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## Assessment of the Educational Activity of the Accountants Association in Poland on the Example of “X” Branch in the Light of Empirical Research

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### **Abstract:**

**Purpose:** The aim of the article is to evaluate the educational activity of the Accountants Association in Poland (AAP) on the example of branch "X". The intermediate aim of the article is also an attempt to answer the question: Does the "X" branch of AAP conduct training courses at a high substantive and organizational level, and do training participants see the need for changes in the educational activity of this institution?

**Design/Methodology/Approach:** The research uses qualitative and quantitative methods, for which the corresponding data sources (primary and secondary data) were applied. The research methodology was based in particular on: critical analysis of the literature on the subject (domestic and foreign), quantitative methods, a questionnaire survey (random employee survey), case study, an analysis of phenomena and synthesis of results.

**Findings:** A positive assessment of the educational activity of the Accountants Association in Poland as a leading organization of continuing education in accounting and related professions in Poland was obtained. Although the implemented educational activity is characterized by a high substantive and organizational level, training participants propose some improvements.

**Practical Implications:** Basic recommendations for the "X" branch of AAP, both of an organizational-logistic and substantive nature, were proposed.

**Originality/Value:** A road map of the increasing satisfaction of AAP customers with the provided educational services and a curve regarding meeting their expectations was presented.

**Keywords:** Continuing education, the Accountants Association in Poland.

**JEL classification:** A20.

**Paper Type:** Research article.

**Conflict of interest:** The authors declare that there is no conflict of interests regarding the publication of this manuscript.

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## **1. Introduction**

The 21st century is an exceptionally turbulent time in the context of changing conditions for the functioning of enterprises and employees. The phenomena initiated in the previous century: globalization, development of new technologies, digitization and consumption of strategic resources have significantly accelerated. Moreover, successive financial crises and pandemics, with COVID-19 being the prime example, resulted in the business world being dominated by volatility, uncertainty, unpredictability and violence. Taking into account the concept stating that an enterprise is primarily human capital, it should be emphasized that it is the employees that have to face the indicated challenges by being ready for continuing education (permanent/lifelong) in their field or changing their profession.

Accounting is undoubtedly a special profession. Although it is evaluated intuitively, it has not been unequivocally defined in Polish regulations. In practice, there are antagonisms when it comes to evaluation of this profession: on the one hand, it is a "declining profession", such as a shoemaker, while on the other, it is "the profession of the future". Interestingly, both opinions seem accurate and well-founded. Undoubtedly, it is a declining profession in its traditional form, primarily for an accounting technician who performs activities solely on the basis of documentation, record (assignment) and paper-based reporting. This is due to the increasingly common access to advanced technological solutions, including: ICT programmes, artificial intelligence, automatization, digitization of documentation and its workflow, etc. At the same time, it should be emphasized that all new solutions need supervision and there is still no substitute for a suitably qualified employee who is also a data analyst. However, the above-mentioned factors and the complexity of economic processes subject to reporting as a result of bookkeeping require interdisciplinary predispositions and competences not only in the field of accounting, but also: finance, controlling, taxes, management, human resources and payroll, law, IT, etc. Furthermore, it is necessary to emphasize the current phenomena, such as the trend to *re-insource* financial and accounting activities in enterprises, the concept of continuous accounting, deregulation and plans to re-regulate the accounting profession, limited mobility of human capital and, at the same time, readiness to work remotely (as a result of COVID-19).

The arguments cited above unambiguously position accounting in the group of professions of the future, which is a model example for the concept of continuing education. In Poland, the largest national organization of people practicing the profession of accountant and related professions is the Accountants Association in Poland<sup>4</sup>. AAP conducts activities that practice continuing education in this area, therefore the aim of the article is to evaluate its educational activities on the example of "X" branch. The auxiliary aim of the article is also an attempt to answer the

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<sup>4</sup>For the purposes of the article, the authors will use the acronym commonly used in practice: AAP.

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question: Does the "X" branch of AAP conduct training courses at a high substantive and organizational level, and do training participants see the need for changes in the educational activity of this institution?

