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## Accounting of Municipal Sector Entities in Polish Scientific Articles

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Beata Sadowska<sup>1</sup>, Konrad Kochański<sup>2</sup>

**Abstract:**

**Purpose:** The thesis of the study states that, "the issues of accounting of municipal sector entities are not often described in Polish scientific articles". The aim of the article is to present the areas of research in the field of budget accounting and enterprise accounting of entities that provide municipal services.

**Design/Methodology/Approach:** To achieve the goal formulated in this way, literature analysis, analysis of published scientific works and logical inference were adopted as research methods. The research was based on the articles presented in BazEkon, which were published in the years 2016 - 2020.

**Findings:** Municipal sector entities meet the needs of the society in the provision of goods and services, such as: water, heating, municipal waste disposal, public transport, sewage disposal, electricity, heat and gas supplies. They measure, evaluate, record and control their activities. These activities are reflected in the accounting system of these entities. Municipal sector accounting is an important and topical issue.

**Practical Implications:** The literature review and own research contributed to the presentation of new areas of research worth scientific deliberations and analysis in the area of municipal sector accounting.

**Originality/Value:** According to the authors, this issue is extremely important due to the involvement of the municipal sector in the implementation of sustainable development goals, the provision of goods and services with respect for the natural environment and the implementation of tasks in accordance with the expectations of the local society.

**Keywords:** Industry accountancy, municipal sector, research.

**JEL classification:** A20.

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<sup>1</sup>University of Szczecin, Faculty of Economics, Finance and Management, Szczecin  
ORCID ID: 0000-0003-4190-9440, [beata.sadowska@usz.edu.pl](mailto:beata.sadowska@usz.edu.pl);

<sup>2</sup>University of Szczecin, Faculty of Economics, Finance and Management, Szczecin,  
ORCID ID: 0000-0003-4591-7712, [konrad.kochanski@usz.edu.pl](mailto:konrad.kochanski@usz.edu.pl);

## **1. Introduction**

Municipal engineering in Poland is carried out by the public finance and enterprise sector entities. As part of municipal management, these entities perform tasks in the field of public utilities, the purpose of which is to meet the collective needs of the population on an ongoing and uninterrupted basis by providing publicly available services. Municipal sector entities keep accounts in agreement with legal provisions, with the basic document in this respect being the Accounting Act. Accounting of municipal sector entities is an important and topical issue. The accounting system, as the basic information system for every organization, is constantly developing, evolving and adapting its solutions to changes that take place in business entities and their environment. Municipal sector entities are specific entities whose primary task is to carry out activities in the field of public utility, i.e., providing municipal goods and utilities to the local community inhabiting the area of a given commune.

The aim of the article is to present the areas of research in the field of budget accounting and enterprise accounting of entities that provide municipal services. The thesis of the study states that the issues of accounting of municipal sector entities are not often described in Polish scientific articles.

The scope of the scientific considerations and research works carried out in the study resulted from the set goal. The study was carried out on the basis of articles presented in BazEkon, which were published in the years 2016-2020. In order to achieve the goal formulated in this way, literature analysis, analysis of published scientific works and logical inference were adopted as research methods. The conducted literature review and own research contributed to the presentation of new areas of research worth scientific exploration and analysis in the area of municipal sector accounting.

## **2. The Specificity of the Municipal Sector – Municipal Engineering in Poland**

The basic legal framework for the functioning of municipal engineering in Poland has been defined mainly in the tasks of local governments, the scope of which is defined by the Constitution of the Republic of Poland (1997) and:

- Municipal Engineering Act (2021),
- Commune Self-government Act (2020),
- Poviast Self-Government Act (2020),
- Voivodeship Self-Government Act (2020).

Municipal engineering is understood as the community economy. The issues related to the activities of municipal entities can also be referred to the European Charter of Local Self-government (Aronson, 1985; Grzymała, 2010) emphasizes that local self-governments perform public tasks (Chapman and Cowdell, 1998) that are not

reserved by the constitution or acts for other public authorities. The basic entity of a local government is a commune. The provisions of the constitution concerning municipal engineering are included in Article 166. According to it, public tasks serving to meet the needs of the local community (including municipal management tasks) are performed by a local government entity as its own tasks.

