Report on the 2nd Scientific Seminar organized by the Accounting Science Committee at the Lodz Branch of the Polish Academy of Sciences

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On 17th November 2014 was held the 2nd Scientific Seminar organized by the Accounting Science Committee at the Lodz Branch of the Polish Academy of Sciences (PAN). The title of the seminar was Professor Alicja Jaruga’s contribution to the development of research trends in accounting. The seminar was co-organized by the Accounting Department of the Management Faculty at the University of Lodz, with which Professor Alicja A. Jaruga was associated throughout her academic career and which she created and developed, having been its head for many years. The seminar was combined with the ceremony of unveiling a memorial plaque dedicated to the memory of Professor Alicja Jaruga, in recognition of her contributions to the advancement of accounting science and the development of the Accounting Department at the Management Faculty, University of Lodz. The ceremony took place in the auditorium of the Management Faculty, University of Lodz.

The seminar was attended by representatives of Polish universities: Department of Financial Accounting and Control, Faculty of Management, Computer Science and Finance, Wroclaw University of Economics; Department of Accounting, Faculty of Management, University of Gdansk; Department of Accounting, College of Management and Finance, Warsaw School of Economics; Faculty of Organization and Management, Technical University of Lodz; Faculty of Economics and Sociology, University of Lodz; Faculty of Management, University of Lodz. The participants of the seminar were also representatives of professional accounting bodies: the Board of Accountants Association in Poland (AAP), the Regional Branch of AAP in Lodz, and the Lodz Regional Branch of the National Chamber of Auditors, in whose work Professor Jaruga was involved in the course of her professional and scientific activity. The seminar was also attended by representatives of the authorities of the University of Lodz, Management Faculty authorities, president of the Lodz Branch of the Polish Academy of Sciences, and members of Professor Alicja Jaruga’s family.

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Media partners of the seminar were the publishers of Polish scientific and professional monthly magazines like: „Accounting”, „World of Accountants”, „Controlling and Management Accounting”.

The seminar was inaugurated by Professor Ewa Walińska, Dean of the Management Faculty, University of Lodz, head of the Accounting Science Committee at the Lodz Branch of the Polish Academy of Sciences, and head of the Accounting Department at the Management Faculty, University of Lodz. In her presentation Professor Ewa Walińska reminded the scientific background and achievements of Professor Alicja Jaruga as an outstanding scholar, expert and teacher, educator of new generations of academic staff and active member of the executive bodies of the National Chamber of Statutory Auditors and Accountants Association in Poland.

Professor Ewa Walińska stressed in particular Professor Alicja Jaruga’s activity and scientific cooperation in the international arena, which involved numerous presentations at conferences and international congresses; lectures at more than 40 foreign universities (including Australia, Brazil, Belgium, China, Great Britain, New Zealand, Germany, Mexico, Hungary, Norway and the USA); publications in leading scientific journals in the world (including English, German, Japanese, Chinese, Arabic, Chinese and Russian); participation in committees of international organizations (including UN ISAR, OECD, World Bank, EAA); interpersonal and institutional relationships with foreign scholars and universities; participation in research projects by international teams.

Professor Jaruga was also a member of the editorial boards of such prestigious international accounting journals as „European Accounting Review”, „Financial Accountability and Management”, „Accounting Enquiries”, „Accounting Education”.

It is also worth emphasizing that Professor Jaruga was ranked first among European authors whose articles were being published in the period 1965–1990 in the „International Journal of Accounting”.

Professor Ewa Walińska, like several other speakers, pointed out that in appreciation of her scientific achievements Professor Alicja Jaruga was awarded in 1997 the prestigious title of Doctor Honoris Causa of the University of Gdansk. Furthermore, Professor Jaruga made an enormous contribution to the development of accounting science, education and law in Poland. It brought her, among others, seven awards of the Minister of Education, including five individual awards. She was also granted the Oskar Lange Scientific Award (1986), Order of Polonia Restituta (1976), the Golden Badge of the Polish Academy of Science (1967), and the National Education Medal (1975). It should also be noted that Professor Alicja Jaruga was, among others, a member of the PAN Committee of Statistics and Econometrics in the years 1975–1990, and from 1995 – a member of the PAN Committee of Organization and Management Sciences.

