
PREFACE

In various types of modern organizations, access to relevant information becomes a key success factor. Only units which are able to accurately recognize the processes taking place within themselves and in their environment can develop, adapting the decisions made to the constantly changing internal and external conditions. This is why accounting plays such an important role in the modern economy. As an information system of a given entity, it provides a range of measurable information on its activities, without which the decision-making process cannot be conducted properly.

The scientific literature on accounting and problems that relate to it directly is very rich. Many researchers pay attention to the changes taking place within the information systems that function in organizations. Not only scientists, but also students of economic universities are interested in such issues. The response to the interest reported on their part was the International Contest of Student Scientific Works of Accounting, Taxation, Analysis and Audit, which took place on May 29-30, 2020 in the form of an on-line conference. The contest was organized by Lviv Polytechnic National University in cooperation with Maria Curie-Skłodowska University in Lublin, "ARTIFEX" University in Bucharest and Odessa National Polytechnic University. 38 students representing 15 research centers from Ukraine, Poland and Romania took part in the competition; 28 scientific papers were prepared and presented.

This monograph includes 6 selected competition papers and, additionally, 2 articles by researchers from the Faculty of Economics of Maria Curie-Skłodowska University in Lublin. The scientific papers concern various problems important from the point of view of economic practice: the issues of recognizing intangible assets in the accounting system, the organization of modern bookkeeping and reporting, as well as the effectiveness of the functioning of enterprises and institutions. The articles presented here are an extremely interesting review of problems related to contemporary accounting and can undoubtedly be treated as a basis for further research and in-depth discussions on the functioning of various types of entities.

Moreover, as the editors of the presented monograph we would like to thank all the people who contributed to its publication, in particular the chairman of the organizing committee of the contest Ph.D. Assoc. prof. Volodymyr Voskalo, Dean of the Faculty of Economics of the Maria Curie-Skłodowska University in Lublin D.Sc. Mariusz Kicia and M.Sc. Michał Caban.

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