

Foreword

Dear Readers,

We are pleased to present the second issue of The Annual Journal of Audit and Accounting, a scientific journal where authors share their knowledge and experience while presenting the results of their research.

This edition of The Annual Journal of Audit and Accounting features nine academic and popular science articles. The topics covered are diverse and varied, encompassing both Polish and international perspectives. Many of the texts take an interdisciplinary approach, drawing from fields such as economics, finance, management, and law. We also explore emerging technological advancements, particularly artificial intelligence. This editorial direction will continue in future issues of the journal.

Each academic article clearly presents its research objective, applied methodology, cognitive value, and research limitations. The materials concisely highlight key findings, while the authors also address aspects that require particular attention and diligence in research. All contributions adhere to the standards expected in academic publications. This issue also includes articles presenting the experiences of audit oversight bodies from the United States and Japan.

I hope that The Annual Journal of Audit and Accounting (2024) will serve as a valuable source of new knowledge and inspire you to engage in further reflections and scientific research. If you would like to share your insights and research findings, I warmly invite you—on my own behalf, as well as on behalf of the Editorial Team and the Scientific Council — to collaborate with us and submit your own contributions for publication.

Yours sincerely,

Associate Professor Grażyna Voss, PhD, DSc
Editor-in-Chief
The Annual Journal of Audit and Accounting

