

# International Financial Reporting Standards vs. *homo sovieticus* personality - the case of Poland

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## ABSTRACT

*The paper attempts to answer the question of whether the personality traits of Polish people predispose them to perform accounting tasks correctly, according to IFRS. The issue is worth considering, especially in the context of the syndrome (phenomenon) of homo sovieticus. Homo sovieticus personality features ('Z' personality) are present in Polish society to a great extent. From the conducted questionnaire survey, the conclusion can be drawn that the 'Z' personality often appears, but does not dominate, among Polish accountants. In the surveyed group consisting of 157 people, as many as 24% showed distinct (although with different intensity) features of a worker with 'Z' personality (homo sovieticus).*

**Keywords:** *homo sovieticus*, International Financial Reporting Standards, personality.

## Introduction

Not much attention has been paid in scientific and practical studies on problems connected with transition to International Financial Reporting Standards (IFRS) and companies' actions in this regard, to the issue of the mental adaptation of Polish accountants to IFRS requirements (apart from general remarks on the necessity to change the mentality [e.g. Walińska 2007, p.342] or the lack of adjustment of Slavic culture to the Anglo-Saxon model [Ignatowski 2006, p.11]). Generally, people and personality are rarely subjects of interest in Polish accounting.

In this article, an attempt will be made to answer the question of whether the personality traits of Polish people predispose them to perform accounting tasks correctly, according to IFRS. The issue is worth considering, especially in the context of the syndrome (phenomenon) of *homo sovieticus*. The fact is, comparing the personality traits of the *homo sovieticus* type with the requirements resulting from the 'spirit' of IFRS leads to the conclusion that these two elements are totally incompatible. If the elements of this personality remain strong in Polish people working as accountants, this might be the most serious obstacle to the effective application of IFRS. Another essential goal of this article is to present the results of individual research (initially in Poland then, probably, the whole of Eastern Europe) conducted to determine if and how often this personality trait, so dysfunctional in regard to the requirements of modern accounting, appears in the population of Polish accountants.

## 1. Personality, personality theories and personality measurement

There are many definitions of personality. According to biosocial definitions, someone's personality is determined by the way in which people react to them. Biophysical definitions relate a personality to specific individual

properties, which can be described and measured. Overall definitions are characterised by a list of elements which are considered by individual authors as components building an individual description. Some definitions emphasise an integrating or organisational function of personality. In such a respect, personality is a factor which organises and holds together all kinds of individual activities. Some authors treat personality as unrepeatable aspects of human behaviour, distinguishing one person from others (in those aspects which are the most characteristic). However, no definition of personality can be applied universally, as they all originate in a theory (a frame of reference) assumed by a researcher. Personality is, then, a set of descriptive notions characterising an examined individual in a category of dimensions which are the core of an applied personality theory (Hall, Lindzey, Campbell, 2010, p. 31–32).

Personality theory is a set of assumptions referring to all aspects of human behaviour and used to explain and predict them. Numerous personality theories exist, and it is not possible to determine which of them is correct or even the best (Hall, Lindzey, Campbell, 2010, p. 40). From the point of view of the goal of this article and the approach used to examine the personalities of Polish accountants, we will concentrate on theories emphasising personality structure. These propose factor models for personality structure and form a conceptual basis for personality measurement. One of the most popular (although not commonly accepted) personality models is the so-called Big Five personality factors. This is the result of different research programmes conducted by various researchers. Costa and McCrae (see: Hall, Lindzey, Campbell, 2010, p. 347) distinguished five factors, and described them as follows :

- 1) neuroticism (versus emotional stability)
- 2) extraversion (versus introversion)
- 3) agreeableness (versus antagonism)
- 4) conscientiousness (versus disorganisation)
- 5) openness (versus not open to experience)

For each dimension, Costa and McCrae detailed six characteristic aspects. To check that such a personality structure had a global character (i.e. does not exist only in English-speaking countries, where the study was initially conducted), Costa and McCrae examined six other nationalities: German, Portuguese, Hebrew, Japanese, Chinese and Korean (they deliberately chose nationalities from totally different cultures, using languages originating from five different families). On this basis, they drew the conclusion that the proposed personality structure was highly universal. While using such an inventory, the personality measurement is conducted on two levels. The hierarchical personality structure defined by Costa and McCrae currently forms the basis of many studies.

Another popular method for measuring personality is the Eysenck Personality Questionnaire (EPQ). This takes into consideration three dimensions relating to the personality model built by Eysenck: extraversion, neuroticism and psychoticism. A modified version of Eysenck's questionnaire also appeared in England, additionally taking a lie scale into account (Brzozowski, Drwal 1995, p. 25–26). In Poland, several adaptations of the EPQ have been designed (among others, see Brzozowski, Drwal 1995, chapters 2 and 3). Personality questionnaires are applied in numerous areas, including career counselling and staff management, because personality has an influence on work behaviour and results.

## **2. Personality and work results**

Studies on the relationship between personality and work performance have been conducted since the beginning of the 20th century. Work performance is seen as a multidimensional structure referring to the fact of how employees do their tasks, what initiative they take and how much they engage in problem solving (Rothmann, Coetzer 2003, p.68). In studies conducted more or less up to 1985, no essential dependency was shown between these two elements. This effect was partially the result of not applying systems which classify numerous personality traits, and ambiguity concerning the meaning of the words used to determine them. The breakthrough appeared in the mid 1980s. A five-factor personality model, as well as meta-analytical methods, was applied in the research, to classify personality dimensions. It appeared that at least some personality dimensions influence work performance (Barrick, Mount, Judge 2001, p. 9–10).

Most studies using meta-analysis indicate that conscientiousness and emotional stability are positively correlated with work results, with reference to almost all professions. More detailed research shows that these two traits

contribute to success in teamwork. Moreover, conscientiousness is positively correlated with the effectiveness of training courses. The other three personality dimensions are only correlated with work results in the case of some professions or positions. Extraversion allows the achievement of good results in work that requires human interaction (e.g. sales), as well as in positions requiring teamwork. Furthermore, extraverts gain a great deal from training courses (similar to open people). Agreeableness is connected with better teamwork (Barrick, Mount, Judge 2001, p. 11-12).

Barrick, Mount and Judge carried out an analysis of specialist literature from 1990-1998. They found 11 articles and 4 reports containing a meta-analysis of the relationship between personality (according to the five-factor model) and work results. They carried out a synthesis of the results presented in these articles, and the conclusions that they drew are summarised in Table 1.

**Table 1. Personality vs. work performance – conclusions from Barrick, Mount and Judge's analysis**

Factor	Conclusion
Extraversion	<ul style="list-style-type: none"> <li>– a relationship has been proved between extraversion and teamwork as well as benefits from training courses</li> <li>– a relationship has been found between extraversion and results achieved in a managerial position</li> </ul>
Emotional stability	<ul style="list-style-type: none"> <li>– a relationship has been proved between emotional stability and teamwork results</li> <li>– emotional stability is connected with work performance in some positions</li> </ul>
Agreeableness	<ul style="list-style-type: none"> <li>– shows a faint relationship with work results in any aspect and in any position (except teamwork)</li> </ul>
Conscientiousness	<ul style="list-style-type: none"> <li>– shows a moderate connection with work effects (in relation to teamwork and benefit from training courses) in almost every position</li> </ul>
Openness	<ul style="list-style-type: none"> <li>– shows a faint correlation with work results (apart from a moderate connection with training effectiveness)</li> </ul>

Source: Based on Barrick, Mount, Judge 2001, p.19-21.

