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Introduction

Global economy, which became a sign of the times, caused several implications both on macro and micro economic levels. Globalisation intensified cross-national interactions resulting in the free flow of capital, it changed market rules (market unification and trade liberalisation), it stimulated standardisation of products and services as well as a mass culture promotion. Those phenomena contributed to a new trend of sustainable development with an aim to ensure that resources involved in business activities together internal processes and business models are in harmony. Thus an organisation is able to meet current needs of stakeholder groups respecting the global ecosystems – without compromising abilities of future generations to reach their own goals. The global economy created also new opportunities for those companies which operate in highly innovative industries. Open innovation and technology progress set new directions and pushed forward new ideas.

Integrated thinking is seen as a vehicle for implementing sustainable development, promoting new innovative solutions and engaging stakeholders in ongoing dialogue. Furthermore, a connection of the integrated thinking with instruments of management accounting and control may deliver effective and integrated decision-making which should enable achievement of better, sustainable corporate performance.

This volume is dedicated to contemporary challenges to management accounting, control and reporting. The authors discuss theoretical issues related to management concepts and methods as well as present problems and examples of practical application of the abovementioned methods in various organisations. The book is divided into five sections.

The first part introduces management accounting from a perspective of an industry. The authors present results of empirical studies concerning IT support to management control in SMEs, discuss an instrumental role of audit in the area of stock management in a cement industry company, elaborate on cost rationalizing actions in production of spare parts based on opinions of experts from the machinery sector, and, finally, they focus on an impact of new technologies on contemporary management accounting.

The second section opens a discussion on management control for start-up and innovation management. The rationality of implementing management control in start-ups has not been evidenced positively in research studies so far. On the contrary, it was observed that start-ups benefit from management selectively rather than systematically. The authors examine whether both managers and employees in start-ups witnessed benefits of management control to companies they worked for. The next two papers focus on franchising. The first provides a comparison between Poland and Brazil regarding development of R&D centres through franchising. The latter discusses a role

of franchising agreements in an expansion of a trademark from a local or national level to international markets. Expansion of firms on the global market is contingent on implementation of innovative products and services. This can be achieved through the use of available intellectual resources and by investing in R&D activities. The last study in this section recognizes factors determining accounting policy in respect to signalling results of R&D activities.

The third part is dedicated to internal audit and a regulatory perspective. The first paper examines how internal auditors in public and private sectors perceive ongoing monitoring of internal audit activities. The second paper is searching for an explanation on how a role of regulatory accounting and its place are defined in accounting systems in a period of gradual decomposition of accounting into financial and management accounting. The third paper analyses a problem of debt collection process from legal, economic and psycho-sociological perspectives. Another article addresses challenges related with e-commerce within B2C transactions inside EU-countries. The final paper in this section refers to a relationship between audit quality and business. Based on results of systematic research studies the authors developed interpretation of audit quality and established a measurement model which examines the audit quality.

The fourth section deals with social reporting and behavioural issues. The authors identify and explore main trends and pioneering approaches in Polish scientific literature on accounting ethics, analyse goals of sustainability and social responsibility reports, ask how sustainable performance should be presented, identify a scope of disclosures about business models in annual reports and examine an impact of behavioural factors on reporting on business models. The last paper in this part emphasizes a central function of controlling systems within CSR terms.

The last section discusses management accounting and control in the Academia. The location of a controlling unit in organisational structures of Polish public economic universities is proposed. The next topic relates to a professional scepticism which requires search for knowledge. It is examined whether university accounting programs shape the said 'search for knowledge' trait. Next, roots of management accounting in Poland are presented, based on experience of Wrocław University of Economics. Another author raises an interesting question whether it pays off to study economics. To find a response they examine differences in salaries among graduates of different faculties in Poland. Finally, the authors from Hungary present a topic of cost accounting and its relations to managerial accounting and institutional regulations based on evidence from Hungarian public HEIs.

We hope that this volume will contribute to development and refinement of concepts and instruments of management accounting, control and reporting, which may then find their use in management practices of businesses and institutions.

Joanna Dyczkowska, Edward Nowak