

Factors Preventing the Usage of Modern Cost Accounting Methods in Selected Medium-Sized Manufacturing Enterprises in Poland – Case Study*

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Abstract

This study investigates the implementation of modern cost accounting systems in medium-sized Polish manufacturing enterprises. Modern cost accounting aligns with management accounting requirements, enabling detailed cost calculations for pricing and profitability analysis. The research, conducted using the case study method, focuses on ten companies from various sectors, examining the motivations for adopting modern cost accounting, including dissatisfaction with traditional methods dominated by financial accounting. Additionally, the study explores factors preventing broader adoption, such as the dominance of financial accounting, lack of management interest, and insufficient expertise among cost accounting specialists. The analysis highlights barriers and opportunities for advancing cost accounting practices, emphasizing the need for integrated IT solutions, specialized training, and management engagement to fully leverage modern cost accounting methods. The findings contribute to understanding why some enterprises resist adopting advanced systems despite having the financial and technological capacity to do so.

Keywords: Modern cost accounting, management accounting, Polish manufacturing enterprises, cost calculation, profitability analysis.