On the basis of the results of their own analysis, Hurtz and Donovan (2000) criticised the interpretations of the relationship between personality traits from the Big Five and work results, which were formulated up to 2000. They did not negate the legitimacy of studying this relationship, but they proposed improvements in the earlier approach. They proposed, among other matters, distinguishing more narrow personality traits and a greater number of work aspects in order to create a multidimensional model of the relationships between personality and work performance.

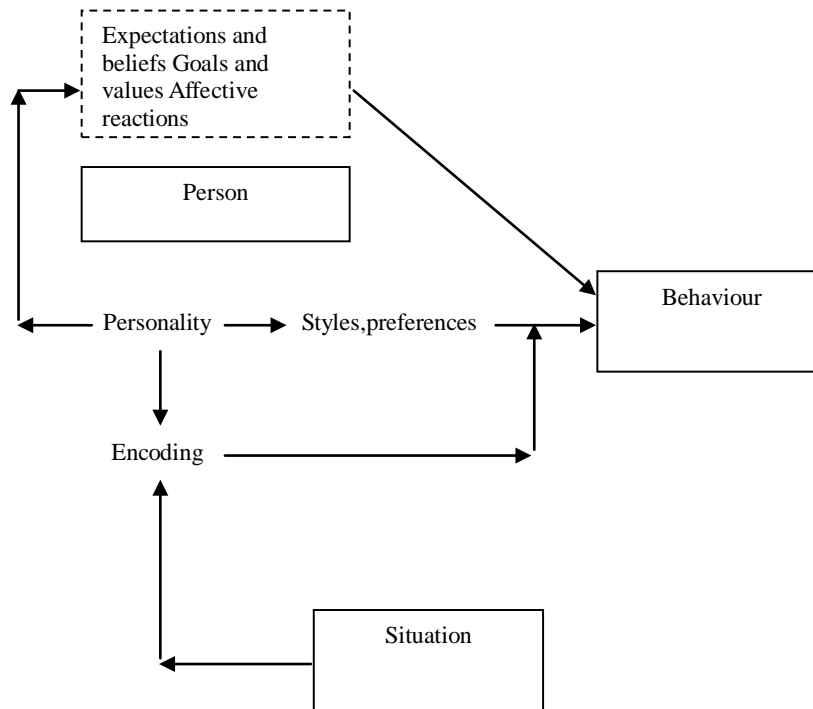
Rothmann and Coetzer (2003, p. 72) examined the influence of personality traits on work results, taking into account a sample of 159 employees of a pharmaceutical company from the Republic of South Africa. Similar to many other studies, they applied Costa and McCrae's personality questionnaire. They determined work results on the basis of a Performance Appraisal Questionnaire (PAQ). They found that:

- a) Employees with a tendency towards neuroticism seem to achieve worse results than individuals with emotional stability
- b) Extraversion is connected to results and creativity, similar to openness
- c) Employees characterised by conscientiousness achieve better results
- d) Managers who are emotionally stable, agreeable and open achieve better results
- e) Neurotic managers achieve worse results
- f) Openness has a positive influence on managers' results (the work in a pharmaceutical company is specific because it is necessary to adapt to changes constantly)

Robertson and Fairweather (1998, p. 14-15) believed that a direct relationship between personality dimensions and work results is rather improbable. They claimed that individual preferences referring to different behaviour tactics (connected with personality traits), before they translate into work results, are influenced by situational factors 'along the way'. Information about the essential psychological characteristics of a situation is subjected to coding and has a substantial influence on manners of behaviour that are generated in the future. The coded information may be influenced both by steady temperament traits as well as cognitive-affective variables (according to Mischel's so-called cognitive-affective personality system). Robertson and Fairweather considered

that the relationship between personality and work results should be considered within the framework presented in Figure1.

Figure 1: Analysis framework of the relationship between personality and work results according to Robertson and Fairweather.



Source: Robertson, Fairweather 1998, p. 14

Robertson and Fairweather do not negate the usefulness of studying relationships between personality and work results, but they propose to base them on more complex theoretical grounds. Then, the identification of distinct empirical relationships will be more probable.

### 3. Personality and work performance in accounting – study overview

In the 1980s, Day and Silverman studied the influence of personality traits on work results, using a sample of 43 accountants (employees in a company providing accounting services). They acknowledged that when studying the relationship between personality and work, work specificity at a given position should be taken into consideration (hence limiting the study to a relatively homogenous professional group). They identified six dimensions of work performance: success potential (probability of promotion to a managerial position), technical skills, meeting deadlines, good relationships with customers, ability to cooperate, and work ethics. They singled out six dimensions in personality: impulse expression, work attitude, susceptibility to control, intellectual and aesthetic attitude, tendency towards domination (influence), and degree and quality of interpersonal orientation. They stated that:

- a) Orientation towards work as well as dominance and interpersonal orientation are strongly correlated with at least three work dimensions, and also the overall result
- b) The tendency towards dominance has a negative influence on work results
- c) Impulse expression, susceptibility to control and intellectual and aesthetic attitudes did not influence any of the work dimensions (although a non-linear regression analysis proved a relationship between the first of these personality dimensions with some work dimensions). (Day, Silverman, 1989)

Many researchers have considered the problem of the relationship between personality and accounting (strictly speaking, whether a certain personality type dominates among people specialising in accounting). They have most often drawn on the Myers-Brick Type Indicator (MBTI). This is a tool based on Jung's theory used to diagnose 16 personality types on the grounds of four dimensions: extraversion-introversion, thinking-feeling, sensing-intuition and judgement-perception (Hall, Lindzey, Campbell 2010, p.131). The basis for diagnosing a personality type is formed by a questionnaire including 120 questions. In Table 2, three foreign studies are presented (all conducted among students).

**Table 2. Studies on personalities of accounting specialists based on the MBTI method.**

Authors	Study results
Nourayi, Cherry (1993)	Sensing types achieved better exam results than intuitive types in the case of three out of seven subjects analysed
Ott, Mann, Moores (1990)	Sensing and thinking types achieved better results during classes conducted in the form of lectures,
Oswick, Barber (1998)	No statistical correlation was noted between personality type and study results

Source: Author's elaboration based on: Bealing Jr., Baker, Russo (2006), p. 122

The issue of personality as a factor influencing professional success in the field of accounting was addressed by Bealing Jr., Baker and Russo. They were seeking an answer to the question as to whether there is such a thing as a predisposition to become an accountant. In order to diagnose personality, they applied the Keirsey Temperament Sorter (KTS). This method was developed by Keirsey and presented to the public in 1978. It classifies temperament in a way very similar to MBTI. It distinguishes two major dimensions: communication (concrete versus abstract) and action (utilitarian versus cooperative). A combination of these two dimensions results in four temperament types, presented in Table 3.