## **2. Research Methodology**

The research was conducted among students of courses organized by the "X" branch of AAP, who participated in training in the period January-October 2019. A total of 288 participants took part in the courses. A detailed list is presented below:

1. Course for candidates for chief accountants (No. 121101) – 33 students.
2. Course: accounting specialist (No. 241103) – 101 students.
3. Course for candidates for accountants (No. 331301) – 154 students.

In the research process, various research methods were used to support the achievement of the main objective of the research. Qualitative and quantitative methods were applied, for which the corresponding data sources (primary and secondary data) were used. The research methodology was based, in particular, on:

- critical analysis of the literature on the subject (domestic and foreign),
- quantitative methods,
- questionnaire survey (random employee survey),
- case study,
- analysis of phenomena and synthesis of results.

The questionnaires were distributed to the students on the day of the exam. A research questionnaire consisted of only three main closed questions and open questions. The closed questions were:

1. How do you evaluate the preparation of lecturers for classes?
2. How do you evaluate the training materials prepared for the students?
3. How do you evaluate the organization of the training course?

In open questions, the respondents were asked what, in their opinion, could be changed in the way classes were conducted, what topics should be the subject of further training courses, and whether the training course participant would recommend the "X" branch of AAP to their friends as a good accounting education facility.

The research results are based on the analysis of source materials from the AAP websites and the questionnaire survey. Due to the presented method of scientific reasoning, the method of analysing literature sources was used to a minimum extent, and the study is based on the authors' own research.

### 3. Discussion

#### 3.1 AAP as a Private Continuing Education Institution – Goals and Activities

The starting point in the consideration regarding the goals and activities of AAP and, as a result, evaluation of its educational activity, is the recognition of the term: continuing education, which in practice is used interchangeably with the phrases: "learning through the entire life", "continuous education", "lifelong learning", "permanent education", "lifelong education" etc. It should be emphasized that the concept in question was included in the following acts of national law:

- the Act on Law on School Education of 14 December, 2016 (Education Law, 2016),
- the Act of 20 April, 2004, on employment promotion and labour market institutions (Act on employment promotion and labour market institutions, 2004).

According to the first legal act, continuing education should be understood as education in schools for adults, level 2 vocational schools and post-secondary schools, as well as obtaining and supplementing knowledge, skills and professional qualifications in non-school educational settings by persons who have fulfilled the schooling obligation (the Educational Law Act, 2016, Article 4, point 30). The second legal act presents continuing education as education in schools for adults, level 2 vocational schools and post-secondary schools, as well as obtaining and supplementing knowledge, skills and professional qualifications in relation to the unemployed, jobseekers, employees and employers (Act on employment promotion and labour market institutions, 2004, Article 4.1, point 2b.). It seems that both the above-mentioned definitions should be considered *in the narrow sense*, nevertheless it is also worth referring to the UNESCO concept from Nairobi 1976 *in the broad sense*, according to which continuing education is the entire body of organized educational processes, whatever the content, level and method, whether formal or otherwise, whether they prolong or replace initial education in schools and out of schools, whereby persons regarded as adults develop their abilities, enrich their knowledge, improve their professional qualifications or acquire a new profession and bring about changes in their attitudes (Strategia Rozwoju, 2003).

It is important that AAP, as the largest nationwide organization associating people practicing the profession of accountant, as well as related professions, conducts activities that implement continuing education in the *narrow sense and broad sense* through non-public continuing education institutions. It unites its members in the interest of enabling them to acquire knowledge and skills, as well as to improve the qualifications necessary to practice the profession in accordance with the provisions of generally applicable law, professional standards, good practice and ethical principles, and respecting the public interest. Its purpose is in particular (Articles of Association, 2006, article 5, points 1 and 2):

1. Educational activity: education, training and publishing (conducted mainly by non-public continuing education institutions of AAP) in the field of preparation for the accounting profession, as well as related professions and continuous improvement of qualifications for the proper performance of these professions,
2. Promoting a sense of dignity and professional community, as well as popularizing the position and importance of the accounting profession and related professions, defending the rights, dignity and collective interests of members,
3. Caring for the impeccable ethical and professional level of members and creating appropriate conditions for its improvement,
4. Striving for the development of theory and improvement of accounting practice, as well as areas related to accounting,
5. Popularizing European and world solutions in the field of accounting.

