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## CERTIFICATION OF ACCOUNTANTS PROFESSION

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**Abstract:** Nineties of the 21<sup>st</sup> century brought first rules regarding profession practiced by accountants. Early regulations were made on the level of decrees and in the passing years were replaced by records in balance law. Still those regulations concern only accountants who practice their profession by taking commissions from outside (outsourcing of accountancy and tax records). The attempt to certificate profession of an accountant (concerning all accountants) undertaken by The Accountants Society in Poland arouses comprehensible curiosity and some doubts.

**Keywords:** certification, Accountants Society in Poland, level of decrees.

### 1. Introduction

Nineties of the 21<sup>st</sup> century brought first rules regarding profession practiced by accountants. Early regulations were made on the level of decrees and in the passing years were replaced by records in balance law. Still those regulations concern only accountants who practice their profession by taking commissions from outside (outsourcing of accountancy and tax records). The attempt to certificate profession of an accountant (concerning all accountants) undertaken by the Accountants Society in Poland arouses comprehensible curiosity and some doubts. And so the article is aimed at asking some questions about that process.

### 2. Changes in regulations concerning accountants in the years 1991-2008

First changes in Poland aiming at regulating rules of keeping accounts were introduced in the decree of Minister of Finance [4]. It significantly changed legal status in domain of accounting that had been in force by then.

The decree concerning rules of keeping the books came into force on January 1, 1991. In that decree rights and duties of socialized and non-socialized subjects were levelled. Entities that are obliged to keep the accounts were defined. Decisions concerning accountancy in frames of that decree, for example determining the chart of accounts (COA), were put into hands of managers [11, p. 8]. It is worth to underline

that the decree introduced privilege of choice, which gave the subjects possibility to disclose specification of their activity [6].

One of the problems that were regulated in the decree was outsourcing of accounting (decree allowed entities to decommission accountancy outside, para 4, p. 4).

In 1994 regulations concerning keeping accounts outside economic entity were put into Accounting Act. In the same year the decree of Minister of Finance from December 28, 1994 concerning regulation on the authorization to provide accounting services to third parties was issued [5]. That decree came into force on January 1, 1995 and obliged entities that had already been conducting activity in that field, but by that time had not met specified requirements, to deliver in two years to Exam Commission documents confirming its fulfilment [5, para 6]. The decree determined requirements that are needed to keeping accounts as a service.

Over the years the above-mentioned decree has been changed many times. This process ended in 2008, when through successive changes of Accounting Act classifications needed to keep accounts were conducted directly in balance law (the new chapter 8a concerning keeping accounts as a service was included).

In article 76b there were regulated issues related to granting accounting certificates (and requirements that must be fulfilled in order to gain such a certificate) to citizens of Poland and other members of the European Union. Currently the act states that:

1. Minister proper to public finance affairs issues an accounting certificate upon application of physical entity, who:

1) has full ability to legal activities and benefits from all public rights,  
2) was not convicted by valid verdict of court for crime against documentation credibility, property, economic turnover, cash and securities transactions, for treasury crime and for action described in chapter 9 of this act,

3) meets at least one of following conditions:

a. has three years of practice in accounting and tertiary education acquired in accounting specialization or in other economic course with accounting specialization, or other for which plan of studies and program of education follows requirements determined by powers of academy for accounting specialization, in entities authorized, according to other regulations, to granting science degree of doctor of economic sciences,

b. has three years of practice in accounting and tertiary education or equivalent and has completed postgraduate studies in accounting domain in entities authorized, according to other regulations, to granting scientific degree of doctor of economic sciences,

c. has two years of practice in accounting and at least secondary education and has positively passed exam that checks qualifications of people applying for accounting certificate, later called an "exam".

It must be stressed that since the 1990s all regulation regarding rights of accountants have concerned situation in which keeping accounts is decommissioned to external entities (including people keeping accounts within the limits of civil arrange-

ments). Public finance sector is an exception to that rule in which requirements that must be met by chief accountants are set in Public Finance Act. Also those regulations have never included problems of training, ethics and activities [7, p. 36].

### 3. Year 2009 – certification

Currently the Accountants Society in Poland attempts to certificate profession of an accountant. The introduction of certification was accepted by Main Board of Society in resolutions undertaken on July 20, 2009:

- Resolution no 732/110/2009 concerning the title of a professional “chartered certified accountant”,
- Resolution no 732/111/2009 concerning the certification of the profession of an accountant,
- Resolution no 732/112/2009 concerning the creation of the Employers Board.