**Table 3. Four temperament types according to Keirsey.**

Trait	Utilitarian	Cooperative
<b>Concrete</b>	<p><b>Concrete utilitarian – Artisan</b></p> <p>Fun-eager, optimistic, realistic, focused on here and now. Proud of their unconventionality, bravery and spontaneity. A joyful chap, creative parent, problem-solving leader. Excitable, trusts impulses, wants to cause sensation, needs stimulation, values freedom, action man.</p>	<p><b>Concrete cooperative – Guardian</b></p> <p>Proud of being reliable, helpful and hard-working. A loyal partner, responsible parent, stabilising leader. Conscientious, prudent, sensitive, attached to faith and tradition.</p>
<b>Abstract</b>	<p><b>Abstract utilitarian – Rational</b></p> <p>Pragmatic, sceptical, composed. Focused on problem-solving, thinks systematically. Proud of their straightforwardness, independence and strong will. A reasonable partner, individualising parent, strategic leader. Reserved, trusts logic, looks forward to success, appreciates knowledge and technology, wants to learn the principles ruling the world.</p>	<p><b>Abstract Cooperative–Idealist</b></p> <p>Enthusiastic, trusts intuition, misses affection, seeks self-truth, appreciates important relationships, wants to gain wisdom. Proud of being loving, affectionate and authentic. Devoted, trustful, spiritual, concentrated on a human and their abilities.</p>

Source: www.keirsey.com

Keirsey identified subtypes for each of the four main types:

- a) artisan – promoter, crafter, composer, performer
- b) guardian – supervisor, inspector, provider, protector
- c) rational – field marshal, mastermind, inventor, architect
- d) idealist – teacher, counsellor, champion, healer

Bealing Jr, Baker and Russo (2006, p.123) studied almost 140 students: 56 freshers and 27 sophomores from the accounting specialisation as well as 54 individuals specialising in management (each student was supposed to fill in a questionnaire). As many as 26% of respondents turned out to be supervisors (interestingly, similar results were obtained 10 years earlier by Landry, Rogers and Harrell [1996]). This applied both to freshers and sophomores (by doing this, the authors clarified that this temperament type is not only an imprint or learned trait during a course of studies, which would resemble Darwin's theory of adaptation).

The supervisor type was also predominant in a group of students specialising in management (although to a lesser extent than in the case of accounting)<sup>1</sup>. So, what is a supervisor? 'It is a highly social and community-minded individual. They spend time and energy being active in clubs, associations, societies, etc. (where they are active members and often take a leadership role). They are cooperative with their own superiors and people working under them. Supervisors enjoy and are good at making schedules, inventories, etc. They much prefer tried ways of doing things over experimentation and speculation. They keep their feet firmly on the ground. They are unbelievably hard-working and approach human relations along traditional lines.'<sup>2</sup>

For comparison, Bealing Jr., Baker and Russo (2006, p.124) stated (on the basis of studies by other authors) that inspectors are predominant among active certified accountants. They are characterised by exceptional reliability. They guard obeying rules and procedures. They themselves act within their strict boundaries. They do not feel happy in the presence of something too fanciful. Similar to supervisors, they are highly community-minded.<sup>3</sup>

Opinions on the issue of what an individual who does the job of an accountant (accounting specialist) should be like (in relation to personality) may be formulated not only on the basis of a statistical analysis of relationships between personality dimensions and work effects, but also *a priori*, on the basis of reasoning or even intuition. Herrera<sup>4</sup> (2011), on the portal *BellaOnline. The Voice of Women* claims that a 'successful accountant' is supposed to:

- a) Be agreeable (which does not mean subservient, but prone to accepting someone's reasoning, able to talk to those who do not agree with them)
- b) Be able to accept criticism
- c) Be open-minded (be ready for changes, always have an emergency plan)
- d) Be conscientious (pay attention to details)
- e) Be professionally sceptical ('trust, but check')
- f) Be creative and innovative
- g) Be ready to work with people (be a team worker)
- h) Listen to others and learn in order to be up to date
- i) Be assertive but caring for others

According to Herrera, in a modern economy, personality is more important than knowledge and technical skills (which can, after all, be acquired)<sup>5</sup>.

It is worth mentioning that some of the most important attributes of modern management accounting specialists are considered to be analytical and interpretation skills as well as team-work ability (see Szychta 2007, p.163). Because of the convergence of financial accounting and management accounting, similar traits should characterise accountants in companies using IAS/IFRS.

The attitudes and personality features defined here are treated by many professional accounting organisations as indispensable attributes of accountants (equally with exactly defined knowledge and skills). For instance, in the *Code of Ethics for Professional Accountants*, the International Federation of Accountants demands honesty,

<sup>1</sup> Dominance of the supervisor type among business students also comes out of Brightman's research (2002).

<sup>2</sup> <http://www.keirsey.com/4temps/supervisor.asp>. From the broad description we have chosen those excerpts which are considered to be essential in the work context (it also refers to the description of inspectors).

<sup>3</sup> <http://www.keirsey.com/4temps/inspector.asp>. Let me make a digression – a comment on the traits of an inspector in the context of IAS/IFRS. It seems that a person so concentrated on procedures has a problem with applying flexible accounting standards based on general principles. Moreover, IAS/IFRS requires fantasy, which is disliked by an inspector.

<sup>4</sup> Herrera is a well-educated accountant achieving success in her profession. She is a participant in numerous international specialist conferences. Accounting is her passion.

<sup>5</sup> Herrera uses the term 'personality' in a popular meaning, not a scientific one.

confidentiality and objectivity (IFAC 2005, p. 4-5). However, these are not personality dimensions (features), but rules of conduct or standards of behaviour. They are required almost as much as appropriate clothing. Some of them are connected with personality in the sense that particular determined features (types) may mean that obeying them easy or difficult.

From what we have found so far, a positive conclusion can be drawn that personality influences people's efficiency at work. This also refers to accounting. In the case of Polish people, a certain national personality trait is especially interesting in the context of applying International Financial Reporting Standards. The issue concerns *homo sovieticus* syndrome (also called Z personality)

#### 4. *Homo sovieticus* vs. International Financial Reporting Standards

The term *homo sovieticus* was created by the Russian writer and philosopher, Zinowiew. He used the concept to determine a personality type whose character, way of thinking and attitude were formed by a totalitarian system (especially the communist one). Zinowiew believed that the main traits of *homo sovieticus* are incapacity (total submission to the communist authorities), intellectual enslavement and as the lack of individuality and dignity. The term *homo sovieticus* was brought into general use by Rev. Prof. Tischner, mainly in the essay *Solidarity ethics and Homo sovieticus* published in 1992. It is worth emphasising that *homo sovieticus* had a slightly different meaning for Tischner than the original one, "closer to the Polish context of PRL (the People's Republic of Poland) times" (Walter 2011).

What is *homo sovieticus* according to Tischner? Firstly, it is not anybody specific but an abstract creature. Although, "he never and nowhere fully comes into being, the traces of his presence are vivid in societies who have for tens of years been subjected to ideological indoctrination in a totalitarian system" (Walter 2011). Living in slavery, he was not responsible for his actions and did not make important decisions. He did not have to think, because everything was simple. He was divested of independence by the authorities, who were the only correct body (Bożejewicz 2006, p.142). A lack of thinking skills is considered to be a main feature of *homo sovieticus*. As Walter wrote (2011), "*homo sovieticus* cannot critically analyze the reality in which he participates". Additionally, there is a lack of self-reliance, and connected with this, the expectation that the authorities will take care of all matters, show the way, etc. Another important feature of *homo sovieticus* is submission to the team.

