

The Impact of The Adopted Accounting Policy on The Results of The Financial Analysis- Decisions of Individuals Under Conditions of Uncertainty*

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* Presented at the 42nd IBIMA International Conference, 22-23 November 2023, Seville, Spain

Abstract

The purpose of this paper is to present the impact of the adopted accounting policy and its impact through the financial statements on the results of the financial analysis - by influencing the base data used in this analysis. The issues presented in the paper are issues in the area of individuals' decision-making allowed by law - and they still provide the entity with tools to improve its "financial image". Deliberate, aggressive data distortions would have a far-reaching impact.

Keywords: accounting policy, financial analysis, financial reporting, profitability, liquidity

Publication financed from the state budget under the program of the Minister of Education and Science (Poland) under the name "Science for Society". Project number: NdS/543640/2021/2022, amount of co-financing: 34.000 PLN, total value of the project: 699.200 PLN.