The presented goals of AAP clearly constitute educational activity as the key one, to which other areas are subordinated. It should be clearly emphasized that the Statute which legitimizes the functioning of AAP clearly indicates how to achieve the set goals through specific activities. They are presented in Table 1.

**Table 1.** AAP activities regarding the set goals

No.	Activity characteristics	No. of pursued goals
1.	Conducting educational activities in the field of preparation for a profession and other forms of educational, information and consulting activities in order to constantly improve qualifications in the field of accounting and related fields.	1, 3
2.	Establishing the rules of professional ethics, as well as constant care for respecting them by members of the Association.	3
3.	Conducting activities to promote a sense of professional dignity resulting from the professional performance of the profession, in accordance with the principles of generally applicable law, knowledge, good practice and ethics.	2, 3
4.	Protecting the rights and collective interests of the members of the Association.	2
5.	Inspiring and developing activities aimed at disseminating modern methods in the field of organization and techniques of accounting, including management accounting as a determinant that supports business activities of enterprises.	1, 4, 5
6.	Running libraries, preparing and disseminating professional information, organizing lectures, discussion meetings, conferences and other undertakings aimed at achieving statutory goals.	1, 4, 5
7.	Cooperating with higher and vocational education in the field of teaching accounting and related subjects.	1, 5
8.	Supporting research and scientific work as well as awarding prizes and awards for scientific achievements (works) or publications in the fields covered by the activities of the Association.	1, 4, 5
9.	Supporting initiatives undertaken by young accountants and members of pupil and student accounting research groups.	4, 5
10.	Performing expert opinions, assessments and opinions as well as issuing scientific works and professional publications.	1, 4
11.	Maintaining constant cooperation with state and local government bodies, professional self-governing bodies, social-professional organizations and economic	4

	self-governments in the scope of activities consistent with the objectives of the Association.	
12.	Maintaining permanent cooperation with the Polish Chamber of Statutory Auditors in the scope being the subject of similar professional goals.	4
13.	Establishing and maintaining liaison with related international and foreign organizations and membership in European and world associations, as well as federations of accountants and auditors.	4, 5
14.	Conducting various forms of activities aimed at professional integration of accountants.	2, 3
15.	Presenting to state and local government bodies positions and motions on matters covered by the Association's objectives.	4
16.	Performing tasks commissioned by state and local government bodies.	4

**Source:** *Own study based on: (The Statute of the Association, 2006, Article 6, point 1).*

To sum up, the activity of AAP is convergent with the idea of continuing education in the *narrow and broad sense*, as it ensures the acquisition and supplementation of knowledge, skills and qualifications in the accounting profession and related professions, at the same time enabling a change of attitudes.

#### **4. Certification System for the Accounting Profession**

The concept of the accounting profession is not clearly defined in national law and literature. The relevant regulation on classification of professions and specializations for the purposes of the labour market and scope of its application distinguishes respectively (Regulation of the Minister of Labour, 2014):

- position: 121101 Chief accountant,
- group of positions: 2411 Accounting and auditing specialists, including: 241103 Accounting specialist, 241104 Investment accounting specialist, 241105 Tax accounting specialist, 241106 Management accounting specialist,
- position: 331301 Accountant,
- group of positions: 4311 Accounting and bookkeeping clerks, including: 431101 Accounting assistant, 431102 Invoice clerk, 431103 Accounting technician.

The scope of activities presented in the regulation for individual positions is highly diversified, and some of them do not have a description. Therefore, for the purposes of further deliberation, the following definitions should be formulated:

- a person dealing with accounting, who is a natural person performing accounting activities, management support activities, tax settlements and other statutory settlements in the entity, as well as any other person related to accounting through science, didactics or other forms of professional activity (Code of Professional Ethics, 2012, pp. 14-15),

- an accountant who is a person having the skills, scope of responsibility and specialist knowledge to keep accounting books and prepare the company's financial statements; due to their proficiency in dealing with numbers, accountants may also be involved in management accounting, financial analysis, budgeting process, as well as decisions regarding capital expenditure and financing methods (Patterson, 2015, p. 197).

Presentation of the Polish certification system requires prior presentation of the forms of its implementation in practice, which has been carried out in Table 2.

