

relationship between theory and practice; accounting policy and standardization; clearly defined purpose and research subject matter; accounting unity in the diversity of its applications; outstanding representatives/creators; reference to relations and events of social and ecological nature; following the rule of ethics in accounting; relations with other scientific disciplines.

The presented examples of positive and negative associations with the accounting brand prove that it is clearly perceived (has its advocates and opponents). Therefore it is crucial to ask – does the environment of accountants take proper care of the strong brand of accounting? The review of literature and the observation of practical activities allow concluding that the accounting brand has become significantly depreciated, especially outside the accounting environment. Hence its restoration focused on changes is so crucial (under the influence of the above-mentioned factors), the changes postulated by both, the external and internal environment of accounting.

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PERFORMANCE-BASED BUDGETING AS AN ELEMENT OF MANAGEMENT CONTROL IN THE PUBLIC FINANCE MANAGEMENT PROCESS

The introduction of management control in the entities of the public finance sector is intended to contribute to significant changes in the operation of public administration, including self-government administration, through gradual transition

from administration (applying the law) to management (achieving results), striving to improve and lead management in the public sector towards the managerial model [1, p. 88].

Management control are actions undertaken for the purposes of:

- ensuring the achievement of objectives and tasks in a legal manner;
- efficient, cost-effective, and timely assurance of effectiveness of actions;
- compliance with and promotion of the principles of ethical conduct;
- procedures ensuring the effectiveness and efficiency of information flow, and risk management.

Management control, through its adjustment to actual needs, can support the implementation of a strategic approach in local government entities. In this context, the essential element of management control is the system of setting objectives and tasks in local government organisational units and the system of monitoring thereof. This entails close connection of the management control system with performance-based budgeting tools.

An essential element of the independence and self-reliance of local government units is their financial autonomy. Local government is an element of the public sector, while local government entities are considered to belong to the public finance sector. The finance of local government are an integral part of the public finance system comprising the processes associated with gathering public funds and disposal thereof [2, p. 128]. The aim of performance-based budgeting is to manage the entity's activity through dividing it into tasks. It is a finance scheme of a local government entity, prepared in such a way that the expenses are booked in the traditional budget classification, in the form of budget tasks comprising the elements of the current activity as well as investment measures. The funds are allocated to best serve the achievement of the desired results.

Performance-based budgeting is a tool in public finance management enabling not only organised spending of public funds but, above all, control of the results of the activities performed. The implementation of performance-based budgeting allows the local government entity to perform its tasks in a cost-effective manner, while incurring lower costs in relation to the achieved results, and better align the public tasks with actual needs of residents. Performance-based budgeting enables better allocation of financial and physical resources and, consequently, more appropriate satisfaction of societal needs. The primary objective of management control as a management function is making the goals assumed by the management of the entities of the public finance sector effectively achieved. Management control should be associated with broadly understood entity management processes [3, p. 282].

Public administration is put under increasing pressure aimed at achieving better results while using less resources. Decision-makers are obliged to use the public finance management tools enabling not only organised spending of public funds but, above all, control of the results of the activities performed. The community expects that a local government entity will perform its tasks in a cost-effective manner, while incurring lower costs in relation to the achieved results, and better align the public tasks with actual needs of residents. This objective will be achieved through the presentation of performance-based budgeting as:

- a tool of public finance management in the public sector, aimed at improving the efficiency and effectiveness of administration, and

- an indication of practical solutions in planning, keeping records, and reporting on the process of disbursing funds and incurring costs.

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INFORMATION VERSUS COMMUNICATION

Contemporary research concerning the process of informing and communicating exposes the issue of information transmission and the purpose of such transmission. The process of informing means acquiring and transmitting orderly data, while communicating means the exchange of information which is directed to change awareness and attitudes. Communicating is a superior term in relation to informing, more important due to decision making and building social relations.

The communicating process model presented below attracts attention to a few interesting and essential problems. Communicating is a process of creating common information space where there are two parties involved – the sender and receiver of news. The sender realizing the elements of this process is focused on the idealization, which is important for proper news preparation. The more precisely the idealization allows to describe the object of communicating; the better it will be, from the communicating point of view. Prepared news is further encoded by the means of a given and useful (known) language (encoding system) to the receiver. Then the sender produces and selects signals which will be further transmitted through the information channel. In the whole process, the sender creates in this way the so called «sender's repertoire» [1, p. 14].

The sender, in his communicating space, focuses his attention on the process of integration, thus imagining the object of communicating. The process of integration embraces not only the essence of communication itself but also the surroundings of this process in which one can notice proper attitude (atmosphere) towards communication or the elements of information empathy. Signals sent by the sender are further decoded. The efficiency of this process determines, to a great extent, the utility of the sent information in a form of its proper understanding and, as a final result, the whole communicating process. Decoded information has to be additionally