

ABSTRACT

Modern techniques and technologies of communication in management of the financial-accounting services

The aim of this paper is to develop a model of transformations related to the use of modern techniques and communication technologies in the management of financial and accounting services. The transformation aspects reflected in the model are:

- transformation of the localized model of providing financial and accounting services into a delocalized one,
- replacement of the localized model's time-space addressing coordinates by the delocalized coordinates pointing at the position of the message's addressee in the structures of the organization.

Proposed model of transformation of the localized financial accounting services into the delocalized ones has been expressed both by the mathematical description and graphically. Idea of relation in the proposed model is used twice: as a "one-to-many", i.e., one delocalized service activity to many points in space-time, and exactly "one to one," which is a special case of a relationship, i.e., a function assigning exactly one localized service activity to exactly one point of space-time.

The use of modern communication techniques and technologies plays the important role in the provision of the financial and accounting services to the customers. First, telecommunication's infrastructure transports the messages carrying units of economic value. Secondly, the telecommunication's routing mechanisms redirect the messages' movement from the physical space in a geographical sense to the space defined by the structures of both organizations, namely of the service provider and of the customer.

The dissertation is made up of five chapters organized in two parts reporting the results of the literature research as well as desk research (chapters 1-3) and of the field research (chapters 4-5). First chapter discusses topics related to communication and telecommunication. In the second chapter, an analysis and description of the services in business has been provided, narrowing eventually the field of research to the financial and accounting industries. The third chapter focuses on use cases of the modern communication techniques and technologies in the financial and accounting services industries. The fourth chapter provides the description of the methodology being used for the field research and account on the results of the question poll answered by 70 respondents related to the City of Częstochowa, either by the employer/employee relationship with the local financial-accounting services providers, or by the fact of sourcing the discussed services from the said providers. Questionnaire research has

been useful in providing the firsthand data on the use of modern communication techniques and technologies in the management of financial-accounting services. It has also sifted the population of 315 business entities in search of the organizations where such use is an exemplary hallmark for the local business community. The fifth chapter presents 7 case studies verifying main hypothesis H0 on essential role of the modern communication techniques and technologies in management of the financial-accounting services. The case studies prove:

- the achievement of the tactical/operational goals by financial-accounting services organizations (3 case studies) - thus verifying hypothesis H3 on importance of deploying the modern techniques and technologies of communications for achieving the operational goals in the management of the financial-accounting services,
- the achievement of the strategic objectives of the main organization either by establishing centralized control unit or by creating shared services centers with the heavy use of the telecommunications - thus verifying hypothesis H2 on importance of deploying the modern techniques and technologies of communications for achieving the strategic goals in the management of the financial-accounting services,
- fulfillment of the corporate functions by the deployment of modern communication techniques and technologies, thus self-providing the business infrastructure by two Polish banks to themselves - thus verifying hypothesis H0 on infrastructural character of deploying the modern techniques and technologies of communications and determination by this fact the character of organizational structures supporting the management of the financial-accounting services.

The study has achieved both main goals (cognitive CP1, research CB1, practical CA1-CA2) and auxiliary ones (CS1-CS5), thus providing:

- the description of the time-space compression in financial-accounting services business in association with the expansion to the markets which are geographically distant from the primary location of the organizations' headquarters (goal CPI),
- identification of the growing role of the machine-to-machine communication, especially in business reporting (goal CB2)
- justification for education on foreign accounting standards and payment systems in formal training provided to the students of the accounting and financial disciplines (goal CA1),
- examples of the proper edge communication in organizations supported by the standardization of the digital communication scenarios (goal CA2).

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