

**FINANCIAL
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Introduction

The collection of articles published in the current issue of Financial Sciences mainly refers to the problems concerning accounting. There also appears the question of the capital market, public finance and corporate finance. The critical analysis by Piotr Luty refers to selected accounting problems under the process of mergers and acquisitions. The papers by Katarzyna Świetła as well as Przemysław Kabalski and Ewelina Zarzycka are connected with the institutional and organizational problems of accounting in Poland.

The importance of selected accounting measures to the general evaluation of an enterprise was the area researched by Grzegorz Warzocha. The comparison of the effectiveness measures of financial investments is shown by Marcin Potrykus. A formalized classification of a budget deficit in relation to making fiscal decisions is referred to by Agnieszka Przybylska-Mazur. Finally, the work of Piotr Prewysz-Kwinto concerns accounting and tax conditions of financial leverage.

I hope that the diversity of these problems will provide additional encouragement for reading this issue.

Jacek Uchman