*Homo sovieticus* did not disappear after regaining freedom in Poland in 1989. According to Tischner, after being freed from one slavery, he quickly found another one and still wishes to be inactive and left to a fate determined by others (Bożejewicz 2006, p. 141). Tischner (1992, p. 126) sees the reason for this paradox in basic areas where a human meets the communist system. One of these areas was work being "not only the source of living, but also the basis of conviction that the world is ruled by some rational force which takes care of a working human. Work was an expression of a plan, and the plan was an embodiment of history rationality". After the socialist authorities left, *homo sovieticus* became alone. He had lost his foundation and felt "like a leaf blown in the wind" (Tischner 1992, p. 127).

According to many authors, a number of features of *homo sovieticus* became visible or distinct after the collapse of the communist system (Walter 2011). As Wnuk-Lipiński (2008) wrote, "*homo sovieticus* did not transform automatically into a citizen of a democratic country". Although he should take care of things himself, he avoids subjectivity, which means freedom of choice with simultaneous personal responsibility for them. "He is getting used to passivity and the fact that a decision is made for him and not by him" (Walter 2011). Let us now confront how the personality features of *homo sovieticus* interact with IFRS.

IFRS solutions are first of all flexible. They often allow a person who prepares a financial statement to choose an accounting model or method of presenting a transaction and events within accounting policy, as presented in Table 4.

**Table 4. Main examples of free choice (as an accounting policy) in IFRS**

Area (standard)	Approaches to choose from
Determining the value of inventories (IAS 2)	FIFO or weighted average
Measurement of property, plant and equipment (IAS 16)	Cost model or revaluation model
Accounting for grants as property, plant and equipment (IAS 16/IAS 20)	Deferred income or deducting the grant from the carrying amount of asset
Accounting for revaluation surplus (IAS 16)	Direct (when the asset is derecognised) or systematic (as the asset is used)
Measurement of grants (IAS 20)	Nominal value or fair value
Presentation of a grant in the profit and loss account (IAS 20)	Separately (as income) or deducted from related expense
Measurement of investment properties (IAS 40)	Cost model or fair value model
Accounting for investment properties held under an operating lease (IAS 40)	Recognised in the balance sheet or not
Classification of financial assets neither being held-to-maturity investments nor loans or receivables (IAS 39)	Available-for-sale financial assets or financial assets at fair value through profit or loss
Developing an accounting policy in the absence of a standard that specifically applies to a current transaction (IAS 8)	Management shall use its judgement <sup>6</sup>

Source: Author's elaboration.

It is worth emphasising that a choice of accounting policy is not a technical issue (as, for example, a choice of a method of income tax payment), but in many cases a strategic one. The importance of these decisions places *homo sovieticus* in an even more difficult situation.

Moreover, IFRS is based on general principles. This means that accountants have to make a judgement. This judgement, similar to the choice of an accounting policy (in the strict sense), is supposed to be professional and rational<sup>7</sup>. ISFR appeals to judgement both explicitly as well as implicitly. In the latter case it takes the form of vague definitions, requiring interpretations in particular instances, e.g.:

- a) *Major* with reference to spare parts in IAS 16
- b) *Insignificant* portion with reference to properties in IAS 40
- c) *Substantial* period of time in IAS 23
- d) *Major* part in IAS 17 with reference to the period of economic utility
- e) *Substantially all* in several standards

The importance of judgement in IFRS is proved not only by numerous specific regulations, but also by the constitutive principle of 'substance over form' (Heidhues, Patel, 2011, p. 9). According to this, a transaction is not viewed in relation to the legal form (which would be generally simple), but in accordance with the economic reality (which must be judged). There are many situations in which IFRS require (direct or indirect) judgement by those who prepare a financial statement.

Both in situations requiring a choice of an accounting policy as well as in the case of using their own judgement, accountants cannot 'hide' behind regulations. To paraphrase Obuchowski (2009), they cannot feel safe in the belief that in the case of failure, the guilty parties will be those to whom they submitted (which, in this case, means strict regulations). They themselves bear the responsibility for a choice or judgement. This is not a comfortable situation for an individual with *homo sovieticus* syndrome<sup>8</sup>. "Freedom (and the risk of failure

<sup>6</sup> IASB, 2009, p. 1040

<sup>7</sup> In both cases, however, slightly different arguments are taken into consideration. In the case of accounting policy in the strict sense, the most important matter is regard for the company's well-being. In turn, the reason for the judgement should be specific conditions of the company's actions. This distinction is a result of a different attitude of IAS to the accounting policy in the strict sense and the other areas, in which a method of presenting a transaction in accounting depends on the company.

<sup>8</sup> It appears that Germans also have a problem with applying judgement. This is the opinion of those surveyed by Heidhues



connected with it) is for him a source of worries, if not a burden” (Wnuk-Lipiński 2008).

As was noted above, *homo sovieticus* feels comfortable only in a situation when everything is simple. He likes to follow the beaten track. However, nothing is simple in IFRS. There is neither a uniform chart of accounts nor a specimen form of financial statements. The same event or element may be treated differently depending on circumstances. In many cases there is no specific path shown from the start.<sup>9</sup> The situation is even more difficult, because making a judgement alone requires a critical analysis of the reality. Unfortunately, the ability to conduct such an analysis is not a trait of the *homo sovieticus* personality. Table 5 contains a comparison between the nature of requirements for an accountant applying IFRS (resulting from the presented standard features) and the features of *homo sovieticus*.

**Table 5. Requirements for an accountant applying IFRS versus features of *homo sovieticus***

Accountant applying IAS	<i>Homo sovieticus</i>
Jaruga (2006): “The application of such standards demands that accountants quite often make their own judgement [...] Both those preparing a financial statement as well as auditors have to bear a bigger responsibility for making their own professional judgement.” <sup>10</sup>	Walter (2011): “... without a trace of responsibility for his own actions [...], without a need to make complicated life choices” “... reluctance to make any individual decisions” “... avoiding any responsibility” “Avoiding subjectivity, gets used to impassivity and the fact that a decision is made for him and not by him” “... unable to analyze the reality critically” “... lack of thinking”

Source: Author’s elaboration.

