

**FINANCIAL
SCIENCES
NAUKI O FINANSACH**

2019, Vol. 24, No. 2

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FINANCIAL SCIENCES NAUKI O FINANSACH

2019, Vol. 24, No. 2



Publishing House of Wrocław University of Economics
Wrocław 2019

Copy-editing: Elżbieta Macauley, Tim Macauley, Aleksandra Śliwka

Layout: Barbara Łopusiewicz

Proof-reading: Rafał Galos

Typesetting: Małgorzata Myszkowska

Cover design: Beata Dębska

Information on submitting and reviewing papers is available on websites

www.wydawnictwo.ue.wroc.pl

www.finance.ue.wroc.pl

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ISSN 2080-5993

e-ISSN 2449-9811

The original version: printed

Publication may be ordered in Publishing House:

Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu

ul. Komandorska 118/120, 53-345 Wrocław

tel. 71 36 80 602; e-mail: econbook@ue.wroc.pl

www.ksiegarnia.ue.wroc.pl; ksiegarnienaukowe.pl

Printing: TOTEM

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Introduction

The collection of articles published in the current issue of Financial Sciences includes those referring to the area of corporate finance, capital markets and banking. The subject of corporate finance is widely represented, and includes the paper by Anna Białek-Jaworska and Justyna Dobroszek, while various aspects of earnings management are discussed by Michał Comporek.

The problem of risk in the area of capital markets is presented by Aleksandra Pasieczna. The analysis of dividend policy in Polish companies is conducted in the article by Justyna Bogołębska, while the paper by Katarzyna Budny, Joanna Krasodomska and Katarzyna Świetla investigates the influence of mergers and acquisitions on the performance of banks operating in Poland. The article written by Małgorzata Zaleska and Przemysław Kondraciuk concentrates on innovations in the banking industry. We hope that the current issue will provide interesting reading.

Jacek Uchman