The detailed and statutory legal basis for municipal engineering carried out by local government entity provided for in the Constitution is regulated by the Act of December 20, 1996, on municipal engineering, hereinafter referred to as "UGK". Pursuant to Article 1 (1) of this Act, municipal engineering in Poland consists in the performance by local government units (communes) of their own tasks in order to meet the collective needs of the self-government community. Municipal engineering mainly includes tasks in the field of public utilities, the purpose of which is to meet the collective needs of the population on an ongoing and uninterrupted basis through the provision of generally available services.

The Act specifies in Article 2 that municipal engineering may be carried out by local government entities, especially in the form of a state administrative entity, budgetary establishment or commercial law companies. The scope of the Act covers municipal activities in communes, poviats and voivodeships. Pursuant to Article 7 (1) of the Act on commune self-government, the commune is tasked with meeting the collective needs of the community. Article 7 (2) of the Act on the Commune Self-Government indicates the basic division of the commune's own tasks into compulsory and optional. At the heart of this regulation lies an attempt to guarantee public benefits to the society at a minimum level. The legislator does not formulate or impose a catalogue of obligatory tasks. The municipal sector is part of the national economy - it concerns a given commune and its local community, and municipal engineering aims to meet the needs of the population in terms of health protection, social assistance, public education, culture, and the provision of municipal services.

Issues related to the specificity of the activity and organization of the municipal sector, including the municipal economy in Poland, are widely described in the literature on the subject, inter alia, by Szewczuk (2005, pp. 479-507), Wojtkowiak (2006, pp. 167-175), Satoła (2013, pp. 247-253), Dolewka (2017, pp. 59-72), Czaplak (2015, pp. 54-64), Kotapski (2017).

### **3. Accounting for the Municipal Sector – Legal and Organizational Aspects**

Effective organization of an enterprise in the conditions of increasing competition and new economic, ecological and social challenges is not possible without access to up-to-date, reliable and timely information. Information in a company is generated primarily by the accounting system. Accounting as an information system of an entity is aimed at providing data necessary to meet the needs of consumers

(stakeholders), to manage the entity, and to control activities and processes that take place in an entity.

According to Burzym (1980), accounting is a universal, flexible, subject information and control system. The American Accounting Association (1966) defines accounting as the process of identifying, measuring, and communicating financial information that allows for the formulation of economic assessments to make decisions by users of that information. As Ignatowski and Wójcik-Jurkiewicz (2016, pp. 124-142) rightly pointed out, one of the greatest accounting challenges faced by entities today is the measuring and reporting of information on the degree of implementation of the organization's tasks – economic and financial as well as non-financial.

The Accounting Act (2021) defines the accounting standards and the principles of conducting activities in the field of bookkeeping services. The provisions of the Accounting Act apply to, inter alia:

- commercial companies (partnerships and limited liability companies),
- natural persons, civil partnerships, professional partnerships,
- communes, poviats and voivodeships, as well as:
  - ✓ state, communal, poviat and voivodeship budget entities,
  - ✓ communal, poviat and voivodeship budgetary establishments.

In economic practice, companies are classified according to various criteria, with one of the factors in the application of the accounting system being the legal and organizational aspects of a given entity. Neither the size of a given organization, nor the type of conducted activity clearly define whether the company will use only the financial accounting system, the management accounting system, or both. Many authors deal with contemporary issues of accounting system and its organization, including, Gierusz and Gierusz (2017), Gierusz (2015), Kabalski and Zarzycka (2018), Szychta (2018), Karmańska (2016), Kamela-Sowińska (2016), Czaja-Cieszyńska (2017), Kochański (2018).

As Bachor (2009) noted various institutional solutions and organizational-legal forms of business activity are used in the municipal sector. Specific decisions should be tailored to the local needs, capacities and the nature of business. There is no single model or pattern of structural solutions, as in local government entities there is a variety of conditions, concepts and practical activities.