The extent to which *homo sovieticus* is incompatible with the IFRS 'philosophy' is especially visible in the example of Paragraph 23 in IAS 1 (IASB 2009, p.905). This allows in extremely rare circumstances departure from the requirements of a standard if the management concludes that compliance with it will make its application so misleading that it would conflict with the objective of financial statements set out in the *Conceptual Framework*. This may be interpreted as permission (even encouragement) for those preparing financial statements to view IFRS solutions critically, because in specific circumstances they may be inappropriate (from the point of view of the purpose of financial statements). However, in his 'enslaved mind', *homo sovieticus* cannot understand the fact that it is permissible to question the sense of regulations imposed by the authorities, not only because he lacks the ability to think critically, but also because he always “carries out the authority's will without thinking”.<sup>11</sup> IFRS require a team attitude. Accountants must cooperate with other professional groups in the process of preparing financial statements. This results from the fact that much information included directly or indirectly in financial statements originates not from the accounting system but from other company departments: marketing, quality management, production, human resources management, etc. Accountants cannot be isolated from other areas of the company as before. Similar to specialists in management accounting, they have to show the ability to communicate and work in a team (see Sobańska 2010, p. 201). It might seem that *homo sovieticus* should not have any problem with this issue. After all, the imperative of collectivism, which sees the community as a top priority, was instilled in him. It appears, however, that there is a gap between the collectivism shaped by communism and teamwork ability. The period of Soviet enslavement was to a great extent a cause of the fact that social structure in Poland is dimorphic. Collective relationships are formed on low levels of social organisation, such as family and friends (Żakowska 2011). Such bonds have a primal and spontaneous character. At the same time, Poles identify poorly with, for example, their workplaces.

The study conducted within the GLOBE project has shown that the level of their professional individualism is much higher than that of family individualism (Żakowska 2011). This paradox is correctly depicted in the words of

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and Patel (p. 15): “In Germany we determine the period of occupancy permit according to the tax law. Now, when we are told that we are supposed to determine it ourselves applying IAS, we face a problem. We are not happy about that. German mentality is very Prussian: the law which tells you what to do is somewhere there”. It is worth adding that in the past Polish accounting was mostly shaped by the Prussian attitude (see Heidhues and Patel, chapter 1).

<sup>9</sup> Apart from the basic trend in the form of general principles.

<sup>10</sup> Jaruga, Frendzel, Ignatowski, Kabalski 2006, p. 77–78.

<sup>11</sup> Walter 2011

Liebelt: "There are nations [...] such as Poland, whose entire life, day by day, is formed by sociability, but there is no urge to unite in the name of one goal" (Ochorowicz 1986, p. 62). Although such a state of matters cannot be connected exclusively with the *homo sovieticus* phenomenon<sup>12</sup>, undoubtedly the period of socialist enslavement strengthened or even enhanced Poles' weak ability to create relationships in the public and institutional sphere. *Homo sovieticus*' functioning in teams is additionally hindered because of instilled mistrust and suspicion.

Do Polish people in the 21<sup>st</sup> century still show typical features of the *homo sovieticus* personality? They certainly do. According to Wnuk-Lipiński (2008), although *homo sovieticus* is in visible retreat, it still exists in Poles. Its presence is independent from education, political views, place of living or even age. According to Szostak (2004), the social and political changes that took place after 1989 did not change social awareness enough to enable Polish society to get rid of *homo sovieticus*. What is more, in some social groups, it goes even deeper. At the end of a monograph titled 'Is it the end of socialism?' Śliż and Szczepański (2008, p. 168-169) wrote that 'not only Poles are carriers of socialist ideas, but also many structures as well as national and social institutions function as if the time has stopped. Many young people are carriers of generation legacy of the communist ideology'.

### 5. *Homo sovieticus* syndrome in the attitudes of Polish workers

Korach (2009, p.80) claims that *homo sovieticus* syndrome is visible nowadays in people's actions at work and refers to young people as well. It manifests itself in specific behaviour, views and attitudes. It is a deeply rooted way of existing, perceiving reality and reacting to it. "It does not always make itself felt, but sometimes like a human alter ego comes out of the shade" (Korach, 2009, s. 80). A group of features typical of the *homo sovieticus* personality (being his legacy), creating a coherent and clear syndrome, is often called a 'Z' personality by specialists ('Z' as in Polish 'zniewolony'- enslaved).<sup>13</sup> Korach (2009, p.91) identified three factors making up the 'Z' personality:

- a) 'N' like slavery ('niewolniczość' in Polish), which means dependence on the system and belief in the lack of influence on it, inability to be responsible, creative, or to solve problems on one's own (steerability from outside)
- b) 'C' like martyrdom ('cierpiętnictwo' in Polish), which means a sense of injustice, belief in the fact that suffering absolves you of responsibility, suspicion, a claiming attitude, shifting blame onto others, jealousy
- c) 'E' like egoism, which means escape from responsibility for others and the community, minding your own business, an inability to think in terms of the common interest

A dominating element of the 'Z' personality is factor 'N', correlating with the other two factors (which are not, however, mutually correlated). According to Korach (2009, p. 92), the intensity of the 'Z' personality style may be measured by adding factors N, C and E. Each of them, as well as the 'Z' index, may be presented in the form of a continuum between two poles. In this way we determine the 'content' of slavery, martyrdom and egoism as well as of the 'Z' personality in a studied person. Korach designed a questionnaire for 'Z' personality style (a kind of special psychometric test) for his consulting company.

Śniegocka (2010), a specialist in personnel management, described her experiences with employees and job applicants. She expressed her surprise at the fact that a great number of young people have features typical of the *homo sovieticus* personality. They lack initiative and autonomy in problem solving, and freedom is equated by them with lack of responsibility. Korach, in turn, on the grounds of his research and observation, determined in detail the influence of individual elements of 'Z' personality on man's functioning at work. This is presented in Table 6.

<sup>12</sup> According to some researchers, it was influenced by, among others, partitions and even dates back to the beginning of Polish statehood (Żakowska 2011).

<sup>13</sup> Korach 2005; 2009, p.91, Śniegocka 2010. The concept of 'Z' personality style proposed by Korach constitutes an attempt to organise the features of *homo sovieticus* as well as to break with the historical connotations.

**Table 6. The influence of elements of 'Z' personality on man's functioning at work.**

<b>Great concentration of 'N' factor</b>
<ul style="list-style-type: none"> <li>– inability to solve problems individually</li> <li>– subordinating individual decisions and behaviour to instructions and orders of other people or institutions</li> <li>– helplessness in the face of a lack of external 'guidance'</li> <li>– weak adaptation ability</li> <li>– difficulty with completing new tasks, general reluctance towards the 'new'</li> <li>– fear of risk and escaping from the responsibility for individual decisions</li> </ul>
<b>Great concentration of 'C' factor</b>
<ul style="list-style-type: none"> <li>– tendency to grumble</li> <li>– continuous suspicion, jealousy and a claiming attitude (causing aggression in others)</li> <li>– terrorising the group with a huge claiming attitude, causing a feeling of guilt in others and making them help one at work</li> </ul>
<b>Great concentration of 'E' factor</b>
<ul style="list-style-type: none"> <li>– inability to work for the sake of the organisation</li> <li>– lack of care for common interests (in the social, ecological dimensions, etc),</li> <li>– reluctance or inability to understand relationship between collective success and individual success</li> <li>– 'communist consumption'</li> </ul>

Source: Author's elaboration based on: Korach 2009, p. 93-94.

Tobór-Osadnik and Wyganowska (2011, p. 155-161) conducted a survey in a company which is a part of a large, modern international concern, employing over 200 people. The results were as follows:

1. In the case of difficulties with realising their tasks, none of the surveyed employees tries to cope on their own but seeks help in their environment (among colleagues, supervisors). According to the authors this proves their impassivity, lack of creativity and attitude of waiting for ready-made solutions.
2. The majority of respondents believe that responsibility for decisions referring to problems occurring in their field of activity lies with their supervisors (absolving of responsibility).
3. The 'Z' personality is not an insignificant part of the company's staff. It occurs in all its areas and on all levels of the hierarchy.
4. The 'Z' personality occurs in the company even though it uses highly developed forms of staff recruitment and modern management methods.