**Table 2.** *Forms of accountant profession in Poland*

Forms of accountant profession		
Professional accountants working in enterprises	Professional accountants who perform a freelance profession	
I	IIa	IIb
Persons employed in enterprises while performing professional activities; they include professional accountants who were employed or contracted in executive or non-executive positions.	Persons who perform a freelance profession while performing professional activities arising from their relationship with the company, whether as a contractor, employee or owner.	Persons who perform a freelance position while performing professional activities

**Source:** Own study based on: (*The International Code of Ethics, 2019, p. 6*).

It should be emphasized that the professional accountants belonging to the groups: I and IIa presented in Table 2, from the formal point of view, did not need and still do not need to obtain obligatory qualifications to practice the profession. The conditions necessary for their employment are determined internally by individual enterprises. They can include, among others:

- appropriate professional education and/or
- having an accounting certificate/qualification certificate for entry into the register of statutory auditors or the list of tax advisors,
- appropriate professional experience,
- not being legally convicted for selected crimes, readiness to be verified in the future,
- knowledge of relevant computer programs, etc.

Group II - entities providing professional services as a result of the deregulation carried out in 2014 on the basis of the Act of 9 May, 2014, on facilitating access to certain regulated professions (Act on the facilitation of access, 2014), was opened to persons who keep books accounts and do not need to have an accounting certificate/qualification certificate, or be in the register of statutory auditors or in the list of tax advisors. The conditions of their functioning are defined in the provisions of chapter 8a of the Accounting Act (Accounting Act, 1994):

- having full legal capacity,
- not being convicted by final judgment for an offense against the credibility of documents, property, business trading, money and securities trading, for a tax offense, as well as for offenses specified in chapter 9 of the aforementioned act,
- conclusion of a third-party liability insurance contract for damages caused in connection with the conducted activity in the discussed scope.

It is important that people with accounting certificates and qualification certificates issued under the aforementioned regulations can still use them to confirm professional qualifications. Nevertheless, in economic practice there is a view that the deregulation of such a specialized profession (accountant) caused not only the desired price drop, but also a significant reduction in the quality of services offered, which in turn results in (domino effect) a worse relationship between the company and: contractors, stakeholders, clients, public institutions etc.

A similar diagnosis was made by the Ministry of Finance as a result of a survey (cf.: *Deregulacja zawodu*, 2018), concluding that a new concept should be developed based on the obligation to constantly update knowledge by professional accountants. It also concerns returning to the certification of the accounting profession, but only of group IIb, i.e. people who provide bookkeeping services. AAP plays a leading role in the context of maintaining the appropriate quality of services provided by professional accountants, in particular after deregulation, in accordance with the goals and activities adopted in the Statute. Its activity fills the gap identified in practice in this respect.

The evaluation of the education and educational activity outcomes of AAP presented in the article requires the presentation of the concept of certification of the accounting profession of AAP. It is understood as a confirmation of the qualifications of persons prepared to perform professions related to accounting, verified in the course of exams. It includes four levels of education, the completion of which with a positive result of the qualifying examination is the foundation for confirming the qualifications of a specific degree and issuing a document for the title (cf.: *Resolution of the Main Board*, 2009):

- 1<sup>st</sup> level - 331301 accountant,
- 2<sup>nd</sup> level - 241103 accounting specialist,
- 3<sup>rd</sup> level - 121101 chief accountant,
- 4<sup>th</sup> level - chartered accountant.

It should be emphasized that the first three levels are correlated with the discussed regulation on the classification of professions and specialties for the needs of the labour market and the scope of its application (*Regulation of the Minister of Labour*, 2014). The fourth step is the missing link. Moreover, in order to support the



development of high-quality accounting services and the resulting need for training in the organization of the services in question, in particular in the provision of accounting and tax bookkeeping services, the following titles have been established:

- certified expert in accounting services (cf.: Resolution of the Main Board, 2013),
- specialist in keeping accounting and tax books (cf.: Resolution of the Main Board, 2016).