It should be emphasized that municipal services in Poland are provided mainly by limited liability companies and budgetary establishments. These forms of organization of communal services determine the accounting systems of the organizations concerned. Limited liability companies keep accounting in accordance with the Accounting Act, while budgetary establishments, as entities of the public

finance sector, additionally apply the Regulation of the Minister of Finance on detailed accounting principles.

A budgetary establishment is an organizational unit of the public finance sector that performs tasks against payment and covers the costs of its activities from its own revenues. The budgetary establishment is related to the parent entity by the net-deal method, which means that if a loss occurs, it is covered from the parent entity's financial resources. On the other hand, when a budgetary establishment shows a profit, it is entirely transferred to the budget (Dylewski and Filipiak, 2006). Dylewski and Filipiak (2005) also stated that a budgetary establishment is an entity that has no legal personality and does not pursue its own pricing policy.

Limited liability commercial companies include: a joint stock company and a limited liability company. A joint-stock company is the oldest form of a limited liability company, as its development began as early as the 19th century. It is a form particularly advantageous for large enterprises in the public service sector, but it is rarely used. The observation of the market and the analysis of the literature show that limited liability companies prevail in the municipal sector. Local government units may establish commercial companies as well as join already existing ones. One should agree with Gałuszek (2009) that a commune may establish commercial companies if two conditions are jointly met:

- there are unmet needs of the local government community on the local market,
- unemployment in the commune has a significant negative impact on the standard of living of the community, and the application of other measures has not led to economic activation, in particular to the revival of the local market.

The currently operating commercial companies, mainly limited liability companies, have a high degree of autonomy in shaping the financial policy, which places them in a privileged position as compared to budgetary establishments.

#### **4. The Municipal Sector Accounting – Research Areas**

Accounting in the communal sector is carried out depending on the organization of communal services. Municipal services can be provided by commercial companies or establishments or state administrative entities (budget accounting system, industry accounting). Commercial law companies keep their accounting in accordance with the Accounting Act and apply accounting principles intended for enterprises (enterprise accounting). These entities are not obliged to use additional legal acts and regulations, just like the organizational entities of the public finance sector.

As Winiarska and Kazarczuk-Kozak (2011) stated the basic legal regulation of budget accounting is the Public Finance Act (2021) and the Regulation of the

Minister of Finance (2017) specific principles of accounting and charts of accounts for the state budget, budgets of local self-government units, and some units of the public finance sector. Based on the Accounting Lexicon (1996), budget accounting can be recognized as the accounting of the government, local governments and budgetary institutions, whose task is to provide information on budget implementation, as well as financial plans and the financial situation of budgetary entities and other organizational-legal forms of the public finance sector entities.

The aim of the article is to present the areas of research in the field of budget accounting and enterprise accounting (range of communal services). The authors, by analysing the literature, scientific papers and logical inference, try to prove the thesis stating that the problem of accounting of municipal sector entities is not often described in Polish scientific articles. The study was based on the articles published in BazEkon in the period 2016-2020. The results of the research, i.e., articles on the accounting of municipal sector entities, are presented in Table 1.

**Table 1.** Research areas regarding accounting of municipal sector entities

Article title	Journal	Pages
<b>2016</b>		
The Analysis of The Balanced Scorecard Implementation in The Local Government Units	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 424	164-172
Environmental Costs in Water and Sewage Sector	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 436	219-230
Data Discovery Systems in Practice of Functioning of Municipal Enterprise	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 440	411-419
Identification and Distinction of Revenues and Costs of Public Utility Transport in Bus Enterprises	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 442	175-183
Responsibility Centers and Cost Centers in Water and Sewerage Companies	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 442	203-212
Evaluation of Investment Ratio Water Supply and Sewerage Infrastructure in The Context of Sustainable Development	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 454	79-91
Capital Expenditure on Waste Management	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 454	196-207
New Public Management in Local Government Units - Accounting Perspective	Przedsiębiorczość i Zarządzanie, 2016, vol. 17, z. 7, cz. 1	413-423
Accounting Policy in The Area of Financial Assets of Public Finance Sector Units	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2016, no. 445	71-84
The Accounting Policy in the Management of the Public Sector Entities	Studia Ekonomiczne / Uniwersytet Ekonomiczny w Katowicach. Zarządzanie (5), 2016, no. 274	36-45