What is especially striking is the clash between waiting for ready-made solutions (e.g. in the form of external guidelines) and the character of the IFRS requirements, in which there are no ready-made solutions for the majority of issues. In turn, the lack of creativity is an important hindrance in those situations in which a solution must be invented (e.g. drawing up an accounting policy in a situation when no standard refers directly or even indirectly to a particular transaction or event).

## **6. Looking for *Homo sovieticus* among Polish accountants – the authors' own study**

As we have said, the features of the *homo sovieticus* personality are surely incompatible with the traits and attitudes expected because of the character of IFRS. In particular these are: lack of thinking, inability to judge reality critically, dependence, reluctance to bear responsibility, and poor ability to form collective relationships (other than family, next-of-kin or friends). Although a decade of the 21<sup>st</sup> century has passed, this dysfunctional (on the economic, political and social planes) personality style is still very much present in Polish society. It is visible in different spheres of life, and also at work. If it refers to employees with different levels of education and of various ages as well as in different posts, then it surely occurs in the population of accountants as well. The attitude typical for *homo sovieticus* is probably then a meaningful dysfunction in the area of IFRS application in Polish companies (and if it occurs to a major extent, then it is a bigger and more difficult problem to solve than, for example an ill-matched plan of accounts or a poor information system).

In order to answer the question of if and to what extent *homo sovieticus* ('Z' personality) occurs among Polish accountants, a survey (in questionnaire form) was carried out. A specially designed questionnaire was directed to

workers in bookkeeping departments in small, medium and large companies as well as bookkeeping offices in the whole of Poland – users of a professional web portal TaxFin.<sup>14</sup> The portal is directed towards specialists in the field of tax and accounting. It contains current information on tax law, financial accounts, management accounting, budget accounting (in public sector units), finances and social insurances.

The portal target group includes almost the whole spectrum of professions and jobs connected with accounting. Its users are people of both sexes aged between 25 and 65. They live in small, medium and large towns: 60% live in conurbations. 7200 users of the TaxFin portal received an emailed invitation to fill in a questionnaire, which was placed on the portal website ([www.taxfin.pl](http://www.taxfin.pl)) in an interactive version. To encourage as many people as possible to take part in the survey, each person who filled in a questionnaire received a free copy of an electronic book on accounting.

157 correctly filled in questionnaires were collected.<sup>15</sup> How should the quality of such a sample be evaluated? According to the TNS Pentor research agency,<sup>16</sup> “there cannot be and does not exist a sample which would give certainty of achieving a result in conformity with the result of a population survey. Such certainty can be obtained only from an in-depth survey, which means one where we examine the whole population”. Furthermore, “there does not exist anything like an ideal selection of a sample and determining a suitable population size”. It is important that the sample selection methodology does not cause a systematic mistake (i.e. operational distortion of results). The method of sample selection in the presented survey seems to meet this condition to a satisfactory degree because:

- 1) The sampling frame (i.e. narrowing the population of Polish accountants<sup>17</sup> to the users of the TaxFin portal) seems to be representative (taking into consideration the number and characteristics of the portal users)
- 2) Each element of the sampling frame had the same chance to enter the sample

At the beginning of the questionnaire were questions about age, sex, position, and whether the company where the respondent works applies Polish Accounting Standards or IFRS. The main body of the questionnaire contained questions directed towards the identification of the 'Z' personality. The questionnaire also included a set of questions referring to teamwork and communication culture (questions with 'yes' or 'no' answers).

The part of the questionnaire aimed at identifying 'Z' personality contained 17 questions (numbered 1 to 17). For the sake of the diagnosis, a model (example) of an ideal answer was previously determined, i.e. a model that does not show elements of 'N' (slavery), 'E' (egoism) and 'C' (martyrdom), which make up the 'Z' personality type. Each of the questions contained one ideal answer which represented a lack of 'Z' personality traits. The other answers indicated the presence of these traits (to a different extent). Then for each questionnaire the 'distance' from the model was calculated. The variance was used as a distance measure.<sup>18</sup> It was assumed that the higher the variance level, the smaller the conformity with the model perceived as a lack of 'Z' personality (and at the same time the higher intensity of traits characteristic for this personality). The lowest variance was 0.125, and the highest 2.3897. The results were divided into 5 ranges (subgroups) according to the variance level:

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<sup>14</sup> [www.taxfin.pl](http://www.taxfin.pl)

<sup>15</sup> The majority defined their profession (position) as accountant or similar (accountant, chief accountant, deputy chief accountant, senior accountant, independent accountant, accounting specialist). Several people perform the function of a financial director (financial manager). Some individuals wrote in the 'position' column, among others, coordinator, manager, specialist, inspector, accounting office manager, entrepreneur.

<sup>16</sup> <http://www.pentor.pl/17534.xml>.

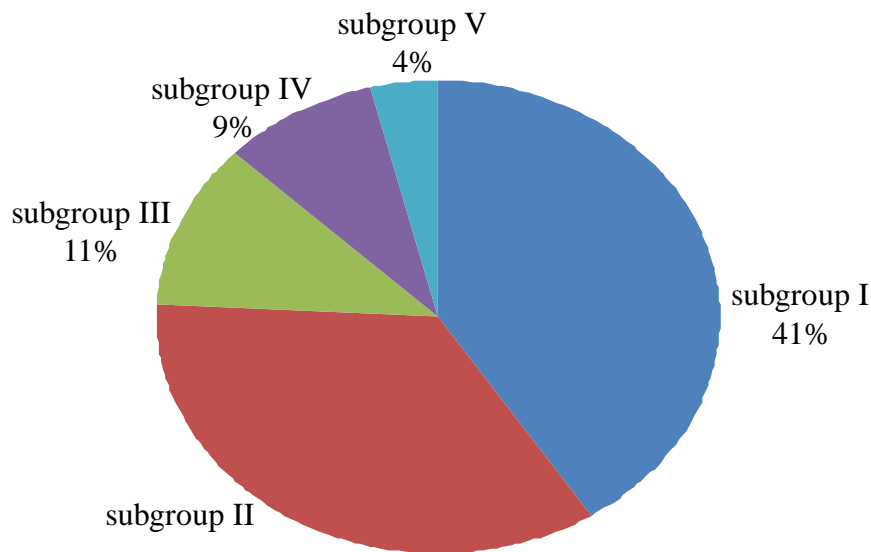
<sup>17</sup> Defining this population is extremely hard because, for example, economic subjects use different names for positions and functions connected with accounting (bookkeeping, financial reporting), attribute different importance (task range) to positions (functions) with the same name, and there are also hybrid positions, etc. As it is not possible to calculate the size of the whole population, it is also not possible to determine the size of a sample that would ensure the gravity (statistical) of the survey results.