AAP carries out its activities in accordance with the philosophy: turn goals into actions. It recognized the need for continuing education in the accounting profession both in a *narrow* and *broad sense*. The presented multi-stage, cascading certification system takes into account not only the current state of affairs in the accounting world, but is also subject to new challenges in this area, including: globalization, interdisciplinarity, *outsourcing* and *re-insourcing*, digitization, artificial intelligence, continuous accounting, re-regulation of the accounting profession etc.

### 5. Assessment of the Education and Educational Activity Outcomes of the "X" Branch of AAP - Results of Empirical Research

The questionnaire survey was aimed at verifying the current state of affairs in terms of the quality assessment of training courses conducted by the "X" branch of AAP. 33 students attended the course for candidates for chief accountants (no. 121101). The results of the survey are as follows (Table 3).

**Table 3.** Course evaluation for candidates for chief accountants (No. 121101)

	negatively	very low	low	average	highly	very highly
1. How do you evaluate the preparation of lecturers for classes?	0%	6%	3%	12%	61%	18%
2. How do you evaluate the training materials prepared for the students?	0%	6%	0%	15%	55%	24%
3. How do you evaluate the organization of the training course?	0%	3%	3%	9%	55%	30%

*Source:* Own study based on the survey results,  $n = 33$ .

The participants of this training course highly evaluated the preparation of lecturers for classes (61%), training materials prepared by lecturers (55%) and the organization of the training course (55%). These evaluations should be considered satisfactory. According to the participants of the course for candidates for chief accountants, there is a lot to change in the way classes are conducted, including:

- there should be more practical classes and more training materials,

- account of costs should be carried out later in the course, and taxes should be based on acts, not case studies,
- more time should be devoted to financial analysis,
- current issues including IT systems should be discussed,
- the way of conducting classes should be changed, i.e. the organization of classes should take place twice a month, as classes each weekend are too strenuous.

Some of the main complaints about the organization of the classes stated as follow:

1. Out-of-date material presented in the form of slides.
2. The materials were not prepared for all students.
3. The "taxes" subject was run in a chaotic way. "Taxes" should be conducted in a way that is more accessible to the student.

The expectations of course participants for candidates for chief accountants and the topics that should be the subject of subsequent training are presented in Table 4.

**Table 4.** *Expectations of participants for chief accountants and topics that should be the subject of further training*

Participants' expectations	Topics that should be the subject of further training
<ul style="list-style-type: none"> <li>- change the order of classes, first accounting, then account of costs and financial management</li> <li>- more practical tasks</li> <li>- more tax issues related to commercial law companies</li> <li>- classes should be conducted using MS Excel.</li> </ul>	<ul style="list-style-type: none"> <li>- establishment and ongoing service of companies (with an emphasis on limited partnerships)</li> <li>- financial analysis of the enterprise</li> <li>- taxes, including VAT and tax schemes</li> <li>- transaction prices</li> <li>- withholding tax</li> </ul>

*Source:* Own study based on the survey results,  $n = 33$ .

97% of the participants of the course for candidates for chief accountants would recommend their friends to participate in courses conducted by AAP.

The next group included in the survey were the participants of the accounting specialist course (No. 241103). 101 students took part in the course. The course was held on the following dates:

- 05.01.2019, two groups,
- 09.02.2019, one group,
- 15.06.2019, one group.

Accounting classes in each group were conducted by a different lecturer. The results of the questionnaire survey are presented in Table 5.

**Table 5.** Course evaluation: Accounting specialist (No. 241103)

	<b>negatively</b>	<b>very low</b>	<b>low</b>	<b>average</b>	<b>highly</b>	<b>very high</b>
1. How do you evaluate the preparation of lecturers for classes?	0%	0%	0%	11%	28%	<b>61%</b>
2. How do you evaluate the training materials prepared for the students?	0%	0%	0%	11%	39%	<b>50%</b>
3. How do you evaluate the organization of the training course?	0%	0%	1%	6%	43%	<b>50%</b>

**Source:** Own study based on the survey results,  $n = 101$ .

The participants of this course highly rated the preparation of the lecturers for the classes (61%), the training materials prepared by the lecturers (50%) and the organization of the training course (50%). These assessments are very satisfactory. According to the participants of the accounting specialist course, there can be introduced a lot of changes in the way classes are conducted, including:

- a part of the classes should be conducted with the use of computers and accounting-financial software,
- the level of classes in the subject of "taxes" should be increased,
- holiday breaks and periods of winter break in the course schedules should be included,
- more practical tasks should be carried out within the subject of "taxes".

