
Presentation of information on the result in the financial statements of capital groups listed on the Warsaw Stock Exchange prepared in accordance with IFRS

PIOTR PREWYSZ-KWINTO

ORCID: [0000-0002-4151-7335](https://orcid.org/0000-0002-4151-7335)

Objective: The aim of this study is to present the principles of presenting information on the result in financial statements prepared in accordance with International Financial Reporting Standards.

Research methodology / approach: The main method of the study was the analysis of financial data of the 130 largest entities listed on the Warsaw Stock Exchange.

Research limitations / implications: The study is limited to the presentation of information on the result included in the statements of comprehensive income prepared in accordance with the principles contained in IAS 1 for 2022 and 2023. Further research may concern subsequent years, both preceding and following the indicated research period.

Originality / value: The entities examined use the freedom provided by IAS 1 in terms of the structure of the report itself, distinguishing different numbers of partial levels of financial result as well as in the scope of the nomenclature used, often assigning the definitions of financial result levels rooted for years and resulting from the Accounting Act to others. Such presentation of information indicates a lack of standardization in the presentation of financial information.

Keywords: financial result, total result, other comprehensive income, IFRS, accounting standards.