<sup>18</sup> However, because of the fact that the variability of respondents' answers was determined with regard to the set ideal, it was not possible to use ordinary variance (as this refers only to the average value). In order to measure the answers, a covariance matrix was used. It was implemented in the software program (environment) Matlab 7.0.

- 1) subgroup I – (0.125-0.57794)
- 2) subgroup II – (0.57794-1.03088)
- 3) subgroup III - (1.03088–1.48382)
- 4) subgroup IV - (1.48382–1.93676)
- 5) subgroup V - (above 1.93676)

The participation of individual groups is presented in Figure 2.

**Figure 2: The participation of subgroups distinguished according to the variance level in the total number of respondents**

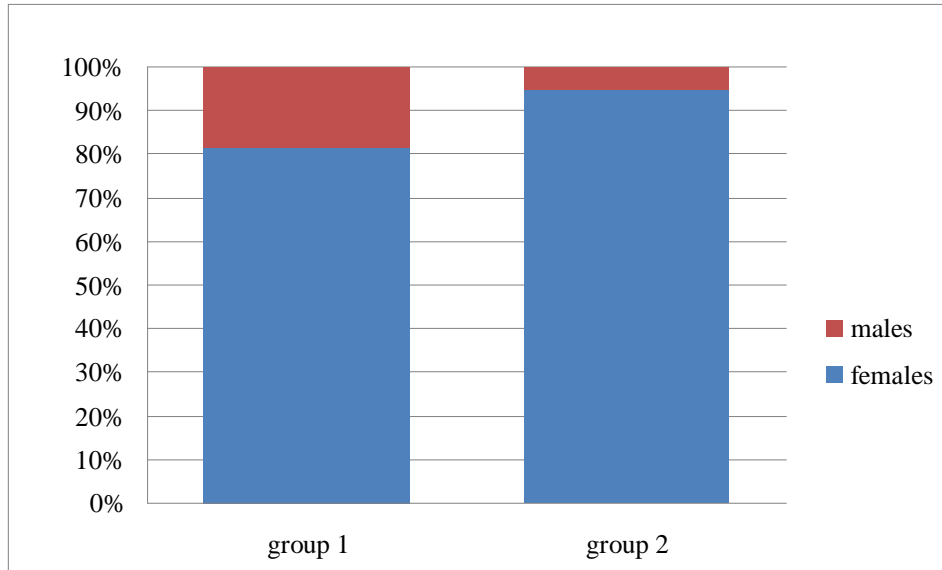


Source: Authors' elaboration.

For the sake of generalised deduction, two large groups were created from the initially distinguished 5 subgroups. The first (marked with number 1) included subgroups I-II with a small variance (to 1.03). The other (marked with number 2) contained subgroups III-IV (with a variance above 1.03). The individuals from the latter group equalled 24% of all respondents. According to an assumed criterion, this means that in the whole questioned group as many as 24% people show traits of being a worker with 'Z' personality (to a lesser or greater extent). That means almost every fourth respondent. In the whole studied sample, women dominate (as many as 133 out of 157 people, or 85%).<sup>19</sup> The participation of men is definitely higher in the group with a smaller distance from the ideal attitude. This is presented in Figure 3.

<sup>19</sup> The accounting profession in Poland is still strongly feminised.

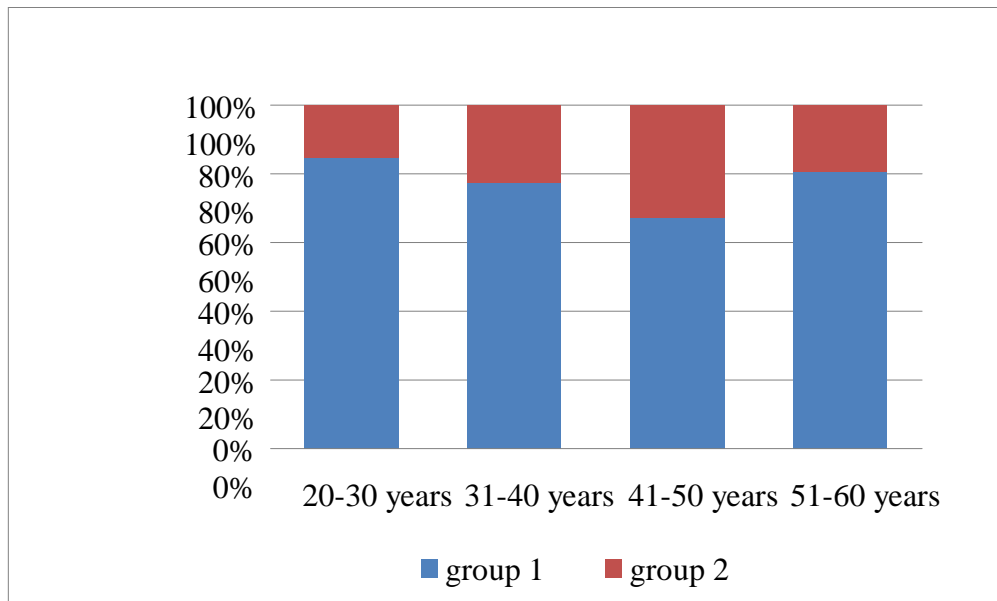
**Figure 3: Occurrence of 'Z' personality features and the sex of respondents**



Source: Authors' elaboration.

It is worth mentioning that there are no males in subgroup V (extremely distant from the model). The conclusion may be drawn that men are less susceptible to 'enslaved' behaviour. The occurrence of attitudes typical for the 'Z' personality in different age groups was studied as well. The results are presented in Figure 4.

**Figure 4: Occurrence of 'Z' personality features and the age of respondents**



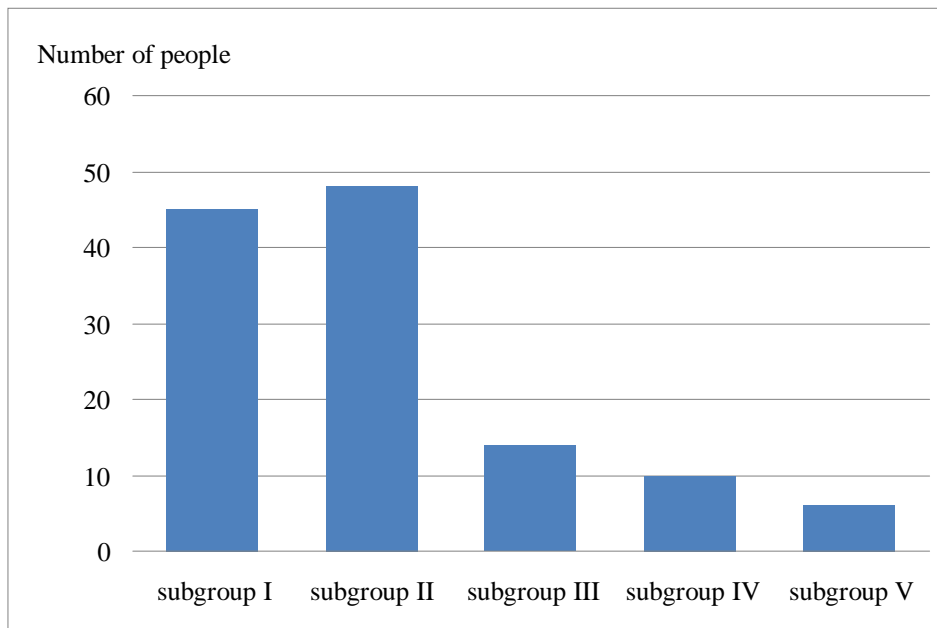
Source: Authors' elaboration.

