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“Decision making in comprehensive income multifaceted programming”

Comprehensive income in this work meaning is an universal economic category, which consists of changes in equity as a result of transactions and other events, excluding transfers made with owners acting as shareholders. It consists of the material result and other balance sheet changes, i.e. revaluations recorded in the revaluation reserve and changes in deferred tax assets and provisions. The PhD thesis showed that it is justified to consider changes in total income in the accounting and tax system of a specific country, and that it is possible to influence its changes in accordance with the law, openly and in compliance with accounting principles. The author used triangulation of research methods by using and combining the formal-dogmatic method, the legal method of linguistic interpretation, the analysis of legal regulations in accounting and taxes, literature analysis, the method of deduction and synthesis, and also uses quantitative methods. Graphical methods, including decision tree graphs, were particularly useful for examining and presenting dynamic decision-making processes. As a result of the research carried out, decision-making in multi-aspect total income programming ultimately presents as playing games in their extensive or normal form, in which the payout functions correspond to the financial benefits expected with subjective probability. The author proposes that total income programming should begin by defining subjective goals and assigning them monetary utilities, making a preliminary assessment of the relative attractiveness of the prospects. In the second and third stages, it recommends determining the status of the programming unit in a specific system of accounting law and taxes, which affects which accounting instruments are available in the specific situation under consideration, and, after decomposing into smaller dilemmas, carrying out appropriate calculations in as many variants as possible. needed to ensure that the best decision for someone is made at the end with a subjectively determined probability. The PhD thesis contains practical examples with calculations on numerical data and obtaining measurable results.