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Abstract

Title of the doctoral dissertation:

Accounting Information system in the management of smali and medium-sized enterprises.

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The dynamics and complexity of changes taking place in the functioning of smali and medium-sized enterprises in the Knowledge-Based Economy (KBE) and the development of industry 4.0 result in the fact that the accounting Information system is gaining new importance in the process of managing smali and medium-sized enterprises. Accounting is a fundamental source of information used in the assessment of enterprises by stakeholders and in making operational and strategic decisions.

The dynamics and intensity of changes in the external and internal environment of the enterprises and the variety of competitive strategies challenge the management of an enterprise in the SME sector while the accounting information system becomes an indispensable element of the enterprise information system. The accounting information system in smali and medium-sized entities is used to make operational and strategic decisions, constituting the basis for assessing the management for the effects of dealing with entity's assets.

The perception of accounting as an information system has evolved from manual, simple recordings of economic events to information accounting, determined by the systematic automation of accounting processes. Along with the changes taking place in the economy of highly developed countries caused by the processes of globalization, there has been a need for new information necessary in the decision making process. Modern accounting occurs in a dual role - a source of reliable retrospective information enabling settlement and assessment of the economic, entity as well as meeting the information needs of the external environment and prospective information allowing rational shaping of managerial behaviour ensuring success on the market, Capital multiplication and economic development of the enterprise. The necessity of reducing operating costs in the activities of entities from the SME sector and gaining access to modern technologies and specialist knowledge increase the need for smali and medium-sized enterprises to use outsourcing of financial and accounting services. Accounting functions become the central source of all information and entities from the SME sector use outsourcing as a strategy to improve their performance. The use of outsourcing of financial and accounting services by smali and medium-sized enterprises contributed to a different view on the informative function of

accounting. A special role is played by the informative function of accounting, changing under the influence of modern technologies, towards its innovative, generating added value thanks to information provided in real time.

The main research problem has been focused on getting to know, comprehending and explaining the role of the accounting information system in the management of small and medium-sized enterprises. Because of that, the following research hypothesis has been put forward in the paper: "the accounting information system of small and medium-sized enterprises is not adapted to supporting decision-making processes in management". To verify the main hypothesis, the main goal of this dissertation has been formulated, which was the assessment of the degree of the use of information from the accounting information system in the management process of small and medium-sized enterprises and to indicate scenarios (models) of using information from the accounting information system for management purposes.

The literature research carried out in the dissertation was conducted with the use of bibliometric analysis via the VOSviewer application which allowed to formulate a scientific gap regarding the updating of research results of the informational accounting function in the systemic approach, carried out by internal or external accounting services in the sector of small and medium-sized enterprises.

The research conducted in the work concerns enterprises from the SME sector operating within Polish economy. The attention has been given to enterprises from various branches: production, service, commerce and multi-sector. For this reason, empirical research has been conducted among managers / owners, people holding managerial positions in small and medium-sized enterprises who make operational and strategic decisions.

Simultaneously, data from employees of financial and accounting departments and accounting offices providing managers with information from the accounting information system has been collected. The research was forefield with the author's expert interviews with managers /directors / owners of small and medium-sized entities.

In the course of the research the study of Polish and foreign literature was conducted in the fields of: management, accounting, the SME sector, IT systems used in accounting, and outsourcing. In order to broaden the access to the literature on the subject of the research, the scientific databases available at Polish universities and the publicly available resources of the

Internet were used. Numerous reports containing the results of research prepared by the Association of Accountants in Poland, IFAC, EMA, ACCA, OECD, Polish Agency for Enterprise Development, GUS, Eurostat, Deloitte were also taken into account.

The structure of the dissertation content was subordinated to the implementation of the assumed

goals and verification of the main hypothesis and auxiliary hypotheses. The work consists of an introduction, five chapters and a summary.

The first chapter presents the essence of managing small and medium-sized enterprises. The second chapter describes the specificity of the accounting information system in a small and medium-sized enterprise. The third chapter deals with the method of shaping the accounting policy in relation to the management of a small and medium-sized enterprise was identified. Chapter four is the empirical part of the work. The obtained results of empirical research confirm the correctness of the formulated theses and the achievement of the intended goals. The fifth chapter presents the organizational Solutions of the accounting information system for the management of small and medium-sized enterprises.

Summary of the dissertation contains conclusions and recommendations for enterprises that allow to use information from the accounting system in enterprise management and making operational and strategic decisions. The developed models for the functioning of the accounting information system in the entities of the SME sector lead to the increase in the usefulness of information generated in the system for managerial purposes. The proposals contained in the work may be an inspiration for managers of small and medium-sized entities, accountants or owners of accounting offices responsible for the organization of the accounting information system in a small and medium-sized enterprise.

The work is the result of theoretical and empirical research undertaken by the author as a part of her scientific interests in the field of accounting, management of the SME sector and the use of information systems in accounting.

The conclusions of the dissertation may be of cognitive and application significance.