According to the resolution 732/111/2009 the certificate can be acquired on four levels of education:

- I level: accounting assistant,
- II level: independent accountant,
- III level: accounting specialist,
- IV level: chartered certified accountant [8, para 2].

**Schedule 1.** Road to acquiring title of chartered certified accountant

Chartered certified accountant – road to success	Certificate – chartered accountant						
	Final exam – problem assignment						
	IV level	Consolidation of financial reports	International Financial Reporting Standards		Accounting in specific situations	Elements of business organization	
	III Level	Advanced financial accounting	Financial reporting and analysis	Cost account and management accounting	Finance	Law and taxes (part II)	Technology of information
	II level	Accounting with elements of profession ethics		Problems from economic law, labour law and civil law		Problems from tax law	
I level	Accounting basics with elements of profession ethics						

Source: presentation concerning certification, available on The Accountants Society in Poland webpage, [www.skwp.pl](http://www.skwp.pl) (19.02.2010).

By a certification should be understood the attestation of qualifications of a person practicing occupation related to accounting by means of checking those qualifications through exams. The process of certification ends with the release of a document that certifies acquired title.

Requirements that must be fulfilled by people applying for certificates on different levels are determined in an attachment no 1 to the Resolution no 732/111/2009 of Main Board of the Accountants Society in Poland from July 20, 2009: *Statute of requirements and professional practice for needs of certifying profession of an accountant*.

The exam for a chartered accountant carried out by the Main Professional Exam Commission is composed of four parts:

- **Part A** comprises the scope of I and II level of certification system (accounting assistant and independent accountant),
- **Part B** comprises the scope of III level of certification system (accounting specialist),
- **Part C** comprises the scope of IV level of certification system (chartered accountant),
- **Part D** is a problem assignment [2].

Solutions adopted by the Accountants Society in Poland allow for recognition of part A as passed by the Main Professional Exam Commission (upon the application of a person applying for the certificate) when: the candidate has passed the exam ending level II of educational road of the Society or possesses a certificate allowing for keeping accounts as a service issued by the Minister of Finance, or possesses Master degree in accounting specialization, acquired at a university authorized by the Society.

To acquire the title of chartered certified accountant one must fulfil requirements issued in resolutions and their attachments, that is:

- graduate from tertiary studies in Poland or abroad (it must be seen in Poland as equivalent), have command of Polish language in speech and writing, undergo three years of practice in accounting (at least two years in independent position), or
- possess education acquired in Poland or abroad that authorizes to enter university level studies (have passed high school finales), have command of Polish language in speech and writing and undergo six years of practice (at least three years in independent position).

Additionally, all candidates for chartered accountants must:

- benefit from all public rights,
- have full ability to legal activities,
- have impeccable opinion (prove lack of valid sentences for purposely committed crime against: documentation credibility, property, economic turnover, activity of state and local institutions or for treasury crime),
- be a member of the Accountants Society in Poland,
- pass exams for a chartered accountant,
- take an oath.

People who acquire the title are obliged to incessant professional improvement [3]. That improvement should be made by participating in trainings organized by the Accountants Society in Poland or by other entities authorized by the Society. The participation in trainings must be documented.

## 4. Questions

Certification process is in its early stage. It is not the time to criticize accepted solutions, but to observe them. In consequence it is worth to ask some questions which can be answered later. Here are a few of those:

a) Whether in age of renouncing from certification of profession (for example, law professions) by corporations is it right to introduce certification?

b) Is accepting correlation between rights to maintaining accounts as a service and certificate granted by the Society on that level right?

c) If we accept that idea of certification is right by itself, does it really have reason to exist (monopoly of the Society)?<sup>1</sup>

d) Will potential candidates, who may fulfil requirements of certification on different levels, be interested in passing the procedures?

e) Will improvement of image of accountant professions become a fact? Will certification cause increase of trust to the profession?

f) Will employers want to contribute in maintaining certificates acquired by their employees, for example by financing of trainings? And if not, will accountants be ready to maintain them at their own cost?

g) What will happen if an accountant (chartered or certified on lower level) does not fulfil, for example, obligation of training? Will he loose the title irretrievably or have a chance to get it back? (for example, he will not have enough funds in some time, because of problems at work, health trouble or undertaking other trainings).

## 5. Recapitulation

Time will show if the attempt made by the Accountants Society in Poland is good in practice. It is also hard to answer the above-mentioned questions at current stage. It seems, however, that they can be a starting point for further studies concerning certification of accountants profession.

It is worth to mention that solutions accepted at this stage (related to training) contain specific “curtsy” for people practicing professions related with accounting, that deal with didactics, legislative processes or publishing – it can be a way to show their professional training.

