

SUMMARY

Title of the dissertation: “Accounting aspects of a merger of companies in the commercial companies code and other acts”

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The dissertation titled “Accounting aspects of a merger of companies in the commercial companies code and other acts” contains analysis of commercial and accounting legal provisions. There are three main research questions:

- 1) To what extent provisions of a commercial law regulating merger of companies are coherent or incoherent with provisions of an accounting law?
- 2) How provisions of an accounting law influence stakeholders of a merger, *i.e.* an acquiring company, an acquired company, a company merging by formation of a new company, a new company formed in a merger and its shareholders?
- 3) Should there be, and if so, to what extent, a change in the Polish commercial law relating to accounting aspects of a merger?

There are three additional research questions:

- 1) How legal provisions of a commercial law, which relate to accounting terms of a merger, should be interpreted?
- 2) How, and if so in which cases, the analysis of an accounting law could help to resolve merger interpretation issues which arise in the commercial companies code?
- 3) How a commercial-accounting issues of a merger are being regulated by the European Union and what conclusions can be drawn out of it in terms of implementation of the Directive 2017/1132 in the Polish legal system?

The dissertation contains answers to these questions. The main conclusion of the conducted research is that an analysis of a merger should take into consideration combined legal provisions of both, a commercial law, and an accounting law. The dissertation contains many examples, which highlight the influence of the elements of the draft terms of merger and merger accounting methods on the balance sheet of an acquiring company and a new company formed in a merger, as well as corporate position of its shareholders after a merger. The research led to conclusions in terms of application of the law, as well as suggestion in terms of future changes in the commercial and accounting law.