In the opening of the seminar professor Zbigniew Luty of the University of Economics in Wrocław, head of the Research Council of the Accountants Association in Poland (AAP), stressed the role of Professor Alicja Jaruga in the achievement of high scientific level of „Zeszyty Teoretyczne of the Research Council of AAP” (currently
In his speech Professor Zbigniew Luty pointed out that during the time when Professor Alicja Jaruga headed the Editorial Board of ZTR and then the Programme Board of ZTR (1985–2011), the journal reached and maintained a very high scientific level, which was due to the fact that Professor Jaruga brought in the best practices used in recognized international accounting journals and drew on her experience as member of editorial boards of those journals.

Professor Z. Luty also noted her valuable contribution to raising the level of academic discourse in the community of Polish academic accountants and stressed her ability to express constructive criticism, which was motivating and inspiring for the addressees.

In summary, professor Zbigniew Luty described Professor Alicja Jaruga as a „model scientist” and „Polish ambassador of accounting and AAP in the world”.

The substantive part of the seminar consisted of two sessions. The staff members of the Accounting Department presented the input of Professor Jaruga into the development of the areas accounting research that she was engaged in during her scientific, practical (expert) and teaching activities. These included:

1) cost and management accounting (mgr Żaneta Pietrzak),
2) financial reporting (mgr Joanna Szwajcar),
3) international harmonization of accounting regulations and financial reporting principles (mgr Joanna Piłacik),
4) public sector accounting (mgr Wojciech Kariozen),
5) accounting history (dr Michał Wiatr).

Presenting the trends in accounting research the speakers primarily referred to the ideas, opinions and definitions formulated by Professor Jaruga, important for the current state of accounting research in Poland and in the world, as well as key publications, research projects and other aspects of her scientific achievements. An important part of Professor Jaruga’s academic activity was supervision of numerous doctoral dissertations dealing with topics in all the above-mentioned areas of accounting. She made outstanding contribution to the development of a new generation of academic accountants, thus enhancing the future scientific potential of the Polish accounting community. To emphasize the importance of the research issues taken up by Professor Jaruga for the current state of the accounting science in Poland and to illustrate the direct effects of Professor Alicja Jaruga’s research and educational activities, selected achievements of the academic staff of the University of Lodz, Accounting Department were indicated (such as PhD dissertations written under the direction of Professor Jaruga’s alumni and their habilitation theses), which reflects the continuation of the work of „the first Lady of Polish accounting”.

Upon completion of this part of the seminar professor Ewa Walińska invited all the participants to the place where the commemorative plaque was unveiled. The
plaque is a tribute to Professor Jaruga’s scientific achievements and an expression of gratitude for the lasting outcomes of her work, which continue to benefit, directly or indirectly, the community of academic and professional accountants.

Unveiling of the commemorative plaque was performed by professor Ewa Walińska, professor Alexander Welfe, President of the Polish Academy of Sciences, Branch in Lodz and representatives of Professor Alicja Jaruga’s family. In addressing the auditorium, professor Welfe stressed among others that Professor Jaruga is not only a prominent authority in the world of accounting science, but also, what is important, an outstanding representative of academic Lodz, who through her achievements and scientific legacy continues to build the identity of academic Lodz and increase its prestige in the country and the world.

The Professor’s brother, Wladyslaw Neneman drew attention to the difficult beginnings of Professor Jaruga’s academic career at the time of World War II, which only shows her great determination in seeking intellectual and scientific development. Further materials are available at: www.wz.uni.lodz.pl/kr