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The Influence of Religious Principles on the Formation of the Accounting System

Undoubtedly, such factors as different cultural background affects ‘the shape’ of economy. The impact of cultural factors on the economy, as well as its specific fields (particularly accounting), has been studied by, among others, Mueller, Hofstede and Gray. Reflections on the topic were also conducted in Polish literature, although relatively late. One of the cultural factors is, beyond doubt, religion, forming some ethical attitudes through the transfer of certain values, which become a guide to individual actions, and exerting an obvious influence on the applicable standards in a society. The author does not pretend to consider the relations between religion and ethics, in the article only issues concerning possible to demonstrate influence of religious norms on accounting are raised. The aim is briefly to discuss the impact of Christianity, Islam and Confucianism on accounting systems and practices, based on literature studies. In conclusion, the question arises about the sense of the convergence of accounting standards, at least in the context of the current efforts undertaken in this field.

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