 2, Szczecin 2013, p. 103.

¹⁹ W.A. Nowak, *Ku standaryzacji...*, op.cit., p. 149.

²⁰ Ibidem, p. 151.

²¹ W.A. Nowak *Rachunkowość sektora publicznego. Koncepcje, metody uwarunkowania*, PWN, Warszawa 1998, p.186.

Among all the benefits of applying International Public Sector Accounting Standards – IPSAS in Poland, we should mention:²²

- the improvement of the quality of financial reporting – higher clarity of presented information;
- higher effectiveness of the management of public finance – more reliable evaluation of the asset situation, financial standing and debt as well as facilitation of making investment decisions;
- unification of accounting principles inside the European Union – the possibility to compare financial reports at international level;
- new solutions for local governments – standards refer to problematic issues in financial reporting in units of a territorial government.

In order to unify Polish solutions in terms of budgetary accounting with budgetary accounting in other countries, our legislation concerning rules of running the financial economy in units of the public sector includes an obligation that account plans of a government budget, the budget of units of a territorial government, budgetary entities and budgetary enterprises should take into account the rules included in the Accounting Act and international standards. However, it was not specified which standards should be included: International Accounting Standards - IAS, International Financial Reporting Standards - IFRS or International Public Sector Accounting Standards- IPSAS. Taking into account, the provisions of the Accounting Act that say: in matters not provided for in the legal act, any party has the right to apply IAS, it can be concluded that IAS can also be used for the public sector entities. It confirms the lack of translation of IPSAS into Polish. The Ministry of Finance is also critical of IPSAS. The representatives mention the following IPSAS drawbacks²³:

- IPSAS is too similar to IFRS intended for the private sector, which results in the necessity to draw up reports and disclosures in accordance with the needs of investors who are not the main recipients of financial reports of the public sector
- complexity of the rules and a complicated level of IPSAS may erase the possibility to be applied by smaller entities acting in the public sector;
- lack of regulation of principles concerning major areas of functioning of the public sector, i.e. social remittances;
- accepting various solutions, which may lead to a different recognition of identical occurrences in the accounts by public entities and to the decrease of comparability of their financial reports.

The Ministry of Finance emphasizes the costs of IPSAS implementation. The application of standardization would require high costs connected with identification and the measurement of the asset, developing an appropriate accounting policy, implementing relevant IT applications and the training of financial and accounting services.

²² P. Zaczyński, *Międzynarodowe Standardy Rachunkowości Sektora Publicznego*, Finanse Publiczne, no 7, 2012, p. 30.

²³ Odpowiedź podsekretarza stanu w Ministerstwie Finansów na zapytanie nr 1304 w sprawie przeprowadzenia oceny przydatności międzynarodowych standardów rachunkowości sektora publicznego, www.sejm.gov.pl, access: 25.01.2016.

It is justified to agree with D. Adamek-Hyska²⁴ who states that standardization of accounting of the public sector in Poland is restricted by the lack of research teams, sub-commissions of National Committees of Accounting Standards and consulting teams which would identify problems of particular institutions and organizations of the public sector.

Summary

In a constantly progressive process of globalization of the world economy, an issue of unifying rules of the record of economic processes, i.e. accounting standards, occurs. The necessity of harmonization and standardization also emerge in the public sector. Data derived from financial reports aims at the evaluation of managing public finance by the authorities. Therefore, it is essential for the included information to be reliable and to enable comparisons both within the national territory and internationally. It is made possible by using the International Public Sector Accounting Standards (IPSAS). In Poland, the need for harmonization has been caused by the development of the private sector, the development of the capital market as well as the inflow of the foreign capital. The first stage of accounting harmonization was the resolution of the Accounting Act in 1994 based on Annex IV and VII of the Directive of the European Union and the International Accounting Standards (IAS). Poland's accession to the European Union was another step. Despite numerous advantages of the budget accounting such as comparability of data within the national territory and internationally and the introduction of the accrual principle into the Polish accounting, the International Public Sector Accounting Standards have not been accepted by the ruling coalition. It is claimed that the main disadvantages include: similarity of IPSAS and the International Financial Reporting Standards (IFRS), complexity, lack of regulations of rules concerning key areas of the functioning of the public sector as well as the approval of various solutions, which may lead to a different treatment of the same events in the accounting records. The International Public Sector Accounting Standards have been partly implemented in 60 countries. However, no member of the European Union has fully adapted IPSAS.

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²⁴ D. Adamek-Hyska, *Kierunki... op.cit.*, p.83.

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