

Example of Costs Based On Data From Cooperative X*

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Abstract

The accounting of revenues and expenses related to the operation and maintenance of real estate in housing cooperatives is regulated by statutory provisions as well as internal cooperative regulations. The Act on Housing Cooperatives defines the general principles for charging fees covering the costs of operating and maintaining both individual properties and cooperative-owned assets, but it does not specify detailed rules for fee calculation or accounting procedures. These issues are therefore regulated by the cooperative's statute and internal regulations adopted by cooperative bodies, most often the supervisory board.

The purpose of this paper is to analyze the legal and organizational framework governing the settlement of operating costs, revenues, and expenditures related to property maintenance and repair funds in housing cooperatives. Particular attention is paid to the role of internal regulations in shaping accounting practices and the requirement to maintain separate records for individual properties. The analysis demonstrates that effective and compliant cost and revenue accounting in housing cooperatives requires the integration of statutory requirements with internally adopted rules and procedures.

Keywords : housing cooperatives, property management, operating costs, cost settlement, accounting regulations