Some of the main complaints about the organization of the classes stated as follow:

1. Classes should be conducted at a slower pace,
2. Lack of materials from the "taxes" subject,
3. The lecturer who conducts "taxes" is unprepared for classes, is often wrong, unable to pass on knowledge, and often repeats themselves,
4. Lack of graphic presentations and interesting elements related to the theory.  
The lecturer's explanation itself is too boring.

The participants' expectations of the accounting specialist course and the topics that should be the subject of further training are presented in Table 6.

**Table 6.** Expectations of participants of accounting specialist course and topics that should be the subject of further training

Participants' expectations	Topics subject of further training
- practical tasks should dominate during classes - it is postulated that lecturers should assign more tasks to work independently at home - training materials should be presented in the form of multimedia presentations - materials used during classes should be made available to students, e.g. presentations	- HR and payroll - accounting English - changes in taxes - intra-community acquisition of goods - financial-accounting programming - management accounting - training - statutory auditor - tax accounting

**Source:** Own study based on the survey results,  $n = 101$ .

The "X" branch of AAP also conducted a course for candidates for accountants (No. 331301) in 2019. 154 students attended the course for candidates for accountants. The course was held on the following dates:

- ✓ 26.01.2019,
- ✓ 25.02.2019,
- ✓ 01.06.2019,
- ✓ 24.06.2019,
- ✓ 11.09.2019.

The results of the survey are presented in Table 7 below.

**Table 7.** *Assessment of the educational and educational activity outcomes of AAP in the opinion of students of accountant course (No. 331301)*

	<b>negatively</b>	<b>very low</b>	<b>low</b>	<b>average</b>	<b>highly</b>	<b>very high</b>
1. How do you evaluate the preparation of lecturers for classes?	0%	0%	1%	4%	19%	<b>76%</b>
2. How do you evaluate the training materials prepared for the students?	0%	1%	0%	4%	36%	<b>59%</b>
3. How do you evaluate the organization of the training course?	0%	0%	2%	5%	31%	<b>62%</b>

**Source:** *Own study based on the survey results, n = 154.*

The participants of this training course highly assessed the preparation of the lecturers for the classes. As many as 76% of the students were very satisfied with the way the lecturers were prepared for the educational activities, which directly translated into high effectiveness of the knowledge concerning accounting issues, obtained by the students. 59% of the students rated the supporting materials prepared by the lecturers very highly, and 62% of the participants of the course for candidates for accountants were very satisfied with the general logistics organization of this training. These ratings are high and very satisfactory. Despite the high grades given to this branch of AAP, according to the participants of the course, a lot can be changed in the way classes are conducted: the course should be longer, the classes should be in a part conducted with the use of computers and accounting and financial software, and obligatory homework should be given.

Some of the main complaints about the organization of the classes stated as follow

1. Too many participants in one group (max 20 people).
2. Inappropriate lecturer teaching the "taxes" subject.
3. Lecture halls too small, no air conditioning.

The expectations of participants of accountant course and the topics that should be the subject of further training courses are presented in Table 8.

**Table 8.** *Expectations of participants of accountant course and the topics that should be the subject of further training courses*

Participants' expectations	Topics that should be the subject of further training courses
<ul style="list-style-type: none"> <li>- more tax tasks</li> <li>- enrich the form of classes with multimedia presentations, present theoretical-lecture knowledge in more practical terms,</li> <li>- more practical tasks should be introduced, especially in the "taxes" subject and when calculating the financial result</li> <li>- provide copies of documents for students with tables and accounting accounts for independent work</li> </ul>	<ul style="list-style-type: none"> <li>- taxes in a broad sense</li> <li>- bookkeeping of tenant's association</li> <li>- accounting of associations</li> <li>- HR and payroll</li> <li>- employing foreigners</li> <li>- cash flow and fixed assets issues</li> <li>- cost settlement</li> </ul>

*Source:* Own study based on the survey results,  $n = 154$ .

