

INTRODUCTION

Dear Readers and Authors,

we are happy to present to you the next issue of the scientific quarterly Copernican Journal of Finance & Accounting.

Articles contained in the journal are the result of scientific collaborations between scientists across countries and universities. In the current issue we present articles prepared by scientists from Latvia, Czech Republic, Croatia and Poland.

The problems and challenges of our dynamically changing world are visible in the area of finance and economics. Accounting policy, cooperative banks, pension valorisation, retirement solutions, determinants of entrepreneurship, financial consequences of the illegal use of personal and confidential information, non-financial information in integrated reporting, these are just some of the matters covered in this issue.

We would like to give special thanks to the Authors, Reviewers, Members of the Scientific Council and the Editorial Team. Your contribution is especially valuable for the development of the journal.

We hope that the papers contained in our journal will be of interest to you. Invariably we encourage you to read and publish the results of your research in our Copernican Journal of Finance & Accounting.

*Executive Editor,
Dorota Krupa, Ph.D.*