Editorial

Issue 99 (155) of „Zeszyty Teoretyczne Rachunkowości” (ZTR) is entitled Accounting in developing countries. It is the seventh fully-English issue of this journal which the editorial team decided to publish. The aim of this issue of ZTR in English is to present the evolution and changes in accounting theory and practice in transitional (post-communist) and less developed countries, on the example of Poland, Ukraine, Estonia and Hungary. The articles relate to historical factors determining the current financial accounting and auditing regulations and their applications, and to management accounting practices in a particular country/ies. We believe that this issue of ZTR will contribute to a better understanding of the backgrounds and the current status of accounting in developing countries.

We believe that this volume will contribute to the presentation of the results of the scientific work of researchers from different countries and a better understanding of the backgrounds of accounting in developing countries.

We accepted nine papers whose authors come from five countries: Poland, Denmark, Estonia, Ukraine and Hungary. 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 developing European countries. Different research methods were used, such as content analysis, statistical analysis, literature analysis and interviews.

The first paper from Z. Fedak and A. Karmańska presents comments on selected aspects of accounting law applicable in Poland in the communist period. It will fill the gap in the knowledge on specific characteristics of the accountancy in Poland in the period of the non-market economy.

The problem of government financial accountability in post-communist countries is presented in the article by V. Fedosov and T. Pientko. The authors underline that governments in countries such as Ukraine, Belarus, and Russia, instead of providing users with the most qualitative and useful information, disclose only inadequate or unimportant information.

The authors from Estonia and Denmark (J. Thomsen, E. Sundgaard, L. Alver, and J. Alver) examined what kind of integration modes Danish Headquarters (HQ) use to integrate one particular business function, i.e., the accounting function, of their Estonian subsidiaries. It turned out that the coordination of the accounting function is not an emphasis of the Danish HQ’s; the most important thing is the people.
The Hungarian authors (G. Tóth, Z. Széles) decided to examine the difference in accounting quality between publicly listed and private companies in Hungary. The research on 63 financial statements of Hungarian companies proved that publicly listed companies had higher accounting quality compared to private companies.

W.A. Nowak from Poland underlines the scientific and social role of conceptual frameworks for financial reporting.

Polish authors (A. Szadziewska, E. Spigarska and E. Majerowska) answer in their paper what the state is of the non-financial disclosures made by stock-exchange-listed companies in Poland, what the differences are in reporting non-financial information by companies from various industries and what factors affect the disclosure of non-financial information. They could not, however, find an association between the economic performance of a company and the non-financial disclosure.

P. Staszkiewicz and R. Górska investigated whether the auditee’s financial situation affects the auditor’s non-audit fee and independence on the example of Poland (a developing country) and New Zealand (a developed country). They found substantial similarities between auditor and auditee behaviors across these countries, but they could not confirm a link between auditee failure risk and the quality of the audit report.

A. Szychta presents in her article the results of a survey done in 2016 among 102 companies that completed questionnaires. She identified a change in the types of management accounting (MA) practices used in business since 1999 in Poland by comparing the results of the 2016 survey with surveys done in 1999 and 2005.

E. Zarzycka, J. Krasodomska and M. Biernacki present the results of their research on the quality of academic education in the context of ACCA accreditation from the perspective of a critical stakeholder group – students. They used interviews as the research method. An analysis of 384 questionnaires allowed them to conclude that accreditation is a factor that moderately influences the quality of accounting education.

The editorial team takes the opportunity to thank all the supporters of the English issue of ZTR. We very much appreciate 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. Please submit articles for the thematic volume in English titled Accounting and Behavioral Sciences - a successful marriage or an extravagant crusade? It will be published in the second half of 2019.

The call for papers is included at the end of this issue and on the website https://files.publisherspanel.com/ztr/CALL%20FOR%20PAPER_2019_WITH%20GUEST%20EDITOR.pdf

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