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Within the way of economy transformation in smart, autonomic, distributed industry and services, processes of automation and unification increase gradually into higher level. Country role, as an entity participating in a global economy processes trying to control them, becomes more challenging these days. Without proper technology, digitization and automation oriented towards processing large number of data and without active participation in 4.0 industry, the country has no chance to effectively lead financial policy and law enforcement.

Following this main motivation, there was a proposal of unification of financial accounting system for all entities running the business in Poland. Regarding the form and role of accounting system of country economy, as a consequence of this kind of system implementation, it will be step closer to information and analytical model that will allow to take by tax authorities more advisory and corrective role, rather than preventive and controlling. This idea has a lot of barriers and difficulties which could be caused by the law, technology, safety, financial or social constraints.

The particular part of dissertation provides an analysis of these barriers and opportunities to overcome them. It includes also systematic overview of benefits broken down into 6 categories of effects. Amongst them, there are control benefits that are of utmost importance for country and tax authorities – they involve filling gaps in the tax system, simplification of tax and finance controls and reduction of grey zone. The country is probably not ready for all outcomes of analytical benefits yet. On the other hand, educational effects and other innovative aspects will be mostly visible in social areas. Following presented diagnosis, a proposal of measurement methods in objective and quantifiable way was created.

The final goal of the dissertation is an attempt to diagnose and to rate barriers in a subjective way, beyond the objective barriers, which ways to overcome were presented in theoretical considerations. The three-stages studies done across the selected group of respondents indicate a high importance of social barriers related to the negative assessment of the current legal, financial, technological and organizational condition at the country level. There is a characteristic discrepancy between the assessment of the unification concept itself, which meets with a positive opinion and an assessment of the legitimacy or the chances of success of the possible implementation of the proposed system. The second one is negative and in the same time refers to the same premises, that could also be the reason of why the concept should be implemented: technological immaturity, non-transparency of regulations in law, organizational hostility towards entrepreneurs, the risk of charging them with costs, and finally, the risk of corruption.