As a result of the research, an assessment of the educational activity of AAP was presented on the example of branch "X", as well as an attempt to answer the following question was made: Does the "X" branch of AAP conduct training courses at a high substantive and organizational level and do training participants see the need for changes in the educational activities of this institution? The results of the research allow for the diagnosis of key issues, the formulated complaints and the expectations of students of the courses organized by the "X" branch of AAP. The analysed material presents the results, which may be a starting point for further considerations and continuous improvement of the quality of the courses and training provided.

## 6. Conclusions and Recommendations

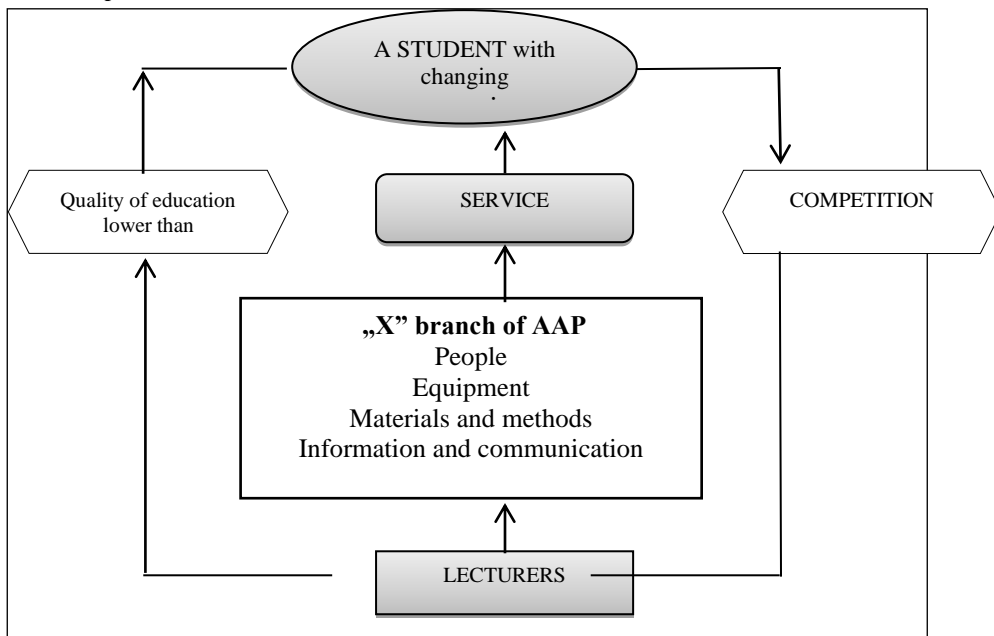
The article contains information, including the results of own research on the evaluation of training courses conducted by the Accountants Association in Poland, branch "X", in the period January - October 2019. The following courses were assessed: for candidates for chief accountants, accounting specialists, and accountants. A total of 288 students participated in the training.

It should be emphasized that the students assessed the above-mentioned courses very highly or highly, both in terms of the preparation of lecturers for classes, as well as the organization of classes by the AAP branch. Training materials prepared for the students received equally high marks. The students of individual courses almost unanimously stated that they would recommend their friends to participate in courses conducted by AAP.

Despite the high rating, according to the participants of individual courses, a lot can be changed in the way classes are conducted. And so, the students most often indicated that there should be more practical classes and more training materials, including those available electronically. Classes should be partly conducted with the use of computers and accounting-financial software. The main complaints about the

organization of the classes pointed out by the students concerned the materials that were not prepared for all students. Many criticisms concerned the issues of "taxes". The students critically assessed the classes and training materials and pointed out that the lecturer conducting the "taxes" subject is unprepared, often wrong, unable to pass on knowledge, and often repeats themselves. Such opinions and assessments of course participants predispose to the creation of a road map of increasing customer satisfaction with the educational services provided, as shown in Figure 1.

**Figure 1.** Map of the path of increasing customer satisfaction with the educational services provided



**Source:** Own study based on: A. Hamrol, W. Mantura: *Zarządzanie jakością. Teoria i praktyka*. Wydawnictwo Naukowe PWN. Warszawa 1999, p. 302.