## References

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<sup>1</sup> It is worth mentioning that in some countries there is certification and certificates are granted by competitive institutions.

- [2] Załącznik nr 1 do uchwały nr 732/110/2009 Zarządu Głównego SKwP z dnia 20 lipca 2009 r.: *Regulamin Głównej Zawodowej Komisji Egzaminacyjnej* [Attachment No. 1 to Resolution No. 732/110/2009 of Main Board of the Accountants Society in Poland from July 20<sup>th</sup> of 2009: *Statute of requirements and professional practice for needs of certifying profession of an accountant*], [www.skwp.pl](http://www.skwp.pl).
- [3] Załącznik nr 2 do uchwały nr 732/110/2009 Zarządu Głównego SKwP z dnia 20 lipca 2009 r.: *Regulamin systemu ustawicznego doskonalenia zawodowego* [Attachment nr 2 to Resolution nr 732/110/2009 of Main Board of the Accountants Society in Poland from July 20<sup>th</sup> of 2009: *Statute of system of incessant professional improvement*], [www.skwp.pl](http://www.skwp.pl).
- [4] Rozporządzenie Ministra Finansów z dnia 15 stycznia 1991r . w sprawie zasad prowadzenia rachunkowości, DzU z 1991 r. nr 10, poz. 35 [Decree of Minister of Finance from January 15<sup>th</sup> of 1991 concerning rules of keeping the books, Journal of Laws of the Republic of Poland 1991, No. 10, pos. 35], [www.sejm.gov.pl](http://www.sejm.gov.pl).
- [5] Rozporządzenie Ministra Finansów z dnia 28 grudnia 1994 r w sprawie kwalifikacji i innych wymagań, których spełnienie uprawnia do usługowego prowadzenia ksiąg rachunkowych, DzU nr 140, poz. 790 [Decree of Minister of Finance from December 28<sup>th</sup> of 1994 concerning regulation on the authorization to provide accounting services to third parties, Journal of Laws of the Republic of Poland 1994, No 140, pos. 790], [www.sejm.gov.pl](http://www.sejm.gov.pl).
- [6] Gierusz J., *Kodeks księgowego*, Infor, Warszawa 2004.
- [7] Koczar J., Outsourcing rachunkowości a regulacje prawne, [in:] *Zmiany w rachunkowości, rewizji i podatkach wyzwaniem dla biegłego rewidenta*, Regionalny Oddział KIBR we Wrocławiu i Instytut Rachunkowości Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2008.
- [8] Uchwała nr 732/111/2009 Zarządu Głównego Stowarzyszenia Księgowych w Polsce z dnia 20 lipca 2009 r. w sprawie certyfikacji zawodu księgowego [Resolution No. 732/111/2009 of Main Board of the Accountants Society in Poland concerning certification of profession of an accountant], [www.skwp.pl](http://www.skwp.pl).
- [9] Uchwała nr 732/112/2009 Zarządu Głównego Stowarzyszenia Księgowych w Polsce z dnia 20 lipca 2009 r. w sprawie powołania Rady Pracodawców [Resolution No. 732/112/2009 of Main Board of the Accountants Society in Poland concerning creation of Employers Board], [www.skwp.pl](http://www.skwp.pl).
- [10] Uchwała nr 732/110/2009 Zarządu Głównego Stowarzyszenia Księgowych w Polsce z dnia 20 lipca 2009 r. w sprawie tytułu zawodowego „dyplomowany księgowy” [Resolution No. 732/110/2009 of Main Board of the Accountants Society in Poland concerning title of professional “chartered certified accountant”], [www.skwp.pl](http://www.skwp.pl).
- [11] Sawicki K. (Ed.), *Zasady rachunkowości jednostek gospodarczych*, Firma-Press, Warszawa 1992.

## CERTYFIKACJA ZAWODU KSIĘGOWEGO

**Streszczenie:** Lata 90. XX w. przyniosły polskim księgowym pierwsze regulacje dotyczące wykonywanego przez nich zawodu. Początkowe uregulowania na poziomie rozporządzeń zostały z biegiem lat zastąpione przez zapisy ujęte w prawie bilansowym, jednak nadal zapisy dotyczą tylko tych księgowych, którzy wykonują zawód w warunkach przyjmowania zleceń z zewnątrz (outsourcing rachunkowości i ewidencji podatkowych). Podjęta przez Stowarzyszenie Księgowych w Polsce próba certyfikowania zawodu (dotycząca wszystkich księgowych) budzi zrozumiałą ciekawość i pewne wątpliwości.