Budget Accounting Standardization	Finanse, Rynki Finansowe, Ubezpieczenia, 2016, no. 2 (80) Cz.2	235-241
Simplifications of Budgetary Unit Accounting	Prace Naukowe / Uniwersytet Ekonomiczny w Katowicach. Współczesne problemy i kierunki transformacji rachunkowości i rewizji finansowej. VOL. 1, Współczesne problemy rachunkowości i rewizji finansowej, 2016	9-17
<b>2017</b>		
Recognition of Activities' Costs in Water and Sewerage Companies in Accounting Books - Literature Studies	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2017, no. 472	145-156
The Settlement of Controlling and Identification of Cost Centers in the Municipal Heat Plant	Finanse, Rynki Finansowe, Ubezpieczenia, 2017, no. 4 (88) cz. 1	457-468
<b>2018</b>		
The Management of the Fixed Assets in Municipal Enterprises	Studia i Materiały. Miscellanea Oeconomicae, 2018, R. 22, no. 4, vol. 2	157-166
Costs Calculation of Green Waste for The Waste Disposal Plants	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 506	63-74
Accounting Tools in The Municipal Services Sector and Their Role in The Concept of Corporate Social Responsibility	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 513	331-341
Corporate Social Responsibility - Accounting and Reporting	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 532	313-324
Reporting Information on Communal Sector Social Responsibility	Studia i Prace Kolegium Zarządzania i Finansów / Szkoła Główna Handlowa, 2018, z. 163	83-98
<i>Tax Accounting in a Municipal Unit of Local Government</i>	Prace Naukowe / Uniwersytet Ekonomiczny w Katowicach. Podatki, finanse, przedsiębiorstwo, 2018	91-102
Public Sector Accounting in the European Union Member States - Assessment of Practices and Their Compatibility with IPSAS	Problemy Zarządzania, 2018, vol. 16, no. 1 (72), cz. 1	34-61
Object-oriented Cost Accounting in a Service of Inter-City Public Transport on the Example of Polish Enterprise Motor Transport Company	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 514	246-255
Accounting Information Function in Units of the Public Finance Sector	Finanse, Rynki Finansowe, Ubezpieczenia, 2018, no. 4, cz. 1	121-129
Investments implemented in the PPP Model Accounting to Selected Aspects of Public Sector Accounting	Prace Naukowe Wyższej Szkoły Bankowej w Gdańsku, 2018, vol. 52	217-236
Specific Accounting Principles of Budgetary Units	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 522	29-39

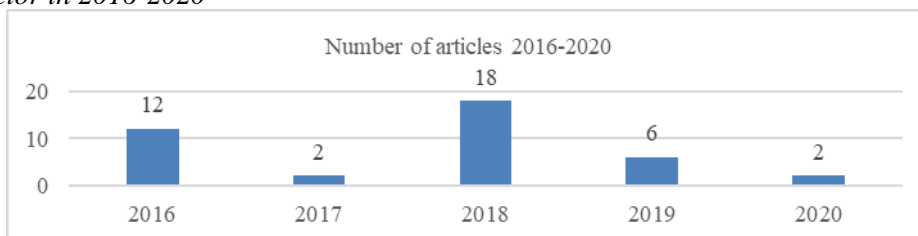
Cost Accounting Modelling for The Management in The Municipal	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 506	124-133
Joint Account of Territorial Self-Government Units - Principles of Opening, Conducting and Closing	Ekonomiczne Problemy Usług, 2018, nr 133(1)	235-248
Loss and Profit Statement for the Waste Disposal Plants with Regional Installation to Utilize the Waste	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2018, no. 514	177-186
Benchmarking in the Waste Disposal Plants	Finanse, Rynki Finansowe, Ubezpieczenia, 2018, no. 4, cz. 1	209-219
Records of Changes in the Status and Value of Fixed Assets of a Water Supply Unit	Studia i Materiały. Miscellanea Oeconomicae, 2018, R. 22, no. 4, vol. 2	89-99
The Reasons, Barriers and Effects of the Implementation of Controlling in the Managers' Opinions in The Heat Plant MPEC	Studia Oeconomica Posnaniensia, 2018, vol. 6, no. 8	5-16
Assessment of Waste Management in Żagań - is It Possible to Optimize Costs with Good Waste Management Results?	Gospodarka w Praktyce i Teorii, 2018, no. 4(53)	111-129
<b>2019</b>		
Informational Determinants of Municipal Waste Management in the Commune - a Case Study	Nierówności Społeczne a Wzrost Gospodarczy, 2019, z. no. 58	301-311
Accounting in Municipal Sector Entities - Current Status and Prospect of Changes	Zeszyty Teoretyczne Rachunkowości, 2019, vol. 103, no. 159	151-168
Building Computer Application for Cost and Managerial Accounting for the Waste Disposal Plant	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2019, no. 1 (544)	168-180
Cost-effectiveness of Collecting and Effectiveness of Recycling of Municipal Waste	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2019, no. 1 (544)	70-78
Performance of Polish Water Companies	Intercathedra, 2019, no. 39(2)	109-116
IT support for a process approach to management in public administration - a controlling model	Roczniki Kolegium Analiz Ekonomicznych / Szkoła Główna Handlowa, 2019, no. 56	59-73
<b>2020</b>		
Selected issues of municipal waste management in the context of implementing the concept of sustainable development	Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2020, no. 6 (64)	76-86
The Use of the Scorecard as a Tool of the Owner's Supervision of Special Council Companies - Retrospective Case Study	Studia Prawno-Ekonomiczne, 2020, vol. 114	179-194