It is clearly visible that the percentage of people with 'Z' personality features increases with the age of respondents, starting with 20 until 50 years of age. However, after 50 the percentage decreases.<sup>20</sup>

<sup>20</sup> This is similar to routine behaviour at work, which sometimes intensifies until more or less 50 years of age and goes down before retirement (then workers change their attitude to the workplace and co-workers).

No matter their age, sex or work experience, it is possible to notice a similar level of interpersonal communication culture in the surveyed population. The respondents may be described as individuals who, during a conversation, concentrate their attention on transmitting the information and not the partner's features: they want to adjust the used vocabulary to the abilities of receivers and ask for an explanation when they do not understand something. No distinct dissimilarity was noticed in any of the subgroups as far as interpersonal communication culture is concerned. It may be stated that the respondents, no matter what their working attitude, can communicate with their interlocutors effectively. With regard to IFRS, this is highly advantageous.<sup>21</sup> The respondents were asked which accounting regulations (national or international) they use in their companies. The size of individual subgroups, separately for people working with IFRS and Polish accounting standards, is presented in Figures 5 and 6.

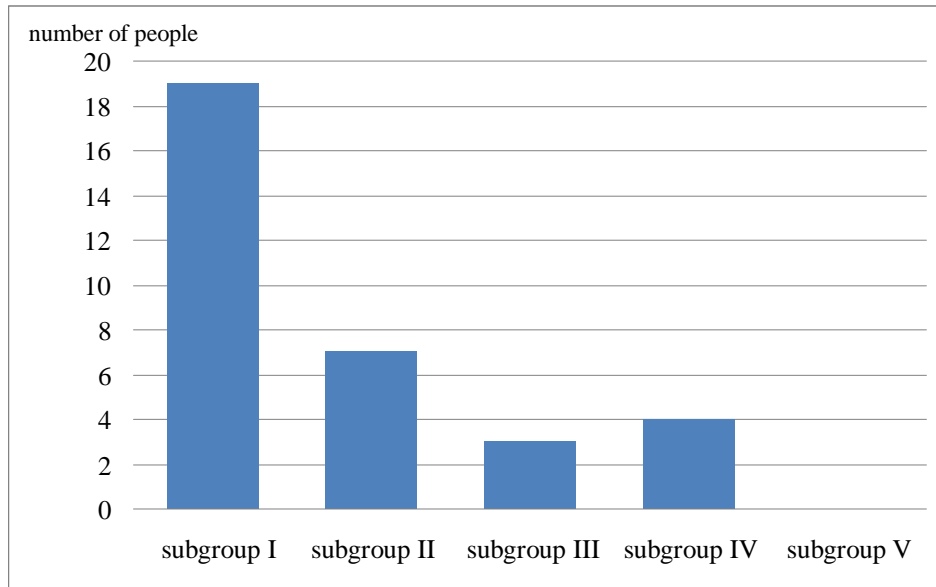
**Figure 5: The size of separate subgroups in the group of respondents working with Polish accounting standards.**



Source: Authors' elaboration.

<sup>21</sup> Paradoxically, the fact that a worker with 'Z' personality features (from subgroups III-IV) communicates well with the environment is potentially dangerous, because the dimension of martyrdom, present in the 'Z' personality, may influence susceptible people around ('infect' them). This leads to the spread of negative attitudes among an increasing number of workers. A solution for an employer (company management) in such a situation is the accurate identification of incorrect attitudes (negative personality dimensions) before workers with 'Z' personality become leaders of internal communication in a given company.

**Figure 6: The size of separate subgroups in the group of respondents working with IFRS.**



Source: Authors' elaboration.

As we can see from Figure 6, among people working with IAS the absolute majority is constituted by subgroup I (the smallest intensity of 'Z' personality features). The size of groups II, III and IV is definitely smaller. None of the individuals was in group V (the highest intensity of 'Z' personality features). In the group which applies Polish accounting regulations (Figure 5) most people were in subgroup II and then in subgroup I. It is worth emphasising that only individuals from those applying Polish balance law form subgroup V. Thus, it is possible to formulate a conclusion that accountants applying IFRS show a smaller intensity of 'Z' personality. This is an extremely favourable situation from the point of view of the effectiveness of the process of implementing and applying IFRS in Poland.

As mentioned above, the respondents were also evaluated with regard to their attitude to teamwork. The group of people showing the attitudes of a worker with a 'Z' personality more frequently gave answers indicating increased egoism (greater care about the quality of individual performance than that of the team). Pride in oneself, not in the team, and paying greater attention to individual work than that of the team, appear more frequently in the group of respondents with diagnosed increased intensity of 'Z' personality features. Moreover, people from this group see the reasons for poor team results first of all in the work of the entire team and not their own actions. Professional successes are their own doing, contrary to failures (these, in their opinion, are the fault of other team members). Individual achievements at work are for them more important than the team results. This is characteristic of the 'N' dimension (slavery) of the 'Z' personality.

## 7. General study conclusions

Summing up the study, the following general conclusions can be formulated:

1. In the whole surveyed group as many as 24% of individuals show distinct (although with different intensity) features of a worker with 'Z' personality (*homo sovieticus*).
2. Men show the enslaved attitude to a lesser extent.
3. In the whole surveyed group, no matter the age, sex or work experience, it is possible to notice a similar level of interpersonal communication culture. The surveyed individuals are able to communicate effectively with their interlocutors. In the light of IAS requirements, this is very favourable.
4. This part of the surveyed group who work in companies applying IAS show smaller intensity of 'Z' personality features.



Generally speaking, we may state that in Poland the 'Z' personality style occurs fairly frequently (although does not dominate) among people working professionally in accounting. The personality is characterised, among other features, with a low ability to solve problems individually, subordination of one's own decisions and behaviour to instructions and orders of other people and institutions, helplessness when confronted with the lack of external 'controlling devices', a weak adaptation ability, difficulty dealing with new tasks and general reluctance towards the 'new', anxiety towards risk and avoiding responsibility for individual decisions, and a low level of institutional collectivism. All of these features stand in opposition to attributes and attitudes required by IFRS.

Finally it is worth adding that questionnaire surveys have many limitations, especially when such a complicated phenomenon as 'Z' personality is being studied. As Korach wrote (2005, p. 92), respondents reveal only that part of their beliefs which "will be approved of by their internal censor". It might be assumed that the prevalence of attitudes typical of the 'Z' personality in the surveyed group is higher than that resulting from the answers given.

Furthermore, the self-knowledge of respondents which is revealed in their answers is not always relevant to their actual behaviour. Taking these facts into consideration, in Korach's opinion, observation, including participating observation, is a better research method for diagnosing a worker's personality style. Anyway, identifying workers' attitudes is very important. It enables the selection of suitable methods of managing work teams which will ensure the effectiveness of processes in an organisation (including the process of financial reporting).

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