
FOREWORD

DEAR ALL,

I would like to present you with the first edition of *The Annual Journal of Audit and Accounting*, an academic journal which was born as an initiative of the Polish Agency for Audit Oversight in 2023. At the same time, I hope that it becomes a recognisable platform for sharing knowledge, research results and concepts, which, in different ways, with different strengths and speeds, and to a different extent, may contribute to shaping systemic solutions that provide for the security of economic trade in which auditors and accounting professionals play an important role.

The journal and its mission need to be seen in the context of the needs of the environment, whose professionalism requires constant attention to changes that may occur in the areas which are often only seemingly distant from its fields of interest, but which may be of significant importance for recognition of contexts relevant to judgments, formation of professional attitudes or reinforcement of competencies that are relevant for the activities carried out.

In *The Annual Journal of Audit and Accounting* (2023) you will find seven articles of a research or popular science nature. Their spectrum varies and we wish to maintain this approach in future editions of the Annual. This is because we consider it important to discuss environmentally important issues, which are undertaken in the areas of various scientific disciplines, including in particular economics, finance, management and law.

Each article describes the purpose behind addressing the issue it concerns, the research or analytical methodology applied and the key findings and their cognitive value as well as research limitations. Owing to this, the Annual provides you with a concise view on the key issues tackled and of particular interest to the authors hereof in a given year, and simultaneously adheres to the set of rules applicable to publications of an academic nature.

In this issue you will also find a short review of a book that is worth reading, a recommendation to read an article on a problem analysed in an interesting manner, as well as information on the results of an empirical study on a thorny problem of the

value of scientific research, and also a report on the conference disputes held under the aegis of the Polish Agency for Audit Oversight.

To conclude, I would like to express my two hopes. Firstly, I hope that you will find this Annual indicative of this journal's development potential in the future. And secondly, I hope that you will have your unique share in this development, which I warmly encourage you to do on behalf of the entire Editorial Team and the Programme Council of the *Annual*.

The next issue of *The Annual Journal of Audit and Accounting* (2024) is ahead us. Let's create it together, using the following communication channel: www.pana.gov.pl/czasopismo/ and e-mail: czasopismo@pana.gov.pl.

With kind regards.

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Editor-in-chief
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of Audit and Accounting*

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