

LADIES AND GENTLEMEN,

I am delighted to present the first issue of “The Annual Journal of Audit and Accounting”, a magazine founded with the objective of fostering closer collaboration and knowledge exchange between academia and the business world. After all, one cannot view theory and practice as two distinct and separate fields, and for the Polish Agency for Audit Oversight to be able to successfully carry out its mission of enforcing the public interest, it is essential for many institutions, organisations and communities to collaborate and work together in a close and effective manner.

The magazine features articles and papers on varied topics, in line with the broad nature of the duties of a statutory auditor, as well as the diverse knowledge required of those who work in the field. The audit is facing numerous challenges as it moves towards the future. These concern not only identifying risks and impacts of economic transitions and upheavals in the world on companies’ operations and results, but also sustainability and the required reporting, as well as changes brought about by the dynamic growth of artificial intelligence and its ever-increasing impact on our economic life.

This magazine would never exist without the involvement and the work of its authors, as well as reviewers, who were guided by their commitment to the reliability of financial information, which is indispensable to the entire system, whose objective is to effectively ensure the public interest and economic activity. Without their willingness to share their knowledge, this issue would have never been completed. I would like to thank all of them for all the efforts and commitment.

I hope that “The Annual Journal of Audit and Accounting” will help our readers broaden their horizons, discover new issues and see ongoing challenges in a new light.

Jacek Gdański
President of the Polish Agency
for Audit Oversight

