

Manipulation of financial data as a element of creative accounting

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(THESIS ABSTRACT)

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The main purpose of this thesis is to examine that, by applying accounting principles and acting lawfully, one can manipulate the financial data of an enterprise. The aim of the study is to explore the possibility of creative manipulation of financial information of an economic entity in Poland. All doubts related to keeping the books of account according to generally accepted legal norms and accounting principles were to be settled.

In this dissertation, a presentation of the creative accounting phenomenon has been made, and key concepts and definitions presented by doctrines such as creative, aggressive, fraudulent accounting, accounting fraud and creative manipulation are highlighted. An analysis of the historical nature of creative thinking, the role and principles of accounting and tax law in creative data manipulation, the role of the accounting system, and the importance of accounting and accounting policy in creative data manipulation. Attempts have been made to identify the border between crime and manipulation, and criminal liability for these acts, as well as professional and disciplinary liability. The impact of financial data manipulation on the financial result and asset and financial assets of the entity is further defined. Through empirical research, examples of the use of creative accounting and manipulation of financial data are presented. The obtained results of empirical research were presented, which were carried out in 3 companies, providing IT, catering and hotel services and providing rental services. The analysis of the above issues and their reflections are intended to provide insights into *de lege lata* and the *de lege ferenda*.

The results of the research indicated that both the provisions of the Accounting Act and the tax laws created the possibility of creating an image of an entity, depending on the needs of the governing bodies. The use of possible and lawful instruments depends solely on the level of knowledge, the expectations of the board and the morality of the people who provide accounting, auditing or tax consulting services.

Theoretical considerations and empirical studies presented in the paper prove that applying the accounting principles and acting lawfully can manipulate the financial data of an enterprise.