*Source: Own study.*



In 2016-2020, only 40 articles on accounting and controlling in the municipal sector were published. Figure 1 presents the distribution of publications across the analysed years.

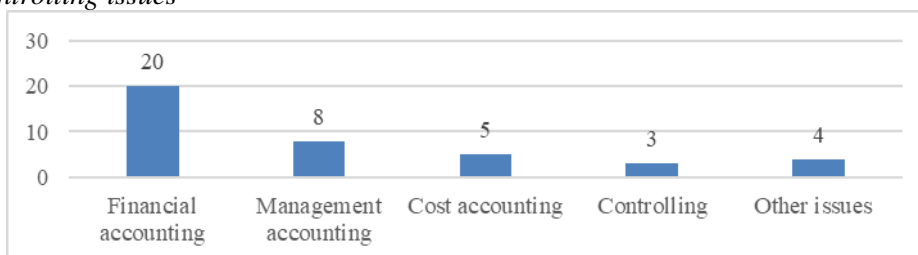
**Figure 1.** Distribution of articles on accounting and controlling in the municipal sector in 2016-2020



*Source:* Own study.

Authors showed the greatest interest in the subject matter in 2018 and 2016, respectively. The fewest publications in this area were published in 2017 and 2020. Interestingly, the most frequently chosen journal turned out to be the Scientific Papers of the University of Economics in Wrocław (Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu), followed by Finance, Financial Markets, Insurance (Finanse, Rynki Finansowe, Ubezpieczenia) journal. An analysis of the developed publication base in terms of specific issues of the broadly understood accounting system and controlling integrally related to it also turned out to be a justified action (Figure 2).

**Figure 2.** Distribution of articles in a cross-section of specific accounting and controlling issues



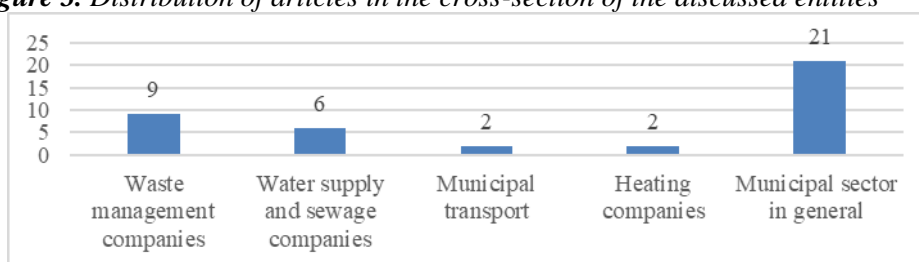
*Source:* Own study.

