Editorial

Issue 84 (140) of „Zeszyty Teoretyczne Rachunkowości” (ZTR), entitled \textit{Historical and Theoretical Determinants of Contemporary Accounting}, is the fourth, fully English issue of this journal which the editorial team planned to publish. We believe that this volume will contribute to the presentation of the results of the scientific work of researchers.

We accepted eleven papers from four countries. All of them went positively through two independent and blind reviews, one of which was conducted by a foreign reviewer.

The accepted papers of the volume present the results of research conducted by scientists in the area of accounting research and practice in Europe, both in history and nowadays.

Most of the articles concern accounting regulation in European countries. A.R. Ambrus and K. Borbély indicated factors influencing Hungarian accounting regulations during the last 25 years. Authors from Bulgaria, S. Basheva and B. Boyanov, presented the accounting system in their country, while two other researchers, R. Pozharrevska and M. Markova, limited the area of research to concession rights in Bulgaria. R. Ignatowski and W. Zatoń prepared an article in which they described the development of IFRS requirements for the recognition and presentation of non-controlling (minority) interests in consolidated financial statements in relation to theoretical concepts of consolidation. W.A. Nowak described in his paper the fundamental phases of the reshaping of Polish public sector accounting from the beginning of the 1950s up to the mid-1990s. The paper was an illustration of a way of thinking and writing about accounting on the Polish academic plain according to the manner of the time.

The topics of the others papers were different. T. Wnuk-Pel described capital budgeting methods in Poland. A similar topic was taken by P. Siimann and J. Alver in their \textit{paper On using an efficiency matrix in analysing profit per employee (on the basis of the Estonian SME software sector)}. The problems of managerial accounting were also introduced by U. Pär and A. Nazarov, who wrote the paper on the quality of the Estonian performance measurement system in the Ministry of Agriculture. Three other authors from Poland, M. Macuda, Ł. Matuszak and E. Różańska, presented the idea of corporate social responsibility (CSR) in the theory and practice of accounting. A. Bartoszewicz presented the results of research on performance audits in Poland against the background of practices in the UK. The last three Polish researchers, M. Karwowski, G.K. Świderska and P. Warowny tried to search for
factors influencing methods of valuating finished products in the past and also the consequences of an incorrect valuation of finished products for the reliability of financial statements.

The editorial team takes the opportunity to thank all supporters of the English issue of ZTR. We appreciate very much the involvement of the reviewers, the commitment of the authors of the papers as well as the help of other academics and friends engaged in the preparation of the issue.

We also encourage you to visit our website www.ztr.skwp.pl, which presents the latest information on our projects as well as all the procedures needed to submit a paper to the journal.

Halina Waniak-Michalak

Subject editor