

## Accounting Policies in Polish and International Legal Regulations

**Authors :** Piotr Prewysz-Kwinto, Grazyna Voss

**Abstract :** Accounting policies are a set of solutions compliant with legal regulations that an entity selects and adopts, and which guarantee a proper quality of financial statements. Those solutions may differ depending on whether the entity adopts national or international accounting standards. The aim of this article is to present accounting principles (policies) in Polish and international legal regulations and their adoption in selected Polish companies listed on the Warsaw Stock Exchange. The research method adopted in this work is the analysis and evaluation of legal conditions in Polish companies.

**Keywords :** accounting policies, international financial reporting standards, financial statement, method of measuring

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