

Accounting of the Wilanów estate in the years 1892-1940

Summary

In 18th-century Poland, the largest land estates were owned by noble families, who had an influence and shaped the economic and political life in the country. Agriculture was the dominant subject of economic activity of magnate estates. Among publications on the history of accounting, there are no comprehensive studies on the accounting system based on a land estate as an example.

The main purpose of this work is to present the accounting of the Wilanów estate in the years 1892–1940. The paper shows the practical dimension of land accounting on the example of the Wilanów estates at the turn of the 19th and 20th centuries.

The following hypotheses were verified in the work. The main hypothesis is: the double-entry accounting system in the Wilanów estate had to varying degrees the following functions: evidential, informative, fiscal, control-related, analytical, reporting, and planning.

The auxiliary hypotheses are:

Hypothesis 1: The basis of accounting entries in the Wilanów estate books were accounting documents.

Hypothesis 2: The financial statements of the Wilanów estate had analytical potential (in the current and then-current sense).

Hypothesis 3: The accounting of the Wilanów estate was a coherent, comprehensive, exemplary system that consisted of accounting documents, accounting books, and financial statements.

The following research methods were used:

- analysis of the literature on the subject,
- analysis of legal acts,
- descriptive and comparative methods,
- analysis of source materials (internal regulations, accounting documents, accounting books, financial reports) using statistical method,
- logical inference – induction and deduction methods,
- selected financial analysis tools.

The historical nature of this dissertation implies the use of source materials and existing theoretical sources from various fields. The literature review includes publications on, among others, the economic history of Poland, the history of Wilanów and accounting during the partition and interwar periods.

Empirical research will allow for the use of financial analysis tools in the paper. Financial analysis of the Wilanów real estate reports will allow for the determination of their informational potential.

The structure of the work is subordinated to the achievement of its main cognitive purpose and the content of the main hypothesis. The paper consists of eight chapters. The definition and understanding of the legal basis for keeping accounting books and preparing balance sheets presented contained in the first chapter are the starting point for considering the accounting of the Wilanów estate. The second chapter outlines the functions of double- entry accounting in light of a review of contemporary accounting literature. The third chapter is devoted to the history and development of Wilanów over the centuries. The fourth chapter discusses organization of the accounting system in the Wilanów estate in the years 1892-1940. The fifth chapter presents the methods of bookkeeping used in the Wilanów estate. The sixth chapter presents the financial statements of the Wilanów estate and their analytical potential, and the seventh chapter—the analysis of the financial condition of the Wilanów estate. The final, in the eighth chapter there is a summary of the research results, as well as conclusions and recommendations.

The research on the accounting of Wilanów estate in the years 1892–1940 is a valuable contribution to the knowledge of the history of accounting as well as the history of the economic and social life in Poland in the given period.