Based on Figure 2, it should be concluded that the authors focused their attention on the financial accounting system in half of the cases. The second place was taken by the management accounting system, and the third by the cost accounting system. Three publications concerned strictly controlling, and four - other issues that cannot be clearly assigned to the previously indicated areas. The activity profile of the entities discussed in the articles was also analysed (Figure 3).

It should be emphasized that the authors in more than half of the cases were concerned with the municipal sector in general. Nevertheless, nine articles regarded

waste management companies and six - water and sewage companies. The conducted research shows that the growing interest in municipal management, including accounting of municipal sector entities, mainly covers entities operating in water and sewage systems, waste management and transport. Other, equally important areas of activity, such as public housing and related costs, environmental and nature protection, water management, expenditures on nature education, expenditures and costs related to social care and citizens' safety, and funds spent on environmental penalties (often public funds) were not discussed in scientific articles. In conclusion, the issues of accounting of municipal sector entities in Polish scientific articles in the field of accounting are not the subject of research carried out by many representatives of the world of science. The municipal sector itself is rarely described.

**Figure 3.** Distribution of articles in the cross-section of the discussed entities



*Source:* Own study.

## 5. Conclusions and Recommendations

The theory of social research aims in large part at discovering regularities in social life. Part of social research and theories is economics that investigates how people deal with resource constraints. Resources are reflected in accounting systems that describe them quantitatively and in terms of value. Economic phenomena, events, operations, processes and activities that take place in an organization in the course of business activity are registered in the accounting systems. The role of these systems is to collect, record, measure and report financial and non-financial information to interested stakeholders. As Lulek (2017) points out, “theorists emphasize the role of accounting in creating information about the activities of an entity. If the broadly understood information system of an enterprise is taken into account, then the accounting information system will be one of its most important elements”.

The aim of the article was to present the areas of research in the field of budget accounting in entities that provide municipal services. The thesis of the study was contained in the statement: the issue of accounting of municipal sector units is not often described in Polish scientific articles and has been proven. Accounting conducted by local government commercial companies and budget (industry) accounting are hardly an interesting area of research for people of science. One should ask themselves the following questions:

1. Why is the world of science so rarely concerned with the broadly understood issues of the municipal sector?
2. What makes scientists not undertake research of the accounting system in the municipal sector?

In order to answer the above questions, further research on the issues of accounting of municipal sector entities should be undertaken in Polish scientific articles of other centres and publishing houses, as well as in the scientific community, with particular emphasis on individual Accounting Departments of scientific centres in Poland.

According to the authors, this issue is extremely important due to the involvement of the municipal sector in the implementation of sustainable development goals, the provision of goods and services with respect for the natural environment and the implementation of tasks in accordance with the expectations of the local society. It is not without significance that the municipal economy is part of the implementation of the smart city concept, i.e., its task is to provide information that will contribute to the implementation of investments and individual activities contributing to the high quality of life of citizens, increasing welfare, and improving the quality of the natural environment. The tasks that are performed by municipal sector entities concern the society at the local level, and it is the society that directly assesses the results of activities based on the generated and reported information. It is worth paying attention to such issues of the accounting system as:

1. Ecological education and CSR - costs on bookkeeping accounts.
2. Connecting the organization's strategy with the accounting system, including modern tools of management accounting, controlling, budgeting and task-oriented operation.
3. The role and importance of information generated by the accounting system, and the needs and expectations of various stakeholder groups (investors, environmentalists, society, children and youth, non-profit institutions).
4. The accounting system of the municipal sector and the theory of measurement (financial and non-financial measurement).
5. The accounting system of the municipal sector and the idea of sustainable development and the CSR concept.
6. New methods of economic phenomena valuation.
7. Political problems in the utilities services sector.
8. Lobbying.
9. Decision making in municipal companies.
10. Waste management – cost aspects, creating prices.
11. Policy of determining the price for water supply and sewage disposal – accounting approach.
12. Accounting principles and chart of accounts in municipal sector entities – timeliness and usefulness.

The above-mentioned issues concerning the accounting system in the municipal sector should constitute a contribution to further, in-depth scientific research undertaken by the scientific community.

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