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The quality of financial information is a multidimensional concept that encompasses various aspects such as reliability, accuracy, compliance with accounting standards, and its usefulness to decision-makers. High-quality financial information can assist stakeholders in better understanding company's financial situation, evaluating its performance, and predicting its future financial results. On the other hand, low-quality financial information can lead to incorrect decisions, which can have serious consequences for both stakeholders and the overall state of the economy.

Addressing the subject of financial information quality within a company is, therefore, incredibly important and timely. With the increasing complexity of business and economic structures, the ability to provide reliable and useful financial information is critical. Despite this, many uncertainties remain related to how various factors affect the quality of financial information.

This study aims to identify the most critical microeconomic factors impacting the quality of accounting information. Additionally, specific objectives have been set: presenting theoretical knowledge and empirical research in the field of accounting information as a basis for consideration in the study, defining concepts related to information and its quality, followed by accounting information, presenting research methods that enable the empirical measurement of the quality of accounting information in companies, defining a set of potential qualitative and quantitative determinants describing the quality of accounting information, determining the level of quality of accounting information for companies listed on the Warsaw Stock Exchange, conducting empirical verification of the impact of the identified determinants on the quality of accounting information of companies listed on the regulated market of the Warsaw Stock Exchange (WSE).

In the study, research hypotheses were formulated and verified using inductive and deductive reasoning methods as well as statistical inference. The primary hypothesis was formulated as: Microeconomic factors affect the quality of accounting information of companies listed on the Warsaw Stock Exchange, and seven auxiliary hypotheses were based on verifying the significance of the impact of specific factors characterizing companies on the quality of the accounting information they present, and if possible, examining the direction of the impact.

The first chapter focuses on understanding the role of information in economics. Key types and functions of information in economics are discussed here. The second chapter draws attention to the theory and empirical research regarding the quality of financial information and describes the models used to assess the quality of financial information. The third chapter is dedicated to identifying factors affecting the quality of accounting information. The fourth chapter attempts to build and verify a model determining the quality of accounting information presented by the accounting system.