In activities related to predicting the behaviour of customers (current and future students), aside from recognizing their needs, it is equally important to identify potential threats that may weaken their interest in the educational offer. AAP should react by using appropriate methods and instruments aimed at increasing the efficiency of its activities and the quality of services provided. The reaction can be presented in the form of a curve of removing poor-quality educational services.

The students indicated their expectations towards AAP and the training courses conducted by the facility. Participants of individual courses expect that during the course the lecturers will present more practical workshops with the use of e.g. MS Excel. It is also postulated that the lectures should be conducted with the use of multimedia presentations, as the lecturer's explanations are too boring. The students

raised this issue many times. In almost all the courses conducted, the participants indicated topics that should be the subject of further training course.

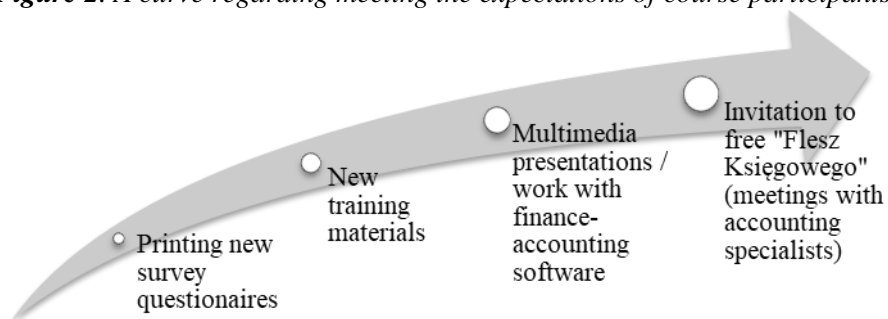
The main issue that the authors of this study drew attention to was the content of the questionnaires that were used by the "X" branch of AAP branch to evaluate individual courses by students. The questionnaire contained too few questions and they were very general. Therefore, a new questionnaire was proposed to the branch.

The general, basic recommendations for the "X" branch of AAP, as a result of the opinion of the students and the authors of this article, are:

1. From January 2020, a new questionnaire forms should be used.
2. From January 2020, the theoretical (lecture) part should be conducted with the use of multimedia presentations, in accordance with the expectations of the students - this information should be provided to all lecturers.
3. If possible, new courses and trainings indicated in the questionnaires should be proposed.
4. In the next thematic courses and trainings, the expectations and suggestions indicated by the students who have completed the previous editions of the courses (recommendations) should be conveyed to the lecturer without any exceptions.

The reaction of the "X" branch of AAP can be presented in the form of a curve regarding meeting the expectations of course participants, as shown in Figure 2.

**Figure 2.** A curve regarding meeting the expectations of course participants



**Source** own study.

The curve regarding meeting the expectations of the students of the courses organized by the "X" branch of AAP is aimed at realizing the life cycle of a given educational service and the unit itself organizing courses and training in accounting.

## 7. Summary

To sum up, it should be emphasized that the educational activity of the Accountants Association in Poland was assessed positively as the leading organization of

continuing education in the accounting profession and related professions in Poland. The provided training courses and courses are characterized by a high professional level, however, a number of objections have been identified, which have been included in the presented map on the way of increasing the satisfaction of AAP customers with the educational services provided and the curve regarding meeting their expectations. At the same time, a recommendation can be formulated: "AAP should go with the flow", which should be understood as including in their activity:

- using ICT programs, artificial intelligence technology, automatization, digitization of documentation and its circulation, etc.,
- treating accounting profession in an interdisciplinary way, taking into consideration, in addition to the accounting, such fields as: finance, controlling, taxes, management, HR and payroll, law, etc.,
- the current and potential pandemic situation and, as a result, preparation for education and remote work in a new environment, using appropriate technologies,
- improving the conditions for conducting courses and training in properly prepared venues with interactive boards, computer hardware with software, multimedia systems, air conditioning, etc.,
- participating in works on the statutory regulation of the accounting profession, not only in the area of bookkeeping services, but also in the position of an enterprise.

The quoted conclusions are consistent with those formulated by AAP customers. Their implementation will certainly allow for continuing education in the accounting profession - a person with skills, responsibilities and specialist knowledge, allowing for bookkeeping, controlling, data analysis and supervision over the entire accounting and financial system in the company.

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