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## **Introduction**

The collection of articles published in the current issue of Financial Sciences mainly refers to the problems concerning accounting and the financial market. There also arises the question of financial policy and insurance. The critical analysis by Anna Staszal and Artur Hołda refers to accounting problems concerning the estimation of the discount rates. The paper written by Anna Jędrzychowska and Ilona Kwiecień is connected with selected problems of insurance. Various aspects of the financial market are analyzed by Paweł Sekuła, and also by Piotr Mielus. Patric Idode and Gbenga Sanusi examine the effect of financial globalisation using the example of Nigeria. Finally, the work of Anna Mazurczak-Mąka and Monika Turek-Radwan concerns the issues related to the work of auditors in Poland.

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

*Jacek Uchman*